



Byron-Bethany Irrigation District
MEETING OF THE
BOARD OF DIRECTORS

Video Conference Board Meeting
Tuesday, February 15, 2022
9:00 A.M.

DISTRICT HEADQUARTERS IN THE CHARLES SPATAFORE JR. AUDITORIUM
7995 Bruns Road / Byron, California 94514-1625
Telephone: 209-835-0375 / Facsimile: 209-835-2869

RUSSELL KAGEHIRO
President
Division IV

TIM MAGGIORE
Vice President
Division III

LARRY ENOS, JR
Director
Division I

MARK MAGGIORE
Director
Division II



CHARLES TUSO
Director
Division V

TOM PEREIRA
Director
Division VI

JACK ALVAREZ
Director
Division VII

RICK GILMORE
General Manager
Secretary

AGENDA
REGULAR MEETING
Video Conference Meeting
Of the Board of Directors
Tuesday, February 15, 2022
9:00 AM

Call-in Information:
Meeting ID: Join Zoom Meeting
<https://us02web.zoom.us/j/8458078863>
Meeting ID: 845 807 8863
Call In Number
1-669-900-6833,,8458078863#

NOTE: In accordance with the Government Code Section 54953(e) and Resolution 2021-21, the Board of Directors and staff will be participating in this meeting remotely from multiple locations. Members of the public are encouraged to use the call-in number, which will allow them to fully participate in the meeting without having to be present in person. If members of the public have any problems using the call-in number during the meeting, please contact the District office at 209-835-0375.

Call to Order/Roll Call.

Consider Corrections to the Agenda of Items, as authorized under Government Code Section 54950 et seq.

Opportunity for Public Comment – Any member of the public may address the Board concerning any matter not on the agenda, but within the Board’s jurisdiction. Public comment is limited to no more than three minutes per person.

CONSENT CALENDAR

The following items are expected to be routine and non-controversial and can be acted on in one consolidated motion as recommended or may be removed from the Consent Calendar and separately considered at the request of any person.

1. Approve Meeting Minute Summary of January 22, 2022.
2. Accept Treasurer’s Report for January, 2022.
3. Approve Check Register for January, 2022.
4. Adopt Resolution 2022-2 authorizing remote teleconference meetings in accordance with Government Code Section 54953(e).
5. Adopt Resolution 2022-3 authorizing execution of a Quitclaim Deed to Byrum Investment, LLC. (APN: 235-100-770 – West Side Service Area)

ACTION CALENDAR

6. Accept and File the Financial Statement and Independent Auditor's Report for the period ending December, 2020.

REPORTS

General Manager
General Counsel
Directors

CLOSED SESSION

6. Conference with General Counsel- Existing litigation pursuant to Government Code Section 54956.9 (d)(1):
 - A. Byron Bethany Irrigation District v. State Water Resources Control Board, Superior Court of California, County of Contra Costa – Case No. MSN21-1942;
 - B. California Curtailment Cases, California Court of Appeal, Sixth Appellate District, Civ. Nos. H047270 and H047927.
 - C. United States District Court, Eastern District of California, Fresno Division Case No. 1:20-cv-00706 DAD-EPG: Center for Biological Diversity; Restore the Delta; and Planning and Conservation League v. United States Bureau of Reclamation; et al.
 - ~~D. United States District Court, Eastern District of California, Fresno Division: Case No. 1:16-cv-00307-DAD-SKO: North Coast Rivers Alliance, et al v. United States Bureau of Reclamation, et al.~~
 - ~~DE.~~ United States Court of Federal Claims, Case No. 1:16-cv-01276-EDK: City of Fresno, et al. v. United States and San Luis & Delta-Mendota Water Authority, et. al.

Conference with General Counsel- Significant exposure to litigation pursuant to Government Code Section 54956.9 (d)(2):

A. United States District Court, Eastern District of California, Fresno Division: Case No. 1:16-cv-00307-DAD-SKO: North Coast Rivers Alliance, et al v. United States Bureau of Reclamation, et al.

OPEN SESSION

Report from Closed Session, if any, as required by Government Code Section 54957.1.

ADJOURNMENT

RUSSELL KAGEHIRO
President
Division IV

TIM MAGGIORE
Vice President
Division III

LARRY ENOS, JR
Director
Division I

MARK MAGGIORE
Director
Division II



CHARLES TUSO
Director
Division V

TOM PEREIRA
Director
Division VI

JACK ALVAREZ
Director
Division VII

RICK GILMORE
General Manager
Secretary

MINUTE SUMMARY

AGENDA

REGULAR MEETING

Video Conference Meeting

Of the Board of Directors

Tuesday, January 18, 2022

9:00 AM

Call-in Information:

Meeting ID: Join Zoom Meeting

<https://us02web.zoom.us/j/8458078863>

Meeting ID: 845 807 8863

Call In Number

1-669-900-6833,,8458078863#

The Board of Directors of the Byron-Bethany Irrigation District convened at approximately 9:06 a.m. This meeting was held via teleconference in accordance with the Governor's Executive Order (N-29-20) and the declared State of Emergency as a result of the threat of COVID-19, with President Kagehiro presiding.

CALL TO ORDER – ROLL CALL 9:01 a.m.

(In Attendance, Alvarez, Enos, Kagehiro, M. Maggiore, T. Maggiore, Pereira, Tusso; Absent: 0)

CONSENT CALENDAR

The following items are expected to be routine and non-controversial and can be acted on in one consolidated motion as recommended or may be removed from the Consent Calendar and separately considered at the request of any person.

1. Approve Meeting Minute Summaries through December 14, 2021.
2. Accept Treasurer's Reports through December, 2021.
3. Approve Check Register through December, 2021.
4. Adopt Resolution 2022-1 authorizing remote teleconference meetings in accordance with Government Code Section 54953(e).

(M/S/C, T. Maggiore/Enos), Alvarez, Enos, Kagehiro, M. Maggiore, T. Maggiore, Pereira, Tusso; Absent: 0)
Adopt the Consent Calendar

ACTION CALENDAR

5. Accept and File the Financial Statement and Independent Auditor's Report of The West Side Irrigation District for the period ending December, 2020

(M/S/C, Alvarez/Pereira), Alvarez, Enos, Kagehiro, M. Maggiore, T. Maggiore, Pereira, Tuso; Absent: 0) Accept and File the Final Financial Statement and Independent Auditor's Report of The West Side Irrigation District for period ending December 2020.

REPORTS

General Manager provided an update on the Canal 45 Improvement Project and a anticipated completion date being approximately third week of February.

Additionally, the General Manager reported to the Board that in the CVPSA there is an illegal diversion to a hemp farm off of Hansen Road, in Tracy.

CLOSED SESSION 9:20 a.m.

6. Conference with Labor Negotiators as allowed under Government Code Section 54957.6. Negotiators: Board President and General Counsel; Employee: General Manager.
7. Conference with General Counsel- Existing litigation pursuant to Government Code Section 54956.9 (d):
 - A. Byron Bethany Irrigation District v. State Water Resources Control Board, Superior Court of California, County of Contra Costa – Case No. MSN21-1942;
 - B. California Curtailment Cases, California Court of Appeal, Sixth Appellate District, Civ. Nos. H047270 and H047927.

OPEN SESSION 10:06 a.m.

Report from Closed Session, if any, as required by Government Code Section 54957.1.

General Counsel, Mike Vergara reported in open session that the Board of Directors approved the Sixth Extension to General Manager, Rick Gilmore's contract as submitted to them, with the exception rounding current base annual salary to \$306,124.00.

ADJOURNMENT – 10:09a.m.

Submitted on January 22, 2022

Approved on February 15, 2022

Ms. Kelley Geyer, Deputy Secretary

Mr. Russell Kagehiro, President

ATTENDANCE

Directors Present:

Russell Kagehiro	Division V
Charles Tuso	Division VI
Mark Maggiore	Division III
Larry Enos	Division I
Tom Pereira	Division VI
Tim Maggiore	Division III
Jack Alvarez	Division VII

Staff/Consultants/Present:

Rick Gilmore, General Manager
Kelley Geyer, AGM/Director of Admin
Michael Vergara, SSD Law
Alyson Ackerman, SSD Law
Nick Janes, JCOMM, Inc

BYRON BETHANY IRRIGATION DISTRICT
Treasurer's Monthly Report of Investments as of January 2022
Unaudited For Management Purposes Only

Investment	Transfer Account (1010A)	Transfer Account (1010C)	Transfer Account (1010D)	Payroll Account (1011A)	Investment Acct (1003)	Investment Acct (1003A)	Investment Acct (1017)	Petty Cash (1080)	
Institution	CVCB Muni	OVCB Muni	OVCB Liquidity Plus	OVCB Payroll	LAIF	LAIF Construction	Comerica JPMorgan Chase	On-Hand	Total
Interest Rate	0.20%	0.10%	0.10%	0.10%	0.23%	0.23%	1.00%		
Maturity							04/30/29		
Portfolio	4.08%	2.39%	65.22%	0.00%	7.80%	19.59%	0.92%		100.00%
Beginning Balance	\$1,024,067.10	\$600,000.00	\$ 15,927,257.91	\$0.00	\$1,955,662.80	\$4,913,000.00	\$231,755.00	\$58.46	\$24,651,801.27
Activity	\$0.00	(\$1,012,019.08)	(\$277,702.67)	(\$91,824.79)	\$0.00	\$0.00	\$0.00	(\$39.00)	(\$1,381,585.54)
Deposits	\$173.95	\$1,012,020.08	\$710,917.79	\$91,824.79	\$0.00	\$0.00	\$0.00	\$0.00	\$1,814,936.61
CLOSING BALANCE	\$1,024,241.05	\$ 600,001.00	\$ 16,360,473.03	\$0.00	\$1,955,662.80	\$4,913,000.00	\$231,755.00	\$19.46	\$25,085,152.34
RESERVES								Account Code	Total
The above investments include the following Reserves:									
Insurance/SIR Reserve								GL 3103	\$105,000.00
Rolling Stock Replacement Reserve								GL 3105	\$100,000.00
Construction Equipment Replacement Reserve								GL 3106	\$100,000.00
Groundwater Management Program								GL 3107	\$200,000.00
OME & GA Reserve								GL 3110	\$3,406,249.64
Mountain House Infrastructure Replacement								GL 3123	\$2,000,000.00
CVP Service Area Capital Improvement								GL 3122	\$50,000.00
PERS Contribution Contingency								GL 3117	\$500,000.00
Capital Improvement Plan - Ten year CIP Plan								GL 3102	\$1,476,085.52
Legal Reserve								GL 3100	\$1,000,000.00
2017 Series Debt Payment Reserve								GL 2851	\$1,600,000.00
2018 Revenue Bonds Debt Payment Reserve								GL 2850	\$1,000,000.00
TOTAL RESERVES									\$11,537,335.16
TOTAL CASH									\$25,085,152.34
(Less) Designated Reserves									(\$11,537,335.16)
UNDESIGNATED RESERVES									\$13,547,817.18
* No investments were made pursuant to Subdivision (I) of Section 53601, 53601.1, and Subdivision (I) Section 53635 of the Government Code.									
** All investments were made in accordance with the Treasurer's annual statement of investment policy and Board instruction.									
*** The amounts and maturities of the investments will enable the District to fund its cash flow requirements during the next six months (Gov't Code Sec. 53646 (b) (3)).									

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the One Month Ending January 31, 2022

	Current Month Actual	Year to Date Actual	Year to Date Budget
Revenues			
Construction Water	\$ 1,500.00	\$ 1,500.00	\$ 0.00
Byron Ag Service Area	240.00	240.00	0.00
Bethany Ag Service Area	43,826.90	43,826.90	0.00
Gas Tax Refund	2,879.59	2,879.59	0.00
Administration Costs - Fees	575.00	575.00	0.00
Interest on Bank Accounts	1,522.35	1,522.35	0.00
Stand-by Revenue	83,601.84	83,601.84	0.00
WSSA Stand-by Revenue	138,871.25	138,871.25	0.00
CVPSA Ag O&M Charge	43,406.99	43,406.99	0.00
CVPSA M & I O&M Charge	158,151.85	158,151.85	0.00
CVPSA M/I with AG Alloc Charge	12,213.09	12,213.09	0.00
San Joaquin 46701 Zn2 Prop Tax	267,201.71	267,201.71	0.00
San Joaquin 47101 Zn3 Prop Tax	159.50	159.50	0.00
Drainage Fees WSSA	36,057.46	36,057.46	0.00
Reimburse Director's Benefit	44,512.68	44,512.68	0.00
Rental Unit	560.00	560.00	0.00
Total Revenues	835,280.21	835,280.21	0.00
Cost of Sales			
Total Cost of Sales	0.00	0.00	0.00
Gross Profit	835,280.21	835,280.21	0.00
Expenses			
Bond Issuance Cost Expense	450.00	450.00	0.00
O&M Auto & General Liability	17,559.00	17,559.00	0.00
PG&E Power WSSA	283.42	283.42	0.00
WAPA Power	9,115.99	9,115.99	0.00
WAPA Restoration	2,230.23	2,230.23	0.00
WWTF Chief Operator	2,015.00	2,015.00	0.00
O&M Labor Full Time	22,606.91	22,606.91	0.00
O&M Other Compensation	17,775.98	17,775.98	0.00
O&M Health Insurance	10,512.12	10,512.12	0.00
O&M Dental Insurance	249.60	249.60	0.00
O&M Vision Insurance	148.48	148.48	0.00
O&M Worker's Comp	8,509.60	8,509.60	0.00
O&M Medicare	662.41	662.41	0.00
O&M Social Security	2,832.46	2,832.46	0.00
O&M Life Insurance	145.16	145.16	0.00
O&M Longevity	461.56	461.56	0.00
O&M Pesticide	115.38	115.38	0.00
O&M Overtime	2,710.13	2,710.13	0.00
O&M - Employee Assist Program	19.04	19.04	0.00
Station Maintenance WSSA	182.16	182.16	0.00
Material/Hardware/Fasteners	388.70	388.70	0.00

	Current Month	Year to Date	Year to Date
	Actual	Actual	Budget
Communications	1,394.27	1,394.27	0.00
Communications WSSA	278.80	278.80	0.00
Small Tools & Equipment	221.28	221.28	0.00
Building Maintenance	1,787.56	1,787.56	0.00
Grounds Maintenance	1,050.00	1,050.00	0.00
Janitorial Services/Supply	1,129.76	1,129.76	0.00
Pest Management	156.00	156.00	0.00
Uniforms/Clothing Allowance	370.64	370.64	0.00
Shop Supplies	152.87	152.87	0.00
Welding Shop & Supplies	220.26	220.26	0.00
Vehicle Maintenance	2,197.75	2,197.75	0.00
Fuel/Lube/Oil/Tires	4,582.50	4,582.50	0.00
Waste Oil Disposal	95.00	95.00	0.00
Aquatic Weed Control	5,315.26	5,315.26	0.00
Safety Supplies/Equipment	2,154.81	2,154.81	0.00
Worker Safety Training	135.00	135.00	0.00
Engineering	1,061.25	1,061.25	0.00
GSA Implementation	4,246.20	4,246.20	0.00
Propane Facilities	90.00	90.00	0.00
Refuse/Disposal	422.47	422.47	0.00
Bottled Water Service	104.74	104.74	0.00
General Manager	20,765.44	20,765.44	0.00
Admin Support Staff	6,866.15	6,866.15	0.00
Director of Business Admin	9,800.30	9,800.30	0.00
Admin Other Compensation	3,963.78	3,963.78	0.00
Admin Health Insurance	5,292.99	5,292.99	0.00
Admin Dental Insurance	156.00	156.00	0.00
Admin Vision Insurance	92.80	92.80	0.00
Admin Worker's Comp	978.17	978.17	0.00
Admin Social Security	2,593.73	2,593.73	0.00
Admin Medicare	606.58	606.58	0.00
Admin Life Insurance	166.00	166.00	0.00
Admin Longevity	346.18	346.18	0.00
Admin Pesticide	92.30	92.30	0.00
State Unemployment Insurance	1,117.23	1,117.23	0.00
FUTA Tax	413.45	413.45	0.00
Office Supplies	277.17	277.17	0.00
Payroll Services	659.92	659.92	0.00
Postage	400.00	400.00	0.00
Notary Commission	58.00	58.00	0.00
WSSA Utilities	343.13	343.13	0.00
DHQ Telephone	1,712.71	1,712.71	0.00
Dir -Employee Assist Program	16.66	16.66	0.00
Admin-Employee Assist Program	11.90	11.90	0.00
Admin Auto & Liability Program	11,706.00	11,706.00	0.00
Property Insurance	21,778.30	21,778.30	0.00
Business Systems Services	769.44	769.44	0.00
Retiree's Health Insurance	8,450.15	8,450.15	0.00
State Emp. Training Tax	68.90	68.90	0.00
Director's Benefits	13,773.03	13,773.03	0.00
District Officials'	(1,517.55)	(1,517.55)	0.00

	Current Month Actual	Year to Date Actual	Year to Date Budget
Legal Services	131,506.61	131,506.61	0.00
CVPSA - Legal	1,076.60	1,076.60	0.00
Auditing	16,500.00	16,500.00	0.00
Permits, Dues & Subscriptions	180.00	180.00	0.00
Permits, Dues & Subs WSSA	2,165.47	2,165.47	0.00
Hardware/Software	988.49	988.49	0.00
Public Outreach	4,900.00	4,900.00	0.00
Website	2,100.00	2,100.00	0.00
State/Federal Representation	7,500.00	7,500.00	0.00
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Total Expenses	404,815.78	404,815.78	0.00
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Net Income	\$ 430,464.43	\$ 430,464.43	\$ 0.00
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Byron-Bethany Irrigation District
Balance Sheet
January 31, 2022

ASSETS

Current Assets		
Cash-L.A.I.F. State Treasurer	\$	1,955,662.80
Cash-L.A.I.F. Construction		4,913,000.00
CVCB Muni		1,024,241.05
OVCB Muni		598,819.32
Liquidity Plus		16,360,473.03
Comerica		231,755.00
Petty Cash		19.46
Accts Receivable		528,827.19
Accts Receivable - Other		48,309.27
Prepaid Insurance		(7,116.40)
Total Current Assets		25,653,990.72
Property and Equipment		
Allowance for Depreciation		(19,515,391.16)
District Lands		1,837,509.52
General Properties		17,781,808.92
CVPSA Distribution System		792,082.88
Pumping Plant		20,182,374.70
Telemetry/SCADA		261,167.19
Office Equipment		144,242.93
Automotive Equipment		1,550,490.00
General Tools & Equipment		1,538,003.97
PL 984 Project		2,166,723.17
Mariposa Energy Plant		4,716,153.80
Work in Progress		3,489,212.55
Total Property and Equipment		34,944,378.47
Other Assets		
Total Other Assets		0.00
Total Assets		\$ 60,598,369.19

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	431,805.22
Health Insurance Payable		(13,116.47)
Deferred Comp - Payable		11,850.00
Accrued Vacation		75,393.49
Dental Insurance Payable		(247.82)
Developer Security Deposit		45,000.00
Net Pension Liability		695,201.00
Deferred Inflows		87,624.00
Deferred Outflows		(171,048.00)
Deferred Outflows Contribution		(61,845.00)
Net OPEB Liability/Asset		(569,581.00)
Deferred Outflows (OPEB)		298,924.00
Total Current Liabilities		829,959.42

Unaudited - For Management Purposes Only

Byron-Bethany Irrigation District
Balance Sheet
January 31, 2022

Long-Term Liabilities		
2018 Enterprise Revenue Bond	4,200,000.00	
2017 Revenue Refi Bond	1,489,000.00	
2021 Enterprise Revenue Bond	4,060,000.00	
	<hr/>	
Total Long-Term Liabilities		9,749,000.00
		<hr/>
Total Liabilities		10,578,959.42
Capital		
Retained Earnings	37,524,610.18	
Legal Reserve	1,000,000.00	
10 Year CIP Reserve	1,476,085.52	
Insurance/SIR Reserve	105,000.00	
Rolling Stock Replacement Res.	100,000.00	
Construction Equipment Replace	100,000.00	
Groundwater Mgmt Program Res	200,000.00	
SLDMWA-DHCCP Reserve	1,000,000.00	
Op & Maint, Eng. & Gen. Admin.	2,933,249.64	
PERS Contribution Contingency	500,000.00	
CVPSA Capital Improve Reserve	50,000.00	
RWSA Infrastructure Replacement	2,000,000.00	
2017 Series Debt Payment Reser	1,600,000.00	
2018 Revenue Bonds Debt Pmt Re	1,000,000.00	
Net Income	430,464.43	
	<hr/>	
Total Capital		50,019,409.77
		<hr/>
Total Liabilities & Capital	\$	60,598,369.19
		<hr/>

Byron-Bethany Irrigation District
Account Reconciliation
As of Jan 31, 2022
1010A - CVCB Muni
Bank Statement Date: January 31, 2022

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	1,024,067.10	
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other	173.95	
Ending GL Balance	1,024,241.05	
Ending Bank Balance	1,024,241.05	
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
Total outstanding checks		
Add (Less) Other		
Total other		
Unreconciled difference	0.00	
Ending GL Balance	1,024,241.05	

Central Valley Community Bank



BYRON BETHANY IRRIGATION DISTRICT
7995 BRUNS RD
BYRON CA 94514-1625

1-31-22

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Page 1

Account Number

LODI OFFICE
(559)298-1775 24-Hour BankLine (559) 297-6638
Out of Local area (866) 455-6638

Central Valley Community Bank takes fraud prevention very seriously. Your personal information is the key to your financial and online identity. We are dedicated to offering information and tips to help protect our customers and the first step in protecting yourself from fraud is to learn about the various schemes and methods that fraudsters use to obtain your personal information. For more information, visit www.cvcb.com/fraud-education.

ACCOUNT NUMBER SPECIAL MONEY MARKET CHECKING

ACCOUNT SUMMARY

Previous Balance	12-31-21	1,024,067.10
+ Deposits/Credits		.00
- Checks/Debits		.00
- Service Charge		.00
+ Interest Paid		173.95
Current Balance	1-31-22	1,024,241.05

← JE 012219

CREDIT ACTIVITY AND OTHER DEBITS

Date	Tracer Description	Amount
1-31	999 INTEREST PAYMENT	173.95

INTEREST SUMMARY

Interest Earned From	1/01/22 Through	1/31/22
Days in Statement Period		31
Interest Earned		173.95
Annual Percentage Yield Earned		.20 %
Interest Paid this Year		173.95
Interest Withheld this Year		.00

* - - - - - OVERDRAFT CHARGES/REFUNDS SUMMARY - - - - - *			
	This Cycle		YTD
Total returned item fees	.00		.00
Total overdraft fees	.00		.00
Total fees charged	.00		.00

	This Cycle		YTD
Refund of returned check fees	.00		.00
Refund of paid check fees	.00		.00
Total fees refunded	.00		.00

Continued on Next Page

Byron-Bethany Irrigation District
Account Reconciliation
As of Jan 31, 2022
1010C - OVCB Muni
Bank Statement Date: January 31, 2022

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance				413,869.31
Add: Cash Receipts				665,770.83
Less: Cash Disbursements				(25,001.37)
Add (Less) Other				(455,819.45)
Ending GL Balance				598,819.32
Ending Bank Balance				600,001.00
Add back deposits in transit				
Total deposits in transit				
(Less) outstanding checks				
	Nov 9, 2021	44105	(996.69)	
	Dec 31, 2021	44234	(75.00)	
	Dec 31, 2021	44235	(109.99)	
Total outstanding checks				(1,181.68)
Add (Less) Other				
Total other				
Unreconciled difference				0.00
Ending GL Balance				598,819.32



OAK VALLEY COMMUNITY BANK
TRACY
1034 NORTH CENTRAL AVE.
TRACY CA 95376
(209) 834-3340

BYRON BETHANY IRRIGATION DISTRICT
MUNI ACCOUNT
7995 BRUNS ROAD
BYRON CA 94514-1625

ACCOUNT NUMBER:
STATEMENT DATE: 1/31/22
PAGE: 1 OF 2

WEB SITE: www.ovcb.com

www.escbank.com

TOLL FREE NUMBER: 866-844-7500

ECONOMY CHECKING-PUBLIC

BYRON BETHANY IRRIGATION DISTRICT
MUNI ACCOUNT

Acct

J

Beginning Balance	1/01/22	600,000.00	
Deposits / Misc Credits	17	1,012,020.08	
Withdrawals / Misc Debits	49	1,012,019.08	
** Ending Balance	1/31/22	600,001.00	**
Service Charge		.00	

Enclosures 41

DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
1/03	227.50		Trnsfr from Checking Acct Ending in 0095
1/04	163.57		Trnsfr from Checking Acct Ending in 0095
1/05	800.00		Trnsfr from Checking Acct Ending in 0095
1/06	29,633.06		Trnsfr from Checking Acct Ending in 0095
1/07	22,180.97		Trnsfr from Checking Acct Ending in 0095
1/10	23,388.01		Trnsfr from Checking Acct Ending in 0095
1/10	674.52		Rev: CHECK
1/11	42,516.50		Trnsfr from Checking Acct Ending in 0095
1/12	45,638.43		Trnsfr from Checking Acct Ending in 0095
1/13	10,138.58		Trnsfr from Checking Acct Ending in 0095
1/14	2,456.32		Trnsfr from Checking Acct Ending in 0095
1/20	28,467.35		Trnsfr from Checking Acct Ending in 0095
1/21	71,163.51		Trnsfr from Checking Acct Ending in 0095
1/26	547,073.34		DEPOSIT
1/28	928.87		Trnsfr from Checking Acct Ending in 0095
1/31	162,524.39		DEPOSIT
1/31	24,045.16		ORIG:MARIPOSA ENERGY LLC TRN:P202201310031531

OTHER WITHDRAWALS/DEBITS

Date	Deposits	Withdrawals	Activity Description
1/06		29,485.41	Trnsfr to Checking Acct Ending in 0087

Byron-Bethany Irrigation District
Account Reconciliation
As of Jan 31, 2022
1010D - Liquidity Plus
Bank Statement Date: January 31, 2022

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	15,927,257.91	
Add: Cash Receipts		b
Less: Cash Disbursements		
Add (Less) Other	433,215.12	
Ending GL Balance	16,360,473.03	
Ending Bank Balance	16,360,473.03	
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
Total outstanding checks		
Add (Less) Other		
Total other		
Unreconciled difference	0.00	
Ending GL Balance	16,360,473.03	

b

b



OAK VALLEY COMMUNITY BANK
TRACY
1034 NORTH CENTRAL AVE.
TRACY CA 95376
(209) 834-3340

BYRON BETHANY IRRIGATION DISTRICT
7995 BRUNS ROAD
BYRON CA 94514-1625

ACCOUNT NUMBER:
STATEMENT DATE: 1/31/22
PAGE: 1 OF 2

WEB SITE: www.ovcb.com
www.escbank.com
TOLL FREE NUMBER: 866-844-7500

OAK TREE CHECKING-PUBLIC BYRON BETHANY IRRIGATION DISTRICT Acct

Beginning Balance	1/01/22	15,927,257.91	
Deposits / Misc Credits	3	710,917.79	
Withdrawals / Misc Debits	13	277,702.67	
** Ending Balance	1/31/22	16,360,473.03	**
Service Charge		.00	
Interest Paid Thru	1/31/22	1,348.40	
Interest Paid Year To Date		1,348.40	
Minimum Balance		15,650,484	

DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
1/26	547,072.34		Trnsfr from Checking Acct Ending in 0060
1/31	162,497.05		Trnsfr from Checking Acct Ending in 0060
1/31	1,348.40		INTEREST EARNED

OTHER WITHDRAWALS/DEBITS

Date	Deposits	Withdrawals	Activity Description
1/03		227.50	Trnsfr to Checking Acct Ending in 0060
1/04		163.57	Trnsfr to Checking Acct Ending in 0060
1/05		800.00	Trnsfr to Checking Acct Ending in 0060
1/06		29,633.06	Trnsfr to Checking Acct Ending in 0060
1/07		22,180.97	Trnsfr to Checking Acct Ending in 0060
1/10		23,388.01	Trnsfr to Checking Acct Ending in 0060
1/11		42,516.50	Trnsfr to Checking Acct Ending in 0060
1/12		45,638.43	Trnsfr to Checking Acct Ending in 0060
1/13		10,138.58	Trnsfr to Checking Acct Ending in 0060
1/14		2,456.32	Trnsfr to Checking Acct Ending in 0060
1/20		28,467.35	Trnsfr to Checking Acct Ending in 0060
1/21		71,163.51	Trnsfr to Checking Acct Ending in 0060
1/28		928.87	Trnsfr to Checking Acct Ending in 0060

Byron-Bethany Irrigation District
Account Reconciliation
As of Jan 31, 2022
1011A - OVCB Payroll
Bank Statement Date: January 31, 2022

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		
Ending Bank Balance		
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
Total outstanding checks		
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		



OAK VALLEY COMMUNITY BANK
TRACY
1034 NORTH CENTRAL AVE.
TRACY CA 95376
(209) 834-3340

BYRON BETHANY IRRIGATION DISTRICT
PAYROLL ACCOUNT
7995 BRUNS ROAD
BYRON CA 94514-1625

ACCOUNT NUMBER: -
STATEMENT DATE: 1/31/22
PAGE: 1 OF 1

WEB SITE: www.ovcb.com
www.escbank.com
TOLL FREE NUMBER: 866-844-7500

ECONOMY CHECKING-PUBLIC

BYRON BETHANY IRRIGATION DISTRICT
PAYROLL ACCOUNT

Acct

Beginning Balance	1/01/22	.00	
Deposits / Misc Credits	4	91,824.79	
Withdrawals / Misc Debits	9	91,824.79	
** Ending Balance	1/31/22	.00	**
Service Charge		.00	

DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
1/06	29,485.41		Trnsfr from Checking Acct Ending in 0060
1/07	18,155.97		Trnsfr from Checking Acct Ending in 0060
1/20	27,652.47		Trnsfr from Checking Acct Ending in 0060
1/21	16,530.94		Trnsfr from Checking Acct Ending in 0060

OTHER WITHDRAWALS/DEBITS

Date	Deposits	Withdrawals	Activity Description
1/06		528.45	PAYCHEX CGS/GARNISH
1/06		28,956.96	PAYCHEX-RCX/PAYROLL
1/07		191.78	PAYCHEX EIB/INVOICE
1/07		17,964.19	PAYCHEX TPS/TAXES
1/20		59.81	PAYCHEX-OAB/INVOICE
1/20		528.45	PAYCHEX CGS/GARNISH
1/20		27,064.21	PAYCHEX-RCX/PAYROLL
1/21		408.33	PAYCHEX EIB/INVOICE
1/21		16,122.61	PAYCHEX TPS/TAXES

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
1/06	.00	1/20	.00	1/21	.00
1/07	.00				

Byron-Bethany Irrigation District
Account Reconciliation
As of Jan 31, 2022
1003 - Cash-L.A.I.F. State Treasurer
Bank Statement Date: January 31, 2022

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	1,955,662.80
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	
Ending GL Balance	<u>1,955,662.80</u>
Ending Bank Balance	<u>1,955,662.80</u>
Add back deposits in transit	<u> </u>
Total deposits in transit	
(Less) outstanding checks	<u> </u>
Total outstanding checks	
Add (Less) Other	<u> </u>
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u><u>1,955,662.80</u></u>

Byron-Bethany Irrigation District
Account Reconciliation
As of Jan 31, 2022
1003A - Cash-L.A.I.F. Construction
Bank Statement Date: January 31, 2022

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	4,913,000.00
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	
Ending GL Balance	<u>4,913,000.00</u>
Ending Bank Balance	<u>4,913,000.00</u>
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u><u>4,913,000.00</u></u>



BETTY T. YEE

California State Controller

LOCAL AGENCY INVESTMENT FUND
REMITTANCE ADVICE

Agency Name

BYRON-BETHANY IRRIGATION DIST

Account Number

As of 01/14/2022, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 12/31/2021.

Earnings Ratio		.00000625812849570
Interest Rate		0.23%
Dollar Day Total	\$	631,494,909.60
Quarter End Principal Balance	\$	6,864,710.82
Quarterly Interest Earned	\$	3,951.98

Byron-Bethany Irrigation District
Account Reconciliation
As of Jan 31, 2022
1017 - Comerica
Bank Statement Date: January 31, 2022

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	231,755.00
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	
Ending GL Balance	<u>231,755.00</u>
Ending Bank Balance	231,755.00
Add back deposits in transit	<u> </u>
Total deposits in transit	
(Less) outstanding checks	<u> </u>
Total outstanding checks	
Add (Less) Other	<u> </u>
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u>231,755.00</u>



Comerica Securities, Inc.
Member FINRA/SIPC

Comerica Securities, Inc.
411 West Lafayette
Mail Code 3137
Detroit, MI 48226
Phone: 800.232.6983

Brokerage Account Statement

BYRON-BETHANY ID
RICK GILMORE
7995 BRUNS RD
BYRON CA 94514-1625

December 1, 2021 - December 31, 2021
Account Number:

Portfolio at a Glance

	This Period	Year-to-Date
BEGINNING ACCOUNT VALUE	\$232,554.99	\$493,160.24
Net Cash Deposits and Withdrawals	0.00	-257,317.12
Adjusted Previous Account Value	232,554.99	235,843.12
Dividends, Interest and Other Income	0.01	9,469.38
Net Change in Portfolio ¹	-800.00	-13,557.50
ENDING ACCOUNT VALUE	\$231,755.00	\$231,755.00
Accrued Interest	\$424.66	
Estimated Annual Income	\$2,500.01	

¹ Net Change in Portfolio is the difference between the ending account value and beginning account value after activity.

Asset Summary

Percent	Asset Type	Prior Year-End	Last Period	This Period
2%	Cash, Money Funds, and Bank Deposits	3,402.74	5,554.99	5,555.00
98%	Fixed Income	489,757.50	227,000.00	226,200.00
100%	Account Total	\$493,160.24	\$232,554.99	\$231,755.00

Please review your allocation periodically with your Financial Consultant.

Additional Information

Summary of Gains and Losses

Description	This Period	Year-to-Date
Principal Payments	\$0.00	\$250,000.00

	Realized This Period	Realized Year-to-Date	Unrealized
Short-Term Gain / Loss	0.00	0.00	-23,800.00
Net Gain / Loss	0.00	0.00	-23,800.00

This summary excludes transactions where cost basis information is not available.



Byron-Bethany Irrigation District
Account Reconciliation
As of Jan 31, 2022
1080 - Petty Cash
Bank Statement Date: January 31, 2022

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	58.46
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	(39.00)
Ending GL Balance	19.46
Ending Bank Balance	19.46
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	0.00
Ending GL Balance	19.46

Byron Bethany Irrigation District
Petty Cash Reconciliation

Beg. Balance
\$58.46

Date	Description	Debit	Credit	GL	Running Balance
01/13/2022	File and record a Notary oath of office at CCC Recorder's Office - LAM01		29.00	6110	\$29.46
01/28/2022	Agricultural Pest Control Adviser County Registration Fee		10.00	6330	\$19.46
					\$19.46

Currency on Hand		Quantity	Total
\$0.01	x	11	0.11
\$0.05	x	23	1.15
\$0.10	x	17	1.70
\$0.25	x	6	1.50
\$1.00	x		-
\$5.00	x	1	5.00
\$10.00	x	1	10.00
\$20.00	x		-
\$50.00	x		-
\$100.00	x		-
Total Cash on Hand			19.46

Prepared By: Julia Gavrilenko

Date: 2/7/22

Checked By: Ilona Lament

Date:

Approved By:

Date:

Byron-Bethany Irrigation District
Check Register
For the Period From Jan 1, 2022 to Jan 31, 2022

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Ac	Amount
44266	1/31/22	Chase Card Services	1010C	929.87
44289	1/31/22	V&A Consulting Engineers, Inc.	1010C	24,071.50
Total				<u>25,001.37</u>

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Jan 1, 2022 to Jan 31, 2022

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
1/1/22	01012022	South Delta Water Agency Assesment 2021-2022 Tax Year	1,102.62	
1/1/22	01012022	Kjeldsen, Sinnock & Neudeck, Inc.		1,102.62
		Garbage Service WSSA - Service address: 20100		
1/1/22	21100234	Wicklund, Tracy, CA on 1/1/22	144.93	
1/1/22	21100234	DHQ Refuse Service Provided - 20Y Rolloff 12/2/21	422.47	
1/1/22	21100234	Tracy Delta Solid Waste Management, Inc		567.40
1/2/22	01022022	Adobe Acropro Subscription	14.99	
		Network Solutions - BSD Monthly Subscription - Website		
1/2/22	01022022	Security	7.99	
1/2/22	01022022	Amazon - File Folders & Index Tabs	32.37	
1/2/22	01022022	Amazon - Envelopes	106.32	
1/2/22	01022022	Safeway - Fuel for Unit #68	66.88	
1/2/22	01022022	Chevron - Fuel for Unit #53	30.00	
1/2/22	01022022	Amazon - Toner Cartridge	138.48	
		Ebay - Para-Flex Coupling Element PX40 for the Aerator -		
1/2/22	01022022	BSD	136.63	
1/2/22	01022022	Casa Grande - Staff Lunch	396.21	
1/2/22	01022022	Chase Card Services		929.87
		Professional Legal Services - Period Ending: December		
1/3/22	01-22-397	2021 - Curtailments	5,695.90	
1/3/22	01-22-397	Wagner & Bonsignore CCE		5,695.90
		Communications, Outreach and Public Affairs for January		
1/4/22	010422	2022	4,900.00	
1/4/22	010422	Website Services	2,100.00	
1/4/22	010422	J-COMM Inc		7,000.00
1/5/22	01052022	Pacific Gas & Electric Charges Account #4159610850-0	97.72	
1/5/22	01052022	Pacific Gas & Electric WSSA		97.72
1/5/22	2610339	Fluorescent Ballast - WSSA	49.74	
1/5/22	2610339	Home Depot Credit Services		49.74
1/5/22	8502	Carlite Glass Installation, Dynamic Calibration - Unit #20-21	905.90	
1/5/22	8502	Mike's Auto Glass		905.90
1/5/22	97840	Rubber Valve for Unit #70-16	27.54	
1/5/22	97840	Dornoch Inc.		27.54
		Annual Permit Fee for Period 7/1/2021 - 6/30/2022 -		
1/5/22	WD-0195900	Aquatic Pesticide	3,146.00	
1/5/22	WD-0195900	SWRCB Accounting Office		3,146.00
1/6/22	162006	Fluorescent Ballast - WSSA	132.42	
1/6/22	162006	Home Depot Credit Services		132.42
		ALV01 - Director Health Benefits for the Period of: February		
1/6/22	2022Benefits0679928	2022	1,870.13	
		ALV01 - Director Dental Benefits for the Period of: February		
1/6/22	2022Benefits0679928	2022	64.21	
		ALV01 - Director Vision Benefits for the Period of: February		
1/6/22	2022Benefits0679928	2022	18.56	
		ALV01 - Director Life Benefits for the Period of: February		
1/6/22	2022Benefits0679928	2022	7.40	
		ALV01 - Director Employee Assistance Program - February		
1/6/22	2022Benefits0679928	2022	2.38	
		ENO12 - Director Health Benefits for the Period of:		
1/6/22	2022Benefits0679928	February 2022	2,477.93	
		ENO12 - Director Dental Benefits for the Period of:		
1/6/22	2022Benefits0679928	February 2022	106.41	
		ENO12 - Director Vision Benefits for the Period of:		
1/6/22	2022Benefits0679928	February 2022	18.56	
		ENO12 - Director Life Benefits for the Period of: February		
1/6/22	2022Benefits0679928	2022	3.40	

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
1/6/22	2022Benefits0679928	ENO12 - Director Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	GAV01 - Admin Health Benefits for the Period of: February 2022	811.50	
1/6/22	2022Benefits0679928	GAV01 - Admin Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	GAV01 - Admin Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	GAV01 - Admin Life Benefits for the Period of: February 2022	16.00	
1/6/22	2022Benefits0679928	GAV01 - Admin Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	GEY01 - Admin Health Benefits for the Period of: February 2022	935.07	
1/6/22	2022Benefits0679928	GEY01 - Admin Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	GEY01 - Admin Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	GEY01 - Admin Life Benefits for the Period of: February 2022	39.00	
1/6/22	2022Benefits0679928	GEY01 - Admin Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	GIL01 - Admin Health Benefits for the Period of: February 2022	935.07	
1/6/22	2022Benefits0679928	GIL01 - Admin Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	GIL01 - Admin Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	GIL01 - Admin Life Benefits for the Period of: February 2022	56.00	
1/6/22	2022Benefits0679928	GIL01 - Admin Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	KAG01 - Director Health Benefits for the Period of: February 2022	2,477.93	
1/6/22	2022Benefits0679928	KAG01 - Director Dental Benefits for the Period of: February 2022	106.41	
1/6/22	2022Benefits0679928	KAG01 - Director Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	KAG01 - Director Life Benefits for the Period of: February 2022	10.26	
1/6/22	2022Benefits0679928	KAG01 - Director Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	LAM01 - Admin Health Benefits for the Period of: February 2022	1,208.75	
1/6/22	2022Benefits0679928	LAM01 - Admin Health Benefits Liability for the Period of: February 2022	397.25	
1/6/22	2022Benefits0679928	LAM01 - Admin Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	LAM01 - Admin Dental Benefits Liability for the Period of: February 2022	33.01	
1/6/22	2022Benefits0679928	LAM01 - Admin Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	LAM01 - Admin Life Benefits for the Period of: February 2022	8.16	
1/6/22	2022Benefits0679928	LAM01 - Admin Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	MAG10 - Director Health Benefits for the Period of: February 2022	2,477.93	
1/6/22	2022Benefits0679928	MAG10 - Director Dental Benefits for the Period of: February 2022	106.41	

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
1/6/22	2022Benefits0679928	MAG10 - Director Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	MAG10 - Director Life Benefits for the Period of: February 2022	7.40	
1/6/22	2022Benefits0679928	MAG10 - Director Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	MAG11 - Director Health Benefits for the Period of: February 2022	935.07	
1/6/22	2022Benefits0679928	MAG11 - Director Dental Benefits for the Period of: February 2022	64.21	
1/6/22	2022Benefits0679928	MAG11 - Director Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	MAG11 - Director Life Benefits for the Period of: February 2022	10.00	
1/6/22	2022Benefits0679928	MAG11 - Director Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	MAR01 - O&M Health Benefits for the Period of: February 2022	2,196.41	
1/6/22	2022Benefits0679928	MAR01 - O&M Health Benefits Liability for the Period of: February 2022	992.90	
1/6/22	2022Benefits0679928	MAR01 - O&M Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	MAR01 - O&M Dental Benefits Liability for the Period of: February 2022	75.21	
1/6/22	2022Benefits0679928	MAR01 - O&M Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	MAR01 - O&M Life Benefits for the Period of: February 2022	27.00	
1/6/22	2022Benefits0679928	MAR01 - O&M Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	MAR02 - O&M Health Benefits for the Period of: February 2022	1,203.51	
1/6/22	2022Benefits0679928	MAR02 - O&M Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	MAR02 - O&M Dental Benefits Liability for the Period of: February 2022	33.01	
1/6/22	2022Benefits0679928	MAR02 - O&M Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	MAR02 - O&M Life Benefits for the Period of: February 2022	8.56	
1/6/22	2022Benefits0679928	MAR02 - O&M Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	MEH01 - O&M Health Benefits for the Period of: February 2022	1,203.51	
1/6/22	2022Benefits0679928	MEH01 - O&M Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	MEH01 - O&M Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	MEH01 - O&M Life Benefits for the Period of: February 2022	39.00	
1/6/22	2022Benefits0679928	MEH01 - O&M Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	ORO01 - O&M Health Benefits for the Period of: February 2022	1,538.47	
1/6/22	2022Benefits0679928	ORO01 - O&M Health Benefits Liability for the Period of: February 2022	726.96	
1/6/22	2022Benefits0679928	ORO01 - O&M Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	ORO01 - O&M Dental Benefits Liability for the Period of: February 2022	75.21	

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
1/6/22	2022Benefits0679928	ORO01 - O&M Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	ORO01 - O&M Life Benefits for the Period of: February 2022	10.00	
1/6/22	2022Benefits0679928	ORO01 - O&M Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	PER01 - Director Health Benefits for the Period of: February 2022	935.07	
1/6/22	2022Benefits0679928	PER01 - Director Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	PER01 - Director Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	PER01 - Director Life Benefits for the Period of: February 2022	7.40	
1/6/22	2022Benefits0679928	PER01 - Director Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	PET01 - Admin Health Benefits for the Period of: February 2022	1,402.60	
1/6/22	2022Benefits0679928	PET01 - Admin Health Benefits Liability for the Period of: February 2022	467.53	
1/6/22	2022Benefits0679928	PET01 - Admin Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	PET01 - Admin Dental Benefits Liability for the Period of: February 2022	33.01	
1/6/22	2022Benefits0679928	PET01 - Admin Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	PET01 - Admin Life Benefits for the Period of: February 2022	46.84	
1/6/22	2022Benefits0679928	PET01 - Admin Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	RES01 - O&M Health Benefits for the Period of: February 2022	811.50	
1/6/22	2022Benefits0679928	RES01 - O&M Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	RES01 - O&M Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	RES001 - O&M Life Benefits for the Period of: February 2022	11.00	
1/6/22	2022Benefits0679928	RES01 - O&M Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	CLA01 - O&M Health Benefits for the Period of: February 2022	1,208.75	
1/6/22	2022Benefits0679928	CLA01 - O&M Health Benefits Liability for the Period of: February 2022	397.25	
1/6/22	2022Benefits0679928	CLA01 - O&M Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	CLA01 - O&M Health Benefits Liability for the Period of: February 2022	33.01	
1/6/22	2022Benefits0679928	CLA01 - O&M Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	CLA01 - O&M Life Benefits for the Period of: February 2022	14.60	
1/6/22	2022Benefits0679928	CLA01 - O&M Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	TUS15 - Director Health Benefits for the Period of: February 2022	1,870.13	
1/6/22	2022Benefits0679928	TUS15 - Director Dental Benefits for the Period of: February 2022	64.21	
1/6/22	2022Benefits0679928	TUS15 - Director Vision Benefits for the Period of: February 2022	18.56	

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
1/6/22	2022Benefits0679928	TUS15 - Director Life Benefits for the Period of: February 2022	10.00	
1/6/22	2022Benefits0679928	TUS15 - Director Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	VAZ01 - O&M Health Benefits for the Period of: February 2022	1,538.47	
1/6/22	2022Benefits0679928	VAZ01 - O&M Health Benefits Liability for the Period of: February 2022	726.96	
1/6/22	2022Benefits0679928	VAZ01 - O&M Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	VAZ01 - O&M Dental Benefits Liability for the Period of: February 2022	75.21	
1/6/22	2022Benefits0679928	VAZ01 - O&M Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	VAZ01 - O&M Life Benefits for the Period of: February 2022	19.00	
1/6/22	2022Benefits0679928	VAZ01 - O&M Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	VEG01 - O&M Health Benefits for the Period of: February 2022	811.50	
1/6/22	2022Benefits0679928	VEG01 - O&M Dental Benefits for the Period of: February 2022	31.20	
1/6/22	2022Benefits0679928	VEG01 - Admin Vision Benefits for the Period of: February 2022	18.56	
1/6/22	2022Benefits0679928	VEG01 - O&M Life Benefits for the Period of: February 2022	16.00	
1/6/22	2022Benefits0679928	VEG01 - O&M Employee Assistance Program - February 2022	2.38	
1/6/22	2022Benefits0679928	Amaudo - Retiree Health Benefits for the Period of: February 2022	784.98	
1/6/22	2022Benefits0679928	Bedford - Retiree Health Benefits for the Period of: February 2022	784.98	
1/6/22	2022Benefits0679928	Carson - Retiree Health Benefits for the Period of: February 2022	392.49	
1/6/22	2022Benefits0679928	DeBorba - Retiree Health Benefits for the Period of: February 2022	392.49	
1/6/22	2022Benefits0679928	Griffith - Retiree Health Benefits for the Period of: February 2022	935.07	
1/6/22	2022Benefits0679928	Kleinert - Retiree Health Benefits for the Period of: February 2022	784.98	
1/6/22	2022Benefits0679928	Kopp - Retiree Health Benefits for the Period of: February 2022	392.49	
1/6/22	2022Benefits0679928	Martinez - Retiree Health Benefits for the Period of: February 2022	784.98	
1/6/22	2022Benefits0679928	Pombo - Retiree Health Benefits for the Period of: February 2022	1,870.13	
1/6/22	2022Benefits0679928	Serpa - Retiree Health Benefits for the Period of: February 2022	935.07	
1/6/22	2022Benefits0679928	Shoemaker - Retiree Health Benefits for the Period of: February 2022	392.49	
1/6/22	2022Benefits0679928	ACWA Joint Powers Insurance Authority		43,100.45
1/6/22	2155723	Fluorescent Lamps for DHQ	969.43	
1/6/22	2155723	Platt		969.43
1/6/22	2J82394	Fluorescent Lamps for WSSA	211.02	
1/6/22	2J82394	Platt		211.02
1/6/22	4106959082	DHQ Janitorial Supplies	27.82	
1/6/22	4106959082	Weekly Uniform Service for the week ending 1/6/2022	92.66	
1/6/22	4106959082	Cintas Corporation #922		120.48
1/6/22	475869	Professional Legal Services - Period Ending: 12/31/2021		
1/6/22	475869	BBID Water Rights Consulting; Project #: 2101802.000 - Curtailments	11,303.50	
1/6/22	475869	Exponent, Inc.		11,303.50

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
1/6/22	5018407888	Ricoh Copier Rental (Contract #603-0227169-000; Serial #3129RA00486; Model IM C4500) 1/1/22-1/31/22	450.41	
1/6/22	5018407888	Wells Fargo Financial Leasing		450.41
1/6/22	920248	Clear Diesel (\$3.538 per gallon)	668.62	
1/6/22	920248	Ramos Oil Co., Inc.		668.62
1/6/22	97850	Tire Pressure Monitoring System Sensor for Unit 70-16	144.84	
1/6/22	97850	Dornoch Inc.		144.84
1/6/22	ACWAJPIA2ndQTR21-22	O & M Workers Compensation Program for the 2nd Quarter 2021-2022	8,509.60	
1/6/22	ACWAJPIA2ndQTR21-22	Admin Workers Compensation Program for the 2nd Quarter 2021-2022	978.17	
1/6/22	ACWAJPIA2ndQTR21-22	ACWA Joint Powers Insurance Authority		9,487.77
1/7/22	010720222	Sees's Candies for Visitors - WSSA	25.50	
1/7/22	010720222	Business Card		25.50
1/7/22	287253183134X0115202	Mobile Data plan & Usage for the Period: 1/8/2022 - 2/7/2022	675.05	
1/7/22	287253183134X0115202	AT & T Mobility		675.05
1/10/22	000017590320	WSSA Shop Internet Service 12/10/2021 - 1/9/2022	50.36	
1/10/22	000017590320	AT&T		50.36
1/10/22	000017590321	WSSA Internet Service 12/10/2021 - 1/9/2022	107.99	
1/10/22	000017590321	AT&T		107.99
1/10/22	2201-95	Landscape Grounds Maintenance for the period of: January 2022	1,050.00	
1/10/22	2201-95	Creative Outdoor Environments, Inc.		1,050.00
1/10/22	34	Engineering and/or Professional Services for the period of: 12/1/2021 - 12/31/2021 PS4N	330.00	
1/10/22	34	WAVE Engineers, Inc.		330.00
1/10/22	NNPB000031221	WAPA Power for the Month of December 2021 - Regular	3,424.99	
1/10/22	NNPB000031221	Western Area Power Administration		3,424.99
1/11/22	AR14535	Groundwater Support Services for November 2021	4,246.20	
1/11/22	AR14535	City of Brentwood		4,246.20
1/13/22	3012468	Professional Legal Services by Michael E. Vergara (General) - December 2021	2,403.16	
1/13/22	3012468	Somach, Simmons & Dunn		2,403.16
1/13/22	3012469	Professional Legal Services by Michael E. Vergara (Groundwater) - December 2021	96.00	
1/13/22	3012469	Somach, Simmons & Dunn		96.00
1/13/22	3012470	Professional Legal Services by Michael E. Vergara (Curtailments) - December 2021	26,610.78	
1/13/22	3012470	Somach, Simmons & Dunn		26,610.78
1/13/22	3012471	Professional Legal Services by Michael E. Vergara (CVP Issues) - December 2021	1,076.60	
1/13/22	3012471	Somach, Simmons & Dunn		1,076.60
1/13/22	3012472	Professional Legal Services by Michael E. Vergara (6th DCA) - December 2021	85,297.27	
1/13/22	3012472	Somach, Simmons & Dunn		85,297.27
1/13/22	3012473	Professional Legal Services by Michael E. Vergara (Employment) - December 2021	100.00	
1/13/22	3012473	Somach, Simmons & Dunn		100.00
1/13/22	4107636982	DHQ Janitorial Supplies	18.86	
1/13/22	4107636982	Weekly Uniform Service for the week ending 1/13/2022	92.66	
1/13/22	4107636982	Cintas Corporation #922		111.52
1/13/22	71666	Fire Extinguisher Service	1,669.46	
1/13/22	71666	Armor Fire Extinguisher Co.		1,669.46
1/13/22	71667	Fire Extinguisher Training	135.00	
1/13/22	71667	Armor Fire Extinguisher Co.		135.00
1/13/22	71668	Fire Extinguisher Service, First Aid/CPR Refill Supplies	347.35	
1/13/22	71668	Armor Fire Extinguisher Co.		347.35
1/13/22	920452	Unleaded (\$3.456 per gallon)	1,156.95	
1/13/22	920452	Ramos Oil Co., Inc.		1,156.95
1/13/22	Q002471	54' Pump repairs from PS1N	4,341.78	

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
1/13/22	Q002471	Core & Main		4,341.78
		Professional Services for the period of: December 24 -		
1/15/22	86299	January 8 2022 Canal 45N Armstrong Road MTSI	1,668.00	
1/15/22	86299	Condor Earth Technologies Inc		1,668.00
1/18/22	8000781388	Shred It Service Dates: 12/21/2021 & 1/4/2022	223.54	
1/18/22	8000781388	Stericycle, Inc.		223.54
		Pacific Gas & Electric Charges Account #9158717444-1 -		
1/19/22	01192022	12/20/21-1/18/22	185.70	
1/19/22	01192022	Pacific Gas & Electric WSSA		185.70
1/19/22	13574767	Monthly Pest Control Service at BBID: 1/19/2022	76.00	
1/19/22	13574767	McCauley Ag Services		76.00
		Bi Monthly Pest Control Service: 1/19/2022 - 7777 Bruns		
1/19/22	13574783	Rd	80.00	
1/19/22	13574783	McCauley Ag Services		80.00
		Engineering and/or Professional Services for the period of		
		12/1/2021 - 12/31/2021 - General On Call Engineering		
1/19/22	20134-001-33	Services (Project #20134-001)	56.25	
		Engineering and/or Professional Services for the period of		
		12/1/2021 - 12/31/2021 - PS4N Replacement (Project		
1/19/22	20134-001-33	#20134-002)	675.00	
		Engineering and/or Professional Services for the period of		
		12/1/2021 - 12/31/2021 - Canal 45N Lining and Siphon		
1/19/22	20134-001-33	Crossing Project (Project #20134-006)	1,144.00	
		Engineering and/or Professional Services for the period of		
		12/1/2021 - 12/31/2021 - WSSA Capital Improvements		
1/19/22	20134-001-33	Plan (Project 20134-009)	2,470.00	
		Engineering and/or Professional Services for the period of		
		12/1/2021 - 12/31/2021 - Mtn House Raw Water Pipeline		
1/19/22	20134-001-33	External Condition (Project #20134-010)	391.30	
		Engineering and/or Professional Services for the period of		
		12/1/2021 - 12/31/2021 - PS 2 Discharge Pipe		
1/19/22	20134-001-33	Replacement Project (Project #20134-012)	42,201.10	
1/19/22	20134-001-33	Hazen & Sawyer		46,937.65
		Membership Renewal for the period of 2/1/2022 - 1/31/2023	160.00	
1/19/22	2255217	Gov't Finance Officers Assoc.		160.00
1/19/22	2283	Telephone Answering Service for: January-March 2022	522.00	
1/19/22	2283	All Bay Answering Service		522.00
1/20/22	4108327837	DHQ Janitorial Supplies	42.27	
1/20/22	4108327837	Weekly Uniform Service for the week ending 1/20/2022	92.66	
1/20/22	4108327837	Cintas Corporation #922		134.93
		To Prepare Byron Bethany Irrigation District's December		
1/20/22	6388	31, 2020 State Controller's Financial Transactions Report	750.00	
1/20/22	6388	Robert W. Johnson C P A		750.00
1/20/22	EO&M000030122	FY2023 CVP O&M Program 5th Billing	5,691.00	
1/20/22	EO&M000030122	Acct: 786048000-CVP O&M Escrow		
1/20/22	EO&M000030122	U.S. BANK, NATIONAL ASSOCIATION		5,691.00
1/21/22	70862370	Utility Services for WSSA	198.20	
1/21/22	70862370	Account #2004100 - 5023784		
1/21/22	70862370	City of Tracy		198.20
1/21/22	8516	Left Door Glass Installation - Unit #68-20	425.50	
1/21/22	8516	Mike's Auto Glass		425.50
1/24/22	031132	Booster Cable for Unit #73-15	158.36	
1/24/22	031132	Central Valley Motor Parts, Inc.		158.36
1/24/22	155881	30,000 Mile Service for Unit #68-20	516.12	
1/24/22	155881	Dornoch Inc.		516.12
1/24/22	3174201	Microwave	143.63	
1/24/22	3174201	Gloves, towels	43.59	
1/24/22	3174201	TruFuel - Mixed fuel for small engines	124.30	
1/24/22	3174201	Home Depot Credit Services		311.52

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
1/24/22	50351730	Professional Services regarding Strategic Counseling - Services through December 31, 2021	7,500.00	
1/24/22	50351730	Foley & Lardner LLP		7,500.00
1/24/22	69175	Chainsaw Engines	96.98	
1/24/22	69175	Bill's Mower and Saw		96.98
1/24/22	I500-00790302	Used Oil Service Charge	95.00	
1/24/22	I500-00790302	Asbury Environmental Services		95.00
1/24/22	INVA0372	Los Vaqueros Reservoir Expansion Project - Amendment #3 1st Payment	89,712.00	
1/24/22	INVA0372	San Luis Delta Mendota Water Authority		89,712.00
1/25/22	01252022	Monthly Service Charge for Telephone #209-835-0375	1,252.64	
1/25/22	01252022	Monthly Service Charge for Telephone #925-308-7595	208.46	
1/25/22	01252022	Monthly Service Charge for Telephone #925-513-0050	220.24	
1/25/22	01252022	AT&T Summary Billing Account Services and Late Payment Charge	31.37	
1/25/22	01252022	AT&T Land Line		1,712.71
1/25/22	3598138	Contract Base Rate and Usage Charge for 10/25/2021 - 1/24/2022 (WSSA); Contract #R3-2734884	95.49	
1/25/22	3598138	Ray Morgan Company		95.49
1/25/22	M01 272271	Canal Gates - WSSA	14,138.24	
1/25/22	M01 272271	Fresno Valves and Castings, Inc.		14,138.24
1/25/22	NNPB000030122R	Restoration on WAPA Power for the Month of January 2022	2,230.23	
1/25/22	NNPB000030122R	Western Area Power Administration		2,230.23
1/26/22	01262022	Janitorial Fee For: December 2021 and January 2022		
1/26/22	01262022	Cleaning	1,000.00	
1/26/22	01262022	Rossana Talavera		1,000.00
1/26/22	01262022	Internet Service for the period 2/6/22 - 3/5/22	120.45	
1/26/22	01262022	Account #8155 60 053 0156887		
1/26/22	01262022	Comcast		120.45
1/26/22	112255	DHQ Maintenance - Serviced & Lubricated all doors	674.50	
1/26/22	112255	R & S Erection Tri-County		674.50
1/26/22	6393	Perform Audit for Year Ending: December 31, 2020	15,750.00	
1/26/22	6393	Robert W. Johnson C P A		15,750.00
1/26/22	88968	Respirator and Cartridge	2,169.26	
1/26/22	88968	Alligare LLC		2,169.26
1/26/22	920881	Unleaded (\$3.387 per gallon) Clear Diesel (\$3.743 per gallon)	2,660.05	
1/26/22	920881	Ramos Oil Co., Inc.		2,660.05
1/27/22	01272022	Apple - iTunes Cloud Backup	0.99	
1/27/22	01272022	Homedepot - Baking Soda Pool Cleaner		21.64
1/27/22	01272022	Cyber Security Source - Videx Laser Light Pro Repair	138.00	
1/27/22	01272022	Cardmember Service		117.35
1/27/22	4109006580	DHQ Janitorial Supplies	18.86	
1/27/22	4109006580	Weekly Uniform Service for the week ending 1/27/2022	92.66	
1/27/22	4109006580	Cintas Corporation #922		111.52
1/28/22	01282022	Prepay Postage	400.00	
1/28/22	01282022	US Postal Service Postage by Phone		400.00
1/28/22	031625	Diesel Exhaust Fluid, Penetrant, Tire Air Chuck Clips, Battery Terminal Protector	152.87	
1/28/22	031625	Central Valley Motor Parts, Inc.		152.87
1/28/22	S73553	Conductivity Standard, 500ML Bottle	33.06	
1/28/22	S73553	Equipco Sales and Service		33.06
1/29/22	058158132X220129	Satellite Service for the period 12/28/2021 - 1/27/2022	109.99	
1/29/22	058158132X220129	Satellite Service for the period 1/28/2022 - 2/27/2022	86.24	
1/29/22	058158132X220129	DIRECTV		196.23
1/29/22	8EA2C234-2022429	Annual WIN-911 Customer Care Subscription 4/30/22 - 4/29/23	660.00	
1/29/22	8EA2C234-2022429	WIN-911		660.00
1/30/22	10440271 013022	Bottled Water Deliveries on 1/7/22 & 1/21/22	94.49	
1/30/22	10440271 013022	Bottle Water Deliveries for WSSA	10.25	

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
1/30/22	10440271 013022	Alhambra Water Service		104.74
1/31/22	01312022	Christmas Décor	72.83	
1/31/22	01312022	Storage Containers	68.71	
		File and record a Notary oath of office at CCC Recorder's Office	29.00	
1/31/22	01312022	Agricultural Pest Control Adviser County Registration Fee	10.00	
1/31/22	01312022	Petty Cash		180.54
1/31/22	183089	Welding Cylinders and Supplies	217.00	
1/31/22	183089	Service Charge	3.26	
1/31/22	183089	California Welding Supply		220.28
		Bond Counsel Fees & Expenses for WIIN Act & Water Supply Project (2021 Enterprise Revenue) - file CDIAC		
1/31/22	2022-05	ADTR for the period ending June 30, 2021	450.00	
1/31/22	2022-05	Weist Law		450.00
1/31/22	2022175539	Annual Percentage of Tickets Fee & 2022 Membership Fee	1,062.85	
1/31/22	2022175539	Underground Service Alert / Northern CA		1,062.85
		Engineering and/or Professional Services for PS1N		
1/31/22	20935	Discharge Pipelines Replacement CP Design Project	2,439.50	
1/31/22	20935	V&A Consulting Engineers, Inc.		2,439.50
1/31/22	24397	Tank / Equipment Rent Plan	90.00	
1/31/22	24397	Campora Propane Service		90.00
1/31/22	82116892	Realquest Geographic Package for Month of: January 2022	313.50	
1/31/22	82116892	CoreLogic Solutions, LLC		313.50
		Professional Services for the period of: January 9 - January 23 2022 Canal 45N Armstrong Road MTSI	13,332.00	
1/31/22	86457	Condor Earth Technologies Inc		13,332.00
1/31/22	98514	Relay for Unit #71-11	19.49	
1/31/22	98514	Dornoch Inc.		19.49
			<u>435,266.57</u>	<u>435,266.57</u>

RESOLUTION NO. 2022-2

A RESOLUTION OF THE BOARD OF DIRECTORS OF BYRON-BETHANY IRRIGATION DISTRICT AUTHORIZING REMOTE TELECONFERENCE MEETINGS IN ACCORDANCE WITH GOVERNMENT CODE SECTION 54953(e)

WHEREAS, Byron-Bethany Irrigation District (District) recognizes the importance of transparency and clear communication in government, and is committed to full compliance with the letter and spirit of the Ralph M. Brown Act (Gov. Code, §§ 54950 – 54963) (hereinafter “Brown Act”); and

WHEREAS, all meetings of the District’s Board of Directors are open and public, as required by the Brown Act, so that any member of the public may attend and participate; and

WHEREAS, the Brown Act, (Gov. Code, § 54953, subd. (e)), allows members of a legislative body to participate in meetings remotely, without compliance with the requirements of Government Code section 54953, subdivision (b)(3), if a state of emergency is proclaimed pursuant to Government Code section 8625 and state or local officials have imposed or recommended measures to promote social distancing, or meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, on March 4, 2020 Governor Gavin Newsom proclaimed a State of Emergency to exist in the State of California as a result of the threat of COVID-19; and

WHEREAS, COVID-19 cases and hospitalizations continue to increase in Contra Costa County due primarily to the Delta variant of the virus that causes COVID-19, which is more transmissible than prior variants, may cause more severe illness, and that even fully vaccinated individuals can spread to others; and

WHEREAS, the District wishes to authorize remote teleconference meetings pursuant to Government Code section 54953(e).

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Byron-Bethany Irrigation District as follows:

1. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

2. The Board of Directors does hereby find that a State of Emergency was proclaimed by Governor Gavin Newsom pursuant to Government Code section 8625 on March 4, 2020 and remains active.

3. The Board of Directors does hereby find that given the continued increase of COVID-19 cases and hospitalizations in Contra Costa County due to the Delta variant, conditions

exist which pose imminent risks to the health and safety those attending meetings of the District's Board of Directors.

4. The General Manager and staff are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953, subdivision (e), and other applicable provisions of the Brown Act.

5. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) March 19, 2022, or (ii) such time as the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953, subdivision (e)(3), to extend the time during which the Byron-Bethany Irrigation District Board of Directors may continue to meet remotely without compliance with the requirements of Government Code section 54953, subdivision (b)(3).

PASSED, APPROVED, AND ADOPTED at a rescheduled regular meeting of the Board of Directors of Byron-Bethany Irrigation District on February 15, 2022 by the following vote:

Ayes: ALVAREZ, ENOS, KAGEHIRO, M.MAGGIORE, T.MAGGIORE, PEREIRA, TUSO

Noes:

Abstained:

Absent:

Mr. Russell Kagehiro, President

Secretary's Certification

I, Kelley Geyer, Deputy Secretary of the Board of Directors of the Byron-Bethany Irrigation District, do hereby certify that the foregoing Resolution is a true and correct copy entered into the Minutes of the Regular Meeting of 15 February, 2022 at which time a quorum was present, and no motion to amend or rescind the above resolution was made.

Kelley Geyer, Deputy Secretary

**BYRON-BETHANY IRRIGATION DISTRICT
STAFF REPORT**

DATE: 10 FEBRUARY, 2022
TO: BOARD OF DIRECTORS
FROM: RICK GILMORE, GENERAL MANAGER
SUBJECT: RESOLUTION 2022-3 QUITCLAIM DEED

BACKGROUND:

Byrum Investment, LLC recently submitted a request to Quitclaim an abandoned canal/pipeline easement in the West Side Service Area. The location of the easement is within the Mountain View Acres area on Corral Hollow Road.

Due to the fact the 1920 Grant of Easement could not be located in the District's Files, staff coordinated the preparation of the Quitclaim Deed with the Title Company.

An administrative charge of \$1,500 will apply for processing.

RECOMMENDATION:

The General Manager respectfully requests the Board of Directors adopt Resolution 2022-3.

**RESOLUTION 2022-3
AUTHORIZING EXECUTION OF QUITCLAIM DEED**

BE IT RESOLVED, the Board of Directors of Byron-Bethany Irrigation District hereby authorizes and approves the following:

1. Authorizes the execution and recordation of a Quitclaim Deed which is attached as Exhibit "A";

PASSED AND ADOPTED at a Regular Meeting of the Board of Directors of Byron-Bethany Irrigation District on 15 February 2022 by the following vote:

AYES: ALVAREZ, ENOS, KAGEHIRO, M. MAGGIORE, T. MAGGIORE PEREIRA, TUSO

NOES:

ABSENT:

ABSTAIN:

Mr. Russell Kagehiro, President

Secretary's Certification

I, Kelley Geyer, Deputy Secretary of the Board of Directors of Byron-Bethany Irrigation District, do hereby certify that the foregoing Resolution is a true and correct copy entered into the Minutes of the Meeting of 15 February, 2022, at which time a quorum was present, and no motion to amend or rescind the above resolution was made.

Kelley Geyer, Deputy Secretary

**RECORDING REQUESTED BY
AND WHEN RECORDED MAIL TO:**
Byron-Bethany Irrigation District
7995 Bruns Road
Byron, CA 94514-1625

Space Above This Line for Recorder's Use

A.P.N.: 235-100-770

DOCUMENTARY TRANSFER TAX \$ ____ 0 ____

QUITCLAIM DEED

FOR VALUABLE CONSIDERATION, the receipt and adequacy of which is hereby acknowledged, the **Byron-Bethany Irrigation District, formerly The West Side Irrigation District**, a governmental entity operating under and by virtue of Division 11 of the California Water Code, hereinafter referred to as "District", hereby transfers, conveys, and quitclaims to **Byrum Investment LLC.**, all of District's right, title and interest in the easement shown on that certain Map entitled Mountain View Acres recorded August 4, 1920, in Volume 10 of Maps and Plats, Page 19, San Joaquin County Records.

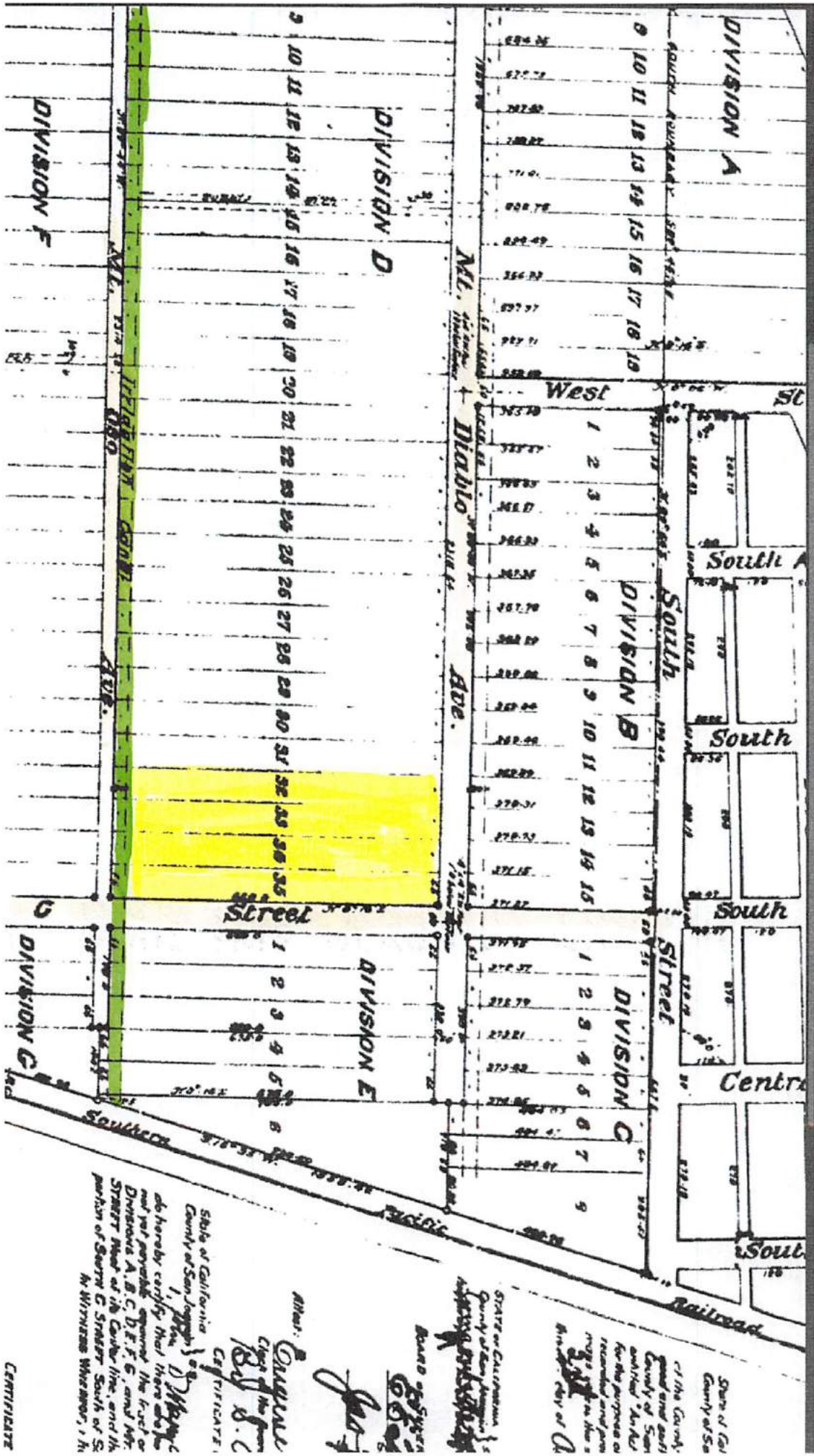
The land referred to is situated in the County of San Joaquin, City of Tracy, State of California, and is described as follows:

A portion of Lots 32 (thirty-two), 33 (thirty-three), 34 (thirty-four) and 35 (thirty-five), Division D, as shown on that certain map entitled, "Mountain View Acres" filed for record the 4th day of August 1920, in Volume 10 (ten) of Maps and Plats, at Page 19 (nineteen), San Joaquin County Records, being located in the Southwest quarter of Section 28 (twenty-eight), Township 2 (two) South, Range 5 (five) East, Mount Diablo Base and Meridian, City of Tracy, County of San Joaquin, State of California and more particularly described as follows:

Commencing at the Southwesterly corner of said Lot 32, said Southwesterly corner being on the Northerly right-of-way line of Mt. Oso Avenue (a 30-foot wide avenue); thence along the Westerly line of said Lot 32, North 00° 16' 00" East, a distance of 129.00 feet to the true point of beginning; thence continuing along said Westerly line, North 00° 16' 00" East, a distance of 531.00 feet to the Northwesterly corner of said Lot 32, said Northwesterly corner being on the Southerly right-of-way line of Mt. Diablo Avenue (a 60-foot wide avenue); thence along the Northerly line of said Lots 32, 33, 34 and 35, South 89° 44' 00" East, a distance of 264.00 feet to the Northeasterly corner of said Lot 35, said Northeasterly corner being on the Westerly right-of-way line of South "C" Street (a 60-foot wide street); thence along the Easterly line of said Lot 35, South 00° 15' 00" West, a distance of 660 feet to the Southeasterly corner of said Lot 35, said Southeasterly corner being on said Northerly right-of-way line of Mt. Oso Avenue; thence along the Southerly line of said Lots 34 and 35, North 89° 44' 00" West, a distance of 69.00 feet to a point which bears South 89° 44' 00" East, a distance of 195.00 feet from said Southwesterly corner of Lot 32; thence parallel with said Westerly line of Lot 32, North 00° 16' 00" East, a distance of 129.00 feet; thence parallel with the Southerly line of said Lots 32, 33 and 34, North 89° 44' 00" West, a distance of 195.00 feet to the true point of beginning.

Dated: _____

By: _____
Rick Gilmore, General Manager



State of California
County of San Diego
I, the County Clerk, do hereby certify that the above and last mentioned map is a true and correct copy of the original map as recorded and approved by the Board of Supervisors of the County of San Diego.

STATE OF CALIFORNIA
County of San Diego
I, the County Clerk, do hereby certify that the above and last mentioned map is a true and correct copy of the original map as recorded and approved by the Board of Supervisors of the County of San Diego.

Board of Supervisors
County of San Diego
I, the County Clerk, do hereby certify that the above and last mentioned map is a true and correct copy of the original map as recorded and approved by the Board of Supervisors of the County of San Diego.

State of California
County of San Diego
I, the County Clerk, do hereby certify that the above and last mentioned map is a true and correct copy of the original map as recorded and approved by the Board of Supervisors of the County of San Diego.

CERTIFICATE



Robert W. Johnson
an accountancy corporation

AGENDA ITEM NO. 6

RECEIVED

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpajohnsoncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

Byron-Bethany
Irrigation District

January 24, 2022

To the Board of Directors
Byron Bethany Irrigation District
7995 Bruns Road
Byron, CA 94514

We have audited the financial statements of Byron Bethany Irrigation District for the year ended December 31, 2020, and we will issue our report thereon dated January 24, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 28, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Byron Bethany Irrigation District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Certain financial statement

disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive estimates affecting the financial statements were:

- Accrual and disclosure of compensated absences: Management's estimate is based on information collected by the District using current pay rates and District's policy on employee use of compensating time-off. Our audit agreed balances reported in the financial statements to those in the District calculated spreadsheets.
- Capital asset lives and the related depreciation expense: Management's estimate is based on the District's policy of depreciating assets. We scanned asset listings for reasonable compliance to this approach.
- Estimates pertaining to the calculation of Net Pension and OPEB liabilities and related deferred inflows and outflows of financial resources, as prepared by actuaries.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 24, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a

consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to RSI, which is required supplementary information that supplement the basic financial statements. Our procedures consisted of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This information is intended solely for the use of the management and the Board of Directors of Byron Bethany Irrigation District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

The signature is written in cursive and reads "Robert W. Johnson, An Accountancy Corporation".

Robert W. Johnson, An Accountancy Corporation

**BYRON BETHANY
IRRIGATION DISTRICT**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended December 31, 2020**

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Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohansoncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

Independent Auditor's Report

To the Board of Directors
Byron Bethany Irrigation District
Byron, California

Report on the Financial Statements

We have audited the accompanying financial statements of Byron Bethany Irrigation District, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Byron Bethany Irrigation District as of December 31, 2020, and the respective changes in financial position and cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Management has omitted the Management's Discussion and Analysis. Our opinion on the basic financial statements is not affected by this missing information. We have applied certain limited procedures to the other required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Robert W. Johnson, CMAA

Citrus Heights, California

January 24, 2022

BYRON BETHANY IRRIGATION DISTRICT
STATEMENT OF NET POSITION
December 31, 2020

ASSETS AND DEFERRED OUTFLOWS

Current assets:		
Cash (Note 3)		\$ 3,454,371
Receivables - water		90,550
- other		16,061
Prepaid expenses		<u>36,760</u>
Total current assets		3,597,742
Capital assets, at cost (Notes 4 and 5)	\$50,970,555	
Less accumulated depreciation	<u>16,923,391</u>	
	34,047,164	
Work in progress	<u>452,290</u>	34,499,454
Net OPEB asset (Note 7)		569,581
Restricted assets (Note 3):		
Cash	9,129,879	
LAIF	<u>1,934,456</u>	
		11,064,335
Deferred outflows (Note 6):		
Pension related amounts		<u>232,893</u>
		<u>\$49,964,005</u>

See notes to financial statements

LIABILITIES, DEFERRED INFLOWS AND NET POSITION

Current liabilities:

Current portion of long-term debt (Note 5)	\$ 510,000
Accounts payable and accrued liabilities	35,090
Compensated absences	75,393
Construction and customer deposits	<u>45,000</u>

Total current liabilities	665,483
---------------------------	---------

Non-current liabilities:

Long-term debt, net of current portion (Note 5)	\$ 5,689,000	
Net pension liability (Note 6)	<u>695,201</u>	
		<u>6,384,201</u>

Total liabilities	7,049,684
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Deferred inflows (Notes 6 and 7):

Pension related amounts	87,624	
OPEB related amounts	<u>298,924</u>	
		386,548

Net position (Note 8):

Net investment in capital assets	28,300,454	
Restricted	2,600,000	
Unrestricted	<u>11,627,319</u>	
		<u>42,527,773</u>
		<u>\$49,964,005</u>

BYRON BETHANY IRRIGATION DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
for the year ended December 31, 2020

Operating revenues:		
Water sales		\$ 2,881,870
Stand-by charges		80,959
Water transfers		929,858
O & M charges		194,081
Other		<u>111,812</u>
Total operating revenues		4,198,580
Operating expenses:		
Source of supply	\$ 843,828	
Pumping	258,201	
Transmission and distribution	1,780,440	
Administrative	1,697,194	
Depreciation	<u>1,199,722</u>	
Total operating expenses		<u>5,779,385</u>
Operating loss		(1,580,805)
Non-operating income (expense):		
Property tax revenue	4,750,252	
Investment income	179,364	
Reimbursements	558,665	
Bureau (cost)/recovery	367,377	
State/Federal representation expense	(63,171)	
Interest expense	<u>(200,697)</u>	<u>5,591,790</u>
Income before contributions		4,010,985
Capital contributions		<u>-</u>
Change in net position (carried forward)		4,010,985

See notes to financial statements

BYRON BETHANY IRRIGATION DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION, continued
for the year ended December 31, 2020

Change in net position (brought forward)	\$ 4,010,985
Total net position:	
Beginning of year	<u>38,516,788</u>
End of year	<u>\$42,527,773</u>

See notes to financial statements

BYRON BETHANY IRRIGATION DISTRICT
STATEMENT OF CASH FLOWS
for the year ended December 31, 2020

Cash flows from operating activities:		
Receipts from customers and others		\$ 4,840,597
Payments to suppliers		(5,511,636)
Payments to employees		<u>(1,178,325)</u>
Net cash provided to operating activities		(1,849,364)
Cash flows from noncapital financing activities:		
Receipts from property taxes and other nonoperating income		5,308,917
Cash flows from capital and related financing activities:		
Purchase of capital assets	\$(2,844,960)	
Principal reduction on long-term debt	(2,675,612)	
Interest paid on capital debt	(200,697)	
Other expense	<u>(63,171)</u>	(5,784,440)
Cash flows from investing activities:		
Investment income		<u>179,364</u>
Net decrease in cash and cash equivalents		(2,145,523)
Cash and cash equivalents:		
Beginning of year		<u>16,664,229</u>
End of year		<u>\$14,518,706</u>
Reconciliation of cash and cash equivalents to statement of cash position:		
Cash – operations and 2018 Bond		
Proceeds Fund		\$ 3,454,371
Restricted		<u>11,064,335</u>
		<u>\$14,518,706</u>

See notes to financial statements

BYRON BETHANY IRRIGATION DISTRICT
STATEMENT OF CASH FLOWS, continued
for the year ended December 31, 2020

Reconciliation of operating income (loss) to net cash provided to operating activities:	
Operating loss	\$(1,580,805)

Adjustments to reconcile operating loss
to net cash provided to operating activities:

Depreciation expense	\$ 1,199,722
----------------------	--------------

Changes in operating assets, liabilities, deferred
inflows and deferred outflows:

Receivables	83,352
Prepays	(415)
Accounts payable	(1,438,571)
Compensated absences	(434)
Net OPEB liability and related deferreds	58,785
Net pension liability and related deferreds	(170,998)

Total adjustments	(268,559)
-------------------	------------

Net cash provided to operating activities	\$(1,849,364)
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Supplementary information:

Cash paid for interest	\$ <u>200,697</u>
------------------------	-------------------

See notes to financial statements

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
for the year ended December 31, 2020

1. Organization:

Byron Bethany Irrigation District (the "District") is a multi-county special district serving parts of Alameda, Contra Costa and San Joaquin Counties across 47 square miles and 30,000 acres. The District was formed in 1919.

2. Summary of Significant Accounting Policies:

Method of Accounting

The basic financial statements of Byron Bethany Irrigation District have been prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Fund Accounting

The District is an enterprise fund. All operations are accounted for as an enterprise fund.

Enterprise Fund – The District's resources are allocated to and accounted for in these basic financial statements as an enterprise fund. An enterprise fund is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned and/or expenses incurred. Net position represents the amount available for future operations. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The enterprise fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of the District are included on the Statements of Net Position. Net position is segregated into net investment in capital assets, restricted, and unrestricted. Enterprise fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

2. Summary of Significant Accounting Policies, continued:

Basis of Accounting

The basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The District uses the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Operating revenues and expenses consist of those revenues and expenses that result from the ongoing principal operations of the District. Operating revenues consist primarily of charges for services. Nonoperating revenues and expenses consist of those revenues and expenses that are related to financing and investing types of activities and result from nonexchange transactions or ancillary activities.

Property Taxes

The District receives property taxes from Alameda, Contra Costa and San Joaquin Counties. Property tax revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

2. Summary of Significant Accounting Policies, continued:

Depreciation

Utility plant and equipment are recorded on the basis of purchase cost. Assets acquired by contributions are recorded at estimated cost or fair market value at the date of acquisition.

Depreciation is calculated by the straight-line method over the estimated useful lives of the respective assets as follows:

General properties	5 – 100 years
Pumping plant	5 – 50 years
Equipment	5 – 40 years
Autos	5 – 10 years
PL 984 project	30 – 100 years
CVPSA distribution system	5 – 50 years

Investments

Investments consist of LAIF (State of California pooled investment fund) and various bank savings accounts. Investments are stated at fair value. Such investments are within the State statutes and the District's investment policy.

Budget and Budgetary Accounting

The Board of Directors annually adopts an operating budget. The operating budget is prepared on the accrual basis to match the operating statements.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

2. Summary of Significant Accounting Policies, continued:

Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents, including restricted assets. Cash in banks, deposits in the State of California Local Agency Investment Fund (LAIF) and deposits with fiscal agents are considered to be cash and cash equivalents.

Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as a current liability. Sick pay is not vested.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

2. Summary of Significant Accounting Policies, continued:

Other Postemployment Benefits ("OPEB")

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the net position of the District's OPEB plan and additions to/deductions from the OPEB plan's net position have been determined on the same basis as they are reported by the plan. For this purpose, the OPEB plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Gains and losses related to changes in total OPEB liability and net position are recognized in OPEB expense systematically over time. The amortized amounts are recognized in OPEB expense for the year gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until that future time.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

2. Summary of Significant Accounting Policies, continued:

Net Position

Net position is classified in the following categories:

Net Investment in capital assets – groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

3. Cash and Cash Equivalents:

At year-end the carrying amount of the District's deposits was \$7,671,250 and the bank balance was \$5,609,630. The bank balance was covered by Federal depository insurance and was covered by collateral held in the pledging bank's trust department as mandated by state law.

	Balance, December 31, <u>2020</u>
Checking accounts	\$ 7,671,050
Petty cash	<u>200</u>
	<u>\$ 7,671,250</u>

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

3. Cash and Cash Equivalents, continued:

Investments:

California statutes authorize the District to invest in a variety of credit instruments as provided for in the California Government Code Section 53600, Chapter 4 – Financial Affairs. The Government Code allows investments in obligations of the U.S. Treasury, agencies, and instrumentalities, commercial paper rated A-1 by Standard & Poor's or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, medium-term corporate notes, mutual funds and the State Treasurer's Local Agency Investment Fund (LAIF). The investments at December 31, 2020 consist of:

	<u>Carrying Amount</u>	<u>Maturity - 12 Months or Less</u>
LAIF	\$ <u>6,847,456</u>	\$ <u>6,847,456</u>

Pursuant to Government Accounting Standards Board Statement 3, the investment in LAIF is not classified in categories of credit risk. The District's funds in LAIF are invested in a diversified portfolio (of underlying investment e.g. U.S. Treasury obligations) such that it considers the risk of material loss to be minimal. The funds held in LAIF can be withdrawn on demand.

Cash		\$ 7,671,250
LAIF		<u>6,847,456</u>
		<u>\$14,518,706</u>
Operations		\$(1,458,629)
2018 Bond Proceeds Fund		4,913,000
Restricted reserves	\$1,600,000	
Board designated reserves	<u>9,464,335</u>	
		<u>11,064,335</u>
		<u>\$14,518,706</u>

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

4. Capital Assets:

Changes in capital assets for the year ended December 31, 2020 are as follows:

	Balance <u>1/1/20</u>	Additions/ <u>Transfers</u>	<u>Disposals</u>	Balance <u>12/31/20</u>
Land	\$ 1,837,509	\$ -	\$ -	\$ 1,837,509
Canal system	17,769,886	11,922	-	17,781,808
Pumping plants	15,033,122	5,149,252	-	20,182,374
Office equipment	144,243	-	-	144,243
Autos	1,006,177	643,339	99,025	1,550,491
Tools	1,505,905	32,098	-	1,538,003
PL-984 project	2,166,723	-	-	2,166,723
CVPSA distribution system	792,083	-	-	792,083
Telemetry	261,167	-	-	261,167
Mariposa Energy Plant	4,716,154	-	-	4,716,154
	<u>\$45,232,969</u>	<u>\$5,836,611</u>	<u>\$ 99,025</u>	<u>\$50,970,555</u>

	Balance <u>1/1/20</u>	<u>Additions</u>	<u>Transfers</u>	Balance <u>12/31/20</u>
Work in progress	\$ <u>3,443,938</u>	<u>\$2,900,458</u>	<u>\$5,892,106</u>	\$ <u>452,290</u>

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

5. Long-term Debt:

Long-term debt activities for year ended December 31, 2020 are as follows:

	<u>Balance</u> <u>1/1/20</u>	<u>Debt</u> <u>Retired</u>	<u>Balance</u> <u>12/31/20</u>	<u>Current</u> <u>Portion</u>
Revenue Bonds	\$ 4,755,000	\$ 275,000	\$ 4,480,000	\$ 280,000
Bureau:				
Construction costs	2,409,570	2,409,570	-	-
Intertie	133,419	133,419	-	-
Series 2017 Revenue Refunding Bonds	<u>1,944,000</u>	<u>225,000</u>	<u>1,719,000</u>	<u>230,000</u>
	<u>\$ 9,241,989</u>	<u>\$3,042,989</u>	<u>\$ 6,199,000</u>	<u>\$ 510,000</u>

Revenue Bonds

On October 30, 2018 the District (through the entity known as the "Byron Bethany Joint Powers Authority") issued \$5,000,000 in Series 2018 Enterprise Revenue Bonds. The Bonds were issued to provide permanent long-term financing for the acquisition and construction of certain new pump station and water line improvements. The Bonds bear interest at the rate of 3.260% and principal on the bonds is due each October 1 through 2033.

Bureau of Reclamation

The total liability of \$2,901,720 (District's share of constructing Central Valley Project plus share of construction of Delta-Mendota Canal/California Aqueduct Intertie). Payments are to be made through future deliveries (50 years) of water. No interest is being charged on this liability.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

5. Long-term Debt, continued:

The WIIN Act of 2016 has a section which address early pay outs for Construction loans for Water Services Contractors. The Act allows for the converted contracts to set the current allocation of water to a permanent status and offers a discount for early pay off. Once pay outs are executed, the "paid out" District will no longer be under the Reclamation Reform Act (RRA) if the District has no other interest free obligations with United States Bureau of Reclamation.

On December 15, 2020, pursuant with the WIIN Act, the District paid off their share of the Delta-Mendota Canal/Intertie allocated construction costs and interest-bearing deficit loans. The District made the construction obligation payment of \$2,175,612 to pay off the contract.

Refunding Bonds:

On February 9, 2017 the District issued \$2,606,000 in series 2017 Revenue Refunding Bonds. The bonds were issued to provide financing for the refunding and defeasance of Prior Obligations. The bonds bear interest at 2.35% and principal is due each October 1 through 2027.

The bonds are secured by and payable solely from revenues of the District. The Term Bonds are subject to redemption prior to maturity as specified in the bond resolution.

These loans mature as follows:

<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
4/1/21	\$ -	\$ 93,222	\$ 93,222
10/1/21	510,000	93,222	603,222
4/1/22	-	85,956	85,956
10/1/22	525,000	85,956	610,956
4/1/23	-	78,468	78,468
10/1/23	539,000	78,467	617,467
4/1/24	-	70,769	70,769
10/1/24	553,000	70,769	623,769
4/1/25	-	62,861	62,861
10/1/25	572,000	62,861	634,861
2026-2030	2,290,000	392,834	2,682,834
2031-2033	<u>1,210,000</u>	<u>79,708</u>	<u>1,289,708</u>
	<u>\$ 6,199,000</u>	<u>\$ 1,255,093</u>	<u>\$ 7,454,093</u>

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

6. Defined Benefit Retirement Plan:

Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), a cost sharing multiple-employer defined benefit pension plan. The District participates in the miscellaneous 2% at 60 pool. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. CalPERS require agencies with less than 100 active members in the plan to participate in the risk pool. All District full-time employees are eligible to participate in the System. Benefits vest after five years of service. District employees who retire at age 50 to 63 and with over 5 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.426 to 2.418 percent of their average salary during their last 36 months of employment. A menu of benefits provision as well as other requirements is established by State Statutes within the Public Employees Retirement Law. The plan selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through District resolution. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS executive Office, 400 P Street, Sacramento, California, 95814.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, *continued*
for the year ended December 31, 2020

6. Defined Benefit Retirement Plan, continued:

Funding Policy

The Plan's provisions in effect at December 31, 2020 are summarized as follows:

Benefit formula	2.0% at 60
Benefit vesting schedule	5 years of service
Benefit payments	monthly for life
Retirement age	60
Required employee contribution rates	7.00% / 6.75%
Required employer contribution rates	8.65% / 7.59%

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended December 31, 2020, the contributions recognized as part of pension expense were as follows:

	<u>Miscellaneous</u>
Contributions – employer	\$ <u>113,581</u>

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

6. Defined Benefit Retirement Plan, continued:

A. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions:

As of December 31, 2020, the District reported net pension liability as follows:

Net pension liability	\$ <u>695,201</u>
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The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2020, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the Plan as of December 30, 2020 was as follows:

	<u>Misc. Plan</u>
Proportion – December 31, 2019	0.01493%
Proportion – December 31, 2020	<u>0.01648%</u>
Change – Increase/(Decrease)	<u>0.00155%</u>

For the year ended December 31, 2020, the District recognized pension expense of \$160,847.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

6. Defined Benefit Retirement Plan, continued:

A. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions, continued:

At December 31, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumption	\$ -	\$ 7,244
Differences between expected and actual experiences	52,343	-
Net differences between projected and actual earnings on pension plan investment	30,173	-
Difference between actual and proportionate share	-	80,380
Changes in proportion	88,532	-
Pension contributions subsequent to measurement date	<u>61,845</u>	<u>-</u>
	<u>\$ 232,893</u>	<u>\$ 87,624</u>

\$61,845 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended December 31</u>	
2021	\$ 12,858
2022	33,685
2023	22,408
2024	14,472
2025	-
Thereafter	-

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

6. Defined Benefit Retirement Plan, continued:

Actuarial Assumptions – The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>
Valuation date	June 30, 2019
Measurement date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount rate	7.15%
Inflation	2.50%
Payroll Growth	3.0%
Projected Salary Increase	3.3%-14.2%
Investment Rate of Return	7.15%

Discount Rate – The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

6. Defined Benefit Retirement Plan, continued:

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the expected real rate of return by asset class.

<u>Asset Class (a)</u>	<u>Current Target Allocation</u>	<u>Real Return Years 1-10(b)</u>	<u>Real Return Years 11+(c)</u>
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	<u>1.0%</u>	0.00%	-0.92%
Total	<u>100%</u>		

(a) In the System's AFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.00% used for this period.

(c) An expected inflation of 2.92% used for this period.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

6. Defined Benefit Retirement Plan, continued:

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Miscellaneous</u>
1% Decrease	6.15%
Net Pension Liability	\$1,110,180
Current Discount Rate	7.15%
Net Pension Liability	\$ 695,201
1% Increase	8.15%
Net Pension Liability	\$ 352,317

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

7. Other Post Employment Benefits (OPEB):

Plan Description

OPEB provided: The District provides medical coverage to qualified retirees, subject to certain conditions.

Access to Coverage and Benefits: Healthcare benefits are currently provided through ACWA Joint Powers Insurance Authority. A full-time District employee may become eligible for those benefits after meeting one of the following conditions:

1. A regular employee hired by the District prior to January 1, 1992 covered by an approved District health plan retires from the District at or after age 55 with no less than fifteen (15) years of continuous District service.
2. A regular employee hired by the District on or after January 1, 1992 covered by an approved District health plan retires from the District at or after age 60 with no less than twenty (20) years of continuous District service.
3. If a retiree reaches age 65 and becomes eligible for Medicare or otherwise becomes entitled to governmentally provided or mandated health benefits, the District may replace its then existing approved healthcare plan with supplemental health insurance of a type and amount to be determined by the District.
4. No insurance will be provided to a Director whose term in office that begins on or after January 1, 1995 unless the retiree participates on a self-pay basis.

The District pays 100% of medical premiums for the covered retiree only. The District does not contribute toward medical premiums for spouses and/or dependents. There is no fixed cap on the District's contribution toward retiree medical coverage. The District allows retirees to retain medical coverage until their death. Coverage ends for the spouse and/or other dependents at the retiree's death. No survivor coverage is available other than as required by COBRA.

Retirement from the District is a condition of eligibility; the District must be the last employer prior to retirement. An employee who retires from the District but does not meet the age and service requirements for the District-paid health benefits cannot continue the coverage (beyond COBRA) by paying the full premium. The District does not waive the standard age or service requirement for eligibility for retiree medical benefits if an employee were to qualify for a disability retirement.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

7. Other Post Employment Benefits (OPEB), continued:

The District does not provide any medical subsidies to an otherwise qualified retiree who does not elect medical coverage through the District. In addition, no time lapse is permitted in enrolling in the District health benefits after retirement. If an otherwise eligible retiree does not take the District coverage at the time of retirement, future retiree medical coverage and benefits are forfeited.

A qualified pre-Medicare spouse may enroll in the District health benefits if the full premiums are paid by the retiree.

The contribution requirements of Plan members and the District are established and may be amended by the Board of Directors.

Net OPEB Liability

The District's net OPEB liability was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2020.

Actuarial Assumptions

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Discount rate	7.05%
Inflation	2.50%
Payroll Increase	3.0%
Healthcare Trend	Developed using Getzen Model 2021-b; January 1, 2021 rate 5.8%

Discount Rate

The discount rate used to measure the total OPEB liability was 7.05%. The discount rate is based on the expected long-term rate of return on the invested assets.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

7. Other Post Employment Benefits (OPEB), continued:

Change in Net OPEB Liability as of December 31, 2020

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Measurement balance at December 31, 2019	\$1,194,245	\$1,407,817	\$(213,572)
Changes recognized for the measurement period:			
Service cost	26,147	-	26,147
Interest on total OPEB liability	84,092	-	84,092
Employer contributions	-	118,738	(118,738)
Net investment income	-	101,467	(101,467)
Benefit payments	(55,182)	(55,182)	-
Administrative and other expenses	-	(703)	703
Investment experience	-	97,444	(97,444)
Plan experience	(112,900)	-	(112,900)
Assumption changes	(36,402)	-	(36,402)
Net changes during January 1 to December 31, 2020	94,245	261,764	(356,009)
Balance at December 31, 2020 (Measurement Date)	\$1,100,000	\$1,669,581	\$(569,581)

Sensitivity of the Net OPEB liability to changes in the discount rate

The following presents the net OPEB liability/(asset) with a discount rate 1% higher and 1% lower than assumed in the valuation:

	Discount Rate 1% Lower 6.05%	Valuation Discount Rate 7.05%	Discount Rate 1% Higher 8.05%
Net OPEB liability/ (asset)	\$(431,854)	\$(569,581)	\$(683,735)

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

7. Other Post Employment Benefits (OPEB), continued:

Sensitivity of the Total OPEB liability to changes in healthcare cost trend rates

The following presents the total OPEB liability/(asset) with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation:

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Total OPEB liability/(asset)	<u>\$ (692,560)</u>	<u>\$ (569,581)</u>	<u>\$ (417,267)</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended December 31, 2020 the District recognized OPEB income of \$52,260. The values of deferred outflows and inflows of resources related to OPEB as of December 31, 2020 are:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 101,285
Changes of assumptions	-	32,657
Net difference between projected and actual earnings on OPEB plan investments	-	164,982
District contributions subsequent to the measurement date	<u>-</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ 298,924</u>

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

7. Other Post Employment Benefits (OPEB), continued:

Amounts reported as deferred outflows and inflows of resources related to OPEB as of December 31, 2020 will be recognized in OPEB expense as follows:

Year Ended
December 30

2021	\$(61,735)
2022	(61,736)
2023	(68,103)
2024	(34,848)
2025	(15,360)
Thereafter	(57,142)

Funding Policy

The District's funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan liability and expense. "Prefunding" is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or "PAYGO", is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate.

The District has been and continues to prefund its OPEB liability, contributing 100% or more of the Actuarially Determined Contributions each year. The discount rate was developed consistent with the expected rates of return published by CERBT for its assets allocation Strategy 1 investments, reflecting the projected benefit cash flows under the District's retiree health program. With the District's approval, the discount rate used in this valuation is 7.05%, the expected return on OPEB trust assets.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

8. Net Position:

Components of net position as of December 31, 2020 are analyzed as follows:

Net investment in capital assets	\$28,300,454
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Restricted:

2017 series debt payment	\$1,600,000	
2018 revenue bonds debt payment	<u>1,000,000</u>	2,600,000

Unrestricted:

Board designated:

Capital improvement project plan	1,476,085	
Insurance/SIR	105,000	
Rolling stock repl't.	100,000	
Construction eq. repl't.	100,000	
Groundwater mgt.	200,000	
RWSA infrastructure repl.	2,000,000	
SLDMWA-DHCCP reserve	1,000,000	
CVP Service Area Cap. Imp.	50,000	
PERS contribution	500,000	
OME & GA reserve	2,933,250	
Legal reserve	<u>1,000,000</u>	
	9,464,335	
Undesignated	<u>2,162,984</u>	<u>11,627,319</u>
		<u>\$42,527,773</u>

9. Risk of Loss:

Byron Bethany Irrigation District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2020 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

10. Subsequent Events:

Management has evaluated subsequent events through January 24, 2022, the date these December 31, 2020 financial statements were available to be issued.

11. Consolidation with The West Side Water District:

In 2016, the District, along with The West Side Irrigation District (WSID), adopted a concurrent resolution to consolidate the districts. In December 2016, the Districts entered into an agreement to provide administrative and operational support to WSID. On September 2, 2020, the San Joaquin County Local Agency Formation Commission recorded the Certificate of Completion approving and finalizing the consolidation. The effective date of the newly consolidated, successor district, Byron Bethany Irrigation District was January 1, 2021.

12. WIIN Act Loan Conversion and Pay-Off:

The Water Infrastructure Improvements for the Nation Act (WIIN Act) allows CVP contractors to convert their Water Service Contracts to Repayment 9(d) Contracts. Byron Bethany Irrigation District requested the United States to convert the District's existing Contract for water service to a permanent repayment contract, pursuant to Section 4011 (a)(1) of the WIIN Act. On September 29, 2020 the Board of Directors adopted Resolution 2020-09 authorizing execution of Repayment Contract 14-06-200-758-LTRI-P between the United States and Byron Bethany Irrigation District. The Repayment Contract also requires the District to pay the remaining amount of construction costs and/or other capitalized costs associated with the CVP that are allocable to BBID (BBID Repayment Obligation), which is estimated at \$2,175,612. On December 15, 2020, the Board adopted Resolution 2020-16 authorizing the use of undesignated funds to fund the BBID Repayment Obligation.

In 2021, the Board adopted Resolution 2021-1, approving the issue of Series 2021 Enterprise Revenue Bonds (WIIN Act Refinancing and Water Supply Project) for \$4,500,000. The proceeds of which will be used to reimburse the District for the payment made on the WIIN Contract, and to finance the acquisition and construction of public improvement projects within the District.

BYRON BETHANY IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

13. COVID-19:

In March 2020, the World Health Organization declared a global health pandemic of the Coronavirus Disease COVID-19. The District is committed to maintaining water delivery services to customers in its community. To date there has been no adverse effect on the District's financial position.

14. Drought Outlook:

In 2020, California faced a third straight year of drought and water shortages. The District continues to protect and preserve its water rights and the ability to maintain a supply of water to its customers.

REQUIRED SUPPLEMENTARY INFORMATION

BYRON BETHANY IRRIGATION DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET
PENSION LIABILITY
As of December 31, 2020
Last 10 years (1)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Proportion of the net pension liability	0.00608%	0.01147%	0.01338%	0.00521%
Proportionate share of the net pension liability	\$ 166,938	\$ 398,459	\$ 527,590	\$ 501,864
Covered – employee payroll	\$ 275,182	\$ 670,080	\$ 780,034	\$1,100,282
Proportionate Share of the net pension liability as percentage of covered-employee payroll	60.664%	59.464%	67.637%	45.612%
Plan's fiduciary net position	\$3,277,310	\$3,226,795	\$3,534,206	\$3,753,018
Plan fiduciary net position as a percentage of the total pension liability	95.15%	89.01%	87.01%	88.20%

Notes to Schedule:

Changes in assumptions: None

(1) GASB Statement No. 68 was implemented during the year ended December 31, 2015. No information was available prior to this date.

<u>2019</u>	<u>2020</u>
0.01493%	0.1648%
\$ 597,819	\$ 695,201
\$1,568,957	\$1,058,131
38.103%	65.701%
\$3,738,168	\$3,860,840
86.21%	84.74%

BYRON BETHANY IRRIGATION DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR PENSIONS
As of December 31, 2020
Last 10 years (1)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Contractually required contribution (actuarially determined)	\$ 56,967	\$ 13,078	\$ 13,153	\$ 57,232
Contributions in relation to the actuarially determined contributions	<u>69,986</u>	<u>13,078</u>	<u>13,153</u>	<u>57,232</u>
Contribution deficiency (excess)	\$ <u>13,019</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Covered – employee payroll	\$275,182	\$670,080	\$780,034	\$1,100,282
Contributions as a percentage of covered employee payroll	25.43%	2.0%	1.69%	5.20%
Notes to Schedule:				
Valuation date:	6/30/14	6/30/15	6/30/16	6/30/17

Methods and assumptions used to determine contribution rates:

Amortization method	Entry Age Normal Cost Method
Remaining amortization period	15 years
Asset valuation method	Market Value
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.15% Net of Pension Plan Investment and Admin. Expenses

(1) GASB Statement No. 68 was implemented during the year ended December 31, 2015. No information was available prior to this date.

<u>2019</u>	<u>2020</u>
\$ 114,956	\$ 113,581
<u>114,956</u>	<u>113,581</u>
\$ <u>-</u>	\$ <u>-</u>
\$1,568,957	\$1,058,131
7.33%	10.734%
6/30/18	6/30/19

BYRON BETHANY IRRIGATION DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR OPEB
As of December 31, 2020
Last 10 years (1)

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Contractually required contribution (actuarially determined)	\$ 30,707	\$ 28,544	\$ 26,704
Contributions in relation to the actuarially determined contributions	<u>63,556</u>	<u>95,860</u>	<u>118,738</u>
Contribution deficiency (excess)	\$(<u>32,849</u>)	\$(<u>67,316</u>)	\$(<u>92,034</u>)
Covered – employee payroll	\$1,568,957	\$1,065,089	\$1,058,131
Contributions as a percentage of covered employee payroll	4.05%	9.00%	11.22%
Notes to Schedule:			
Valuation date:	12/31/18	12/31/19	12/31/20

(1) Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years s information becomes available.

BYRON BETHANY IRRIGATION DISTRICT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY
As of December 31, 2020

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB liability:			
Service cost	\$ 24,527	\$ 25,324	\$ 26,147
Interest on total OPEB liability	78,044	80,795	84,092
Benefit payments	(63,556)	(65,153)	(55,182)
Net change in total OPEB liability	39,015	40,966	55,057
Total OPEB liability, beginning	<u>1,114,264</u>	<u>1,153,279</u>	<u>1,194,245</u>
Total OPEB liability, ending	<u>\$1,153,279</u>	<u>\$1,194,245</u>	<u>\$1,249,302</u>
Plan fiduciary net position			
Contributions - employer	\$ 63,556	\$ 95,860	\$ 118,738
Net investment income	44,779	247,052	198,911
Benefits paid to retirees	(63,556)	(65,153)	(55,182)
Administrative and other expense	(2,032)	(631)	(703)
Net change in plan fiduciary net position	42,747	277,128	261,764
Plan fiduciary net position - beginning	<u>1,087,942</u>	<u>1,130,689</u>	<u>1,407,817</u>
Plan fiduciary net position - ending	<u>\$1,130,689</u>	<u>\$1,407,817</u>	<u>\$1,669,581</u>
Net OPEB liability/(asset) - ending	<u>\$ 22,590</u>	<u>\$(213,572)</u>	<u>\$(569,581)</u>
Plan fiduciary net position as a percentage of Total OPEB liability	98.04%	117.88%	113.64%
Covered-employee payroll	\$1,568,957	\$1,605,089	\$1,058,131
Net OPEB liability as a percentage of covered-employee payroll	1.44%	(20.05)%	(53.83)%

Notes to Schedule:

Changes in assumptions: none

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

SUPPLEMENTAL DATA

BYRON BETHANY IRRIGATION DISTRICT
PRINCIPAL OFFICIALS
for the year ended December 31, 2020

BOARD OF DIRECTORS

Russell Kagehiro	President
Tim Maggiore	Vice President
Jeffrey Brown	
Charles Tusio	
Mark Maggiore	
Felix Musco	
Larry Enos, Jr.	
Jack Alvarez	
Tom Pereira	

OPERATIONS

Rick Gilmore	General Manager
Kelley Geyer	Assistant General Manager/ Director of Administration