



Byron-Bethany Irrigation District  
REGULAR MEETING OF THE  
BOARD OF DIRECTORS

BOARD MEETING

Tuesday, July 18, 2023  
10:00 A.M.

DISTRICT HEADQUARTERS  
7995 Bruns Road / Byron, California 94514-1625  
Telephone: 209-835-0375 / Facsimile: 209-835-2869

TIM MAGGIORE  
President  
Division III

PETE PETROVICH  
Director  
Division I

MARK MAGGIORE  
Director  
Division II

AMANJIT SINGH SANDHU  
Director  
Division IV



CHARLES TUSO  
Director  
Division V

TOM PEREIRA  
Director  
Division VI

JACK ALVAREZ  
Vice-President  
Division VII

EDWIN PATTISON  
General Manager

## REVISED AGENDA

### Regular Meeting of the Board of Directors

#### In Person Meeting

July 18, 2023

10:00 AM

*The Board may act on any of the items listed on this agenda regardless of whether an item is described as an action item, a report, or an informational or discussion item. As provided under Government Code section 54954.3, subdivision (a), during a Regular Meeting members of the public may address the Board concerning any item on the agenda or on any matter within the jurisdiction of the Byron-Bethany Irrigation District by filling out a speaker request form, available at the Auditorium entrance, and submitting the speaker form to the District Secretary/General Manager. Comments will be taken during the "Public Comment" section of the agenda.*

*This facility complies with the Americans with Disabilities Act. If any special accommodations are needed for you to participate, please contact the District Secretary/General Manager as soon as possible.*

*Agendas, agenda-packet materials, and other supporting documents are available for inspection at the District headquarters. A fee will be charged for copies.*

*Food will be available for staff and Board members during the half-hour before the Board meeting. If Board members are present, they will not discuss District business.*

#### I. ROLL CALL

#### II. ADOPTION OF THE AGENDA

#### III. PUBLIC COMMENT *(Please observe a two-minute time limit)*

This section of the agenda is provided so that the public may express comments on any item on the agenda or on matters within the District's jurisdiction not listed on the agenda. Unless extended by the Board President, public comment is limited to no more than two (2) minutes per person and twenty (20) minutes total for all speakers. Board members may refer a matter to staff, or follow Board procedures to direct staff to place a matter of business on a future agenda.

#### IV. CONSENT CALENDAR

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

1. Approve meeting minute summary of June 20, 2023.
2. Accept Treasurer's Reports and Reconciliations for the month of June 2023.
3. Approve Check Registers for the month of June 2023.

**V. DISCUSSION/ACTION CALENDAR**

4. Investment Advisor, Mark Edelman, King Capital Advisors, market and investment update.
5. Richardson & Company LLP, Certified Public Accountants, audit presentation of the financial statements of the Byron-Bethany Irrigation District for Calendar Year 2021.
6. Discussion/action to consider options and disposition of the West Side Division's office building located at 1320 N. Tracy Boulevard, Tracy, CA.
7. Discussion/action addressing corrective action of the Association of California Water Agencies Joint Powers Insurance Authority audit report on the Wicklund Cut residences and support buildings.
8. Discussion/action to consider revising the Personnel Policy/Employee Handbook to possibly increase number of staff holidays.
9. Discussion/action to consider adding future board agenda items.

**VI. CLOSED SESSION**

10. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (one case) under Government Code section 54956.9, subsection (d)(1): *In re California Water Curtailment Cases*, Santa Clara County Superior Court, Case No. 2015-1-CV-285182 (JCCP 4838)

**VII. COMMUNICATION / REPORTS / COMMENTS**

Directors  
General Manager  
General Counsel  
Consultants

**ADJOURNMENT**

TIM MAGGIORE  
President  
Division III

PETE PETROVICH  
Director  
Division I

MARK MAGGIORE  
Director  
Division II

AMANJIT SINGH SANDHU  
Director  
Division IV



**AGENDA ITEM NO: 1**

CHARLES TUSO  
Director  
Division V

TOM PEREIRA  
Director  
Division VI

JACK ALVAREZ  
Vice President  
Division VII

EDWIN PATTISON  
General Manager

## MINUTE SUMMARY

**Regular Meeting of the Board of Directors  
In Person Meeting  
Tuesday, June 20, 2023  
10:00 AM**

**CALL TO ORDER – ROLL CALL 10:13 a.m.**

**ADOPTION OF THE AGENDA**

**(M/S/C Petrovich/Tuso), Alvarez, M. Maggiore, T. Maggiore, Pereira, Petrovich and Tuso; Absent: Sandhu)**

***PUBLIC COMMENT (Please observe a three-minute time limit)***

This section of the agenda is provided so that the public may express comments on any item within the District's jurisdiction not listed on the agenda. Board members may refer a matter to staff, or follow Board procedures to direct staff to place a matter of business on a future agenda. The public may express comments on agenda items at the time of Board consideration.

### **CONSENT CALENDAR**

1. Approve meeting minute summary of May 16, 2023.
2. Accept Treasurer's Reports and Reconciliations for the month of May 2023.
3. Approve Check Registers for the month of May 2023.

Adopt Consent Calendar

**(M/S/C Petrovich/M.Maggiore), Alvarez, M. Maggiore, T. Maggiore, Pereira, Petrovich and Tuso; Absent: Sandhu)**

General Manager Ed Pattison made a request to move Closed Session ahead of the regular agenda. The Board agreed and Closed Session was moved ahead of the regular agenda.

**The Board went into Closed Session at 10:14 a.m.**

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (two cases) under Government Code section 54956.9, subsection (d)(1): *In re California Water Curtailment Cases*, Santa Clara County Superior Court, Case No. 2015-1-CV-285182 (JCCP 4838); *Coordination Proceeding Special Title*, Case No. 22CV402030 (JCCP 5229).

CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION (Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9: (One potential case.)

**The Board returned to Open Session at 11:01 a.m.**

**The Board took no reportable action during Closed Session.**



**DISCUSSION/ACTION CALENDAR**

4. Funding for Amendment No. 5 to the Cost Share Agreements for Los Vaqueros Reservoir Expansion Project Planning.

Ms. Frances Mizuno, Mizuno Consulting, briefly reviewed Amendment No.5 to the Cost Share Agreement for the Los Vaqueros Expansion (LVE) Project Planning and BBID's work through the San Luis & Delta-Mendota Water Authority as an Activity Agreement member to purchase 10,000 acre-feet of LVE storage. BBID's cost share to continue participating in LVE will require a payment of \$123,990 in September 2023, with an additional payment of \$123,990 due in January 2024. General Manager Ed Pattison expressed to the Board that the Calendar Year 2023 budget contains sufficient money in the Capital Improvement Fund to make the first payment. The second payment will likely be a cost item for the 2024 budget cycle.

**(M/S/C Alvarez/Pereira), Alvarez, M. Maggiore, T. Maggiore, Pereira, Petrovich and Tusó; Absent: Sandhu)**

5. Increase in B.F. Sisk Dam Raise and San Luis Reservoir Expansion Project Activity Agreement Budget of \$2,500,000.

Ms. Frances Mizuno, Mizuno Consulting, briefly summarized the status of the Sisk Dam Raise and San Luis Reservoir Expansion Project Activity Agreement being conducted by the San Luis & Delta-Mendota Water Authority and the budget requirement through September 30, 2023 to continue through pre-construction. BBID's potential share in water storage in the expanded reservoir will potentially result in BBID owning about 1,000 acre-feet of storage. BBID's share of pre-construction cost is between \$27,859- \$38,462, which will be due in July 2023. General Manager Ed Pattison expressed to the Board that the Calendar Year 2023 budget contains sufficient money in the Capital Improvement Fund to make the payment.

**(M/S/C Pereira/M.Maggiore), Alvarez, M. Maggiore, T. Maggiore, Pereira, Petrovich and Tusó; Absent: Sandhu)**

6. Discussion/action to consider adding future board agenda items.

(1) Director Tom Pereira expressed the ongoing problem with squirrels damaging grower fields and canal banks in the West Side Service Area. General Manager Ed Pattison explained to the Board that BBID will implement and revise the existing policy to minimize liability issues to allow farmers to retain squirrel bait; (2) General Manager Pattison expressed to the Board that during review of the newly adopted Employee Handbook that staff was questioning about retaining an extra paid holiday for the recent federal holiday, Juneteenth, June 19th. The Board directed GM Pattison to add an item for discussion/action on the next agenda;(3) GM Pattison highlighted the recent ACWA JPIA audit and the problems with structures located at the Wicklund Cut Pump Station and a proposal to correct the deficiencies. The Board directed GM Pattison to add this item to the next agenda for discussion/action; (4) GM Pattison summarized current status and use of the West Side Service Area administrative office located in Tracy, CA. The Board directed GM Pattison to add this item to the next agenda for discussion/action.

**REPORTS / DIRECTOR COMMENTS**

General Manager Ed Pattison expressed to the Board that BBID will be considering development of a letter agreement with Mountain House Community Service District (MHCS D) to partner on the Wicklund Pump Station Improvement Project that could result in improvements to the structure, mechanical, electrical, pumps/motors, intake, and communication, estimated facility upgrade cost between \$20-30 million. GM Pattison is working with BBID's federal lobbyist to secure grant funding to help fund the project. Additionally, Mr. Pattison identified the high power cost for the Wicklund Pump Station in 2022 due to drought, high energy prices in CA BBID purchased through the Power and Water Resources Pooling Authority (PWRPA), a Joint Powers Authority in which GM Pattison is a board member. As part of the concept study for the Wicklund Pump Station Improvement Project, Mr. Pattison shared that the MHSCD

is evaluating alternate points of diversion. Deputy General Counsel Aly Ackerman states that MHSCD needs to be very clear about what they are seeking to do as well as initiating their own water rights.

***ADJOURNMENT 12:38 p.m.***

Submitted on June 21, 2023

Approved on July 18, 2023

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Ms. Ilona Ruiz, Board Secretary

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Mr. Timothy Maggiore, President

**ATTENDANCE**

**Directors Present:**

Charles Tusio	Division V
Tom Pereira	Division VI
Tim Maggiore	Division III
Jack Alvarez	Division VII
Mark Maggiore	Division II
Pete Petrovich	Division I

**Directors Absent:**

Amanjit Sandhu	Division IV
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**Staff/Consultants/Present:**

Ed Pattison, General Manager  
Michael Vergara, SSD Law  
Alyson Ackerman, SSD Law  
Nick Janes, J-COMM INC  
Jeremy Borchardt, Hazen & Sawyer  
Frances Mizuno, Mizuno Consulting  
Ilona Ruiz, Board Secretary

BYRON BETHANY IRRIGATION DISTRICT  
Treasurer's Monthly Report of Investments as of June 2023  
Unaudited For Management Purposes Only

ADENDA 2

Investment	Transfer Account (1010C)	Transfer Account (1010D)	Payroll Account (1011A)	Investment Acct (1026)	Investment Acct (1003)	Investment Acct (1003A)	Investment Acct (1017)	Petty Cash (1080)	
Institution	OVCB Muni	OVCB Liquidity Plus	OVCB Payroll	King Capital Advisors****	LAIF	LAIF Construction	Comerica JPMorgan Chase	On-Hand	Total
Interest Rate	0.100%	0.100%	0.100%	4.67%	2.740%	2.740%	1.00%		
Maturity				05/26/26			04/30/29		
Portfolio	2.13%	15.23%	0.00%	53.58%	10.92%	17.41%	0.72%		100.00%
Beginning Balance	\$600,001.00	\$4,426,547.82	\$0.00	\$15,058,568.84	\$3,080,296.66	\$4,913,000.00	\$210,579.16	\$118.94	\$28,289,112.42
Activity	(\$884,826.43)	(\$465,753.95)	(\$125,086.62)	\$0.00	\$0.00	\$0.00	(\$6,450.00)	\$0.00	(\$1,482,117.00)
Deposits	\$884,825.43	\$336,982.47	\$125,086.62	\$57,600.58	\$0.00	\$0.00	\$68.47	\$81.06	\$1,404,644.63
<b>CLOSING BALANCE</b>	<b>\$600,000.00</b>	<b>\$4,297,776.34</b>	<b>\$0.00</b>	<b>\$15,116,169.42</b>	<b>\$3,080,296.66</b>	<b>\$4,913,000.00</b>	<b>\$204,197.63</b>	<b>\$200.00</b>	<b>\$28,211,640.05</b>
<b>RESERVES</b>								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
2021 Revenue Bonds Debt Payment Reserve								GL 2852	\$1,000,000.00
<b>TOTAL RESERVES</b>									<b>\$12,537,335.16</b>
<b>TOTAL CASH</b>									<b>\$28,211,640.05</b>
<b>(Less) Designated Reserves</b>									<b>(\$12,537,335.16)</b>
<b>UNDESIGNATED RESERVES</b>									<b>\$15,674,304.89</b>
<p>* No investments were made pursuant to Subdivision (I) of Section 53601, 53601.1, and Subdivision (I) Section 53635 of the Government Code.</p> <p>** All investments were made in accordance with the Treasurer's annual statement of investment policy and Board instruction.</p> <p>*** 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)).</p>									

Byron-Bethany Irrigation District  
Income Statement  
Compared with Budget  
For the Six Months Ending June 30, 2023

	Current Month	Year to Date	Year to Date
Revenues			
CVPSA Allocation Exceedance	\$ 0.00	\$ 85,902.00	\$ 100,000.00
CVP AG - BBID Overhead	16,734.76	29,205.53	0.00
CVP M&I - BBID Overhead	5,725.44	67,542.30	0.00
Construction Water	952.00	3,190.00	20,000.00
Mountain House Water	78,285.67	286,245.48	850,000.00
Tracy Hills Water Sales	0.00	331,768.63	100,000.00
BOR AG	10,748.24	18,757.85	90,000.00
BOR M/I	2,173.44	25,639.80	0.00
CVPIA Restoration (M&I)	1,539.20	21,669.05	10,000.00
CVPIA Restoration (Ag)	3,513.57	6,131.89	15,000.00
SLDMWA O&M	4,869.03	19,196.64	37,000.00
BBID Pump In Charge	0.00	4,550.00	100,000.00
Byron Ag Service Area	62,779.60	95,816.65	650,000.00
Byron M&I Service Area	328.70	328.70	20,000.00
Bethany Ag Service Area	39,641.55	52,657.15	380,000.00
Bethany M&I Service Area (MEP)	2,399.05	13,082.83	27,000.00
USBR Trinity PUD Assessment	53.45	233.57	0.00
West Side Ag Service Area WSSA	101,651.80	156,850.65	1,000,000.00
Grounwater Pumping SBSurcharge	3,919.41	13,916.54	0.00
Gas Tax Refund	0.00	2,643.05	2,643.05
Debt Recovery	17,102.88	64,376.72	5,000.00
Administration Costs - Fees	0.00	1,281.55	500.00
Easement Detachment Fees	0.00	5,000.00	0.00
Interest on Bank Accounts	(367.22)	78,720.91	290,000.00
Stand-by Revenue	0.00	83,711.12	83,601.84
WSSA Stand-by Revenue	0.00	140,093.50	138,871.25
CVPSA Ag O&M Charge	0.00	42,641.13	42,920.83
CVPSA M & I O&M Charge	0.00	161,800.14	161,397.96
CVPSA M/I with AG Alloc Charge	0.00	12,213.09	12,213.09
Alameda Property Tax Revenue	325.25	113,599.72	300,000.00
Contra Costa Property Tax Rev	35,502.65	207,554.50	445,000.00
San Joaquin 46701 Zn2 Prop Tax	10,957.89	2,705,518.66	5,000,000.00
San Joaquin 47101 Zn3 Prop Tax	183.50	2,155.71	45,000.00
Reimburse SLDMWA Assess	1,329.03	6,815.52	50,000.00
PG&E Power(CVPSA)Reimbursed	7,912.95	13,491.26	75,000.00
O&M Labor Recovery	3,664.75	49,643.75	50,000.00
O & M Materials Recovery	338.92	28,770.16	11,827.00
Drainage Fees WSSA	0.00	55,305.25	55,305.25
Engineering Recovery	0.00	29,189.73	0.00
Admin Labor Recovery	3,300.00	8,580.00	11,880.00
Reimburse Director's Benefit	0.00	363.11	22,000.00
Legal Cost Recovery	0.00	19,728.00	0.00
Rental Unit	605.00	3,630.00	7,260.00
Agricultural Leases	0.00	12,675.00	10,000.00
Other Income	0.00	24,666.10	0.00
Total Revenues	416,170.51	5,106,852.94	10,219,420.27



Byron-Bethany Irrigation District  
Income Statement  
Compared with Budget  
For the Six Months Ending June 30, 2023

	Current Month	Year to Date	Year to Date
Cost of Sales			
Total Cost of Sales	0.00	0.00	0.00
Gross Profit	416,170.51	5,106,852.94	10,219,420.27
Expenses			
BOR AG	6,517.42	122,950.21	0.00
BOR M/I	(3,226.20)	41,871.30	0.00
CVPSA Restoration (M&I)	(2,284.75)	30,039.33	0.00
CVPSA Restoration (Ag)	2,187.64	43,320.78	0.00
SLDMWA O&M	10,565.54	67,595.12	0.00
USBR Trinity PUD Assess REIMB	21.75	1,091.70	0.00
O&M Auto & General Liability	0.00	18,226.35	25,226.35
Transformer Maintenance	0.00	0.00	3,000.00
Maintenance Trans. Lines/Poles	0.00	0.00	15,000.00
Pump Control Panels	0.00	0.00	3,500.00
Sub-Station	0.00	0.00	3,500.00
SLDMWA Membership Assessment	0.00	10,268.02	60,000.00
Electrical Engineering Services	5,708.50	5,708.50	3,000.00
SWRCB User Fee (CVPSA)	0.00	37,002.49	37,002.49
Supplemental Water Purchase	0.00	50,000.00	100,000.00
Pump/Motor Maintenance	0.00	0.00	10,000.00
Pump/Motor Maintenance (CVPSA)	0.00	7,725.99	2,500.00
Pump/Motor Maintenance (RWSA1)	0.00	0.00	2,500.00
Pump Motor Maintenance WSSA	0.00	955.84	5,000.00
Pump/Motor Lube	0.00	0.00	1,500.00
SCADA/Telemetry-Auto Control	0.00	6,036.85	100,000.00
Motor Control Maintenance	0.00	0.00	13,000.00
Motor Control Maint. (CVPSA)	0.00	0.00	5,000.00
Motor Control Maint. (RWSA1)	0.00	0.00	5,000.00
PWRPA ASA Power	49,831.17	129,906.06	445,000.00
PWRPA P3	1,420.18	3,702.30	15,000.00
PG&E Power	27,961.09	38,649.89	110,000.00
PG&E Power (CVPSA)	7,580.83	17,459.64	150,000.00
PG&E Power WSSA	306.05	1,768.93	5,000.00
Emergency Generators	0.00	16,818.74	25,000.00
WAPA Power	13,213.38	70,060.91	320,000.00
WAPA Restoration	1,181.90	7,091.40	25,000.00
Bonds Continuing Compliance	0.00	5,850.00	5,850.00
Assistant General Manager	0.00	0.00	212,463.00
O&M Employee Relations	0.00	109.86	1,500.00
WWTF Chief Operator	0.00	11,602.50	35,100.00
O&M Labor Full Time	61,858.46	352,372.25	1,103,024.00
O&M Other Compensation	4,242.84	60,310.87	178,601.69
O&M Health Insurance	13,507.38	78,098.82	307,589.40
O&M Dental Insurance	344.80	1,748.80	5,616.00

Byron-Bethany Irrigation District  
Income Statement  
Compared with Budget  
For the Six Months Ending June 30, 2023

	Current Month	Year to Date	Year to Date
O&M Vision Insurance	185.60	1,020.80	3,340.80
O&M Retirement (PERS)	18,832.76	319,634.74	400,000.00
O&M Worker's Comp	0.00	17,244.01	35,000.00
O&M Medicare	1,208.55	6,691.92	19,705.31
O&M Social Security	5,167.48	28,155.73	82,080.99
O&M Life Insurance	182.00	1,017.46	5,082.48
O&M Longevity	484.64	3,115.54	6,600.00
O&M Pesticide	92.30	599.95	1,800.00
O&M Overtime	16,668.27	33,500.78	115,000.00
O&M - Employee Assist Program	24.80	310.92	416.64
Canal Maintenance	6,364.91	32,722.92	15,000.00
Station Maintenance	0.00	2,343.68	15,000.00
Station Maintenance WSSA	0.00	0.00	5,000.00
Laterals/Structures	0.00	0.00	10,000.00
Laterals/Structures(CVPSA)	0.00	0.00	5,000.00
Material/Hardware/Fasteners	191.24	29,846.80	20,000.00
Sub laterals/Pipelines	0.00	1,683.44	10,000.00
Sub laterals/Pipelines WSSA	4,207.12	4,207.12	2,000.00
Canal Gate Maintenance	0.00	7,256.49	8,000.00
Canal Gate Maintenance (CVPSA)	0.00	0.00	2,000.00
Canal Gate Maintenance (WSSA)	0.00	935.20	5,000.00
Surface Drains	0.00	0.00	10,000.00
Tile Drains	0.00	0.00	5,000.00
Canal Crossings	0.00	0.00	2,000.00
Communications	1,071.39	11,458.21	19,000.00
Communications WSSA	478.78	2,859.76	6,000.00
Small Tools & Equipment	0.00	782.28	10,000.00
Building Maintenance	739.41	1,375.78	9,000.00
Building Maintenance WSSA	0.00	0.00	1,000.00
Grounds Maintenance	1,114.81	7,118.61	18,000.00
Fire System	863.46	1,726.92	9,000.00
Security System	2,649.00	4,351.57	6,500.00
HVAC Service Supplies	1,726.80	2,080.74	5,000.00
Janitorial Services/Supply	2,815.42	9,472.60	18,500.00
Pest Management	76.00	696.00	1,800.00
Grounds Maintenance WSSA	350.00	700.00	0.00
Janitorial Serv/Supply WSSA	100.00	600.00	1,500.00
Uniforms/Clothing Allowance	381.35	5,957.91	8,500.00
Shop Supplies	172.22	913.35	6,500.00
Welding Shop & Supplies	210.00	2,124.09	5,000.00
Meter Shop	0.00	0.00	1,000.00
Vehicle Maintenance	9,209.12	27,207.91	30,000.00
Equipment Maint.	522.52	6,830.24	20,000.00
Fuel/Lube/Oil/Tires	7,866.62	35,453.45	125,000.00
MileageReimbursement	38.12	266.04	1,100.00
Waste Oil Disposal	95.00	190.00	1,100.00
Canal Fences	0.00	0.00	2,500.00
Rodent Control	584.90	584.90	2,200.00

Byron-Bethany Irrigation District  
Income Statement  
Compared with Budget  
For the Six Months Ending June 30, 2023

	Current Month	Year to Date	Year to Date
Right of Way Weed Control	0.00	14,181.54	30,000.00
Weed Burning	0.00	564.98	4,000.00
Aquatic Weed Control	0.00	65,263.80	270,000.00
Road Maint. & Right of Way	0.00	1,525.78	20,000.00
Water Quality Testing	0.00	0.00	5,000.00
Flow Meter Repairs	0.00	6,513.33	7,000.00
Flow Meter Repairs(CVPSA)	0.00	805.71	1,000.00
Safety Supplies/Equipment	0.00	7,645.82	10,000.00
Worker Safety Training	0.00	1,451.18	4,500.00
Physical Exams	80.00	1,235.04	3,000.00
Engineering	20,854.00	207,778.07	215,000.00
GSA Implementation	2,556.40	19,252.36	25,000.00
O&M Continuing Education	0.00	448.01	1,500.00
Permits/Licenses(CVPSA)	0.00	0.00	1,000.00
Propane Facilities	0.00	1,637.59	3,000.00
Refuse/Disposal	0.00	2,262.73	4,000.00
Bottled Water Service	416.44	1,876.28	4,500.00
General Manager	18,908.72	118,211.43	258,750.00
Admin Support Staff	14,508.21	93,341.66	251,804.80
Admin Part Time	0.00	1,837.50	4,500.00
Admin Other Compensation	2,337.00	35,685.15	51,176.87
Admin Health Insurance	3,559.09	27,993.51	83,977.56
Admin Dental Insurance	137.92	668.32	1,872.00
Admin Vision Insurance	74.24	389.76	1,113.60
Admin Retirement (PERS)	12,268.16	91,288.49	300,000.00
Admin Worker's Comp	0.00	1,483.54	5,000.00
Senior Administrative Analyst	0.00	0.00	108,925.00
Admin Social Security	2,335.87	15,651.80	38,537.95
Admin Medicare	546.30	3,660.48	9,012.91
Admin Life Insurance	107.18	498.80	2,177.52
Admin Longevity	161.56	1,050.14	2,100.00
Admin Employee Relations	0.00	13.92	400.00
State Unemployment Insurance	26.40	1,676.47	2,500.00
FUTA Tax	10.56	670.58	900.00
Office Supplies	1,340.03	4,180.44	7,000.00
Payroll Services	463.54	3,077.36	7,000.00
Postage	0.00	537.80	2,000.00
Printing, Forms, Maps, Etc	0.00	0.00	3,000.00
Notary Commission	0.00	29.00	29.00
Printing (Legal)	0.00	0.00	800.00
WSSA Utilities	290.21	1,702.91	4,500.00
DHQ Telephone	3,977.57	15,212.09	21,000.00
Bank Fees	0.00	0.00	1,000.00
Trustee Fees	0.00	0.00	1,500.00
Dir -Employee Assist Program	12.40	71.92	208.32
Admin-Employee Assist Program	81.93	203.40	178.56
Cyber Liability Program	0.00	1,222.42	2,500.00
Admin Auto & Liability Program	0.00	12,150.90	16,950.90

Byron-Bethany Irrigation District  
Income Statement  
Compared with Budget  
For the Six Months Ending June 30, 2023

	Current Month	Year to Date	Year to Date
Property Insurance	0.00	27,452.12	60,000.00
Business Systems Services	883.70	5,786.41	12,500.00
Pension Fund - 401A	3,234.39	6,468.78	12,937.50
Retiree's Health Insurance	6,525.40	54,444.55	115,000.00
State Emp. Training Tax	1.76	111.78	150.00
Director's Fees/ Expenses	1,939.98	20,323.55	23,000.00
Director's Benefits	8,767.47	49,820.22	114,252.00
District Officials'	5,493.84	17,762.10	20,000.00
Legal Services	126,952.99	833,485.69	800,000.00
CVPSA - Legal	4,315.80	41,379.03	200,000.00
Auditing	0.00	0.00	45,000.00
Actuarial Services	0.00	6,300.00	8,800.00
Election	0.00	519.45	1,000.00
Record Retention	0.00	0.00	250.00
Rental Unit	0.00	665.00	2,000.00
Permits, Dues & Subscriptions	250.00	8,250.10	65,000.00
Permits, Dues & Subs WSSA	0.00	2,601.82	4,000.00
Admin. Continuing Education	0.00	0.00	500.00
Recording Fees	0.00	0.00	250.00
Interest Expense	0.00	107,492.94	216,234.40
Hardware/Software	565.48	26,877.13	25,000.00
Hardware/Software WSSA	329.93	881.42	1,000.00
Public Outreach	6,410.50	30,994.50	60,000.00
Website	2,100.00	12,600.00	25,400.00
State/Federal Representation	17,500.00	51,794.00	150,000.00
HR Consulting	0.00	8,000.00	10,000.00
Total Expenses	555,937.54	3,930,343.91	8,201,888.04
Net Income	(\$ 139,767.03)	\$ 1,176,509.03	\$ 2,017,532.23



Byron-Bethany Irrigation District  
Balance Sheet  
June 30, 2023

**ASSETS**

<b>Current Assets</b>		
Cash-L.A.I.F. State Treasurer	\$	3,080,296.66
Cash-L.A.I.F. Construction		4,913,000.00
OVCB Muni		269,485.38
Liquidity Plus		4,297,776.34
Comerica		204,197.63
Investments		15,000,000.00
Petty Cash		200.00
Petty Cash - WSSA		100.00
Accts Receivable		298,701.64
Accts Receivable - Other		8,889.71
Prepaid Insurance		10,199.10
		<hr/>
Total Current Assets		28,082,846.46
<b>Property and Equipment</b>		
Allowance for Depreciation		(18,219,391.16)
Allowance for Depreciation WSSA		(3,824,351.34)
District Lands		1,837,509.52
General Properties		17,994,863.78
CVPSA Distribution System		792,082.88
Pumping Plant		20,871,672.21
Telemetry/SCADA		261,167.19
Office Equipment		144,242.93
Automotive Equipment		1,775,974.34
General Tools & Equipment		1,538,003.97
PL 984 Project		2,166,723.17
Mariposa Energy Plant		4,716,153.80
General Properties WSSA		5,400,391.91
General Equipment WSSA		694,864.65
Drainage Systems		605,703.66
Work in Progress		6,136,853.57
		<hr/>
Total Property and Equipment		42,892,465.08
<b>Other Assets</b>		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>70,975,311.54</u></u>

**LIABILITIES AND CAPITAL**

<b>Current Liabilities</b>		
Accounts Payable	\$	300,737.97
Health Insurance Payable		1,261.08
Deferred Comp - Payable		12,900.00
Accrued Vacation		96,389.58
Dental Insurance Payable		(567.76)
Developer Security Deposit		45,000.00
FUTA Tax Payable		(283.12)
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		3,545,171.00
Deferred Outflows (OPEB)		298,924.00

Unaudited - For Management Purposes Only

Byron-Bethany Irrigation District  
Balance Sheet  
June 30, 2023

Total Current Liabilities		4,849,464.75
Long-Term Liabilities		
2018 Enterprise Revenue Bond	3,910,000.00	
2017 Revenue Refi Bond	1,254,000.01	
2021 Enterprise Revenue Bond	3,638,000.00	
Total Long-Term Liabilities		8,802,000.01
Total Liabilities		13,651,464.76
Capital		
Retained Earnings	44,083,002.59	
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	
RWSAInfrastructure 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	1,176,509.03	
Total Capital		57,323,846.78
Total Liabilities & Capital	\$	70,975,311.54

**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jun 30, 2023**  
**1010C - OVCB Muni**  
**Bank Statement Date: June 30, 2023**

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance				599,195.01
Add: Cash Receipts				402,892.43
Less: Cash Disbursements				(694,799.43)
Add (Less) Other				(37,802.63)
Ending GL Balance				269,485.38
Ending Bank Balance				600,000.00
Add back deposits in transit				
Total deposits in transit				
(Less) outstanding checks				
	Jun 19, 2023	45690	(311,126.58)	
	Jun 19, 2023	45697	(11,250.00)	
	Jun 19, 2023	45698	(8,100.22)	
	Jun 19, 2023	45718	(37.82)	
Total outstanding checks				(330,514.62)
Add (Less) Other				
Total other				
Unreconciled difference				0.00
Ending GL Balance				269,485.38



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: 6/30/23  
PAGE: 1 OF 3

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

ECONOMY CHECKING-PUBLIC

BYRON BETHANY IRRIGATION DISTRICT  
MUNI ACCOUNT

Acct

Beginning Balance	6/01/23	600,001.00	
Deposits / Misc Credits	20	884,825.43	
Withdrawals / Misc Debits	102	884,826.43	
** Ending Balance	6/30/23	600,000.00	**
Service Charge		.00	

Enclosures 84

DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
6/01	29.00		Trnsfr from Checking Acct Ending in 0095
6/02	10,277.01		Trnsfr from Checking Acct Ending in 0095
6/06	105.00		Trnsfr from Checking Acct Ending in 0095
6/08	39,488.88		Trnsfr from Checking Acct Ending in 0095
6/09	37,306.30		Trnsfr from Checking Acct Ending in 0095
6/12	210.00		Trnsfr from Checking Acct Ending in 0095
6/13	74,624.48		Trnsfr from Checking Acct Ending in 0095
6/14	215,527.46		DEPOSIT
6/15	92,175.29		Trnsfr from Checking Acct Ending in 0095
6/16	25,148.00		Trnsfr from Checking Acct Ending in 0095
6/20	51,211.72		Trnsfr from Checking Acct Ending in 0095
6/21	2,375.93		Trnsfr from Checking Acct Ending in 0095
6/22	47,878.47		Trnsfr from Checking Acct Ending in 0095
6/23	23,484.75		Trnsfr from Checking Acct Ending in 0095
6/26	14,598.93		Trnsfr from Checking Acct Ending in 0095
6/27	34,104.70		Trnsfr from Checking Acct Ending in 0095
6/28	10,103.88		Trnsfr from Checking Acct Ending in 0095
6/29	201,144.97		DEPOSIT
6/29	2,399.05		MARIPOSA ENERGY, /DGCPMT
			RMR*IV*0000014516 25309**2399.05*2399
			.05\
6/30	2,631.61		Trnsfr from Checking Acct Ending in 0095



**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jun 30, 2023**  
**1010D - Liquidity Plus**  
**Bank Statement Date: June 30, 2023**

Filter Criteria includes: Report is printed in Detail Format.

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Beginning GL Balance	4,426,547.82
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>(128,771.48)</u>
Ending GL Balance	<u>4,297,776.34</u>
Ending Bank Balance	<u>4,297,776.34</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>4,297,776.34</u>



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: 6/30/23  
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	6/01/23	4,426,547.82	
Deposits / Misc Credits	3	336,982.47	
Withdrawals / Misc Debits	17	465,753.95	
** Ending Balance	6/30/23	4,297,776.34	**
Service Charge		.00	
Interest Paid Thru	6/30/23	6,014.31	
Interest Paid Year To Date		32,630.55	
Minimum Balance		4,091,834	

-----  
DEPOSITS/CREDITS  
-----

Date	Deposits	Withdrawals	Activity Description
6/14	128,408.92		Trnsfr from Checking Acct Ending in 0060
6/29	202,559.24		Trnsfr from Checking Acct Ending in 0060
6/30	6,014.31		INTEREST EARNED

-----  
OTHER WITHDRAWALS/DEBITS  
-----

Date	Deposits	Withdrawals	Activity Description
6/01		29.00	Trnsfr to Checking Acct Ending in 0060
6/02		10,277.01	Trnsfr to Checking Acct Ending in 0060
6/06		105.00	Trnsfr to Checking Acct Ending in 0060
6/08		39,488.88	Trnsfr to Checking Acct Ending in 0060
6/09		37,306.30	Trnsfr to Checking Acct Ending in 0060
6/12		210.00	Trnsfr to Checking Acct Ending in 0060
6/13		74,624.48	Trnsfr to Checking Acct Ending in 0060
6/15		92,175.29	Trnsfr to Checking Acct Ending in 0060
6/16		25,148.00	Trnsfr to Checking Acct Ending in 0060
6/20		51,211.72	Trnsfr to Checking Acct Ending in 0060
6/21		2,375.93	Trnsfr to Checking Acct Ending in 0060
6/22		47,878.47	Trnsfr to Checking Acct Ending in 0060
6/23		23,484.75	Trnsfr to Checking Acct Ending in 0060
6/26		14,598.93	Trnsfr to Checking Acct Ending in 0060
6/27		34,104.70	Trnsfr to Checking Acct Ending in 0060

**Byron-Bethany Irrigation District**  
**Check Register**  
**For the Period From Jun 1, 2023 to Jun 30, 2023**

AGENDA ITEM NO. 3

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
45638	6/6/23	ACWA Joint Powers Insurance Authority	1010C	39,260.09
45639	6/6/23	Alhambra Water Service	1010C	311.16
45640	6/6/23	Bureau of Reclamation	1010C	68,448.24
45641	6/6/23	California Farm Water Coalition	1010C	1,875.00
45642	6/6/23	California Welding Supply	1010C	217.00
45643	6/6/23	Contra Costa Health Services	1010C	2,475.00
45644	6/6/23	Cintas Corporation #922	1010C	157.07
45645	6/6/23	City of Tracy	1010C	132.60
45646	6/6/23	Condor Earth Technologies Inc	1010C	2,049.75
45647	6/6/23	Central Valley Community Bank	1010C	11,595.39
45648	6/6/23	DIRECTV	1010C	91.24
45649	6/6/23	Exponent, Inc.	1010C	2,362.00
45650	6/6/23	Foley & Lardner LLP	1010C	10,000.00
45651	6/6/23	Hazen & Sawyer	1010C	34,379.60
45652	6/6/23	Holt of California	1010C	13,525.31
45653	6/6/23	Home Depot Credit Services	1010C	2,276.68
45654	6/6/23	Interstate Truck Center	1010C	600.00
45655	6/6/23	I Spy Vision	1010C	177.00
45656	6/6/23	J-COMM Inc	1010C	7,000.00
45657	6/6/23	Laurina Rocha	1010C	100.00
45658	6/6/23	Lingo	1010C	729.95
45659	6/6/23	McCauley Ag Services	1010C	156.00
45660	6/6/23	Mizuno Consulting, Inc.	1010C	7,427.50
45661	6/6/23	Brentwood Auto Parts Inc	1010C	65.78
45662	6/6/23	Central Valley Motor Parts, Inc.	1010C	101.95
45663	6/6/23	Carol Petz	1010C	36.00
45664	6/6/23	Pacific Gas & Electric 2085	1010C	10,430.79
45665	6/6/23	Pacific Gas & Electric 4120	1010C	7,580.83
45666	6/6/23	Pacific Gas & Electric WSSA	1010C	199.24
45667	6/6/23	Pitney Bowes Inc	1010C	100.65
45668	6/6/23	Pitney Bowes Global Financial Svcs, LLC	1010C	186.11
45669	6/6/23	Plus IT, Inc.	1010C	324.35

**Byron-Bethany Irrigation District**  
**Check Register**  
**For the Period From Jun 1, 2023 to Jun 30, 2023**

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Accoun	Amount
45670	6/6/23	Shannon Cosgrove	1010C	3,371.76
45671	6/6/23	PWRPA	1010C	51,251.35
45672	6/6/23	Productivity Plus	1010C	481.57
45673	6/6/23	Ramos Oil Co., Inc.	1010C	4,371.72
45674	6/6/23	UBEO Business Services	1010C	273.75
45675	6/6/23	Roberto Arias	1010C	6,740.00
45676	6/6/23	Rossana Talavera	1010C	1,500.00
45677	6/6/23	Stericycle, Inc.	1010C	259.31
45678	6/6/23	Surety Mobile Drug Testing	1010C	160.02
45679	6/6/23	Target Specialty Products	1010C	13,909.01
45680	6/6/23	Tesco Controls, LLC	1010C	4,000.00
45681	6/6/23	Dornoch Inc.	1010C	490.67
45682	6/6/23	Wagner & Bonsignore CCE	1010C	7,904.60
45683	6/6/23	Western Area Power Administration	1010C	1,181.90
45684	6/6/23	U.S. BANK, NATIONAL ASSOCIATION	1010C	7,427.00
45685	6/6/23	Zanjero, Inc.	1010C	1,622.50
45686	6/6/23	Roberto Arias	1010C	6,740.00
45687	6/6/23	City of Brentwood	1010C	1,235.28
45688	6/6/23	Comcast	1010C	125.45
45689	6/6/23	I Spy Vision	1010C	235.30
45690	6/19/23	Arnaudo Construction, Inc.	1010C	311,126.58
45691	6/19/23	Asbury Environmental Services	1010C	95.00
45692	6/19/23	AT&T	1010C	164.63
45693	6/19/23	AT & T Mobility	1010C	738.09
45694	6/19/23	American Water Works Assoc	1010C	2,339.00
45695	6/19/23	Bay Alarm Company	1010C	863.46
45696	6/19/23	Brentwood Plumbing, Inc.	1010C	739.41
45697	6/19/23	California Advocates	1010C	11,250.00
45698	6/19/23	Chase Card Services	1010C	8,100.22
45699	6/19/23	Cintas Corporation #922	1010C	588.63
45700	6/19/23	City of Brentwood	1010C	429.37
45701	6/19/23	Condor Earth Technologies Inc	1010C	475.75



**Byron-Bethany Irrigation District**  
**Check Register**  
**For the Period From Jun 1, 2023 to Jun 30, 2023**

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Accoun	Amount
45702	6/19/23	CoreLogic Solutions, LLC	1010C	324.50
45703	6/19/23	Beckley, Inc	1010C	738.42
45704	6/19/23	Creative Outdoor Environments, Inc.	1010C	1,400.00
45705	6/19/23	Tracy Delta Solid Waste Management, Inc	1010C	157.61
45706	6/19/23	GHX Industrial, LLC	1010C	384.33
45707	6/19/23	Holt of California	1010C	3,293.43
45708	6/19/23	Julia Gavrilenko	1010C	38.12
45709	6/19/23	Lekker Event Designs, LLC	1010C	3,687.60
45710	6/19/23	Matrix HG, Inc.	1010C	1,726.80
45711	6/19/23	Petty Cash	1010C	81.06
45712	6/19/23	Pacific Gas & Electric WSSA	1010C	94.22
45713	6/19/23	Quality Communications	1010C	3,235.17
45714	6/19/23	Ramos Oil Co., Inc.	1010C	3,676.77
45715	6/19/23	Dornoch Inc.	1010C	204.12
45716	6/19/23	Western Area Power Administration	1010C	348.38
45717	6/19/23	Wells Fargo Financial Leasing	1010C	477.54
45718	6/19/23	G & L Irrigation and Farm Supply	1010C	37.82
45719	6/19/23	Plus IT, Inc.	1010C	329.93
<b>Total</b>				<b>694,799.43</b>

**Byron-Bethany Irrigation District**  
**Purchase Journal**  
**For the Period From Jun 1, 2023 to Jun 30, 2023**

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
6/1/23	0035838	Unleaded (\$3.492 per gallon)	1,518.28	
6/1/23	0035838	Ramos Oil Co., Inc.		1,518.28
		Pacific Gas & Electric Charges Account #7267502832 490		
6/1/23	06012023	Hoffman Ln for Period: 4/26/2023 - 5/24/2023	1,999.99	
		Pacific Gas & Electric Charges Account #2085093362 6P		
6/1/23	06012023	N/Marsh Creek Rd for Period: 4/26/2023 - 5/24/2023	1,785.28	
		Pacific Gas & Electric Charges Account #2085093666 WS		
6/1/23	06012023	Bethany Canal 3P for Period: 4/26/2023 - 5/24/2023	282.49	
		Pacific Gas & Electric Charges Account #2085093230 SIM34 N/S		
6/1/23	06012023	Hwy 4 OPP: 4/26/2023 - 5/24/2023	982.38	
		Pacific Gas & Electric Charges Account #2085093194 W SPRR S		
6/1/23	06012023	Hoffman Ln for Period: 4/26/2023 - 5/24/2023	19.98	
		Pacific Gas & Electric Charges Account #2080801459 2200		
6/1/23	06012023	Hoffman Ln for Period: 4/26/2023 - 5/24/2023	97.27	
		Pacific Gas & Electric Charges Account #2086930222 2200		
6/1/23	06012023	Hoffman Ln Pump Station: 4/26/2023 - 5/24/2023	5,165.84	
		Pacific Gas & Electric Charges Account #2085093357 7777		
6/1/23	06012023	Bruns Rd for Period: 4/26/2023 - 5/24/2023	67.12	
		Pacific Gas & Electric Charges Account #2084691543 Herdlyn Rd		
6/1/23	06012023	& Byron Rd: 4/26/2023 - 5/24/2023	30.44	
6/1/23	06012023	Pacific Gas & Electric 2085		10,430.79
6/1/23	060123	Communications, Outreach and Public Affairs for June 2023	4,900.00	
6/1/23	060123	Website Services for June 2023	2,100.00	
6/1/23	060123	J-COMM Inc		7,000.00
6/1/23	2023007	Monthly Alarm Monitoring	177.00	
6/1/23	2023007	I Spy Vision		177.00
6/1/23	2023Benefits0699755	ALV01 - Director Health Benefits for the Period of: July 2023	1,683.12	
6/1/23	2023Benefits0699755	ALV01 - Director Dental Benefits for the Period of: July 2023	73.73	
6/1/23	2023Benefits0699755	ALV01 - Director Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	ALV01 - Director Life Benefits for the Period of: July 2023	9.50	
6/1/23	2023Benefits0699755	ALV01 - Director Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	DOR01 - O&M Health Benefits for the Period of: July 2023	841.56	
6/1/23	2023Benefits0699755	DOR01 - O&M Dental Benefits for the Period of: July 2023	34.48	
6/1/23	2023Benefits0699755	DOR01 - O&M Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	DOR01 - O&M Life Benefits for the Period of: July 2023	9.00	
6/1/23	2023Benefits0699755	DOR01 - O&M Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	FAR01 - O&M Health Benefits for the Period of: July 2023	1,262.34	
6/1/23	2023Benefits0699755	FAR01 - O&M Health Benefits Liability for the Period of: July 2023	420.78	
6/1/23	2023Benefits0699755	FAR01 - O&M Dental Benefits for the Period of: July 2023	34.48	
6/1/23	2023Benefits0699755	FAR01 - O&M Dental Benefits Liability for the Period of: July 2023	39.25	
6/1/23	2023Benefits0699755	FAR01 - O&M Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	FAR01 - O&M Life Benefits for the Period of: July 2023	25.00	
6/1/23	2023Benefits0699755	FAR01 - O&M Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	GAV01 - Admin Health Benefits for the Period of: July 2023	801.23	
6/1/23	2023Benefits0699755	GAV01 - Admin Dental Benefits for the Period of: July 2023	34.48	
6/1/23	2023Benefits0699755	GAV01 - Admin Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	GAV01 - Admin Life Benefits for the Period of: July 2023	18.00	
6/1/23	2023Benefits0699755	GAV01 - Admin Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	GIL01 - Admin Health Benefits for the Period of: June 2023		841.56
6/1/23	2023Benefits0699755	KAG01 - Retiree Health Benefits for the Period of: July 2023	951.71	
		KAG01 - Retiree Health Benefits for the Period of: May & June 2023		1,462.82
6/1/23	2023Benefits0699755	KAG01 - Retiree Dental Benefits for the Period of: July 2023	73.73	
6/1/23	2023Benefits0699755	KAG01 - Retiree Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	RUI01 - Admin Health Benefits for the Period of: July 2023	801.23	

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6/1/23	2023Benefits0699755	RUI01 - Admin Dental Benefits for the Period of: July 2023	34.48	
		RUI01 - Admin Dental Benefits Liability for the Period of: July 2023		39.25
6/1/23	2023Benefits0699755	RUI01 - Admin Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	RUI01 - Admin Life Benefits for the Period of: July 2023	8.00	
6/1/23	2023Benefits0699755	RUI01 - Admin Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	MAG10 - Director Health Benefits for the Period of: July 2023	2,230.13	
6/1/23	2023Benefits0699755	MAG10 - Director Dental Benefits for the Period of: July 2023	150.23	
6/1/23	2023Benefits0699755	MAG10 - Director Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	MAG10 - Director Life Benefits for the Period of: July 2023	7.10	
6/1/23	2023Benefits0699755	MAG10 - Director Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	MAG11 - Director Health Benefits for the Period of: July 2023	841.56	
6/1/23	2023Benefits0699755	MAG11 - Director Dental Benefits for the Period of: July 2023	73.73	
6/1/23	2023Benefits0699755	MAG11 - Director Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	MAG11 - Director Life Benefits for the Period of: July 2023	9.50	
6/1/23	2023Benefits0699755	MAG11 - Director Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	MAR01 - O&M Health Benefits for the Period of: July 2023	2,317.59	
		MAR01 - O&M Health Benefits Liability for the Period of: July 2023		1,047.67
6/1/23	2023Benefits0699755	MAR01 - O&M Dental Benefits for the Period of: July 2023	34.48	
		MAR01 - O&M Dental Benefits Liability for the Period of: July 2023		115.75
6/1/23	2023Benefits0699755	MAR01 - O&M Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	MAR01 - O&M Life Benefits for the Period of: July 2023	37.00	
6/1/23	2023Benefits0699755	MAR01 - O&M Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	MAR02 - O&M Health Benefits for the Period of: July 2023	1,269.91	
6/1/23	2023Benefits0699755	MAR02 - O&M Dental Benefits for the Period of: July 2023	34.48	
		MAR02 - O&M Dental Benefits Liability for the Period of: July 2023		39.25
6/1/23	2023Benefits0699755	MAR02 - O&M Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	MAR02 - O&M Life Benefits for the Period of: July 2023	9.00	
6/1/23	2023Benefits0699755	MAR02 - O&M Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	MEH01 - O&M Health Benefits for the Period of: July 2023	1,269.91	
6/1/23	2023Benefits0699755	MEH01 - O&M Dental Benefits for the Period of: July 2023	34.48	
6/1/23	2023Benefits0699755	MEH01 - O&M Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	MEH01 - O&M Life Benefits for the Period of: July 2023	37.00	
6/1/23	2023Benefits0699755	MEH01 - O&M Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	ORO01 - O&M Health Benefits for the Period of: July 2023	1,514.33	
		ORO01 - O&M Health Benefits Liability for the Period of: July 2023		713.09
6/1/23	2023Benefits0699755	ORO01 - O&M Dental Benefits for the Period of: July 2023	34.48	
		ORO01 - O&M Dental Benefits Liability for the Period of: July 2023		115.75
6/1/23	2023Benefits0699755	ORO01 - O&M Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	ORO01 - O&M Life Benefits for the Period of: July 2023	9.00	
6/1/23	2023Benefits0699755	ORO01 - O&M Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	PAT01 - Admin Health Benefits for the Period of: July 2023	1,535.85	
		PAT01 - Admin Health Benefits Liability for the Period of: July 2023		694.28
6/1/23	2023Benefits0699755	PAT01 - Admin Dental Benefits for the Period of: July 2023	34.48	
		PAT01 - Admin Dental Benefits Liability for the Period of: July 2023		115.75
6/1/23	2023Benefits0699755	PAT01 - Admin Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	PAT01 - Admin Vision Benefits for the Period of: July 2023	37.00	
6/1/23	2023Benefits0699755	PAT01 - Admin Employee Assistance Program - July 2023	2.48	

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6/1/23	2023Benefits0699755	PER01 - Director Health Benefits for the Period of: July 2023	841.56	
6/1/23	2023Benefits0699755	PER01 - Director Dental Benefits for the Period of: July 2023	34.48	
6/1/23	2023Benefits0699755	PER01 - Director Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	PER01 - Director Life Benefits for the Period of: July 2023	7.10	
6/1/23	2023Benefits0699755	PER01 - Director Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	PET10 - Director Health Benefits for the Period of: July 2023	841.56	
6/1/23	2023Benefits0699755	PET10 - Director Dental Benefits for the Period of: July 2023	73.73	
6/1/23	2023Benefits0699755	PET10 - Director Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	PET10 - Director Life Benefits for the Period of: July 2023	10.25	
6/1/23	2023Benefits0699755	PET10 - Director Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	PET01 - Admin Health Benefits for the Period of: July 2023	1,262.34	
6/1/23	2023Benefits0699755	PET01 - Admin Health Benefits Liability for the Period of: July 2023	420.78	
6/1/23	2023Benefits0699755	PET01 - Admin Dental Benefits for the Period of: July 2023	34.48	
6/1/23	2023Benefits0699755	PET01 - Admin Dental Benefits Liability for the Period of: July 2023	39.25	
6/1/23	2023Benefits0699755	PET01 - Admin Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	PET01 - Admin Life Benefits for the Period of: July 2023	44.18	
6/1/23	2023Benefits0699755	PET01 - Admin Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	RES01 - O&M Health Benefits for the Period of: July 2023	801.23	
6/1/23	2023Benefits0699755	RES01 - O&M Dental Benefits for the Period of: July 2023	34.48	
6/1/23	2023Benefits0699755	RES01 - O&M Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	RES01 - O&M Life Benefits for the Period of: July 2023	10.00	
6/1/23	2023Benefits0699755	RES01 - O&M Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	CLA01 - O&M Health Benefits for the Period of: July 2023	1,201.85	
6/1/23	2023Benefits0699755	CLA01 - O&M Health Benefits Liability for the Period of: July 2023	400.61	
6/1/23	2023Benefits0699755	CLA01 - O&M Dental Benefits for the Period of: July 2023	34.48	
6/1/23	2023Benefits0699755	CLA01 - O&M Dental Benefits Liability for the Period of: July 2023	39.25	
6/1/23	2023Benefits0699755	CLA01 - O&M Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	CLA01 - O&M Life Benefits for the Period of: July 2023	14.00	
6/1/23	2023Benefits0699755	CLA01 - O&M Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	TUS15 - Director Health Benefits for the Period of: July 2023	1,683.12	
6/1/23	2023Benefits0699755	TUS15 - Director Dental Benefits for the Period of: July 2023	73.73	
6/1/23	2023Benefits0699755	TUS15 - Director Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	TUS15 - Director Life Benefits for the Period of: July 2023	9.50	
6/1/23	2023Benefits0699755	TUS15 - Director Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	VAZ01 - O&M Health Benefits for the Period of: July 2023	1,514.33	
6/1/23	2023Benefits0699755	VAZ01 - O&M Health Benefits Liability for the Period of: July 2023	713.09	
6/1/23	2023Benefits0699755	VAZ01 - O&M Dental Benefits for the Period of: July 2023	34.48	
6/1/23	2023Benefits0699755	VAZ01 - O&M Dental Benefits Liability for the Period of: July 2023	115.75	
6/1/23	2023Benefits0699755	VAZ01 - O&M Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	VAZ01 - O&M Life Benefits for the Period of: July 2023	18.00	
6/1/23	2023Benefits0699755	VAZ01 - O&M Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	VEG01 - O&M Health Benefits for the Period of: July 2023	1,514.33	
6/1/23	2023Benefits0699755	VEG01 - O&M Health Benefits Liability for the Period of: July 2023	713.09	
6/1/23	2023Benefits0699755	VEG01 - O&M Dental Benefits for the Period of: July 2023	34.48	
6/1/23	2023Benefits0699755	VEG01 - O&M Dental Benefits Liability for the Period of: July 2023	39.25	
6/1/23	2023Benefits0699755	VEG01 - Admin Vision Benefits for the Period of: July 2023	18.56	
6/1/23	2023Benefits0699755	VEG01 - O&M Life Benefits for the Period of: July 2023	14.00	
6/1/23	2023Benefits0699755	VEG01 - O&M Employee Assistance Program - July 2023	2.48	
6/1/23	2023Benefits0699755	Arnaudo - Retiree Health Benefits for the Period of: July 2023	404.70	
6/1/23	2023Benefits0699755	Bedford - Retiree Health Benefits for the Period of: July 023	809.40	
6/1/23	2023Benefits0699755	Carson - Retiree Health Benefits for the Period of: July 2023	404.70	

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6/1/23	2023Benefits0699755	Zahn - Retiree Health Benefits for the Period of: July 2023	404.70	
6/1/23	2023Benefits0699755	Griffith - Retiree Health Benefits for the Period of: July 2023	841.56	
6/1/23	2023Benefits0699755	Kleinert - Retiree Health Benefits for the Period of: July 2023	809.40	
6/1/23	2023Benefits0699755	Kopp - Retiree Health Benefits for the Period of: July 2023	404.70	
6/1/23	2023Benefits0699755	Martinez - Retiree Health Benefits for the Period of: July 2023	809.40	
6/1/23	2023Benefits0699755	Pombo - Retiree Health Benefits for the Period of: July 2023	1,246.26	
6/1/23	2023Benefits0699755	Pombo - Retiree Health Benefits for the Period of: June 2023		436.86
6/1/23	2023Benefits0699755	Serpa - Retiree Health Benefits for the Period of: July 2023	841.56	
6/1/23	2023Benefits0699755	Shoemaker - Retiree Health Benefits for the Period of: July 2023	404.70	
6/1/23	2023Benefits0699755	ACWA Joint Powers Insurance Authority		39,260.09
		Monitoring Fee - Fire & Sprinkler Inspection Services 7/1/2023 - 9/30/2023	863.46	
6/1/23	20611411	Bay Alarm Company		863.46
6/1/23	21566	Managed Services for June 2023 - 13 PkC/Laptop	324.35	
6/1/23	21566	Plus IT, Inc.		324.35
6/1/23	219TWID0523	PWRPA - ASA Power for the Period of 5/1/2023 - 5/31/2023	49,831.17	
6/1/23	219TWID0523	PWRPA P3 - Funding for the Period of 5/1/2023 - 5/31/2023	1,420.18	
6/1/23	219TWID0523	PWRPA		51,251.35
6/1/23	23392	Fees for Professional Legal Services June 2023	7,500.00	
6/1/23	23392	California Advocates		7,500.00
6/1/23	29257410	Garbage Service WSSA - Service address: 20100 Wicklund, Tracy, CA - June 2023	157.61	
6/1/23	29257410	Tracy Delta Solid Waste Management, Inc		157.61
		Mobile Data plan & Usage for the Period: 5/2/2023 - 6/1/2023		
6/1/23	829215163X060923	WSSA	188.70	
6/1/23	829215163X060923	AT & T Mobility		188.70
6/2/23	06022023	Modern Office - Display Case for Rick Gilmore	7,999.00	
6/2/23	06022023	Network Solutions - BSD Monthly Subscription - Website Security	9.99	
6/2/23	06022023	Adobe Acropro Subscription	14.99	
6/2/23	06022023	Adobe Acropro Subscription	19.99	
6/2/23	06022023	Microsoft Upgrade	56.25	
6/2/23	06022023	Chase Card Services		8,100.22
		Pacific Gas & Electric Charges Account #4120785230 Irrigation Pump-Walnuts for Service Period 4/24/2023 - 5/22/2023	19.98	
6/2/23	06022023	Pacific Gas & Electric Charges Account #4122301135 Sandhu MP17.59 for Service Period 4/24/2023 - 5/22/2023	5,129.20	
6/2/23	06022023	Pacific Gas & Electric Charges Account #4120785317 RC Capital MP19.40 for Service Period 4/24/2023 - 5/22/2023	41.57	
6/2/23	06022023	Pacific Gas & Electric Charges Account #4120100230 WO DM C OTL for Service Period 4/24/2023 - 5/22/2023	19.98	
6/2/23	06022023	Pacific Gas & Electric Charges Account #4120785189 AT DM C & Lammers Rd for Service Period 4/24/2023 - 5/22/2023	97.07	
		Pacific Gas & Electric Charges Account #4120785354 Tatla MP19.15 Chrisman Road for Service Period 4/24/2023 - 5/22/2023	1,704.30	
6/2/23	06022023	Pacific Gas & Electric Charges Account #4129023266 Delta Mendota Canal for Service Period 4/24/2023 - 5/22/2023	26.55	
		Pacific Gas & Electric Charges Account #412684479 Pumping Cost for Well on Corral Hollow for Service Period 4/24/2023 - 5/22/2023	542.18	
6/2/23	06022023	Pacific Gas & Electric 4120		7,580.83
		Consulting and/or Professional Services for the period of: May 2023 - Water Rate Analysis & Development, LV & Sisk Dam Expansions, Misc Support	7,427.50	
6/5/23	2023-5	Mizuno Consulting, Inc.		7,427.50

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6/5/23	5733	Project Communications, Tracy Subbasin Meeting	1,622.50	
6/5/23	5733	Zanjero, Inc.		1,622.50
		Event Planning Services for Rick Gilmore's Celebration of Life		
6/5/23	LED060123-3	6/1/23	3,687.60	
6/5/23	LED060123-3	Lekker Event Designs, LLC		3,687.60
		Janitorial Fee For: 5/2/23, 5/10/23, 5/15/23, 5/30/23 & 5/31/23		
6/5/23	May 2023	Cleaning	1,500.00	
6/5/23	May 2023	Rossana Talavera		1,500.00
6/6/23	06062023	Food for Rick's Gilmore Celebration of Life	6,740.00	
6/6/23	06062023	Roberto Arias		6,740.00
6/6/23	06062023-1	Food for Rick's Gilmore Celebration of Life	6,740.00	
6/6/23	06062023-1	Roberto Arias		6,740.00
		Ricoh Copier Rental (Contract #603-0227169-000; Serial #3129RA00486; Model IM C4500) 6/1/23-6/30/23	477.54	
6/6/23	5025415833	Wells Fargo Financial Leasing		477.54
6/6/23	51188	On-site Service Misc. Issues - WSSA	329.93	
6/6/23	51188	Plus IT, Inc.		329.93
		Pacific Gas & Electric Charges Account #4159610850-0 - 5/2/23-6/1/23	94.22	
6/7/23	06072023	Pacific Gas & Electric WSSA		94.22
		Mobile Data plan & Usage for the Period: 6/8/2022 - 7/7/2023;		
6/7/23	287253183134X061523	Account #287253183134	549.39	
6/7/23	287253183134X061523	AT & T Mobility		549.39
6/7/23	I500-009333231	Used Oil Service Charge	95.00	
6/7/23	I500-009333231	Asbury Environmental Services		95.00
6/7/23	INV-4623	Provide and Install new Gate Phone	3,235.17	
6/7/23	INV-4623	Quality Communications		3,235.17
6/8/23	0037942	Unleaded (\$3.810 per gallon)	2,158.49	
6/8/23	0037942	Ramos Oil Co., Inc.		2,158.49
		Full Service, Engine Air, Oil & Filter Change, Tire Rotation & Multi-Point Inspection on Unit #67-15	131.33	
6/8/23	173291	Dornoch Inc.		131.33
6/8/23	4158066167	DHQ Janitorial Supplies	76.04	
6/8/23	4158066167	Weekly Uniform Service for the week ending 6/8/2023	128.33	
6/8/23	4158066167	Cintas Corporation #922		204.37
6/8/23	NNPB000030523	WAPA Power for the Month of May 2023 - Regular	348.38	
6/8/23	NNPB000030523	Western Area Power Administration		348.38
6/9/23	10788	Install new faucets in locker room restrooms at DHQ	739.41	
6/9/23	10788	Brentwood Plumbing, Inc.		739.41
6/9/23	2023150	Specialty Solder Kit	46.59	
6/9/23	2023150	Home Depot Credit Services		46.59
6/10/23	000020060990	WSSA Shop Internet Service 5/10/2023 - 6/9/2023	53.27	
6/10/23	000020060990	Acct #9391053473		
6/10/23	000020060990	AT&T		53.27
6/10/23	000020060991	WSSA Shop Internet Service 5/10/2023 - 6/9/2023	111.36	
6/10/23	000020060991	Acct #9391053474		
6/10/23	000020060991	AT&T		111.36
6/10/23	2306-161	Landscape Grounds Maintenance for the period of: June 2023	1,050.00	
6/10/23	2306-161	Creative Outdoor Environments, Inc.		1,050.00
6/12/23	078071	Wiper Blades, Oil & Air Filters & Cleaning Supplies	293.02	
6/12/23	078071	Central Valley Motor Parts, Inc.		293.02
6/12/23	1-22008	Tires Disposal	30.00	
6/12/23	1-22008	Beckley, Inc		30.00
		Landscape Grounds Maintenance for the period of: June 2023 - Tracy Office	350.00	
6/12/23	2306-178			

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6/12/23	2306-178	Creative Outdoor Environments, Inc.		350.00
6/12/23	3106133785	Pitney Bowes Postage Meter Rental 7/10/23-10/09/23; Account #0010968571 - WSSA	147.65	
6/12/23	3106133785	Pitney Bowes Global Financial Svcs, LLC		147.65
6/13/23	06132023	Mileage Reimbursement - Go to to pick up Calibraton Solutions	38.12	
6/13/23	06132023	Julia Gavrilenko		38.12
6/13/23	06132023	Boots Refund was put to a wrong card	54.07	
6/13/23	06132023	Citrus Tree (\$408 Wellness Grant)	26.99	
6/13/23	06132023	Petty Cash		81.06
6/13/23	168617	Filter Maintenance & Service at Pump Stations, 2, 3, 4, 5, MEP & BSD	1,726.80	
6/13/23	168617	Matrix HG, Inc.		1,726.80
6/13/23	173467	Full Service, Engine Air, Oil & Filter Change, Tire Rotation & Multi-Point Inspection on Unit #21-17	72.79	
6/13/23	173467	Dornoch Inc.		72.79
6/13/23	8090887	Microfiber Cloths, Homer Buckets, Insecticide, Batteries	125.63	
6/13/23	8090887	Vehicle Repair and Maintenance Supplies	19.09	
6/13/23	8090887	Home Depot Credit Services		144.72
6/13/23	AR15096	Groundwater Support Services for March 2023	429.37	
6/13/23	AR15096	City of Brentwood		429.37
6/14/23	0039974	Unleaded (\$3.52 per gallon) Clear Diesel (\$3.385 per gallon)	1,821.43	
6/14/23	0039974	Ramos Oil Co., Inc.		1,821.43
6/14/23	7277736	Pear Tree for Wellness Grant	99.00	
6/14/23	7277736	Home Depot Credit Services		99.00
6/14/23	8391	Parts for irrigation sprinklers	37.82	
6/14/23	8391	G & L Irrigation and Farm Supply		37.82
6/15/23	00171414-00	Physical, DOT (DMV) - Orozco - 6/14/23	80.00	
6/15/23	00171414-00	Co Occupational Medical Partners		80.00
6/15/23	173294	A/C System Diagnostic, New Evaporator Core & Performed Vacuum Leak Test on Unit #23-21	2,583.38	
6/15/23	173294	Dornoch Inc.		2,583.38
6/15/23	2023-24 Membership	Annual Dues for Contra Costa Special Districts Association for Fiscal Year 2023-2024	150.00	
6/15/23	2023-24 Membership	Contra Costa SDA		150.00
6/15/23	3017613	Professional Legal Services by Michael E. Vergara (General) - May 2023	22,118.61	
6/15/23	3017613	Somach, Simmons & Dunn		22,118.61
6/15/23	3017614	Professional Legal Services by Michael E. Vergara (Curtilments) - May 2023	3,195.28	
6/15/23	3017614	Somach, Simmons & Dunn		3,195.28
6/15/23	3017615	Professional Legal Services by Michael E. Vergara (Legislation) - May 2023	46,025.00	
6/15/23	3017615	Somach, Simmons & Dunn		46,025.00
6/15/23	3017616	Professional Legal Services by Michael E. Vergara (CVP Issues) - May 2023	4,315.80	
6/15/23	3017616	Somach, Simmons & Dunn		4,315.80
6/15/23	3017617	Professional Legal Services by Michael E. Vergara (6th DCA) - May 2023	34,547.88	
6/15/23	3017617	Somach, Simmons & Dunn		34,547.88
6/15/23	3017618	Professional Legal Services by Michael E. Vergara (Cort Annexation) - May 2023	3,387.00	
6/15/23	3017618	Somach, Simmons & Dunn		3,387.00
6/15/23	3017619	Professional Legal Services by Michael E. Vergara (Coordinated Petitions) - May 2023	13,202.22	
6/15/23	3017619	Somach, Simmons & Dunn		13,202.22

**Byron-Bethany Irrigation District**  
**Purchase Journal**  
**For the Period From Jun 1, 2023 to Jun 30, 2023**

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
6/15/23	3017620	Professional Legal Services by Michael E. Vergara (Castello Ranch) - May 2023	471.00	
6/15/23	3017620	Somach, Simmons & Dunn		471.00
6/15/23	3017621	Professional Legal Services by Michael E. Vergara (Red Maple Village) - May 2023	179.00	
6/15/23	3017621	Somach, Simmons & Dunn		179.00
6/15/23	3017622	Professional Legal Services by Michael E. Vergara (Toll Brothers) - May 2023	1,950.00	
6/15/23	3017622	Somach, Simmons & Dunn		1,950.00
6/15/23	3017623	Professional Legal Services by Michael E. Vergara (Prologis) - May 2023	1,877.00	
6/15/23	3017623	Somach, Simmons & Dunn		1,877.00
6/15/23	4158769101	DHQ Janitorial Supplies	19.69	
6/15/23	4158769101	Weekly Uniform Service for the week ending 6/15/2023	126.51	
6/15/23	4158769101	Cintas Corporation #922		146.20
6/15/23	89330	Engineering and/or Professional Services for the period of 5/24/2023 - 6/8/2023 - PS 2 Discharge Pipe Replacement Project	719.25	
6/15/23	89330	Condor Earth Technologies Inc		719.25
6/16/23	50637268	Professional Services regarding Strategic Counseling - Services through May 31, 2023	10,000.00	
6/16/23	50637268	Foley & Lardner LLP		10,000.00
6/17/23	33426653	Monthly Service Charge for DHQ Landlines (Account #412466572)	742.40	
6/17/23	33426653	Lingo		742.40
6/18/23	10440271 061823	Bottled Water Deliveries on 5/31/23 & 6/14/23	404.45	
6/18/23	10440271 061823	Bottle Water Deliveries for WSSA	11.99	
6/18/23	10440271 061823	Alhambra Water Service		416.44
6/18/23	8004119725	Shred It Service Dates: 5/23/2023, 6/6/2023	258.51	
6/18/23	8004119725	Stericycle, Inc.		258.51
6/20/23	06202023	Pacific Gas & Electric Charges Account #9158717444-1 - 5/19/23-6/19/23	211.83	
6/20/23	06202023	Pacific Gas & Electric WSSA		211.83
6/20/23	20134-001-50	Engineering and/or Professional Services for the period of 5/1/23 - 5/31/23 - General On Call Engineering Services (Project #20134-001)	8,558.75	
6/20/23	20134-001-50	Engineering and/or Professional Services for the period of 5/1/23 - 5/31/23 - PS 2 Discharge Pipe Replacement Project (Project #20134-012)	8,815.18	
6/20/23	20134-001-50	Engineering and/or Professional Services for the period of 5/1/23 - 5/31/23 - AWMP (Project #20134-013)	1,518.75	
6/20/23	20134-001-50	Engineering and/or Professional Services for the period of 5/1/23 - 5/31/23 - Development Connection Services & Coordination (Project 20134-015) LPV Quitclaim	345.00	
6/20/23	20134-001-50	Hazen & Sawyer		19,237.68
6/20/23	EO&M000030723	FY2024 CVP O&M Program 10th Billing	7,865.00	
6/20/23	EO&M000030723	Acct: 786048000-CVP O&M Escrow		7,865.00
6/20/23	EO&M000030723	U.S. BANK, NATIONAL ASSOCIATION		7,865.00
6/21/23	0042337	Unleaded (\$3.475 per gallon) Clear Diesel (\$3.458 per gallon)	2,338.42	
6/21/23	0042337	Ramos Oil Co., Inc.		2,338.42
6/21/23	13630704	Monthly Pest Control Service at BBID: 6/21/2023	76.00	
6/21/23	13630704	McCauley Ag Services		76.00
6/21/23	199766CH043-13	Engineering and/or Professional Services for the period of 12/31/2022 - 5/26/2023 - District Engineering Services	845.50	
6/21/23	199766CH043-13	CH2M HILL Engineers, Inc		845.50



**Byron-Bethany Irrigation District**  
**Purchase Journal**  
**For the Period From Jun 1, 2023 to Jun 30, 2023**

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
6/21/23	199766CH043-28	Engineering and/or Professional Services for the period of 12/31/2022 - 5/26/2023 Aquatic Pesticides - District	2,158.50	
6/21/23	199766CH043-28	CH2M HILL Engineers, Inc		2,158.50
6/21/23	71326193	Utility Services for WSSA	132.60	
6/21/23	71326193	Account #2004100 - 5023784		
6/21/23	71326193	City of Tracy		132.60
6/22/23	06222023	Mile Post 15.10R Crossing Application Processing Fee	100.00	
6/22/23	06222023	Bureau of Reclamation		100.00
6/22/23	50022665486	Bentonite to repair Canals' Banks leaks	6,364.91	
6/22/23	50022665486	White Cap, L.P.		6,364.91
6/22/23	September2023	Ag Water Reclamation Charge for the Month of: May 2023 (True-up)		9,597.08
6/22/23	September2023	Ag Water Reclamation Charge for the Month of: September 2023 (Prepayment)	16,114.50	
6/22/23	September2023	M&I Water Reclamation Charge for the Month of: May 2023 (True-up)		5,195.88
6/22/23	September2023	M&I Water Reclamation Charge for the Month of: September 2023 (Prepayment)	1,969.68	
6/22/23	September2023	CVPIA Ag Restoration Charge for Month of: May 2023 (True-up)		3,221.36
6/22/23	September2023	CVPIA Ag Restoration Charge for Month of: September 2023 (Prepayment)	5,409.00	
6/22/23	September2023	CVPIA M&I Restoration Charge for Month of: May 2023 (True-up)		3,679.65
6/22/23	September2023	CVPIA M&I Restoration Charge for Month of: September 2023 (Prepayment)	1,394.90	
6/22/23	September2023	Trinity PUD Assessment for the Month of: May 2023 (True-up)		105.25
6/22/23	September2023	Trinity PUD Assessment for the Month of: September 2023 (Prepayment)	127.00	
6/22/23	September2023	Contract No. 14-06-200-785-LTR1-P		
6/22/23	September2023	Bureau of Reclamation		3,215.86
6/23/23	173302	Transmission Replacement - Unit #23-21	6,109.51	
6/23/23	173302	Dornoch Inc.		6,109.51
6/23/23	Application #6	PS 2 Discharge Pipe Replacement Project - June 2023	58,974.30	
6/23/23	Application #6	Arnaudo Construction, Inc.		58,974.30
6/26/23	06262023	Internet Service for the period 7/6/23 - 8/5/23	125.45	
6/26/23	06262023	Account #8155 60 053 0156887		
6/26/23	06262023	Comcast		125.45
6/26/23	19463	Service Operator at PS 3; replace two loops and two loop detectors at PS 4	2,472.00	
6/26/23	19463	C & R Fence Contractors, Inc		2,472.00
6/26/23	2150	Pigeon Abatement	350.00	
6/26/23	2150	Avitec Bird Control Inc.		350.00
6/27/23	06272023	Michael David Winery - Gilmore's Celebration of Life	457.03	
6/27/23	06272023	Flourish - - Gilmore's Celebration of Life	3,371.76	
6/27/23	06272023	Indeed Jobs - AGM Recruitment	1,248.00	
6/27/23	06272023	Boys Girls Clubs Donaton	262.50	
6/27/23	06272023	Amazon - Portable Air Compressors	358.77	
6/27/23	06272023	Amazon - All in One Car Lift, Tire Repair Kit, Stick on Wheel Weights	163.75	
6/27/23	06272023	Amazon - Fringe Pennant for Bird Control	234.90	
6/27/23	06272023	Office Depot - WSSA Printer	184.86	
6/27/23	06272023	Safeway - Gilmore's Celebration of Life	132.31	
6/27/23	06272023	Ferguson Waterworks - Valve for Upper Main Turnout for GAR60	4,207.12	
6/27/23	06272023	Irrigation King - M.P. 12.07 Repairs	789.21	
6/27/23	06272023	Dripsystemhq - M.P. 12.07 Repairs	89.18	
6/27/23	06272023	Grainger - M.P. 12.07 Repairs	144.47	

**Byron-Bethany Irrigation District**  
**Purchase Journal**  
**For the Period From Jun 1, 2023 to Jun 30, 2023**

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
6/27/23	06272023	Equipco Sales - Standard Buffer Calibration for Meters - BSD	181.25	
6/27/23	06272023	Trader Joe's - 7/18/2023 Board Meeting	21.91	
6/27/23	06272023	Zoom Annual Subscription	149.90	
6/27/23	06272023	Safeway - 6/20/2023 Board Meeting	118.09	
6/27/23	06272023	Costco - Gilmore's Celebration of Life	454.53	
6/27/23	06272023	Safeway - AGM Interviews	43.92	
6/27/23	06272023	Safeway - 6/20/2023 Board Meeting	39.98	
6/27/23	06272023	Central Valley Community Bank		12,653.44
6/27/23	2543	Telephone Answering Service for: April - June 2023	522.00	
6/27/23	2543	All Bay Answering Service		522.00
6/27/23	NNPB000030623R	Restoration on WAPA Power for the Month of June 2023	1,181.90	
6/27/23	NNPB000030623R	Western Area Power Administration		1,181.90
6/29/23	4160163758	DHQ Janitorial Supplies	19.69	
6/29/23	4160163758	Weekly Uniform Service for the week ending 6/29/2023	126.51	
6/29/23	4160163758	Cintas Corporation #922		146.20
6/29/23	June 2023	Janitorial Fee For: 6/6/23, 6/15/23, 6/20/23, & 6/27/23 Cleaning	1,200.00	
6/29/23	June 2023	Rossana Talavera		1,200.00
6/29/23	June 2023	Janitorial Fee For: 6/3/23 & 6/17/23 - WSSA	100.00	
6/29/23	June 2023	Laurina Rocha		100.00
6/30/23	06302023	Pacific Gas & Electric Charges Account #7267502832 490 Hoffman Ln for Period: 5/25/2023 - 6/25/2023	2,980.27	
6/30/23	06302023	Pacific Gas & Electric Charges Account #2085093362 6P N/Marsh Creek Rd for Period: 5/25/2023 - 6/25/2023	1,498.31	
6/30/23	06302023	Pacific Gas & Electric Charges Account #2085093666 WS Bethany Canal 3P for Period: 5/25/2023 - 6/25/2023	514.06	
6/30/23	06302023	Pacific Gas & Electric Charges Account #2085093230 SIM34 N/S Hwy 4 OPP: 5/25/2023 - 6/25/2023	2,701.96	
6/30/23	06302023	Pacific Gas & Electric Charges Account #2085093194 W SPRR S Hoffman Ln for Period: 5/25/2023 - 6/25/2023	22.04	
6/30/23	06302023	Pacific Gas & Electric Charges Account #2080801459 2200 Hoffman Ln for Period: 5/25/2023 - 6/25/2023	125.80	
6/30/23	06302023	Pacific Gas & Electric Charges Account #2086930222 2200 Hoffman Ln Pump Station: 5/25/2023 - 6/25/2023	9,598.30	
6/30/23	06302023	Pacific Gas & Electric Charges Account #2085093357 7777 Bruns Rd for Period: 5/25/2023 - 6/25/2023	54.14	
6/30/23	06302023	Pacific Gas & Electric Charges Account #2084691543 Herdlyn Rd & Byron Rd: 5/25/2023 - 6/25/2023	35.42	
6/30/23	06302023	Pacific Gas & Electric 2085		17,530.30
6/30/23	191334	Welding Cylinders and Supplies	210.00	
6/30/23	191334	California Welding Supply		210.00
6/30/23	26313	Arc Flash Study for the District	5,708.50	
6/30/23	26313	Access Electric		5,708.50
6/30/23	AR15133	Groundwater Support Services for May 2023	504.53	
6/30/23	AR15133	City of Brentwood		504.53
			<b>498,206.37</b>	<b>498,206.37</b>

**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jun 30, 2023**  
**1011A - OVCB Payroll**  
**Bank Statement Date: June 30, 2023**

Filter Criteria includes: Report is printed in Detail Format.

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Beginning GL Balance		
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		<u>                    </u>
Ending GL Balance		<u><u>                    </u></u>
Ending Bank Balance		
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>                    </u></u>



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: 6/30/23  
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	6/01/23	.00	
Deposits / Misc Credits	5	125,086.62	
Withdrawals / Misc Debits	7	125,086.62	
** Ending Balance	6/30/23	.00	**
Service Charge		.00	

DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
6/08	36,032.13		Trnsfr from Checking Acct Ending in 0060
6/09	17,630.63		Trnsfr from Checking Acct Ending in 0060
6/20	60.64		Trnsfr from Checking Acct Ending in 0060
6/22	47,878.47		Trnsfr from Checking Acct Ending in 0060
6/23	23,484.75		Trnsfr from Checking Acct Ending in 0060

OTHER WITHDRAWALS/DEBITS

Date	Deposits	Withdrawals	Activity Description
6/08		36,032.13	PAYCHEX - RCX/PAYROLL
6/09		180.50	PAYCHEX EIB/INVOICE
6/09		17,450.13	PAYCHEX TPS/TAXES
6/20		60.64	PAYCHEX-OAB/INVOICE
6/22		47,878.47	PAYCHEX/PAYROLL
6/23		222.40	PAYCHEX EIB/INVOICE
6/23		23,262.35	PAYCHEX TPS/TAXES

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
6/08	.00	6/20	.00	6/23	.00
6/09	.00	6/22	.00		

6/30/23

## Byron-Bethany ID Portfolio

<u>Issuer</u>	<u>Type</u>	<u>Price</u>	<u>CPN</u>	<u>AMOUNT</u>	<u>YIELD</u>	<u>Cash Flow</u>	<u>MAT.</u>	<u>Cusip#</u>	<u>Settle</u>	<u>CALL</u>
Fairfield County Bank	CD	\$100.000	4.650%	\$250,000	4.65%	\$ 8,718.75	11/3/2023	30425PAY4	2/3/2023	N/A
FED HOME LOAN BANK	AG	\$100.000	4.750%	\$500,000	4.75%	\$ 23,750.00	12/21/2023	3130AUCS1	4/20/2023	N/A
FED HOME LOAN BANK	AG	\$100.000	5.000%	\$500,000	5.00%	\$ 25,000.00	1/20/2024	3130AUGN8	4/18/2023	NC3MQT
FED HOME LOAN BANK	AG	\$100.000	5.000%	\$500,000	5.00%	\$ 25,000.00	4/17/2024	3130AVLQ3	4/18/2023	NC3MQT
FED HOME LOAN BANK	AG	\$100.883	4.875%	\$500,000	4.20%	\$ 24,375.00	6/14/2024	3130ATVC8	1/27/2023	N/A
FED FARM CREDIT BANK	AG	\$100.394	4.875%	\$250,000	4.60%	\$ 12,187.50	8/21/2024	3133EPBF1	2/21/2023	N/A
Farmers Insurance Gp CU	CD	\$100.000	5.000%	\$245,000	5.00%	\$ 12,250.00	8/26/2024	30960QAN7	2/24/2023	N/A
HTLF Bank	CD	\$100.000	4.800%	\$244,000	4.80%	\$ 11,712.00	10/18/2024	40442NCH2	4/18/2023	N/A
Intrust Bank	CD	\$100.000	4.950%	\$244,000	4.95%	\$ 12,078.00	10/21/2024	46124GBB3	4/21/2023	N/A
FED HOME LOAN BANK	AG	\$100.000	5.000%	\$500,000	5.00%	\$ 25,000.00	10/25/2024	3130ATHG5	4/18/2023	NC1MQT
Comerica Bank	CD	\$100.000	4.950%	\$244,000	4.95%	\$ 12,078.00	11/4/2024	200339FS3	5/4/2023	N/A
FARMER MAC	AG	\$100.475	4.840%	\$500,000	4.59%	\$ 24,200.00	1/24/2025	31422XV33	1/31/2023	NC1YQTR
Wells Fargo Bank NA	CD	\$100.000	4.750%	\$249,000	4.75%	\$ 11,827.50	4/21/2025	949764BA1	4/19/2023	N/A
First NB of Omaha	CD	\$100.000	4.700%	\$244,000	4.70%	\$ 11,468.00	4/21/2025	332135KX9	4/19/2023	N/A
American NB Omaha	CD	\$100.000	4.900%	\$248,000	4.90%	\$ 12,152.00	5/19/2025	028402CN3	5/19/2023	NC1YMTL
First American Bank	CD	\$100.000	5.050%	\$248,000	5.05%	\$ 12,524.00	5/26/2025	318485AD1	5/24/2023	NC3MoMTLY
FREDDIE MAC	AG	\$99.220	4.050%	\$500,000	4.40%	\$ 20,250.00	8/28/2025	3134GXR63	4/25/2023	NC1MQT
Greenstate CU	CD	\$100.000	4.750%	\$249,000	4.75%	\$ 11,827.50	10/28/2025	39573LDW5	4/28/2023	N/A
FED FARM CREDIT BANK	AG	\$99.525	4.125%	\$500,000	4.30%	\$ 20,625.00	12/12/2025	3133ENK82	1/31/2023	NC9moAM
FREDDIE MAC	AG	\$100.484	4.800%	\$500,000	4.63%	\$ 24,000.00	1/30/2026	3134GYFB3	1/30/2023	NC1Y1X
BMO Harris Bank NA	CD	\$100.000	4.750%	\$247,000	4.75%	\$ 11,732.50	4/27/2026	05600XNX4	4/27/2023	NC6moQT
Mountain America FCB	CD	\$100.000	4.700%	\$249,000	4.70%	\$ 11,703.00	4/28/2026	6234RAT3	4/28/2023	N/A
FNB Middle Tennessee	CD	\$100.000	4.500%	\$244,000	4.50%	\$ 10,980.00	5/11/2026	32116QBJ4	5/11/2026	N/A
Lakeside Bank	CD	\$100.000	4.500%	\$249,000	4.50%	\$ 11,205.00	5/12/2026	51210SUT2	5/12/2023	N/A
CIBC USA Bank	CD	\$100.000	4.600%	\$244,000	4.60%	\$ 11,224.00	5/15/2026	12547CBH0	5/16/2023	N/A
Alma Bank	CD	\$100.000	4.500%	\$249,000	4.50%	\$ 11,205.00	5/19/2026	020080CN5	5/19/2023	N/A
FARMER MAC	AG	\$100.140	4.830%	\$500,000	4.78%	\$ 24,150.00	5/20/2026	31422X2K7	4/18/2023	NC1YQTR
FED HOME LOAN BANK	AG	\$99.000	4.000%	\$255,000	4.30%	\$ 10,200.00	9/8/2026	3130ASZS1	2/9/2023	NC9moQT
First United B&T	CD	\$100.000	4.000%	\$249,000	4.00%	\$ 9,960.00	2/8/2027	33742CCS4	2/8/2023	N/A
Pacific Western Bank	CD	\$100.000	4.800%	\$244,000	4.80%	\$ 11,712.00	2/22/2027	69506YWC9	2/21/2023	NC1YQTR
Bank of Oklahoma	CD	\$100.000	4.950%	\$248,000	4.95%	\$ 12,276.00	4/26/2027	05572YGM8	4/26/2023	NC1YMTL



6/30/23

## Byron-Bethany ID Portfolio

Liberty First Credit Union	CD	\$100.000	4.500%	\$249,000	4.50%	\$	11,205.00	4/26/2027	530520AJ4	4/25/2023	N/A
UBS Bank USA	CD	\$100.000	4.500%	\$249,000	4.50%	\$	11,205.00	4/26/2027	90355GCW4	4/26/2023	N/A
Global Federal CU	CD	\$100.000	4.600%	\$249,000	4.60%	\$	11,454.00	5/12/2027	37892MAF1	5/12/2023	N/A
Univest Bank	CD	\$100.000	4.450%	\$249,000	4.45%	\$	11,080.50	5/12/2027	91527PBX4	5/12/2023	N/A
FREDDIE MAC	AG	\$100.123	4.750%	\$500,000	4.72%	\$	23,750.00	7/12/2027	3134GYPF3	4/20/2023	NC15MOAN
FED HOME LOAN BANK	AG	\$100.584	5.050%	\$500,000	4.91%	\$	25,250.00	10/27/2027	3130AUPV0	1/30/2023	NC9MAN
MS Private Bank	CD	\$100.000	4.400%	\$244,000	4.40%	\$	10,736.00	1/21/2028	61768UCE5	1/30/2023	NC1YS/A
Austin Telco FCU	CD	\$100.000	4.750%	\$249,000	4.75%	\$	11,827.50	1/27/2028	052392CN5	1/27/2023	N/A
First Technology FCU	CD	\$100.000	5.000%	\$248,000	5.00%	\$	12,400.00	2/3/2028	33715LELO	2/3/2023	NC1YQTR
MS Bank NA	CD	\$100.000	4.650%	\$244,000	4.65%	\$	11,346.00	2/18/2028	61773TSD6	2/21/2023	NC1YS/A
BMW Bank NA	CD	\$100.000	4.300%	\$244,000	4.30%	\$	10,492.00	4/21/2028	05580AY81	4/21/2023	N/A
Discover Bank	CD	\$100.000	4.350%	\$244,000	4.35%	\$	10,614.00	4/24/2028	2546734D5	4/26/2023	N/A
USALLIANCE FCU	CD	\$100.000	4.650%	\$249,000	4.65%	\$	11,578.50	4/28/2028	90352RCZ6	4/28/2023	N/A
Freedom NW CU	CD	\$100.000	5.000%	\$248,000	5.00%	\$	12,400.00	5/9/2028	356436AJ4	5/9/2023	NC1YMTL
Cy-Fair FCU	CD	\$100.000	4.500%	\$249,000	4.50%	\$	11,205.00	5/12/2028	23248UAB3	5/12/2023	N/A
Capital One NA	CD	\$100.000	4.400%	\$244,000	4.40%	\$	10,736.00	5/17/2028	14042RVS7	5/17/2023	N/A
Timberland Bank	CD	\$100.000	5.050%	\$100,000	5.05%	\$	5,050.00	5/17/2028	88709RAH2	5/17/2023	NC3MoMTLY
Medallion Bank	CD	\$100.000	5.000%	\$248,000	5.00%	\$	12,400.00	5/24/2028	58404DSE2	5/24/2023	NC1YMTL
<b>Total &amp; Average</b>			<b>4.70%</b>	<b>\$15,000,000</b>	<b>4.67%</b>	<b>\$</b>	<b>702,100.25</b>	<b>2.73 YRS</b>			



Investment	Avg Yield	Yr 1- Cash Flow	Maturity	Amount	Percentage
\$15,000,000	4.67%	\$702,100	2023	\$750,000	5%
Asset Type	Percent	AMT	2024	\$3,227,000	22%
US Agency	43%	\$6,505,000	2025	\$2,738,000	18%
CDs	57%	\$8,495,000	2026	\$2,737,000	18%
Total	100%	\$15,000,000	2027	\$2,737,000	18%
			2028	\$2,811,000	19%
			WAM	2.73 YRS	100%

**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jun 30, 2023**  
**1003 - Cash-L.A.I.F. State Treasurer**  
**Bank Statement Date: June 30, 2023**

Filter Criteria includes: Report is printed in Detail Format.

---

Beginning GL Balance		3,080,296.66
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		<u>3,080,296.66</u>
Ending Bank Balance		<u>3,080,296.66</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>3,080,296.66</u></u>

**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jun 30, 2023**  
**1003A - Cash-L.A.I.F. Construction**  
**Bank Statement Date: June 30, 2023**

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	<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>4,913,000.00</u></u>



California State Treasurer  
**Fiona Ma, CPA**



Local Agency Investment Fund  
P.O. Box 942809  
Sacramento, CA 94209-0001  
(916) 653-3001

July 03, 2023

LAIF Home  
PMIA Average Monthly  
Yields

---

BYRON BETHANY IRRIGATION DISTRICT

SECRETARY  
7995 BRUNS ROAD  
BYRON, CA 94514

Tran Type Definitions

//

**Account Number:**

June 2023 Statement

**Account Summary**

Total Deposit:	0.00	Beginning Balance:	7,993,296.66
Total Withdrawal:	0.00	Ending Balance:	7,993,296.66

**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jun 30, 2023**  
**1017 - Comerica**  
**Bank Statement Date: June 30, 2023**

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance				210,579.16
Add: Cash Receipts				
Less: Cash Disbursements				
Add (Less) Other				(6,381.53)
Ending GL Balance				204,197.63
Ending Bank Balance				
Add back deposits in transit				
Total deposits in transit				
(Less) outstanding checks				
Total outstanding checks				
Add (Less) Other				
	Jun 30, 2023	062313	68.47	
	Jun 30, 2023	062314	(6,450.00)	
Total other				(6,381.53)
Unreconciled difference				210,579.16
Ending GL Balance				204,197.63

## Brokerage Account Statement

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

April 1, 2023 - June 30, 2023  
Account Number:

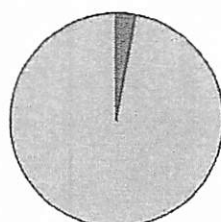
Your Financial Consultant:  
Theut/Rademacher  
(800) 327-7058

### Portfolio at a Glance

	This Period	Year-to-Date
BEGINNING ACCOUNT VALUE	\$210,579.16	\$205,594.66
Adjusted Previous Account Value	210,579.16	205,594.66
Dividends, Interest and Other Income	68.47	127.97
Net Change in Portfolio <sup>1</sup>	-6,450.00	-1,525.00
ENDING ACCOUNT VALUE	\$204,197.63	\$204,197.63
Estimated Annual Income	\$127.97	

<sup>1</sup> 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
3%	Cash, Money Funds, and Bank Deposits	6,544.66	6,604.16	6,672.63
97%	Fixed Income	199,050.00	203,975.00	197,525.00
100%	Account Total (Pie Chart)	\$205,594.66	\$210,579.16	\$204,197.63

Please review your allocation periodically with your Financial Consultant.

### Summary of Gains and Losses

	This Period	Realized	Year-to-Date	Unrealized
Long-Term Gain/Loss	0.00		0.00	-75,519.80
Net Gain/Loss	0.00		0.00	-75,519.80

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

Page 1 of 12



**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jun 30, 2023**  
**1080 - Petty Cash**  
**Bank Statement Date: June 30, 2023**

Filter Criteria includes: Report is printed in Detail Format.

---

Beginning GL Balance	118.94
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>81.06</u>
Ending GL Balance	<u>200.00</u>
Ending Bank Balance	<u>200.00</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>200.00</u>

# Byron Bethany Irrigation District

## Petty Cash Reconciliation

Beg. Balance
\$118.94

Date	Description	Debit	Credit	GL	Running Balance
6/29/2023	Petty Cash Check	81.06		1080	\$200.00
					\$200.00

Currency on Hand		Quantity	Total
\$0.01	x	10	0.10
\$0.05	x	21	1.05
\$0.10	x	21	2.10
\$0.25	x	19	4.75
\$1.00	x	17	17.00
\$2.00	x		-
\$5.00	x	13	65.00
\$10.00	x	5	50.00
\$20.00	x	3	60.00
\$50.00	x		-
\$100.00	x		-
Total Cash on Hand			200.00

Prepared By: Julia Gavrilenko

Checked By: Ilona Lament

Date: 6/30/2023

Approved By:

Date:



# BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

---

TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: JULY 18, 2023

SUBJECT: INVESTMENT ADVISOR, MARK EDELMAN, KING CAPITAL  
ADVISORS, MARKET AND INVESTMENT UPDATE

---

## **RECOMMENDATION**

No recommendation – Presentation/Update/Discussion Only.

## **DISCUSSION**

Mr. Mark Edelman, King Capital Advisors, will provide an in person presentation of the investment portfolio performance and investment market update.

## **BACKGROUND**

In November 2022, the Board of Directors approved an investment policy update to ensure Byron Bethany Irrigation District financial resources are invested for (1) Safety; (2) Liquidity; and (3) Maximum return on investment, subject to public agency investment law. The Board of Directors also authorized the General Manager to work with Mr. Mark Edelman, King Capital Advisors, to diversify and invest BBID financial resources subject to the new investment policy. Per Board direction, BBID's financial resources are currently diversified and safely invested in a ladder portfolio providing an average rate of return of 4.67% spread over a duration of about 2-years, 9-months.

## **FISCAL IMPACT**

Current investment portfolio is generating a return of investment of nearly \$700,000 per year greater than previous bank deposits.

## **ATTACHMENTS**

BBID Financial Investment Portfolio Update (June 2023)



6/30/23

## Byron-Bethany ID Portfolio

Issuer	Type	Price	CPN	AMOUNT	YIELD	Cash Flow	MAT.	Cusip#	Settle	CALL
Fairfield County Bank	CD	\$100.000	4.650%	\$250,000	4.65%	\$ 8,718.75	11/3/2023	30425PAY4	2/3/2023	N/A
FED HOME LOAN BANK	AG	\$100.000	4.750%	\$500,000	4.75%	\$ 23,750.00	12/21/2023	3130AUCS1	4/20/2023	N/A
FED HOME LOAN BANK	AG	\$100.000	5.000%	\$500,000	5.00%	\$ 25,000.00	1/20/2024	3130AUGN8	4/18/2023	NC3MQT
FED HOME LOAN BANK	AG	\$100.000	5.000%	\$500,000	5.00%	\$ 25,000.00	4/17/2024	3130AVLQ3	4/18/2023	NC3MQT
FED HOME LOAN BANK	AG	\$100.883	4.875%	\$500,000	4.20%	\$ 24,375.00	6/14/2024	3130ATVC8	1/27/2023	N/A
FED FARM CREDIT BANK	AG	\$100.394	4.875%	\$250,000	4.60%	\$ 12,187.50	8/21/2024	3133EPBF1	2/21/2023	N/A
Farmers Insurance Gp CU	CD	\$100.000	5.000%	\$245,000	5.00%	\$ 12,250.00	8/26/2024	30960QAN7	2/24/2023	N/A
HTLF Bank	CD	\$100.000	4.800%	\$244,000	4.80%	\$ 11,712.00	10/18/2024	40442NCH2	4/18/2023	N/A
Intrust Bank	CD	\$100.000	4.950%	\$244,000	4.95%	\$ 12,078.00	10/21/2024	46124GBB3	4/21/2023	N/A
FED HOME LOAN BANK	AG	\$100.000	5.000%	\$500,000	5.00%	\$ 25,000.00	10/25/2024	3130ATHG5	4/18/2023	NC1MQT
Comerica Bank	CD	\$100.000	4.950%	\$244,000	4.95%	\$ 12,078.00	11/4/2024	200339FS3	5/4/2023	N/A
FARMER MAC	AG	\$100.475	4.840%	\$500,000	4.59%	\$ 24,200.00	1/24/2025	31422XV33	1/31/2023	NC1YQTR
Wells Fago Bank NA	CD	\$100.000	4.750%	\$249,000	4.75%	\$ 11,827.50	4/21/2025	949764BA1	4/19/2023	N/A
First NB of Omaha	CD	\$100.000	4.700%	\$244,000	4.70%	\$ 11,468.00	4/21/2025	332135KX9	4/19/2023	N/A
American NB Omaha	CD	\$100.000	4.900%	\$248,000	4.90%	\$ 12,152.00	5/19/2025	028402CN3	5/19/2023	NC1YMTL
First American Bank	CD	\$100.000	5.050%	\$248,000	5.05%	\$ 12,524.00	5/26/2025	318485AD1	5/24/2023	NC3MoMTLY
FREDDIE MAC	AG	\$99.220	4.050%	\$500,000	4.40%	\$ 20,250.00	8/28/2025	3134GXR63	4/25/2023	NC1MQT
Greenstate CU	CD	\$100.000	4.750%	\$249,000	4.75%	\$ 11,827.50	10/28/2025	39573LDW5	4/28/2023	N/A
FED FARM CREDIT BANK	AG	\$99.525	4.125%	\$500,000	4.30%	\$ 20,625.00	12/12/2025	3133ENK82	1/31/2023	NC9moAM
FREDDIE MAC	AG	\$100.484	4.800%	\$500,000	4.63%	\$ 24,000.00	1/30/2026	3134GYFB3	1/30/2023	NC1Y1X
BMO Harris Bank NA	CD	\$100.000	4.750%	\$247,000	4.75%	\$ 11,732.50	4/27/2026	05600XNX4	4/27/2023	NC6moQT
Mountain America FCB	CD	\$100.000	4.700%	\$249,000	4.70%	\$ 11,703.00	4/28/2026	6234RAT3	4/28/2023	N/A
FNB Middle Tennessee	CD	\$100.000	4.500%	\$244,000	4.50%	\$ 10,980.00	5/11/2026	32116QBJ4	5/11/2026	N/A
Lakeside Bank	CD	\$100.000	4.500%	\$249,000	4.50%	\$ 11,205.00	5/12/2026	51210SUT2	5/12/2023	N/A
CIBC USA Bank	CD	\$100.000	4.600%	\$244,000	4.60%	\$ 11,224.00	5/15/2026	12547CBH0	5/16/2023	N/A
Alma Bank	CD	\$100.000	4.500%	\$249,000	4.50%	\$ 11,205.00	5/19/2026	020080CN5	5/19/2023	N/A
FARMER MAC	AG	\$100.140	4.830%	\$500,000	4.78%	\$ 24,150.00	5/20/2026	31422X2K7	4/18/2023	NC1YQTR
FED HOME LOAN BANK	AG	\$99.000	4.000%	\$255,000	4.30%	\$ 10,200.00	9/8/2026	3130ASZS1	2/9/2023	NC9moQT
First United B&T	CD	\$100.000	4.000%	\$249,000	4.00%	\$ 9,960.00	2/8/2027	33742CCS4	2/8/2023	N/A
Pacific Western Bank	CD	\$100.000	4.800%	\$244,000	4.80%	\$ 11,712.00	2/22/2027	69506YWC9	2/21/2023	NC1YQTR
Bank of Oklahoma	CD	\$100.000	4.950%	\$248,000	4.95%	\$ 12,276.00	4/26/2027	05572YGM8	4/26/2023	NC1YMTL



6/30/23

## Byron-Bethany ID Portfolio

Liberty First Credit Union	CD	\$100.000	4.500%	\$249,000	4.50%	\$ 11,205.00	4/26/2027	530520AJ4	4/25/2023	N/A
UBS Bank USA	CD	\$100.000	4.500%	\$249,000	4.50%	\$ 11,205.00	4/26/2027	90355GCW4	4/26/2023	N/A
Global Federal CU	CD	\$100.000	4.600%	\$249,000	4.60%	\$ 11,454.00	5/12/2027	37892MAF1	5/12/2023	N/A
Univest Bank	CD	\$100.000	4.450%	\$249,000	4.45%	\$ 11,080.50	5/12/2027	91527PBX4	5/12/2023	N/A
FREDDIE MAC	AG	\$100.123	4.750%	\$500,000	4.72%	\$ 23,750.00	7/12/2027	3134GYPF3	4/20/2023	NC15MOAN
FED HOME LOAN BANK	AG	\$100.584	5.050%	\$500,000	4.91%	\$ 25,250.00	10/27/2027	3130AUPV0	1/30/2023	NC9MAN
MS Private Bank	CD	\$100.000	4.400%	\$244,000	4.40%	\$ 10,736.00	1/21/2028	61768UCE5	1/30/2023	NC1YS/A
Austin Telco FCU	CD	\$100.000	4.750%	\$249,000	4.75%	\$ 11,827.50	1/27/2028	052392CN5	1/27/2023	N/A
First Technology FCU	CD	\$100.000	5.000%	\$248,000	5.00%	\$ 12,400.00	2/3/2028	33715LEL0	2/3/2023	NC1YQTR
MS Bank NA	CD	\$100.000	4.650%	\$244,000	4.65%	\$ 11,346.00	2/18/2028	61773TSD6	2/21/2023	NC1YS/A
BMW Bank NA	CD	\$100.000	4.300%	\$244,000	4.30%	\$ 10,492.00	4/21/2028	05580AY81	4/21/2023	N/A
Discover Bank	CD	\$100.000	4.350%	\$244,000	4.35%	\$ 10,614.00	4/24/2028	2546734D5	4/26/2023	N/A
USALLIANCE FCU	CD	\$100.000	4.650%	\$249,000	4.65%	\$ 11,578.50	4/28/2028	90352RCZ6	4/28/2023	N/A
Freedom NW CU	CD	\$100.000	5.000%	\$248,000	5.00%	\$ 12,400.00	5/9/2028	356436AJ4	5/9/2023	NC1YMTL
Cy-Fair FCU	CD	\$100.000	4.500%	\$249,000	4.50%	\$ 11,205.00	5/12/2028	23248UAB3	5/12/2023	N/A
Capital One NA	CD	\$100.000	4.400%	\$244,000	4.40%	\$ 10,736.00	5/17/2028	14042RVS7	5/17/2023	N/A
Timberland Bank	CD	\$100.000	5.050%	\$100,000	5.05%	\$ 5,050.00	5/17/2028	88709RAH2	5/17/2023	NC3MoMTLY
Medallion Bank	CD	\$100.000	5.000%	\$248,000	5.00%	\$ 12,400.00	5/24/2028	58404DSE2	5/24/2023	NC1YMTL
<b>Total &amp; Average</b>			<b>4.70%</b>	<b>\$15,000,000</b>	<b>4.67%</b>	<b>\$ 702,100.25</b>	<b>2.73 YRS</b>			



Investment	Avg Yield	Yr 1- Cash Flow	Maturity	Amount	Percentage
\$15,000,000	4.67%	\$702,100	2023	\$750,000	5%
Asset Type	Percent	AMT	2024	\$3,227,000	22%
US Agency	43%	\$6,505,000	2025	\$2,738,000	18%
CDs	57%	\$8,495,000	2026	\$2,737,000	18%
Total	100%	\$15,000,000	2027	\$2,737,000	18%
			2028	\$2,811,000	19%
			WAM	2.73 YRS	100%



## Byron-Bethany ID Portfolio

### Glossary:

**US Agencies (Government Sponsored Enterprises GSE)** - Agencies of the Federal Government set up to supply credit to various classes of institutions (such as housing and farming).

**Federal Home Loan Bank (FHLB)** - Comprised of 12 regional banks which lend funds to provide correspondent banking services to member commercial banks, draft institutions, credit unions and insurance companies.

**Federal Farm Credit Bank (FFCB)** - Issues high quality debt securities in the financial markets to finance farm credit system loans, leases, and operations.

**Federal Agriculture Mortgage Corp (Farmer Mac)**- Serves a secondary market in agricultural loans such as real estate and rural housing.

**Federal Home Loan Mortgage Corp (Freddie Mac)** - Leading the US housing market, making homeownership and rental housing more accessible and affordable.

**Negotiable CDs/Credit Union CDs** - Certificates of Deposits insured up to \$250,000 by FDIC or NCUA Insurance. Holder has ability to sell CD prior to maturity. Price is subject to current market conditions, however holder continues to receive accrued interest until date of sale.

**Weighted Average Maturity (WAM)** - The overall maturity on the portfolio.

### Disclosure Page

Registered Representative Securities offered through Cambridge Investment Research, Inc., a broker-dealer, member FINRA/SIPC. Investment Advisor Representative Cambridge Investment Research Advisors, Inc., a Registered Investment Advisor Cambridge and King Capital Advisors Inc. are not affiliated.



# BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

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TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: JULY 18, 2023

SUBJECT: ANNUAL AUDITED FINANCIAL REPORT FOR YEAR ENDING  
DECEMBER 31, 2021

---

## **RECOMMENDATION**

It is recommended that the Board of Directors accept and file this report.

## **DISCUSSION**

The Byron-Bethany Irrigation District (BBID or District), in accordance with law, is required to have an annual independent audit conducted by an independent certified public accountant. This information is filed with the State Controller's Office. The minimum requirements of the audit shall be prescribed by the Controller and shall conform to the generally accepted auditing standards.

## **BACKGROUND**

Pursuant to Generally Accepted Accounting Practices (GAAP) and industry standards, BBID has routinely conducted independent audits by a certified public accountant. Earlier this year, the Board of Directors authorized the General Manager to enter into an agreement with Richardson & Company, a Certified Public Accountant, who also conducts independent audits of the San Luis & Delta-Mendota Water Authority, to conduct the independent audit of Calendar Year 2021. Richardson & Company replaces the long-standing independent auditor, Robert Johnson Company, who had a long standing relationship with the District and had been conducting audits for ten-plus years. Per GAAP and industry standards, new independent auditors should be rotated in on a five-to-seven-year basis.

Richardson & Company LLP conducted the District's 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. Based on their review of the District's financials for Calendar Year 2021 (CY 2021), Richardson & Company express the opinion that the District's financial statements present fairly, in all material respects, the financial position of the District's funds as of December 31, 2021, and the respective changes in financial position and cash flows for CY 2021 in conformity with the accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Ms. Ingrid Sheipline, Managing Partner of Richardson & Company LLP, will present the CY 2021 Independent Auditor's Reports, Financial Statements, Notes to the Financial Statements, and Required Supplementary Information to the Board of Directors.

#### **FISCAL IMPACT**

No financial impact with this item.

#### **ATTACHMENTS**

Annual Financial Report Audit Summary, December 31, 2021  
Governance Letter, December 31, 2021  
Management Letter, December 31, 2021

BYRON BETHANY IRRIGATION DISTRICT

2021 SUMMARY OF AUDIT RESULTS

July 17, 2023

Presentation by Richardson & Company, LLP of the Audit, including the following communications required by Generally Accepted Auditing Standards:

Reports issued

- Audited Financial Statements with auditors opinion
- Internal Control and Compliance Reports
- Governance letter
- Management letter

Independent Auditor's Report

- Unmodified (clean) opinion

Discussion of financial statements

Statement of Net Position (page 15)

- 2021 amounts reflect the consolidation of West Side Irrigation District
- Cash increased \$9.9 million due to the issuance of bonds and the consolidation
- \$4.5 million of bonds issued
- Unrestricted reserves of \$21.2 million

Statement of Revenues and Expenses (page 16)

- Net income of \$6.9 million, including gain from merger of \$1.9 million

Designations of net position for reserves (page 18)

- Designations established by Board through budget process

Pension liability (page 19)

- Decreased by \$523,000 due to investment earnings and actual experience better than expected

OPEB liability (page 26)

- Increased to \$982,000 due to the addition of West Side, offset with a decrease due to actual experience better than expected

Merger (page 29)

- Reports the West Side balance sheet as of merger date of January 1, 2021

Reports on Internal Control and Compliance (page 33)

- No internal control weaknesses
- District complied with applicable laws, regulations

Governance letter

- Liability of \$228,000 recorded for past contributions to CalPERS not being made

Audit adjustments

- 20 adjustments to accounting records made during audit process
- 7 additional differences noted that were not adjusted due to immateriality
- No difficulties in performing the audit and no unusual accounting practices

Management letter

- No material weaknesses in internal control

Other recommendations

- Improvements needed to general ledger closing processes
- Process for assessing risk of misstatement of financials to be developed
- Improvements to capital asset system and processes
- Document approved employee pay rates with a form

DISCUSSION  
DRAFT



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GOVERNANCE LETTER

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

We have audited the financial statements of the Byron-Bethany Irrigation District (the District) for the year ended December 31, 2021. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards (GAAS) and *Government Auditing Standards*

As stated in our engagement letter dated October 28, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We noted no material weaknesses in internal control as a result of our audit.

We performed the audit according to the planned scope previously communicated to you in our engagement letter dated October 28, 2022.

Significant audit findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. 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. The most sensitive estimates affecting the financial statements were: depreciable lives and method used to depreciate capital assets, collectability of receivables and the accruals for postemployment and pension benefits. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The accrual for postemployment and pension benefits was determined by actuarial valuations, which are required to be performed by a District-contracted actuarial every two years for postemployment benefits and by CalPERS every year for pension benefits.

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

- Information on the District's pension plans, including the District's share of the unfunded pension liability, is shown in Note F. The District's share of the unfunded pension liability at June 30, 2021, the most recent measurement date was \$172,015, which is reflected as a liability in the District's financial statements as of December 31, 2021. As a result of the changes in the net pension liability and the deferred inflows and outflows, the District had a pension expense credit of \$292,670.
- The postemployment benefit (OPEB) disclosure in Note G shows that the District's share of the unfunded OPEB liability at December 31, 2021, the most recent measurement date, was \$411,898 which is reflected as a liability in the District's financial statements as of December 31, 2021. As a result of the recording of the net OPEB liability and related deferred inflows and outflows, the District had an OPEB expense credit of \$654,226.
- Note F on page 22 of the audited financials describes the liability owed to CalPERS as of December 31, 2021 of \$228,060 for contributions not made in past years for eligible employees, and the additional \$75,498 incurred after December 31, 2021. These amounts were paid in 2023.

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 known and likely misstatements identified during the audit, other than those that are 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 the audit procedures and corrected by management were material of the opinion of the financial statements. Adjustments included 20 closing entries and audit adjustments needed to correct balances of the accounts and transactions. The nature of these adjustments consists of the following:

- Update pension and OPEB balances for the current year actuarial valuations.
- Accrue retroactive pension contributions for employees not in the CalPERS system.
- Correct prepaid expenses amounts.
- Recognize revenue related to developer deposits earned upon completion of related project.
- Reclassify current portion of long-term liabilities for financial statement disclosure.
- Record prior period adjustments to remove 2020 revenue recorded in 2021.
- Accrue property tax revenue for 2021 not received until 2022.
- Accrue supplemental water purchase, payroll, and work in progress incurred as of December 31, 2021 not paid until 2022.
- Accrue retainage payable for Pump Station 4 project.
- Reclassify net position.
- True-up consolidation of West Side Irrigation District.
- Recognize annexation fees.
- True-up capital assets and accumulated depreciation to match the revised listing.

The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the 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 \_\_\_\_\_, 2023.

*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 the Management Discussion and Analysis, the Schedule of Changes in the Net OPEB Liability and Related Ratios and the Schedule of Contributions to the OPEB Plan, which are required supplementary information (RSI) that supplements the basic financial statements. With respect to the RSI we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on certain pension information, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

\_\_\_\_\_, 2023



**BYRON BETHANY IRRIGATION DISTRICT**  
**SUMMARY OF UNADJUSTED DIFFERENCES**  
December 31, 2021

Description (Nature) of Audit Difference	Financial Statement Effect - Amount of Overstatement (Understatement) of:					
	Total Assets	Total Deferred Outflows	Total Liabilities	Total Deferred Inflows	Net Position	Change in Net Position
LAIF not recorded at fair value	\$ (17,580)				\$ (17,580)	\$ (17,580)
Various 2020 revenue not accrued in 2020 are recognized in 2021					(33,728)	(33,728)
Pension contributions expense does not match CalPERS					11,921	11,921
2020 CalPERS contributions recorded in 2021					16,954	16,954
Bond interest expense not accrued in the correct period			\$ (59,522)		14,299	14,299
Engineering costs related to CIP projects incurred in 2021 recorded in 2022	(46,206)		(46,206)			
Certain engineering expenses incorrectly capitalized	(16,960)				16,960	16,960
Net Unadjusted Audit Differences - This Year	(80,746)	-	(105,728)	-	8,826	8,826
Financial Statement Caption Totals	\$ 63,692,080	\$ 193,363	\$ 11,158,384	\$ 3,025,060	\$ 49,701,999	\$ 6,898,115
Net Audit Differences as % of Financial Statement Captions	-0.13%	0.00%	-0.95%	0.00%	0.02%	0.13%

Draft



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## MANAGEMENT LETTER

To the Board of Directors and Management  
Byron-Bethany Irrigation District  
Byron, California

In planning and performing our audit of the financial statements of the Byron-Bethany Irrigation District (the District) as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

### Year-end Closing Process

We noted areas where the District can improve its year-end closing process to minimize the number of adjustments needed during the audit. The following items were noted:

1. The District needs to adjust the capital asset accounts to reflect depreciation, additions, and disposals made during the fiscal year.
2. Accrued payroll needs to be calculated and updated in the general ledger.
3. Accruals for water sales and property taxes and cutoff for expenditures, need to be established and reviewed to ensure revenues and expenses are reflected in the proper periods.

To the Board of Directors and Management  
Byron-Bethany Irrigation District

4. Board designations of net position need to be updated to match the amounts in annual reserve policy.
5. The District needs to ensure that on construction contracts with retentions, a retention liability be recorded as the work is completed.
6. The District needs to establish a process whereby pension contributions recorded in the general ledger are compared to contributions received in the CalPERS system.

#### Risk Assessment Process

We recommend that the District develop a risk assessment process whereby staff and the Board discuss, on an annual basis, areas of concern for fraud risks. This risk assessment process can be incorporated into existing staff meetings. In addition, the Board, or a Committee of the Board, should be involved in this risk assessment process as well by including an item on the agenda on an annual basis.

#### Capital Assets

We recommend the District implement a subsidiary system for capital assets that sorts assets into categories used in the capital asset footnote to simplify accounting and reporting. The District should continue making progress in this area to reduce the risk of computation error using manual processes.

We recommend the District develop and approve a capital asset policy indicating depreciable lives for assets, describing the criteria for capitalization and establishing procedures related to periodic inventories of moveable fixed assets.

The District also needs to ensure that items recorded in construction in process and capital assets are items that meet the criteria for capitalizing. We removed several items and reclassified them to expenses during the audit.

#### Payroll

The District does not have a formal process for documenting approved employee pay rates. We recommend the District include in personnel files employee pay rate authorization forms reviewed and signed by the General Manager.

\* \* \* \* \*

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us during the course of the examination. This report is intended solely for the information and use of the Board of Directors, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

\_\_\_\_\_, 2023



# BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

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TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: JULY 18, 2023

SUBJECT: OPTIONS FOR USE AND/OR DISPOSITION OF WEST SIDE DIVISION'S  
OFFICE BUILDING LOCATED AT 1320 N. TRACY BOULEVARD,  
TRACY, CA

---

## RECOMMENDATION

Discussion/action to consider options for existing and future use and/or disposition of the West Side Division's office building located at 1320 N. Tracy Boulevard, Tracy, CA.

## DISCUSSION

Consolidation between the West Side Irrigation District (WSID) and the Byron-Bethany Irrigation District (BBID or District) concluded in 2021. Since that time, the WSID office building and board meeting room has been open and maintained on a part-time basis to conduct routine district business for what staff now refers to as the "West Side Division" of the larger BBID, which includes the Byron Division, Bethany Division, and the CVP Division (Formerly the Plainview Water District).

In 2022, discussions commenced to consider options for use or sale of the property. A commercial property appraisal was conducted in 2022, showing an appraised value of approximately \$1,125,000 (Please see attached appraisal). Several considerations should be identified as options prior to an interim and/or final decision is made regarding the property:

1. Current staff of one half-time office employee works a flexible schedule in the Tracy office representing the West Side Division and is willing to continue serving in this capacity if the Tracy office remains open. If the

Board of Directors chooses to close the office, the employee stated that she will not commute to the District's headquarters due to commute distance.

2. Existing business traffic to the Tracy office is light and on average is two visitors per week.
3. Former management used the Tracy office to maintain a San Joaquin County address and Post Office Box to provide certain benefits that the District's headquarters located in Contra Costa County office does not provide.
4. Two agreements exist allowing for use of the BBID property without charge: (1) the adjacent Church; and (2) the adjacent doctor's office. Both agreements contain a recital for ending use of the property by the Church and the doctor's office with notice.

Staff has explored various options for use and/or sale of the property:

1. Base Case => Continue ownership and business as usual.
2. Sell the fee title of the property to the highest bidder.
3. Negotiate a reasonable sales price of the property to the existing users of the property, i.e., the Church and/or the doctor's office.
4. Rent the entire property for market value.
5. Rent portions of the property to honor existing agreements to the highest bidder.
6. Rent portions of the property to honor existing agreements to the highest bidder but retain a one room office to maintain a presence in the City of Tracy, San Joaquin County.

Other creative options may exist.

## **BACKGROUND**

Special districts often own and manage numerous lands to fulfill their mission. All property comes with a cost, specifically operations and maintenance expense and liability insurance. As the special district's needs change, prudent management action is to periodically evaluate and consider the current business needs of the organization and how existing lands and facilities fulfill the district's mission. If land no longer and/or only partially fulfills the district's mission, then the Board of Directors may designate the property as "surplus land" subject to sale or alternative use.

Special districts are subject to a unique law in California requiring due process prior to selling property under the banner of surplus land: (1) Board of Directors must publicly declare surplus land through a public agenda decision; (2) the special district must advertise and notify non-profit organizations of the opportunity to purchase the property prior to selling to the highest bidder in the

market; and (3) if no non-profits are interested, then the District is eligible to sell the property on the market to the highest bidder.

**FISCAL IMPACT**

No financial impact with this item.

**ATTACHMENTS**

West Side Division Office Appraisal – June 30, 2022



# RE | Ronald J. Enos Inc.

Ronald J. Enos/Broker

DRE # 00754405

Cell: 925-876-4611

[ron@ronenos.com](mailto:ron@ronenos.com)

To: Byron Bethany Irrigation District (West Side, Irrigation District)

From: Ronald J. Enos

Date: June 20, 2022

Re: 1320 N Tracy Blvd. Tracy

The property described above is a stand alone building and has been used as West Side Irrigation District office for many years. If I were to put the property on the market I would estimate the sale of the property at approximately \$1,125,000.00.

Most investors expect at least a 6% return on their money, properties in the area similar to this property currently rent between \$1.75 and \$2.25 per sf. That put total income somewhere around \$70,000.00. After taxes, insurance, and expenses, you would net around \$50,000.00 with a CAP rate of 6%, would put the value at \$850,000.00.

Replacement Value would be around \$1,100,000.00, including land and buildings costs.

Comparing the property to sales in the area would put value around \$1,125,000.00. 1902 N Tracy Blvd. sold about a year ago for \$1,030,000.00. The building is about the same size but the lot on the subject property is larger. The Market has slowed recently due to interest rates and possible recession. I believe an owner user would be the ideal buyer for this property.

If you have any further questions don't hesitate to contact me.



Ronald J. Enos

Licensed Real Estate Broker Since 1979.

**From:** "White, Steve @ CA Central Valley" <[Steve.White@cbre.com](mailto:Steve.White@cbre.com)>  
**Date:** May 20, 2022 at 10:24:52 AM PDT  
**To:** [wsid2@comcast.net](mailto:wsid2@comcast.net)  
**Subject:** 1320 N Tracy Blvd - Value Assumptions from CBRE – email conversation.

Hi Carol, per our conversation yesterday, please see attached a list of comparable office sales transactions that have taken place in the Tracy submarket over the last few years. I tried to focus on a few freestanding buildings along the Tracy Blvd corridor but a number of these featured existing medical improvements which would ultimately result in a higher value. I also limited the comps to "owner-user" sales since that is the most logical buyer profile and could justify the highest purchase price. Without a better understanding of interior condition, current ADA, T24 code compliance, parking lot/path of travel, etc. it is difficult to provide an accurate range of value. We also have questions regarding the easement and what a prospective buyer could utilize the balance of the property for. We would also need to quantify the available parking and if more could be added to accommodate parking intensive uses such as medical which require 5 stalls per 1,000 SF in most local jurisdictions.

All that being said, I would suggest a loose range of value of \$275-\$350 per square foot of building area, pending further investigation as to the current condition of the property and interior improvements.

Also attached are our team bios which hopefully provide a little more insight into who we are and our experience in the market. We would be happy to discuss further or field any additional questions from the board following WSID's review/discussion.

Thanks,

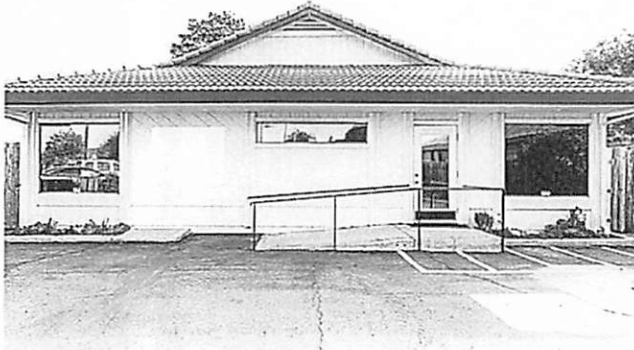
Steve White | Lic. 01781200  
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3247 W. March Lane, Suite 100 Stockton, CA 95219  
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# Sale Comp - Summary Report

1940 N Tracy Blvd

Tracy, CA 95376 - Tracy/Manteca Submarket

★★★★★



## TRANSACTION DETAILS

Sale Date	Mar 22, 2022
Sale Price	\$750,000
Asking Price	\$750,000
On Market	30 Days
Price/SF	\$468.75
Leased at Sale	0%
Hold Period	103 Months
Sale Type	Owner User
Price Status	Confirmed
Comp Status	Research Complete
Comp ID	5931657

## BUILDING

Type	2 Star Office
Location	Suburban
GLA	1,600 SF
Floors	1
Typical Floor	1,600 SF
Class	B
Construction	Wood Frame
Year Built	1960
Tenancy	Single
Owner Occup	Yes
	POM

## LAND

Land Acres	0.18 AC
Bldg FAR	0.20
Zoning	POM
Parcels	233-051-18
Land SF	7,841 SF

## BUYER & SELLER CONTACT INFO

Buyer Broker	No Buyer Broker on Deal	Recorded Seller	William Freeman
		True Seller	William Freeman William Freeman (831) 646-0239 (p)
		Seller Type	Private Equity
		Listing Broker	No Listing Broker on Deal

## TRANSACTION NOTES

This property is a 1,600 square foot office building built in 1960 and situated on a 0.18 acre parcel. The property was purchase by an owner-user for \$750,000 or \$468 per square foot. There were no conditions affecting the sale price. The building is built out as a dentist office and was delivered vacant to an owner-user who will continue to use the property as such.

# Sale Comp - Summary Report

924 N Central Ave

Tracy, CA 95376 - Tracy/Manteca Submarket

★★★★★



## TRANSACTION DETAILS

Sale Date	Mar 4, 2022
Sale Price	\$850,000
Price/SF	\$464.23
Leased at Sale	0%
Sale Type	Owner User
Financing	Down Payment of \$649,979 (76.47%) 1st Mortgage Bal/Pmt: \$200,000/-
Document #	028965
Price Status	Confirmed
Comp Status	Research Complete
Transfer Tax	\$935
Comp ID	5921520

## BUILDING

Type	2 Star Office
Location	Suburban
GLA	1,831 SF
Floors	1
Typical Floor	1,831 SF
Class	C
Construction	Reinforced Concrete
Tenancy	Single
Owner Occup	Yes
Number of Tenants At Sale	1
	CBD

## LAND

Land Acres	0.12 AC
Bldg FAR	0.35
Zoning	CBD
Parcels	235-172-18
Land SF	5,227 SF

## BUYER & SELLER CONTACT INFO

Recorded Buyer	Success Group USA LLC	Recorded Seller	Leachman Ronald & Gertrude
True Buyer	Kris Klair Kris Klair (209) 678-5747 (p)	True Seller	Leachman Ronald & Gertrude Ronald Leachman (209) 836-5199 (p)
Buyer Type	Private Equity	Seller Type	Private Equity
Buyer Broker	No Buyer Broker on Deal	Listing Broker	No Listing Broker on Deal

## TRANSACTION NOTES

Office building on the corner of N Central and E Gillette Alley sold for \$850,000.

The property was occupied by the seller and his law firm, but he has recently retired. Reportedly the buyer will occupy the property with a new real estate office.

# Sale Comp - Summary Report

1902 N Tracy Blvd

Tracy, CA 95376 - Tracy/Manteca Submarket

★★★★★



## TRANSACTION DETAILS

Sale Date	May 21, 2021
Sale Price	\$1,030,000
Asking Price	\$875,000
On Market	107 Days
Price/SF	\$396.15
Escrow Length	60 Days
Leased at Sale	0%
Sale Type	Owner User
Document #	088927
Price Status	Confirmed
Comp Status	Research Complete
Transfer Tax	\$1,133
Comp ID	5570922

## BUILDING

Type	3 Star Office
Location	Suburban
GLA	2,600 SF
Floors	1
Typical Floor	2,600 SF
Class	C
Construction	Masonry
Year Built	1988
Tenancy	Single
Owner Occup	Yes
Number of Tenants At Sale	1
	POM

## LAND

Land Acres	0.28 AC
Bldg FAR	0.21
Zoning	POM
Parcels	233-051-20
Land SF	12,354 SF

## BUYER & SELLER CONTACT INFO

Recorded Buyer	Doonya Capital LLC
True Buyer	Vasna Soroushian Vasna Soroushian (925) 689-8932 (p)
Buyer Broker	First Commercial Real Estate (209) 461-6400 (p)



Recorded Seller	Brookside O & M Surgery Asset Mgmt LLC
True Seller	Nicolas S. Veaco Sr. Nicolas Veaco (209) 473-7488 (p)
Seller Type	Private Equity
Listing Broker	First Commercial Real Estate (209) 461-6400 (p)





# BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

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TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: JULY 18, 2023

SUBJECT: REVIEW OF WEST SIDE DIVISION'S WICKLUND CUT RESIDENCES  
AND SUPPORT BUILDINGS

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## RECOMMENDATION

Discussion/action to consider options for existing and future use and/or disposition of the West Side Division's Wicklund Cut Pump Station, Residences, and Support Buildings.

## DISCUSSION

Consolidation between the West Side Irrigation District (WSID) and the Byron-Bethany Irrigation District (BBID or District) concluded in 2021. Since that time, WSID irrigation operations continue under the "West Side Division" of BBID to meet the historic irrigation needs of the West Side lands within the larger BBID service area, which includes the Byron Division, Bethany Division, and the CVP Division (Formerly the Plainview Water District).

In 2022, discussions commenced to consider various options for use and repurposing of the two residences and support buildings onsite located at Wicklund Cut. Discussions also occurred to determine when and how to upgrade the Wicklund Cut Pump Station. As the Board of Directors are aware, significant damage occurred to the Wicklund Pump Station in April 2022 due to a PG&E power failure late at night requiring emergency repair by a combination of District staff and Arnaudo Construction. Emergency repairs cost BBID approximately \$50,000. A claim for reimbursement was filed and PG&E reimbursed BBID for approximately half of the claim. Wicklund Cut Pump Station improvements are



under consideration as a joint project with the Mountain House Community Services District which is under a State Water Resources Control Board Health & Safety order to obtain alternative sources of water during periods when BBID's water may be curtailed. Under this requirement, Mountain House may be interested in partnering with BBID to upgrade and improve the Wicklund Cut Pump Station in exchange for firm yield pump capacity to meet their growing municipal water demands. More on this topic in the months ahead.

BBID is a member of the Association of California Water Agencies Joint Powers Insurance Authority (ACWA JPIA). ACWA JPIA represents a cost-effective risk pool to cover BBID's facilities, property, and worker's compensation insurance needs. BBID is an existing member of ACWA JPIA and has been a member for years. In fact, prior management served on the ACWA JPIA Board of Directors and BBID has won multiple awards for safety and the President's Special Recognition Award for consecutive loss ratios less than twenty percent.

As a member of ACWA JPIA and to reduce losses, ACWA JPIA periodically audits its members to identify problem areas and needed improvements to keep risk pool costs down. An audit of BBID facilities was conducted by ACWA JPIA staff in March 2023 and resulted in the attached audit report in which the auditor notes the following deficiencies at Wicklund Cut:

1. Deteriorating and deficient residences unsuitable for habitation
2. Fencing and security problems
3. Missing electrical and arc flash notification on electrical control panels
4. Debris, hazardous waste, and non-functioning equipment contributing to an attractive nuisance.

Given the ongoing work with Mountain House to consider improving the Wicklund Cut Pump Station, this staff report intentionally focuses on other items associated with the existing deficient residences, debris, hazardous waste, and non-functioning equipment.

Staff completed multiple site visits and worked with ACWA JPIA during the audit, including debrief of the audit report. Based on these site visits and discussions, staff recommends the following actions and estimated costs for the Board of Directors to consider:

1. Demolish and remove existing residences - \$50,000.
2. Clean up and grade the entire site, including overgrown vegetation that presents fire and nuisance hazards - \$30,000.
3. Surplus and remove all obsolete equipment – Net zero cost due to the value of some of the equipment.
4. Remove and dispose of all hazardous waste, tires, and obsolete parts -

\$10,000.

5. Replace existing two residences with two new modulares, one of which will be occupied by the senior West Side Division Lead Water Distribution Operator and the second smaller modular to serve as a field office/staff bunk house for staff working overtime and responding to emergencies - \$300,000.

Fencing, security, SCADA/telemetry, and other site improvements are recommended to be deferred with the hope that the collaborative effort between BBID and Mountain House will result in significant Wicklund Pump Station Improvements, preferably grant funded.

Options exist to determine what level of corrective actions are taken to comply with the audit. The least costly option comprises items one through four in the list above, with the most expensive option includes installation of the two modulares.

### **BACKGROUND**

Not applicable.

### **FISCAL IMPACT**

The most significant cost includes items one through five above: site demolition, vegetation management, site grading, and installation of two modulares. At the present time, staff is working on an accurate cost assessment and should have a detailed table of cost available to the Board of Directors at the time of the Board meeting. Current estimated cost ranges from approximately \$390,000 to \$500,000 depending on securing line item bids currently in progress using local companies and staff resources.

### **ATTACHMENTS**

Line-item bids will be presented at the Board of Directors meeting. All line-item costs above are approximate.



April 4, 2023

Mr. Ed Pattison, General Manager  
Byron-Bethany Irrigation District  
7995 Bruns Road  
Byron, California 94514-1624

**Re: Liability, Property, and Workers' Compensation Risk Assessment**

Dear Mr. Pattison:

It was a pleasure visiting Byron-Bethany Irrigation District (BBID) and meeting with Joe Resendes, Fleet/Facilities Maintenance and Safety Coordinator, on March 15, 2023. Also, in attendance from the JPIA was Robin Flint, Risk Control Manager. The purpose was to obtain an update on District operations, review loss histories, and evaluate for risk exposures. Please extend our appreciation to Mr. Resendes for his time and information during our visit.

Congratulations to BBID for receiving the "President's Special Recognition Award" at our most recent Fall Conference this past November. The JPIA recognizes members that have a Loss Ratio of 20 percent or less in the Liability, Property, or Workers' Compensation Programs. The data for this calculation is for a three-year period (2018-2021) as of September 30, 2022. BBID received the award in all three categories.

**Training**

Joe requested that the JPIA conduct a Cal/OSHA 10-Hour Outreach Training for the operations staff. The tentative timeframe to conduct this course is in February or March 2024. In the meantime, the JPIA has several training resources available on our [JPIA Risk Control website](#) including online training through [VectorSolutions](#), Tailgate topics, Video Lending Library, and more. Further training information will be provided to Joe in a separate communication.

**Loss History**

The JPIA looks at losses that have occurred over the last five policy years. These claims have the most impact on pooled programs; and can assist in identifying trends, training, and risk reduction efforts.

BBID experienced zero workers' compensation claims in the last five years resulting in a current Experience Modification Rate (E-Mod) of 0.69. Rates below 1.0 result in discounted premiums to your District. BBID had one liability claim resulting in a current E-Mod rate of 0.84. E-Mod rates are not calculated for property claims; however, there were three vehicle accident claims.

I am pleased to share that JPIA's claims adjuster was successful with subrogation on behalf of BBID. Joe mentioned the recent installation of vehicle cameras/GPS devices. This may be

Mr. Ed Pattison, General Manager  
Byron-Bethany Irrigation District  
April 4, 2023  
Page 2

eligible for the JPIA's [H.R. LaBounty Safety Awards Program](#) under our Commitment to Excellence Program (C2E) *Vehicle Operations* best practice category. We encourage BBID to apply.

The JPIA is beginning its discussion on coverage program renewal pricing for next year. I have asked David deBernardi, Director of Finance, to connect with you on budgeting estimates for all three Programs.

#### **Property Schedule**

We provided BBID's most current Property Schedule, which includes the District's property, vehicles, and mobile equipment. Changes are requested to be made within 90 days of acquisition or change in property or equipment to ensure coverage. Earlier this year, Property Program members were notified to go to their [JPIA Member Portal](#) to review their current Property Schedules. The updated Schedules and review instructions are located under the "*Documents Tab*" in the *Property Schedule* folder. Members are requested to verify values on the Schedule, delete any assets no longer owned, and submit any new assets acquired. Any changes to existing scheduled assets will be effective July 1, 2023. Any new acquisitions will be effective on the date submitted, and if the value is over \$1,000,000 the addition will generate an additional premium charge for the current 2022/23 program year. All property must be scheduled if coverage is desired. **The deadline to review the Schedules and submit changes is April 1, 2023.** A step-by-step video link on how to access the Portal to review or make changes can be found [here](#).

#### **Risk Control Manual (RCM)**

The [Risk Control Manual](#) is a resource that members can use when developing or updating policies for their Safety and Loss Control Programs. During our meeting, we discussed **Section 9** for **Accident Investigation** and **Section 18** for **Heat Illness**.

#### **Commitment to Excellence (C2E) Program**

The [C2E Program](#) is a "best practices" approach to high frequency and high severity loss drivers for the pool. Loss reduction focus areas include *Vehicle Operations*, *Employment Practices*, *Ergonomics* and *Fall Hazards*, *Construction*, *Infrastructure*, and newly added *Wildfire Prevention*. We provided a brief overview of the best practices available in the *Wildfire Prevention* category and *Infrastructure* category such as Canal Inspection checklists, information on ground squirrels and pocket gophers abatement, and the rising use and requirements related to drone use, should BBID choose to purchase a drone in the future.

The JPIA asks members to partner with us by signing the Commitment to Excellence Agreement, which is enclosed with this letter for your and your Board's approval. The JPIA looks forward to BBID signing on to our C2E Program.

#### **Risk Control Grant Program**

We highlighted the JPIA's new [Risk Control Grant Program](#), which is designed to promote the implementation of best practices that will prevent or mitigate losses in the JPIA's Workers' Compensation, Liability, and Property Programs. The Grant Program incentivizes members to renew their Commitment to Excellence and review the best practices applicable to their operations. This is accomplished by funding up to \$10,000 for specific one-time, non-routine risk management, loss control programs, or activities that are intended to address those risks. This year's Grant Program will begin accepting applications between October 2, 2023 and December 2, 2023. Please note that one requirement of this Program is a signed C2E Agreement. Please visit our Risk Control Grant Program webpage for further information and eligibility requirements.



## **2022-23 Risk Assessment Focus Area**

### **Accident Investigation**

As part of Cal/OSHA's Injury and Illness Prevention Plan (IIPP), employers are required to conduct accident investigations. The investigation aims to identify the root cause and other underlying factors that may have contributed to the incident; this could include items such as unsafe conditions, poor procedures, lack of training, improper equipment, or other factors. These same principles can be applied to all incidents, including injuries, property damage, equipment failure, waterline failure, canal failure, and others. JPIA's Risk Control Manual **Section 9: Accident and Incident Investigation** has a [sample Supervisor Report](#) to assist in identifying root causes.

### **Drones**

Some districts are beginning to utilize drones as part of their operations. However, there may be potential liability exposures to a member who operates a drone. JPIA has developed best practices as part of the [Commitment to Excellence Program \(C2E\)](#) for members who use or hire a vendor to operate drones. Anyone operating drones on district property must have a Remote Pilot Certification from the FAA. For additional information and requirements, review the [Drone section under Infrastructure in the C2E manual](#). Joe shared that BBID does not currently own a drone however, if BBID purchases one in the future, the District is encouraged to contact our Member Services department to ensure the drone is added to your Property Schedule.

### **Emergency Preparedness**

Members must be prepared for emergencies that will affect operations. Whether it is a natural disaster or an operational one, having an Emergency Response Plan will make a significant difference in operations. The EPA has various [Incident Action Checklists](#) specifically for water utilities that simplify the creation of a Response Plan for emergencies such as floods, wildfires, earthquakes, and many more. The JPIA also recommends that districts participate in local, regional, and statewide mutual assistance programs such as [CalWARN](#). We were pleased to see the numerous SEMS, NIMS, and ICS training certificates posted in the office. We encourage BBID to continue with these training efforts for new hires and existing staff that may not have completed SEMS/NIMS training.



### **BBID Site Tour**

The general impression of the office area, shops, and yard located at 7995 Bruns Rd. was overall clean and orderly. The fleet shop was organized with one two-post vehicle lift. The welding shop had adequate ventilation with a roll-up door and two internal exhaust fans. The traffic control area was also well organized and labeled. Spray trucks were in good condition with no observed leaks.

Joe inquired if there were any emission changes regarding the District's generator located at the main office. Depending on the year the generator was installed, and its horsepower (hp) rating is, will dictate which standards will apply. More information on diesel generator emissions requirements can be found [here](#). Information on the county's power permits can be found on this [webpage](#). In addition, the status of existing permits or applying for a new permit can be done online using the county's [ePermits Center webpage](#).

Joe inquired about finding a trainer for his crane operators. While the JPIA cannot endorse any training provider, we encourage members to use the National Commission for the Certification of Crane Operators (NCCCO) as a resource. On their webpage under Resources BBID can find NCCCO's training providers [directory](#).

Mr. Ed Pattison, General Manager  
Byron-Bethany Irrigation District  
April 4, 2023  
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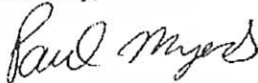
**West Side ID Tour**

We visited the West Side ID pump site. See the "*Formal Recommendation*" attachment. Some key observations follow.

- Electrical panels in the pump house do not appear to have appropriate arc flash boundaries and warning labels.
- The JPIA's primary concern at this location is potential liability exposures to authorized visitors and unauthorized persons, as well as potential workers' compensation exposures to employees. The abandoned and/or non-operational facilities can become an attractive nuisance, at best, and increasingly hazardous to anyone who may enter or work around.
- Improve overall external site housekeeping of tires, landscape, equipment storage, etc. Facilities storing less than 500 tires are exempt from requiring a permit. If BBID transports ten or more tires at a time, then the District is considered a [Waste Hauler](#). Information on recycling waste tires can be found on the [CalRecycle](#) webpage. [Waste Tire and Amnesty Grant Programs](#) are also available.
- We observed good housekeeping in the shop; however, due to the age and size of the building, some electrical panels did not have a three-foot clearance around them, and many electrical outlets lacked a three-prong receptacle.
- I recommend documented periodic perimeter fence inspections to assess trespass vulnerabilities.
- To deter theft, vandalism, and trespassing, a JPIA C2E Infrastructure best practice is to install a video surveillance system.

I want to thank Byron-Bethany Irrigation District for being an ACWA JPIA member, and I look forward to future visits and communications. If you have any questions or need assistance, please contact me at (916) 774-7050, ext. 3144, or via email at [PMyers@acwajpia.com](mailto:PMyers@acwajpia.com)

Sincerely,



Paul Myers  
Risk Control Advisor II

404:tl

Enc. Commitment to Excellence Agreement  
Recommendations

c: JPIA Member Services  
JPIA Risk Management Committee  
Mark Maggione, JPIA Board Member



**BYRON-BETHANY IRRIGATION DISTRICT**

**Date of Visit: March 15, 2023**

**Advisor: Paul Myers**

**RECOMMENDATIONS**

Risk control is the management's responsibility. Our assessments are intended only to assist in this activity and should not be construed to be exhaustive, disclosing every loss-producing condition that may arise. Any recommendations submitted were developed because of the conditions observed during our recent visit. Such recommendations do not necessarily address every loss potential, code violation, or exception to sound safety practices.

Implementation of the following recommendations will assist your District in minimizing its potential for claims. A commitment to good risk management practices will strengthen the JPIA pool and continue to allow us to provide affordable, low-cost coverage for our programs.

We are interested in your **plans** to implement our recommendations and would appreciate a timely response. **Please direct the response to Paul Myers, Risk Control Advisor, within 30 days. The response should address each recommendation specifically.** Copies of the documents used to facilitate implementation would be helpful when applicable. You may make notes on this document and email them to [pmyers@acwajpia.com](mailto:pmyers@acwajpia.com).

**The following recommendations pertain to the West Side ID facilities.**

**2023-01**

The JPIA's primary concern at this location are potential liability exposures to authorized visitors and unauthorized persons, as well as potential workers' compensation exposures to employees. The abandoned and/or non-operational facilities can become an attractive nuisance, at best, and increasingly hazardous to anyone who may enter or work nearby.



**Response: *(Describe the action taken by the District as needed.)***

**BYRON-BETHANY IRRIGATION DISTRICT**

**Date of Visit: March 15, 2023**

**Advisor: Paul Myers**

☐ *Corrective actions completed.*

☐ *Corrective actions in progress; estimated completion date\_\_\_\_\_.*

☐ *Actions not feasible or practical.*

\_\_\_\_\_  
*District Representative* (Name/Title) Date: \_\_\_\_\_

**2023-02**

Improve overall external site housekeeping of tires, landscape, equipment storage, etc. Facilities storing less than 500 tires are exempt from requiring a permit. Tire storage of piles containing less than 500 must comply with state requirements. Please review [14 CCR 17354 \(c\)](#) on tire storage piles and [14 CCR 17354 \(f\)](#) on the separation of tire piles from combustible vegetation. If BBID transports ten or more tires at a time, then the District is considered a Waste Hauler. Information on recycling waste tires can be found on the CalRecycle [webpage](#). Waste Tire and Amnesty Grant Programs are also available on this [webpage](#).



**Response:** *(Describe the action taken by the District as needed.)*

**BYRON-BETHANY IRRIGATION DISTRICT**  
**Date of Visit: March 15, 2023**

**Advisor: Paul Myers**

☐ Corrective actions completed.

☐ Corrective actions in progress; estimated completion date\_\_\_\_\_.

☐ Actions not feasible or practical.

\_\_\_\_\_  
District Representative (Name/Title) Date: \_\_\_\_\_

**2023-03**

We observed good housekeeping in the shop; however, due to the age and size of the building, some electrical panels did not have three foot clearance around them, and many electrical outlets lacked a three-prong receptacle. There were no observed GFCI outlets and no [emergency eyewash and showers](#) available.



**Response: (Describe the action taken by the District as needed.)**

☐ Corrective actions completed.

☐ Corrective actions in progress; estimated completion date\_\_\_\_\_.

☐ Actions not feasible or practical.

\_\_\_\_\_  
District Representative (Name/Title) Date: \_\_\_\_\_



**BYRON-BETHANY IRRIGATION DISTRICT**  
**Date of Visit: March 15, 2023**

**Advisor: Paul Myers**

**2023-04**

Recommend documented periodic perimeter fence inspections to assess and correct trespass vulnerabilities. To deter theft, vandalism, and trespassing, a JPIA C2E Infrastructure best practice is to install a video surveillance system.



**Response:** *(Describe the action taken by the District as needed.)*

- ☐ Corrective actions completed.
- ☐ Corrective actions in progress; estimated completion date \_\_\_\_\_.
- ☐ Actions not feasible or practical.

\_\_\_\_\_  
District Representative (Name/Title) Date: \_\_\_\_\_

**BYRON-BETHANY IRRIGATION DISTRICT**  
**Date of Visit: March 15, 2023**

**Advisor: Paul Myers**

**2023-05**

Electrical panels are missing Arc Flash warning labels and boundary lines. Resources on [Arc Flash](#) requirements and [labeling](#) examples can be found on the JPIA's C2E Infrastructure program webpage.



**Response:** *(Describe the action taken by the District as needed.)*

☐ Corrective actions completed.

☐ Corrective actions in progress; estimated completion date \_\_\_\_\_.

☐ Actions not feasible or practical.

\_\_\_\_\_  
District Representative (Name/Title) Date: \_\_\_\_\_



# BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

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TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: JULY 18, 2023

SUBJECT: CONSIDERATION TO REVISE PERSONNEL POLICY/EMPLOYEE  
HANDBOOK PAID HOLIDAYS

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## RECOMMENDATION

Discussion/action to consider revising the Personnel Policy/Employee Handbook to increase the number of paid holidays.

## DISCUSSION

Staff has brought to attention their concern regarding the number of paid holidays in the recent Board of Director adopted Personnel Policy/Employee Handbook that guides the day-to-day operations and ground rules for District staff. The current Personnel Policy identifies the following paid holidays, in addition to other benefits:

1. New Years Eve and New Year's Day
2. Martin Luther King's Birthday
3. President's Day
4. Memorial Day
5. Independence Day
6. Labor Day
7. Veteran's Day
8. Thanksgiving Day and Day after Thanksgiving (two-days)
9. Christmas Eve and Christmas Day (two-days)



Given the two-day holidays surrounding Thanksgiving and Christmas, the total number of existing paid holidays is eleven. Current research of past BBID documents and sister agencies has identified twelve paid holidays.

One option to consider is to give staff a “floating” holiday that can be taken at any time during the course of the year, whether birthday, or for any other reason, which is used at other public agencies and will be consistent with past BBID practices and other sister agencies.

### **BACKGROUND**

Not applicable.

### **FISCAL IMPACT**

The cost of adding one paid holiday equals the cost of one day’s pay to each employee currently estimated at approximately \$2,000 per year.

### **ATTACHMENTS**

None



# J Comm, Inc.

## SUMMARY REPORT

### Byron-Bethany Irrigation District

June 2023

PROJECT: Manage BBID Website

- Updated website with updated information
- Performed site maintenance and updates

Project Status: Ongoing

PROJECT: News & Social Media

- Monitored social media accounts of water districts and media outlets
- Created BBID LinkedIn page

Project Status: Ongoing

PROJECT: BBID Legacy document

- Refined outline

Project Status: In Progress

PROJECT: BBID Recruitment

- Monitored job posting on various sites, etc.; made new job listings on BBID site

Project Status: In Progress



# J Comm, Inc.

PROJECT: BBID Documentary

- Initial discussions on edits & event planning

Project Status: In Progress

PROJECT: ACWA Conference & Committee Meetings

- Attended ACWA Conference in Monterey

Project Status: Ongoing

Report Submitted by: Nick Janes

Date: 7/3/23