



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

BOARD MEETING

Tuesday, January 16, 2024
10:00 A.M.

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

CHARLES TUSO
President
Division V

JACK ALVAREZ
Vice-President
Division VII

MARK MAGGIORE
Director
Division II

AMANJIT SINGH SANDHU
Director
Division IV



TIM MAGGIORE
Director
Division III

TOM PEREIRA
Director
Division VI

PETE PETROVICH
Director
Division I

EDWIN PATTISON
General Manager

AGENDA

Regular Meeting of the Board of Directors In Person Meeting January 16, 2024 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. CALL MEETING TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. ADOPTION OF THE AGENDA
- V. 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.

VI. 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 special meeting, CIP workshop minute summary of December 5, 2023
2. Approve meeting minute summary of December 20, 2023.
3. Accept Treasurer's Reports and Reconciliations for the month of December 2023.
4. Approve Check Registers for the month of December 2023.
5. Approve recording of quitclaim deed for unused easement.

VII. DISCUSSION/ACTION CALENDAR

6. Richardson & Company LLP, Certified Public Accountants, audit presentation of the financial statements of the Byron-Bethany Irrigation District for Calendar Year 2022.

VIII. CLOSED SESSION

7. PUBLIC EMPLOYEE PERFORMANCE EVALUATION UNDER GOVT. CODE 54957
Title: (General Manager)

IX. COMMUNICATIONS / 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

Special Meeting of the Board of Directors
Capital Improvement Plan Workshop
Tuesday, December 5, 2023
11:00 AM

PLEDGE OF ALLEGIANCE

CALL TO ORDER – ROLL CALL 11:03 a.m.

Adoption of the Agenda

(M/S/C Pereira/Tuso), Alvarez, T. Maggiore, M. Maggiore, Pereira, Petrovich, Sandhu and Tuso; Absent: 0)

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

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CONSENT CALENDAR

None

DISCUSSION/ACTION CALENDAR

None

REPORTS / DIRECTOR COMMENTS

General Manager Ed Pattison provided the Board of Directors a brief description of strategic planning principles, past strategic planning efforts, an overview of the in-progress 2024 budget and stating that this work sets forth the policy direction and priorities for staff to follow in the upcoming year, especially as it relates to Capital Improvement Planning, one of the district's largest expenses. GM Pattison turned the meeting over to the district's engineering team led by Jerimy Borchardt, Hazen Sawyer, and supported by Eric Neill and Hansa Keswani, both with Hazen Sawyer. The Hazen Sawyer team presented staff's CIP work to the Board of Directors highlighting district priorities for irrigation district modernization, efficiency, and compliance with state law, as well as highlighting specific CIP project recommendations in the five-year planning horizon, with a focus on 2024 projects. GM Pattison shared with the Board that staff will prepare a one-page summary of CIP priorities for the Board's review at the upcoming Finance Committee Meeting scheduled for Tuesday, December 12, 2023.

ADJOURNMENT 1:20 p.m.

Submitted on December 18, 2023

Approved on January 16, 2024

Ms. Ilona Ruiz, Board Secretary

Mr. Charles Tusso, President

ATTENDANCE

Directors Present:

Charles Tusso	Division V
Tom Pereira	Division VI
Tim Maggiore	Division III
Jack Alvarez	Division VII
Amanjit Sandhu	Division IV
Pete Petrovich	Division I
Mark Maggiore	Division II

Directors Absent: None

Staff/Consultants/Present:

Ed Pattison, General Manager
Ilona Ruiz, Board Secretary
David Vaz, Operations & Maintenance Supervisor
Joe Resendes, Fleet & Facility Coordinator
Jeremy Borchardt, Hazen & Sawyer
Eric Neill, Hazen & Sawyer
Hansa Keswani, Hazen & Sawyer

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
Wednesday, December 20, 2023
10:00 AM

PLEDGE OF ALLEGIANCE

CALL TO ORDER – ROLL CALL 10:00 a.m.

Adoption of the Agenda

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

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

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CONSENT CALENDAR

1. Approve meeting minute summary of November 21, 2023.
2. Accept Treasurer's Reports and Reconciliations for the month of November 2023.
3. Approve Check Registers for the month of November 2023.

Adoption of the Consent Calendar

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

DISCUSSION/ACTION CALENDAR

4. Appoint Board officers (President and Vice-President).

Appoint Mr. Charles Tusó as Board President

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

Appoint Mr. Jack Alvarez as Vice President

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

After a brief discussion with the Board of Directors, Mr. Charles Tusó made a statement about himself, his family and the history of the District.

5. Appoint Finance Committee member (3 members).

Appoint Mr. Charles Tusó, Mr. Jack Alvarez and Mr. Tim Maggiore as members on the Finance Committee. (M/S/C Alvarez/Tuso), Alvarez, T. Maggiore, Pereira, Petrovich, and Tusó; Absent: M.Maggiore, Sandhu)

General Manager Ed Pattison summarized the committees and its members and the Board agreed to leave as is. (M/S/C Alvarez/T.Maggiore), Alvarez, T. Maggiore, Pereira, Petrovich, and Tusó; Absent: M.Maggiore, Sandhu)

CLOSED SESSION

6. 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)
7. CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION (one case) Significant exposure to litigation under paragraph (2) or (3) of subdivision (d) of section 54956.9.

The Board went into Closed Session at 10:16 a.m.

The Board returned to Open Session at 11:21 a.m.

The Board took no reportable action during Closed Session.

REPORTS / DIRECTOR COMMENTS

General Manager Ed Pattison summarized to the Board of Directors the current work to date at Wicklund Cut, including the delivery of the new modular homes, construction of the well pump house, debris clearing, and leveling of the site. GM Pattison expressed interest in doing a ribbon cutting ceremony at Wicklund Cut in the spring for the Board and to recognize staff that worked on the project. Mr. Pattison reported to the Board about the legislative meetings coming up and requested individual Board Member's interest in participating. Additionally, Mr. Pattison reported to the Board about the opportunity to meet with federal legislators and federal agency heads at the upcoming Association California Water Agency (ACWA) Conference in Washington D.C. mid-February 2024. Per the District's federal legislative advocate, Dennia Cardoza, the February date would be a good opportunity for BBID Board members and GM to meet with federal legislators and federal agency leadership. GM Pattison concluded his reports updating the Board on the Assistant General Manager recruitment by stating that the executive recruitment firm Bob Murray and Associates completed the final recruitment brochure and will begin advertising for the AGM position prior to the holidays with an open recruitment period to extend through the end of the month January 2024 and initial interviews beginning in February 2024.

ADJOURNMENT 11:35 a.m.

Submitted on January 2, 2024

Approved on January 16, 2024

Ms. Ilona Ruiz, Board Secretary

Mr. Charles Tusó, President

- **ATTENDANCE**

Directors Present:

Charles Tuso	Division V
Tom Pereira	Division VI
Tim Maggiore	Division III
Jack Alvarez	Division VII
Pete Petrovich	Division I

Staff/Consultants/Present:

Ed Pattison, General Manager
Michael Vergara, SSD Law
Alyson Ackerman, SSD Law
Ilona Ruiz, Board Secretary

Directors Absent: None

Mark Maggiore	Division II
Amanjit Sandhu	Division IV

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

ADENDA **3**

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	0.000%	3.007%	0.000%	4.71%	3.590%	3.590%			
Maturity				05/26/26			04/30/29		
Portfolio	2.22%	6.65%	0.00%	60.31%	11.88%	18.16%	0.78%		100.00%
Beginning Balance	\$600,001.00	\$1,292,101.44	\$0.00	\$15,939,000.00	\$3,213,011.11	\$4,913,000.00	\$208,750.42	\$200.00	\$26,166,063.97
Activity	(\$1,555,872.87)	(\$413,528.43)	(\$133,813.72)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,103,215.02)
Deposits	\$1,555,871.87	\$920,326.50	\$133,813.72	\$375,007.84	\$0.00	\$0.00	\$3,303.78	\$0.00	\$2,988,323.71
CLOSING BALANCE	\$600,000.00	\$1,798,899.51	\$0.00	\$16,314,007.84	\$3,213,011.11	\$4,913,000.00	\$212,054.20	\$200.00	\$27,051,172.66
RESERVES									
							Account Code	Total	
The above investments include the following Reserves:									
Insurance/SIR Reserve							GL 3103	\$105,000.00	
Rolling Stock Replacement Reserve							GL 3105	\$100,000.00	
Construction Equipment Replacement Reserve							GL 3106	\$100,000.00	
Groundwater Management Program							GL 3107	\$200,000.00	
OME & GA Reserve							GL 3110	\$3,406,249.64	
Mountain House Infrastructure Replacement							GL 3123	\$2,000,000.00	
CVP Service Area Capital Improvement							GL 3122	\$50,000.00	
PERS Contribution Contingency							GL 3117	\$500,000.00	
Capital Improvement Plan - Ten year CIP Plan							GL 3102	\$1,476,085.52	
Legal Reserve							GL 3100	\$1,000,000.00	
2017 Series Debt Payment Reserve							GL 2851	\$1,600,000.00	
2018 Revenue Bonds Debt Payment Reserve							GL 2850	\$1,000,000.00	
2021 Revenue Bonds Debt Payment Reserve							GL 2852	\$1,000,000.00	
TOTAL RESERVES									\$12,537,335.16
TOTAL CASH									\$27,051,172.66
(Less) Designated Reserves									(\$12,537,335.16)
UNDESIGNATED RESERVES									\$14,513,837.50
<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 Twelve Months Ending December 31, 2023

	Current Month Actual	Year to Date Actual	Year to Date Budget
Revenues			
CVPSA Allocation Exceedance	\$ 0.00	\$ 85,902.00	\$ 100,000.00
CVP AG - BBID Overhead	4,731.14	163,743.07	0.00
CVP M&I - BBID Overhead	6,365.97	102,317.18	0.00
Construction Water	1,309.00	16,677.00	20,000.00
Out of District Water Sale	0.00	1,201,850.00	0.00
Mountain House Water	104,648.71	891,826.56	850,000.00
Tracy Hills Water Sales	0.00	331,768.63	100,000.00
BOR AG	3,038.67	105,167.35	90,000.00
BOR M/I	2,416.59	56,840.73	0.00
CVPIA Restoration (M&I)	1,849.45	31,345.94	10,000.00
CVPIA Restoration (Ag)	1,074.32	34,623.62	15,000.00
SLDMWA O&M	2,102.74	82,731.03	37,000.00
BBID Pump In Charge	0.00	4,550.00	100,000.00
Byron Ag Service Area	2,296.45	437,326.65	650,000.00
Byron M&I Service Area	1,738.50	21,037.75	20,000.00
Bethany Ag Service Area	5,285.80	280,111.65	380,000.00
Bethany M&I Service Area (MEP)	4,881.76	30,712.78	27,000.00
USBR Trinity PUD Assessment	23.07	644.39	0.00
West Side Ag Service Area WSSA	28,749.60	853,796.60	1,000,000.00
Grounwater Pumping SBSurcharge	1,691.80	44,042.46	0.00
Encroachment Permit Fee	0.00	500.00	0.00
Gas Tax Refund	0.00	2,643.05	2,643.05
Debt Recovery	7,382.40	195,835.28	5,000.00
Administration Costs - Fees	0.00	1,381.55	500.00
Interest on Bank Accounts	381,891.95	625,131.23	290,000.00
Stand-by Revenue	104.96	83,216.08	83,601.84
WSSA Stand-by Revenue	0.00	138,847.75	138,871.25
Sale of Fixed Assets	0.00	6,300.00	0.00
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	115,485.96	253,839.53	300,000.00
Contra Costa Property Tax Rev	251,984.46	473,134.98	445,000.00
San Joaquin 46701 Zn2 Prop Tax	2,801,195.51	5,594,847.26	5,000,000.00
San Joaquin 47101 Zn3 Prop Tax	0.00	2,561.42	45,000.00
Reimburse SLDMWA Assess	573.68	17,030.95	50,000.00
PG&E Power(CVPSA)Reimbursed	3,564.25	96,039.76	75,000.00
O&M Labor Recovery	7,280.00	91,883.75	50,000.00
Equipment Use Recovery	0.00	2,150.00	0.00
O & M Materials Recovery	1,988.41	41,890.85	11,827.00
Drainage Fees WSSA	0.00	55,305.25	55,305.25
Engineering Recovery	4,159.80	114,578.28	0.00
Admin Labor Recovery	4,506.90	21,906.90	11,880.00
Reimburse Director's Benefit	23,521.68	23,884.79	22,000.00
Legal Cost Recovery	5,085.77	62,812.77	0.00

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2023

	Current Month Actual	Year to Date Actual	Year to Date Budget
Rental Unit	605.00	7,260.00	7,260.00
Agricultural Leases	0.00	12,675.00	10,000.00
Other Income	0.00	24,666.10	0.00
Total Revenues	3,781,534.30	12,943,992.28	10,219,420.27
Cost of Sales			
Total Cost of Sales	0.00	0.00	0.00
Gross Profit	3,781,534.30	12,943,992.28	10,219,420.27
Expenses			
BOR AG	98,254.47	339,711.16	0.00
BOR M/I	1,256.52	48,867.06	0.00
CVPSA Restoration (M&I)	1,897.62	50,933.96	0.00
CVPSA Restoration (Ag)	(1,404.00)	84,729.11	0.00
SLDMWA O&M	318.12	95,085.26	0.00
SLDMWA OM WSSA	0.00	(4,329.10)	0.00
USBR Trinity PUD Assess REIMB	(10.65)	1,421.00	0.00
O&M Auto & General Liability	0.00	30,155.10	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	21,809.00	60,000.00
ElectricalEngineering Services	0.00	5,708.50	3,000.00
SWRCB User Fee (CVPSA)	0.00	75,107.42	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	8,116.99	2,500.00
Pump/Motor Maintenance (RWSA1)	0.00	0.00	2,500.00
Pump Motor Maintenance WSSA	1,112.59	39,976.92	5,000.00
Pump/Motor Lube	0.00	0.00	1,500.00
SCADA/Telemetry-Auto Control	0.00	64,441.05	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	41,001.50	382,677.73	445,000.00
PWRPA P3	1,168.54	(29,554.57)	15,000.00
PG&E Power	5,543.00	93,544.88	110,000.00
PG&E Power(CVPSA)	5,168.24	96,773.21	150,000.00
PG&E Power WSSA	427.20	3,890.76	5,000.00
Emergency Generators	0.00	21,971.12	25,000.00
WAPA Power	5,192.51	164,822.00	320,000.00
WAPA Restoration	1,030.25	11,937.27	25,000.00
Bonds Continuing Compliance	0.00	16,150.00	5,850.00

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2023

	Current Month Actual	Year to Date Actual	Year to Date Budget
Assistant General Manager	0.00	0.00	212,463.00
O&M Employee Relations	0.00	827.34	1,500.00
WWTF Chief Operator	0.00	11,602.50	35,100.00
O&M Labor Full Time	67,495.88	758,616.75	1,103,024.00
O&M Other Compensation	51,745.24	148,045.75	178,601.69
O&M Health Insurance	35,751.08	187,992.74	307,589.40
O&M Dental Insurance	853.84	4,441.68	5,616.00
O&M Vision Insurance	482.56	2,542.72	3,340.80
O&M Retirement (PERS)	20,124.46	410,734.41	400,000.00
O&M Worker's Comp	10,916.71	48,709.30	35,000.00
O&M Medicare	1,927.00	15,573.18	19,705.31
O&M Social Security	7,513.38	65,060.56	82,080.99
O&M Life Insurance	448.00	2,456.46	5,082.48
O&M Longevity	930.00	7,620.54	6,600.00
O&M Licenses	165.00	1,384.95	1,800.00
O&M Overtime	12,564.56	146,745.32	115,000.00
O&M - Employee Assist Program	2,952.45	2,882.25	416.64
Canal Maintenance	0.00	32,722.92	15,000.00
Station Maintenance	4,668.00	8,626.25	15,000.00
Station Maintenance WSSA	0.00	5,160.87	5,000.00
Laterals/Structures	0.00	0.00	10,000.00
Laterals/Structures(CVPSA)	0.00	1,070.73	5,000.00
Material/Hardware/Fasteners	26.90	45,728.44	20,000.00
Sub laterals/Pipelines	1,636.43	3,319.87	10,000.00
Sub laterals/Pipelines WSSA	0.00	4,207.12	2,000.00
Canal Gate Maintenance	627.64	9,484.13	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	2,837.04	19,989.59	19,000.00
Communications WSSA	463.01	4,987.70	6,000.00
Small Tools & Equipment	12.15	1,585.34	10,000.00
Building Maintenance	312.96	46,278.72	9,000.00
Building Maintenance WSSA	0.00	900.00	1,000.00
Grounds Maintenance	0.00	12,510.61	18,000.00
Fire System	988.46	4,122.38	9,000.00
Security System	177.00	5,913.93	6,500.00
HVAC Service Supplies	0.00	4,286.87	5,000.00
Janitorial Services/Supply	1,117.20	18,519.40	18,500.00
Pest Management	76.00	1,392.00	1,800.00
Grounds Maintenance WSSA	0.00	3,746.00	0.00
Janitorial Serv/Supply WSSA	150.00	1,317.51	1,500.00
Uniforms/Clothing Allowance	514.17	10,656.08	8,500.00
Shop Supplies	241.29	1,990.88	6,500.00

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2023

	Current Month	Year to Date	Year to Date
	Actual	Actual	Budget
Welding Shop & Supplies	814.35	4,460.11	5,000.00
Meter Shop	0.00	0.00	1,000.00
WSSA Shop & Supplies	57.24	8,183.24	0.00
Vehicle Maintenance	475.26	31,517.01	30,000.00
Equipment Maint.	434.26	23,842.99	20,000.00
Fuel/Lube/Oil/Tires	6,425.45	94,315.60	125,000.00
MileageReimbursement	0.00	496.92	1,100.00
Waste Oil Disposal	0.00	390.00	1,100.00
Canal Fences	0.00	0.00	2,500.00
Rodent Control	50.55	1,629.72	2,200.00
Right of Way Weed Control	1,050.00	23,859.02	30,000.00
Weed Burning	0.00	564.98	4,000.00
Aquatic Weed Control	0.00	74,412.73	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	11,314.48	10,000.00
Worker Safety Training	0.00	1,451.18	4,500.00
Physical Exams	80.00	3,650.04	3,000.00
Engineering	43,281.58	417,523.60	215,000.00
GSA Implementation	63,934.00	82,796.63	25,000.00
O&M Continuing Education	406.49	1,075.37	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	3,669.72	4,000.00
Bottled Water Service	500.20	4,303.18	4,500.00
General Manager	29,855.76	250,571.95	258,750.00
Admin Support Staff	17,571.73	185,177.87	251,804.80
Admin Part Time	0.00	1,837.50	4,500.00
Admin Other Compensation	10,879.53	65,549.60	51,176.87
Admin Health Insurance	9,791.50	59,788.26	83,977.56
Admin Dental Insurance	262.72	1,587.84	1,872.00
Admin Vision Insurance	148.48	909.44	1,113.60
Admin Retirement (PERS)	7,664.06	149,685.25	300,000.00
Admin Worker's Comp	579.78	3,315.39	5,000.00
Senior Administrative Analyst	0.00	0.00	108,925.00
Admin Overtime	0.00	209.76	0.00
Admin Social Security	2,581.26	25,142.04	38,537.95
Admin Medicare	892.28	7,434.39	9,012.91
Admin Life Insurance	248.36	1,283.06	2,177.52
Admin Longevity	270.00	2,310.14	2,100.00
Admin License	60.00	280.00	0.00
Admin Employee Relations	0.00	213.92	400.00
State Unemployment Insurance	932.15	3,030.92	2,500.00
FUTA Tax	372.85	1,212.35	900.00

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2023

	Current Month	Year to Date	Year to Date
	Actual	Actual	Budget
Office Supplies	762.91	4,686.77	7,000.00
Payroll Services	793.66	6,612.67	7,000.00
Postage	300.00	1,237.80	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	286.60	3,464.24	4,500.00
DHQ Telephone	708.03	20,781.57	21,000.00
Bank Fees	0.00	99.52	1,000.00
Trustee Fees	0.00	0.00	1,500.00
Dir -Employee Assist Program	24.80	158.72	208.32
Admin-Employee Assist Program	2,907.80	3,061.80	178.56
Cyber Liability Program	0.00	2,091.92	2,500.00
Admin Auto & Liability Program	0.00	20,103.40	16,950.90
Property Insurance	0.00	60,941.02	60,000.00
Business Systems Services	946.82	11,144.81	12,500.00
Pension Fund - 401A	3,234.39	12,937.56	12,937.50
Retiree's Health Insurance	16,378.94	105,310.61	115,000.00
State Emp. Training Tax	62.17	202.12	150.00
Director's Fees/ Expenses	3,251.78	25,713.30	23,000.00
Director's Benefits	19,399.22	112,843.84	114,252.00
District Officials'	2,144.39	22,804.08	20,000.00
Legal Services	145,401.88	1,620,762.61	800,000.00
CVPSA - Legal	6,219.60	65,274.50	200,000.00
Auditing	0.00	22,200.00	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	1,385.98	2,000.00
Permits, Dues & Subscriptions	0.00	46,565.47	65,000.00
Permits, Dues & Subs WSSA	0.00	3,864.72	4,000.00
Admin. Continuing Education	0.00	0.00	500.00
Recording Fees	0.00	0.00	250.00
Interest Expense	0.00	215,064.67	216,234.40
Hardware/Software	1,234.00	33,144.03	25,000.00
Hardware/Software WSSA	0.00	2,628.78	1,000.00
Public Outreach	7,937.50	71,268.92	60,000.00
Website	2,100.00	25,200.00	25,400.00
State/Federal Representation	10,000.00	157,162.73	150,000.00
HR Consulting	0.00	8,000.00	10,000.00
Total Expenses	812,388.65	7,991,680.04	8,201,888.04
Net Income	\$ 2,969,145.65	\$ 4,952,312.24	\$ 2,017,532.23

Byron-Bethany Irrigation District

Balance Sheet

December 31, 2023

ASSETS

Current Assets

Cash-L.A.I.F. State Treasurer	\$ 3,213,011.11
Cash-L.A.I.F. Construction	4,913,000.00
OVCB Muni	3,100,222.53
Liquidity Plus	1,798,899.51
OVCB Payroll	(67,376.19)
Comerica	212,054.20
Investments	16,314,007.84
Petty Cash	200.00
Petty Cash - WSSA	100.00
Accts Receivable	319,444.10
Accts Receivable - Other	11,180.11
Tax Receivable	314,272.00
Prepaid Insurance	73,750.24

Total Current Assets	30,202,765.45
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Property and Equipment

Allowance for Depreciation	(19,861,759.00)
Allowance for Depreciation WSSA	(3,824,351.34)
District Lands	2,043,265.52
General Properties	15,825,796.71
CVPSA Distribution System	792,082.88
Pumping Plant	26,269,953.93
Telemetry/SCADA	261,167.19
Office Equipment	165,421.91
Automotive Equipment	1,768,462.29
General Tools & Equipment	1,555,306.78
PL 984 Project	2,123,774.17
Mariposa Energy Plant	4,716,153.80
General Properties WSSA	5,765,281.91
General Equipment WSSA	694,864.65
Drainage Systems	594,983.66
Work in Progress	2,389,412.39

Total Property and Equipment	41,279,817.45
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Other Assets

Total Other Assets	0.00
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Total Assets	\$ 71,482,582.90
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LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	\$ 62,957.54
Health Insurance Payable	(2,835.48)
Deferred Comp - Payable	1,400.00
Accrued Vacation	93,313.87
Dental Insurance Payable	(1,491.17)
Accrued Payroll	76,616.00
Social Security Tax Payable	(1.24)
Medicare Withholding Tax Pay	(0.29)
FUTA Tax Payable	(283.12)
Local Tax - CASDI Payable	(0.18)
Net Pension Liability	912,097.00

Unaudited - For Management Purposes Only

Byron-Bethany Irrigation District
Balance Sheet
December 31, 2023

Deferred Inflows	147,328.00	
Deferred Outflows	(488,534.00)	
Deferred Outflows Contribution	(61,845.00)	
Net OPEB Liability/Asset	623,535.00	
Deferred Inflows (OPEB)	2,026,510.00	
Deferred Outflows (OPEB)	(168,970.00)	
CalPERS Contributions Accrual	303,558.00	
Total Current Liabilities		3,523,354.93
Long-Term Liabilities		
2018 Enterprise Revenue Bond	3,310,000.00	
2017 Revenue Refi Bond	776,000.01	
2021 Enterprise Revenue Bond	2,780,000.00	
2018 Enterp. Rev. Bond Current	300,000.00	
2017 Revenue Refi Bond Current	239,000.00	
2021 Enterp. Rev. Bond Current	429,000.00	
Total Long-Term Liabilities		7,834,000.01
Total Liabilities		11,357,354.94
Capital		
Retained Earnings	12,091,280.56	
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	
Op & Maint, Eng. & Gen. Admin.	3,406,249.64	
PERS Contribution Contingency	500,000.00	
CVPSA Capital Improve Reserve	50,000.00	
RWSA Infrastructure Replacement	2,000,000.00	
2017 Series Debt Payment Reser	1,600,000.00	
2018 Revenue Bonds Debt Pmt Re	1,000,000.00	
2021 Rev. Bonds Debt Reserve	1,000,000.00	
Net Investment in Capital Asse	30,544,300.00	
Net Income	4,952,312.24	
Total Capital		60,125,227.96
Total Liabilities & Capital	\$	71,482,582.90

Byron-Bethany Irrigation District
Account Reconciliation
As of Dec 31, 2023
1010C - OVCB Muni

Bank Statement Date: December 31, 2023

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			584,738.24
Add: Cash Receipts			3,948,924.49
Less: Cash Disbursements			(757,350.42)
Add (Less) Other			(676,089.78)
Ending GL Balance			3,100,222.53
Ending Bank Balance			600,000.00
Add back deposits in transit	Jan 8, 2024	1538	2,809,063.76
Total deposits in transit			2,809,063.76
(Less) outstanding checks			
	Dec 4, 2023	46099	(105.00)
	Dec 4, 2023	46110	(1,924.00)
	Dec 4, 2023	46113	(8,126.00)
	Dec 4, 2023	46128	(41.06)
	Dec 4, 2023	46131	(80.00)
	Dec 12, 2023	46162	(2,845.20)
	Dec 12, 2023	46167	(89.00)
	Dec 12, 2023	46169	(588.75)
	Dec 19, 2023	46170	(522.00)
	Dec 19, 2023	46171	(185.70)
	Dec 19, 2023	46172	(624.42)
	Dec 19, 2023	46173	(110.86)
	Dec 19, 2023	46177	(696.39)
	Dec 19, 2023	46182	(147.65)
	Dec 19, 2023	46185	(240.10)
	Dec 20, 2023	46189	(2,400.00)
	Dec 20, 2023	46190	(2,232.72)
	Dec 20, 2023	46191	(200.00)
	Dec 31, 2023	46192	(1,019.86)
	Dec 31, 2023	46193	(278.42)
	Dec 31, 2023	46194	(25.43)
	Dec 31, 2023	46195	(217.00)
	Dec 31, 2023	46196	(213.36)
	Dec 31, 2023	46197	(603.50)
	Dec 31, 2023	46198	(128.99)
	Dec 31, 2023	46199	(80.00)
	Dec 31, 2023	46200	(105.00)
	Dec 31, 2023	46201	(84.99)
	Dec 31, 2023	46202	(10,000.00)
	Dec 31, 2023	46203	(23,188.55)
	Dec 31, 2023	46204	(1,602.29)
	Dec 31, 2023	46205	(177.00)
	Dec 31, 2023	46206	(245.08)
	Dec 31, 2023	46207	(76.00)
	Dec 31, 2023	46208	(6,212.50)
	Dec 31, 2023	46210	(1,169.29)
	Dec 31, 2023	46211	(1,197.88)
	Dec 31, 2023	46212	(256.65)
	Dec 31, 2023	46213	(312.50)
	Dec 31, 2023	46214	(18,220.45)
	Dec 31, 2023	46215	(2,057.49)
	Dec 31, 2023	46216	(15.88)
	Dec 31, 2023	46217	(900.00)
	Dec 31, 2023	46218	(305.75)

Byron-Bethany Irrigation District
Account Reconciliation
As of Dec 31, 2023
1010C - OVCB Muni
Bank Statement Date: December 31, 2023

Filter Criteria includes: Report is printed in Detail Format.

Dec 31, 2023	46219	(62,593.00)	
Dec 31, 2023	46220	(4,668.00)	
Dec 31, 2023	46221	(1,030.25)	
Dec 31, 2023	46222	(3,344.00)	
Dec 31, 2023	46223	(2,035.50)	
Dec 31, 2023	46224	(317.37)	
Dec 31, 2023	46225	(55,250.00)	
Dec 31, 2023	46226	(11,496.49)	
Dec 31, 2023	46257	(1,388.85)	
Dec 31, 2023	46258	(89.06)	
Dec 31, 2023	46259	(76,569.23)	
Dec 31, 2023	46261	(206.77)	
Total outstanding checks			(308,841.23)
Add (Less) Other			
Total other			
Unreconciled difference			0.00
Ending GL Balance			3,100,222.53



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: 12/29/23
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	12/01/23	600,001.00	
Deposits / Misc Credits	21	1,555,871.87	
Withdrawals / Misc Debits	111	1,555,872.87	
** Ending Balance	12/31/23	600,000.00	**
Service Charge		.00	

Enclosures

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DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
12/01	15,193.01		Trnsfr from Checking Acct Ending in 0095
12/04	318.12		Trnsfr from Checking Acct Ending in 0095
12/05	3,539.50		Trnsfr from Checking Acct Ending in 0095
12/06	7,750.00		Trnsfr from Checking Acct Ending in 0095
12/07	168,068.64		DEPOSIT
12/08	411.90		Trnsfr from Checking Acct Ending in 0095
12/11	72,691.44		Trnsfr from Checking Acct Ending in 0095
12/12	26,830.79		Trnsfr from Checking Acct Ending in 0095
12/13	32,648.90		Trnsfr from Checking Acct Ending in 0095
12/14	3,314.98		Trnsfr from Checking Acct Ending in 0095
12/15	21,134.78		Trnsfr from Checking Acct Ending in 0095
12/18	85,910.58		Trnsfr from Checking Acct Ending in 0095
12/19	37,534.14		Trnsfr from Checking Acct Ending in 0095
12/20	527,169.98		DEPOSIT
12/20	2,482.71		MARIPOSA ENERGY,/DGCPMT RMR*IV*0000015198 25861**2482.71*2482.71\
12/21	96,102.25		Trnsfr from Checking Acct Ending in 0095
12/22	620.61		Trnsfr from Checking Acct Ending in 0095
12/26	6,002.01		Trnsfr from Checking Acct Ending in 0095
12/27	219.64		Trnsfr from Checking Acct Ending in 0095
12/28	444,622.11		DEPOSIT
12/29	3,305.78		Trnsfr from Checking Acct Ending in 0095

Byron-Bethany Irrigation District
Account Reconciliation
As of Dec 31, 2023
1010D - Liquidity Plus
Bank Statement Date: December 31, 2023

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	1,292,101.44
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	506,798.07
Ending GL Balance	1,798,899.51
Ending Bank Balance	1,798,899.51
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	0.00
Ending GL Balance	1,798,899.51



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: 12/29/23
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	12/01/23	1,292,101.44	
Deposits / Misc Credits	4	920,326.50	
Withdrawals / Misc Debits	17	413,528.43	
** Ending Balance	12/31/23	1,798,899.51	**
Service Charge		.00	
Interest Paid Thru 12/31/23		3,580.33	
Interest Paid Year To Date		63,462.01	
Minimum Balance		1,083,791	

DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
12/07	98,968.56		Trnsfr from Checking Acct Ending in 0060
12/20	477,981.00		Trnsfr from Checking Acct Ending in 0060
12/28	339,796.61		Trnsfr from Checking Acct Ending in 0060
12/29	3,580.33		INTEREST EARNED

OTHER WITHDRAWALS/DEBITS

Date	Deposits	Withdrawals	Activity Description
12/01		15,193.01	Trnsfr to Checking Acct Ending in 0060
12/04		318.12	Trnsfr to Checking Acct Ending in 0060
12/05		3,539.50	Trnsfr to Checking Acct Ending in 0060
12/06		7,750.00	Trnsfr to Checking Acct Ending in 0060
12/08		411.90	Trnsfr to Checking Acct Ending in 0060
12/11		72,691.44	Trnsfr to Checking Acct Ending in 0060
12/12		26,830.79	Trnsfr to Checking Acct Ending in 0060
12/13		32,648.90	Trnsfr to Checking Acct Ending in 0060
12/14		3,314.98	Trnsfr to Checking Acct Ending in 0060
12/15		21,134.78	Trnsfr to Checking Acct Ending in 0060
12/18		85,910.58	Trnsfr to Checking Acct Ending in 0060
12/19		37,534.14	Trnsfr to Checking Acct Ending in 0060
12/21		96,102.25	Trnsfr to Checking Acct Ending in 0060
12/22		620.61	Trnsfr to Checking Acct Ending in 0060

Byron-Bethany Irrigation District
Account Reconciliation
As of Dec 31, 2023
1011A - OVCB Payroll
Bank Statement Date: December 31, 2023

Filter Criteria includes: Report is printed in Detail Format.

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



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

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

ACCOUNT NUMBER:
STATEMENT DATE: 12/29/23
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	12/01/23	.00	
Deposits / Misc Credits	5	133,813.72	
Withdrawals / Misc Debits	7	133,813.72	
** Ending Balance	12/31/23	.00	**
Service Charge		.00	

DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
12/07	66,594.08		Trnsfr from Checking Acct Ending in 0060
12/08	202.90		Trnsfr from Checking Acct Ending in 0060
12/20	71.66		Trnsfr from Checking Acct Ending in 0060
12/21	66,691.23		Trnsfr from Checking Acct Ending in 0060
12/22	253.85		Trnsfr from Checking Acct Ending in 0060

OTHER WITHDRAWALS/DEBITS

Date	Deposits	Withdrawals	Activity Description
12/07		19,254.96	PAYCHEX TPS/TAXES
12/07		47,339.12	PAYCHEX - RCX/PAYROLL
12/08		202.90	PAYCHEX EIB/INVOICE
12/20		71.66	PAYCHEX-OAB/INVOICE
12/21		19,384.64	PAYCHEX TPS/TAXES
12/21		47,306.59	PAYCHEX/PAYROLL
12/22		253.85	PAYCHEX EIB/INVOICE

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
12/07	.00	12/20	.00	12/22	.00
12/08	.00	12/21	.00		

Byron-Bethany Irrigation District
Account Reconciliation
As of Dec 31, 2023
1026 - Investments

Bank Statement Date: December 31, 2023

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	15,939,000.00
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	375,007.84
Ending GL Balance	16,314,007.84
Ending Bank Balance	16,314,007.84
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	0.00
Ending GL Balance	16,314,007.84

Statement for the Period December 1, 2023 to December 31, 2023
 BYRON-BETHANY IRRIGATION DISTRICT - Unincorporated Assn
 Account Number:



Account Overview

CHANGE IN ACCOUNT VALUE	Current Period	Year-to-Date
BEGINNING VALUE	\$16,089,826.77	\$0.00
Additions and Withdrawals	\$0.00	\$15,939,000.00
Misc. & Corporate Actions	\$0.00	\$0.00
Income	\$55,057.69	\$473,554.31
Taxes, Fees and Expenses	\$0.00	(\$621.48)
Other Activity	\$0.00	\$2,408.00
Change in Value	\$169,123.38	(\$100,332.99)
ENDING VALUE (AS OF 12/31/23)	\$16,314,007.84	\$16,314,007.84
Total Accrued Interest	\$142,120.75	
Ending Value with Accrued Interest	\$16,456,128.59	

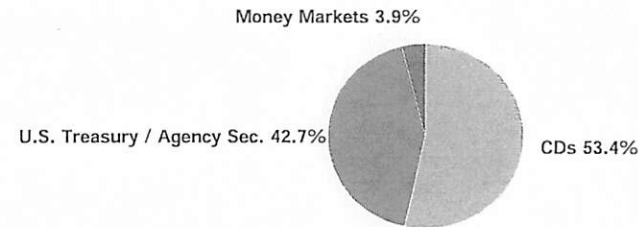
Refer to Miscellaneous Footnotes for more information on Change in Value.

INCOME	Current Period	Year-to-Date
TAXABLE		
Taxable Dividends	\$1,060.59	\$24,222.85
Taxable Interest	\$53,997.10	\$449,331.46
TOTAL TAXABLE	\$55,057.69	\$473,554.31
TOTAL INCOME	\$55,057.69	\$473,554.31

Taxable income is determined based on information available to NFS at the time the statement was prepared, and is subject to change. Final information on taxation of interest and dividends is available on Form 1099-Div, which is mailed in February of the subsequent year.

TAXES, FEES AND EXPENSES	Current Period	Year-to-Date
Account Fees	\$0.00	(\$621.48)
TOTAL TAXES, FEES AND EXPENSES	\$0.00	(\$621.48)

ACCOUNT ALLOCATION



	Percent	Prior Period	Current Period
Money Markets	3.9 %	\$72,724.90	\$627,782.59
CDs	53.4	\$8,578,022.37	\$8,713,650.55
U.S. Treasury / Agency Sec.	42.7	\$7,439,079.50	\$6,972,574.70
TOTAL	100.0 %	\$16,089,826.77	\$16,314,007.84

Account Allocation shows the percentage that each asset class represents of your total account value. Account Allocation for equities, fixed income, and other categories may include mutual funds and may be net of short positions. NFS has made assumptions concerning how certain mutual funds are allocated. Closed-end mutual funds and Exchange Traded Products (ETPs) listed on an exchange may be included in the equity allocation. The chart may not reflect your actual portfolio allocation. Consult your broker/dealer prior to making investment decisions.

Account carried with National Financial Services LLC, Member
 NYSE, SIPC

12/31/23

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>
FIDELITY GOV'T MMKT	CASH	\$1.00	4.47%	\$627,783	4.47%	\$ 28,061.88	1/3/2024	FZAXX	DAILY	
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	NC9moAT
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
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

12/31/23

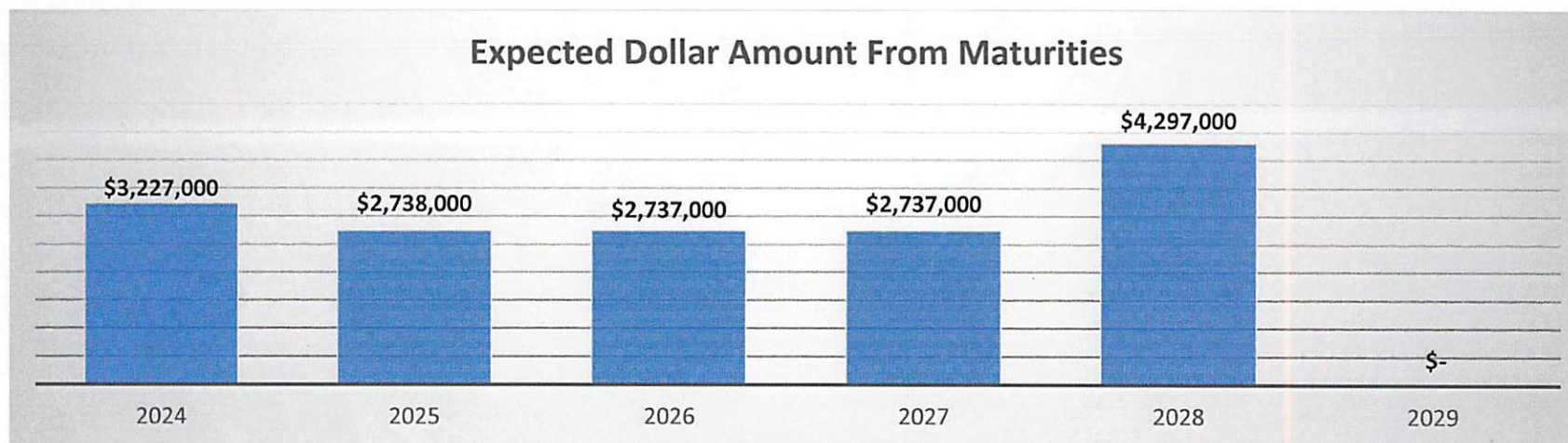
Byron-Bethany ID Portfolio

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
FED. FARM CREDIT BANK	AG	\$100.000	5.110%	\$500,000	5.11%	\$ 25,550.00	8/14/2028	3133EPTA3	9/7/2023	NC2Y AT
FREDDIE MAC	AG	\$99.695	5.250%	\$500,000	5.32%	\$ 26,250.00	9/19/2028	3134H1BN2	9/28/2023	NC6mCNRV
Synchrony Bank	CD	\$100.000	5.000%	\$243,000	5.00%	\$ 12,150.00	11/3/2028	87165H3Y4	11/3/2023	N/A
State Bank IN (Chicago)	CD	\$100.000	5.000%	\$243,000	5.00%	\$ 12,150.00	11/24/2028	8562834U7	11/24/2023	N/A
Total & Average			4.56%	\$16,363,783	4.71%	\$ 773,793.38	2.48 YRS			



Investment	Avg Yield	Yr 1- Cash Flow	Maturity	Amount	Percentage
\$16,363,783	4.71%	\$773,793	CASH	\$627,783	4%
Asset Type	Percent	AMT	2024	\$3,227,000	20%
CASH	4%	\$627,783	2025	\$2,738,000	17%
US Agency	43%	\$7,005,000	2026	\$2,737,000	17%
CDs	53%	\$8,731,000	2027	\$2,737,000	17%
Total	100%	\$16,363,783	2028	\$4,297,000	26%
			2029	\$ -	0%
			WAM	2.48 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

Byron-Bethany Irrigation District
Account Reconciliation
As of Dec 31, 2023
1003 - Cash-L.A.I.F. State Treasurer
Bank Statement Date: December 31, 2023

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	3,213,011.11
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	
Ending GL Balance	<u>3,213,011.11</u>
Ending Bank Balance	<u>3,213,011.11</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>3,213,011.11</u></u>

Byron-Bethany Irrigation District
Account Reconciliation
As of Dec 31, 2023
1003A - Cash-L.A.I.F. Construction
Bank Statement Date: December 31, 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>



MALIA M. COHEN
California State Controller

LOCAL AGENCY INVESTMENT FUND
REMITTANCE ADVICE

Agency Name BYRON-BETHANY IRRIGATION DIST

Account Number

As of 10/13/2023, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 09/30/2023.

Earnings Ratio		.00009812538629360
Interest Rate		3.59%
Dollar Day Total	\$	740,130,314.24
Quarter End Principal Balance	\$	8,053,385.54
Quarterly Interest Earned	\$	72,625.57

Byron-Bethany Irrigation District
Account Reconciliation
As of Dec 31, 2023
1017 - Comerica

Bank Statement Date: December 31, 2023

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	208,750.42
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	3,303.78
Ending GL Balance	212,054.20
Ending Bank Balance	212,054.20
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	0.00
Ending GL Balance	212,054.20



Your Ameriprise statement

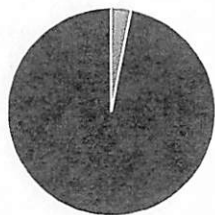
for December 1, 2023 to December 31, 2023

PREPARED FOR BYRON-BETHANY ID

Value of your investment accounts

	This month	This year
Beginning value	\$208,750.42	\$0.00
Net deposits & withdrawals	\$0.00	\$206,352.30
Dividends, interest & income	\$28.78	\$51.90
Change in value	\$3,275.00	\$5,650.00
Ending value	\$212,054.20	\$212,054.20

Your asset allocation



Asset class	Value on Dec 31, 2023	Percent of assets
● Cash & cash investments*	\$6,829.20	3.2%
● Fixed income	\$205,225.00	96.8%
Total assets	\$212,054.20	100%

*Cash investments includes cash held inside pooled investments (e.g. mutual funds), as part of a manager's investment strategy, and is not directly accessible unless you sell some of that investment. For details visit ameriprise.com/allocation.

Your personal advisor

Chris Theut AAMS™

TR Financial Group

A financial advisory practice of Ameriprise Financial Services, LLC

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Bloomfield Hills, MI 48304-5150

248.645.4173

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www.ameripriseadvisors.com/chris.theut

Welcome!

Thank you for choosing to work with us. We are committed to helping you feel more confident about reaching your dreams and goals. Along the way, we'll work together to track your progress and adjust your plan to stay on track with your goals. This statement is not only a quick and simple way for you to keep in touch with how your accounts are doing, it's part of the disciplined approach we'll take in our ongoing discussion to cover all the parts of your financial life.

What you can expect

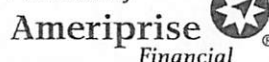
- You'll receive a statement at least once a quarter, and more often in months when there's activity in your accounts.
- Once your accounts have a little more history, you'll begin to see a simple chart here that tracks not just how much your accounts are worth, but also how much you've deposited and withdrawn over time.
- For a summary of all your accounts on this statement, including a table of contents with page numbers, flip to page 2.

In the meantime, you can visit our secure site at ameriprise.com anytime to check the up-to-date values of your accounts. While you're there, it's easy to choose e-delivery. You can customize which documents you receive securely online rather than by mail, including prospectuses, statements, confirmations and more.



Get all the details online at ameriprise.com. Click the Portfolio tab to find your latest account value, activity and asset allocation. Your Ameriprise financial advisor can help you understand how the stated account value shown here may differ from the amount you'd receive if you sold your assets (after any tax withholding, outstanding loans, pending transactions and potential fees).

Powered by



Securities offered through Ameriprise Financial Services, LLC. Member FINRA/SIPC.

Byron-Bethany Irrigation District
Account Reconciliation
As of Dec 31, 2023
1080 - Petty Cash

Bank Statement Date: December 31, 2023

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	200.00
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	
Ending GL Balance	200.00
Ending Bank Balance	200.00
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	0.00
Ending GL Balance	200.00

Byron Bethany Irrigation District
Petty Cash Reconciliation

Beg. Balance
\$200.00

Date	Description	Debit	Credit	GL	Running Balance
					\$200.00

Currency on Hand		Quantity	Total
\$0.01	x	10	0.10
\$0.05	x	20	1.00
\$0.10	x	19	1.90
\$0.25	x	16	4.00
\$1.00	x	18	18.00
\$2.00	x		-
\$5.00	x	15	75.00
\$10.00	x	2	20.00
\$20.00	x	4	80.00
\$50.00	x		-
\$100.00	x		-
Total Cash on Hand			200.00

Prepared By: Julia Gavrilenko

Checked By: IJona Malgorzata Ruiz

Date: 1/3/2024

Approved By:

Date:

**Byron-Bethany Irrigation District
Check Register**

For the Period From Dec 1, 2023 to Dec 31, 2023

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Ac	Amount
46087	12/4/23	Asbury Environmental Services	1010C	100.00
46088	12/4/23	Michael Cervantes	1010C	105.00
46089	12/4/23	City of Tracy	1010C	123.29
46090	12/4/23	Natividad Clark	1010C	105.00
46091	12/4/23	Cameron Davis	1010C	105.00
46092	12/4/23	Bobby Farmer	1010C	105.00
46093	12/4/23	James Gutierrez	1010C	70.00
46094	12/4/23	Ilona Ruiz	1010C	105.00
46095	12/4/23	Julia Gavrilenko	1010C	105.00
46096	12/4/23	Richard Martinez	1010C	105.00
46097	12/4/23	Robert Scott Mehring	1010C	105.00
46098	12/4/23	Marcus Navejas	1010C	105.00
46099	12/4/23	Edwin R. Pattison Jr.	1010C	105.00
46100	12/4/23	Carol Petz	1010C	105.00
46101	12/4/23	Pacific Gas & Electric WSSA	1010C	232.59
46102	12/4/23	Joseph Resendes	1010C	105.00
46103	12/4/23	David Vaz	1010C	105.00
46104	12/4/23	Ricardo Vega	1010C	105.00
46105	12/4/23	Delta Pump, Inc.	1010C	599.50
46106	12/4/23	Foley & Lardner LLP	1010C	11,825.00
46107	12/4/23	Holt of California	1010C	1,074.25
46108	12/4/23	Hot Line Construction, Inc.	1010C	2,408.00
46109	12/4/23	Tesco Controls, LLC	1010C	1,354.90
46110	12/4/23	Access Electric	1010C	1,924.00
46111	12/4/23	California Dept. of Tax & Fee Administr	1010C	10,051.09
46112	12/4/23	Laurina Rocha	1010C	100.00
46113	12/4/23	Access Electric	1010C	8,126.00
46114	12/4/23	Brentwood Smog Express	1010C	227.25
46115	12/4/23	Hazen & Sawyer	1010C	27,545.38
46116	12/4/23	Plus IT, Inc.	1010C	349.30
46117	12/4/23	Rossana Talavera	1010C	1,200.00
46118	12/4/23	Cintas Corporation #922	1010C	179.70

Byron-Bethany Irrigation District
Check Register
For the Period From Dec 1, 2023 to Dec 31, 2023

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Ac	Amount
46119	12/4/23	City of Brentwood	1010C	344.42
46120	12/4/23	Home Depot Credit Services	1010C	1,977.63
46121	12/4/23	Pitney Bowes Global Financial Svcs, LLC	1010C	186.11
46122	12/4/23	PWRPA	1010C	23,949.59
46123	12/4/23	Stericycle, Inc.	1010C	292.30
46124	12/4/23	Pitney Bowes Bank Inc. Reserve Account	1010C	300.00
46125	12/4/23	Western Area Power Administration	1010C	1,030.25
46126	12/4/23	ACWA Joint Powers Insurance Authority	1010C	48,093.66
46127	12/4/23	AgTerra Technologies, Inc.	1010C	1,050.00
46128	12/4/23	Brentwood Ace Hardware	1010C	41.06
46129	12/4/23	California Advocates	1010C	7,500.00
46130	12/4/23	California Welding Supply	1010C	210.00
46131	12/4/23	Co Occupational Medical Partners	1010C	80.00
46132	12/4/23	J-COMM Inc	1010C	7,000.00
46134	12/4/23	CENCAL Auto & Truck Parts Inc.	1010C	5.02
46135	12/4/23	Pacific Gas & Electric 2085	1010C	4,373.71
46136	12/4/23	Ramos Oil Co., Inc.	1010C	1,575.28
46137	12/4/23	SWRCB Accounting Office	1010C	3,576.00
46138	12/4/23	Dornoch Inc.	1010C	209.15
46139	12/4/23	Vans Ace Hardware	1010C	45.45
46133	12/4/23	Mizuno Consulting, Inc.	1010C	4,671.56
46140	12/5/23	Bob Harkrader and Sons Trucking, Inc.	1010C	8,101.62
46141	12/5/23	Comcast	1010C	125.45
46142	12/5/23	Beckley, Inc	1010C	152.31
46143	12/5/23	Lingo	1010C	245.08
46144	12/12/23	Byron Sanitary	1010C	45,057.12
46145	12/12/23	Alhambra Water Service	1010C	221.78
46146	12/12/23	Bay Alarm Company	1010C	125.00
46147	12/12/23	Cintas Corporation #922	1010C	219.64
46148	12/12/23	DIRECTV	1010C	91.24
46149	12/12/23	Foley & Lardner LLP	1010C	1,200.00
46150	12/12/23	Lingo	1010C	122.54

Byron-Bethany Irrigation District
Check Register
For the Period From Dec 1, 2023 to Dec 31, 2023

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Ac	Amount
46151	12/12/23	Pacific Gas & Electric 4120	1010C	3,928.33
46152	12/12/23	Sousa Land Surveys, Inc.	1010C	20,220.00
46153	12/12/23	Zanjero, Inc.	1010C	737.50
46154	12/12/23	Central Valley Community Bank	1010C	5,877.01
46155	12/12/23	Western Area Power Administration	1010C	1,848.51
46156	12/12/23	CoreLogic Solutions, LLC	1010C	297.00
46157	12/12/23	Beckley, Inc	1010C	85.31
46158	12/12/23	JLT2 Electric	1010C	8,040.35
46159	12/12/23	CENCAL Auto & Truck Parts Inc.	1010C	54.41
46160	12/12/23	Pacific Gas & Electric WSSA	1010C	81.49
46161	12/12/23	Plus IT, Inc.	1010C	312.50
46162	12/12/23	Ramos Oil Co., Inc.	1010C	2,845.20
46163	12/12/23	Tesco Controls, LLC	1010C	59,918.00
46164	12/12/23	AT & T Mobility	1010C	148.62
46165	12/12/23	Bob Harkrader and Sons Trucking, Inc.	1010C	4,570.86
46166	12/12/23	Tracy Delta Solid Waste Management, Inc	1010C	157.61
46167	12/12/23	Cameron Davis	1010C	89.00
46168	12/12/23	Somach, Simmons & Dunn	1010C	73,263.50
46169	12/12/23	Wagner & Bonsignore CCE	1010C	588.75
46163V	12/14/23	Tesco Controls, LLC	1010C	-59,918.00
46170	12/19/23	All Bay Answering Service	1010C	522.00
46171	12/19/23	AT&T	1010C	185.70
46172	12/19/23	AT & T Mobility	1010C	624.42
46173	12/19/23	Business Card	1010C	110.86
46174	12/19/23	Bay Alarm Company	1010C	863.46
46175	12/19/23	Bureau of Reclamation	1010C	99,993.96
46176	12/19/23	California Welding Supply	1010C	597.35
46177	12/19/23	Cintas Corporation #922	1010C	696.39
46178	12/19/23	Knight's Site Services	1010C	476.41
46179	12/19/23	CENCAL Auto & Truck Parts Inc.	1010C	430.00
46180	12/19/23	Pereira Farms, Inc.	1010C	899.25
46181	12/19/23	Pacific Gas & Electric 4120	1010C	42.03

Byron-Bethany Irrigation District
Check Register
For the Period From Dec 1, 2023 to Dec 31, 2023

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Ac	Amount
46182	12/19/23	Pitney Bowes Global Financial Svcs, LLC	1010C	147.65
46183	12/19/23	Ramos Oil Co., Inc.	1010C	936.53
46184	12/19/23	Wells Fargo Financial Leasing	1010C	477.54
46185	12/19/23	Byron Crushing & Grinding Services	1010C	240.10
46186	12/20/23	Bay Alarm Company	1010C	125.00
46187	12/20/23	Bob Murray & Associates	1010C	3,037.50
46188	12/20/23	Laurina Rocha	1010C	150.00
46189	12/20/23	VALIC	1010C	2,400.00
46190	12/20/23	CH2M HILL Engineers, Inc	1010C	2,232.72
46191	12/20/23	VALIC	1010C	200.00
46192	12/31/23	Alyson Ackerman	1010C	1,019.86
46193	12/31/23	Alhambra Water Service	1010C	278.42
46194	12/31/23	Brentwood Ace Hardware	1010C	25.43
46195	12/31/23	California Welding Supply	1010C	217.00
46196	12/31/23	Cintas Corporation #922	1010C	213.36
46197	12/31/23	City of Brentwood	1010C	603.50
46198	12/31/23	City of Tracy	1010C	128.99
46199	12/31/23	Co Occupational Medical Partners	1010C	80.00
46200	12/31/23	Beckley, Inc	1010C	105.00
46201	12/31/23	DIRECTV	1010C	84.99
46202	12/31/23	Foley & Lardner LLP	1010C	10,000.00
46203	12/31/23	Hazen & Sawyer	1010C	23,188.55
46204	12/31/23	Home Depot Credit Services	1010C	1,602.29
46205	12/31/23	I Spy Vision	1010C	177.00
46206	12/31/23	Lingo	1010C	245.08
46207	12/31/23	McCauley Ag Services	1010C	76.00
46208	12/31/23	Mizuno Consulting, Inc.	1010C	6,212.50
46209	12/31/23	Pape Machinery	1010C	410.22
46210	12/31/23	Pacific Gas & Electric 2085	1010C	1,169.29
46211	12/31/23	Pacific Gas & Electric 4120	1010C	1,197.88
46212	12/31/23	Pacific Gas & Electric WSSA	1010C	256.65
46213	12/31/23	Plus IT, Inc.	1010C	312.50

Byron-Bethany Irrigation District**Check Register****For the Period From Dec 1, 2023 to Dec 31, 2023**

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Ac	Amount
46214	12/31/23	PWRPA	1010C	18,220.45
46215	12/31/23	Ramos Oil Co., Inc.	1010C	2,057.49
46216	12/31/23	UBEO Business Services	1010C	15.88
46217	12/31/23	Rossana Talavera	1010C	900.00
46218	12/31/23	Stericycle, Inc.	1010C	305.75
46219	12/31/23	San Joaquin County Public Works Dept.	1010C	62,593.00
46220	12/31/23	Tesco Controls, LLC	1010C	4,668.00
46221	12/31/23	Western Area Power Administration	1010C	1,030.25
46222	12/31/23	U.S. BANK, NATIONAL ASSOCIATION	1010C	3,344.00
46209V	12/31/23	Pape Machinery	1010C	-410.22
46223	12/31/23	JLT2 Electric	1010C	2,035.50
46224	12/31/23	Pape Machinery	1010C	317.37
46225	12/31/23	Tesco Controls, LLC	1010C	55,250.00
46226	12/31/23	ACWA Joint Powers Insurance Authority	1010C	11,496.49
Total				<u>679,096.51</u>

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Dec 1, 2023 to Dec 31, 2023

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/1/23	12-23-358	Professional Legal Services - November 2023 -		
12/1/23	12-23-358	Curtailments	588.75	
12/1/23	12-23-358	Wagner & Bonsignore CCE		588.75
12/1/23	12012023	Pacific Gas & Electric Charges Account #7267502832		
12/1/23	12012023	490 Hoffman Ln for Period: 10/25/2023 - 11/26/2023	831.50	
12/1/23	12012023	Pacific Gas & Electric Charges Account #2085093362		
12/1/23	12012023	6P N/Marsh Creek Rd for Period: 10/25/2023 -		
12/1/23	12012023	11/26/2023	412.96	
12/1/23	12012023	Pacific Gas & Electric Charges Account #2085093666		
12/1/23	12012023	WS Bethany Canal 3P for Period: 10/25/2023 -		
12/1/23	12012023	11/26/2023	33.35	
12/1/23	12012023	Pacific Gas & Electric Charges Account #2085093230		
12/1/23	12012023	SIM34 N/S Hwy 4 OPP: 10/25/2023 - 11/26/2023	36.27	
12/1/23	12012023	Pacific Gas & Electric Charges Account #2085093194		
12/1/23	12012023	W SPRR S Hoffman Ln for Period: 10/25/2023 -		
12/1/23	12012023	11/26/2023	22.74	
12/1/23	12012023	Pacific Gas & Electric Charges Account #2080801459		
12/1/23	12012023	2200 Hoffman Ln for Period: 10/25/2023 - 11/26/2023	113.55	
12/1/23	12012023	Pacific Gas & Electric Charges Account #2086930222		
12/1/23	12012023	2200 Hoffman Ln Pump Station: 10/25/2023 -		
12/1/23	12012023	11/26/2023	2,822.54	
12/1/23	12012023	Pacific Gas & Electric Charges Account #2085093357		
12/1/23	12012023	7777 Bruns Rd for Period: 10/25/2023 - 11/26/2023	65.08	
12/1/23	12012023	Pacific Gas & Electric Charges Account #2084691543		
12/1/23	12012023	Herdlyn Rd & Byron Rd: 10/25/2023 - 11/26/2023	35.72	
12/1/23	12012023	Pacific Gas & Electric 2085		4,373.71
12/1/23	12012023	Prepay Postage - Meter Account Number 43913623	300.00	
12/1/23	12012023	Pitney Bowes Bank Inc. Reserve Account		300.00
12/1/23	2024Benefits0701380	ALV01 - Director Health Benefits for the Period of:		
12/1/23	2024Benefits0701380	January 2024	1,885.08	
12/1/23	2024Benefits0701380	ALV01 - Director Dental Benefits for the Period of:		
12/1/23	2024Benefits0701380	January 2024	68.97	
12/1/23	2024Benefits0701380	ALV01 - Director Vision Benefits for the Period of:		
12/1/23	2024Benefits0701380	January 2024	18.56	
12/1/23	2024Benefits0701380	ALV01 - Director Life Benefits for the Period of: January		
12/1/23	2024Benefits0701380	2024	9.50	
12/1/23	2024Benefits0701380	ALV01 - Director Employee Assistance Program -		
12/1/23	2024Benefits0701380	January 2024	2.48	
12/1/23	2024Benefits0701380	CER01 - O&M Health Benefits for the Period of:		
12/1/23	2024Benefits0701380	January 2024	942.54	
12/1/23	2024Benefits0701380	CER01 - O&M Dental Benefits for the Period of:		
12/1/23	2024Benefits0701380	January 2024	32.84	
12/1/23	2024Benefits0701380	CER01 - O&M Vision Benefits for the Period of: January		
12/1/23	2024Benefits0701380	2024	18.56	
12/1/23	2024Benefits0701380	CER01 - O&M Life Benefits for the Period of: January		
12/1/23	2024Benefits0701380	2024	18.00	
12/1/23	2024Benefits0701380	CER01 - O&M Employee Assistance Program - January		
12/1/23	2024Benefits0701380	2024	2.48	
12/1/23	2024Benefits0701380	DAV01 - O&M Health Benefits for the Period of:		
12/1/23	2024Benefits0701380	January 2024	880.90	
12/1/23	2024Benefits0701380	DAV01 - O&M Dental Benefits for the Period of:		
12/1/23	2024Benefits0701380	January 2024	32.84	
12/1/23	2024Benefits0701380	DAV01 - O&M Vision Benefits for the Period of: January		
12/1/23	2024Benefits0701380	2024	18.56	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Dec 1, 2023 to Dec 31, 2023

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/1/23	2024Benefits0701380	DAV01 - O&M Life Benefits for the Period of: January 2024	9.00	
12/1/23	2024Benefits0701380	DAV01 - O&M Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	FAR01 - O&M Health Benefits for the Period of: January 2024	1,413.81	
12/1/23	2024Benefits0701380	FAR01 - O&M Health Benefits Liability for the Period of: January 2024	471.27	
12/1/23	2024Benefits0701380	FAR01 - O&M Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	FAR01 - O&M Dental Benefits Liability for the Period of: January 2024	36.13	
12/1/23	2024Benefits0701380	FAR01 - O&M Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	FAR01 - O&M Life Benefits for the Period of: January 2024	25.00	
12/1/23	2024Benefits0701380	FAR01 - O&M Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	GAV01 - Admin Health Benefits for the Period of: January 2024	880.90	
12/1/23	2024Benefits0701380	GAV01 - Admin Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	GAV01 - Admin Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	GAV01 - Admin Life Benefits for the Period of: January 2024	18.00	
12/1/23	2024Benefits0701380	GAV01 - Admin Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	GUT01 - O&M Health Benefits for the Period of: January 2024	1,413.81	
12/1/23	2024Benefits0701380	GUT01 - O&M Health Benefits Liability for the Period of: January 2024	471.27	
12/1/23	2024Benefits0701380	GUT01 - O&M Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	GUT01 - O&M Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	GUT01 - O&M Life Benefits for the Period of: January 2024	9.00	
12/1/23	2024Benefits0701380	GUT01 - O&M Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	RUI01 - Admin Health Benefits for the Period of: January 2024	880.90	
12/1/23	2024Benefits0701380	RUI01 - Admin Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	RUI01 - Admin Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	RUI01 - Admin Life Benefits for the Period of: January 2024	9.00	
12/1/23	2024Benefits0701380	RUI01 - Admin Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	MAG10 - Director Health Benefits for the Period of: January 2024	2,497.73	
12/1/23	2024Benefits0701380	MAG10 - Director Dental Benefits for the Period of: January 2024	128.32	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Dec 1, 2023 to Dec 31, 2023

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/1/23	2024Benefits0701380	MAG10 - Director Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	MAG10 - Director Life Benefits for the Period of: January 2024	7.10	
12/1/23	2024Benefits0701380	MAG10 - Director Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	MAG11 - Director Health Benefits for the Period of: January 2024	942.54	
12/1/23	2024Benefits0701380	MAG11 - Director Dental Benefits for the Period of: January 2024	68.97	
12/1/23	2024Benefits0701380	MAG11 - Director Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	MAG11 - Director Life Benefits for the Period of: January 2024	9.50	
12/1/23	2024Benefits0701380	MAG11 - Director Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	MAR01 - O&M Health Benefits for the Period of: January 2024	2,009.18	
12/1/23	2024Benefits0701380	MAR01 - O&M Health Benefits Liability for the Period of: January 2024	669.72	
12/1/23	2024Benefits0701380	MAR01 - O&M Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	MAR01 - O&M Dental Benefits Liability for the Period of: January 2024	36.13	
12/1/23	2024Benefits0701380	MAR01 - O&M Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	MAR01 - O&M Life Benefits for the Period of: January 2024	37.00	
12/1/23	2024Benefits0701380	MAR01 - O&M Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	MAR02 - O&M Health Benefits for the Period of: January 2024	1,339.45	
12/1/23	2024Benefits0701380	MAR02 - O&M Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	MAR02 - O&M Dental Benefits Liability for the Period of: January 2024	36.13	
12/1/23	2024Benefits0701380	MAR02 - O&M Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	MAR02 - O&M Life Benefits for the Period of: January 2024	9.00	
12/1/23	2024Benefits0701380	MAR02 - O&M Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	MEH01 - O&M Health Benefits for the Period of: January 2024	1,339.45	
12/1/23	2024Benefits0701380	MEH01 - O&M Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	MEH01 - O&M Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	MEH01 - O&M Life Benefits for the Period of: January 2024	37.00	
12/1/23	2024Benefits0701380	MEH01 - O&M Life Benefits for the Period of: January 2024	2.48	
12/1/23	2024Benefits0701380	NAV01 - O&M Health Benefits for the Period of: January 2024	1,339.45	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Dec 1, 2023 to Dec 31, 2023

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/1/23	2024Benefits0701380	NAV01 - O&M Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	NAV01 - O&M Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	NAV01 - O&M Life Benefits for the Period of: January 2024	10.00	
12/1/23	2024Benefits0701380	NAV01 - O&M Life Benefits for the Period of: January 2024	2.48	
12/1/23	2024Benefits0701380	ORO01 - O&M Health Benefits for the Period of: January 2024	1,664.90	
12/1/23	2024Benefits0701380	ORO01 - O&M Health Benefits Liability for the Period of: January 2024	783.99	
12/1/23	2024Benefits0701380	ORO01 - O&M Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	ORO01 - O&M Dental Benefits Liability for the Period of: January 2024	95.48	
12/1/23	2024Benefits0701380	ORO01 - O&M Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	ORO01 - O&M Life Benefits for the Period of: January 2024	10.00	
12/1/23	2024Benefits0701380	ORO01 - O&M Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	PAT01 - Admin Health Benefits for the Period of: January 2024	1,720.14	
12/1/23	2024Benefits0701380	PAT01 - Admin Health Benefits Liability for the Period of: January 2024	777.59	
12/1/23	2024Benefits0701380	PAT01 - Admin Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	PAT01 - Admin Dental Benefits Liability for the Period of: January 2024	95.48	
12/1/23	2024Benefits0701380	PAT01 - Admin Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	PAT01 - Admin Vision Benefits for the Period of: January 2024	53.00	
12/1/23	2024Benefits0701380	PAT01 - Admin Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	PER01 - Director Health Benefits for the Period of: January 2024	942.54	
12/1/23	2024Benefits0701380	PER01 - Director Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	PER01 - Director Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	PER01 - Director Life Benefits for the Period of: January 2024	7.10	
12/1/23	2024Benefits0701380	PER01 - Director Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	PET10 - Director Health Benefits for the Period of: January 2024	942.54	
12/1/23	2024Benefits0701380	PET10 - Director Dental Benefits for the Period of: January 2024	68.97	
12/1/23	2024Benefits0701380	PET10 - Director Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	PET10 - Director Life Benefits for the Period of: January 2024	10.25	

Byron-Bethany Irrigation District
Purchase Journal
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Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/1/23	2024Benefits0701380	PET10 - Director Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	PET01 - Admin Health Benefits for the Period of: January 2024	1,413.81	
12/1/23	2024Benefits0701380	PET01 - Admin Health Benefits Liability for the Period of: January 2024	471.27	
12/1/23	2024Benefits0701380	PET01 - Admin Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	PET01 - Admin Dental Benefits Liability for the Period of: January 2024	36.13	
12/1/23	2024Benefits0701380	PET01 - Admin Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	PET01 - Admin Life Benefits for the Period of: January 2024	44.18	
12/1/23	2024Benefits0701380	PET01 - Admin Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	RES01 - O&M Health Benefits for the Period of: January 2024	880.90	
12/1/23	2024Benefits0701380	RES01 - O&M Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	RES01 - O&M Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	RES01 - O&M Life Benefits for the Period of: January 2024	14.00	
12/1/23	2024Benefits0701380	RES01 - O&M Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	CLA01 - O&M Health Benefits for the Period of: January 2024	1,321.35	
12/1/23	2024Benefits0701380	CLA01 - O&M Health Benefits Liability for the Period of: January 2024	440.44	
12/1/23	2024Benefits0701380	CLA01 - O&M Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	CLA01 - O&M Dental Benefits Liability for the Period of: January 2024	36.13	
12/1/23	2024Benefits0701380	CLA01 - O&M Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	CLA01 - O&M Life Benefits for the Period of: January 2024	14.00	
12/1/23	2024Benefits0701380	CLA01 - O&M Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	TUS15 - Director Health Benefits for the Period of: January 2024	1,885.08	
12/1/23	2024Benefits0701380	TUS15 - Director Dental Benefits for the Period of: January 2024	68.97	
12/1/23	2024Benefits0701380	TUS15 - Director Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	TUS15 - Director Life Benefits for the Period of: January 2024	9.77	
12/1/23	2024Benefits0701380	TUS15 - Director Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	VAZ01 - O&M Health Benefits for the Period of: January 2024	1,664.90	
12/1/23	2024Benefits0701380	VAZ01 - O&M Health Benefits Liability for the Period of: January 2024	783.99	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Dec 1, 2023 to Dec 31, 2023

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/1/23	2024Benefits0701380	VAZ01 - O&M Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	VAZ01 - O&M Dental Benefits Liability for the Period of: January 2024	95.48	
12/1/23	2024Benefits0701380	VAZ01 - O&M Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	VAZ01 - O&M Life Benefits for the Period of: January 2024	18.00	
12/1/23	2024Benefits0701380	VAZ01 - O&M Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	VEG01 - O&M Health Benefits for the Period of: January 2024	1,664.90	
12/1/23	2024Benefits0701380	VEG01 - O&M Health Benefits Liability for the Period of: January 2024	783.99	
12/1/23	2024Benefits0701380	VEG01 - O&M Dental Benefits for the Period of: January 2024	32.84	
12/1/23	2024Benefits0701380	VEG01 - O&M Dental Benefits Liability for the Period of: January 2024	36.13	
12/1/23	2024Benefits0701380	VEG01 - Admin Vision Benefits for the Period of: January 2024	18.56	
12/1/23	2024Benefits0701380	VEG01 - O&M Life Benefits for the Period of: January 2024	14.00	
12/1/23	2024Benefits0701380	VEG01 - O&M Employee Assistance Program - January 2024	2.48	
12/1/23	2024Benefits0701380	Arnaudo - Retiree Health Benefits for the Period of: January 2024	412.45	
12/1/23	2024Benefits0701380	Bedford - Retiree Health Benefits for the Period of: January 2024	824.90	
12/1/23	2024Benefits0701380	Carson - Retiree Health Benefits for the Period of: January 2024	412.45	
12/1/23	2024Benefits0701380	Griffith - Retiree Health Benefits for the Period of: January 2024	942.54	
12/1/23	2024Benefits0701380	KAG01 - Retiree Health Benefits for the Period of: January 2024	412.45	
12/1/23	2024Benefits0701380	Kleinert - Retiree Health Benefits for the Period of: January 2024	824.90	
12/1/23	2024Benefits0701380	Kopp - Retiree Health Benefits for the Period of: January 2024	412.45	
12/1/23	2024Benefits0701380	Martinez - Retiree Health Benefits for the Period of: January 2024	824.90	
12/1/23	2024Benefits0701380	Pombo - Retiree Health Benefits for the Period of: January 2024	1,354.99	
12/1/23	2024Benefits0701380	Serpa - Retiree Health Benefits for the Period of: January 2024	942.54	
12/1/23	2024Benefits0701380	Shoemaker - Retiree Health Benefits for the Period of: January 2024	412.45	
12/1/23	2024Benefits0701380	Zahn - Retiree Health Benefits for the Period of: January 2024	412.45	
12/1/23	2024Benefits0701380	ACWA Joint Powers Insurance Authority		48,093.66
12/1/23	2252-5-98b	Monthly Alarm Monitoring	177.00	
12/1/23	2252-5-98b	I Spy Vision		177.00
12/1/23	225BBID1123	PWRPA - ASA Power for the Period of 11/1/2023 - 11/30/2023	23,285.94	
12/1/23	225BBID1123	PWRPA P3 - Funding for the Period of 11/1/2023 - 11/30/2023	663.65	

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Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/1/23	225BBID1123	PWRPA		23,949.59
		Renewal of MIF/Strider Account Management Plus Administrator License and SprayLogger Annual Licenses for Use of SprayLogger Program	1,050.00	
12/1/23	24-9218	AgTerra Technologies, Inc.		1,050.00
12/1/23	240203	Managed Services for December 2023 - 14 PkC/Laptop Plus IT, Inc.	349.30	
12/1/23	240203	Telephone Answering Service for: October-December 2023		349.30
12/1/23	2600	All Bay Answering Service	522.00	
12/1/23	2600	Garbage Service WSSA - Service address: 20100 Wicklund, Tracy, CA - December 2023		522.00
12/1/23	29572237	Tracy Delta Solid Waste Management, Inc	157.61	
12/1/23	29572237	Mobile Data plan & Usage for the Period: 11/2/2023 - 12/1/2023 WSSA, Account #829215163		157.61
12/1/23	829215163X120923	AT & T Mobility	148.62	
12/1/23	829215163X120923	Bottled Water Deliveries on 11/15/23 & 11/29/23		148.62
12/3/23	10440271 120323	Alhambra Water Service	221.78	
12/3/23	10440271 120323	Pacific Gas & Electric Charges Account #4120785230 Irrigation Pump-Walnuts for Service Period 10/23/2023 - 11/20/2023		221.78
12/4/23	12042023	Pacific Gas & Electric Charges Account #4122301135 Sandhu MP17.59 for Service Period 10/23/2023 - 11/20/2023	19.98	
12/4/23	12042023	Pacific Gas & Electric Charges Account #4120785317 RC Capital MP19.40 for Service Period 10/23/2023 - 11/20/2023	2,845.69	
12/4/23	12042023	Pacific Gas & Electric Charges Account #4120100230 WO DM C OTL for Service Period 10/23/2023 - 11/20/2023	41.57	
12/4/23	12042023	Pacific Gas & Electric Charges Account #4120785189 Spatafore AT DM C & Lammers Rd for Service Period 10/23/2023 - 11/20/2023	19.98	
12/4/23	12042023	Pacific Gas & Electric Charges Account #4120785354 Tatla MP19.15 Chrisman Road for Service Period 10/23/2023 - 11/20/2023	19.98	
12/4/23	12042023	Pacific Gas & Electric Charges Account #4129023266 Delta Mendota Canal for Service Period 10/23/2023 - 11/20/2023	718.56	
12/4/23	12042023	Pacific Gas & Electric Charges Account #412684479 Pumping Cost for Well on Corral Hollow for Service Period 10/23/2023 - 11/20/2023	26.55	
12/4/23	12042023	Pacific Gas & Electric 4120	236.02	
12/4/23	12042023	Communications, Outreach and Public Affairs for December 2023		3,928.33
12/4/23	120423	Website Services for December 2023	4,900.00	
12/4/23	120423	J-COMM Inc	2,100.00	
12/4/23	120423	Consulting and/or Professional Services for the period of: November 2023 - Water Rate Analysis & Development, LV & Sisk Dam Expansions, Misc Support		7,000.00
12/4/23	2023-11	Mizuno Consulting, Inc.	4,671.56	
12/4/23	2023-11	Reimbursement of Business Use of Personal Cell Phone for: October -December 2023		4,671.56
12/4/23	CER01 Oct-Dec 2023	Michael Cervantes	105.00	
12/4/23	CER01 Oct-Dec 2023			105.00

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12/4/23	CLA01 Oct-Dec 2023	Reimbursement of Business Use of Personal Cell		
12/4/23	CLA01 Oct-Dec 2023	Phone for: October -December 2023	105.00	
12/4/23	CLA01 Oct-Dec 2023	Natividad Clark		105.00
12/4/23	DAV01 Oct-Dec 2023	Reimbursement of Business Use of Personal Cell		
12/4/23	DAV01 Oct-Dec 2023	Phone for: October -December 2023	105.00	
12/4/23	DAV01 Oct-Dec 2023	Cameron Davis		105.00
12/4/23	FAR01 Oct-Dec 2023	Reimbursement of Business Use of Personal Cell		
12/4/23	FAR01 Oct-Dec 2023	Phone for: October -December 2023	105.00	
12/4/23	FAR01 Oct-Dec 2023	Bobby Farmer		105.00
12/4/23	GAV01 Oct-Dec 2023	Reimbursement of Business Use of Personal Cell		
12/4/23	GAV01 Oct-Dec 2023	Phone for: October -December 2023	105.00	
12/4/23	GAV01 Oct-Dec 2023	Julia Gavrilenko		105.00
12/4/23	GUT01 Nov-Dec 2023	Reimbursement of Business Use of Personal Cell		
12/4/23	GUT01 Nov-Dec 2023	Phone for: November -December 2023	70.00	
12/4/23	GUT01 Nov-Dec 2023	James Gutierrez		70.00
12/4/23	MAR02 Oct-Dec 2023	Reimbursement of Business Use of Personal Cell		
12/4/23	MAR02 Oct-Dec 2023	Phone for: October -December 2023	105.00	
12/4/23	MAR02 Oct-Dec 2023	Richard Martinez		105.00
12/4/23	MEH01 Oct-Dec 2023	Reimbursement of Business Use of Personal Cell		
12/4/23	MEH01 Oct-Dec 2023	Phone for: October -December 2023	105.00	
12/4/23	MEH01 Oct-Dec 2023	Robert Scott Mehring		105.00
12/4/23	NAV01 Oct-Dec 2023	Reimbursement of Business Use of Personal Cell		
12/4/23	NAV01 Oct-Dec 2023	Phone for: October -December 2023	105.00	
12/4/23	NAV01 Oct-Dec 2023	Marcus Navejas		105.00
12/4/23	PAT01 Oct-Dec 2023	Reimbursement of Business Use of Personal Cell		
12/4/23	PAT01 Oct-Dec 2023	Phone for: October -December 2023	105.00	
12/4/23	PAT01 Oct-Dec 2023	Edwin R. Pattison Jr.		105.00
12/4/23	PET01 Oct-Dec 2023	Reimbursement of Business Use of Personal Cell		
12/4/23	PET01 Oct-Dec 2023	Phone for: October -December 2023	105.00	
12/4/23	PET01 Oct-Dec 2023	Carol Petz		105.00
12/4/23	RES01 Oct-Dec 2023	Reimbursement of Business Use of Personal Cell		
12/4/23	RES01 Oct-Dec 2023	Phone for: October -December 2023	105.00	
12/4/23	RES01 Oct-Dec 2023	Joseph Resendes		105.00
12/4/23	RUI01 Oct-Dec2023	Reimbursement of Business Use of Personal Cell		
12/4/23	RUI01 Oct-Dec2023	Phone for: October -December 2023	105.00	
12/4/23	RUI01 Oct-Dec2023	Ilona Ruiz		105.00
12/4/23	VAZ01 Oct-Dec 2023	Reimbursement of Business Use of Personal Cell		
12/4/23	VAZ01 Oct-Dec 2023	Phone for: October -December 2023	105.00	
12/4/23	VAZ01 Oct-Dec 2023	David Vaz		105.00
12/4/23	VEG01 Oct-Dec 2023	Reimbursement of Business Use of Personal Cell		
12/4/23	VEG01 Oct-Dec 2023	Phone for: October -December 2023	105.00	
12/4/23	VEG01 Oct-Dec 2023	Ricardo Vega		105.00
12/5/23	0000185150	Holding Tank & Portable Toilet Service, Holding Tank &		
12/5/23	0000185150	Portable Rental for Wicklund Cut Renovation/Project	476.41	
12/5/23	1-23284	Knight's Site Services		476.41
12/5/23	1-23284	Valve Stem & Tire Disposal	85.31	
12/5/23	1-23284	Beckley, Inc		85.31
12/5/23	2997224	Monitoring Fee - Fire & Sprinkler Inspection Services		
12/5/23	2997224	1/1/2024 - 3/31/2024	863.46	
12/5/23	2997224	Bay Alarm Company		863.46
12/5/23	50742726	Professional Services regarding City of Fresno, et al. v.		
12/5/23	50742726	US - Services through November 30, 2023	1,200.00	
12/5/23	50742726	Foley & Lardner LLP		1,200.00
12/6/23	0096565	Unleaded (\$3.269 per gallon) Clear Diesel \$3.644 per		
12/6/23	0096565	gallon) Red Dyed Diesel \$3.649 per gallon)	2,845.20	

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12/6/23	0096565	Ramos Oil Co., Inc.		2,845.20
12/6/23	21090315	Service Call; Review System Issue	125.00	
12/6/23	21090315	Bay Alarm Company		125.00
		Installed Manual Transfer Switch and Rerouted Power		
12/6/23	23-52	from Shop to New Service Panel; Wicklund Project	8,040.35	
12/6/23	23-52	JLT2 Electric		8,040.35
12/6/23	52879	On-site Service - Email Issue 12/6/23	187.50	
12/6/23	52879	Plus IT, Inc.		187.50
		Prepare for and participate in ECC subbasin committee		
12/6/23	6078	meeting	737.50	
12/6/23	6078	Zanjero, Inc.		737.50
		Add Meter Sockets to the meter section of the Main		
12/7/23	0049011-IN	Switchboard - PS4N	4,668.00	
12/7/23	0049011-IN	Tesco Controls, LLC		4,668.00
12/7/23	090811	DEF Fluid	54.51	
12/7/23	090811	CENCAL Auto & Truck Parts Inc.		54.51
12/7/23	12072023	Staples - Office Supplies	110.86	
12/7/23	12072023	Business Card		110.86
		Pacific Gas & Electric Charges Account #4159610850-		
12/7/23	12072023	0 - 10/31/23-11/30/23	81.49	
12/7/23	12072023	Pacific Gas & Electric WSSA		81.49
		Mobile Data plan & Usage for the Period: 12/8/2023 -		
12/7/23	287253183134X121523	1/7/2024; Account #287253183134	624.42	
12/7/23	287253183134X121523	AT & T Mobility		624.42
12/7/23	4176355218	DHQ Janitorial Supplies	59.63	
12/7/23	4176355218	Weekly Uniform Service for the week ending 12/7/2023	160.01	
12/7/23	4176355218	Cintas Corporation #922		219.64
		Ricoh Copier Rental (Contract #603-0227169-000;		
12/7/23	5027789883	Serial #3129RA00486; Model IM C4500) 12/1/23-	477.54	
12/7/23	5027789883	12/31/23		477.54
12/7/23	5027789883	Wells Fargo Financial Leasing		477.54
12/7/23	52883	On-site Service - Email Issue 12/7/23	125.00	
12/7/23	52883	Plus IT, Inc.		125.00
12/7/23	877705	Welding Cylinders and Supplies	597.35	
12/7/23	877705	California Welding Supply		597.35
12/8/23	0098510	Unleaded (\$3.307013 per gallon)	936.53	
12/8/23	0098510	Ramos Oil Co., Inc.		936.53
12/8/23	60106	03-3/4 Crushed Rock for Wicklund Cut Project	2,427.80	
12/8/23	60106	Bob Harkrader and Sons Trucking, Inc.		2,427.80
12/8/23	60107	01-3/4 Crushed Rock for Wicklund Cut Project	2,143.06	
12/8/23	60107	Bob Harkrader and Sons Trucking, Inc.		2,143.06
		WAPA Power for the Month of November 2023 -		
12/8/23	NNPB000031123	Regular	1,848.51	
12/8/23	NNPB000031123	Western Area Power Administration		1,848.51
12/10/23	000020944975	WSSA Shop Internet Service 11/10/2023 - 12/9/2023	61.47	
12/10/23	000020944975	Acct #9391053473		
12/10/23	000020944975	AT&T		61.47
12/10/23	000020944976	WSSA Shop Internet Service 11/10/2023 - 12/9/2023	124.23	
12/10/23	000020944976	Acct #9391053474		
12/10/23	000020944976	AT&T		124.23
		Professional Legal Services by Michael E. Vergara		
12/11/23	3019307	(General) - November 2023	47,252.00	
12/11/23	3019307	Somach, Simmons & Dunn		47,252.00
		Professional Legal Services by Michael E. Vergara		
12/11/23	3019308	(Curtilments) - November 2023	172.00	

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12/11/23	3019308	Somach, Simmons & Dunn		172.00
12/11/23	3019309	Professional Legal Services by Michael E. Vergara (Legislation) - November 2023	2,215.00	
12/11/23	3019309	Somach, Simmons & Dunn		2,215.00
12/11/23	3019310	Professional Legal Services by Michael E. Vergara (CVP Issues) - November 2023	1,794.60	
12/11/23	3019310	Somach, Simmons & Dunn		1,794.60
12/11/23	3019311	Professional Legal Services by Michael E. Vergara (6th DCA) - November 2023	15,029.29	
12/11/23	3019311	Somach, Simmons & Dunn		15,029.29
12/11/23	3019312	Professional Legal Services by Michael E. Vergara (Coordinated Petitions) - November 2023	3,155.61	
12/11/23	3019312	Somach, Simmons & Dunn		3,155.61
12/11/23	3019313	Professional Legal Services by Michael E. Vergara (Castello Ranch) - November 2023	858.00	
12/11/23	3019313	Somach, Simmons & Dunn		858.00
12/11/23	3019314	Professional Legal Services by Michael E. Vergara (Prologis) - November 2023	2,787.00	
12/11/23	3019314	Somach, Simmons & Dunn		2,787.00
12/12/23	12122023	Pacific Gas & Electric Charges Account #4123236877 Delta Mendota Canal N/S for Service Period 9/21/2023 - 10/22/2023	42.03	
12/12/23	12122023	Pacific Gas & Electric 4120		42.03
12/12/23	12122023	DMV Fee for Class A Test - Cameron Davis	89.00	
12/12/23	12122023	Cameron Davis		89.00
12/12/23	3106426900	Pitney Bowes Postage Meter Rental 1/10/24-4/9/24; Account #0010968571 - WSSA	147.65	
12/12/23	3106426900	Pitney Bowes Global Financial Svcs, LLC		147.65
12/13/23	14961655	Credit for Filters return for Construction Equipment Maintenance, Refer. Invoice #14841274		92.85
12/13/23	14961655	Pape Machinery	92.85	
12/13/23	20134-001-56	Engineering and/or Professional Services for the period of 11/1/23 - 11/30/23 - General On Call Engineering Services (Project #20134-001)	8,667.50	
12/13/23	20134-001-56	Engineering and/or Professional Services for the period of 11/1/23 - 11/30/23 - WSID Culvert CM (Project #20134-008)	592.50	
12/13/23	20134-001-56	Engineering and/or Professional Services for the period of 11/1/23 - 11/30/23 - WSSA CIP (Project #20134-009)	10,436.05	
12/13/23	20134-001-56	Engineering and/or Professional Services for the period of 11/1/23 - 11/30/23 - PS 2 Discharge Pipe Replacement Project (Project #20134-012)	3,223.75	
12/13/23	20134-001-56	Engineering and/or Professional Services for the period of 11/1/23 - 11/30/23 - Development Connection Services & Coordination (Project 20134-015) LPV	215.00	
12/13/23	20134-001-56	Engineering and/or Professional Services for the period of 11/1/23 - 11/30/23 -Development Connection Services & Coordination (Project 20134-015) Toll Brothers	53.75	
12/13/23	20134-001-56	Hazen & Sawyer		23,188.55
12/13/23	Dec23-Feb24	Ag Water Reclamation Charge for the Month of: November 2023 (True-up)		4,046.53

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12/13/23	Dec23-Feb24	Ag Water Reclamation Charge for the Month of: Transfer to City of Coalinga November 2023 (True-up)		32,049.95
12/13/23	Dec23-Feb24	Ag Water Reclamation Charge for the Month of: Transfer to City of Coalinga November 2023 (True-up)	10,990.95	
12/13/23	Dec23-Feb24	Ag Water Reclamation Charge for the Month of: Transfer to City of Coalinga December 2023 (Prepayment)	77,100.00	
12/13/23	Dec23-Feb24	Ag Water Reclamation Charge for the Month of: Transfer to City of Coalinga January 2024 (Prepayment)	46,260.00	
12/13/23	Dec23-Feb24	M&I Water Reclamation Charge for the Month of: November 2023 (True-up)		135.84
12/13/23	Dec23-Feb24	M&I Water Reclamation Charge for the Month of: February 2024 (Prepayment)	1,392.36	
12/13/23	Dec23-Feb24	CVPIA Ag Restoration Charge for Month of: November 2023 (True-up)		1,469.00
12/13/23	Dec23-Feb24	CVPIA Ag Restoration Charge for Month of: Transfer to City of Coalinga November 2023 (True-up)		11,635.00
12/13/23	Dec23-Feb24	CVPIA Ag Restoration Charge for Month of: Transfer to City of Coalinga January 2024 (Prepayment)	11,700.00	
12/13/23	Dec23-Feb24	CVPIA M&I Restoration Charge for Month of: November 2023 (True-up)		48.08
12/13/23	Dec23-Feb24	CVPIA M&I Restoration Charge for Month of: November 2023 (True-up)	880.11	
12/13/23	Dec23-Feb24	CVPIA M&I Restoration Charge for Month of: February 2024 (Prepayment)	1,065.59	
12/13/23	Dec23-Feb24	Trinity PUD Assessment for the Month of: November 2023 (True-up)		17.55
12/13/23	Dec23-Feb24	Trinity PUD Assessment for the Month of: Transfer to City of Coalinga November 2023 (True-up)		134.25
12/13/23	Dec23-Feb24	Trinity PUD Assessment for the Month of: February 2024 (Prepayment)	6.15	
12/13/23	Dec23-Feb24	Trinity PUD Assessment for the Month of: Transfer to City of Coalinga January 2024 (Prepayment)	135.00	
12/13/23	Dec23-Feb24	Contract No. 14-06-200-785-LTR1-P		
12/13/23	Dec23-Feb24	Bureau of Reclamation		99,993.96
12/14/23	4177071040	DHQ Janitorial Supplies	19.69	
12/14/23	4177071040	Weekly Uniform Service for the week ending 12/14/2023	187.08	
12/14/23	4177071040	Cintas Corporation #922		206.77
12/15/23	10399	Professional Services - Executive Search; Assistant General Manager & Clerical Support	3,037.50	
12/15/23	10399	Bob Murray & Associates		3,037.50
12/15/23	INV-5160	Monthly Service Charge for DHQ Landlines - December 2023	462.95	
12/15/23	INV-5160	Quality Communications		462.95
12/15/23	WR2023-23	FY 2021-22 Cost Share of Tracy SB GSP MOA	33,256.00	
12/15/23	WR2023-23	Customer No: B000000069		
12/15/23	WR2023-23	San Joaquin County Public Works Dept.		33,256.00
12/17/23	33704396	Monthly Service Charge for DHQ Landlines (Account #412466572)	245.08	
12/17/23	33704396	Lingo		245.08
12/18/23	0100110	Unleaded (\$3.125 per gallon)	1,020.48	
12/18/23	0100110	Ramos Oil Co., Inc.		1,020.48
12/18/23	8005616695	Shred It Service Dates: 11/21/23, 12/05/23	305.75	

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Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/18/23	8005616695	Stericycle, Inc.		305.75
12/19/23	00192572-00	Physical DOT (DMV) Joe Resendes 12/13/23	80.00	
12/19/23	00192572-00	Co Occupational Medical Partners		80.00
12/19/23	091557	Hose for Kubota	11.89	
12/19/23	091557	CENCAL Auto & Truck Parts Inc.		11.89
		Oil & Air Filters for Unit #66-14 & Batteries for Unit #65-06	418.11	
12/19/23	091583	CENCAL Auto & Truck Parts Inc.		418.11
		Pacific Gas & Electric Charges Account #9158717444-1 - 11/17/23-12/18/23	256.65	
12/19/23	12192023	Pacific Gas & Electric WSSA		256.65
		Lourenco Rocha (Water Delivery) December 2023 Over-Payment	899.25	
12/19/23	12192023	Pereira Farms, Inc.		899.25
12/19/23	52899	On-site Service 12/19/23	312.50	
12/19/23	52899	Plus IT, Inc.		312.50
12/20/23	13649900	Monthly Pest Control Service at BBID: 12/20/2023	76.00	
12/20/23	13649900	McCauley Ag Services		76.00
12/20/23	14972683	Filler Cap, Tank & Cool-Guard for Unit #59-14	410.22	
12/20/23	14972683	Pape Machinery		410.22
		Engineering and/or Professional Services for the period of 5/27/2023 - 11/24/2023 - District Engineering Services	2,232.72	
12/20/23	199766CH044-13	CH2M HILL Engineers, Inc		2,232.72
		Michael A Cervantes - Deferred Compensation		
12/20/23	CER01 VALIC Dec 2023	Contributions - December 2023	200.00	
12/20/23	CER01 VALIC Dec 2023	Group #24526; Plan 457B		
12/20/23	CER01 VALIC Dec 2023	VALIC		200.00
		Janitorial Fee For: 12/2/23, 12/16/23, and 12/30/23 - WSSA	150.00	
12/20/23	December 2023	Laurina Rocha		150.00
12/20/23	EO&M000030124	FY2025 CVP O&M Program 3rd Billing	3,344.00	
12/20/23	EO&M000030124	U.S. BANK, NATIONAL ASSOCIATION		3,344.00
		Robert S Mehring - Deferred Compensation		
12/20/23	MEH01 VALIC June-Dec	Contributions June-December 2023	2,400.00	
12/20/23	MEH01 VALIC June-Dec	Group #24526; Plan 457B		
12/20/23	MEH01 VALIC June-Dec	VALIC		2,400.00
12/21/23	091727	Core Deposit for Batteries		28.16
12/21/23	091727	CENCAL Auto & Truck Parts Inc.	28.16	
12/21/23	1-23374	Repaired Bent Rim on JD BackHoe	105.00	
12/21/23	1-23374	Beckley, Inc		105.00
12/21/23	12212023	DHQ Maintenance Supplies - Christmas Lights	47.54	
		DHQ Maintenance Supplies - Christmas Lights (Return)		35.64
12/21/23	12212023	Ratchet Straps, Batteries & Christmas Lights	113.32	
12/21/23	12212023	Area Light for 4 7's	162.31	
		Lumber, Adhesives & Screws for Well House for Wicklund Cut Project	423.56	
12/21/23	12212023	Primer & Spray Paint	16.19	
12/21/23	12212023	Paint Supplies for Canal Gate Maintenance	143.42	
		Metal Lath Galvanized for Well House for Wicklund Cut Project	36.74	
12/21/23	12212023	Paint Supplies for Canal Gate Maintenance	484.22	
12/21/23	12212023	Clamp & Barb Splicer for Kabota	12.15	
12/21/23	12212023	Leverlock Tape, Bug Stop & Fogger for WSSA Shop	57.24	

Byron-Bethany Irrigation District
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Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/21/23	12212023	Ratchet Straps, Sealant, Towels, Wipes, Coveralls & Cleaning Products for Shop	141.24	
12/21/23	12212023	Home Depot Credit Services		1,602.29
12/21/23	12212023	Reimbursement of District Officials Holiday Lunch	1,019.86	
12/21/23	12212023	Alyson Ackerman		1,019.86
12/21/23	209492	DHQ Maintenance Supplies; Webster & Cobweb Brush	25.43	
12/21/23	209492	Brentwood Ace Hardware		25.43
12/21/23	4177818704	DHQ Janitorial Supplies	46.28	
12/21/23	4177818704	Weekly Uniform Service for the week ending 12/21/2023	167.08	
12/21/23	4177818704	Cintas Corporation #922		213.36
12/21/23	71491013	Utility Services for WSSA	128.99	
12/21/23	71491013	Account #2004100 - 5023784		
12/21/23	71491013	City of Tracy		128.99
12/21/23	WR2023-29	FY 2022-23 Cost Share of Tracy SB GSP MOA	29,337.00	
12/21/23	WR2023-29	Customer No: B000000069		
12/21/23	WR2023-29	San Joaquin County Public Works Dept.		29,337.00
12/24/23	3019547	Professional Legal Services by Michael E. Vergara (Toll Brothers) - November 2023	87.00	
12/24/23	3019547	Somach, Simmons & Dunn		87.00
12/26/23	12262023	Internet Service for the period 1/6/24 - 2/5/24	128.69	
12/26/23	12262023	Account #8155 60 053 0156887		
12/26/23	12262023	Comcast		128.69
12/26/23	50758521	Professional Services regarding Strategic Counseling - Services through November 30, 2023	10,000.00	
12/26/23	50758521	Foley & Lardner LLP		10,000.00
12/26/23	AR15330	Groundwater Support Services for November 2023	603.50	
12/26/23	AR15330	City of Brentwood		603.50
12/27/23	0101514	Unleaded (\$3.494 per gallon) Clear Diesel (\$3.623 per gallon)	1,037.01	
12/27/23	0101514	Ramos Oil Co., Inc.		1,037.01
12/27/23	NNPB000031223R	Restoration on WAPA Power for the Month of December 2023	1,030.25	
12/27/23	NNPB000031223R	Western Area Power Administration		1,030.25
12/28/23	12282023	Adobe - Monthly Adobe Subscription	19.99	
12/28/23	12282023	Microsoft - Monthly Microsoft Subscription	100.00	
12/28/23	12282023	Mole Palm Desert - 2023 ACWA Fall Conference Ed Pattison	158.61	
12/28/23	12282023	McDonald's - 2023 ACWA Fall Conference Ed Pattison	8.61	
12/28/23	12282023	Chevron - Ford Expedition Gas	105.70	
12/28/23	12282023	Taqueria La Mexicana - 12/5/23 Board Meeting - CIP Workshop	220.25	
12/28/23	12282023	Taqueria La Mexicana - 12/5/23 Board Meeting - CIP Workshop	37.23	
12/28/23	12282023	Safeway - 12/5/23 Board Meeting - CIP Workshop	26.27	
12/28/23	12282023	Safeway - Meeting w/Tesco	56.34	
12/28/23	12282023	Taqueria La Mexicana - 12/12/23 Board Meeting - Finance Committee Meeting	68.03	
12/28/23	12282023	Taqueria La Mexicana - BSD 12/14/23 Board Meeting	26.90	
12/28/23	12282023	Jacked Up Fitness - Indoor Gym	2,887.97	
12/28/23	12282023	Jacked Up Fitness - Indoor Gym	2,887.96	
12/28/23	12282023	Costco - Cleaning Supplies	91.60	
12/28/23	12282023	Cap's Restaurant - Staff Christmas Lunch	900.97	
12/28/23	12282023	Amazon - File Folders	44.34	
12/28/23	12282023	Amazon - Shop Towels	29.35	

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For the Period From Dec 1, 2023 to Dec 31, 2023

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/28/23	12282023	Amazon - Cartridge Combo Pack	64.11	
12/28/23	12282023	Amazon - Fuel Station Monitor	288.38	
12/28/23	12282023	Amazon - Power Washer Hose	192.15	
12/28/23	12282023	Amazon - 10 Cases of Copy Paper	543.60	
12/28/23	12282023	CA DMV - 93-23 Chevy Registration	1,194.57	
12/28/23	12282023	Bay Area High Reach - Steel Scaffold Rental (Wicklund Cut Project; Pump House)	269.44	
12/28/23	12282023	AT&T - Lenovo ThinkPad	139.71	
12/28/23	12282023	Irrigation King - Valve for Green Line	1,636.43	
12/28/23	12282023	Hotels.com - Class A Training - James Gutierrez	317.49	
12/28/23	12282023	SiriusXM - 2020 Ford Expedition	65.63	
12/28/23	12282023	Motion Industries - Dual Ball Bearings for Pump #8		
12/28/23	12282023	WSSA	1,112.59	
12/28/23	12282023	Herc Rentals - Roller Rental for WSSA Modulators		
12/28/23	12282023	Installation	1,218.48	
12/28/23	12282023	Chewy	50.55	
12/28/23	12282023	Central Valley Community Bank		14,763.25
12/29/23	058158132X231229	Satellite Service for the period 12/28/2023 - 1/27/2024	84.99	
12/29/23	058158132X231229	DIRECTV		84.99
12/29/23	December 2023	Janitorial Fee For: 12/5/23, 12/19/23, and 12/28/23		
12/29/23	December 2023	Cleaning	900.00	
12/29/23	December 2023	Rossana Talavera		900.00
12/30/23	2023-12	Consulting and/or Professional Services for the period of: December 2023 - Water Rate Analysis & Development, LV & Sisk Dam Expansions, Misc		
12/30/23	2023-12	Support	6,212.50	
12/30/23	2023-12	Mizuno Consulting, Inc.		6,212.50
12/31/23	01022024	Pacific Gas & Electric Charges Account #7267502832 490 Hoffman Ln for Period: 11/27/2023 - 12/25/2023	128.43	
12/31/23	01022024	Pacific Gas & Electric Charges Account #2085093362 6P N/Marsh Creek Rd for Period: 11/27/2023 - 12/25/2023	52.11	
12/31/23	01022024	Pacific Gas & Electric Charges Account #2085093666 WS Bethany Canal 3P for Period: 11/27/2023 - 12/25/2023	29.37	
12/31/23	01022024	Pacific Gas & Electric Charges Account #2085093230 SIM34 N/S Hwy 4 OPP: 11/27/2023 - 12/25/2023	32.66	
12/31/23	01022024	Pacific Gas & Electric Charges Account #2085093194 W SPRR S Hoffman Ln for Period: 11/27/2023 - 12/25/2023	19.98	
12/31/23	01022024	Pacific Gas & Electric Charges Account #2080801459 2200 Hoffman Ln for Period: 11/27/2023 - 12/25/2023	91.68	
12/31/23	01022024	Pacific Gas & Electric Charges Account #2086930222 2200 Hoffman Ln Pump Station: 11/27/2023 - 12/25/2023	729.96	
12/31/23	01022024	Pacific Gas & Electric Charges Account #2085093357 7777 Bruns Rd for Period: 11/27/2023 - 12/25/2023	53.75	
12/31/23	01022024	Pacific Gas & Electric Charges Account #2084691543 Herdlyn Rd & Byron Rd: 11/27/2023 - 12/25/2023	31.35	
12/31/23	01022024	Pacific Gas & Electric 2085		1,169.29
12/31/23	01032024	Pacific Gas & Electric Charges Account #4120785230 Irrigation Pump-Walnuts for Service Period 11/21/2023 - 12/20/2023	20.67	

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12/31/23	01032024	Pacific Gas & Electric Charges Account #4122301135 Sandhu MP17.59 for Service Period 11/21/2023 - 12/20/2023	43.00	
12/31/23	01032024	Pacific Gas & Electric Charges Account #4120785317 RC Capital MP19.40 for Service Period 11/21/2023 - 12/20/2023	43.00	
12/31/23	01032024	Pacific Gas & Electric Charges Account #4120100230 WO DM C OTL for Service Period 11/21/2023 - 12/20/2023	20.67	
12/31/23	01032024	Pacific Gas & Electric Charges Account #4120785189 Spatafore AT DM C & Lammers Rd for Service Period 11/21/2023 - 12/20/2023	20.67	
12/31/23	01032024	Pacific Gas & Electric Charges Account #4120785354 Tatla MP19.15 Chrisman Road for Service Period 11/21/2023 - 12/20/2023	677.27	
12/31/23	01032024	Pacific Gas & Electric Charges Account #4129023266 Delta Mendota Canal for Service Period 11/21/2023 - 12/20/2023	27.47	
12/31/23	01032024	Pacific Gas & Electric Charges Account #412684479 Pumping Cost for Well on Corral Hollow for Service Period 11/21/2023 - 12/20/2023	345.13	
12/31/23	01032024	Pacific Gas & Electric 4120		1,197.88
12/31/23	10440271 123123	Bottled Water Deliveries on 12/13/23	278.42	
12/31/23	10440271 123123	Alhambra Water Service		278.42
12/31/23	12312023	Pacific Gas & Electric Charges Account #4159610850- 0 - 12/1/23-1/1/24	89.06	
12/31/23	12312023	Pacific Gas & Electric WSSA		89.06
12/31/23	194249	Welding Cylinders and Supplies	217.00	
12/31/23	194249	California Welding Supply		217.00
12/31/23	2024Benefits0701651	ALV01 - Director Health Benefits for the Period of: February 2024	1,885.08	
12/31/23	2024Benefits0701651	ALV01 - Director Dental Benefits for the Period of: February 2024	68.97	
12/31/23	2024Benefits0701651	ALV01 - Director Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	ALV01 - Director Life Benefits for the Period of: February 2024	9.50	
12/31/23	2024Benefits0701651	ALV01 - Director Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	CER01 - O&M Health Benefits for the Period of: February 2024	942.54	
12/31/23	2024Benefits0701651	CER01 - O&M Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	CER01 - O&M Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	CER01 - O&M Life Benefits for the Period of: February 2024	18.00	
12/31/23	2024Benefits0701651	CER01 - O&M Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	DAV01 - O&M Health Benefits for the Period of: February 2024	880.90	
12/31/23	2024Benefits0701651	DAV01 - O&M Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	DAV01 - O&M Vision Benefits for the Period of: February 2024	18.56	

Byron-Bethany Irrigation District
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For the Period From Dec 1, 2023 to Dec 31, 2023

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/31/23	2024Benefits0701651	DAV01 - O&M Life Benefits for the Period of: February 2024	9.00	
12/31/23	2024Benefits0701651	DAV01 - O&M Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	FAR01 - O&M Health Benefits for the Period of: February 2024	1,413.81	
12/31/23	2024Benefits0701651	FAR01 - O&M Health Benefits Liability for the Period of: February 2024	471.27	
12/31/23	2024Benefits0701651	FAR01 - O&M Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	FAR01 - O&M Dental Benefits Liability for the Period of: February 2024	36.13	
12/31/23	2024Benefits0701651	FAR01 - O&M Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	FAR01 - O&M Life Benefits for the Period of: February 2024	25.00	
12/31/23	2024Benefits0701651	FAR01 - O&M Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	GAV01 - Admin Health Benefits for the Period of: February 2024	880.90	
12/31/23	2024Benefits0701651	GAV01 - Admin Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	GAV01 - Admin Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	GAV01 - Admin Life Benefits for the Period of: February 2024	18.00	
12/31/23	2024Benefits0701651	GAV01 - Admin Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	GUT01 - O&M Health Benefits for the Period of: February 2024	1,413.81	
12/31/23	2024Benefits0701651	GUT01 - O&M Health Benefits Liability for the Period of: February 2024	471.27	
12/31/23	2024Benefits0701651	GUT01 - O&M Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	GUT01 - O&M Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	GUT01 - O&M Life Benefits for the Period of: February 2024	9.00	
12/31/23	2024Benefits0701651	GUT01 - O&M Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	RUI01 - Admin Health Benefits for the Period of: February 2024	880.90	
12/31/23	2024Benefits0701651	RUI01 - Admin Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	RUI01 - Admin Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	RUI01 - Admin Life Benefits for the Period of: February 2024	9.00	
12/31/23	2024Benefits0701651	RUI01 - Admin Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	MAG10 - Director Health Benefits for the Period of: February 2024	2,497.73	
12/31/23	2024Benefits0701651	MAG10 - Director Dental Benefits for the Period of: February 2024	128.32	

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Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/31/23	2024Benefits0701651	MAG10 - Director Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	MAG10 - Director Life Benefits for the Period of: February 2024	7.10	
12/31/23	2024Benefits0701651	MAG10 - Director Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	MAG11 - Director Health Benefits for the Period of: February 2024	942.54	
12/31/23	2024Benefits0701651	MAG11 - Director Dental Benefits for the Period of: February 2024	68.97	
12/31/23	2024Benefits0701651	MAG11 - Director Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	MAG11 - Director Life Benefits for the Period of: February 2024	9.50	
12/31/23	2024Benefits0701651	MAG11 - Director Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	MAR01 - O&M Health Benefits for the Period of: February 2024	2,009.18	
12/31/23	2024Benefits0701651	MAR01 - O&M Health Benefits Liability for the Period of: February 2024	669.72	
12/31/23	2024Benefits0701651	MAR01 - O&M Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	MAR01 - O&M Dental Benefits Liability for the Period of: February 2024	36.13	
12/31/23	2024Benefits0701651	MAR01 - O&M Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	MAR01 - O&M Life Benefits for the Period of: February 2024	37.00	
12/31/23	2024Benefits0701651	MAR01 - O&M Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	MAR02 - O&M Health Benefits for the Period of: February 2024	1,339.45	
12/31/23	2024Benefits0701651	MAR02 - O&M Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	MAR02 - O&M Dental Benefits Liability for the Period of: February 2024	36.13	
12/31/23	2024Benefits0701651	MAR02 - O&M Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	MAR02 - O&M Life Benefits for the Period of: February 2024	9.00	
12/31/23	2024Benefits0701651	MAR02 - O&M Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	MEH01 - O&M Health Benefits for the Period of: February 2024	1,339.45	
12/31/23	2024Benefits0701651	MEH01 - O&M Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	MEH01 - O&M Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	MEH01 - O&M Life Benefits for the Period of: February 2024	37.00	
12/31/23	2024Benefits0701651	MEH01 - O&M Life Benefits for the Period of: February 2024	2.48	
12/31/23	2024Benefits0701651	NAV01 - O&M Health Benefits for the Period of: February 2024	1,339.45	

Byron-Bethany Irrigation District
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Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/31/23	2024Benefits0701651	NAV01 - O&M Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	NAV01 - O&M Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	NAV01 - O&M Life Benefits for the Period of: February 2024	10.00	
12/31/23	2024Benefits0701651	NAV01 - O&M Life Benefits for the Period of: February 2024	2.48	
12/31/23	2024Benefits0701651	ORO01 - O&M Health Benefits for the Period of: February 2024	1,664.90	
12/31/23	2024Benefits0701651	ORO01 - O&M Health Benefits Liability for the Period of: February 2024	783.99	
12/31/23	2024Benefits0701651	ORO01 - O&M Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	ORO01 - O&M Dental Benefits Liability for the Period of: February 2024	95.48	
12/31/23	2024Benefits0701651	ORO01 - O&M Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	ORO01 - O&M Life Benefits for the Period of: February 2024	10.00	
12/31/23	2024Benefits0701651	ORO01 - O&M Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	PAT01 - Admin Health Benefits for the Period of: February 2024	1,720.14	
12/31/23	2024Benefits0701651	PAT01 - Admin Health Benefits Liability for the Period of: February 2024	777.59	
12/31/23	2024Benefits0701651	PAT01 - Admin Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	PAT01 - Admin Dental Benefits Liability for the Period of: February 2024	95.48	
12/31/23	2024Benefits0701651	PAT01 - Admin Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	PAT01 - Admin Vision Benefits for the Period of: February 2024	53.00	
12/31/23	2024Benefits0701651	PAT01 - Admin Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	PER01 - Director Health Benefits for the Period of: February 2024	942.54	
12/31/23	2024Benefits0701651	PER01 - Director Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	PER01 - Director Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	PER01 - Director Life Benefits for the Period of: February 2024	7.10	
12/31/23	2024Benefits0701651	PER01 - Director Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	PET10 - Director Health Benefits for the Period of: February 2024	942.54	
12/31/23	2024Benefits0701651	PET10 - Director Dental Benefits for the Period of: February 2024	68.97	
12/31/23	2024Benefits0701651	PET10 - Director Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	PET10 - Director Life Benefits for the Period of: February 2024	10.25	

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Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/31/23	2024Benefits0701651	PET10 - Director Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	PET01 - Admin Health Benefits for the Period of: February 2024	1,413.81	
12/31/23	2024Benefits0701651	PET01 - Admin Health Benefits Liability for the Period of: February 2024	471.27	
12/31/23	2024Benefits0701651	PET01 - Admin Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	PET01 - Admin Dental Benefits Liability for the Period of: February 2024	36.13	
12/31/23	2024Benefits0701651	PET01 - Admin Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	PET01 - Admin Life Benefits for the Period of: February 2024	44.18	
12/31/23	2024Benefits0701651	PET01 - Admin Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	RES01 - O&M Health Benefits for the Period of: February 2024	880.90	
12/31/23	2024Benefits0701651	RES01 - O&M Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	RES01 - O&M Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	RES01 - O&M Life Benefits for the Period of: February 2024	14.00	
12/31/23	2024Benefits0701651	RES01 - O&M Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	CLA01 - O&M Health Benefits for the Period of: February 2024	1,321.35	
12/31/23	2024Benefits0701651	CLA01 - O&M Health Benefits Liability for the Period of: February 2024	440.44	
12/31/23	2024Benefits0701651	CLA01 - O&M Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	CLA01 - O&M Dental Benefits Liability for the Period of: February 2024	36.13	
12/31/23	2024Benefits0701651	CLA01 - O&M Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	CLA01 - O&M Life Benefits for the Period of: February 2024	14.00	
12/31/23	2024Benefits0701651	CLA01 - O&M Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	TUS15 - Director Health Benefits for the Period of: February 2024	1,885.08	
12/31/23	2024Benefits0701651	TUS15 - Director Dental Benefits for the Period of: February 2024	68.97	
12/31/23	2024Benefits0701651	TUS15 - Director Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	TUS15 - Director Life Benefits for the Period of: February 2024	9.77	
12/31/23	2024Benefits0701651	TUS15 - Director Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	VAZ01 - O&M Health Benefits for the Period of: February 2024	1,664.90	
12/31/23	2024Benefits0701651	VAZ01 - O&M Health Benefits Liability for the Period of: February 2024	783.99	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Dec 1, 2023 to Dec 31, 2023

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/31/23	2024Benefits0701651	VAZ01 - O&M Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	VAZ01 - O&M Dental Benefits Liability for the Period of: February 2024	95.48	
12/31/23	2024Benefits0701651	VAZ01 - O&M Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	VAZ01 - O&M Life Benefits for the Period of: February 2024	18.00	
12/31/23	2024Benefits0701651	VAZ01 - O&M Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	VEG01 - O&M Health Benefits for the Period of: February 2024	1,664.90	
12/31/23	2024Benefits0701651	VEG01 - O&M Health Benefits Liability for the Period of: February 2024	783.99	
12/31/23	2024Benefits0701651	VEG01 - O&M Dental Benefits for the Period of: February 2024	32.84	
12/31/23	2024Benefits0701651	VEG01 - O&M Dental Benefits Liability for the Period of: February 2024	36.13	
12/31/23	2024Benefits0701651	VEG01 - Admin Vision Benefits for the Period of: February 2024	18.56	
12/31/23	2024Benefits0701651	VEG01 - O&M Life Benefits for the Period of: February 2024	14.00	
12/31/23	2024Benefits0701651	VEG01 - O&M Employee Assistance Program - February 2024	2.48	
12/31/23	2024Benefits0701651	Arnaudo - Retiree Health Benefits for the Period of: February 2024	412.45	
12/31/23	2024Benefits0701651	Bedford - Retiree Health Benefits for the Period of: February 2024	824.90	
12/31/23	2024Benefits0701651	Carson - Retiree Health Benefits for the Period of: February 2024	412.45	
12/31/23	2024Benefits0701651	Griffith - Retiree Health Benefits for the Period of: February 2024	942.54	
12/31/23	2024Benefits0701651	KAG01 - Retiree Health Benefits for the Period of: February 2024	412.45	
12/31/23	2024Benefits0701651	Kleinert - Retiree Health Benefits for the Period of: February 2024	824.90	
12/31/23	2024Benefits0701651	Kopp - Retiree Health Benefits for the Period of: February 2024	412.45	
12/31/23	2024Benefits0701651	Martinez - Retiree Health Benefits for the Period of: February 2024	824.90	
12/31/23	2024Benefits0701651	Pombo - Retiree Health Benefits for the Period of: February 2024	1,354.99	
12/31/23	2024Benefits0701651	Serpa - Retiree Health Benefits for the Period of: February 2024	942.54	
12/31/23	2024Benefits0701651	Shoemaker - Retiree Health Benefits for the Period of: February 2024	412.45	
12/31/23	2024Benefits0701651	Zahn - Retiree Health Benefits for the Period of: February 2024	412.45	
12/31/23	2024Benefits0701651	ACWA Joint Powers Insurance Authority		48,093.66
12/31/23	226BBID1223	PWRPA - ASA Power for the Period of 12/1/2023 - 12/31/2023	17,715.56	
12/31/23	226BBID1223	PWRPA P3 - Funding for the Period of 12/1/2023 - 12/31/2023	504.89	
12/31/23	226BBID1223	PWRPA		18,220.45

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Dec 1, 2023 to Dec 31, 2023

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/31/23	24-1	Installed Lighting for Well Pump House at Wicklund Cut	2,035.50	
12/31/23	24-1	JLT2 Electric		2,035.50
12/31/23	3019538	Professional Legal Services by Michael E. Vergara (General) - December 2023	35,423.14	
12/31/23	3019538	Somach, Simmons & Dunn		35,423.14
12/31/23	3019540	Professional Legal Services by Michael E. Vergara (Legislation) - December 2023	1,064.00	
12/31/23	3019540	Somach, Simmons & Dunn		1,064.00
12/31/23	3019541	Professional Legal Services by Michael E. Vergara (CVP Issues) - December 2023	3,225.00	
12/31/23	3019541	Somach, Simmons & Dunn		3,225.00
12/31/23	3019542	Professional Legal Services by Michael E. Vergara (6th DCA) - December 2023	14,265.23	
12/31/23	3019542	Somach, Simmons & Dunn		14,265.23
12/31/23	3019543	Professional Legal Services by Michael E. Vergara (Employment) - December 2023	116.00	
12/31/23	3019543	Somach, Simmons & Dunn		116.00
12/31/23	3019544	Professional Legal Services by Michael E. Vergara (Coordinated Petitions) - December 2023	16,731.21	
12/31/23	3019544	Somach, Simmons & Dunn		16,731.21
12/31/23	3019545	Professional Legal Services by Michael E. Vergara (Castello Ranch) - December 2023	549.00	
12/31/23	3019545	Somach, Simmons & Dunn		549.00
12/31/23	3019546	Professional Legal Services by Michael E. Vergara (Red Maple Village) - December 2023	116.00	
12/31/23	3019546	Somach, Simmons & Dunn		116.00
12/31/23	3019548	Professional Legal Services by Michael E. Vergara (Prologis) - December 2023	3,528.65	
12/31/23	3019548	Somach, Simmons & Dunn		3,528.65
12/31/23	3019549	Professional Legal Services by Michael E. Vergara (Gladstone Water Transfers) - December 2023	1,464.00	
12/31/23	3019549	Somach, Simmons & Dunn		1,464.00
12/31/23	4364560	Contract Usage Charge for 10/1/2023 - 12/31/2023		
12/31/23	4364560	BBID	15.88	
12/31/23	4364560	UBEO Business Services		15.88
12/31/23	ACWAJPIA2ndQTR23-24	O & M Workers Compensation Program for the 2nd Quarter 2023-2024	10,916.71	
12/31/23	ACWAJPIA2ndQTR23-24	Admin Workers Compensation Program for the 2nd Quarter 2023-2024	579.78	
12/31/23	ACWAJPIA2ndQTR23-24	ACWA Joint Powers Insurance Authority		11,496.49
			648,451.44	648,451.44

Recording requested by (name):

Byron-Bethany Irrigation DistrictWhen recorded mail to
and mail tax statements to:Byron-Bethany Irrigation Districtc/o Ed Pattison7995 Bruns RoadByron, CA 94514

Recorder's Use Only

QUITCLAIM DEED

Assessor's Parcel No. (APN):

209-070-23; 209-070-24Documentary Transfer Tax: \$ 5.50

If exempt, enter R&T code: _____

Explanation: _____

*Signature of Declarant or Agent determining tax***Declaration of Exemption From Gov't Code § 27388.1 Fee**

- ☒ Transfer is exempt from fee per GC § 27388.1(a)(2):
- ☒ recorded concurrently "in connection with" transfer subject to Documentary Transfer Tax
- ☐ recorded concurrently "in connection with" a transfer of residential dwelling to an owner-occupier
- ☐ Transfer is exempt from fee per GC 27388.1(a)(1):
- ☐ Fee cap of \$225.00 reached ☐ Not related to real property

For a valuable consideration, receipt of which is hereby acknowledged,

Byron-Bethany Irrigation District

(Disclaiming Party(ies)) hereby quitclaim(s) to

Sandhya Dhir(Property Owner(s)) the following real property in the City of Tracy,County of San Joaquin, California (insert legal description):

A forty-foot right-of-way for construction and maintenance of an irrigation ditch situated on Assessor Parcel Numbers 209-070-23 ("Parcel 23") and 209-070-24 ("Parcel 24").

(cont'd on attached Supplement to Property Description)

Date: _____

(Signature of declarant)

(Print name)

Date: _____

(Signature of declarant)

(Print name)

SUPPLEMENT TO QUITCLAIM DEED PROPERTY DESCRIPTION (see page 1)

APNs 209-070-23 (Parcel 23) and 209-070-24 (Parcel 24)

Parcel 23 is approximately 3.00 acres in size and is located in the eastern portion of the southeast quarter of Section 17, Township 2 South, Range 4 East, Mount Diablo Base and Meridian. The irrigation ditch subject to this quitclaim forms Parcel 23's westernmost boundary. The centerline of the ditch is shown on the attached San Joaquin County Assessor Map Book 209, Page 07 (Exhibit A) and labeled as "C/L Canal".

Parcel 24 is approximately 31.71 acres in size and is situated in the southeast quarter of Section 17, Township 2 South, Range 4 East, Mount Diablo Base and Meridian. The irrigation ditch subject to this quitclaim forms the northwest boundary of Parcel 24. The centerline of the ditch is shown on Exhibit A and labeled as "C/L of 40' irrigation ditch".

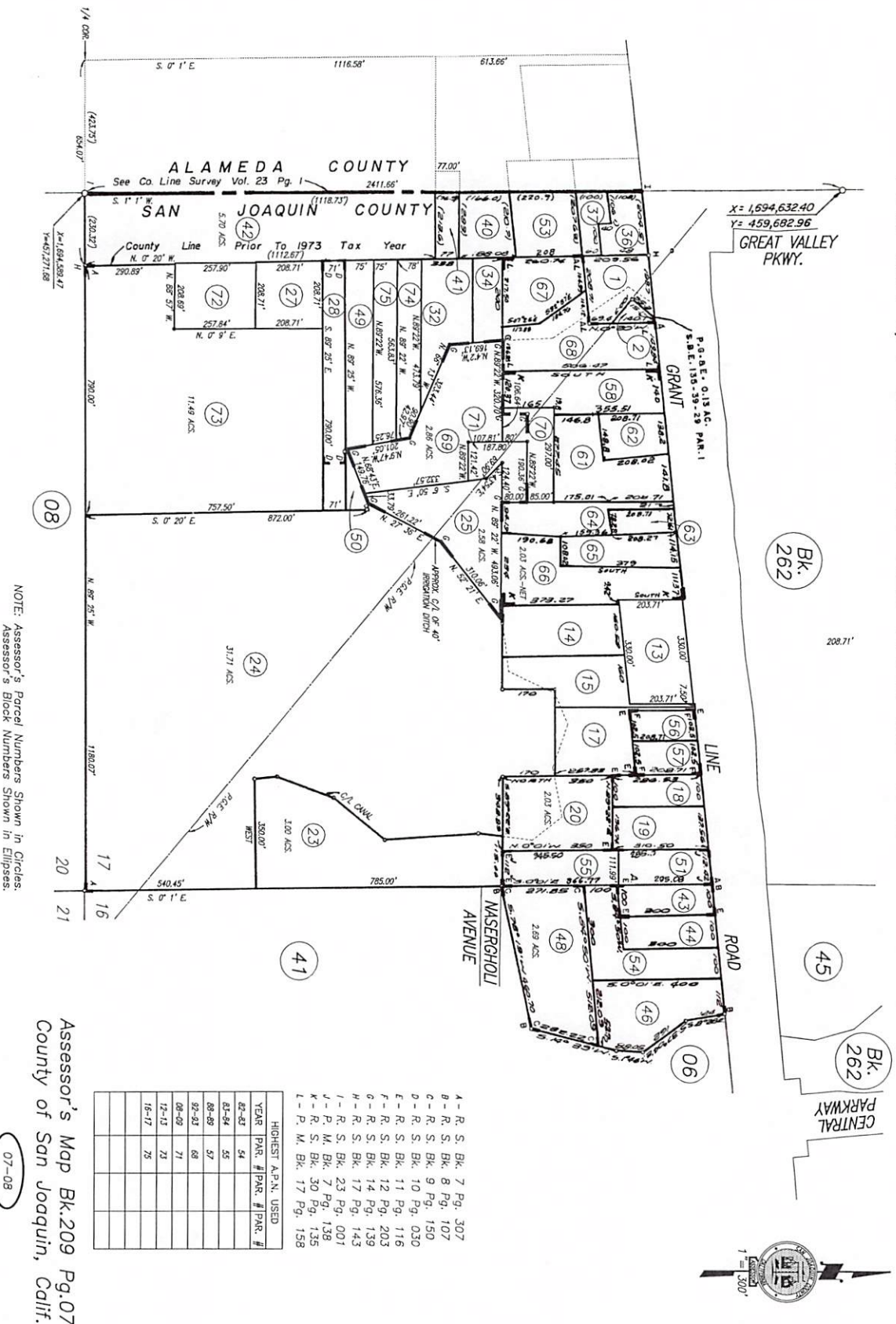
EXHIBIT A

POR. S.E. 1/4 OF SEC. 17 T.2S. R.4E., M.D.B.&M.
 POR. S.W. 1/4 OF SEC. 16 T.2S. R.4E., M.D.B.&M.

THIS MAP IS FOR
 ASSESSMENT USE ONLY

209-07

DISCLAIMER
 The sole purpose of this document is for the assessment and collection of County property taxes. County makes no representation or warranty, express or implied, about the completeness, accuracy, reliability or authenticity of the information set forth in this document. Therefore, this document should not be relied upon to determine the legal ownership of any specific parcel(s), nor to facilitate any real property transaction(s) between private parties. County is not liable for any loss or damage whatsoever arising from or in connection with the use of or reliance upon this document(s).



NOTE: Assessor's Parcel Numbers Shown in Circles.
 Assessor's Block Numbers Shown in Ellipses.

Assessor's Map Bk. 209 Pg. 07
 County of San Joaquin, Calif.

07-08

HIGHEST A.P.N. USED			
YEAR	PAR.	# PAR.	#
82-83	54		
83-84	55		
84-85	57		
85-86	68		
86-87	71		
87-88	73		
88-89	75		
89-90			
90-91			
91-92			
92-93			
93-94			
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ACKNOWLEDGMENT

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of _____)

On _____ before me, _____
(insert name and title of the officer)

personally appeared _____
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

(Seal)

Signature _____



AGENDA ITEM NO. 6

BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: JANUARY 16, 2024

SUBJECT: ANNUAL AUDITED FINANCIAL REPORT FOR YEAR ENDING
DECEMBER 31, 2022 AND 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. 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 2022. 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 2022 (CY 2022), 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, 2022, and the respective changes in financial position and cash flows for CY 2022 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 2022 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

Summary of Audit Results, December 31, 2022
Audited Financial Statements, December 31, 2022 and 2021
Governance Letter, December 31, 2022
Management Letter, December 31, 2022

BYRON BETHANY IRRIGATION DISTRICT

2022 SUMMARY OF AUDIT RESULTS

January 16, 2024

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 4)

- Cash increased \$3.2 million due to cash flow from operations
- \$8.8 million of bonds outstanding
- Unrestricted reserves of \$24.2 million

Statement of Revenues and Expenses (page 6)

- Net income of \$5.1 million

Designations of net position for reserves (page 20)

- Designations established by Board through budget process

Pension liability (page 21)

- Increased to \$912,000 due to investment losses on plan assets

OPEB liability (page 29)

- Increased to \$624,000 due to an additional year of cost and interest

Reports on Internal Control and Compliance (page 37)

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

Governance letter

- Liability of \$303,558 recorded for past contributions to CalPERS not being made

Audit adjustments

- 22 adjustments to accounting records made during audit process
- 5 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

- Areas to segregate duties
- 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

BYRON-BETHANY IRRIGATION DISTRICT

AUDITED FINANCIAL STATEMENTS

December 31, 2022 and 2021

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BYRON-BETHANY IRRIGATION DISTRICT
AUDITED FINANCIAL STATEMENTS
December 31, 2022 and 2021

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550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Byron-Bethany Irrigation District (the District), which comprise the statements of net position as of December 31, 2022 and 2021, and the related statements of revenues, expenses, changes in net position, and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of December 31, 2022 and 2021, and the respective changes in financial position, and cash flows for the years then ended in accordance with 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.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Directors
Byron-Bethany Irrigation District

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

To the Board of Directors
Byron-Bethany Irrigation District

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not effected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

Richardson & Company, LLP

January 8, 2024

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENTS OF NET POSITION

December 31, 2022 and 2021

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash and investments	\$ 27,662,198	\$ 24,466,877
Accounts receivable	226,559	462,411
Taxes receivable	314,272	267,202
Assessments receivable	18,092	11,777
Prepaid expenses	38,800	47,143
Total Current Assets	28,259,921	25,255,410
NONCURRENT ASSETS		
Capital assets:		
Nondepreciable	3,199,990	4,084,117
Depreciable, net of accumulated depreciation	36,200,489	34,352,553
Total Capital Assets, Net	39,400,479	38,436,670
Total Noncurrent Assets	39,400,479	38,436,670
TOTAL ASSETS	67,660,400	63,692,080
DEFERRED OUTFLOW OF RESOURCES		
Pension plan	550,379	170,730
OPEB plan	168,970	22,633
TOTAL DEFERRED INFLOWS	719,349	193,363
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 68,379,749	\$ 63,885,443

(Continued)

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENTS OF NET POSITION (Continued)

December 31, 2022 and 2021

	2022	2021
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	\$ 220,415	\$ 310,651
Accrued payroll and benefits payable	381,632	289,759
Retention payable		128,671
Unearned revenue	420,000	
Current portion of accrued compensated absences	93,314	96,390
Current portion of bonds payable	968,000	947,000
Total Current Liabilities	<u>2,083,361</u>	<u>1,772,471</u>
LONG-TERM LIABILITIES		
Bonds payable, net of current portion	7,834,000	8,802,000
Net pension liability	912,097	172,015
Net OPEB liability	623,535	411,898
Total Noncurrent Liabilities	<u>9,369,632</u>	<u>9,385,913</u>
TOTAL LIABILITIES	<u>11,452,993</u>	<u>11,158,384</u>
DEFERRED INFLOWS OF RESOURCES		
Pension plan	147,328	282,460
OPEB plan	2,026,510	2,742,600
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,173,838</u>	<u>3,025,060</u>
NET POSITION		
Net investment in capital assets	30,544,300	28,501,390
Unrestricted	24,208,618	21,200,609
TOTAL NET POSITION	<u>54,752,918</u>	<u>49,701,999</u>
OTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 68,379,749</u>	<u>\$ 63,885,443</u>

The notes to the financial statements are an integral part of this statement.

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

For the years ended December 31, 2022 and 2021

	2022	2021
OPERATING REVENUES		
Water sales	\$ 5,769,148	\$ 4,643,404
Water transfers	299,668	1,658,479
Standby charges	222,353	221,679
Operations and maintenance charges	213,286	196,402
Other operating	355,613	310,327
TOTAL OPERATING REVENUES	6,860,068	7,030,291
OPERATING EXPENSES		
Source of supply	614,901	1,323,573
Pumping plant	1,025,237	999,582
Transmission and distribution	2,231,747	2,202,803
Administration and general	2,322,752	1,406,121
Other operating expenses	75,498	228,060
Depreciation	1,609,973	1,553,402
TOTAL OPERATING EXPENSES	7,880,108	7,713,541
NET LOSS FROM OPERATIONS	(1,020,040)	(683,250)
NON-OPERATING REVENUE (EXPENSES)		
Taxes and assessments	5,809,777	5,265,808
Investment income	82,886	67,180
Other non-operating revenue	29,964	10,162
Reimbursements	462,832	678,050
Interest expense	(271,857)	(233,753)
Debt issuance costs	(1,000)	(81,700)
Gain on sales of capital assets	18,549	4,250
State/federal representation expense	(60,192)	(45,000)
TOTAL NON-OPERATING REVENUES (EXPENSES)	6,070,959	5,664,997
SPECIAL ITEM		
Gain on transfer of assets & liabilities from West-Side Irrigation District		1,916,368
CHANGE IN NET POSITION	5,050,919	6,898,115
Net position at beginning of year	49,701,999	42,803,884
NET POSITION AT END OF YEAR	\$ 54,752,918	\$ 49,701,999

The notes to the financial statements are an integral part of this statement.

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENTS OF CASH FLOWS

For the years ended December 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 7,104,263	\$ 6,760,583
Cash paid to suppliers for goods and services	(4,313,978)	(3,839,165)
Cash paid to employees for services	(2,220,857)	(2,818,356)
NET CASH PROVIDED BY OPERATING ACTIVITIES	569,428	103,062
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes and assessments received	5,756,392	5,291,547
In-basin water transfers revenue received	462,832	678,050
Other nonoperating revenue received	29,964	10,162
Nonoperating expense paid	(60,192)	(45,000)
Transfer of cash from West Side Irrigation District due to merger		3,037,635
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	6,188,996	8,972,394
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets	(2,471,132)	(2,672,494)
Proceeds from sale of capital assets	45,000	4,250
Cash received from issuance of revenue bond		4,500,000
Debt issuance costs paid	(1,000)	(81,700)
Principal payments on long-term debt	(947,000)	(950,000)
Interest paid on long-term debt	(271,857)	(233,753)
Cash received from long-term note receivable		239,232
NET CASH (USED) PROVIDED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(3,645,989)	805,535
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment earnings received	82,886	67,180
NET CASH PROVIDED BY INVESTING ACTIVITIES	82,886	67,180
INCREASE IN CASH	3,195,321	9,948,171
Cash and cash equivalents at beginning of year	24,466,877	14,518,706
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 27,662,198	\$ 24,466,877

(Continued)

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENT OF CASH FLOWS (Continued)

For the years ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
RECONCILIATION OF NET LOSS FROM OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Net loss from operations	\$ (1,020,040)	\$ (683,250)
Adjustments to reconcile net loss from operations to net cash provided by operating activities:		
Depreciation	1,609,973	1,553,402
Changes in operating assets and liabilities:		
Accounts receivable	235,852	(276,641)
Prepaid expenses	8,343	6,933
Accounts payable	(219,337)	226,353
Accrued payroll and benefits payable	91,873	281,358
Retention payable	(128,671)	
Unearned revenue	420,000	
Deposits		(45,000)
Accrued compensated absences	(3,076)	18,324
Net pension liability and related deferred inflows and outflows of resources	225,301	(266,187)
Net OPEB liability and related deferred inflows and outflows of resources	(650,790)	(712,230)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 569,428</u>	<u>\$ 103,062</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES:		
Change in capital asset purchases payable	\$ 129,101	\$ 186,280
Transfer of West Side Irrigation District operations	\$ -	\$ (1,121,267)

The notes to the financial statements are an integral part of this statement.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Byron-Bethany Irrigation District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. When GASB does not provide guidance on a particular issue, the District follows Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee of Accounting Procedures issued after November 30, 1989. The more significant of the District's accounting policies are described below.

Reporting Entity: The Byron-Bethany Irrigation District is a multi-county special district serving parts of Alameda, Contra Costa, and San Joaquin Counties across 55 square miles and 36,000 acres. The District was formed in 1919.

The financials statements include the financial activities of the Byron Bethany Joint Powers Authority (the Authority), which was formed under a joint exercise of power agreement between the District and the Independent Cities Finance Authority. The Authority provides assistance to the District in the issuance of debt. Although legally separate from the District, the Authority is considered a component unit of the District because it shares a common Board of Directors with the District and its sole purpose is to provide financing to the District. The Authority has no other transactions and does not issue separate financial statements.

Basis of Presentation: The District's resources are allocated to and accounted for in these basic financial statements as an enterprise fund type of the proprietary fund group. The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other policies. Net position represents the amount available for future operations.

Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The enterprise fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows, liabilities, and deferred inflows associated with the operation of the fund are included on the balance sheet. Net position is segregated into amounts invested in capital assets, net of related debt, amounts restricted and amounts unrestricted. Enterprise fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total position.

The District uses the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Those revenues susceptible to accrual include taxes, intergovernmental revenues, interest and charges for services. Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the District may fund certain programs with a combination of cost-reimbursement grants and general revenues.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal operations. The principal operating revenues of the District are charges to customers for water sales. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Cash and Investments: For the purposes of the Statement of Cash Flows, the District's cash and cash equivalents include cash on hand or on deposit, and demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Investments consist of LAIF (State of California pooled investment fund) and various bank savings accounts. Investments are stated at fair value. Such investments are within the State statutes and the District's investment policy.

Receivables: Receivables consist of all revenues earned at year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts, if applicable, and estimated refunds due. The District reports utilities, reimbursements, and interest earnings as major receivables. No allowance was deemed necessary at December 31, 2022 and 2021.

Property Taxes: Property tax revenue is recognized in the fiscal year for which the tax and assessment is levied. Property taxes attach as an enforceable lien on property as of January 1st. Taxes are levied on July 1st and are payable in two installments on December 10th and April 10th. The Counties of Alameda, Contra Costa, and San Joaquin levy, bill and collect property taxes for the District. Under the County's "Teeter Plan", the County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Property tax revenues are recognized by the District in the fiscal year they are assessed. The District considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Capital Assets: Capital assets are valued at historical cost. Donated capital assets are recorded at the acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. Capital assets are currently defined by the District as assets with an estimated useful life in excess of five years. Land acquisitions are capitalized regardless of the amount. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Depreciation is provided over the useful lives of assets using the straight-line method. Estimated useful lives of depreciable assets range from 5 to 82 years.

Compensated Absences: The District policy allows employees to accumulate vacation leave that is expected to be liquidated. Vacation hours accumulated during any particular year are held as accrued but are not available to take as time off until the end of the year in which it accrued. Accrued vacation may not be carried over into the following year. The District pays employees for unused vacation on each anniversary date. All compensated absences are reported as a current liability. Sick leave is not vested, and is not accrued.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022 and 2021

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Net Position: The net position amount is the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets are capital assets, less accumulated depreciation and any outstanding debt related to the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by the District or external restrictions by other governments, creditors or grantors.

Deferred Outflows and Inflows of Resources: In addition to assets and liabilities, the statement of net position reports separate sections for deferred outflows and deferred inflows of resources. *Deferred outflows of resources* represent a consumption of net assets by the government that is applicable to a future reporting period. *Deferred inflows of resources* represent an acquisition of net assets that is applicable to a future reporting period. These amounts will not be recognized as an outflow of resources (expense) or an inflow of resources (revenue) until the earning process is complete. Deferred outflows and inflows of resources represent amounts deferred related to the District's pension and OPEB plans as described in Note F and Note G, respectively.

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

Postemployment Benefits Other Than Pensions (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

New Pronouncements: In June 2022, the GASB issued Statement No. 101, Compensated Absences. This statement requires that liabilities for compensated absences be recognized for leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or paid in cash or settled through noncash means and leave that has been used but not paid in cash or settled through noncash means. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in the liability for compensated absences. This Statement requires that a liability for certain types of compensated absences, including parental leave, military leave and jury duty leave, not be recognized until the leave commences. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. Governments are allowed to disclose the net change in the liability if identified as such in the footnotes to the financial statements. The provisions of this Statement are effective for years beginning after December 15, 2023.

The District is currently analyzing the impact of the required implementation of these new statements.

NOTE B – CASH AND INVESTMENTS

Cash and investments were comprised of the following at December 31, 2022 and 2021:

	2022	2021
Cash on hand	\$ 300	\$ 158
Deposits with financial institutions	20,509,824	17,366,301
Total cash	<u>20,510,124</u>	<u>17,366,459</u>
Local Agency Investment Fund (LAIF)	6,946,479	6,868,663
Money market mutual funds	6,545	5,555
Certificates of deposit	199,050	226,200
Total investments	<u>7,152,074</u>	<u>7,100,418</u>
Total cash and investments	<u>\$ 27,662,198</u>	<u>\$ 24,466,877</u>

Investment policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022 and 2021

NOTE B – CASH AND INVESTMENTS (Continued)

During the year ended December 31, 2022 and 2021, the District's permissible investments included in the following instruments:

Authorized Investment Type	Maximum Maturity	Maximum % Holdings	Maximum % per Issuer
Securities of the U.S. Government	5 years	100%	100%
Securities of the U.S. Government Agencies and Instrumentalities	5 years	100%	50%
Registered State Warrants, Treasury Notes or Bonds of the State of California	5 years	25%	10%
Registered Treasury Notes or Bonds of other states in the United States	5 years	25%	10%
Bonds, Notes, Warrants or Other Evidences of Indebtedness of any Local Agency within the State of California	5 years	30%	10%
Commercial Paper	270 days	25%	5%
Corporate or Medium-Term Notes	5 years	30%	5%
Money Market Mutual Funds	N/A	20%	5%
Bonds of Supranationals	5 years	15%	5%
Negotiable Certificates of Deposit	1 year	20%	5%
Repurchase Agreements	1 year	15%	5%
Bankers' Acceptances	180 days	25%	5%
Local Agency Investment Fund	N/A	100%	N/A
Collateralized Bank Deposits	N/A	100%	100%
Asset-Backed Securities	5 years	20%	5%

The District complied with the provisions of the California Government Code pertaining to the types of investments held, the institutions in which deposits were made and the security requirements. The District will continue to monitor compliance with applicable statutes pertaining to public deposits and investments.

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment in LAIF has an average maturity of 287 days and 340 days as of December 31, 2022 and 2021, respectively.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided in the following table that shows the distribution of the District's investments by maturity at December 31, 2022:

	Total	Remaining Investment Maturities	
		12 months or less	60 Months or More
Local Agency Investment Fund (LAIF)	\$ 6,946,479	\$ 6,946,479	
Money market mutual fund	6,545	6,545	
Certificates of deposit	199,050		\$ 199,050
Total	<u>\$ 7,152,074</u>	<u>\$ 6,953,024</u>	<u>\$ 199,050</u>

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE B – CASH AND INVESTMENTS (Continued)

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF does not have a rating provided by a nationally recognized statistical rating organization.

Presented below is the minimum rating required by the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of year-end for each investment type at December 31, 2022:

	Total	Minimum Legal Rating	AAA	Not Rated
Local Agency Investment Fund (LAIF)	\$ 6,946,479	N/A		\$ 6,946,479
Money market mutual fund	6,545	(1)	\$ 6,545	
Certificates of deposit	199,050	N/A		199,050
Total	<u>\$ 7,152,074</u>		<u>\$ 6,545</u>	<u>\$ 7,145,529</u>

(1) must be given the highest rating by 2 of the 3 nationally recognized rating agencies.

Concentration of Credit Risk: The investment policy of the District limits the amount that can be invested by any one issuer to those limits specified in the California Government Code. There are no investments in any one issuer (other than external investment pools) that represent 5% or more of total District investments.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure of custodial risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state and local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must be equal to at least 110% of the total amount deposited by public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At December 31, 2022, the carrying amount of the District's deposits was \$20,509,824 and the balances in financial institutions was \$18,164,580 of which \$17,664,580 was not covered by federal depository insurance. At December 31, 2021, the carrying amount of the District's deposits was \$17,366,301 and the balances in financial institutions was \$17,551,325 of which \$17,051,325 was not covered by federal depository insurance.

Investment in LAIF: The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District reports its investment in LAIF at amortized cost, which approximates fair value. The balance is available for withdrawal on demand and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE B – CASH AND INVESTMENTS (Continued)

Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, United States Treasury Notes and Bills, and floating rate securities issued by federal agencies, government-sponsored enterprises, and corporations. The total fair value amount invested by all public agencies in LAIF at December 31, 2022 and 2021 was \$195,852,316,969 and \$181,114,980,992 respectively managed by the State Treasurer. Of that amount, 2.29% and 1.63% at December 31, 2022 and 2021 was invested in structured notes and asset-backed securities. The Local Investment Advisory Board (the Board) has oversight responsibility for LAIF. The Board consists of five members as designated by the State Statute.

Fair Value Measurements: The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of investments. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant observable inputs. When quoted prices in active markets are not readily available, fair values are based on pricing models or matrices maximizing the use of observable inputs for similar securities. Level 3 inputs are significant unobservable inputs. The District had the following reoccurring fair value measurements as of December 31, 2022:

	Total	Level		
		1	2	3
Money market mutual fund	\$ 6,545		\$ 6,545	
Certificates of deposit	199,050		199,050	
	205,595	\$ -	\$ 205,595	\$ -
Investments not categorized:				
Local Agency Investment Fund (LAIF)	6,946,479			
Total	<u>\$ 7,152,074</u>			

Investments categorized in Level 2 are valued using matrix pricing which use observable market inputs such as yield curves and market indices that are derived principally from or corroborated from observable market data by correlation or other means.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE C – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 was as follows:

	Balance at January 1, 2022	Additions	Write-offs/ Disposals	Transfers	Balance at December 31, 2022
Capital assets, not being depreciated:					
Land and other land rights	\$ 2,043,266				\$ 2,043,266
Construction in progress	2,040,851	\$ 2,557,430		\$ (3,441,557)	1,156,724
Total capital assets, not being depreciated	4,084,117	2,557,430		(3,441,557)	3,199,990
Capital assets, being depreciated:					
General properties	21,147,920	13,727		64,542	21,226,189
Pumping plants	22,881,167	11,772		3,377,015	26,269,954
Office equipment	148,952				148,952
Vehicles	2,397,517		\$ (199,482)		2,198,035
Tools and equipment	1,538,003	17,304			1,555,307
PL-984 project	2,123,774				2,123,774
CVPSA distribution system	792,083				792,083
Telemetry	261,167				261,167
Mariposa energy plant	4,716,154				4,716,154
Drainage system	594,984				594,984
Total capital assets being depreciated	56,601,721	42,803	(199,482)	3,441,557	59,886,599
Less: accumulated depreciation:					
General properties	(10,312,120)	(545,664)			(10,857,784)
Pumping plants	(5,666,030)	(737,337)			(6,403,367)
Office equipment	(148,952)				(148,952)
Vehicles	(1,227,935)	(124,935)	173,031		(1,179,839)
Tools and equipment	(707,611)	(64,859)			(772,470)
PL-984 project	(2,093,201)	(5,271)			(2,098,472)
CVPSA distribution system	(707,422)	(8,753)			(716,175)
Telemetry	(180,538)	(21,575)			(202,113)
Mariposa energy plant	(856,767)	(94,323)			(951,090)
Drainage system	(348,592)	(7,256)			(355,848)
Total accumulated depreciation	(22,249,168)	(1,609,973)	173,031		(23,686,110)
Total capital assets being depreciated, net	34,352,553	(1,567,170)	(26,451)	3,441,557	36,200,489
CAPITAL ASSETS, NET	\$ 38,436,670	\$ 990,260	\$ (26,451)	\$ -	\$ 39,400,479

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE C – CAPITAL ASSETS (Continued)

Capital asset activity for the year ended December 31, 2021 was as follows:

	Balance at January 1, 2021	Additions	Write-offs/ Disposals	Transfers	Reclassifications	Balance at December 31, 2021
Capital assets, not being depreciated:						
Land and other land rights	\$ 1,837,509	\$ 50,878			\$ 154,879	\$ 2,043,266
Construction in progress	375,035	2,620,572		\$ (954,756)		2,040,851
Total capital assets, not being depreciated	2,212,544	2,671,450		(954,756)	154,879	4,084,117
Capital assets, being depreciated:						
General properties	17,781,808	3,229,796		248,246	(111,930)	21,147,920
Pumping plants	20,182,374	1,992,283		706,510		22,881,167
Office equipment	144,243	4,709				148,952
Vehicles	1,550,491	899,006	\$ (51,980)			2,397,517
Tools and equipment	1,538,003					1,538,003
PL-984 project	2,166,723				(42,949)	2,123,774
CVPSA distribution system	792,083					792,083
Telemetry	261,167					261,167
Mariposa energy plant	4,716,154					4,716,154
Drainage system		594,984				594,984
Total capital assets being depreciated	49,133,046	6,720,778	(51,980)	954,756	(154,879)	56,601,721
Less: accumulated depreciation:						
General properties	(7,354,491)	(2,957,629)				(10,312,120)
Pumping plants	(4,450,174)	(1,215,856)				(5,666,030)
Office equipment	(144,138)	(4,814)				(148,952)
Vehicles	(623,843)	(656,072)	51,980			(1,227,935)
Tools and equipment	(642,745)	(64,866)				(707,611)
PL-984 project	(2,087,930)	(5,271)				(2,093,201)
CVPSA distribution system	(698,663)	(8,759)				(707,422)
Telemetry	(158,963)	(21,575)				(180,538)
Mariposa energy plant	(762,444)	(94,323)				(856,767)
Drainage system		(348,592)				(348,592)
Total accumulated depreciation	(16,923,391)	(5,377,757)	51,980			(22,249,168)
Total capital assets being depreciated, net	32,209,655	1,343,021		954,756	(154,879)	34,352,553
CAPITAL ASSETS, NET	\$ 34,422,199	\$ 4,014,471	\$ -	\$ -	\$ -	\$ 38,436,670

Included in the December 31, 2021 capital asset activity was \$6,533,454 in additions to capital assets and \$3,824,355 in additions to accumulated depreciation as a result of the government merger with West Side Irrigation District as described in Note J. Depreciation expense for the year ended December 31, 2022 and 2021, was \$1,609,973 and \$1,533,402 respectively.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022 and 2021

NOTE D – LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the years ended December 31, 2022 and 2021:

	January 1, 2022	Additions	Reductions	December 31, 2022	Due Within One Year
2017 Revenue Refunding Bonds	\$ 1,489,000		\$ (235,000)	\$ 1,254,000	\$ 239,000
2018 Revenue Bonds	4,200,000		(290,000)	3,910,000	300,000
2021 Revenue Bonds	4,060,000		(422,000)	3,638,000	429,000
Total Long-Term Debt	9,749,000		(947,000)	8,802,000	968,000
Compensated absences	96,390		(3,076)	93,314	93,314
Net pension liability	172,015	\$ 740,082		912,097	
Net other post-employment benefits	411,898	211,637		623,535	
Total Long-Term Liabilities	<u>\$ 10,429,303</u>	<u>\$ 951,719</u>	<u>\$ (950,076)</u>	<u>\$ 10,430,946</u>	<u>\$ 1,061,314</u>
	January 1, 2021	Additions	Reductions	December 31, 2021	Due Within One Year
2017 Revenue Refunding Bonds	\$ 1,719,000		\$ (230,000)	\$ 1,489,000	\$ 235,000
2018 Revenue Bonds	4,480,000		(280,000)	4,200,000	290,000
2021 Revenue Bonds		\$ 4,500,000	(440,000)	4,060,000	422,000
Total Long-Term Debt	6,199,000	4,500,000	(950,000)	9,749,000	947,000
Compensated absences	75,393	20,997		96,390	96,390
Net pension liability	695,201		(523,186)	172,015	
Net other post-employment benefits		411,898		411,898	
Total Long-Term Liabilities	<u>\$ 6,969,594</u>	<u>\$ 4,932,895</u>	<u>\$ (1,473,186)</u>	<u>\$ 10,429,303</u>	<u>\$ 1,043,390</u>

2017 Revenue Refunding Bonds: In February 2017, the District issued \$2,606,000 in series 2017 Revenue Refunding Bonds. The bonds were issued to provide financing for the refunding and defeasance of prior obligations used to constrict infrastructure. The bonds bear interest at 2.35%. Principal payments ranging from \$250,000 to \$264,000 are due each October 1 through 2027. Interest payments ranging from \$3,102 to \$17,496 are due April 1 and October 1 through 2027.

2018 Revenue Bonds: In October 2018, the District (through the Byron Bethany Joint Powers Authority) issued \$5,000,000 in Series 2018 Enterprise Revenue Bonds. The Bonds were issued to provide permanent long-term financing for the acquisition and construction of certain new pump station and water line improvements. The Bonds bear interest at the rate of 3.26%. Annual principal payments ranging from \$290,000 to \$415,000 are due each October 1 through 2033. Interest payments ranging from \$6,765 to \$68,460 are due April 1 and October 1 through 2033.

2021 Revenue Bonds: In February 2021, the District (through the Byron Bethany Public Financing Authority) issued \$4,500,000 in Series 2021 Enterprise Revenue Bonds. The Bonds were issued to provide long-term financing for the acquisition and construction of canal lining, canal overlay, box culvert crossings and fencing, as well any necessary lands, rights of way and other real or personal property useful in connection with all additions. The Bonds bear interest at the rate of 1.63%. Principal payments ranging from \$422,000 to \$481,000 are due each October 1 through 2030. Interest payments ranging from \$3,920 to \$33,089 are due April 1 and October 1 through 2030.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE D – LONG-TERM LIABILITIES (Continued)

The following is a schedule of maturities for the long-term debt outstanding:

For the Year Ended December 31:	<u>Principal</u>	<u>Interest</u>
2023	\$ 968,000	\$ 216,234
2024	989,000	193,845
2025	1,015,000	170,922
2026	1,037,000	147,347
2027	1,062,000	123,222
2028-2032	3,316,000	303,620
2033	415,000	13,529
	<u>\$ 8,802,000</u>	<u>\$ 1,168,719</u>

Pledged Revenues: The District has pledged net revenues to repay each of its bonds. Annual principal and interest is expected to be 120% or less of net revenues as required by the bond covenants. Total principal and interest remaining to be paid on the revenue bonds was \$9,970,719 and \$11,155,810 at December 31, 2022 and 2021, respectively. Total principal and interest paid from net revenues related to the debt service coverage ratio was \$1,184,234 and \$1,185,090, and the total water net revenues were \$6,915,200 and \$6,898,115 for the years ended December 31, 2022 and 2021, respectively. At December 31, 2022 and 2021, the District's net revenues were 584% and 582% of debt service payments.

NOTE E – NET POSITION

Net Position: Net position is categorized as net investment in capital assets and unrestricted.

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

Unrestricted Net Position – This category represents net position not restricted for any project or other purpose.

Designations of Unrestricted Net Position – Designations of unrestricted net position may be imposed by the Board of Directors to reflect future spending plans or concerns about the availability of future resources. Designations may be modified, amended or removed by Board action. They are reported as part of the District's unrestricted net position.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE E – NET POSITION (Continued)

Designations of unrestricted net position consisted of the following designations limited to the amount of unrestricted net position available to designate in each fund and the amounts as approved by the Board of Directors at December 31, 2022 and 2021:

	2022	2021
Unrestricted:		
Board designated:		
Operations, maintenance, engineering, and general administrative reserve	\$ 3,406,250	\$ 3,406,250
CVPSA capital improvement reserve	50,000	50,000
Groundwater management program reserve	200,000	200,000
Insurance/ self-insured retention reserve	105,000	105,000
PERS contribution contingency	500,000	500,000
RWSA1 infrastructure replacement	2,000,000	2,000,000
Capital improvement project plan	1,476,085	1,476,086
Construction equipment replacement reserve	100,000	100,000
Rolling stock replacement	100,000	100,000
2017 Revenue Refunding Bonds debt payment reserve	1,600,000	1,600,000
2018 Revenue Bonds debt payment reserve	1,000,000	1,000,000
2021 Revenue Bonds debt payment reserve	1,000,000	1,000,000
Legal reserve	1,000,000	1,000,000
Subtotal	<u>12,537,335</u>	<u>12,537,336</u>
Undesignated	<u>11,671,283</u>	<u>8,663,273</u>
Total Unrestricted Net Position	<u>\$ 24,208,618</u>	<u>\$ 21,200,609</u>

NOTE F – DEFINED BENEFIT PENSION PLAN

Plan Description: All qualified permanent and probationary employees are eligible to participate in the District's cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). The District has the following cost-sharing rate plans:

- Miscellaneous Plan
- PEPRM Miscellaneous Plan

Benefit provisions under the Plan are established by State statute and Board resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at www.calpers.ca.gov.

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries.

Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 55 (62 for PEPRM Miscellaneous Plan) with statutorily reduced benefits.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE F – DEFINED BENEFIT PENSION PLAN (Continued)

All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect at December 31, 2022 and 2021, are summarized as follows:

	Miscellaneous Plan (Prior to January 1, 2013)	PEPRA Miscellaneous Plan (On or after January 1, 2013)
Hire date		
Benefit formula (at full retirement)	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.000%	7.250%
Required employer contribution rates - January 2021 to June 2021	8.794%	7.732%
Required employer contribution rates - July 2021 to June 2022	8.650%	7.590%
Required employer contribution rates - July 2022 to December 2022	8.630%	7.470%

The required employer contribution rates above include contributions for the District's unfunded accrued liability (UAL). The Public Employees' Pension Reform Act of 2013 (PEPRA) requires the 2.0% at 62 PEPRA benefit tier to be used by any new participants that were not members of CalPERS on January 1, 2013.

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

For the year ended December 31, 2022 and 2021, the employer contribution to the Plan (all rate plans combined) was \$112,655 and \$99,908 respectively, including the contribution for the employer unfunded accrual liability.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions: As of December 31, 2022 and 2021, the District reported a net pension liability for its proportionate share of the net pension liability of \$912,097 and \$172,015 respectively.

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE F – DEFINED BENEFIT PENSION PLAN (Continued)

The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability as of December 31, 2022 and 2021 was as follows:

	<u>Miscellaneous Plan</u>
Proportion - December 31, 2020	0.01648%
Proportion - December 31, 2021	<u>0.00906%</u>
Change - Decrease	-0.00742%
 Proportion - December 31, 2021	 0.00906%
Proportion - December 31, 2022	<u>0.01949%</u>
Change - Increase	0.01043%

For the years ended December 31, 2022 and 2021, the District recognized a pension expense of \$288,218 and a pension credit of \$311,117, respectively. At December 30, 2022 and 2021, the District reported deferred outflows of resources and deferred inflows of resources related to the Plan combined from the following sources:

	<u>2022</u>		<u>2021</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 62,916		\$ 53,602	
Change in assumptions	93,463			
Net differences between projected and actual earnings on plan investments	167,072			\$ (150,160)
Differences between employer's contributions and proportionate share of contributions		\$ (135,060)		(132,300)
Difference between expected and actual experience	18,317	(12,268)	19,290	
Adjustment due to differences in proportions	<u>208,611</u>		<u>97,838</u>	
Total	<u>\$ 550,379</u>	<u>\$ (147,328)</u>	<u>\$ 170,730</u>	<u>\$ (282,460)</u>

The \$62,916 and \$53,602 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the years ended December 31, 2022 and 2021, respectively.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE F – DEFINED BENEFIT PENSION PLAN (Continued)

Other amounts reported as net deferred inflows of resources related to pensions at December 31, 2022 will be recognized as pension expense as follows:

<u>Fiscal Year Ended June 30</u>	
2023	\$ 89,994
2024	91,913
2025	56,041
2026	<u>102,187</u>
	<u>\$ 340,135</u>

Actuarial Assumptions: The total pension liability in the actuarial valuation for the Plan was determined using the following actuarial assumptions:

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Valuation Date	June 30, 2021	June 30, 2020
Measurement Date	June 30, 2022	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:		
Discount Rate	6.90% (1)	7.15% (1)
Inflation	2.30%	2.50%
Projected Salary Increase	Varies by age and service	Varies by age and service
Mortality	Derived using CalPERS Membership Data for all Funds	Derived using CalPERS Membership Data for all Funds

(1) Net of pension plan investment expenses, including inflation

The mortality table used was developed based in CalPERS-specific data. For 2023, the rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website. For 2022, the table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of Scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate: The discount rate used to measure the total pension liability was 6.90% and 7.15% for the Plan as of December 31, 2022 and 2021, respectively. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE F – DEFINED BENEFIT PENSION PLAN (Continued)

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 6.90% percent investment return assumption used in this accounting valuation is gross of administrative expenses. Administrative expenses are assumed to be 15 basis points.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class for the Plan as of the measurement dates of December 31. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	2022	
	Assumed Asset Allocation	Real Return Years 1 - 10 ^{1,2}
Global equity - cap-weighted	30.0%	4.45%
Global equity non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	(5.0)%	(0.59)%

1 An expected inflation of 2.30% used for this period.

2 Figures are based on the 2021-22 Asset Liability Management study.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE F – DEFINED BENEFIT PENSION PLAN (Continued)

Asset Class	New Strategic Allocation	2021	
		Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%		-0.92%
Total	100.0%		

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

	2022	2021
1% Decrease	5.90%	6.15%
Net Pension Liability	\$1,603,625	\$ 776,964
Current Discount Rate	6.90%	7.15%
Net Pension Liability	\$ 912,097	\$ 172,015
1% Increase	7.90%	8.15%
Net Pension Liability	\$ 343,142	\$ (328,088)

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

Payable to Pension Plan: At December 31, 2022 and 2021, the District had \$303,558 and \$228,060 payable for the outstanding contributions to the pension plan related to fiscal years December 31, 2022 and prior, and December 31, 2021 and prior, respectively, that were not previously made for certain employees that were eligible to participate in the plan. The District paid these outstanding contributions during 2023.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE G – OTHER POST EMPLOYMENT BENEFITS (OPEB)

Description of the Plan: The District provides medical coverage to qualified retirees, subject to certain conditions. Retiree medical coverage and benefits are currently provided through ACWA Joint Powers Insurance Authority. The conditions to be eligible for retiree medical coverage and paid premiums differ for certain former West Side Irrigation District members and for those who retire from Byron Bethany Irrigation District. Retirement from the District is a condition of eligibility; the District must be the last employer prior to retirement. An employee who retires from the District but does not meet the age and service requirements for the District-paid health benefits cannot continue the coverage (beyond COBRA) by paying the full premium. The District does not provide any medical subsidies to an otherwise qualified retiree who does not elect medical coverage through the District. In addition, no time lapse is permitted in enrolling in the District health benefits after retirement. If an otherwise eligible retiree does not take the District coverage at the time of retirement, future retiree medical coverage and benefits are forfeited.

For Byron Bethany Irrigation District Retirees: A full-time District employee or eligible Director may become eligible for those benefits after meeting one of the following conditions.

1. A regular employee hired by the District prior to January 1, 1992, covered by an approved District health plan retires from the District at or after age 55 with no less than fifteen (15) years of continuous District service.
2. A regular employee hired by the District on or after January 1, 1992, covered by an approved District health plan retires from the District at or after age 60 with no less than twenty (20) years of continuous District service.
3. No insurance will be provided to a Director whose term in office that begins on or after January 1, 1995, unless the retiree participates on a self-pay basis.

The District pays 100% of medical premiums for the covered retiree only. There is no fixed cap on the District's contribution toward retiree medical coverage. The District allows retirees to retain medical coverage until their death. Coverage ends for the spouse and/or other dependents at the retiree's death. No survivor coverage is available other than as required by COBRA. A qualified pre-Medicare spouse may enroll in the District health benefits if the full premiums are paid by the retiree. The District does not contribute toward medical premiums for spouse or dependents.

For West Side Irrigation District Retirees: A full-time WSID employee or eligible Director may become eligible for those benefits after meeting one of the following conditions.

1. A regular employee hired by the District prior to June 10, 2009, covered by an approved District health plan retires from the District at or after age 55 with no less than fourteen (14) years of continuous District service.
2. A regular employee hired by the District on or after June 10, 2009, but prior to February 9, 2011, covered by an approved District health plan retires from the District at or after age 60 with no less than twenty-five (25) years of continuous District service. A regular employee hired by the District on or after February 9, 2011, is not eligible for retiree healthcare coverage or benefits.
3. A Director, duly elected prior to January 1, 1995, having served no less than 4 consecutive four-year terms covered by an approved health plan of the District and reached the age of 55 at the time of his or her retirement is eligible for the coverage.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE G – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

The District pays 100% of medical premiums for the eligible covered retiree and his or her spouse. The District does not contribute toward medical premiums for other dependents of eligible retirees. There is no fixed cap on the District's contribution toward retiree medical coverage. The District allows retirees to retain medical coverage until their death. If a spouse survives the retiree, they will receive the same benefits that they received while the retiree was alive.

Employees Covered by Benefit Terms: As of the valuation dates, the following current and former employees were covered by the benefit terms:

	<u>2022</u>	<u>2021</u>
Inactive employees or beneficiaries currently receiving benefit payments	11	11
Active employees	<u>15</u>	<u>15</u>
Total	<u><u>26</u></u>	<u><u>26</u></u>

Contributions: The contribution requirements of plan members and the District are established and may be amended by the Board of Directors. The District has a trust with Public Agency Retirement Services (PARS) for the purpose of prefunding obligations for past services. The District's funding policy, has been and continues to prefund its OPEB liability, contributing 100% or more of the Actuarially Determined Contributions each year. During the fiscal year ended December 31, 2022, the District's implied subsidy payments were \$34,143, insurance premiums paid were \$96,979 and payments to the trust were \$100,000, resulting in total payments of \$231,122. During the fiscal year ended December 31, 2021, the District's implied subsidy payments were \$48,511, insurance premiums paid were \$132,499 and payments to the trust were \$100,000, resulting in total payments of \$281,010.

Net OPEB Liability: The District's net OPEB liability was measured as of December 31, 2022 and 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2021. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

Actuarial Assumptions: The total OPEB liability in the December 31, 2022 and 2021, actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

	<u>2022</u>	<u>2021</u>
Valuation date	December 31, 2021	December 31, 2021
Measurement date	December 31, 2022	December 31, 2021
Actuarial cost method	Entry-age normal cost	Entry-age normal cost
Actuarial assumptions:		
Discount rate	6.10%	6.10%
Salary increases	3.0% per year	3.0% per year
Inflation rate	2.50%	2.50%
Healthcare trend rate	5.8% fluctuating down to 3.9% by 2076	5.8% fluctuating down to 3.9% by 2076
Mortality rates	Derived using CalPERS membership data	Derived using CalPERS membership data

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE G – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

Mortality rates in the December 31, 2022 and 2021, valuation were based on the 2018 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis. Retirement rates in the December 31, 2022 and 2021, valuation was based on the 2018 CalPERS 2.0%@60 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. Turnover rate tables in the December 31, 2022 and 2021, valuation were based on the 2018 CalPERS Turnover for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and established tables that are appropriate for each pool.

The assumed gross return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	2022		2021	
	Percentage of Portfolio	Assumed Gross Return	Percentage of Portfolio	Assumed Gross Return
Global Equity	49.0%	6.80%	49.0%	6.80%
Fixed Income	23.0%	4.50%	23.0%	4.50%
Global Real Estate (REITs)	20.0%	6.20%	20.0%	6.20%
Treasury Inflation Protected Securities	5.0%	3.60%	5.0%	3.60%
Commodities	3.0%	3.50%	3.0%	3.50%
	<u>100%</u>		<u>100.0%</u>	

Discount Rate: The discount rate used to measure the total OPEB liability was 6.10% for the year ended December 31, 2022 and 2021. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE G – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

Changes in the OPEB Liability: The changes in the net OPEB liability for the plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at December 31, 2021	\$ 2,409,013	\$ 1,997,115	\$ 411,898
Changes in the year:			
Service cost	39,454		39,454
Interest	145,357		145,357
Contributions - employer		231,122	(231,122)
Expected investment income, net of investment expense		(257,068)	257,068
Administrative expenses		(880)	880
Benefit payments (including implied subsidy)	(131,122)	(131,122)	-
Net changes	53,689	(157,948)	211,637
Balance at December 31, 2022 (measurement date December 31, 2022)	<u>\$ 2,462,702</u>	<u>\$ 1,839,167</u>	<u>\$ 623,535</u>

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
BBID Balance at December 31, 2020	\$ 1,100,000	\$ 1,669,581	\$ (569,581)
WSID Balance at December 31, 2020	4,114,752		4,114,752
Combined Balance at December 31, 2020	5,214,752	1,669,581	3,545,171
Changes in the year:			
Service cost	81,499		81,499
Interest	164,492		164,492
Differences between expected and actual experience	(1,988,048)		(1,988,048)
Changes in assumptions	(882,672)		(882,672)
Contributions - employer		281,010	(281,010)
Expected investment income, net of investment expense		228,416	(228,416)
Administrative expenses		(882)	882
Benefit payments (including implied subsidy)	(181,010)	(181,010)	-
Net changes	(2,805,739)	327,534	(3,133,273)
Balance at December 31, 2021 (measurement date December 31, 2021)	<u>\$ 2,409,013</u>	<u>\$ 1,997,115</u>	<u>\$ 411,898</u>

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022 and 2021

NOTE G – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate: The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

2022			
	1% Decrease 5.10%	Current Discount Rate 6.10%	1% Increase 7.10%
Net OPEB liability	\$ 906,750	\$ 623,535	\$ 386,447
2021			
	1% Decrease 5.10%	Current Discount Rate 6.10%	1% Increase 7.10%
Net OPEB liability	\$ 691,875	\$ 411,898	\$ 177,410

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

2022			
	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	\$ 366,953	\$ 623,535	\$ 934,611
2021			
	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	\$ 160,910	\$ 411,898	\$ 716,192

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan's fiduciary net position is available in the separately issued CERBT financial report at www.calpers.ca.gov.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE G – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: For the year ended December 31, 2022 and 2021, the District recognized an OPEB credit of \$419,668 and \$431,220. At December 31, 2022 and 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2022		2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions		\$ (616,529)	\$ 22,633	\$ (788,562)
Difference between expected and actual experience		(1,409,981)		(1,749,657)
Net differences between projected and actual earnings on plan investments	168,970			(204,381)
Total	<u>\$ 168,970</u>	<u>\$ (2,026,510)</u>	<u>\$ 22,633</u>	<u>\$ (2,742,600)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB credit as follows:

Year Ended December 31,	
2023	\$ (486,879)
2024	(453,624)
2025	(434,138)
2026	(412,693)
2027	(43,784)
Thereafter	<u>(26,422)</u>
	<u>\$ (1,857,540)</u>

Recognition of Deferred Outflows and Deferred Inflows of Resources: Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss. The net difference between projected and actual earnings on OPEB plan investments is recognized over 5 years. All other amounts are recognized over the expected average remaining service lifetime (EARSL), which was 6.06 years at December 31, 2022 and 2021.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022 and 2021

NOTE H – RISK MANAGEMENT

The District participates in the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA) a public entity risk pool of California water agencies, for general and auto liability, public officials' liability, property damage, fidelity insurance, cyber liability, employer's liability, and workers compensation liability. ACWA/JPIA provides insurance through the pool up to a certain level, beyond which group-purchased commercial excess insurance is obtained.

The District pays an annual premium to ACWA/JPIA that includes its pro-rata share of excess insurance premiums, charges for the pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the ACWA/JPIA.

The District's deductibles and maximum coverage are as follows:

Coverage	ACWA/JPIA	Commercial Insurance	Deductible/ Retention
General and Auto Liability (Includes public officials and auto liability)	\$ 5,000,000	\$ 55,000,000	None
Property	10,000,000	500,000,000	\$ 2,500 to 100,000
Employee Dishonesty	100,000		1,000
Workers' Compensation Liability	2,000,000	Statutory to \$4,000,000 program aggregate	None
Cyber Liability		2,000,000 per member/ 5,000,000 aggregate	75,000 to 100,000

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE I – COMMITMENTS AND CONTINGENCIES

The District had contractual commitments related to the following capital projects outstanding as of December 31, 2022:

Pump Station 1 North Retrofit Project	\$ 430,039
Pump Station 2 Discharge Pipe Replacement Project	691,574
Los Vaqueros Reservoir Expansion Project (District share)	<u>1,239,000</u>
	<u>\$ 2,360,613</u>

NOTE J – GOVERNMENT MERGER

In 2016, the District, along with the West Side Irrigation District (WSID) adopted a concurrent resolution to consolidate operations in order to improve water reliability, strengthen water rights, and provide greater financial flexibility to keep the water system performing well into the future. In December 2016 the District and WSID entered into an agreement to provide administrative and operational support to WSID. On September 2, 2020, the San Joaquin County Agency Formation Commission recorded the Certificate of Completion approving and finalizing the consolidation. The effective date of the newly consolidated, successor district, Byron Bethany Irrigation District was on January 1, 2021. The carrying balances of WSID's assets, liabilities and net position that were consolidated as of January 1, 2021 were as follows:

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022 and 2021

NOTE J – GOVERNMENT MERGER (Continued)

ASSETS:	
Cash and equivalents	\$ 3,037,635
Accounts receivable	30,511
Note receivable	239,232
Prepaid expenses	<u>17,316</u>
Total curent assets	<u>3,324,694</u>
Capital assets	6,533,454
Less: accumulated depreciation	<u>(3,824,355)</u>
Capital assets, net	<u>2,709,099</u>
TOTAL ASSETS	<u>\$ 6,033,793</u>
LIABILITIES AND NET POSITION	
Liabilities:	
Compensated absences	\$ 2,673
OPEB liability	<u>4,114,752</u>
TOTAL LIABILITIES	<u>4,117,425</u>
Net position:	
Net investment in capital assets	2,709,099
Unrestricted	<u>(792,731)</u>
TOTAL NET POSITION	<u>\$ 1,916,368</u>

The carrying balances were obtained from the WSID financial statements for the year ended December 30, 2020. No adjustments to the carrying value were deemed necessary for the consolidation of the carrying balances.

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REQUIRED SUPPLEMENTARY INFORMATION

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BYRON-BETHANY IRRIGATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended December 31, 2022

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY (UNAUDITED)**
Last 10 Years

	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015
Proportion of the net pension liability	0.01949%	0.00906%	0.01648%	0.01493%	0.00521%	0.01338%	0.01147%	0.00608%
Proportionate share of the net pension liability	\$ 912,097	\$ 172,015	\$ 695,201	\$ 597,819	\$ 501,864	\$ 527,590	\$ 398,459	\$ 166,938
Covered payroll - Plan measurement period	\$ 1,030,680	\$ 878,563	\$ 1,058,131	\$ 1,568,957	\$ 1,100,282	\$ 780,034	\$ 670,080	\$ 275,182
Proportionate share of the net pension liability as a percentage of covered payroll	88.49%	19.58%	65.70%	38.10%	45.61%	67.64%	59.46%	60.66%
Plan fiduciary net position as a percentage of the total pension liability	82.02%	96.25%	84.74%	86.21%	88.20%	87.01%	89.01%	88.20%

Notes to Schedule:

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2014 as they have minimal cost impact.

Changes in assumptions: The discount rate was changed from 7.50% in 2015 to 7.65% in 2016 and 2017 and to 7.15% in 2018.

Omitted years: GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to this date.

SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN (UNAUDITED)
Last 10 Years

	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015
Contractually required contribution (actuarially determined)	\$ 112,655	\$ 99,908	\$ 113,581	\$ 114,956	\$ 57,232	\$ 13,153	\$ 13,078	\$ 56,967
Contributions in relation to the actuarially determined contributions	(112,655)	(99,908)	(113,581)	(114,956)	(57,232)	(13,153)	(13,078)	(69,986)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,019)
Covered payroll - Employer fiscal year	\$ 1,396,722	\$ 1,313,959	\$ 1,058,131	\$ 1,568,957	\$ 1,100,282	\$ 780,034	\$ 670,080	\$ 275,182
Contributions as a percentage of covered payroll	8.07%	7.60%	10.73%	7.33%	5.20%	1.69%	1.95%	20.70%

Notes to Schedule:

Valuation date: June 30, 2019 June 30, 2018 June 30, 2017 June 30, 2016 June 30, 2015 June 30, 2014 June 30, 2013 June 30, 2012

Methods and assumptions used to determine contribution rates:

Valuation cost method	Entry age normal							
Amortization method	Level percentage of payroll, closed							
Remaining amortization period	Varies, not more than 30 years							
Asset valuation method	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	15-year smoothed market
Inflation	2.50%	2.50%	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases				Varies by entry age and service				
Payroll growth	2.75%	2.75%	2.875%	3.00%	3.00%	3.00%	3.00%	3.00%
Investment rate of return (1)	7.00%	7.00%	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Retirement age	(3)	(3)	(3)	(3)	(3)	(2)	(2)	(2)

Notes to Schedule:

(1) Net of administrative expenses, includes inflation.

(2) Probabilities of retirement and mortality are based on CalPERS' 2010 Experience Study for the period from 1997 to 2007.

(3) Probabilities of retirement and mortality are based on CalPERS' 2014 Experience Study for the period from 1997 to 2011.

Omitted years: GASB Statement No. 68 was implemented during the year ended June 30, 2015, thus information prior to this date was not presented.

BYRON-BETHANY IRRIGATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

For the Year Ended December 31, 2022

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Fiscal Period	2022	2021	2020	2019	2018
Total OPEB liability:					
Service cost	\$ 39,454	\$ 81,499	\$ 26,147	\$ 25,324	\$ 24,527
Interest	145,357	164,492	84,092	80,795	78,044
Differences between expected and actual experience		(1,988,048)	(112,900)		
Change of assumption		(882,672)	(36,402)		
Benefit payments	(131,122)	(181,010)	(55,182)	(65,153)	(63,556)
Net change in total OPEB liability	53,689	(2,805,739)	(94,245)	40,966	39,015
BBID OPEB liability - beginning	2,409,013	1,100,000	1,194,245	1,153,279	1,114,264
WSID OPEB Liability - beginning balance consolidated		4,114,752			
Total OPEB liability - beginning balance:	2,409,013	5,214,752	1,194,245	1,153,279	1,114,264
Total OPEB liability - ending (a)	<u>\$ 2,462,702</u>	<u>\$ 2,409,013</u>	<u>\$ 1,100,000</u>	<u>\$ 1,194,245</u>	<u>\$ 1,153,279</u>
Plan fiduciary net position:					
Contributions - employer	\$ 231,122	\$ 281,010	\$ 118,738	\$ 95,860	\$ 63,556
Net investment income	(257,068)	228,416	198,911	247,052	44,779
Administrative expenses	(880)	(882)	(703)	(631)	(592)
Other Expenses					(1,440)
Benefit payments	(131,122)	(181,010)	(55,182)	(65,153)	(63,556)
Net change in plan fiduciary net position	(157,948)	327,534	261,764	277,128	42,747
Plan fiduciary net position - beginning	1,997,115	1,669,581	1,407,817	1,130,689	1,087,942
Plan fiduciary net position - ending (b)	<u>\$ 1,839,167</u>	<u>\$ 1,997,115</u>	<u>\$ 1,669,581</u>	<u>\$ 1,407,817</u>	<u>\$ 1,130,689</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 623,535</u>	<u>\$ 411,898</u>	<u>\$ (569,581)</u>	<u>\$ (213,572)</u>	<u>\$ 22,590</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>74.68%</u>	<u>82.90%</u>	<u>151.78%</u>	<u>117.88%</u>	<u>98.04%</u>
Covered-employee payroll - measurement period	<u>\$ 1,396,722</u>	<u>\$ 1,313,959</u>	<u>\$ 1,058,131</u>	<u>\$ 1,065,089</u>	<u>\$ 1,568,957</u>
Net OPEB liability as percentage of covered-employee payroll	<u>44.64%</u>	<u>31.35%</u>	<u>-53.83%</u>	<u>-20.05%</u>	<u>1.44%</u>
Notes to schedule:					
Valuation date	December 31, 2021	December 31, 2021	December 31, 2018	December 31, 2018	December 31, 2018
Measurement period	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Benefit changes. None.					
Assumptions					
Discount rate	6.10%	6.10%	7.05%	7.05%	7.05%
CalPERS Experience Study	2021 Study	2021 Study	2018 Study	2018 Study	2018 Study

Omitted years: GASB Statement No. 75 was implemented during the year ended December 31, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

BYRON-BETHANY IRRIGATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended December 31, 2022

SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (UNAUDITED)

	2022	2021	2020	2019	2018
Statutorily required contribution - employer fiscal year	\$ 101,142	\$ 84,811	\$ 26,704	\$ 28,544	\$ 30,707
Contributions in relation to the statutorily determined contributions	<u>(231,122)</u>	<u>(281,010)</u>	<u>(118,738)</u>	<u>(95,860)</u>	<u>(63,556)</u>
Contribution deficiency (excess)	<u>\$ (129,980)</u>	<u>\$ (196,199)</u>	<u>\$ (92,034)</u>	<u>\$ (67,316)</u>	<u>\$ (32,849)</u>
Covered-employee payroll - employer fiscal year	\$ 1,396,722	\$ 1,313,959	\$ 1,058,131	\$ 1,065,089	\$ 1,568,957
Contributions as a percentage of covered-employee payroll	16.55%	21.39%	11.22%	9.00%	4.05%

Notes to Schedule:

Valuation date	December 31, 2021	December 31, 2021	December 31, 2018	December 31, 2018	December 31, 2018
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Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal				
Amortization method	Level % of Pay				
Amortization period	30 years	30 years	18 years closed	19 years closed	20 years closed
Asset valuation method	Market Value				
Inflation	2.50%	2.50%	3.00%	3.00%	3.00%
Healthcare cost trend rates	5.8% in 2023, trending down to 3.9% by 2076				
			7.50% in 2019, trending down .5% per year to 5% by 2024.		
Salary increases	3.00%	3.00%	3.25%	3.25%	3.25%
Investment rate of return	6.10%	6.10%	7.05%	7.05%	7.05%
Retirement age	From 50 to 75				
Mortality	2021 CalPERS Experience				
			2017 CalPERS Experience Study		

An actuarially determined contribution rate was not calculated. The required contributions reported represent retiree premium payments.

Omitted years: GASB Statement No. 75 was implemented during the year ended December 31, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

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OTHER REPORTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Byron-Bethany Irrigation District (the District) as of and for the year ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 8, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit 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.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

To the Board of Directors
Byron-Bethany Irrigation District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Richardson & Company, LLP

January 8, 2024



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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, 2022. 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 the system of 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 certain internal control matters that were communicated in a separate report.

We are required by the audit standards to identify potential risks of material misstatements during the audit process. We have identified the following significant risk of material misstatement as part of our audit planning: Management override of controls and revenue recognition. These are the areas that the audit standards require at a minimum to be identified as significant risks.

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, 2022, the most recent measurement date was \$912,097, which is reflected as a liability in the District's financial statements as of December 31, 2022. As a result of the changes in the net pension liability and the deferred inflows and outflows, the District had a pension expense of \$288,218. The significant increase in the pension liability is due to the unrealized losses on plan assets.
- The postemployment benefit (OPEB) disclosure in Note G shows that the District's share of the unfunded OPEB liability at December 31, 2022, the most recent measurement date, was \$623,535 which is reflected as a liability in the District's financial statements as of December 31, 2022. 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 \$491,668.
- Note F on page 22 of the audited financials describes the liability owed to CalPERS as of December 31, 2022, of \$303,558 for contributions not made in past years for eligible employees. 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 22 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.
- Entries to rollforward net position related to prior year audit adjustments.
- Correct entries made to record prior year audit adjustments.
- 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 2021 revenue recorded in 2022.
- Accrue CalPERS contributions for December 2022.
- Accrue water sales and property tax revenue for 2022 not received until 2023.
- Accrue payroll incurred as of December 31, 2022, not paid until 2023.
- Record unearned revenue for drainage fees received in advance.
- Record current portion of revenue bonds.
- Record net investments in capital assets.
- True up board designated reserves.
- Capitalize pumping plant costs recorded as maintenance expense.
- Reverse capital asset addition for retention payment that was double recorded.
- True-up capital assets and accumulated depreciation to match the revised listing.

- Record disposal of capital assets.

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 January 8, 2024.

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 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.

Board of Directors
Byron-Bethany Irrigation District
Page 5

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.

Richardson & Company, LLP

January 8, 2024

BYRON BETHANY IRRIGATION DISTRICT
SUMMARY OF UNADJUSTED DIFFERENCES
December 31, 2022

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
Costs incurred in 2022 recorded in 2023	\$ (11,480)		\$ (11,480)		\$ (11,480)	\$ (11,480)
Bond interest expense not accrued in the correct period			(54,059)		(39,231)	(39,231)
Pension contributions expense does not match CalPERS					(9,672)	(9,672)
Engineering costs related to CIP projects incurred in 2021 recorded in 2022					(46,206)	(46,206)
Drainage fee revenue related to 2021 recorded in 2022					(12,000)	(12,000)
Net Unadjusted Audit Differences - This Year	(11,480)	-	(65,539)	-	(118,589)	(118,589)
Financial Statement Caption Totals	\$ 67,660,400	\$ 719,349	\$ 11,464,993	\$ 2,173,838	\$ 54,752,918	\$ 5,050,919
Net Audit Differences as % of Financial Statement Captions	-0.02%	0.00%	-0.57%	0.00%	-0.22%	-2.35%



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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, 2022, 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.

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.

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. Given these limitations during our audit, we did not identify any deficiencies in internal control we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The following items were noted during our audit that warrant consideration:

Internal Control

Due to the small number of accounting staff and the reduction of staff involved in the accounting process, it has been difficult to have ideal segregation of duties. However, we recommend compensating controls be put in place to reduce the risk of misstatement or fraud. The following areas were identified where internal controls can be improved:

1. We noted that the Accountant or Administrative Support Lead can both create customer bills, collect cash, and prepare the deposit. The Accountant can perform all of these functions and also post entries in the general ledger and reconcile the bank accounts. For best practices, billing and cash handling should be separated. Due to the small size of the District, separation of duties can be difficult but having the person preparing customer bills not record customer payments would be a way to segregate duties. A list of adjustments to customer accounts should be generated monthly and reviewed by the General Manager. Also the reconciliation of the accounts receivable listing to the general ledger should be performed monthly, and reviewed by the General Manager. This review should be documented by an initial.

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

2. The Accountant updates salary amounts in the payroll system, generates payroll and records payroll in the general ledger. Since segregation of duties is not possible, we recommend that the General Manager reviews the payroll registers after they are generated by the payroll system and initial the register to document this review.
3. The Accountant generates checks, records transactions in the general ledger, mails checks to vendors and prepares the bank reconciliation. Checks to vendors should be returned to someone other than the Accountant for mailing after they are signed to segregate cash disbursement functions. Consideration should also be given to having the General Manager review the bank reconciliations and document this review with an initial.
4. The Fiscal Director currently prepares journal entries, but no one reviews them. To improve the internal controls, we recommend the General Manager review and approve journal entries.

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.
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.

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

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 understand a form was developed to use during 2023.

* * * * *

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.

Richardson & Company, LLP

January 8, 2024



J Comm, Inc.

SUMMARY REPORT

Byron-Bethany Irrigation District

December 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

Project Status: Ongoing

PROJECT: Water Rights Legislation

- Continued discussion around legislative/CIP/messaging priorities for 2024
- Internal J Comm meeting re: developing 2024 outreach & messaging plan

Project Status: In Progress

PROJECT: BBID Documentary

- Awaiting further direction on revisions

Project Status: In Progress



J Comm, Inc.

PROJECT: ACWA Conference & Committee Meetings

- Attended 2023 ACWA Fall Conference; attended Communications Committee meeting

Project Status: Ongoing

Report Submitted by: Nick Janes

Date: 1/2/24

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