



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

BOARD MEETING

Tuesday, August 20, 2024  
10:00 A.M.

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

TIM MAGGIORE  
Director  
Division III

PETE PETROVICH  
Director  
Division I

MARK MAGGIORE  
Director  
Division II

AMANJIT SINGH SANDHU  
Director  
Division IV



CHARLES TUSO  
President  
Division V

TOM PEREIRA  
Director  
Division VI

JACK ALVAREZ  
Vice-President  
Division VII

EDWIN PATTONSON  
General Manager

## AGENDA

### Regular Meeting of the Board of Directors In-Person Meeting 7995 Bruns Road, Byron, CA 94514

August 20, 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 or conference room 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 not less than 24 hours prior to the start of the Board meeting.*

*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 meeting minute summaries from Regular July 16, 2024 Board Meeting and Special July 24, 2024 Board meeting.
2. Accept Treasurer's Reports and Reconciliations for the month of July 2024.
3. Approve Check Registers for the month of July 2024.

***VII. DISCUSSION/ACTION CALENDAR***

4. Presentation of the Audit Financial Statements for Calendar Year 2023 – Richardson & Company, Certified Public Accountants
5. Consider approving the Revised Byron Bethany Irrigation District Employee Handbook & Personnel Policy.
6. Consider approving Revised Wage Schedule and Adding New Position for Water Resources Specialist.

***VIII. CLOSED SESSION***

7. Discuss appointment or employment of a public employee – Assistant General Manager. (Gov. Code, § 54957, subd. (b)(1).)

***IX. COMMUNICATION / REPORTS / COMMENTS***

Directors  
Consultants  
General Counsel  
General Manager

***X. ADJOURNMENT***

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

## MINUTE SUMMARY

Regular Meeting of the Board of Directors  
In Person Meeting  
Tuesday, July 16, 2024  
10:00 AM

### PLEDGE OF ALLEGIANCE

CALL TO ORDER – ROLL CALL 10:02 a.m.

### Adoption of the Agenda

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

Under adoption of the agenda, discussion occurred among Board of Directors regarding whether to hold a Board meeting if the agenda is light and/or no critical, time sensitive item requires Board approval. General Manager Ed Pattison and the Board of Directors agreed to hold a formal vote to consider canceling a meeting in the future if there are no time sensitive issues and/or planned discussion/action items on the agenda.

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

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

### CONSENT CALENDAR

1. Approve meeting minute summary of June 18, 2024.
2. Accept Treasurer's Reports and Reconciliations for the month of June 2024.
3. Approve Check Registers for the month of June 2024.

Vice President Jack Alvarez noted that the variance between budget amount and expense amount to date was added to the treasurer's report per President Charles Tusso's request. Mr. Tusso commented to the Board that District revenues are above the budgeted net income, with GM Pattison noting that staff as a general rule carefully plans and manages budget from a conservative budgeting strategy, that is to underestimate forecasted revenues and overestimate forecasted expenditures (within reason). Additionally, GM Pattison stated the Board adopted budget did not include any revenue from recent out of district water transfers. GM Pattison summarized to the Board of Directors that due to water availability from a wet 2023 and wet spring in 2024, BBID has 8,000 A/F of CVP water available for out of district water transfer, which is being sold south of delta. The CVP allocation amount increased to 50% with USBR's most recent announcement, which means the water transfer price per acre-foot decreased.

**Adoption of the Consent Calendar**

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

**DISCUSSION/ACTION CALENDAR**

None

**CLOSED SESSION**

None

**REPORTS / DIRECTOR COMMENTS**

General Manager Ed Pattison presented a video of the BBID Headquarters building dedication ceremony for former General Manager Rick Gilmore to the Board of Directors produced by Mr. Nick Janes, JComm. Mr. Janes expressed that he will post the video on the Association of California Water Agencies (ACWA) website, Facebook and Twitter to show the historical record and the great impact Mr. Rick Gilmore made to the Byron Bethany Irrigation District. General Counsel Mike Vergara reported to the Board about the fees award, assembly bill AB1481 expressing that the District should expect a refund check soon of approximately \$1.6 million, interest will start accruing mid-August. General Manager Ed Pattison reported the continuous problems at the Wicklund Cut Pump Station, highlighting significant challenges with the variable frequency drive (VFD) such as fuses blowing and degrading the motor drive, and that the transformer may be under-sized. GM Pattison expressed that the horizontal pumps are at a point where they are not reliable due to unavailability of repair parts. Additionally, GM Pattison reported to the Board of Directors his recommendation to move forward with the Wicklund Cut Pump Station Improvement Project feasibility and preliminary engineering study on a 50/50 cost share basis with the new City of Mountain House. GM Pattison expressed how Congressman Harder fought for the City of Mountain House and BBID to secure federal funds to assist with the Wicklund Project, and while approved by the federal appropriations committee, the proposed project federal funding of \$2.4 million requires Congressional federal budget approval expected late this year due to the Presidential election cycle. The Board of Directors agreed the Wicklund Cut Pump Station Improvement Project represents the largest capital improvement project that BBID is managing. Jerimy Borchardt, District Engineer, summarized the phase one feasibility study of the project, potential environmental issues, and alternative design options to consider with respect to the structural analysis of the existing pump station building. GM Pattison concluded his reports updating the Board on progress with the Sisk Dam Expansion Project, expressing that by October-November the Board will have to make a decision regarding moving forward with participation in the Sisk Dam raise project to include BBID water storage, and if so, determine a funding package to financially participate.

**ADJOURNMENT 11:40 a.m.**

Submitted on July 29, 2024

Approved on August 20, 2024

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 Ms. Ilona Ruiz, Board Secretary

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 Mr. Charles Tusso, President
**ATTENDANCE****Directors Present:**

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

**Staff/Consultants/Present:**

Ed Pattison, General Manager  
 Michael Vergara, SSD Law  
 Aly, Ackerman, SSD Law  
 Jerimy Borchardt, Hazen & Sawyer  
 Nick Janes, J'Comm Inc.  
 Ilona Ruiz, Board Secretary

**ABSENT:**

None

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

## MINUTE SUMMARY

Special Meeting of the Board of Directors  
In Person Meeting  
Wednesday, July 24, 2024  
9:00 AM

### PLEDGE OF ALLEGIANCE

CALL TO ORDER – ROLL CALL 9:06 a.m.

### Adoption of the Agenda

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

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

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### CONSENT CALENDAR

None

### DISCUSSION/ACTION CALENDAR

1. Discussion/action to approve water transfer of CVP water and supporting agreements to Westlands Water District and Blue Sky Farms under the United States Bureau of Reclamation Accelerated Water Transfer Program.

General Manager Ed Pattison summarized the recommended CVP water transfer to Westlands Water District and Blue Sky Farms. Under this water transfer, Blue Sky Farms and Westlands Water District are willing to purchase 4,300 acre-feet of water for \$185 per acre-foot, plus cover USBR charges, with a net income of \$795,500 due to BBID. Additionally, GM Pattison summarized the total net income for out of district CVP water transfers for the year is approximately \$2.3 million. Vice President Jack Alvarez questioned if that revenue is reflected in the current adopted budget? GM Pattison responded to VP Alvarez that the CVP water transfer revenue could not be predicted, and therefore, is not reflected in the current adopted budget. GM Pattison recommended investing the funds as they are received in higher interest rate bearing CDs as rates are predicted to drop in the near term.

### Approval of Westlands Water District and Blue Sky Farms Water Transfer

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

**CLOSED SESSION**

None

**REPORTS / DIRECTOR COMMENTS**

General Manager Ed Pattison reported to the Board about the upcoming California Department of Water Resources Delta Conveyance Agency Project meeting to discuss potential construction impacts to BBID facilities. GM Pattison is corresponding with General Counsel Mike Vergara on this matter. The Delta Conveyance Project is being proposed by the California Department of Water Resources to create a reliable north of delta water supply diversion to its south of delta State Water Project canal, bypassing fresh Sacramento water from the delta, and instead, piping the water underneath the delta and conveying it to the nearby Bethany Reservoir downstream of the delta. GM Pattison highlighted significant challenges with the Delta Conveyance Project, including delta counties and others protesting the project resulting in ongoing delays.

**ADJOURNMENT 9:43 a.m.**

Submitted on August 2, 2024

Approved on August 20, 2024

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 Ms. Ilona Ruiz, Board Secretary

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 Mr. Charles Tuso, President
**ATTENDANCE****Directors Present:**

Charles Tuso	Division V
Tom Pereira	Division VI
Jack Alvarez	Division VII
Mark Maggiore,	Division II

**Staff/Consultants/Present:**

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

**ABSENT:**

Tim Maggiore	Division III
Pete Petrovich	Division I
Amanjit Sandhu	Division IV

**BYRON BETHANY IRRIGATION DISTRICT**  
**Treasurer's Monthly Report of Investments as of July 2024**  
**Unaudited For Management Purposes Only**

Investment	Transfer Account (1010C)	Transfer Account (1010D)	Payroll Account (1011A)	Investment Acct (1026)	Investment Acct (1003)	Investment Acct (1003)	Investment Acct (1017)	Petty Cash (1080)	
Institution	OVCB Muni	OVCB Liquidity Plus	OVCB Payroll	King Capital Advisors****	LAIF	CAMP	Comerica JPMorgan Chase	On-Hand	Total
Interest Rate	0.000%	3.656%	0.000%	4.84%	4.550%	5.430%			
Maturity				05/26/26			04/30/29		
Portfolio	1.86%	6.93%	0.00%	52.01%	4.79%		0.64%		66.24%
Beginning Balance	\$600,001.00	\$1,840,639.17	\$0.00	\$16,657,483.34	\$1,495,342.93	\$10,869,477.07	\$207,474.74	\$140.68	\$31,670,558.93
Activity	(\$2,071,896.40)	(\$689,561.04)	(\$149,919.93)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,911,377.37)
Deposits	\$2,071,896.40	\$1,091,437.32	\$149,919.93	\$164,494.33	\$54,202.83	\$50,024.78	\$0.00	\$0.00	\$3,581,975.59
<b>CLOSING BALANCE</b>	<b>\$600,001.00</b>	<b>\$2,242,515.45</b>	<b>\$0.00</b>	<b>\$16,821,977.67</b>	<b>\$1,549,545.76</b>	<b>\$10,919,501.85</b>	<b>\$207,474.74</b>	<b>\$140.68</b>	<b>\$32,341,157.15</b>
<b>RESERVES</b>								Account Code	Total
The above investments include the following Reserves:									
	Insurance/SIR Reserve							GL 3103	\$105,000.00
	Rolling Stock Replacement Reserve							GL 3105	\$100,000.00
	Construction Equipment Replacement Reserve							GL 3106	\$100,000.00
	Groundwater Management Program							GL 3107	\$200,000.00
	OME & GA Reserve							GL 3110	\$3,406,249.64
	Mountain House Infrastructure Replacement							GL 3123	\$2,000,000.00
	CVP Service Area Capital Improvement							GL 3122	\$50,000.00
	PERS Contribution Contingency							GL 3117	\$500,000.00
	Capital Improvement Plan - Ten year CIP Plan							GL 3102	\$1,476,085.52
	Legal Reserve							GL 3100	\$1,000,000.00
	2017 Series Debt Payment Reserve							GL 3124	\$1,600,000.00
	2018 Revenue Bonds Debt Payment Reserve							GL 3125	\$1,000,000.00
	2021 Revenue Bonds Debt Payment Reserve							GL 3126	\$1,000,000.00
<b>TOTAL RESERVES</b>									<b>\$12,537,335.16</b>
<b>TOTAL CASH</b>									<b>\$32,341,157.15</b>
<b>(Less) Designated Reserves</b>									<b>(\$12,537,335.16)</b>
<b>UNDESIGNATED RESERVES</b>									<b>\$19,803,821.99</b>
<p>* No investments were made pursuant to Subdivision (l) of Section 53601, 53601.1, and Subdivision (l) 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 Seven Months Ending July 31, 2024

	Current Month Actual	Year to Date Actual	2024 Budget	Variance	Variance %
<b>Revenues</b>					
CVP AG - BBID Overhead	\$ 42,073.39	\$ 104,491.48	\$ 164,000.00	(59,508.52)	-36.29%
CVP M&I - BBID Overhead	5,278.14	91,420.96	103,000.00	(11,579.04)	-11.24%
Construction Water	16,995.00	24,613.00	20,000.00	4,613.00	23.07%
Out of District Water Sale	792,725.60	792,725.60	0.00	792,725.60	
Mountain House Water	108,557.98	384,596.30	1,072,575.00	(687,978.70)	-64.14%
Tracy Hills Water Sales	0.00	316,414.35	316,414.35	0.00	0.00%
BOR AG	12,944.52	31,004.59	106,000.00	(74,995.41)	-70.75%
BOR M/I	1,670.29	11,682.01	57,000.00	(45,317.99)	-79.51%
CVPIA Restoration (M&I)	1,533.41	26,561.11	32,000.00	(5,438.89)	-17.00%
CVPIA Restoration (Ag)	6,110.64	14,660.85	35,000.00	(20,339.15)	-58.11%
SLDMWA O&M	11,754.53	46,678.15	83,000.00	(36,321.85)	-43.76%
Byron Ag Service Area	138,310.90	299,004.05	504,356.28	(205,352.23)	-40.72%
Byron M&I Service Area	0.00	0.00	21,000.00	(21,000.00)	-100.00%
Bethany Ag Service Area	53,636.05	143,003.25	329,819.43	(186,816.18)	-56.64%
Bethany M&I Service Area (MEP)	2,566.37	14,728.94	30,000.00	(15,271.06)	-50.90%
USBR Trinity PUD Assessment	0.00	19.95	645.00	(625.05)	-96.91%
West Side Ag Service Area WSSA	182,854.38	413,529.93	906,714.93	(493,185.00)	-54.39%
Grounwater Pumping SBSurcharge	6,619.37	26,662.70	45,000.00	(18,337.30)	-40.75%
Gas Tax Refund	0.00	2,934.63	2,934.63	0.00	0.00%
Debt Recovery	97,297.75	343,723.22	196,000.00	147,723.22	75.37%
Administration Costs - Fees	0.00	150.00	500.00	(350.00)	-70.00%
Interest on Bank Accounts	274,353.75	819,119.53	800,000.00	19,119.53	2.39%
Stand-by Revenue	120.00	84,048.40	83,395.60	652.80	0.78%
WSSA Stand-by Revenue	0.00	139,243.00	139,243.00	0.00	0.00%
CVPSA Ag O&M Charge	0.00	15,937.03	18,001.15	(2,064.12)	-11.47%
CVPSA M & I O&M Charge	0.00	135,167.95	135,167.95	0.00	0.00%
CVPSA M/I with AG Alloc Charge	0.00	64,298.97	64,298.97	0.00	0.00%
Alameda Property Tax Revenue	0.00	108,622.75	260,000.00	(151,377.25)	-58.22%
Contra Costa Property Tax Rev	0.00	215,392.11	475,000.00	(259,607.89)	-54.65%
San Joaquin 46701 Zn2 Prop Tax	0.00	3,051,550.39	5,600,000.00	(2,548,449.61)	-45.51%
San Joaquin 47101 Zn3 Prop Tax	258.16	1,912.70	3,000.00	(1,087.30)	-36.24%
Reimburse SLDMWA Assess	39,079.47	149,301.89	18,000.00	131,301.89	729.45%
PG&E Power(CVPSA)Reimbursed	18,897.89	40,749.60	85,000.00	(44,250.40)	-52.06%
O&M Labor Recovery	5,800.00	54,410.00	100,000.00	(45,590.00)	-45.59%
Equipment Use Recovery	0.00	2,763.29	0.00	2,763.29	
O & M Materials Recovery	0.00	13,696.14	30,000.00	(16,303.86)	-54.35%
Drainage Fees WSSA	0.00	56,305.25	56,305.25	0.00	0.00%
Engineering Recovery	0.00	42,704.20	60,000.00	(17,295.80)	-28.83%
Admin Labor Recovery	2,100.00	17,253.71	20,160.00	(2,906.29)	-14.42%
Reimburse Director's Benefit	0.00	0.00	24,000.00	(24,000.00)	-100.00%
Legal Cost Recovery	0.00	48,991.44	1,621,000.00	(1,572,008.56)	-96.98%
Rental Unit	1,310.00	4,940.00	14,010.00	(9,070.00)	-64.74%
Agricultural Leases	0.00	12,675.00	12,675.00	0.00	0.00%
Other Income	0.00	395,190.60	0.00	395,190.60	

Byron-Bethany Irrigation District  
Income Statement  
Compared with Budget  
For the Seven Months Ending July 31, 2024

	Current Month Actual	Year to Date Actual	2024 Budget	Variance	Variance %
<b>Total Revenues</b>	<b>1,822,847.59</b>	<b>8,562,879.02</b>	<b>13,645,216.54</b>	<b>(5,082,337.52)</b>	<b>-37.25%</b>
<b>Expenses</b>					
CIP	82,296.27	490,978.70	2,000,000.00	(1,509,021.30)	-75.45%
Automotive Equipment	0	148,119.31	0	148,119.31	
BOR AG	0.00	316,190.29	340,000.00	(23,809.71)	-7.00%
BOR M/I	0.00	26,991.92	49,000.00	(22,008.08)	-44.91%
CVPSA Restoration (M&I)	0.00	19,050.67	51,000.00	(31,949.33)	-62.65%
CVPSA Restoration (Ag)	0.00	45,422.00	85,000.00	(39,578.00)	-46.56%
SLDMWA O&M	19,545.72	71,330.58	96,000.00	(24,669.42)	-25.70%
SLDMWA OM WSSA	0.00	0.00	4,000.00	(4,000.00)	-100.00%
USBR Trinity PUD Assess REIMB	0.00	609.50	1,500.00	(890.50)	-59.37%
O&M Auto & General Liability	0.00	0.00	48,000.00	(48,000.00)	-100.00%
Transformer Maintenance	0.00	0.00	3,000.00	(3,000.00)	-100.00%
Maintenance Trans. Lines/Poles	0.00	0.00	15,000.00	(15,000.00)	-100.00%
Pump Control Panels	0.00	0.00	3,500.00	(3,500.00)	-100.00%
Sub-Station	0.00	0.00	3,500.00	(3,500.00)	-100.00%
SLDMWA Membership Assessment	0.00	17,138.50	55,000.00	(37,861.50)	-68.84%
ElectricalEngineering Services	0.00	13,594.50	6,000.00	7,594.50	126.58%
SWRCB User Fee (CVPSA)	0.00	0.00	40,000.00	(40,000.00)	-100.00%
Supplemental Water Purchase	32,386.02	82,386.02	50,000.00	32,386.02	64.77%
Recycled Water Purchase WSSA	0.00	0.00	25,000.00	(25,000.00)	-100.00%
Pump/Motor Maintenance	0.00	26.16	10,000.00	(9,973.84)	-99.74%
Pump/Motor Maintenance (CVPSA)	0.00	8,369.28	10,000.00	(1,630.72)	-16.31%
Pump/Motor Maintenance (RWSA1)	0.00	0.00	5,000.00	(5,000.00)	-100.00%
Pump Motor Maitenance WSSA	0.00	0.00	35,000.00	(35,000.00)	-100.00%
Pump/Motor Lube	0.00	0.00	1,500.00	(1,500.00)	-100.00%
SCADA/Telemetry-Auto Control	0.00	16,537.48	120,000.00	(103,462.52)	-86.22%
Motor Control Maintenance	0.00	0.00	10,000.00	(10,000.00)	-100.00%
Motor Control Maint. (CVPSA)	0.00	0.00	5,000.00	(5,000.00)	-100.00%
Motor Control Maint. (RWSA1)	0.00	0.00	5,000.00	(5,000.00)	-100.00%
PWRPA ASA Power	52,576.43	196,614.11	425,000.00	(228,385.89)	-53.74%
PWRPA P3	1,498.43	5,603.51	25,000.00	(19,396.49)	-77.59%
PG&E Power	45,019.03	73,775.46	120,000.00	(46,224.54)	-38.52%
PG&E Power(CVPSA)	94,883.18	164,068.79	150,000.00	14,068.79	9.38%
PG&E Power WSSA	489.20	2,944.09	6,000.00	(3,055.91)	-50.93%
Emergency Generators	772.12	16,012.20	25,000.00	(8,987.80)	-35.95%
WAPA Power	16,832.85	72,419.71	250,000.00	(177,580.29)	-71.03%
WAPA Restoration	0.00	6,181.50	30,000.00	(23,818.50)	-79.40%
Bonds Continuing Compliance	0.00	16,250.00	15,000.00	1,250.00	8.33%
Assistant General Manager	0.00	0.00	225,000.00	(225,000.00)	-100.00%
O&M Employee Relations	0.00	343.03	1,500.00	(1,156.97)	-77.13%
WWTF Chief Operator	0.00	0.00	35,000.00	(35,000.00)	-100.00%
O&M Labor Full Time	83,067.41	563,384.50	1,202,069.38	(638,684.88)	-53.13%

Byron-Bethany Irrigation District  
Income Statement  
Compared with Budget  
For the Seven Months Ending July 31, 2024

	Current Month	Year to Date	2024 Budget	Variance	Variance %
	Actual	Actual			
O&M Other Compensation	5,799.85	83,334.90	222,993.79	(139,658.89)	-62.63%
O&M Health Insurance	18,181.87	126,354.10	273,235.08	(146,880.98)	-53.76%
O&M Dental Insurance	426.92	2,988.44	5,911.20	(2,922.76)	-49.44%
O&M Vision Insurance	241.28	1,688.96	3,340.80	(1,651.84)	-49.44%
O&M Retirement (PERS)	96,038.69	180,873.45	301,497.81	(120,624.36)	-40.01%
O&M Worker's Comp	11,446.37	23,440.71	53,000.00	(29,559.29)	-55.77%
O&M Medicare	1,555.18	10,159.83	21,354.65	(11,194.82)	-52.42%
O&M Social Security	6,649.73	43,442.32	89,139.53	(45,697.21)	-51.26%
O&M Life Insurance	224.00	1,568.00	3,590.16	(2,022.16)	-56.33%
O&M Longevity	720.00	5,175.00	9,235.00	(4,060.00)	-43.96%
O&M Licenses	410.00	2,625.00	1,430.00	1,195.00	83.57%
O&M Overtime	17,256.93	46,164.58	130,000.00	(83,835.42)	-64.49%
O&M - Employee Assist Program	(607.76)	(414.32)	416.64	(830.96)	-199.44%
Canal Maintenance	2,639.12	10,982.52	35,000.00	(24,017.48)	-68.62%
Station Maintenance	460.00	1,581.90	15,000.00	(13,418.10)	-89.45%
Station Maintenance WSSA	64.45	64.45	6,000.00	(5,935.55)	-98.93%
Laterals/Structures	0.00	1,200.79	5,000.00	(3,799.21)	-75.98%
Laterals/Structures(CVPSA)	69.44	69.44	5,000.00	(4,930.56)	-98.61%
Material/Hardware/Fasteners	84.51	14,681.91	20,000.00	(5,318.09)	-26.59%
Sub laterals/Pipelines	4.25	6,854.09	10,000.00	(3,145.91)	-31.46%
Sub laterals/Pipelines WSSA	768.58	1,280.78	5,000.00	(3,719.22)	-74.38%
Canal Gate Maintenance	0.00	4,263.92	10,000.00	(5,736.08)	-57.36%
Canal Gate Maintenance (CVPSA)	0.00	0.00	2,000.00	(2,000.00)	-100.00%
Canal Gate Maintenance (WSSA)	0.00	0.00	2,000.00	(2,000.00)	-100.00%
Surface Drains	0.00	0.00	5,000.00	(5,000.00)	-100.00%
Tile Drains	0.00	0.00	2,500.00	(2,500.00)	-100.00%
Canal Crossings	0.00	0.00	2,000.00	(2,000.00)	-100.00%
Communications	1,366.39	10,446.06	21,000.00	(10,553.94)	-50.26%
Communications WSSA	629.83	4,197.91	6,000.00	(1,802.09)	-30.03%
Small Tools & Equipment	212.10	2,007.05	10,000.00	(7,992.95)	-79.93%
Building Maintenance	0.00	30,669.68	40,000.00	(9,330.32)	-23.33%
Building Maintenance WSSA	0.00	0.00	1,500.00	(1,500.00)	-100.00%
Grounds Maintenance	1,191.36	7,819.22	16,600.00	(8,780.78)	-52.90%
Fire System	0.00	6,693.18	9,000.00	(2,306.82)	-25.63%
Security System	135.00	1,051.34	7,000.00	(5,948.66)	-84.98%
HVAC Service Supplies	0.00	0.00	5,500.00	(5,500.00)	-100.00%
Janitorial Services/Supply	1,842.04	15,126.73	22,300.00	(7,173.27)	-32.17%
Pest Management	156.00	901.25	1,700.00	(798.75)	-46.99%
Grounds Maintenance WSSA	350.00	2,450.00	4,700.00	(2,250.00)	-47.87%
Uniforms/Clothing Allowance	631.90	7,673.33	11,200.00	(3,526.67)	-31.49%
Shop Supplies	196.78	3,433.11	6,500.00	(3,066.89)	-47.18%
Welding Shop & Supplies	715.63	8,570.15	5,500.00	3,070.15	55.82%
Meter Shop	0.00	0.00	1,000.00	(1,000.00)	-100.00%
WSSA Shop & Supplies	0.00	58.39	10,000.00	(9,941.61)	-99.42%
Vehicle Maintenance	616.85	19,934.79	35,000.00	(15,065.21)	-43.04%

Byron-Bethany Irrigation District  
Income Statement  
Compared with Budget  
For the Seven Months Ending July 31, 2024

	Current Month	Year to Date	2024 Budget	Variance	Variance %
	Actual	Actual			
Equipment Maint.	1,674.49	10,437.27	26,000.00	(15,562.73)	-59.86%
Fuel/Lube/Oil/Tires	12,127.23	73,563.26	105,000.00	(31,436.74)	-29.94%
MileageReimbursement	0.00	455.44	1,000.00	(544.56)	-54.46%
Waste Oil Disposal	0.00	100.00	1,000.00	(900.00)	-90.00%
Canal Fences	0.00	0.00	2,500.00	(2,500.00)	-100.00%
Rodent Control	55.96	944.71	2,500.00	(1,555.29)	-62.21%
Right of Way Weed Control	0.00	8,144.17	30,000.00	(21,855.83)	-72.85%
Weed Burning	160.00	601.77	4,000.00	(3,398.23)	-84.96%
Aquatic Weed Control	(14,157.00)	71,828.34	100,000.00	(28,171.66)	-28.17%
Road Maint. & Right of Way	0.00	712.88	10,000.00	(9,287.12)	-92.87%
Water Quality Testing	0.00	0.00	5,000.00	(5,000.00)	-100.00%
Flow Meter Repairs	80.15	15,047.89	7,000.00	8,047.89	114.97%
Flow Meter Repairs(CVPSA)	0.00	2,654.12	1,500.00	1,154.12	76.94%
Safety Supplies/Equipment	0.00	6,286.92	12,000.00	(5,713.08)	-47.61%
Worker Safety Training	0.00	52.16	4,500.00	(4,447.84)	-98.84%
Physical Exams	0.00	1,398.28	4,000.00	(2,601.72)	-65.04%
Engineering	65,042.15	254,514.41	500,000.00	(245,485.59)	-49.10%
GSA Implementation	190.93	17,388.75	63,000.00	(45,611.25)	-72.40%
O&M Continuing Education	238.00	13,686.65	15,000.00	(1,313.35)	-8.76%
Permits/Licenses(CVPSA)	0.00	0.00	1,000.00	(1,000.00)	-100.00%
Propane Facilities	0.00	869.86	2,500.00	(1,630.14)	-65.21%
Refuse/Disposal	0.00	2,527.33	4,500.00	(1,972.67)	-43.84%
Bottled Water Service	560.93	3,199.67	4,800.00	(1,600.33)	-33.34%
General Manager	21,424.50	171,709.74	293,518.50	(121,808.76)	-41.50%
Admin Support Staff	11,581.30	99,208.33	273,208.21	(173,999.88)	-63.69%
Admin Part Time	0.00	0.00	2,000.00	(2,000.00)	-100.00%
Admin Other Compensation	6,333.86	31,588.81	110,827.10	(79,238.29)	-71.50%
Admin Health Insurance	4,895.75	34,270.25	88,082.76	(53,812.51)	-61.09%
Admin Dental Insurance	131.36	919.52	1,970.40	(1,050.88)	-53.33%
Admin Vision Insurance	74.24	519.68	1,113.60	(593.92)	-53.33%
Admin Retirement (PERS)	6,750.86	42,009.30	149,862.72	(107,853.42)	-71.97%
Admin Worker's Comp	612.39	1,419.01	5,000.00	(3,580.99)	-71.62%
Senior Administrative Analyst	0.00	0.00	108,925.00	(108,925.00)	-100.00%
Admin Social Security	2,178.43	18,936.87	42,045.27	(23,108.40)	-54.96%
Admin Medicare	601.19	4,520.58	9,833.17	(5,312.59)	-54.03%
Admin Life Insurance	124.18	869.26	1,730.16	(860.90)	-49.76%
Admin Longevity	180.00	1,350.00	2,340.00	(990.00)	-42.31%
Admin License	40.00	300.00	520.00	(220.00)	-42.31%
Admin Employee Relations	0.00	0.00	500.00	(500.00)	-100.00%
State Unemployment Insurance	28.50	1,899.00	3,000.00	(1,101.00)	-36.70%
FUTA Tax	11.40	759.60	1,000.00	(240.40)	-24.04%
Office Supplies	546.34	2,611.70	7,000.00	(4,388.30)	-62.69%
Payroll Services	556.09	4,137.00	7,500.00	(3,363.00)	-44.84%
Postage	300.00	1,110.65	1,800.00	(689.35)	-38.30%
Printing, Forms, Maps, Etc	0.00	0.00	2,500.00	(2,500.00)	-100.00%

Byron-Bethany Irrigation District  
Income Statement  
Compared with Budget  
For the Seven Months Ending July 31, 2024

	Current Month	Year to Date	2024 Budget	Variance	Variance %
	Actual	Actual			
Printing (Legal)	0.00	0.00	800.00	(800.00)	-100.00%
WSSA Utilities	413.94	2,258.71	4,500.00	(2,241.29)	-49.81%
DHQ Telephone	837.99	5,998.36	15,000.00	(9,001.64)	-60.01%
Bank Fees	0.00	36.13	300.00	(263.87)	-87.96%
Dir -Employee Assist Program	14.88	104.16	178.56	(74.40)	-41.67%
Admin-Employee Assist Program	9.92	69.44	148.80	(79.36)	-53.33%
Cyber Liability Program	0.00	0.00	1,869.50	(1,869.50)	-100.00%
Admin Auto & Liability Program	0.00	0.00	31,810.00	(31,810.00)	-100.00%
Property Insurance	74,033.78	74,033.78	67,000.00	7,033.78	10.50%
Business Systems Services	1,021.27	6,062.70	12,500.00	(6,437.30)	-51.50%
Pension Fund - 401A	1,071.23	6,924.96	14,657.81	(7,732.85)	-52.76%
Retiree's Health Insurance	8,189.47	57,326.29	99,773.64	(42,447.35)	-42.54%
State Emp. Training Tax	1.90	126.63	200.00	(73.37)	-36.69%
Director's Fees/ Expenses	2,076.13	10,116.11	23,400.00	(13,283.89)	-56.77%
Director's Benefits	9,697.13	67,879.91	117,544.12	(49,664.21)	-42.25%
District Officials'	500.33	13,131.30	30,000.00	(16,868.70)	-56.23%
Legal Services	125,854.06	836,635.67	2,679,000.00	(1,842,364.33)	-68.77%
CVPSA - Legal	387.00	15,138.70	76,000.00	(60,861.30)	-80.08%
Auditing	20,170.00	40,820.00	46,000.00	(5,180.00)	-11.26%
Actuarial Services	0.00	5,000.00	8,500.00	(3,500.00)	-41.18%
Election	0.00	0.00	1,000.00	(1,000.00)	-100.00%
Record Retention	0.00	0.00	250.00	(250.00)	-100.00%
Rental Unit	0.00	0.00	2,000.00	(2,000.00)	-100.00%
Permits, Dues & Subscriptions	6,919.44	21,128.15	55,000.00	(33,871.85)	-61.59%
Permits, Dues & Subs WSSA	0.00	2,249.39	4,200.00	(1,950.61)	-46.44%
Admin. Continuing Education	0.00	720.00	10,000.00	(9,280.00)	-92.80%
Recording Fees	0.00	165.00	250.00	(85.00)	-34.00%
Interest Expense	0.00	96,377.13	193,845.20	(97,468.07)	-50.28%
Hardware/Software	1,430.85	51,749.10	110,000.00	(58,250.90)	-52.96%
Hardware/Software WSSA	0.00	748.55	2,000.00	(1,251.45)	-62.57%
Public Outreach	4,900.00	56,571.49	78,800.00	(22,228.51)	-28.21%
Website	(300.00)	12,876.96	25,400.00	(12,523.04)	-49.30%
State/Federal Representation	17,630.00	122,890.00	215,000.00	(92,110.00)	-42.84%
HR Consulting	0.00	0.00	5,000.00	(5,000.00)	-100.00%
<b>Total Expenses</b>	<b>997,046.50</b>	<b>5,473,446.57</b>	<b>12,993,718.56</b>	<b>(7,520,271.99)</b>	<b>-57.88%</b>
<b>Net Income</b>	<b>\$ 825,801.09</b>	<b>\$ 3,089,432.45</b>	<b>\$ 651,497.98</b>	<b>\$ 2,437,934.47</b>	<b>374.20%</b>

Byron-Bethany Irrigation District  
Balance Sheet  
July 31, 2024

Net Pension Liability	1,028,979.00	
Deferred Inflows	70,730.00	
Deferred Outflows	(451,795.00)	
Deferred Outflows Contribution	(61,845.00)	
Net OPEB Liability/Asset	310,773.00	
Deferred Inflows (OPEB)	1,773,014.00	
Deferred Outflows (OPEB)	(182,201.00)	
Retention Payable	73,150.00	
CalPERS Contributions Accrual	39,471.54	
Total Current Liabilities		3,027,949.97
Long-Term Liabilities		
2018 Enterprise Revenue Bond	3,300,000.00	
2017 Revenue Refi Bond	772,000.01	
2021 Enterprise Revenue Bond	2,773,000.00	
2018 Enterp. Rev. Bond Current	310,000.00	
2017 Revenue Refi Bond Current	243,000.00	
2021 Enterp. Rev. Bond Current	436,000.00	
Total Long-Term Liabilities		7,834,000.01
Total Liabilities		10,861,949.98
Capital		
Retained Earnings	15,016,031.44	
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	31,802,950.00	
Net Income	3,634,642.51	
Total Capital		62,990,959.11
Total Liabilities & Capital		\$ 73,852,909.09

**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jul 31, 2024**  
**1010C - OVCB Muni**  
**Bank Statement Date: July 31, 2024**

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		599,791.00
Add: Cash Receipts		1,379,768.99
Less: Cash Disbursements		(716,483.62)
Add (Less) Other		(668,154.53)
Ending GL Balance		<u>594,921.84</u>
Ending Bank Balance		<u>600,001.00</u>
Add back deposits in transit		_____
Total deposits in transit		
(Less) outstanding checks		
	Jun 4, 2024    46619	(105.00)
	Jul 23, 2024    46745	(2,024.13)
	Jul 23, 2024    46746	(2,024.13)
	Jul 23, 2024    46749	(925.90)
		_____
Total outstanding checks		(5,079.16)
Add (Less) Other		_____
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>594,921.84</u></u>



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: 7/31/24  
 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	7/01/24	600,001.00	
Deposits / Misc Credits	19	2,071,896.40	
Withdrawals / Misc Debits	98	2,071,896.40	
** Ending Balance	7/31/24	600,001.00	**
Service Charge		.00	
Enclosures		79	

DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
7/03	81,748.16		Trnsfr from Checking Acct Ending in 0095
7/05	2,693.73		Trnsfr from Checking Acct Ending in 0095
7/08	41,749.69		Trnsfr from Checking Acct Ending in 0095
7/09	91,607.69		Trnsfr from Checking Acct Ending in 0095
7/10	42,997.25		Trnsfr from Checking Acct Ending in 0095
7/11	207,212.19		DEPOSIT
7/12	70,368.07		Trnsfr from Checking Acct Ending in 0095
7/15	1,556.05		Trnsfr from Checking Acct Ending in 0095
7/16	20,907.17		Trnsfr from Checking Acct Ending in 0095
7/18	81,711.84		DEPOSIT
7/19	810.93		Trnsfr from Checking Acct Ending in 0095
7/22	187,554.90		Trnsfr from Checking Acct Ending in 0095
7/23	2,566.37		MARIPOSA ENERGY,/DGCPMT RMR*IV*0000016079 26494**2566.37*2566 .37\
7/23	14,906.45		Trnsfr from Checking Acct Ending in 0095
7/24	752,973.08		DEPOSIT
7/25	60,764.07		Trnsfr from Checking Acct Ending in 0095
7/29	15,786.49		Trnsfr from Checking Acct Ending in 0095
7/30	56,110.39		Trnsfr from Checking Acct Ending in 0095
7/31	337,871.88		DEPOSIT

**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jul 31, 2024**  
**1010D - Liquidity Plus**  
**Bank Statement Date: July 31, 2024**

Filter Criteria includes: Report is printed in Detail Format.

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Beginning GL Balance	1,840,639.17
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>401,876.28</u>
Ending GL Balance	<u>2,242,515.45</u>
Ending Bank Balance	2,242,515.45
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>2,242,515.45</u>



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

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

ACCOUNT NUMBER:  
 STATEMENT DATE: 7/31/24  
 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	7/01/24	1,840,639.17	
Deposits / Misc Credits	5	1,091,437.32	
Withdrawals / Misc Debits	14	689,561.04	
** Ending Balance	7/31/24	2,242,515.45	**
Service Charge		.00	
Interest Paid Thru	7/31/24	5,631.81	
Interest Paid Year To Date		54,327.82	
Minimum Balance		1,482,506	

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

Date	Deposits	Withdrawals	Activity Description
7/11	185,037.82		Trnsfr from Checking Acct Ending in 0060
7/18	13,729.16		Trnsfr from Checking Acct Ending in 0060
7/24	645,979.96		Trnsfr from Checking Acct Ending in 0060
7/31	241,058.57		Trnsfr from Checking Acct Ending in 0060
7/31	5,631.81		INTEREST EARNED

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

Date	Deposits	Withdrawals	Activity Description
7/03		81,748.16	Trnsfr to Checking Acct Ending in 0060
7/05		2,693.73	Trnsfr to Checking Acct Ending in 0060
7/08		41,749.69	Trnsfr to Checking Acct Ending in 0060
7/09		91,607.69	Trnsfr to Checking Acct Ending in 0060
7/10		42,997.25	Trnsfr to Checking Acct Ending in 0060
7/12		70,368.07	Trnsfr to Checking Acct Ending in 0060
7/15		1,556.05	Trnsfr to Checking Acct Ending in 0060
7/16		20,907.17	Trnsfr to Checking Acct Ending in 0060
7/19		810.93	Trnsfr to Checking Acct Ending in 0060
7/22		187,554.90	Trnsfr to Checking Acct Ending in 0060
7/23		14,906.45	Trnsfr to Checking Acct Ending in 0060
7/25		60,764.07	Trnsfr to Checking Acct Ending in 0060
7/29		15,786.49	Trnsfr to Checking Acct Ending in 0060

**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jul 31, 2024**  
**1011A - OVCB Payroll**  
**Bank Statement Date: July 31, 2024**

Filter Criteria includes: Report is printed in Detail Format.

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Beginning GL Balance		
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		_____
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		=====



**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jul 31, 2024**  
**1026 - Investments**  
**Bank Statement Date: July 31, 2024**

Filter Criteria includes: Report is printed in Detail Format.

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Beginning GL Balance	16,657,483.34
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>164,494.33</u>
Ending GL Balance	<u>16,821,977.67</u>
Ending Bank Balance	16,821,977.67
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>16,821,977.67</u>

Statement for the Period July 1, 2024 to July 31, 2024

BYRON-BETHANY IRRIGATION DISTRICT - Unincorporated Assn  
Account Number:



## Account Overview

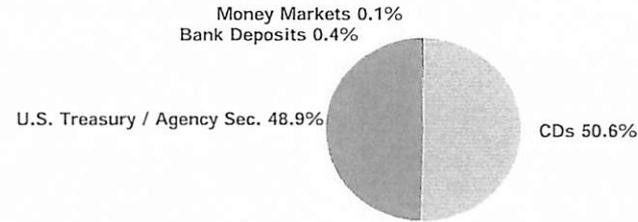
CHANGE IN ACCOUNT VALUE	Current Period	Year-to-Date
BEGINNING VALUE	\$16,657,483.34	\$16,314,007.84
Additions and Withdrawals	\$0.00	\$0.00
Misc. & Corporate Actions	\$0.00	\$0.00
Income	\$62,284.33	\$450,196.66
Taxes, Fees and Expenses	\$0.00	\$0.00
Other Activity	\$135.18	\$1,753.12
Change in Value	\$102,074.82	\$56,020.05
ENDING VALUE (AS OF 07/31/24)	\$16,821,977.67	\$16,821,977.67
Total Accrued Interest	\$149,610.30	
<b>Ending Value with Accrued Interest</b>	<b>\$16,971,587.97</b>	

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

INCOME	Current Period	Year-to-Date
TAXABLE		
Taxable Dividends	\$86.31	\$14,667.78
Taxable Interest	\$62,198.02	\$435,528.88
<b>TOTAL TAXABLE</b>	<b>\$62,284.33</b>	<b>\$450,196.66</b>
<b>TOTAL INCOME</b>	<b>\$62,284.33</b>	<b>\$450,196.66</b>

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.

## ACCOUNT ALLOCATION



	Percent	Prior Period	Current Period
Money Markets	0.1 %	\$0.00	\$21,086.31
Bank Deposits	0.4	\$17,687.68	\$59,017.38
CDs	50.6	\$8,451,319.46	\$8,508,575.18
U.S. Treasury / Agency Sec.	48.9	\$8,188,476.20	\$8,233,298.80
<b>TOTAL</b>	<b>100.0 %</b>	<b>\$16,657,483.34</b>	<b>\$16,821,977.67</b>

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

7/31/24

## 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	5.01%	\$21,086	5.01%	\$ 1,056.41	8/6/2024	FDRXX	DAILY	
INSURED MMKT	CASH	\$1.00	0.50%	\$59,017	0.50%	\$ 295.09	8/6/2024	QIDPQ	DAILY	
CAMP	CASH	\$1.00	5.43%	\$10,869,000	5.43%	\$ 590,186.70	8/6/2024	CAMP	DAILY	
LAIF	CASH	\$1.00	4.30%	\$1,495,000	4.30%	\$ 64,285.00	8/6/2024	LAIF	DAILY	
OVCB	CASH		3.07%	\$1,840,000	3.07%	\$ 56,488.00	8/6/2024	OVCB	DAILY	
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	NC3MoMTL
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
FED FARM CREDIT BANK	AG	\$99.625	4.125%	\$500,000	4.32%	\$ 20,625.00	1/22/2026	3133EPW68	1/31/2024	N/A
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
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
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

7/31/24

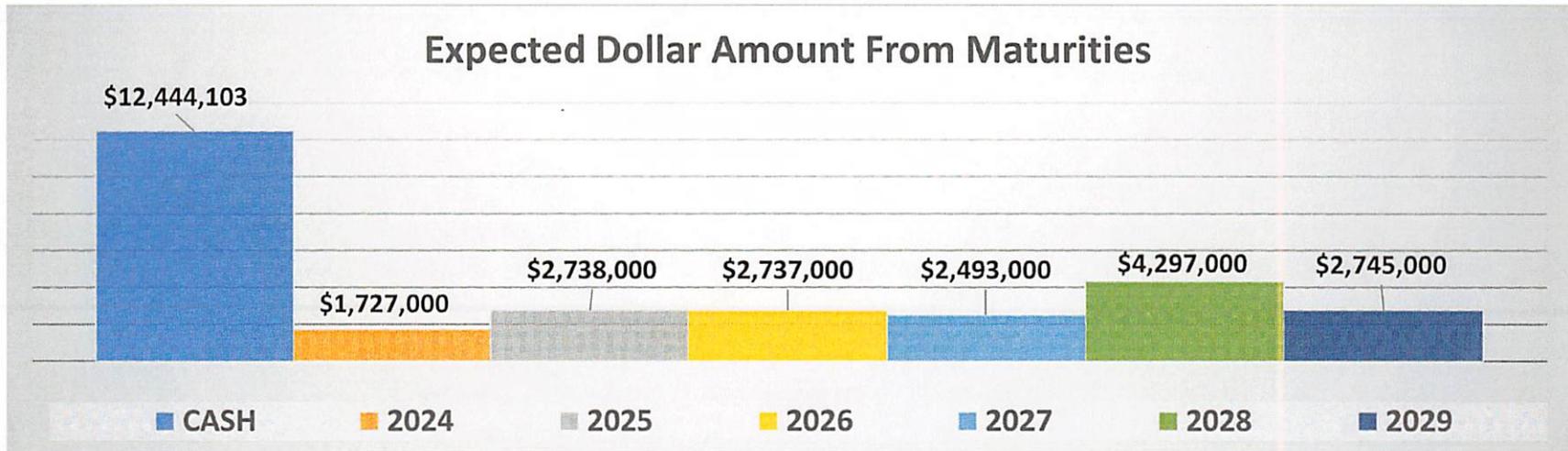
## Byron-Bethany ID Portfolio

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	NC3MoMTL
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	NC6mCNRy
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
FREDDIE MAC	AG	\$99.525	4.375%	\$500,000	4.48%	\$ 21,875.00	2/9/2029	3134H1SK0	2/23/2024	NC2xCNRy
FED HOME LOAN BANK	AG	\$100.680	4.750%	\$500,000	4.60%	\$ 23,750.00	3/22/2029	3130B0K81	4/1/2024	NC3y1X
FED HOME LOAN BANK	AG	\$100.000	5.050%	\$515,000	5.05%	\$ 26,007.50	4/9/2029	3130B0RG6	4/18/2024	NC18m1X
FED. FARM CREDIT BANK	AG	\$100.000	5.000%	\$565,000	5.00%	\$ 28,250.00	4/9/2029	3133ERAC5	4/12/2024	NC2Y AT
FHLMC	AG	\$99.490	4.625%	\$665,000	4.74%	\$ 30,756.25	6/27/2029	3134H12P7	6/27/2024	NC1Y ANN
<b>Total &amp; Average</b>			<b>4.83%</b>	<b>\$31,021,103</b>	<b>4.84%</b>	<b>\$ 1,499,219.44</b>	<b>1.42YRS</b>			



Investment	Avg Yield	Yr 1- Cash Flow	Maturity	Amount	Percentage
\$31,021,103	4.84%	\$1,499,219	CASH	\$12,444,103	40%
Avg. Yield Port. Only		4.72%	2024	\$1,727,000	6%
Asset Type	Percent	AMT	2025	\$2,738,000	9%
CASH	46%	\$14,284,103	2026	\$2,737,000	9%
US Agency	27%	\$8,250,000	2027	\$2,493,000	8%
CDs	27%	\$8,487,000	2028	\$4,297,000	14%
Total	100%	\$31,021,103	2029	\$2,745,000	9%
			WAM	1.42YRS	94%

## 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.

**Disclosure Page**

Registered Representative Securities offered through Cambridge Investment Research, Inc., a broker-dealer, member FINRA/SIPC. Investment Advisor Representative Cambridge

**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jul 31, 2024**  
**1003 - Cash-L.A.I.F. State Treasurer**  
**Bank Statement Date: July 31, 2024**

Filter Criteria includes: Report is printed in Detail Format.

---

Beginning GL Balance	1,495,342.93
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>54,202.83</u>
Ending GL Balance	<u>1,549,545.76</u>
Ending Bank Balance	1,549,545.76
Add back deposits in transit	<u>                    </u>
Total deposits in transit	
(Less) outstanding checks	<u>                    </u>
Total outstanding checks	
Add (Less) Other	<u>                    </u>
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u><u>1,549,545.76</u></u>

# California State Treasurer *Fiona Ma, CPA*



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

August 02, 2024

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

BYRON BETHANY IRRIGATION DISTRICT

SECRETARY  
7995 BRUNS ROAD  
BYRON, CA 94514

Tran Type Definitions

//

Account Number:

July 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
7/15/2024	7/12/2024	QRD	1756487	N/A	SYSTEM	54,202.83

Account Summary

Total Deposit:	54,202.83	Beginning Balance:	1,495,342.93
Total Withdrawal:	0.00	Ending Balance:	1,549,545.76



MALIA M. COHEN

California State Controller

LOCAL AGENCY INVESTMENT FUND  
REMITTANCE ADVICE

Agency Name BYRON-BETHANY IRRIGATION DIST

Account Number

As of 07/15/2024, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 06/30/2024.

Earnings Ratio		.00012419067099490
Interest Rate		4.55%
Dollar Day Total	\$	436,448,453.39
Quarter End Principal Balance	\$	1,495,342.93
Quarterly Interest Earned	\$	54,202.83

**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jul 31, 2024**  
**1002 - CAMP - CA Asset Mngmnt Program**  
**Bank Statement Date: July 31, 2024**

Filter Criteria includes: Report is printed in Detail Format.

---

Beginning GL Balance	10,869,477.07
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>50,024.78</u>
Ending GL Balance	<u>10,919,501.85</u>
Ending Bank Balance	10,919,501.85
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>10,919,501.85</u>



**Account Statement**

For the Month Ending **July 31, 2024**

Byron Bethany Irrigation District - Byron Bethany Irrigation District -

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
<b>CAMP Pool</b>					
<b>Opening Balance</b>					<b>10,869,477.07</b>
07/31/24	08/01/24	Accrual Income Div Reinvestment - Distributions	1.00	50,024.78	10,919,501.85
<b>Closing Balance</b>					<b>10,919,501.85</b>

	Month of July	Fiscal YTD January-July
Opening Balance	10,869,477.07	0.00
Purchases	50,024.78	10,919,501.85
Redemptions (Excl. Checks)	0.00	0.00
Check Disbursements	0.00	0.00
<b>Closing Balance</b>	<b>10,919,501.85</b>	<b>10,919,501.85</b>
Cash Dividends and Income	50,024.78	119,501.85

<b>Closing Balance</b>	10,919,501.85
<b>Average Monthly Balance</b>	10,871,090.77
<b>Monthly Distribution Yield</b>	5.43%

**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jul 31, 2024**  
**1017 - Comerica**  
**Bank Statement Date: July 31, 2024**

Filter Criteria includes: Report is printed in Detail Format.

---

Beginning GL Balance	207,474.74
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	
Ending GL Balance	<u>207,474.74</u>
Ending Bank Balance	<u>207,474.74</u>
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u><u>207,474.74</u></u>



# Your Ameriprise statement

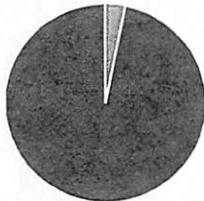
for June 1, 2024 to June 30, 2024

PREPARED FOR BYRON-BETHANY ID

## Value of your investment accounts

	This month	This year
Beginning value	\$204,673.03	\$212,054.20
Net deposits & withdrawals	\$0.00	\$0.00
Dividends, interest & income	\$1.71	\$120.54
Change in value	\$2,800.00	-\$4,700.00
Ending value	\$207,474.74	\$207,474.74

## Your asset allocation



Asset class	Value on Jun 30, 2024	Percent of assets
Cash & cash investments*	\$6,924.74	3.3%
Fixed income	\$200,550.00	96.7%
<b>Total assets</b>	<b>\$207,474.74</b>	<b>100%</b>

\*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](http://ameriprise.com/allocation).

LTSLE0

Your personal advisor

Chris Theut AAMS™

## TR Financial Group

A financial advisory practice of Ameriprise Financial Services, LLC

39400 Woodward Ave Ste 255

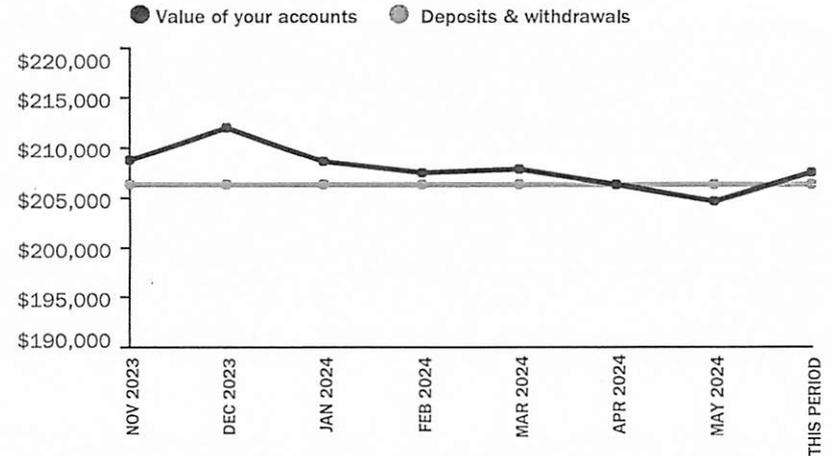
Bloomfield Hills, MI 48304-5150

248.645.4173

Chris.Theut@comericafinancialadvisors.com

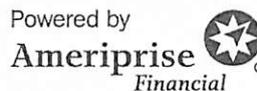
[www.ameripriseadvisors.com/chris.theut](http://www.ameripriseadvisors.com/chris.theut)

## Value of your investment accounts over time



This chart provides a five-year view of your account values. The black line shows the value of your accounts, while the gray line shows your net contributions (deposits less withdrawals).

Get all the details online at [ameriprise.com](http://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).



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

**Byron-Bethany Irrigation District**  
**Account Reconciliation**  
**As of Jul 31, 2024**  
**1080 - Petty Cash**  
**Bank Statement Date: July 31, 2024**

Filter Criteria includes: Report is printed in Detail Format.

---

Beginning GL Balance		140.68
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		<u>140.68</u>
Ending Bank Balance		140.68
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>140.68</u></u>

Byron Bethany Irrigation District  
Petty Cash Reconciliation

Beg. Balance
\$140.68

Date	Description	Debit	Credit	GL	Running Balance
					\$0.00

Currency on Hand	Quantity	Total
\$0.01	x	3
\$0.05	x	6
\$0.10	x	16
\$0.25	x	3
\$1.00	x	2
\$1.00	x	1
\$5.00	x	7
\$10.00	x	3
\$20.00	x	1
\$50.00	x	1
\$100.00	x	-
<b>Total Cash on Hand</b>		140.68

Prepared By: Julia Gavrilenko

Checked By: Ilona Malgorzata Ruiz

Date: 7/31/2024

Date: 8/5/2024

Approved By:

Date:

**Byron-Bethany Irrigation District**  
**Check Register**  
**For the Period From Jul 1, 2024 to Jul 31, 2024**

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
46677	7/2/24	California Welding Supply	1010C	210.00
46678	7/2/24	CoreLogic Solutions, LLC	1010C	297.00
46679	7/2/24	Hazen & Sawyer	1010C	16,448.75
46680	7/2/24	Julia Gavrilenko	1010C	107.15
46681	7/2/24	Laurina Rocha	1010C	150.00
46682	7/2/24	Provost & Prichard Consulting Group	1010C	32,541.76
46683	7/2/24	Stericycle, Inc.	1010C	295.39
46684	7/2/24	Sunset Fencing & Patio Covers	1010C	19,002.00
46685	7/2/24	Alhambra Water Service	1010C	638.45
46686	7/2/24	City of Brentwood	1010C	673.75
46687	7/2/24	Equipco Sales and Service	1010C	1,101.20
46688	7/2/24	Knight's Site Services	1010C	476.41
46689	7/2/24	Pacific Gas & Electric WSSA	1010C	343.62
46690	7/2/24	Western Area Power Administration	1010C	1,030.25
46691	7/2/24	U.S. BANK, NATIONAL ASSOCIATION	1010C	6,300.00
46692	7/2/24	Atlas Polar Corporation Ltd.	1010C	949.79
46693	7/2/24	Brentwood Ace Hardware	1010C	101.85
46694	7/2/24	Cintas Corporation #922	1010C	843.17
46695	7/2/24	Central Valley Community Bank	1010C	16,661.06
46696	7/2/24	Department of Water Resources	1010C	18,000.00
46697	7/2/24	G & L Irrigation and Farm Supply	1010C	712.88
46698	7/2/24	Holt of California	1010C	5,200.43
46699	7/2/24	I Spy Vision	1010C	10,837.65
46700	7/2/24	J. Milano Co., Inc.	1010C	45.32
46701	7/2/24	Lingo	1010C	128.39
46702	7/2/24	McCauley Ag Services	1010C	76.00
46703	7/2/24	CENCAL Auto & Truck Parts Inc.	1010C	175.87
46704	7/2/24	Pape Machinery	1010C	1,361.45
46705	7/2/24	Plus IT, Inc.	1010C	474.05
46706	7/2/24	Tesco Controls, LLC	1010C	370.00
46707	7/2/24	Avitec Bird Control Inc.	1010C	375.00
46708	7/2/24	Mizuno Consulting, Inc.	1010C	19,465.20

**Byron-Bethany Irrigation District**  
**Check Register**  
**For the Period From Jul 1, 2024 to Jul 31, 2024**

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
46709	7/2/24	Foley & Lardner LLP	1010C	10,000.00
46710	7/2/24	Home Depot Credit Services	1010C	3,747.64
46711	7/2/24	J-COMM Inc	1010C	7,000.00
46712	7/2/24	Ramos Oil Co., Inc.	1010C	10,655.09
46713	7/2/24	Rossana Talavera	1010C	600.00
46714	7/15/24	ACWA Joint Powers Insurance Authority	1010C	60,765.07
46715	7/15/24	AT&T	1010C	181.15
46716	7/15/24	AT & T Mobility	1010C	865.18
46717	7/15/24	Business Card	1010C	158.83
46718	7/15/24	California Advocates	1010C	7,630.00
46719	7/15/24	City of Tracy	1010C	148.86
46720	7/15/24	Comcast	1010C	121.74
46721	7/15/24	CoreLogic Solutions, LLC	1010C	297.00
46722	7/15/24	Creative Outdoor Environments, Inc.	1010C	1,400.00
46723	7/15/24	Tracy Delta Solid Waste Management, In	1010C	163.43
46724	7/15/24	Fruit Growers Laboratory Inc.	1010C	1,911.00
46725	7/15/24	G & L Irrigation and Farm Supply	1010C	69.44
46726	7/15/24	Holt of California	1010C	4,061.96
46727	7/15/24	M&L Trucking	1010C	768.58
46728	7/15/24	Pape Machinery	1010C	379.40
46729	7/15/24	PDM Steel Service Centers, Inc	1010C	2,639.12
46730	7/15/24	Pacific Gas & Electric 2085	1010C	22,875.94
46731	7/15/24	Pacific Gas & Electric 4120	1010C	54,858.05
46732	7/15/24	Pacific Gas & Electric WSSA	1010C	152.64
46733	7/15/24	Pitney Bowes Bank Inc. Reserve Account	1010C	300.00
46734	7/15/24	PWRPA	1010C	54,074.86
46735	7/15/24	UBEO Business Services	1010C	56.02
46736	7/15/24	Somach, Simmons & Dunn	1010C	125,185.56
46737	7/15/24	Target Specialty Products	1010C	6,006.39
46738	7/15/24	UniFirst Corporation	1010C	472.24
46739	7/15/24	Western Area Power Administration	1010C	11,332.85
46740	7/15/24	Wells Fargo Financial Leasing	1010C	494.25

**Byron-Bethany Irrigation District**  
**Check Register**  
**For the Period From Jul 1, 2024 to Jul 31, 2024**

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
46741	7/16/24	Rossana Talavera	1010C	600.00
46744	7/23/24	Annette Elissagaray	1010C	16,193.00
46745	7/23/24	Annette J. Ormonde	1010C	2,024.13
46746	7/23/24	Janet Alvarez	1010C	2,024.13
46747	7/23/24	P. Jack Alvarez	1010C	10,120.63
46748	7/23/24	Margaret G. Guidi	1010C	2,024.13
46749	7/23/24	Quality Communications	1010C	925.90
46751	7/29/24	JLT2 Electric	1010C	3,250.00
46752	7/31/24	Matrix HG, Inc.	1010C	460.00
46753	7/31/24	McCauley Ag Services	1010C	156.00
46754	7/31/24	Pacific Gas & Electric WSSA	1010C	336.56
46757	7/31/24	U.S. BANK, NATIONAL ASSOCIATION	1010C	5,500.00
46760	7/31/24	Provost & Prichard Consulting Group	1010C	31,440.70
46755	7/31/24	San Joaquin Valley APCD	1010C	160.00
46756	7/31/24	Underground Service Alert of	1010C	5,311.70
46758	7/31/24	ACWA Joint Powers Insurance Authority	1010C	74,033.78
46759	7/31/24	Don Pedro Pump	1010C	17,156.83
<b>Total</b>				<b>716,483.62</b>

**Byron-Bethany Irrigation District**  
**Purchase Journal**  
**For the Period From Jul 1, 2024 to Jul 31, 2024**

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
7/1/24	07012024	Pacific Gas & Electric Charges Account #7267502832 490 Hoffman Ln for Period: 5/24/2024 - 6/24/2024	3,514.92	
7/1/24	07012024	Pacific Gas & Electric Charges Account #2085093362 6P N/Marsh Creek Rd for Period: 5/24/2024 - 6/24/2024	2,000.33	
7/1/24	07012024	Pacific Gas & Electric Charges Account #2085093666 WS Bethany Canal 3P for Period: 5/24/2024 - 6/24/2024	1,031.95	
7/1/24	07012024	Pacific Gas & Electric Charges Account #2085093230 SIM34 N/S Hwy 4 OPP: 5/24/2024 - 6/24/2024	3,874.58	
7/1/24	07012024	Pacific Gas & Electric Charges Account #2085093194 W SPRR S Hoffman Ln for Period: 5/24/2024 - 6/24/2024	22.04	
7/1/24	07012024	Pacific Gas & Electric Charges Account #2080801459 2200 Hoffman Ln for Period: 5/24/2024 - 6/24/2024	213.70	
7/1/24	07012024	Pacific Gas & Electric Charges Account #2086930222 2200 Hoffman Ln Pump Station: 5/24/2024 - 6/24/2024	12,044.02	
7/1/24	07012024	Pacific Gas & Electric Charges Account #2085093357 7777 Bruns Rd for Period: 5/24/2024 - 6/24/2024	132.30	
7/1/24	07012024	Pacific Gas & Electric Charges Account #2084691543 Herdlyn Rd & Byron Rd: 5/24/2024 - 6/24/2024	42.10	
7/1/24	07012024	Pacific Gas & Electric 2085		22,875.94
7/1/24	07012024	A deck with steps, railing, and aluminum insulated patio cover for the modular home #2 at WSSA - Last Payment	19,002.00	
7/1/24	07012024	Sunset Fencing & Patio Covers		19,002.00
7/1/24	0701204	Communications, Outreach and Public Affairs for July 2024	4,900.00	
7/1/24	0701204	Website Services for July 2024	2,100.00	
7/1/24	0701204	J-COMM Inc		7,000.00
7/1/24	2024-6	Consulting and/or Professional Services for the period of: June 2024 - Water Rate Analysis & Development, LV & Sisk Dam Expansions, Storage of MH's SSJID	19,465.20	
7/1/24	2024-6	Mizuno Consulting, Inc.		19,465.20
7/1/24	2024Benefits0703273	ALV01 - Director Health Benefits for the Period of: August 2024	1,885.08	
7/1/24	2024Benefits0703273	ALV01 - Director Dental Benefits for the Period of: August 2024	68.97	
7/1/24	2024Benefits0703273	ALV01 - Director Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	ALV01 - Director Life Benefits for the Period of: August 2024	9.50	
7/1/24	2024Benefits0703273	ALV01 - Director Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	CER01 - O&M Health Benefits for the Period of: August 2024	942.54	
7/1/24	2024Benefits0703273	CER01 - O&M Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	CER01 - O&M Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	CER01 - O&M Life Benefits for the Period of: August 2024	18.00	
7/1/24	2024Benefits0703273	CER01 - O&M Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	DAV01 - O&M Health Benefits for the Period of: August 2024	880.90	
7/1/24	2024Benefits0703273	DAV01 - O&M Dental Benefits for the Period of: August 2024	32.84	

**Byron-Bethany Irrigation District**  
**Purchase Journal**  
**For the Period From Jul 1, 2024 to Jul 31, 2024**

<b>Date</b>	<b>Invoice/CM #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
7/1/24	2024Benefits0703273	DAV01 - O&M Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	DAV01 - O&M Life Benefits for the Period of: August 2024	9.00	
7/1/24	2024Benefits0703273	DAV01 - O&M Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	FAR01 - O&M Health Benefits for the Period of: August 2024	1,413.81	
7/1/24	2024Benefits0703273	FAR01 - O&M Health Benefits Liability for the Period of: August 2024	471.27	
7/1/24	2024Benefits0703273	FAR01 - O&M Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	FAR01 - O&M Dental Benefits Liability for the Period of: August 2024	36.13	
7/1/24	2024Benefits0703273	FAR01 - O&M Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	FAR01 - O&M Life Benefits for the Period of: August 2024	25.00	
7/1/24	2024Benefits0703273	FAR01 - O&M Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	GAV01 - Admin Health Benefits for the Period of: August 2024	880.90	
7/1/24	2024Benefits0703273	GAV01 - Admin Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	GAV01 - Admin Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	GAV01 - Admin Life Benefits for the Period of: August 2024	18.00	
7/1/24	2024Benefits0703273	GAV01 - Admin Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	GUT01 - O&M Health Benefits for the Period of: August 2024	1,720.14	
7/1/24	2024Benefits0703273	GUT01 - O&M Health Benefits Liability for the Period of: August 2024	777.59	
7/1/24	2024Benefits0703273	GUT01 - O&M Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	GUT01 - O&M Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	GUT01 - O&M Life Benefits for the Period of: August 2024	9.00	
7/1/24	2024Benefits0703273	GUT01 - O&M Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	RUI01 - Admin Health Benefits for the Period of: August 2024	880.90	
7/1/24	2024Benefits0703273	RUI01 - Admin Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	RUI01 - Admin Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	RUI01 - Admin Life Benefits for the Period of: August 2024	9.00	
7/1/24	2024Benefits0703273	RUI01 - Admin Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	MAG10 - Director Health Benefits for the Period of: August 2024	2,497.73	
7/1/24	2024Benefits0703273	MAG10 - Director Dental Benefits for the Period of: August 2024	128.32	
7/1/24	2024Benefits0703273	MAG10 - Director Vision Benefits for the Period of: August 2024	18.56	

**Byron-Bethany Irrigation District**  
**Purchase Journal**  
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<b>Date</b>	<b>Invoice/CM #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
7/1/24	2024Benefits0703273	MAG10 - Director Life Benefits for the Period of: August 2024	7.10	
7/1/24	2024Benefits0703273	MAG10 - Director Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	MAG11 - Director Health Benefits for the Period of: August 2024	942.54	
7/1/24	2024Benefits0703273	MAG11 - Director Dental Benefits for the Period of: August 2024	68.97	
7/1/24	2024Benefits0703273	MAG11 - Director Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	MAG11 - Director Life Benefits for the Period of: August 2024	9.50	
7/1/24	2024Benefits0703273	MAG11 - Director Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	MAR01 - O&M Health Benefits for the Period of: August 2024	2,009.18	
7/1/24	2024Benefits0703273	MAR01 - O&M Health Benefits Liability for the Period of: August 2024	669.72	
7/1/24	2024Benefits0703273	MAR01 - O&M Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	MAR01 - O&M Dental Benefits Liability for the Period of: August 2024	36.13	
7/1/24	2024Benefits0703273	MAR01 - O&M Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	MAR01 - O&M Life Benefits for the Period of: August 2024	37.00	
7/1/24	2024Benefits0703273	MAR01 - O&M Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	MAR02 - O&M Health Benefits for the Period of: August 2024	1,339.45	
7/1/24	2024Benefits0703273	MAR02 - O&M Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	MAR02 - O&M Dental Benefits Liability for the Period of: August 2024	36.13	
7/1/24	2024Benefits0703273	MAR02 - O&M Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	MAR02 - O&M Life Benefits for the Period of: August 2024	9.00	
7/1/24	2024Benefits0703273	MAR02 - O&M Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	MEH01 - O&M Health Benefits for the Period of: August 2024	1,339.45	
7/1/24	2024Benefits0703273	MEH01 - O&M Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	MEH01 - O&M Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	MEH01 - O&M Life Benefits for the Period of: August 2024	37.00	
7/1/24	2024Benefits0703273	MEH01 - O&M Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	NAV01 - O&M Health Benefits for the Period of: August 2024	1,339.45	
7/1/24	2024Benefits0703273	NAV01 - O&M Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	NAV01 - O&M Vision Benefits for the Period of: August 2024	18.56	

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<b>Date</b>	<b>Invoice/CM #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
7/1/24	2024Benefits0703273	NAV01 - O&M Life Benefits for the Period of: August 2024	10.00	
7/1/24	2024Benefits0703273	NAV01 - O&M Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	ORO01 - O&M Health Benefits for the Period of: August 2024	1,664.90	
7/1/24	2024Benefits0703273	ORO01 - O&M Health Benefits Liability for the Period of: August 2024	783.99	
7/1/24	2024Benefits0703273	ORO01 - O&M Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	ORO01 - O&M Dental Benefits Liability for the Period of: August 2024	95.48	
7/1/24	2024Benefits0703273	ORO01 - O&M Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	ORO01 - O&M Life Benefits for the Period of: August 2024	10.00	
7/1/24	2024Benefits0703273	ORO01 - O&M Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	PAT01 - Admin Health Benefits for the Period of: August 2024	1,720.14	
7/1/24	2024Benefits0703273	PAT01 - Admin Health Benefits Liability for the Period of: August 2024	777.59	
7/1/24	2024Benefits0703273	PAT01 - Admin Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	PAT01 - Admin Dental Benefits Liability for the Period of: August 2024	95.48	
7/1/24	2024Benefits0703273	PAT01 - Admin Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	PAT01 - Admin Vision Benefits for the Period of: August 2024	53.00	
7/1/24	2024Benefits0703273	PAT01 - Admin Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	PER01 - Director Health Benefits for the Period of: August 2024	942.54	
7/1/24	2024Benefits0703273	PER01 - Director Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	PER01 - Director Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	PER01 - Director Life Benefits for the Period of: August 2024	7.10	
7/1/24	2024Benefits0703273	PER01 - Director Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	PET10 - Director Health Benefits for the Period of: August 2024	942.54	
7/1/24	2024Benefits0703273	PET10 - Director Dental Benefits for the Period of: August 2024	68.97	
7/1/24	2024Benefits0703273	PET10 - Director Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	PET10 - Director Life Benefits for the Period of: August 2024	10.25	
7/1/24	2024Benefits0703273	PET10 - Director Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	PET01 - Admin Health Benefits for the Period of: August 2024	1,413.81	

**Byron-Bethany Irrigation District**  
**Purchase Journal**  
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<b>Date</b>	<b>Invoice/CM #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
7/1/24	2024Benefits0703273	PET01 - Admin Health Benefits Liability for the Period of: August 2024	471.27	
7/1/24	2024Benefits0703273	PET01 - Admin Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	PET01 - Admin Dental Benefits Liability for the Period of: August 2024	36.13	
7/1/24	2024Benefits0703273	PET01 - Admin Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	PET01 - Admin Life Benefits for the Period of: August 2024	44.18	
7/1/24	2024Benefits0703273	PET01 - Admin Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	RES01 - O&M Health Benefits for the Period of: August 2024	880.90	
7/1/24	2024Benefits0703273	RES01 - O&M Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	RES01 - O&M Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	RES01 - O&M Life Benefits for the Period of: August 2024	14.00	
7/1/24	2024Benefits0703273	RES01 - O&M Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	CLA01 - O&M Health Benefits for the Period of: August 2024	1,321.35	
7/1/24	2024Benefits0703273	CLA01 - O&M Health Benefits Liability for the Period of: August 2024	440.44	
7/1/24	2024Benefits0703273	CLA01 - O&M Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	CLA01 - O&M Dental Benefits Liability for the Period of: August 2024	36.13	
7/1/24	2024Benefits0703273	CLA01 - O&M Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	CLA01 - O&M Life Benefits for the Period of: August 2024	14.00	
7/1/24	2024Benefits0703273	CLA01 - O&M Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	TUS15 - Director Health Benefits for the Period of: August 2024	1,885.08	
7/1/24	2024Benefits0703273	TUS15 - Director Dental Benefits for the Period of: August 2024	68.97	
7/1/24	2024Benefits0703273	TUS15 - Director Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	TUS15 - Director Life Benefits for the Period of: August 2024	9.77	
7/1/24	2024Benefits0703273	TUS15 - Director Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	VAZ01 - O&M Health Benefits for the Period of: August 2024	1,664.90	
7/1/24	2024Benefits0703273	VAZ01 - O&M Health Benefits Liability for the Period of: August 2024	783.99	
7/1/24	2024Benefits0703273	VAZ01 - O&M Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	VAZ01 - O&M Dental Benefits Liability for the Period of: August 2024	95.48	
7/1/24	2024Benefits0703273	VAZ01 - O&M Vision Benefits for the Period of: August 2024	18.56	

**Byron-Bethany Irrigation District**  
**Purchase Journal**  
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<u>Date</u>	<u>Invoice/CM #</u>	<u>Line Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
7/1/24	2024Benefits0703273	VAZ01 - O&M Life Benefits for the Period of: August 2024	18.00	
7/1/24	2024Benefits0703273	VAZ01 - O&M Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	VEG01 - O&M Health Benefits for the Period of: August 2024	1,664.90	
7/1/24	2024Benefits0703273	VEG01 - O&M Health Benefits Liability for the Period of: August 2024	783.99	
7/1/24	2024Benefits0703273	VEG01 - O&M Dental Benefits for the Period of: August 2024	32.84	
7/1/24	2024Benefits0703273	VEG01 - O&M Dental Benefits Liability for the Period of: August 2024	36.13	
7/1/24	2024Benefits0703273	VEG01 - Admin Vision Benefits for the Period of: August 2024	18.56	
7/1/24	2024Benefits0703273	VEG01 - O&M Life Benefits for the Period of: August 2024	14.00	
7/1/24	2024Benefits0703273	VEG01 - O&M Employee Assistance Program - August 2024	2.48	
7/1/24	2024Benefits0703273	Arnaudo - Retiree Health Benefits for the Period of: August 2024	412.45	
7/1/24	2024Benefits0703273	Bedford - Retiree Health Benefits for the Period of: August 2024	824.90	
7/1/24	2024Benefits0703273	Carson - Retiree Health Benefits for the Period of: August 2024	412.45	
7/1/24	2024Benefits0703273	Griffith - Retiree Health Benefits for the Period of: August 2024	942.54	
7/1/24	2024Benefits0703273	KAG01 - Retiree Health Benefits for the Period of: August 2024	412.45	
7/1/24	2024Benefits0703273	Kleinert - Retiree Health Benefits for the Period of: August 2024	824.90	
7/1/24	2024Benefits0703273	Kopp - Retiree Health Benefits for the Period of: August 2024	412.45	
7/1/24	2024Benefits0703273	Martinez - Retiree Health Benefits for the Period of: August 2024	824.90	
7/1/24	2024Benefits0703273	Pombo - Retiree Health Benefits for the Period of: August 2024	1,354.99	
7/1/24	2024Benefits0703273	Serpa - Retiree Health Benefits for the Period of: August 2024	942.54	
7/1/24	2024Benefits0703273	Shoemaker - Retiree Health Benefits for the Period of: August 2024	412.45	
7/1/24	2024Benefits0703273	Zahn - Retiree Health Benefits for the Period of: August 2024	412.45	
7/1/24	2024Benefits0703273	ACWA Joint Powers Insurance Authority		48,706.31
7/1/24	240745	Managed Services for June 2024 - 16 PkC/Laptop, 3 Servers	474.05	
7/1/24	240745	Plus IT, Inc.		474.05
7/1/24	24503	Fees for Professional Legal Services July 2024	7,630.00	
7/1/24	24503	California Advocates		7,630.00
7/1/24	29838988	Garbage Service WSSA - Service address: 20100 Wicklund, Tracy, CA - June 2024	163.43	
7/1/24	29838988	Tracy Delta Solid Waste Management, Inc		163.43
7/1/24	54352	Remote Service; Water Software Quarantined	62.50	
7/1/24	54352	Plus IT, Inc.		62.50
7/1/24	661	Quarterly Alarm Monitoring - A&E Groundwater Well, July-September 2024	135.00	

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7/1/24	661	I Spy Vision		135.00
7/1/24	829215163X070924	Mobile Data plan & Usage for the Period: 6/2/2024 - 7/1/2024 WSSA, Account #829215163	147.04	
7/1/24	829215163X070924	AT & T Mobility		147.04
7/2/24	07022024	Pacific Gas & Electric Charges Account #4120785230 Irrigation Pump-Walnuts for Service Period 5/22/2024 - 6/20/2024	20.67	
7/2/24	07022024	Pacific Gas & Electric Charges Account #4122301135 Sandhu MP17.59 for Service Period 5/22/2024 - 6/20/2024	10,096.40	
7/2/24	07022024	Pacific Gas & Electric Charges Account #4120100230 WO DM C OTL for Service Period 5/22/2024 - 6/20/2024	20.67	
7/2/24	07022024	Pacific Gas & Electric Charges Account #4120785189 Spatafore AT DM C & Lammers Rd for Service Period 5/22/2024 - 6/20/2024	203.21	
7/2/24	07022024	Pacific Gas & Electric Charges Account #4120785354 Tatla MP19.15 Chrisman Road for Service Period 5/22/2024 - 6/20/2024	4,723.70	
7/2/24	07022024	Pacific Gas & Electric Charges Account #4129023266 Delta Mendota Canal for Service Period 5/22/2024 - 6/20/2024	27.47	
7/2/24	07022024	Pacific Gas & Electric Charges Account #412684479 Pumping Cost for Well on Corral Hollow for Service Period 5/22/2024 - 6/20/2024	39,765.93	
7/2/24	07022024	Pacific Gas & Electric 4120		54,858.05
7/2/24	07022024	Janitorial Fee For: 6/27/24 and 7/2/24	600.00	
7/2/24	07022024	Rossana Talavera		600.00
7/2/24	103968	Miniature Light Bulbs	1.21	
7/2/24	103968	CENCAL Auto & Truck Parts Inc.		1.21
7/2/24	103995	Oil Filter - Unit #92-24	12.98	
7/2/24	103995	CENCAL Auto & Truck Parts Inc.		12.98
7/2/24	232BBID0624	PWRPA - ASA Power for the Period of June 2024	52,576.43	
7/2/24	232BBID0624	PWRPA P3 - Funding for the Period of June 2024	1,498.43	
7/2/24	232BBID0624	PWRPA		54,074.86
7/3/24	0139975	Unleaded (\$3.416 per gallon)	1,406.69	
7/3/24	0139975	Ramos Oil Co., Inc.		1,406.69
7/3/24	12887	Chrisman Rd Box Repair - WSSA	768.58	
7/3/24	12887	M&L Trucking		768.58
7/3/24	4197832573	DHQ Janitorial Supplies	48.28	
7/3/24	4197832573	Weekly Uniform Service for the week ending 7/3/2024	170.99	
7/3/24	4197832573	Cintas Corporation #922		219.27
7/5/24	ACWAJPIA4thQTR23-24	O & M Workers Compensation Program for the 3rd Quarter 2023-2024	11,446.37	
7/5/24	ACWAJPIA4thQTR23-24	Admin Workers Compensation Program for the 3rd Quarter 2023-2024	612.39	
7/5/24	ACWAJPIA4thQTR23-24	ACWA Joint Powers Insurance Authority		12,058.76
7/6/24	5030500079	Ricoh Copier Rental (Contract #603-0227169-000; Serial #3129RA00486; Model IM C4500) 7/1/24-7/31/24	494.25	
7/6/24	5030500079	Wells Fargo Financial Leasing		494.25
7/7/24	07072024	Staples - Cartridge & Copy Paper	119.05	
7/7/24	07072024	Safeway - Alvarez's South Delta Meeting	39.78	
7/7/24	07072024	Business Card		158.83
7/7/24	287253183134X071524	Mobile Data plan & Usage for the Period: 7/8/2024 - 8/7/2024; Account #287253183134	718.14	

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7/7/24	287253183134X071524	AT & T Mobility		718.14
		Pacific Gas & Electric Charges Account #4159610850-0 -		
7/8/24	07082024	5/31/24-6/30/24	152.64	
7/8/24	07082024	Pacific Gas & Electric WSSA		152.64
7/8/24	214903	Rust Remover for BSD	6.84	
7/8/24	214903	Brentwood Ace Hardware		6.84
7/8/24	4562719	Contract Usage Charge for 4/1/2024 - 6/30/2024 BBID	56.02	
7/8/24	4562719	UBEO Business Services		56.02
7/9/24	07092024	Prepay Postage - Meter Account Number 43913623	300.00	
7/9/24	07092024	Pitney Bowes Bank Inc. Reserve Account		300.00
7/9/24	485393-01	Materials for Canal Maintenance, WSSA Screen	2,639.12	
7/9/24	485393-01	PDM Steel Service Centers, Inc		2,639.12
7/10/24	000021971175	WSSA Shop Phone Service 6/10/2024 - 7/9/2024	62.52	
7/10/24	000021971175	Acct #9391053473		
7/10/24	000021971175	AT&T		62.52
7/10/24	000021971176	WSSA Office Phone Service 6/10/2024 - 7/9/2024	118.63	
7/10/24	000021971176	Acct #9391053474		
7/10/24	000021971176	AT&T		118.63
7/10/24	0141363	Unleaded (\$3.311 per gallon)	1,451.65	
7/10/24	0141363	Ramos Oil Co., Inc.		1,451.65
		Landscape Grounds Maintenance for the period of: July		
7/10/24	2407-51	2024	1,050.00	
7/10/24	2407-51	Creative Outdoor Environments, Inc.		1,050.00
		Landscape Grounds Maintenance for the period of: July		
7/10/24	2407-52	2024 - Tracy Office	350.00	
7/10/24	2407-52	Creative Outdoor Environments, Inc.		350.00
7/10/24	8996	Parts for M.P.12.07 Repairs - CVP	69.44	
7/10/24	8996	G & L Irrigation and Farm Supply		69.44
7/10/24	NNPB000030624	WAPA Power for the Month of June 2024 - Regular	11,332.85	
7/10/24	NNPB000030624	Western Area Power Administration		11,332.85
7/11/24	2360091638	Janitorial Supplies	472.24	
7/11/24	2360091638	UniFirst Corporation		472.24
7/11/24	4198615803	DHQ Janitorial Supplies	27.80	
7/11/24	4198615803	Weekly Uniform Service for the week ending 7/11/2024	164.04	
7/11/24	4198615803	Cintas Corporation #922		191.84
7/11/24	439369A	Milepost 15.11, A&E Well	273.00	
7/11/24	439369A	Fruit Growers Laboratory Inc.		273.00
7/12/24	3021273	Professional Legal Services (General) - June 2024	38,608.50	
7/12/24	3021273	Somach, Simmons & Dunn		38,608.50
7/12/24	3021274	Professional Legal Services (Legislation) - June 2024	7,856.99	
7/12/24	3021274	Somach, Simmons & Dunn		7,856.99
7/12/24	3021275	Professional Legal Services (CVP Issues) - June 2024	387.00	
7/12/24	3021275	Somach, Simmons & Dunn		387.00
		Professional Legal Services by Michael E. Vergara (6th		
7/12/24	3021276	DCA) - June 2024	6,826.00	
7/12/24	3021276	Somach, Simmons & Dunn		6,826.00
		Professional Legal Services (Coordinated Petitions) - June		
7/12/24	3021278	2024	52,727.07	
7/12/24	3021278	Somach, Simmons & Dunn		52,727.07
7/12/24	3021279	Professional Legal Services (Castello Ranch) - June 2024	1,854.00	
7/12/24	3021279	Somach, Simmons & Dunn		1,854.00
7/12/24	3021280	Professional Legal Services (Prologis) - June 2024	1,314.00	
7/12/24	3021280	Somach, Simmons & Dunn		1,314.00

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7/12/24	3021281	Professional Legal Services (Gladstone Water Transfers) - June 2024	3,645.00	
7/12/24	3021281	Somach, Simmons & Dunn		3,645.00
7/12/24	3021282	Professional Legal Services (DCP Water Right Change Petition) - June 2024	10,509.00	
7/12/24	3021282	Somach, Simmons & Dunn		10,509.00
7/12/24	3021283	Professional Legal Services (LVE) - June 2024	936.00	
7/12/24	3021283	Somach, Simmons & Dunn		936.00
7/12/24	3021284	Professional Legal Services (Westlands WD) - June 2024	522.00	
7/12/24	3021284	Somach, Simmons & Dunn		522.00
7/14/24	10440271 071424	Bottled Water Deliveries on 6/26/24 & 7/10/24	560.93	
7/14/24	10440271 071424	Alhambra Water Service		560.93
7/15/24	887885	Welding Supplies	41.33	
7/15/24	887885	California Welding Supply		41.33
7/15/24	INV-5779	Monthly Service Charge for DHQ Landlines - July 2024	462.95	
7/15/24	INV-5779	Quality Communications		462.95
7/16/24	07162024	Janitorial Fee For: 7/19/24, 7/22, and 7/29/24; 7/26 (Modular Cleanup \$125)	1,025.00	
7/16/24	07162024	Rossana Talavera		1,025.00
7/16/24	18	Property Program Renewal Billing for 7/1/2024 - 7/1/2025	74,033.78	
7/16/24	18	ACWA Joint Powers Insurance Authority		74,033.78
7/17/24	0143059	Unleaded (\$3.168 per gallon) Clear Diesel (\$3.210 per gallon)	1,684.71	
7/17/24	0143059	Ramos Oil Co., Inc.		1,684.71
7/17/24	13673098	Monthly Pest Control Service at BBID: 7/17/2024	76.00	
7/17/24	13673098	McCauley Ag Services		76.00
7/17/24	178988	Material & Labor at Pump Station 5, Fan & A/C Maintenance	460.00	
7/17/24	178988	Matrix HG, Inc.		460.00
7/17/24	24-29	Installed new fuses in transformer (2x) and performed diagnostic on existing circuit causing fault for new modulators	3,250.00	
7/17/24	24-29	JLT2 Electric		3,250.00
7/17/24	34031135	Monthly Service Charge for DHQ Landlines (Account #412466572)	250.03	
7/17/24	34031135	Lingo		250.03
7/17/24	50879061	Professional Services regarding Strategic Counseling - Services through June 30, 2024	10,000.00	
7/17/24	50879061	Foley & Lardner LLP		10,000.00
7/17/24	54395	Remote Service; Upgrade WG	62.50	
7/17/24	54395	Plus IT, Inc.		62.50
7/18/24	0143289	Unleaded (\$3.188 per gallon)	928.26	
7/18/24	0143289	Ramos Oil Co., Inc.		928.26
7/18/24	07182024	Pacific Gas & Electric Charges Account #9158717444-1 - 6/18/24-7/17/24	336.56	
7/18/24	07182024	Pacific Gas & Electric WSSA		336.56
7/18/24	13673112	Bi Monthly Pest Control Service: 7/17/2024 - 7777 Bruns Rd	80.00	
7/18/24	13673112	McCauley Ag Services		80.00
7/18/24	8007757140	Shred It Service Dates: 7/2/24 & 7/16/24	302.56	
7/18/24	8007757140	Stericycle, Inc.		302.56
7/19/24	362800	Permit for Agricultural Burning in SJC (WSSA) Expiration 9/30/2025	160.00	
7/19/24	362800	Permit #101211		

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7/19/24	362800	San Joaquin Valley APCD		160.00
7/19/24	EO&M000030824	FY2025 CVP O&M Program 10th Billing	5,500.00	
7/19/24	EO&M000030824	U.S. BANK, NATIONAL ASSOCIATION		5,500.00
7/21/24	07212024	General Maintenance & Repair Materials at WSSA - Steel Washer Hoses & PTFE Tape	51.75	
7/21/24	07212024	General Maintenance & Repair Materials at WSSA - Flush Mount Outlet	8.64	
7/21/24	07212024	Shop Supplies - Trufuel, Brush Cutter Blades & Wasp & Hornet Spray	196.78	
7/21/24	07212024	Water Softener Salt Pallets for WSSA	64.45	
7/21/24	07212024	Home Depot Credit Services		321.62
7/21/24	71687155	Utility Services for WSSA	250.51	
7/21/24	71687155	Account #2004100 - 5023784		
7/21/24	71687155	City of Tracy		250.51
7/22/24	1042202024	2024 Membership fee \$300 plus new unique 2023 billable tickets fee	5,311.70	
7/22/24	1042202024	Underground Service Alert of		5,311.70
7/22/24	105150	Spin-On Fluid Filter, DEF, Panel & Air Filter for Unit #24-24	239.12	
7/22/24	105150	CENCAL Auto & Truck Parts Inc.		239.12
7/22/24	20134-000-63	Engineering and/or Professional Services for the period of 6/1/24 - 6/30/24 - General On Call Engineering Services (Project #20134-001)	8,843.75	
7/22/24	20134-000-63	Engineering and/or Professional Services for the period of 6/1/24 - 6/30/24 - PS 1N Retrofit Project (Project #20134-011)	480.00	
7/22/24	20134-000-63	Engineering and/or Professional Services for the period of 6/1/24 - 6/30/24 - PS 2 Discharge Pipe Replacement Project (Project #20134-012)	385.60	
7/22/24	20134-000-63	Engineering and/or Professional Services for the period of 6/1/24 - 6/30/24 - AWMP - 2022 Update (Project #20134-013)	150.00	
7/22/24	20134-000-63	Engineering and/or Professional Services for the period of 6/1/24 - 6/30/24 - Development Connection Services (Project 20134-015-200) Toll Brother - Tacy Lakes	570.00	
7/22/24	20134-000-63	Engineering and/or Professional Services for the period of 6/1/24 - 6/30/24 - Development Connection Services (Project 20134-015-201) LPV Quitclaim	107.50	
7/22/24	20134-000-63	Engineering and/or Professional Services for the period of 6/1/24 - 6/30/24 - Development Connection Services (Project 20134-015-202) Red Maple Village	107.50	
7/22/24	20134-000-63	Engineering and/or Professional Services for the period of 6/1/24 - 6/30/24 - Development Connection Services & Coordination (Project 20134-015-203) Prologis	3,877.50	
7/22/24	20134-000-63	Hazen & Sawyer		14,521.85
7/22/24	2686	Telephone Answering Service for: July - August 2024	522.00	
7/22/24	2686	All Bay Answering Service		522.00
7/23/24	07232024	A&E Farms Groundwater Well Agreement (2024) - 597 AF at \$138 per AF; prepaid for 362.32 AF at 50% share	16,193.00	
7/23/24	07232024	Annette Elissagaray		16,193.00
7/23/24	07232024	A&E Farms Groundwater Well Agreement (2024) - 597 AF at \$138 per AF; prepaid for 362.32 AF at 6.25% share	2,024.13	
7/23/24	07232024	Janet Alvarez		2,024.13

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7/23/24	07232024	A&E Farms Groundwater Well Agreement (2024) - 597 AF at \$138 per AF; prepaid for 362.32 AF at 31.25% share	10,120.63	
7/23/24	07232024	P. Jack Alvarez		10,120.63
7/23/24	07232024	A&E Farms Groundwater Well Agreement (2024) - 597 AF at \$138 per AF; prepaid for 362.32 AF at 6.25% share	2,024.13	
7/23/24	07232024	Annette J. Ormonde		2,024.13
7/23/24	07232024	A&E Farms Groundwater Well Agreement (2024) - 597 AF at \$138 per AF; prepaid for 362.32 AF at 6.25% share	2,024.13	
7/23/24	07232024	Margaret G. Guidi		2,024.13
7/23/24	111706	Engineering and/or Professional Services for the period of: 6/1/24 - 6/30/24 Water Conservation Project	31,440.70	
7/23/24	111706	Provost & Prichard Consulting Group		31,440.70
7/23/24	54614	On-Site Service at WSSA, Pitney Bowes Transfer of Funds	250.00	
7/23/24	54614	Plus IT, Inc.		250.00
7/24/24	12963	Concrete for DHQ Generator	772.12	
7/24/24	12963	M&L Trucking		772.12
7/24/24	9025	Reducer Bushing Fitting	4.25	
7/24/24	9025	G & L Irrigation and Farm Supply		4.25
7/25/24	0144946	Unleaded (\$3.262 per gallon)	1,751.65	
7/25/24	0144946	Ramos Oil Co., Inc.		1,751.65
7/25/24	0144947	Red Dyed Diesel (\$3.301 per gallon)	1,321.28	
7/25/24	0144947	Ramos Oil Co., Inc.		1,321.28
7/25/24	105426	Front Brake Rotor & Front Disc Brake Pads for Unit #22-21	187.59	
7/25/24	105426	CENCAL Auto & Truck Parts Inc.		187.59
7/25/24	113325	Audit Fee of the December 31, 2023 Financial Statements	19,100.00	
7/25/24	113325	Pension/OPEB/Depreciation	1,070.00	
7/25/24	113325	Richardson & Company, LLP		20,170.00
7/25/24	2360094893	DHQ Janitorial Supplies	40.69	
7/25/24	2360094893	Weekly Uniform Service for the week ending 7/25/2024	125.88	
7/25/24	2360094893	UniFirst Corporation		166.57
7/25/24	24-034-01	Professional Legal Services; Historical Research - Period Ending 6/30/24	1,055.50	
7/25/24	24-034-01	JRP Historical Consulting, LLC		1,055.50
7/25/24	691258	Brass Key	17.28	
7/25/24	691258	Vans Ace Hardware		17.28
7/26/24	07262024	Internet Service for the period 8/6/24 - 9/5/24	121.74	
7/26/24	07262024	Account #8155 60 053 0156887		
7/26/24	07262024	Comcast		121.74
7/26/24	104220USB24	California State Fee for Regulatory Costs (July 1, 2024 to June 30, 2025)	1,607.74	
7/26/24	104220USB24	Underground Services Alert of NorCA & NV		1,607.74
7/27/24	34044090	Monthly Service Charge for 490 Hoffman Line (Account #412466573) 7/27/2024 - 8/26/2024	125.01	
7/27/24	34044090	Lingo		125.01
7/29/24	07292024	Pacific Gas & Electric Charges Account #4120785230 Irrigation Pump-Walnuts for Service Period 6/21/2024 - 7/21/2024	21.36	
7/29/24	07292024	Pacific Gas & Electric Charges Account #4122301135 Sandhu MP17.59 for Service Period 6/21/2024 - 7/21/2024	9,950.55	
7/29/24	07292024	Pacific Gas & Electric Charges Account #4120100230 WO DM C OTL for Service Period 6/21/2024 - 7/21/2024	21.36	

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7/29/24	07292024	Pacific Gas & Electric Charges Account #4120785189 Spatafore AT DM C & Lammers Rd for Service Period 6/21/2024 - 7/21/2024	254.32	
7/29/24	07292024	Pacific Gas & Electric Charges Account #4123236877 at DM CNL N/S for Service Period 6/21/2024 - 7/21/2024	42.03	
7/29/24	07292024	Pacific Gas & Electric Charges Account #4120785354 Tatla MP19.15 Chrisman Road for Service Period 6/21/2024 - 7/21/2024	5,602.03	
7/29/24	07292024	Pacific Gas & Electric Charges Account #4129023266 Delta Mendota Canal for Service Period 6/21/2024 - 7/21/2024	28.39	
7/29/24	07292024	Pacific Gas & Electric Charges Account #412684479 Pumping Cost for Well on Corral Hollow for Service Period 6/21/2024 - 7/21/2024	24,105.09	
7/29/24	07292024	Pacific Gas & Electric 4120		40,025.13
7/29/24	07292024	Adobe - Monthly Adobe Subscription	19.99	
7/29/24	07292024	Microsoft Subscription	150.00	
7/29/24	07292024	Directv - Satellite Service for the period 5/28/2024 - 6/27/2024	116.99	
7/29/24	07292024	Optimus - GPS Tracking Subscription	132.09	
7/29/24	07292024	Mister Car Wash	32.99	
7/29/24	07292024	Bank of the West - Parking	2.00	
7/29/24	07292024	Magellans - Lunch with a potential AGM	69.99	
7/29/24	07292024	Taqueria La Mexicana - O&M Lunch	55.80	
7/29/24	07292024	Taqueria La Mexicana - Lunch	32.63	
7/29/24	07292024	Tracy Thai Restaurant - Staff Lunch	164.46	
7/29/24	07292024	CSDA - Virtual Workshop: Supervisory Skills for the Public Sector (D.Vaz)	230.00	
7/29/24	07292024	Chewy - Dog's & Cats' Food	55.96	
7/29/24	07292024	Pitney Bowes Postage Meter Rental 4/10/24-7/9/24; Account #0010968571 - WSSA	168.44	
7/29/24	07292024	Safeway - 7/16/24 Board Meeting	93.92	
7/29/24	07292024	Trader Joe's - 7/16/24 Board Meeting	42.43	
7/29/24	07292024	Trader Joe's - Cleaning Supplies	21.68	
7/29/24	07292024	Trader Joe's - 7/24/24 Special Board Meeting	25.45	
7/29/24	07292024	Autozone - Refrigerant with Stop Leak, Fuse Tap	38.09	
7/29/24	07292024	Office of Water Programs - Davis' Class Transcript	8.00	
7/29/24	07292024	Sirius XM subscription for Chevy Silverado and Ford Ranger	9.26	
7/29/24	07292024	Spraytec - Parts & Repair of the Spray Truck, Unit #82-15	1,674.49	
7/29/24	07292024	Harbor Freight - Polisher/Sander, Polishing Pads, Garden Sprayer	152.57	
7/29/24	07292024	Harbor Freight - Polisher/Sander	59.53	
7/29/24	07292024	Fastsigns - Resolutions Plaques	427.29	
7/29/24	07292024	Amazon.com - Batteries for the Meters	80.15	
7/29/24	07292024	Amazon.com - Gouging Torch	457.30	
7/29/24	07292024	Amazon.com - Fuel Nozzle	619.88	
7/29/24	07292024	Amazon.com - Laptop Backpack & Portable SSD	127.22	
7/29/24	07292024	Amazon.com - Grape Myrtles	141.36	
7/29/24	07292024	Amazon.com - Tire Repair Kit	111.38	
7/29/24	07292024	NomadInternet - WSSA Pump House Office Monthly Internet Service	179.90	
7/29/24	07292024	Central Valley Community Bank		5,501.24

**Byron-Bethany Irrigation District**  
**Purchase Journal**  
**For the Period From Jul 1, 2024 to Jul 31, 2024**

<b>Date</b>	<b>Invoice/CM #</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
7/29/24	23022-01	Wicklund Cut House Demo	25,569.46	
7/29/24	23022-01	Arnaudo Construction, Inc.		25,569.46
7/29/24	23022-02	Wicklund Cut Pipe Demo	25,459.11	
7/29/24	23022-02	Arnaudo Construction, Inc.		25,459.11
7/30/24	07302024	Pacific Gas & Electric Charges Account #7267502832 490 Hoffman Ln for Period: 6/25/2024 - 7/23/2024	2,860.66	
7/30/24	07302024	Pacific Gas & Electric Charges Account #2085093362 6P N/Marsh Creek Rd for Period: 6/25/2024 - 7/23/2024	2,191.83	
7/30/24	07302024	Pacific Gas & Electric Charges Account #2085093666 WS Bethany Canal 3P for Period: 6/25/2024 - 7/23/2024	1,271.16	
7/30/24	07302024	Pacific Gas & Electric Charges Account #2085093230 SIM34 N/S Hwy 4 OPP: 6/25/2024 - 7/23/2024	3,972.11	
7/30/24	07302024	Pacific Gas & Electric Charges Account #2085093194 W SPRR S Hoffman Ln for Period: 6/25/2024 - 7/23/2024	19.98	
7/30/24	07302024	Pacific Gas & Electric Charges Account #2080801459 2200 Hoffman Ln for Period: 6/25/2024 - 7/23/2024	215.62	
7/30/24	07302024	Pacific Gas & Electric Charges Account #2086930222 2200 Hoffman Ln Pump Station: 6/25/2024 - 7/23/2024	11,346.03	
7/30/24	07302024	Pacific Gas & Electric Charges Account #2085093357 7777 Bruns Rd for Period: 6/25/2024 - 7/23/2024	227.72	
7/30/24	07302024	Pacific Gas & Electric Charges Account #2084691543 Herdlyn Rd & Byron Rd: 6/25/2024 - 7/23/2024	37.98	
7/30/24	07302024	Pacific Gas & Electric 2085		22,143.09
7/30/24	AR15556	Groundwater Support Services for June 2024	190.93	
7/30/24	AR15556	City of Brentwood		190.93
7/30/24	Application #5-2	PS 2 Discharge Pipe Replacement Project - short paid \$8,630.10 for Application #1 - May 2023	8,630.10	
7/30/24	Application #5-2	Arnaudo Construction, Inc.		8,630.10
7/31/24	0146260	Unleaded (\$3.282 per gallon) (Clear Diesel \$3.210 per gallon)	2,818.74	
7/31/24	0146260	Ramos Oil Co., Inc.		2,818.74
7/31/24	197565	Welding Supplies	217.00	
7/31/24	197565	California Welding Supply		217.00
7/31/24	409973	Service/Parts on Unit #92-20	137.86	
7/31/24	409973	Q and M, Inc		137.86
			<b>737,196.96</b>	<b>737,196.96</b>

Byron-Bethany Irrigation District  
Balance Sheet  
July 31, 2024

ASSETS

Current Assets		
CAMP - CA Asset Mngmnt Program	\$	10,919,501.85
Cash-L.A.I.F. State Treasurer		1,549,545.76
OVCB Muni		594,921.84
Liquidity Plus		2,242,515.45
Comerica		207,474.74
Investments		16,821,977.67
Petty Cash		140.68
Petty Cash - WSSA		100.00
Accts Receivable		762,041.70
Accts Receivable - Other		8,680.00
Tax Receivable		381,148.62
Prepaid Insurance		(39,762.25)
Prepaid Insurance WSSA		32,792.00
		<hr/>
Total Current Assets		33,481,078.06
Property and Equipment		
Allowance for Depreciation	(21,124,168.66)	
Allowance for Depreciation WSSA	(3,824,351.34)	
District Lands	2,043,265.52	
General Properties	16,223,957.71	
CVPSA Distribution System	792,082.88	
Pumping Plant	26,311,914.67	
Telemetry/SCADA	261,167.19	
Office Equipment	169,714.28	
Automotive Equipment	1,582,691.03	
General Tools & Equipment	1,527,161.78	
PL 984 Project	2,123,774.17	
Mariposa Energy Plant	4,716,153.80	
General Properties WSSA	5,400,391.91	
General Equipment WSSA	694,864.65	
Drainage Systems	594,983.66	
Work in Progress	2,878,227.78	
		<hr/>
Total Property and Equipment		40,371,831.03
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>73,852,909.09</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	214,105.86
Health Insurance Payable		(2,623.99)
Deferred Comp - Payable		2,200.00
Accrued Vacation		98,157.29
Dental Insurance Payable		(1,390.64)
Accrued Payroll		69,896.64
Social Security Tax Payable		(1.24)
Medicare Withholding Tax Pay		(0.29)
FUTA Tax Payable		(1,131.02)
Local Tax - CASDI Payable		(0.18)
Accrued Interest		48,461.00

Unaudited - For Management Purposes Only



# BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

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TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: AUGUST 20, 2024

SUBJECT: ANNUAL AUDITED FINANCIAL REPORT FOR YEAR ENDING  
DECEMBER 31, 2023

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## 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. The BBID Board of Directors engaged Richardson & Company, Certified Public Accountants, over a year ago to conduct audit of the two previous years, Calendar Years 2021 and 2022. Richardson & Company has completed Calendar Year 2023, which is now being presented, and catches BBID up to date with timely audits of its financial records. Per the 2023 audit, Richardson & Company found "No material weaknesses in internal control," and a net income increase of \$4.1 million over 2022 added to reserves. The 2023 audit management letter also contains recommendations for best management improvements.

## 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 2023.

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 2023 (CY 2023), 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, 2023, and the respective changes in financial position and cash flows for CY 2023 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 Shepline, Managing Partner of Richardson & Company LLP, will present the CY 2023 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, 2023  
Audited Financial Statements, December 31, 2023  
Governance Letter, December 31, 2023  
Management Letter, December 31, 2023

BYRON BETHANY IRRIGATION DISTRICT

2023 SUMMARY OF AUDIT RESULTS

August 20, 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 \$2 million due to cash flow from operations
  - \$7.8 million of bonds outstanding
  - Unrestricted reserves of \$27 million

- Statement of Revenues and Expenses (page 6)

- Net income of \$4.1 million (added to reserves)

- Designations of net position for reserves (page 21)

- Designations established by Board through budget process

- Pension liability (page 21)

- Increased to \$1,028,979

- OPEB liability (page 29)

- Decreased to \$310,773 due to investment earnings and actual experience better than expected

Reports on Internal Control and Compliance (page 38)

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

Governance letter

- Liability of \$309,558 recorded for past contributions to CalPERS was paid in 2023

- Audit adjustments

- 15 adjustments to accounting records made during audit process

- 4 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

**BYRON-BETHANY IRRIGATION DISTRICT**

**AUDITED FINANCIAL STATEMENTS**

December 31, 2023 and 2022

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BYRON-BETHANY IRRIGATION DISTRICT

AUDITED FINANCIAL STATEMENTS

December 31, 2023 and 2022

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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, 2023 and 2022, 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, 2023 and 2022, 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 opinions.

#### *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 affected by this missing information.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 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*

July 24, 2024

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENTS OF NET POSITION

December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and investments	\$ 29,631,731	\$ 27,662,198
Accounts receivable	182,119	226,559
Taxes receivable	381,149	314,272
Assessments receivable	11,180	18,092
Prepaid expenses	87,032	38,800
Total Current Assets	<u>30,293,211</u>	<u>28,259,921</u>
<b>NONCURRENT ASSETS</b>		
Capital assets:		
Nondepreciable	4,434,806	3,199,990
Depreciable, net of accumulated depreciation	<u>35,297,927</u>	<u>36,200,489</u>
Total Capital Assets, Net	<u>39,732,733</u>	<u>39,400,479</u>
Total Noncurrent Assets	<u>39,732,733</u>	<u>39,400,479</u>
<b>TOTAL ASSETS</b>	<u><u>70,025,944</u></u>	<u><u>67,660,401</u></u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Pension plan	513,640	550,379
OPEB plan	182,201	168,970
<b>TOTAL DEFERRED INFLOWS</b>	<u>695,841</u>	<u>719,349</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><u>\$ 70,721,785</u></u>	<u><u>\$ 68,379,749</u></u>

(Continued)

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENTS OF NET POSITION (Continued)

December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	\$ 36,178	\$ 220,415
Accrued payroll and benefits payable	92,027	381,632
Retention payable	73,150	
Accrued interest payable	48,461	
Unearned revenue	548,437	420,000
Current portion of accrued compensated absences	98,157	93,314
Current portion of bonds payable	989,000	968,000
Total Current Liabilities	<u>1,885,410</u>	<u>2,083,361</u>
LONG-TERM LIABILITIES		
Bonds payable, net of current portion	6,845,000	7,834,000
Net pension liability	1,028,979	912,097
Net OPEB liability	310,773	623,535
Total Noncurrent Liabilities	<u>8,184,752</u>	<u>9,369,632</u>
TOTAL LIABILITIES	<u>10,070,162</u>	<u>11,452,993</u>
DEFERRED INFLOWS OF RESOURCES		
Pension plan	70,730	147,328
OPEB plan	1,773,014	2,026,510
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,843,744</u>	<u>2,173,838</u>
NET POSITION		
Net investment in capital assets	31,802,950	30,544,300
Unrestricted	27,004,929	24,208,618
TOTAL NET POSITION	<u>58,807,879</u>	<u>54,752,918</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 70,721,785</u>	<u>\$ 68,379,749</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, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>OPERATING REVENUES</b>		
Water sales	\$ 3,432,205	\$ 5,769,148
Water transfers	1,025,413	299,668
Standby charges	222,064	222,353
Operations and maintenance charges	216,654	213,286
Other operating	127,009	355,613
<b>TOTAL OPERATING REVENUES</b>	<u>5,023,345</u>	<u>6,860,068</u>
<b>OPERATING EXPENSES</b>		
Source of supply	763,334	614,901
Pumping plant	794,156	1,025,237
Transmission and distribution	2,677,456	2,231,747
Administration and general	2,486,345	2,322,752
Other operating expenses		75,498
Depreciation	1,603,948	1,609,973
<b>TOTAL OPERATING EXPENSES</b>	<u>8,325,239</u>	<u>7,880,108</u>
<b>NET LOSS FROM OPERATIONS</b>	(3,301,894)	(1,020,040)
<b>NON-OPERATING REVENUE (EXPENSES)</b>		
Taxes and assessments	6,391,260	5,809,777
Investment income	706,766	82,886
Other non-operating revenue	24,666	29,964
Reimbursements	674,407	462,832
Interest expense	(263,526)	(271,857)
Debt issuance costs		(1,000)
(Loss) gain on sales of capital assets	(19,555)	18,549
State/federal representation expense	(157,163)	(60,192)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>7,356,855</u>	<u>6,070,959</u>
<b>CHANGE IN NET POSITION</b>	4,054,961	5,050,919
Net position at beginning of year	<u>54,752,918</u>	<u>49,701,999</u>
<b>NET POSITION AT END OF YEAR</b>	<u><u>\$ 58,807,879</u></u>	<u><u>\$ 54,752,918</u></u>

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, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$ 5,019,553	\$ 7,104,263
Cash paid to suppliers for goods and services	(4,925,959)	(4,313,978)
Cash paid to employees for services	<u>(2,671,393)</u>	<u>(2,220,857)</u>
<b>NET CASH (USED) PROVIDED                     BY OPERATING ACTIVITIES</b>	<b>(2,577,799)</b>	<b>569,428</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Property taxes and assessments received	6,331,295	5,756,392
In-basin water transfers revenue received	674,407	462,832
Other nonoperating revenue received	24,666	29,964
Nonoperating expense paid	<u>(157,163)</u>	<u>(60,192)</u>
<b>NET CASH PROVIDED BY                     NONCAPITAL FINANCING ACTIVITIES</b>	<b>6,873,205</b>	<b>6,188,996</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchases of capital assets	(1,855,874)	(2,471,132)
Proceeds from sale of capital assets	6,300	45,000
Debt issuance costs paid		(1,000)
Principal payments on long-term debt	(968,000)	(947,000)
Interest paid on long-term debt	<u>(215,065)</u>	<u>(271,857)</u>
<b>NET CASH USED BY CAPITAL AND                     RELATED FINANCING ACTIVITIES</b>	<b>(3,032,639)</b>	<b>(3,645,989)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment earnings received	<u>706,766</u>	<u>82,886</u>
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>706,766</b>	<b>82,886</b>
<b>INCREASE IN CASH</b>	<b>1,969,533</b>	<b>3,195,321</b>
Cash and cash equivalents at beginning of year	<u>27,662,198</u>	<u>24,466,877</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b><u>\$ 29,631,731</u></b>	<b><u>\$ 27,662,198</u></b>

(Continued)

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENT OF CASH FLOWS (Continued)

For the years ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
RECONCILIATION OF NET LOSS FROM OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Net loss from operations	\$ (3,301,894)	\$ (1,020,040)
Adjustments to reconcile net loss from operations to net cash provided by operating activities:		
Depreciation	1,603,948	1,609,973
Changes in operating assets and liabilities:		
Accounts receivable	44,440	235,852
Prepaid expenses	(48,232)	8,343
Accounts payable	(217,270)	(219,337)
Accrued payroll and benefits payable	(289,605)	91,873
Retention payable		(128,671)
Unearned revenue	128,437	420,000
Accrued compensated absences	4,843	(3,076)
Net pension liability and related deferred inflows and outflows of resources	77,023	225,301
Net OPEB liability and related deferred inflows and outflows of resources	<u>(579,489)</u>	<u>(650,790)</u>
NET CASH (USED) PROVIDED BY OPERATING ACTIVITIES	<u>\$ (2,577,799)</u>	<u>\$ 569,428</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES:		
Change in capital asset purchases payable	\$ 33,033	\$ 129,101

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

## BYRON-BETHANY IRRIGATION DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS

December 31, 2023 and 2022

#### 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, 2023 and 2022

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, 2023 and 2022.

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 1<sup>st</sup>. Taxes are levied on July 1<sup>st</sup> and are payable in two installments on December 10<sup>th</sup> and April 10<sup>th</sup>. 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, 2023 and 2022

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, 2023 and 2022

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, 2023 and 2022:

	2023	2022
Cash on hand	\$ 300	\$ 300
Deposits with financial institutions	4,897,723	20,509,824
Total cash	4,898,023	20,510,124
Local Agency Investment Fund (LAIF)	8,207,646	6,946,479
Money market mutual funds	634,612	6,545
Certificates of deposit	8,918,876	199,050
US Agency securities	6,972,574	-
Total investments	24,733,708	7,152,074
Total cash and investments	\$ 29,631,731	\$ 27,662,198

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, 2023 and 2022

NOTE B – CASH AND INVESTMENTS (Continued)

During the year ended December 31, 2023 and 2022, 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 230 days and 287 days as of December 31, 2023 and 2022, 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 Districts’ investments by maturity at December 31, 2023:

	Total	Remaining Investment Maturities		
		12 months or less	12-24 months	24 months or more
Local Agency Investment Fund (LAIF)	\$ 8,207,646	\$ 8,207,646		
Money market mutual fund	634,612	634,612		
Certificates of deposit	8,918,896	975,314	\$ 1,235,270	\$ 6,708,312
US Agency securities	6,972,554	2,246,700	1,488,099	3,237,755
Total	<u>\$ 24,733,708</u>	<u>\$ 12,064,272</u>	<u>\$ 2,723,369</u>	<u>\$ 9,946,067</u>

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

December 31, 2023 and 2022

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, 2023:

	Total	Minimum Legal Rating	AA+	Not Rated
Local Agency Investment Fund (LAIF)	\$ 8,207,646	N/A		\$ 8,207,646
Money market mutual fund	634,612	(1)	\$ 634,612	
Certificates of deposit	8,918,876	N/A		8,918,876
US Agency securities	6,972,574	(1)	6,972,574	
<b>Total</b>	<b>\$ 24,733,708</b>		<b>\$ 7,607,186</b>	<b>\$ 17,126,522</b>

(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. Investments in any one issuer (other than mutual funds and external investment pools) that represent 5% or more of total District investments are as follows:

Issuer	Investment Type	Reported Amount
Federal Home Loan Bank	U.S. Agency Security	\$ 2,747,065
Federal Home Loan Mortgage Corporation	U.S. Agency Security	1,987,820
Federal Farm Credit Bank	U.S. Agency Security	1,243,365

**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.

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

December 31, 2023 and 2022

NOTE B – CASH AND INVESTMENTS (Continued)

At December 31, 2023, the carrying amount of the District’s deposits was \$4,897,723 and the balances in financial institutions was \$2,398,900 of which \$2,148,900 was not covered by federal depository insurance. 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.

As of December 31, 2023, District investments in the following investment types were held by the same broker-dealer (counterparty) that was used by the City to buy the securities:

Investment Type	Reported Amount
Money market mutual funds	\$ 638,612
Certificates of deposit	8,918,876
U.S. Agency Securities	6,972,572

**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.

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, 2023 and 2022 was \$157,559,297,152 and \$195,852,316,969, respectively managed by the State Treasurer. Of that amount, 2.05% and 2.29% at December 31, 2023 and 2022 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, 2023:

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

December 31, 2023 and 2022

NOTE B – CASH AND INVESTMENTS (Continued)

	Total	Level		
		1	2	3
Money market mutual fund	\$ 634,612		\$ 634,612	
Certificates of deposit	8,918,876		8,918,876	
US Agency securities	6,972,574		6,972,574	
	16,526,062	\$ -	16,526,062	\$ -
Investments not categorized:				
Local Agency Investment Fund (LAIF)	8,207,646			
Total	24,733,708			

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, 2023 and 2022

NOTE C – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows:

	Balance at January 1, 2023	Additions	Write-offs/ Disposals	Transfers	Balance at December 31, 2023
Capital assets, not being depreciated:					
Land and other land rights	\$ 2,043,266				\$ 2,043,266
Construction in progress	1,156,724	\$ 1,276,777		\$ (41,961)	2,391,540
Total capital assets, not being depreciated	<u>3,199,990</u>	<u>1,276,777</u>		<u>(41,961)</u>	<u>4,434,806</u>
Capital assets, being depreciated:					
General properties	21,226,189	404,713	\$ (6,552)		21,624,350
Pumping plants	26,269,954			41,961	26,311,915
Office equipment	148,952	16,470			165,422
Vehicles	2,198,035	264,097	(332,696)		2,129,436
Tools and equipment	1,555,307		(28,145)		1,527,162
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	<u>59,886,599</u>	<u>685,280</u>	<u>(367,393)</u>	<u>41,961</u>	<u>60,246,447</u>
Less: accumulated depreciation:					
General properties	(10,857,784)	(540,615)	6,552		(11,391,847)
Pumping plants	(6,403,367)	(737,896)			(7,141,263)
Office equipment	(148,952)	(1,647)			(150,599)
Vehicles	(1,179,839)	(126,447)	311,279		(995,007)
Tools and equipment	(772,470)	(62,332)	23,707		(811,095)
PL-984 project	(2,098,472)	(5,271)			(2,103,743)
CVPSA distribution system	(716,175)	(6,586)			(722,761)
Telemetry	(202,113)	(21,575)			(223,688)
Mariposa energy plant	(951,090)	(94,323)			(1,045,413)
Drainage system	(355,848)	(7,256)			(363,104)
Total accumulated depreciation	<u>(23,686,110)</u>	<u>(1,603,948)</u>	<u>341,538</u>		<u>(24,948,520)</u>
Total capital assets being depreciated, net	<u>36,200,489</u>	<u>(918,668)</u>	<u>(25,855)</u>	<u>41,961</u>	<u>35,297,927</u>
CAPITAL ASSETS, NET	<u>\$ 39,400,479</u>	<u>\$ 358,109</u>	<u>\$ (25,855)</u>	<u>\$ -</u>	<u>\$ 39,732,733</u>

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

December 31, 2023 and 2022

NOTE C – CAPITAL ASSETS (Continued)

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	<u>\$ 38,436,670</u>	<u>\$ 990,260</u>	<u>\$ (26,451)</u>	<u>\$ -</u>	<u>\$ 39,400,479</u>

Depreciation expense for the year ended December 31, 2023 and 2022, was \$1,603,948 and \$1,609,973 respectively.

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

December 31, 2023 and 2022

NOTE D – LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the years ended December 31, 2023 and 2022:

	January 1, 2023	Additions	Reductions	December 31, 2023	Due Within One Year
2017 Revenue Refunding Bonds	\$ 1,254,000		\$ (239,000)	\$ 1,015,000	\$ 243,000
2018 Revenue Bonds	3,910,000		(300,000)	3,610,000	310,000
2021 Revenue Bonds	3,638,000		(429,000)	3,209,000	436,000
Total Long-Term Debt	<u>8,802,000</u>		<u>(968,000)</u>	<u>7,834,000</u>	<u>989,000</u>
Compensated absences	93,314	\$ 4,843		98,157	98,157
Net pension liability	912,097	116,882		1,028,979	
Net other post-employment benefits	623,535		(312,762)	310,773	
Total Long-Term Liabilities	<u>\$ 10,430,946</u>	<u>\$ 121,725</u>	<u>\$ (1,280,762)</u>	<u>\$ 9,271,909</u>	<u>\$ 1,087,157</u>
	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	<u>9,749,000</u>		<u>(947,000)</u>	<u>8,802,000</u>	<u>968,000</u>
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>

**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 construct 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, 2023 and 2022

NOTE D – LONG-TERM LIABILITIES (Continued)

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

	Principal	Interest
For the Year Ended December 31:		
2024	\$ 989,000	\$ 193,845
2025	1,015,000	170,922
2026	1,037,000	147,347
2027	1,062,000	123,222
2028	821,000	98,468
2029-2033	2,910,000	218,681
	\$ 7,834,000	\$ 952,485

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 \$8,786,485 and \$9,970,719 at December 31, 2023 and 2022, respectively. Total principal and interest paid from net revenues related to the debt service coverage ratio was \$1,182,845 and \$1,184,234, and the total water net revenues were \$5,941,990 and \$6,915,200 for the years ended December 31, 2023 and 2022, respectively. At December 31, 2023 and 2022, the District’s net revenues were 502% and 584% 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, 2023 and 2022

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, 2023 and 2022:

	2023	2022
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	1,476,085
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	12,537,335	12,537,335
Undesignated	14,467,594	11,671,283
Total Unrestricted Net Position	\$ 27,004,929	\$ 24,208,618

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
- PEPRA 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](http://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 PEPRA Miscellaneous Plan) with statutorily reduced benefits.

BYRON-BETHANY IRRIGATION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2023 and 2022

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, 2023 and 2022, 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	7.00%	7.75%
Required employer contribution rates - January 2022 to June 2022	8.65%	7.59%
Required employer contribution rates - July 2022 to June 2023	8.63%	7.47%
Required employer contribution rates - July 2023 to December 2023	10.10%	7.68%

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, 2023 and 2022, the employer contribution to the Plan (all rate plans combined) was \$150,158 and \$112,655 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, 2023 and 2022, the District reported a net pension liability for its proportionate share of the net pension liability of \$1,028,979 and \$912,097 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, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures.

BYRON-BETHANY IRRIGATION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2023 and 2022

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, 2023 and 2022 was as follows:

	<u>Miscellaneous Plan</u>
Proportion - December 31, 2021	0.00906%
Proportion - December 31, 2022	0.01949%
Change - Decrease	0.01043%
Proportion - December 31, 2022	0.01949%
Proportion - December 31, 2023	0.02058%
Change - Increase	0.00109%

For the years ended December 31, 2023 and 2022, the District recognized a pension expense of \$160,865 and \$288,218, respectively. At December 30, 2023 and 2022, the District reported deferred outflows of resources and deferred inflows of resources related to the Plan combined from the following sources:

	2023		2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement	\$ 83,842		\$ 62,916	
Change in assumptions	62,124		93,463	
Net differences between projected and actual earnings on plan investments	166,601		167,072	
Differences between employer's contributions and proportionate share of contributions	7,895	\$ (62,576)		\$ (135,060)
Difference between expected and actual experience	52,566	(8,154)	18,317	(12,268)
Adjustment due to differences in proportions	140,612		208,611	
Total	\$ 513,640	\$ (70,730)	\$ 550,379	\$ (147,328)

The \$83,842 and \$62,916 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, 2023 and 2022, respectively.

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

December 31, 2023 and 2022

NOTE F – DEFINED BENEFIT PENSION PLAN (Continued)

Other amounts reported as net deferred inflows of resources related to pensions at December 31, 2023 will be recognized as pension expense as follows:

<u>Fiscal Year Ended June 30</u>	
2024	\$ 128,241
2025	90,866
2026	135,181
2027	<u>4,780</u>
	<u>\$ 359,068</u>

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

	December 31, 2023	December 31, 2022
Valuation Date	June 30, 2022	June 30, 2021
Measurement Date	June 30, 2023	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
<b>Actuarial Assumptions:</b>		
Discount Rate	6.90% (1)	6.90% (1)
Inflation	2.30%	2.30%
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 on CalPERS-specific data. 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.

Discount Rate: The discount rate used to measure the total pension liability was 6.90% for the Plan as of December 31, 2023 and 2022. 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, 2023 and 2022

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	Assumed Asset Real Return Years	
	Allocation	1 - 10 <sup>1,2</sup>
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, 2023 and 2022

NOTE F – DEFINED BENEFIT PENSION PLAN (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability for 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:

	2023	2022
1% Decrease	5.90%	5.90%
Net Pension Liability	\$1,765,888	\$1,603,625
Current Discount Rate	6.90%	6.90%
Net Pension Liability	\$1,028,979	\$ 912,097
1% Increase	7.90%	7.90%
Net Pension Liability	\$ 422,440	\$ 343,142

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, the District had \$303,558 payable for outstanding contributions to the pension plan related to fiscal years December 31, 2022 and prior that were not previously made for certain employees that were eligible to participate in the plan. The District paid these outstanding contributions during 2023. Amounts owed to the plan for December 2023 contributions totaled \$21,969.

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.

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

December 31, 2023 and 2022

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

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.

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.

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

December 31, 2023 and 2022

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

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

	2023	2022
Inactive employees or beneficiaries currently receiving benefit payments	12	11
Active employees	17	15
Total	29	26

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, 2023, the District’s implied subsidy payments were \$39,774 and insurance premiums paid were \$93,429 resulting in total payments of \$133,203. 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.

Net OPEB Liability: The District's net OPEB liability was measured as of December 31, 2023 and 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2023 and 2021, respectively. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

Actuarial Assumptions: The total OPEB liability in the December 31, 2023 and 2022, actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

	2023	2022
Valuation date	December 31, 2023	December 31, 2021
Measurement date	December 31, 2023	December 31, 2022
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	6.5% fluctuating down to 3.9% by 2075	5.8% fluctuating down to 3.9% by 2076
Mortality rates	Derived using CalPERS membership data	Derived using CalPERS membership data

Mortality rates in the December 31, 2023 and 2022, valuation were based on the 2021 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, 2023 and 2022, valuation was based on the 2021

BYRON-BETHANY IRRIGATION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2023 and 2022

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

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, 2023 and 2022, valuation were based on the 2021 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	2023		2022	
	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%
	100%		100.0%	

Discount Rate: The discount rate used to measure the total OPEB liability was 6.10% for the years ended December 31, 2023 and 2022. 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, 2023 and 2022

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, 2022	\$ 2,462,702	\$ 1,839,167	\$ 623,535
Changes in the year:			
Service cost	40,638		40,638
Interest	148,641		148,641
Differences between expected and actual experience	(274,391)		(274,391)
Changes in assumptions	52,262		52,262
Contributions - employer		133,203	(133,203)
Expected investment income, net of investment expense		148,924	(148,924)
Administrative expenses		(2,215)	2,215
Benefit payments (including implied subsidy)	(133,203)	(133,203)	-
Net changes	(166,053)	146,709	(312,762)
Balance at December 31, 2023 (measurement date December 31, 2023)	\$ 2,296,649	\$ 1,985,876	\$ 310,773
	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)	\$ 2,462,702	\$ 1,839,167	\$ 623,535

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

December 31, 2023 and 2022

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:

	2023		
	1% Decrease	Current Discount Rate	1% Increase
	5.10%	6.10%	7.10%
Net OPEB liability	\$ 571,343	\$ 310,773	\$ 92,440
	2022		
	1% Decrease	Current Discount Rate	1% Increase
	5.10%	6.10%	7.10%
Net OPEB liability	\$ 906,750	\$ 623,535	\$ 386,447

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:

	2023		
	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	\$ 77,252	\$ 310,773	\$ 594,545
	2022		
	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	\$ 366,953	\$ 623,535	\$ 934,611

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](http://www.calpers.ca.gov).

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

December 31, 2023 and 2022

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, 2023 and 2022, the District recognized an OPEB credit of \$579,489 and \$419,668. At December 31, 2023 and 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2023		2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 44,870	\$ (467,129)		\$ (616,529)
Difference between expected and actual experience		(1,305,885)		(1,409,981)
Net differences between projected and actual earnings on plan investments	137,331		\$ 168,970	
Total	\$ 182,201	\$ (1,773,014)	\$ 168,970	\$ (2,026,510)

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

<u>Year Ended December 31,</u>	
2024	\$ (492,403)
2025	(472,917)
2026	(451,472)
2027	(82,565)
2028	(46,779)
Thereafter	(44,677)
	\$ (1,590,813)

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 7.07 years and 6.06 years at December 31, 2023 and 2022, respectively.

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

December 31, 2023 and 2022

NOTE H – DEFERRED COMPENSATION

District employees may defer a portion of their compensation under the District’s sponsored Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. Under this plan, participants are not taxed on the deferred portion of their compensation until distributed to them. The laws governing deferred compensation plan assets require plan assets to be held by a trust for the exclusive benefit of plan participants and their beneficiaries. The Board of Directors may establish and amend benefit terms and contribution rates. Employees can contribute to the plan up to IRS limits. Matching contributions are currently provided to the general manager, as provided in the employment contract. Employer and employee contributions are fully vested when made. Pension expense related to matching contributions totaled \$12,938 during the year ended December 31, 2023. Since the assets held under these plans are not the District’s property and are not subject to Board control, they have been excluded from these financial statements.

NOTE I – 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:

<u>Coverage</u>	<u>ACWA/JPIA</u>	<u>Commercial Insurance</u>	<u>Deductible/ Retention</u>
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		\$3,000,000 per member/ \$5,000,000 aggregate	50,000 to 100,000

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

BYRON-BETHANY IRRIGATION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2023 and 2022

NOTE J – COMMITMENTS AND CONTINGENCIES

The District had contractual commitments related to the following capital projects outstanding as of December 31, 2023:

Pump Station 1 North Retrofit Project	\$ 430,039
Pump Station 2 Discharge Pipe Replacement Project	154,190
Los Vaqueros Reservoir Expansion Project (District share)	<u>619,500</u>
	<u>\$ 1,203,729</u>

The District is a member of the Sisk Dam Raise Activity Agreement (Agreement) as part of the Sisk Dam Raise Project which is a project to increase investor storage in the San Luis Reservoir. The project is a joint effort between the United States Bureau of Reclamation and the San Luis & Delta-Mendota Water Authority (SLDMWA). SLDMWA is a 28-member Joint Powers Authority and the District is the most northern member and sits on the Board of the SLDMWA. As a participant of the Agreement, the District funds its approximate 1% share based on the amount of new storage the District will be eligible to receive, which will continue unless the District decides to leave the Agreement. The District is currently evaluating whether to continue with the Agreement into the Construction Implementation Phase which the District's estimated share of the costs would be approximately \$7 million.

**REQUIRED SUPPLEMENTARY INFORMATION**

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**BYRON-BETHANY IRRIGATION DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION**

For the Year Ended December 31, 2023

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

	December 31, 2023	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	0.02058%	0.01949%	0.00906%	0.01648%	0.01493%	0.00521%	0.01338%	0.01147%	0.00608%
Proportionate share of the net pension liability	\$ 1,028,979	\$ 912,097	\$ 172,015	\$ 695,201	\$ 597,819	\$ 501,864	\$ 527,590	\$ 398,459	\$ 166,938
Covered payroll - Plan measurement period	\$ 1,200,202	\$ 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	85.73%	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	81.12%	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, 2023	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)	\$ 150,158	\$ 112,655	\$ 99,908	\$ 113,581	\$ 114,956	\$ 57,232	\$ 13,153	\$ 13,078	\$ 56,967
Contributions in relation to the actuarially determined contributions	(150,158)	(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	\$ 1,148,481	\$ 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	13.07%	8.07%	7.60%	10.73%	7.33%	5.20%	1.69%	1.95%	20.70%

Notes to Schedule:

Valuation date: June 30, 2020 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								
	Level percentage of payroll, closed								
Amortization method	Varies, not more than 30 years								
Remaining amortization period	Varies by entry age and service								
Asset valuation method	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	15-year smoothed market
Inflation	2.50%	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%	2.75%	2.875%	3.00%	3.00%	3.00%	3.00%	3.00%
Investment rate of return (1)	7.00%	7.00%	7.00%	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Retirement age	50-67 years. Probabilities of retirement are based on the most recent CalPERS Experience Study.								
Mortality	Most recent CalPERS Experience Study								

Notes to Schedule:

(1) Net of administrative expenses, includes inflation.

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, 2023

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Fiscal Period	2023	2022	2021	2020	2019	2018
<b>Total OPEB liability:</b>						
Service cost	\$ 40,638	\$ 39,454	\$ 81,499	\$ 26,147	\$ 25,324	\$ 24,527
Interest	148,641	145,357	164,492	84,092	80,795	78,044
Differences between expected and actual experience	(274,391)		(1,988,048)	(112,900)		
Change of assumption	52,262		(882,672)	(36,402)		
Benefit payments	(133,203)	(131,122)	(181,010)	(55,182)	(65,153)	(63,556)
Net change in total OPEB liability	(166,053)	53,689	(2,805,739)	(94,245)	40,966	39,015
BBID OPEB liability - beginning	2,462,702	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:	2,462,702	2,409,013	5,214,752	1,194,245	1,153,279	1,114,264
Total OPEB liability - ending (a)	\$ 2,296,649	\$ 2,462,702	\$ 2,409,013	\$ 1,100,000	\$ 1,194,245	\$ 1,153,279
<b>Plan fiduciary net position:</b>						
Contributions - employer	\$ 133,203	\$ 231,122	\$ 281,010	\$ 118,738	\$ 95,860	\$ 63,556
Net investment income	148,924	(257,068)	228,416	198,911	247,052	44,779
Administrative expenses	(2,215)	(880)	(882)	(703)	(631)	(592)
Other Expenses						(1,440)
Benefit payments	(133,203)	(131,122)	(181,010)	(55,182)	(65,153)	(63,556)
Net change in plan fiduciary net position	146,709	(157,948)	327,534	261,764	277,128	42,747
Plan fiduciary net position - beginning	1,839,167	1,997,115	1,669,581	1,407,817	1,130,689	1,087,942
Plan fiduciary net position - ending (b)	\$ 1,985,876	\$ 1,839,167	\$ 1,997,115	\$ 1,669,581	\$ 1,407,817	\$ 1,130,689
Net OPEB liability - ending (a)-(b)	\$ 310,773	\$ 623,535	\$ 411,898	\$ (569,581)	\$ (213,572)	\$ 22,590
Plan fiduciary net position as a percentage of the total OPEB liability	86.47%	74.68%	82.90%	151.78%	117.88%	98.04%
Covered-employee payroll - measurement period	\$ 1,148,481	\$ 1,396,722	\$ 1,313,959	\$ 1,058,131	\$ 1,065,089	\$ 1,568,957
Net OPEB liability as percentage of covered-employee pay	27.06%	44.64%	31.35%	-53.83%	-20.05%	1.44%
<b>Notes to schedule:</b>						
Valuation date	December 31, 2023	December 31, 2021	December 31, 2021	December 31, 2018	December 31, 2018	December 31, 2018
Measurement period	December 31, 2023	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Benefit changes.	None.					
<b>Assumptions</b>						
Discount rate	6.10%	6.10%	6.10%	7.05%	7.05%	7.05%
CalPERS Experience Study	2021 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, 2023

**SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (UNAUDITED)**

	2023	2022	2021	2020	2019	2018
Statutorily required contribution - employer fiscal year	\$ 90,883	\$ 101,142	\$ 84,811	\$ 26,704	\$ 28,544	\$ 30,707
Contributions in relation to the statutorily determined contributions	<u>(133,203)</u>	<u>(231,122)</u>	<u>(281,010)</u>	<u>(118,738)</u>	<u>(95,860)</u>	<u>(63,556)</u>
Contribution deficiency (excess)	<u>\$ (42,320)</u>	<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	\$ 1,148,481	\$ 1,396,722	\$ 1,313,959	\$ 1,058,131	\$ 1,065,089	\$ 1,568,957
Contributions as a percentage of covered-employee payroll	11.60%	16.55%	21.39%	11.22%	9.00%	4.05%

**Notes to Schedule:**

Valuation date	December 31, 2023	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	28 years	29 years	30 years	18 years closed	19 years closed	20 years closed
Asset valuation method	Market Value					
Inflation	2.50%	2.50%	2.50%	3.00%	3.00%	3.00%
Healthcare cost trend rates	6.5% in 2025, trending down to 3.9% by 2026			5.8% in 2023, trending down to 3.9% by 2026		
				7.50% in 2019, trending down .5% per year to 5% by 2024.		
Salary increases	3.00%	3.00%	3.00%	3.25%	3.25%	3.25%
Investment rate of return	6.10%	6.10%	6.10%	7.05%	7.05%	7.05%
Retirement age	From 50 to 75					
Mortality	2021 CalPERS Experience Study			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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550 Howe Avenue, Suite 210  
Sacramento, California 95825

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

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated July 24, 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*

July 24, 2024



550 Howe Avenue, Suite 210  
Sacramento, California 95825

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

## 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, 2023. 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, 2023, the most recent measurement date was \$1,028,979, which is reflected as a liability in the District's financial statements as of December 31, 2023. As a result of the changes in the net pension liability and the deferred inflows and outflows, the District had a pension expense of \$77,023.
- The postemployment benefit (OPEB) disclosure in Note G shows that the District's share of the unfunded OPEB liability at December 31, 2023, the most recent measurement date, was \$310,773 which is reflected as a liability in the District's financial statements as of December 31, 2023. 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 \$579,489.
- Note F on page 25 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 15 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.
- Entries to rollforward net position related to prior year audit adjustments.
- Reverse prior year accruals for pension and payroll.
- Record unearned revenue for drainage fees received in advance.
- Remove 2022 accruals for pension contributions and payroll recorded in 2023.
- Accrue CalPERS contributions for December 2022.
- Recognize arrears pension contributions paid in 2023 as a reduction of the liability.
- Recognize prepaid expense for CalPERS UAL paid in 2023 related to 2024.
- Remove prior year revenue accruals for revenues recognized in 2022.
- Record unearned revenue for water transfer fees received in advance.
- Reclassify loss on sale of fixed assets recorded as reduction of depreciation.
- Record retention payable for work in progress.
- Correct construction in progress for work done in 2023 that was not paid until 2024.

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 July 24, 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 the Proportionate Share of the Net Pension Liability, Schedule of Contributions to the Pension Plan, Schedule of Changes in the Net OPEB Liability and Related Ratios and the Schedule of Contributions to the OPEB Plan, which are required supplementary information (RSI) that supplements the basic financial statements. With respect to the RSI we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

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

*Richardson & Company, LLP*

July 24, 2024

BYRON BETHANY IRRIGATION DISTRICT  
SUMMARY OF UNADJUSTED DIFFERENCES  
December 31, 2023

Description (Nature) of Audit Difference	Financial Statement Effect - Amount of Overstatement (Understatement) of:					
	Total Assets	Total Deferred Outflows	Total Liabilities	Total Deferred Inflows	Net Position	Change in Net Position
LAIF not recorded at fair value	\$ (52,469)				\$ (52,469)	\$ (52,469)
Expenses incurred in 2023 and paid in 2024 not accrued	(58,465)		\$ (58,465)		(58,465)	(58,465)
Pension contributions expense does not match CalPERS					(8,481)	(8,481)
Bond interest expense to true up accrued interest liability recorded in 2023 related to 2022					52,889	52,889
Net Unadjusted Audit Differences - This Year	(110,934)	-	(58,465)	-	(66,526)	(66,526)
Financial Statement Caption Totals	\$ 70,025,944	\$ 695,841	\$ 10,070,162	\$ 1,843,744	\$ 58,807,879	\$ 4,054,961
Net Audit Differences as % of Financial Statement Captions	-0.16%	0.00%	-0.58%	0.00%	-0.11%	-1.64%



550 Howe Avenue, Suite 210  
Sacramento, California 95825

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

## 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, 2023, 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 prior year 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 ensure that on construction contracts with retentions, a retention liability be recorded as the work is completed.
2. The District needs to establish a process whereby pension contributions recorded in the general ledger are compared to contributions received in the CalPERS system.
3. The District needs to ensure that prior year accrual adjustments are reversed in the general ledger to properly agree the liability accounts to current year accruals.

#### 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.

\* \* \* \* \*

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*

July 24, 2024



# BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

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TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: AUGUST 20, 2024

SUBJECT: REVISIONS TO THE BYRON BETHANY IRRIGATION DISTRICT  
EMPLOYEE HANDBOOK & PERSONNEL POLICY

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## **RECOMMENDATION**

Staff recommends the Board of Directors consider approving revisions to the Byron Bethany Irrigation District's Employee Handbook & Personnel Policy to ensure consistency with current practices.

## **DISCUSSION**

At its May 16, 2023, Board Meeting, the Byron Bethany Irrigation District (BBID or District) Board of Directors adopted the latest update of the Employee Handbook & Personnel Policy that governs BBID's policies, procedures, rules, and benefits as it relates to its employees. Since then, several key provisions require updating to remain current:

1. Mileage reimbursement request was changed from 60 days to 30 days to be more timely
2. Water Distribution Operator Incentive Pay is no longer necessary due to the wage schedule change for ditchtenders
3. Internet incentive pay is being instituted similar to the cell phone policy for staff that utilizes their home-based internet
4. Life insurance coverage through the Association of California Water Agencies Joint Powers Authority (ACWA JPIA) is being modified to provide one-year's salary with a maximum amount of \$250,000 and a minimum amount of \$100,000

5. A floating holiday was added consistent with Board's Calendar Year 2024 budget approval

Minor revisions were also made throughout the document for clarification and readability.

## **BACKGROUND**

The Employee Handbook & Personnel Policy is not an employment contract. However, it is an important document for all employees to read, understand, and follow the provisions of the Handbook because compliance with BBID's policies, rules, and procedures is a term and condition of employment. At all times, BBID maintains the right to exercise discretion and flexibility in establishing and administering its policies, rules, procedures, and benefits.

The Handbook is the only operative handbook for BBID and supersedes all prior versions of any BBID handbook and any inconsistent policies. Since BBID cannot anticipate every situation or answer all questions about employment in the Handbook, it reserves the right to update the Handbook and/or revise, modify, delete, or add to any and all of its policies, procedures, rules, and/or benefits at any time, without prior notice.

BBID intends that all policies, rules, and procedures contained in the Handbook be fully compliant with all applicable laws and regulations. To the extent any policy, rule or procedure contained in this Handbook may at some time become inconsistent with an applicable law or regulation, it will be adjusted and applied to be fully compliant.

## **FISCAL IMPACT**

Revision of the Employee Handbook and Personnel Policy is resulting in minimal cost increases for two actions: (1) the addition of a floating holiday for employees already approved by the Board of Directors during the 2024 budget session; and (2) increasing the life insurance maximum from \$100,000 to \$200,000. BBID currently provides life insurance to the Board of Directors and its employees. During recent negotiations, the Board of Directors authorized an increase in the life insurance program maximum, with a commensurate cost increase of \$4,200 per year, which includes two new positions for Assistant General Manager and Water Resources Specialist.

## **ATTACHMENTS**

Byron Bethany Irrigation District Employee Handbook & Personnel Policy (Rev. August 20, 2024)



Byron Bethany Irrigation District

Employee Handbook  
&  
Personnel Policy

Adopted by the Board of Directors  
May 16, 2023

(Rev. August 20, 2024)

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## INTRODUCTORY STATEMENTS

### **A. Welcome**

Byron Bethany Irrigation District (“BBID” or “District”) welcomes you as an employee! BBID has created this Employee Handbook to provide you with an overview of its policies, procedures, rules, and benefits, to familiarize you with BBID’s operation, and provide guidelines for your employment. This Handbook does not attempt to cover all of BBID’s policies, rules, and procedures because we recognize that changes will be needed from time to time as the District continues to grow and as laws, regulations, and business needs change. BBID may also have and/or develop in the future additional policies, rules, and procedures applicable to your specific job duties, which will be provided to you, if relevant.

This Handbook is not an employment contract. However, it is important for all employees to read, understand, and follow the provisions of this Handbook because compliance with BBID’s policies, rules, and procedures is a term and condition of your employment. Please take the time to carefully read this Handbook, and keep a copy for your future reference, as it is a valuable resource for understanding your job and the District. If you are unclear about any of the statements contained in this Handbook, please direct any questions you have to BBID’s General Manager or designated representative. At all times, BBID maintains the right to exercise discretion and flexibility in establishing and administering its policies, rules, procedures, and benefits.

This Handbook is the only operative handbook for BBID and supersedes all prior versions of any BBID handbook and any inconsistent policies. Since BBID cannot anticipate every situation or answer all questions about employment in this Handbook, it reserves the right to update this Handbook and/or revise, modify, delete, or add to any and all of its policies, procedures, rules, and/or benefits at any time, without prior notice. You will be notified of any applicable changes to this Handbook or to BBID’s policies, rules, procedures, and/or benefits.

BBID intends that all policies, rules, and procedures contained in this Handbook be fully compliant with all applicable laws and regulations. To the extent any policy, rule or procedure contained in this Handbook may at some time become inconsistent with an applicable law or regulation, it will be adjusted and applied to be fully compliant.

### **B. At-Will Employment**

All employees of BBID, regardless of their classification or position, are employed on an at-will basis. This means that both you and BBID have the right to terminate your employment at any time, with or without cause, and with or without advance notice. Nothing contained in this Handbook or any other BBID policies, procedures, manuals, job descriptions, applications for employment or any other BBID document shall in any way create an express or implied contract of employment or an employment relationship on other than an at-will basis. Any

term or condition of your employment including promotion, demotion, transfer, hiring and discharge, compensation, benefits, qualifications, discipline, layoff or recall, rules, hours, schedules, work assignments, job location, available equipment, job duties, and other similar terms and conditions may be modified with or without notice and with or without cause at any time by BBID. This at-will employment policy can only be changed by a written document signed by the Board of Directors.

## **CHAPTER 1 – Recruiting & Hiring Policies**

### **SECTION 1.1 – EMPLOYMENT ELIGIBILITY**

All employees are required to properly complete an Employment Application and Employment Eligibility Verification Form I-9, which is used to verify the identity and employment authorization of individuals hired for employment in the United States.

BBID recognizes the importance of maintaining a safe workplace with honest, trustworthy, qualified, reliable, and non-violent employees who do not present a risk of serious harm to their co-workers or others. Accordingly, BBID reserves the right to investigate an individual's prior employment history, personal references, and educational background, as well as any other relevant information that is reasonably available to the District. Additionally, BBID may conduct criminal history, credit history, medical examinations, and other background checks, as determined necessary in the District's sole discretion and in accordance with all applicable laws.

### **SECTION 1.2 – EQUAL EMPLOYMENT OPPORTUNITY**

BBID is an equal opportunity employer. BBID prohibits all employees and Board Members from discriminating against any applicant or employee with respect to hiring, assignments, performance evaluations, promotion, training, disciplinary action, termination, layoffs, compensation, benefits, working conditions, or any other terms or conditions of employment, based upon race, color, religion (including religious dress, clothing, grooming practices, hairstyles, etc.), sex, sexual orientation, gender (including gender identity, gender expression, and transgender status), marital status, registered domestic partner status, pregnancy (including childbirth, breastfeeding or related medical conditions), reproductive health decision-making, national origin, ancestry, physical or mental disability, medical condition, age, citizenship or immigration status, military or veteran status, genetic information/characteristics or any other basis protected by applicable Federal, State or Local law. BBID also prohibits unlawful discrimination based on the perception that anyone falls within any protected category, has, or is perceived as having any protected characteristic, or is associated with a person who has or is perceived as having any protected characteristic.

BBID is committed to this policy and its enforcement. All employees are responsible for maintaining a discrimination free work environment. If you believe a violation of this policy has occurred, please bring the violation to the immediate attention of the General Manager or designated representative. In the event the alleged violation is about the General Manager, please bring the violation to the immediate attention of the President of the Board of Directors. Suspected violations will be promptly investigated and handled. Any employee who violates this policy or retaliates against an employee for reporting a violation of this policy, may be subject to disciplinary action, up to and including termination.

### **SECTION 1.3 – OPEN DOOR POLICY**

We are committed to open and honest communication in the workplace as we work toward achieving our goal to maintain a safe and healthy working environment and a successful operation for our employees. Accordingly, BBID constantly strives to improve its operations and its relations with employees. You are encouraged to openly discuss any concerns, issues, ideas and/or recommendations for improvement with BBID's General Manager or Board Members. Employees should feel free to raise concerns and make reports without fear of reprisal or retaliation.

### **SECTION 1.4 – HARASSMENT, DISCRIMINATION, & RETALIATION POLICY**

BBID is committed to providing a work environment free of harassment or discrimination and expects its employees to act in a professional and respectful manner at all times. BBID therefore strictly prohibits all forms of unlawful harassment and discrimination on the basis of race, color, religion (including religious dress, clothing, grooming practices, hairstyles, etc.), sex, sexual orientation, gender (including gender identity, gender expression, and transgender status), reproductive health decision-making, marital status, registered domestic partner status, pregnancy (including childbirth, breastfeeding or related medical conditions), national origin, ancestry, physical or mental disability, medical condition, age, citizenship or immigration status, military or veteran status, genetic information/characteristics or any other basis protected by applicable Federal, State or Local law. **All such discrimination is unlawful and will not be tolerated.** This policy prohibits unlawful harassment of or by any BBID employee, including supervisors and co-workers. It also extends to vendors, customers, independent contractors, and others doing business with BBID. Unlawful harassment in any form, including verbal, physical, and visual conduct, threats, demands, and retaliation is prohibited. Unlawful harassment and discrimination include any conduct which is inappropriate, offensive, harassing or otherwise creates a hostile work environment.

If you believe you have experienced or witnessed any kind of harassment or discrimination, you should immediately contact the General Manager or any other BBID supervisor with whom you are comfortable. BBID strictly prohibits retaliation against any employee who in good faith reports any incident of harassment or discrimination, makes a complaint of harassment or discrimination or participates in any investigation of a claim.

All harassment and discrimination complaints will be referred to the General Manager, the Board of Directors, and BBID Counsel as appropriate. All employees should report any incidents immediately so that complaints can be quickly and fairly resolved. Upon receipt of any complaint, BBID will immediately undertake a thorough and objective investigation of the allegations. BBID will keep the complaint and investigation confidential to the extent possible. If an employee has violated this policy, BBID will take remedial action appropriate for the

severity of the offense. This may include discipline of the employee, up to and including termination. BBID will also take action to deter any further harassment or discrimination.

BBID encourages all employees to use this policy to address all complaints of wrongful conduct and we are confident that BBID will be able to resolve all complaints in a prompt and reasonable manner. Employees may also lodge complaints with the California Civil Rights Department (CRD) and/or the U.S. Equal Employment Opportunity Commission (EEOC). You may contact the EEOC by calling 1 (800) 669-4000, by e-mail at [info@eoc.gov](mailto:info@eoc.gov), and through its website at [www.eoc.gov](http://www.eoc.gov). You may contact the CRD by calling 1 (800) 884-1684, by e-mail at [contact.center@dfeh.ca.gov](mailto:contact.center@dfeh.ca.gov) and through its website at <https://calcivilrights.ca.gov/>.

## **SECTION 1.5 - BULLYING**

The District is committed to providing all employees a healthy and safe work environment including the elimination of all forms of bullying. Bullying is unacceptable.

Bullying is unwelcome or unreasonable behavior that demeans, intimidates, or humiliates people either as individuals or as a group. Bullying behavior is often persistent and part of a pattern, but it can also occur as a single incident. It is usually carried out by an individual but can also be an aspect of group behavior.

This policy applies to all employees. It applies during normal working hours, at work related or sponsored functions, and while traveling on work related business. There will be no recriminations for anyone who in good faith alleges bullying. Any employee who feels he or she has been victimized by bullying is encouraged to report the matter to his or her supervisor, or to the General Manager. Where appropriate, an investigation will be undertaken and disciplinary measures will be taken as necessary.

## CHAPTER 2 – Employment Administration

### SECTION 2.1 – PAY PERIODS, PAY DAYS, AND METHODS OF PAYMENT

**2.1.1 Workday and Workweek.** A workday is defined as a consecutive 24-hour period that begins at 12:00 AM each day. A workweek is defined as a fixed and regularly recurring period of 168 hours (seven 24-hour periods) that begins at 12:00 AM each Sunday. Calculations for overtime pay are based on these definitions.

**2.1.2 Pay Periods and Pay Days.** The District has established bi-weekly pay periods, with payday on every other Friday, equaling twenty-six (26) paychecks annually. The District will establish and distribute time sheets and pay period due dates.

**2.1.3 Automatic Payroll Deposit.** The District has established automatic payroll deposit as a preferred method of payment. Employees may request a hard copy, paper check as an option to automatic payroll deposit.

**2.1.4 Distribution, Pay Advances.** Direct deposit pay stubs will be sent to worksite supervisors or managers. Paychecks will be issued only to the employee named on the face of the check. Other arrangements require the employee's written pre-approval and the receiving party's signature at the time the check is issued.

BBID takes all reasonable steps to ensure that employees receive the correct amount of pay on each paycheck and that employees are paid properly on the scheduled payday. If you believe that an improper deduction has been made, or that there is any error on your paycheck, you are required to immediately notify the payroll department upon discovering the issue so the District can determine whether an adjustment or reimbursement needs to be made.

An employee may request a pay disbursement for vacation, overtime or regular hours for a period other than the regular bi-weekly paycheck time-period. Such request must be submitted in writing with sufficient advance notice as determined by the District to be reasonable. The General Manager may approve or deny any request or prohibit such practice at his/her sole discretion. Pay advances for time not worked or benefits not accrued is strictly prohibited.

**2.1.5 Withholdings.** The District withholds applicable federal and state taxes, Social Security, Medicare, and other contractual obligations from paychecks, such as the CalPERS Public Employees' Retirement System. Optional withholdings may include, but not limited to, deductions for medical insurance coverage, deferred compensation, etc. Other withholdings may occur as a result of court orders and levies for alimony, child support, delinquent federal or State taxes, and other liens and attachments.

## **SECTION 2.2 – TIMEKEEPING AND REPORTING**

State and federal laws govern timekeeping and reporting. All Non-Exempt Employees (Hourly employees eligible for overtime pay; See Sections 3.2 E and F below) are required to accurately report the time they work. Non-Exempt Employees (Typically salaried employees not eligible for overtime; See Sections 3.2 E and F below) are required to accurately document when they begin work, the start of each meal period, the end of each meal period, and the time in which they have completed all work for the workday. Employees' time entries must accurately reflect any absences, late arrivals, and early departures. Non-Exempt Employees shall also document all time spent at required meetings and training if they are not already clocked in. Non-Exempt Employees may not work "off the clock" or perform any work-related duties whatsoever without documenting the time worked. Although Exempt Employees are generally not required to record hours worked, they are required to record full day absences and the reason for the absence (e.g., vacation, sick leave, etc.). All employees are expected to record time worked accurately and honestly. Willful falsification of time records may result in disciplinary action, up to and including termination.

## **SECTION 2.3 – WORK SCHEDULES AND WORK HOURS**

The District will, at its discretion, determine the time and place District employees must report to work. Alternative work schedules, which will enhance or improve District operations, will be considered on a work unit basis at management's discretion, and may vary based on the needs of the District. The General Manager must authorize all alternative work schedules in writing. Approved alternate work schedules are not guaranteed and may be changed seasonally or modified or eliminated at the sole discretion of the General Manager.

District employees typically work either the standard 8-hour, five-days per week, 40-hour work schedule. During irrigation season, Water Distribution Operators (Ditchtenders) must work a night shift to meet the irrigation needs of irrigated agriculture. The Operations and Maintenance Supervisor, and or his/her designee, will develop a work schedule to meet the mission critical of irrigation water delivery during irrigation season, typically commencing the month of March and ending the end of month October, although irrigation can begin sooner and end later depending on the water year type. The night shift schedule will begin prior to the end of the workday to ensure a transfer of information from the day shift to the night shift Water Distribution Operator. The Supervisor will develop a rotation list of Water Distribution Operators to serve the night shift and/or a Water Distribution Operator(s) may volunteer for such duty as the night shift operator lead.

A rotation Alternative work schedules may be considered on an as needed basis at the discretion of the General Manager to include 4/10 schedule, that is four, ten-hour days per week schedule, a 9/80 work schedule whereby employees work an additional hour per day in return for an every other week day off, such as a Friday or a Monday, or some other alternative work schedule that meets the District's needs.

The regular office hours shall be per the schedule approved by the General Manager. Individual employees may have their work schedule, lunch period schedule, and rest periods begin or end at different times upon approval of the General Manager.

#### **SECTION 2.4 – EMERGENCY DUTY STATUS OF ALL DISTRICT EMPLOYEES**

All employees of the District, during the course of their employment, shall be expected to report to work during any emergency affecting operations of the District as determined by District management. The determination as to what constitutes an emergency or other circumstance requiring an employee to work after normal hours shall be determined solely by the General Manager or authorized supervisor. All employees are expected to comply with all such requests.

All employees are required to maintain and provide a working telephone number where they may be reached in the event of an emergency. This telephone number shall be listed in the District's personnel files and must be kept up to date.

#### **SECTION 2.5 – MEAL AND REST PERIODS**

It is BBID's policy that all non-exempt employees must take their legally required meal and rest breaks. Non-exempt employees must take one paid fifteen-minute break for every 4 hours worked or major fraction thereof at a time designated or scheduled by their supervisor. Breaks may not be consolidated or accumulated with any other rest or meal breaks. During rest breaks, employees will not leave the job site and will promptly commence work at the end of the break.

Non-exempt employees who work more than 5 hours must take an unpaid 30-minute meal break that begins before the end of the fifth hour of work at a time designated or scheduled by their supervisor. Designated employees in certain work units may be assigned to take up to a one-hour unpaid lunch period at a time designated or scheduled by their supervisor. Non-exempt employees who work more than 10 hours must take a second unpaid 30-minute meal break that begins before the end of the tenth hour of work at a time designated or scheduled by their supervisor. Meal periods must be accurately recorded on an employee's time sheet.

An employee must be relieved of all duties during his or her meal and rest periods. If an employee misses a rest or meal break for any reason, or if that meal or rest break is interrupted with work, it is the responsibility of the employee to inform their supervisor to determine if additional wages are owed to the employee.

## SECTION 2.6 – OVERTIME

BBID desires to hold overtime work to a minimum but recognizes that it may be required by the nature of its business. Overtime must be approved in advance by the employee's supervisor. An employee who works unauthorized overtime may be subject to disciplinary action. Overtime pay will be paid to non-exempt employees as required by applicable state and/or federal law. For purposes of determining which hours constitute overtime, only actual hours worked in a given workday or workweek will be counted. Vacation, sick leave, disability leave, holidays, compensatory time off, administrative leave, bereavement leave and any non-compensated time off will not be counted as time worked.

**2.6.1 Cash or Compensatory Time Off.** Employees not subject to Wage Order 14 shall have the option to receive overtime pay bi-weekly, or accumulate overtime in the form of Compensatory Time Off until the end of the fiscal year. No employee may accumulate more than one-hundred-fifty (150) hours of compensatory time, which is equivalent to one-hundred overtime hours, unless the General Manager approves an exception. All accumulated compensatory time will be cashed out at the end of each fiscal year with no exceptions.

## SECTION 2.7 – ATTENDANCE AND PUNCTUALITY

Due to the nature of BBID's business, regular attendance and punctuality are indispensable to the ability of each employee to perform the essential functions of each and every position within the District.

Each employee, regardless of classification, is important to BBID's overall success. When you are late or absent, someone else must do your job, and/or the job suffers, and the culture of teamwork suffers. Accordingly, you are expected to report to work on time at the scheduled start of each workday and to work until the end of your scheduled shift, except during meal and rest periods. Reporting to work on time means that you are ready to start work, not just arriving at work, at your scheduled starting time and that you are in appropriate work attire to perform your job duties. Late arrival, early departure, or other unanticipated and unapproved absences from scheduled hours are disruptive and must be avoided, except in the case of an emergency.

If you need to miss work, arrive late or leave early, you must contact your supervisor as far in advance as possible before the scheduled start of your workday and provide an appropriate reason or explanation, as well as the expected duration of any absence. BBID will comply with all applicable laws governing employee absences. It is the employee's responsibility to provide BBID with sufficient information to enable the District to determine which laws may apply to each absence. You must notify BBID of any changes to your leave status as soon as possible. For absences in which an employee claims to be sick for more than two (2) days, BBID may require documentation from the employee's health care provider to confirm the absence and to ensure that the employee may safely return to work.

If an employee who is not entitled to protected leave has submitted a request for personal time off which is not approved and the employee misses work anyway, the employee will be subject to disciplinary action, up to and including termination. If you fail to report to work for 3 consecutive scheduled workdays without properly notifying a supervisor or the General Manager, BBID will consider you to have voluntarily resigned from your job.

Absenteeism, tardiness, failing to comply with your obligations as stated herein if you need to miss work, arrive late or leave early, and/or failing to provide documentation as required by this Policy will lead to disciplinary action, up to and including termination.

#### **SECTION 2.8 – PERSONNEL FILES**

BBID maintains personnel files and records for each employee, as well as separate files for medical information obtained from employees. All personnel files and records are confidential and access to the files is limited to only those designated employees who are specifically authorized to have access. BBID will not release any confidential employee information to any third party without obtaining the employee's written consent, unless compelled to do so by a valid court order, subpoena or other lawful process. Employees have the right to inspect and receive a copy of their personnel and wage records in accordance with applicable State and Federal laws. If you want to inspect or receive a copy of your personnel file or wage records, please notify the General Manager, or his/her designee. No employee is permitted to take or modify any document in his/her personnel file.

#### **SECTION 2.9 – CHANGES IN EMPLOYEE PERSONAL INFORMATION**

Each employee must provide BBID with current information regarding his/her legal name, address, telephone numbers, emergency contact, marital status and dependents and dependents ages claimed for payroll purposes, driving record or status of driver's license if you are required to drive as part of your job duties, etc. BBID may request that this information be updated at least annually. You must notify the Human Resources/Payroll Department in writing of any changes to your personal information. It is your responsibility to make sure BBID is informed of any changes to any of this information.

#### **SECTION 2.10 – REFERENCE CHECKS/VERIFICATION OF EMPLOYMENT**

All requests made from outside the District for reference checks or verification of employment concerning any current or former employee must be referred to the General Manager or designated representative. Information will be released only if the employee signs an Authorization for Release of Employment Information form. Without such authorization, the following limited information will be provided: dates of employment and salary or wages upon departure.

## **SECTION 2.11 – EMPLOYMENT OF RELATIVES**

The District's primary policy is to hire the best qualified person available for all vacancies. Hiring of qualified relatives of present employees will be allowed only under the following circumstances: (1) employees cannot supervise or be supervised by anyone to whom they are related and (2) employees cannot audit the work of a relative nor be audited by a relative.

Relatives are defined as immediate family members including: spouse or registered domestic partner, mother, father, mother-in-law, father-in-law, brother, sister, brother-in-law, sister-in-law, son, daughter or son-in-law, daughter-in-law. Relatives include those whose relationship is similar to that of persons related by blood or marriage.

Current employees who marry other current employees, or who become romantically involved with other current employees, will be allowed to continue employment but not in a supervisor/subordinate role or in the same division. For purposes of this provision, "romantically involved" will be interpreted broadly. The District reserves the right to take necessary and appropriate action to resolve any potential conflict of interest arising out of a familial relationship or the romantic involvement among employees. Depending on the facts of the situation, such action may include reassignment or termination of one or both of the employees involved.

## **SECTION 2.12 – LACTATION ACCOMODATION**

BBID provides lactating employees a reasonable amount of break time to accommodate an employee desiring to express breast milk for an infant child each time the employee has a need to express milk. The break time shall, if possible, run concurrently with any rest period already provided to the employee. Any break time provided to express breast milk that does not run concurrently with rest periods already provided to the employee shall be unpaid.

BBID will provide lactating employees with the use of a room or other suitable location for the employee to express milk in private, which is in close proximity to the employee's work area, shielded from view, and free from intrusion while the employee is expressing milk. Employees with private offices will be required to use their offices to express breast milk. Employees who work in the fields, away from the District Office may be provided with an alternate location to express milk, including an air-conditioned cab of a truck or tractor, in accordance with applicable law. BBID will also provide the employee with access to a sink with running water and a refrigerator or other cooling device suitable for storing milk.

Employees who desire lactation accommodations should notify the General Manager or designated representative, who will promptly provide a response to the employee's request confirming the designated location for the employee to express milk and the refrigerator or other cooling mechanism that will be made available for the employee. BBID will not

discriminate or retaliate against any employee for requesting lactation accommodation. Employees who believe there has been a violation of this Policy shall immediately notify the General Manager or a Board Member so the District will have an opportunity to address the alleged violation. Employees also have the right to file a complaint with the California Labor Commissioner for a violation of this Policy.

#### **SECTION 2.13 – TRAINING AND EDUCATIONAL COURSES**

The costs associated with employee training, educational courses, professional development, seminars or business meetings will be paid or reimbursed by the District **only** when the employee has obtained advance written approval. Requests for approval will be in the format prescribed by the District but should include registration forms or other written information regarding the activity. Approval will be based on a determination that the requested training enhances the employee's value and/or supports career development goals established between the employee and supervisor. The General Manager will determine the necessity for training courses and the appropriate funding sources.

The District will pay or reimburse employees for all necessary expenses incurred while attending approved training and educational courses described above. Payment of transportation costs will be in accordance with applicable District policies.

#### **SECTION 2.14 – EMPLOYEES WHO DRIVE FOR DISTRICT BUSINESS**

Employees who are required to drive a District Vehicle or their own vehicle on District business will be required to show proof of a current, valid driver's license. If using their own vehicle, they will also need to provide proof of current effective automobile insurance coverage or proof of insurability under BBID's policy. BBID will make every effort to have an appropriate motor pool vehicle available for employee use as this is the preferred method of transportation for District business. Employees who are required to drive their own vehicles on District business will be reimbursed at the standard mileage rate issued by the Internal Revenue Service in effect at the time the expense is incurred. Mileage reimbursement requests must be submitted to the General Manager, or designee, within ~~sixty-thirty~~ (6030) days of travel.

If an employee's driver's license is suspended or revoked, or if the employee's insurance policy terminates, the employee shall immediately notify BBID and the employee shall no longer be permitted to drive for District business. The District reserves the right to transfer, suspend or terminate an employee required to drive as part of his/her job duties if the employee's driver's license is suspended or revoked, if the employee fails to maintain personal automobile insurance coverage (when required), if the employee is uninsurable under the District's policy or if the employee's driving record is unacceptable to the District.

Only District employees are allowed to drive District vehicles. At all times while driving for BBID business, employees shall use the vehicle in a safe, effective and efficient manner and shall

comply with all applicable federal, state and local laws, rules and regulations. Employees shall use the most direct and efficient route of travel when driving to any destination on BBID business. At no time shall any employee drive for BBID business if the employee is under the influence of drugs (including marijuana), alcohol, any controlled substance, or any medication (prescription or over the counter) that may impair the employee's ability to drive safely.

Employees shall not utilize cell phones while driving for BBID business, unless they do so safely and in compliance with the law, which requires the use of a blue tooth device or other hands-free mechanism. Employees must always be aware that use of a cell phone or other personal data device while driving is extremely dangerous and distracting, and impairs the employee's ability to devote his/her full attention to the duty of safely operating a vehicle. These rules also apply and prohibit employees from engaging in any other distracting activity while driving, including, but not limited to, texting, e-mailing, reading, writing, searching the internet, etc.

#### **SECTION 2.15 – TRAVEL AND OTHER BUSINESS EXPENSES**

From time to time, an employee may expend his/her own money for a BBID expense. In accordance with California law, BBID will reimburse employees for all necessary expenditures incurred as a direct consequence of discharging the employee's duties. All such expenditures must be authorized by the General Manager or designated representative prior to the expenditure being made. If an approved expenditure is made, the employee must submit a receipt for the expenditure to the District Office within 5 days of making the expenditure. BBID will reimburse the employee within thirty (30) days of receiving a receipt for an approved expenditure.

## CHAPTER 3 – Categories of Employment

### SECTION 3.1 – INTRODUCTORY PERIOD

All newly hired employees must serve an Introductory Period (Probationary Period) of one (1) year. Throughout the Introductory Period, BBID will closely review and evaluate your performance and competency by examining factors including, but not limited to, your ability to perform required tasks, work as a team and exhibit leadership skills, your skill set, attendance, attitude, and commitment. BBID will determine whether you meet the requirements of the position for which you have been hired, whether to continue your employment. If you are absent for more than twenty (20) workdays during your Introductory Period, the length of the absence will automatically extend the Introductory Period by the number of workdays missed. Employment is not guaranteed for the entire Introductory Period and may be terminated at any time, for any reason, with or without cause, and with or without prior notice or warning. Satisfactory completion of the Introductory Period does not entitle you to employment for any specific term or otherwise alter the at-will nature of your employment.

Employees who are rehired following a break in employment with the District of more than sixty (60) days, other than an approved leave of absence, must complete another Introductory Period of one (1) year and are considered new employees from the effective date of their re-employment for all purposes, including benefits, unless otherwise required by law.

### SECTION 3.2 – EMPLOYEE CLASSIFICATIONS

Each employee is classified based upon the number of hours the employee is regularly scheduled to work and whether the employee is exempt from overtime requirements pursuant to applicable Federal and State laws. An employee will not change his/her classification unless specifically informed of the change in writing by the District. An employee's classification does not guarantee employment for any specific length of time since all employees are hired for an indefinite and unspecified duration. All employees will be placed into one of the following classifications based upon the number of hours each employee is scheduled to work:

- A. **Introductory Employee** – An employee who has not yet satisfactorily completed the Introductory Period.
- B. **Regular Full-Time Employee** – An employee who is scheduled to work at least forty 40 hours per week on a regular and continuous basis. Regular Full-Time Employees may be classified as exempt or non-exempt.
- C. **Regular Part-Time Employees** – An employee who is scheduled to work at least twenty (20) hours per week, but no more than thirty-five (35) hours per week on a regular and continuous basis. Part-time employees may, from time to time, be asked to work in excess of thirty-five (35) hours per week and doing so does not change the employee's

classification as a part-time employee. Part-Time Employees are classified as non-exempt and are compensated on an hourly basis. Regular, Part-Time Employees may be eligible for vacation, sick leave, retirement, and holiday benefits as described later in this Handbook.

- D. **Temporary, Seasonal or Extra-help Employees** – An employee whose services are anticipated to be of limited duration of six (6) months or less and not exceed nine hundred and sixty (960) work hours during the fiscal year. Temporary Employees are not considered “Regular” employees regardless of the number of hours they are scheduled to work, the length of their employment or the number of seasons worked. Temporary Employees may be classified as exempt or non-exempt. Temporary Employees are not eligible for employee benefits, except those required by law or policy.

All employees will be classified as exempt or non-exempt according to the following definitions:

- E. **Exempt Employees** – Employees who are paid a salary and whose positions qualify as exempt from overtime pay according to applicable Federal and State laws. An Exempt Employee is required to work the hours necessary to fulfill his/her job duties and responsibilities, without the payment of overtime in addition to the Exempt Employee’s salary.
- F. **Non-Exempt Employees** – Employees who are paid on an hourly basis for each hour of work performed and who are entitled to overtime pay according to applicable Federal and State laws.

If you are uncertain as to your status, please contact the General Manager or designated representative.

### **SECTION 3.3 – MODIFICATION OF TERMS AND CONDITIONS OF EMPLOYMENT**

BBID reserves the right, at any time, for any reason, with or without prior notice or cause, to modify any and all District Policies, procedures and rules as well as any employee’s compensation, benefits, work schedule, position, job title, job duties and/or responsibilities, working conditions, production standards, work location, and any other terms and conditions of employment, in the District’s sole and absolute discretion, unless otherwise prohibited by law. BBID will provide affected employees with written notice of any such modifications in advance of the effective date. BBID also reserves the right to ask employees to work on special projects or assignments. Employees are expected to cooperate with such requests. Any questions about this Policy may be discussed with the General Manager.

## CHAPTER 4 – Compensation

### SECTION 4.1 – SALARY UPON APPOINTMENT

**4.1.1 New Employees.** All new employees are generally compensated at the entry rate of the salary range for the class in which the appointment is made. The General Manager may appoint an employee at any rate within the salary range if he/she determines that the employee's qualifications and experience so warrant.

**4.1.2 Re-employment of Temporary Employees.** The General Manager may authorize compensation at any rate within the salary range for persons re-employed for temporary service.

### SECTION 4.2 – STEP INCREASES

Salary step increases within a range are neither automatic nor based solely upon continuity of service with the District. Salary step increases are to reward employees for acquiring and using the skills and experience needed to accomplish the District's work. Salary step increases occur upon the General Manager's approval. If an employee is not granted a step increase when eligible and is not satisfied with the supervisor's written explanation, the employee may request review of the decision to the General Manager for a final determination.

**4.2.1 New Employees or Newly Promoted Employees.** Upon the completion of the Introductory Period and following one (1) year of satisfactory employment as evidenced in writing by a performance appraisal, new or newly promoted employees will become eligible to advance to the next higher salary step. An employee initially hired or promoted above the entry level step will not advance to the next step until completion of one year of satisfactory service; the employee will, however, be appointed to regular status.

**4.2.2 Full-Time Employees.** A full-time employee is eligible for a step increase upon completion of one (1) year of continuous satisfactory employment at the employee's present step level. The employee's elevation to a higher step will be based upon the employee's annual evaluation.

**4.2.3 Temporary, Seasonal or Extra-help Employees.** Temporary, Seasonal or Extra-help employees will not be eligible for step increases within the salary range unless the General Manager approves such increase in compensation.

### SECTION 4.3 – SALARY OR WAGE UPON PROMOTION/DEMOTION

An employee promoted to a position in a class with a higher salary or wage range will be compensated at the entry step of the higher salary range, or at the step within the higher salary

or wage range which would provide approximately a five percent (5%) increase in salary or wage.

An employee demoted voluntarily or involuntarily to a position in a class with a lower salary or wage range will have his/her salary reduced to any rate in the lower salary or wage range that does not constitute an increase in salary. The General Manager will determine the appropriate salary or wage rate.

#### **SECTION 4.4 – SALARY OR WAGE UPON POSITION RECLASSIFICATION**

The General Manager, or Designee, will determine the salary or wage rate of an employee in a reclassified position as follows:

**4.4.1 Class with Same Salary or Wage Range.** If the position is reclassified to a class with the same salary or wage range as the previous class and the incumbent is appointed to the reclassified position, the salary rate of the employee shall not change. This provision also applies to a change of class title, provided the job duties are of similar value to the District.

**4.4.2 Class with Higher Salary or Wage Range.** If the position is reclassified to a class with a higher salary or wage range than the previous class and the incumbent is appointed to the reclassified position, the incumbent shall be compensated at the greater of the first step in the higher salary or wage range, or at the step within the higher salary or wage range which would provide approximately a five-percent (5%) increase in salary or wage.

**4.4.3 Class with Lower Salary or Wage Range.** If the position is reclassified to a class with a lower salary or wage range than the previous class and the incumbent is appointed to the reclassified position, the incumbent's salary or wage rate shall not change and be Y-rated. If his/her salary or wage is greater than the maximum rate of the lower salary range, his/her salary shall not change during continuous service until the new range exceeds the employee's Y-rated salary or wage.

#### **SECTION 4.5 – SALARY OR WAGE DURING ACTING ASSIGNMENT**

The General Manager, or Designee, may determine at his/her sole discretion to temporarily fill a permanent position while an employee is on sick leave, vacation, suspension, or leave of absence, or a vacant position exists. When such assignments are for periods of 10 or more working days, the employee so assigned will be paid at the greater of step A in the new positions salary or wage range or 5% above their regular rate of pay during the acting assignment. Employees who perform duties of a higher class for less than 10 consecutive days will not receive additional compensation, but rather the assignment will be considered a career development opportunity.

When the employee returns to his/her normal duties, his/her pay shall revert back to the pay scale existing prior to working out-of-class.

**SECTION 4.6 – SPECIAL PAY**

**4.6.1 Longevity Pay.** Individuals employed with the District for an extended period of time are an extremely valuable asset. To acknowledge the value of these employees, the District will compensate these employees with additional pay as follows:

5 to 10 years	\$ 25.00 bi-weekly.
10 to 15 years	\$ 40.00 bi-weekly.
15 to 20 years	\$60.00 bi-weekly.
20 years & up	\$80.00 bi-weekly.

District shall pay for only the highest number of years of longevity by the above categories obtained and the amounts indicated above are not cumulative.

**4.6.2 Certification Incentive Pay.** The District may at its sole discretion establish a Certification Incentive Pay program for those employees who obtain the following certifications. Unless modified by the Board, the proposed certification incentive pay will be based upon the following amounts and such compensation will be in addition to regular bi-weekly pay.

- A. Pesticide Qualified Applicator Certificate: \$25.00 bi-weekly.  
Pesticide Qualified Applicator Supervisory Certificate: \$30.00 bi-weekly.
  
- B. California Water Distribution Operator Certification:
  - Distribution Operator 1 \$10.00 bi-weekly.
  - Distribution Operator 2 \$25.00 bi-weekly.
  - Distribution Operator 3 or higher \$50.00 bi-weekly.
  
- C. CWEA Collection System Maintenance Certificate:
  - Collection System Maintenance Grade 1 \$10.00 bi-weekly.
  - Collection System Maintenance Grade 2 \$15.00 bi-weekly.
  - Collection System Maintenance Grade 3 or higher \$35.00 bi-weekly.
  
- D. SWRCB Wastewater Treatment Plant Operator Certification:
  - a. Operator in Training (OIT) \$5.00 bi-weekly.
  - b. Grade 1 \$25.00 bi-weekly.
  - c. Grade 2 \$35.00 bi-weekly.
  - d. Grade 3 \$50.00 bi-weekly.
  
- E. Any other Certificate or License that the General Manager

and the Board agree provides direct benefit to the District: \$10.00 to \$50.00 biweekly as determined by the General Manager.

District shall pay for only the highest certificate obtained and the amounts are not cumulative. Upon an employee's attainment of an approved license or certification, the District will reimburse employee for the reasonable cost of tuition, continuing education, and required course materials, provided the employee has requested reimbursement and received written District approval in advance of enrolling in the certification course. The Board may, at its discretion, adopt changes in the Certification Incentive Pay at any time.

~~4.6.3 **Water Distribution Operator Incentive Pay.** During the water season, it is necessary for the District to schedule water deliveries 24 hours a day. The District will compensate Water Distribution Operators an additional \$0.50 per hour for each hour worked above their normal hourly pay rate during irrigation season to compensate for irregular working hours to cover nights, weekends, and holidays.~~

4.6.4 **Call Back Pay.** An employee being called back to work after leaving the job for the day, shall be guaranteed a minimum of two (2) hours at the rate of pay for the specific job the employee has been called back to do. If the job results in an employee working in excess of 40 hours per week the time will be paid as overtime.

4.6.5 **Cell Phone Incentive Pay.** To minimize the need to carry multiple cell phones for District work and personal use, District staff may use personal cell phones to conduct District business. District finance staff will maintain a list of staff that uses personal cell phones for District use and will pay District staff \$35 per month for reimbursement of personal cell phone usage. District staff that require a cell phone to conduct their work duties, but does not desire to use their personal cell phone for District use may request the District to provide a District paid cell phone subject to Supervisory approval.

~~4.6.6 **Internet Incentive Pay.** To encourage work flexibility and availability to attend remote meetings on behalf of the District, certain exempt staff will be expected to utilize home internet. District finance staff will maintain a list of staff that uses home internet to attend meetings remotely on behalf of the District and will pay District staff \$35 per month for reimbursement of personal internet usage.~~

## **CHAPTER 5 – Health Insurance & Benefits**

### **SECTION 5.1 – OVERVIEW**

The District provides a comprehensive group of benefits, insurance, and retirement programs to its employees. Generally, benefitted employees are full-time employees in budgeted positions.

This summary is intended to give you a brief overview of benefits. Complete details of your health and welfare benefits are contained in each plan document. If there is a difference between the information contained in this Handbook and the individual plan documents, the plan documents will govern. Any questions relating to benefits and eligibility should be directed to the General Manager or designated representative.

Participation in any of the compensation or benefit plans or programs is not a guarantee of continued employment, nor is anything contained in this manual intended to guarantee that benefit or compensation plans and programs will remain unchanged in future years. The District reserves the right to amend or terminate benefits programs, including choice of carriers, terms of coverage, premiums and co-pays, at any time in accordance with applicable laws and regulations. Employees will be notified in advance of any changes affecting them.

### **SECTION 5.2 – GROUP INSURANCE**

**5.2.1 Health Insurance.** A District sponsored health plan is offered to all full-time regular employees, effective on the first (1st) of the month following appointment. Currently, the District pays the employee's portion of the premium and 50% of the health plan premium for covered employees' dependents. Enrollment in a health plan will be subject to the health care provider's rules and regulations.

**5.2.2 Dental Insurance.** A District sponsored dental plan is available for eligible employees. The District pays the premium for full-time regular employees effective on the first (1st) of the month following appointment. Employees may include eligible dependents and must pay the full premium for dependents. Enrollment in a dental plan will be subject to the dental care provider's rules and regulations.

**5.2.3 Vision Care.** A District sponsored vision care plan is provided for full-time regular employees and their eligible dependents effective on the first (1st) of the month following appointment. The premiums for employees and eligible dependents are paid by the District. Enrollment in a vision plan will be subject to the vision care provider's rules and regulations.

### **SECTION 5.3 – COBRA CONTINUING HEALTH COVERAGE**

Federal and state laws and regulations provide benefit-eligible employees who terminate employment or have a status change that results in the loss of group health benefits with the

opportunity to continue certain group health benefits at full group premium costs plus a reasonable administrative fee, where applicable. Such continued coverage is generally available for 18 months depending on events. In some cases, benefit-eligible employees may be eligible to extend COBRA benefits longer. For more specific information on COBRA and California COBRA continuation coverage, refer to the health plan summary plan description or contact the General Manager or designated representative.

## **SECTION 5.4 – RETIREMENT**

**5.4.1 California Public Employees’ Retirement System (CalPERS).** Regular full-time employees and regular part-time employees working half-time or more will become members of the California Public Employees’ Retirement System (CalPERS).

Regular eligible employees with prior qualifying CalPERS service making them “Classic Members” shall be enrolled as members of the California Public Employment Retirement System and eligible for the “2.0% @ 60 Miscellaneous Retirement Benefit.” Final compensation is calculated by utilizing the average pay rate of the employee’s 3 highest consecutive years. All other employees shall be enrolled as “PEPRA Members” for the “2.0% at @ 62 Miscellaneous Retirement Benefit.” Final compensation is calculated by utilizing the average pay rate of the employee’s 3 highest consecutive years. Employees can contact CalPERS at 1-888-CAL-PERS or via its website at [www.CalPERS.ca.gov](http://www.CalPERS.ca.gov) for more information.

Both the District and participating employee are required to make contributions to CalPERS. Current PERS regulations require the employee to pay their own share, generally 7%.

CalPERS provides a variety of options related to purchase of service credits, military service, reciprocity with other California public retirement systems, and other features. Employees should contact CalPERS directly regarding their individual eligibility.

Only regular employees working a standard schedule of at least an average of 20 hours per week, or more than 125 days or 1,000 hours in a fiscal year are eligible to enroll in CalPERS (temporary employees are not eligible for CalPERS benefits, unless otherwise provided by contract between CalPERS and the District). Please contact CalPERS at 1-888-CAL-PERS or [www.CalPERS.ca.gov](http://www.CalPERS.ca.gov) for more information.

Retirement contributions shall continue for any employee on leave of absence with pay. Retirement contributions shall be suspended for any employee on leave of absence without pay.

**5.4.2 Social Security/Medicare.** This District participates in Social Security and Medicare. The District and employees make contributions for Social Security and Medicare. Detailed information about your benefits can be obtained from the Social Security Administration.

**5.4.3 Deferred Compensation Program – 457 Plan.** The District also offers employees the opportunity to contribute to a Section 457 Deferred Compensation program. Details are available from the payroll department.

## **SECTION 5.5 – WORKERS COMPENSATION**

The District, in accordance with state law, provides insurance coverage for employees in case of work-related injury or illness. Workers Compensation provides weekly benefits for work-related injuries or illnesses. The program pays for lost wages after three (3) calendar days of a disability that prevents an employee from performing his or her job duties. Employees may use leave time during the waiting period or to make up the difference between Workers Compensation and an employee's regular base salary. Workers Compensation also pays for medical expenses related to these work-related disabilities.

To ensure that employees will receive the workers' compensation benefits, to which they may be entitled, including medical care, temporary disability benefits and rehabilitation, employees will need to:

- Immediately report any work-related injury to his/her supervisor;
- Seek medical treatment and follow-up care if required;
- Complete a written Employee's Claim Form and return it to the payroll department; and
- Provide the District with documentation from health care providers regarding the need for workers' compensation disability leave, as well medical certification of his/her eventual ability to return to work from the leave.

## **SECTION 5.6 – SHORT TERM DISABILITY (CaSDI)**

All employees are required by state law to participate in the California State Disability Insurance Program (known as CaSDI). CaSDI is a partial wage-replacement program which provides weekly benefits for workers during a leave of absence for non-work-related disabilities. Employees are required by law to have a small percentage of their pay withheld for purposes of funding the mandatory benefit. Employees may use accumulated leave benefits to make up the difference between CaSDI and their regular base salary. This state sponsored insurance program requires that employees make direct application with the Employment Development Department (EDD) for benefits determination. For more information, contact EDD directly.

## **SECTION 5.7 – PAID FAMILY LEAVE**

All employees are eligible under state law to participate in Paid Family Leave (PFL). Senate Bill 1661 extends disability compensation to individuals who take time off work to care for a seriously ill child, spouse, parent, registered domestic partner, or to bond with a new minor child. PFL is a component of the CaSDI program and, thus, those workers covered by CaSDI

are also covered for this benefit. The state sponsored insurance program requires that employees make direct application with EDD for benefits determination.

Employees who pay into CaSDI are required by law to have a small percentage of their pay withheld for purposes of funding the mandatory benefit. Benefit payments are approximately 55% of the employee's regular wages and may be used for a maximum of six weeks in a 12-month period. Employees may use leave balances to make up the difference between the benefit and the employee's regular pay. For more information, contact EDD directly.

#### **SECTION 5.8 – LIFE INSURANCE**

Full-time regular employees are eligible for an employer paid life insurance benefit. The basic employee life insurance coverage is effective at the same time health insurance coverage is effective. The District provides life insurance through the Association of California Water Agencies Joint Powers Insurance Authority (ACWA JPIA). The amount of life insurance is based on one-year's salary, paid in \$10,000 increments, rounded up, with a life insurance policy maximum of \$250,000, and no less than \$100,000. Contact the payroll department for plan details.

#### **SECTION 5.9 – UNIFORMS**

District uniforms are provided for field personnel designated by the General Manager while on duty. Employees shall not wear District uniforms while off duty. If employees are on personal business on the way to or from work, employees shall cover the uniform. The District will also provide one pair of Cal/OSHA approved steel-toed safety boots. For safety, the District provides uniform service for staff working in the field or in the shop. Uniform shirts and pants are required to be worn during work hours. Employees are responsible for the cost of replacement uniforms beyond normal wear and tear. Subject to change based on current circumstances, BBID will provide seven (7) shirts and seven (7) pants and will replace worn or damaged uniforms when the defective uniform is returned for uniform cleaning, subject to field staff being responsible for care, maintenance, and timely turning in uniforms for uniform cleaning services. BBID also provides an annual boot allowance and requires employees to purchase these items themselves.

**CHAPTER 6 – Leaves of Absence & Holidays**

**SECTION 6.1 – OVERVIEW**

The District recognizes the need of employees to be absent from their scheduled position for various reasons. Leaves of absence with pay and without pay have been developed to accommodate this needed time off. Requests for leaves of absence should be in writing, submitted to, and approved by the employee’s supervisor at least 10 working days in advance. The General Manager reserves the right to limit vacation time off during certain times of the year, limit the number of employees taking vacation at the same time, and establish a system to resolve conflicts in scheduling vacations.

**SECTION 6.2 – VACATION**

All full-time employees accumulate vacation based on the schedule below. Vacation hours accrue on the same bi-weekly schedule as the bi-weekly pay schedule. Accrued vacation will be available for immediate use subject to available accrued hours on record, which is maintained by the Finance Department. Vacation hours cannot be advanced.

Years of Service	Vacation Hours Accrued	
	Per Bi-weekly	Per Year
Date of hire thru 59 <sup>th</sup> month	3.077 hours	80 hours
Beginning of the 60 <sup>th</sup> month thru the 179 <sup>th</sup> month	4.616 hours	120 hours
Beginning of the 180 <sup>th</sup> month and each year thereafter	6.154 hours	160 hours

Vacation time is important for a balanced work-life balance. As a result, the expectation is that annual accrued vacation is used each year. However, due to work priorities, vacation may carry over from one year to the next, subject to a 240-hours maximum.

Regular employees scheduled for 20 hours or more per week but less than 40 hours per week shall accumulate vacation on a prorated basis in accordance with the schedule above. For non-exempt employees, the minimum increment of vacation use is 15 minutes.

Employees are eligible to sell accrued vacation once per year subject to a forty (40) hour minimum balance. Pay for vacation leave shall be at the payroll rate currently paid the employee at the time the request for vacation payout is taken.

**SECTION 6.3 – HOLIDAYS**

District paid holidays for all regular full-time and regular part-time employees are as follows:

New Years Eve and New Year's Day  
Martin Luther King's Birthday  
President's Day  
Memorial Day  
Independence Day  
Labor Day  
Veteran's Day  
Thanksgiving Day and Day after Thanksgiving  
Christmas Eve and Christmas Day

Floating Holiday (Discretion of employee, subject to supervisory approval)

For holidays falling on a Saturday the Friday before shall be recognized as the holiday. For holidays falling on a Sunday the Monday after shall be recognized as the holiday. When New Year's Eve or Christmas Eve falls on a Sunday, the Friday before shall be recognized as the holiday. When New Year's Day or Christmas Day falls on a Saturday the Thursday before shall be recognized as the holiday. For operations and maintenance employees, holidays falling during the irrigation season shall be taken after the irrigation season ends (October 31).

Each employee shall be entitled to holiday time off and/or compensation, if eligible, for each designated District holiday. Holiday time off for Regular full-time employees is for 8 hours regardless of the work schedule. Regular Part-time Employees shall receive Holiday Pay on a prorated basis based on their normal work schedule. If a District designated holiday falls within an employee's normal workweek and the employee is required to work, or if an employee is called back to work on a regularly scheduled holiday, the employee may schedule an alternative day off with pay.

Any employee on leave of absence without pay during a designated holiday date shall not receive compensation for said holiday. To be eligible for holiday pay, an employee must work or be on a pre-approved paid absence the working day preceding and the working day following the holiday on which the District Office is closed. The supervisor shall report to the payroll department any employee not eligible for holiday pay.

#### **SECTION 6.4 – SICK LEAVE**

All employees who work 30 or more days annually in the state of California are eligible for paid sick leave. The amount of sick leave available to an employee depends on his or her job classification and the employee's regular work schedule.

- Full-time Regular Employees shall accrue sick leave at the rate of 1 eight (8) hour day per month (3.693 hours bi-weekly). At the end of each fiscal year (December 31), employees with accumulated sick leave balances over 288 hours will be compensated for all hours over 288 at 50% of regular pay.

- Regular Part-time Employees shall accrue Sick Leave on a prorated basis based on their normal work schedule.
- Temporary, Seasonal or Extra-help Employees shall accrue one hour of sick leave for every thirty (30) hours worked up to a maximum of 3 eight (8) hour days (24 hours).
- Sick leave cannot be advanced.

Sick leave may be used to care for a health condition of or to seek preventative care for an employee or the employee's family member. For purposes of this policy, "family member" is defined as an employee's spouse, registered domestic partner, child, parent, grandparent, grandchild, or sibling, or the child or parent of the employee's spouse or registered domestic partner/partner in a civil union. "Family member" also includes a "designated person" which means a person identified by the employee at the time the employee requests paid sick days. Employees are limited to one designated person per 12-month period. An employee may also use sick leave to seek assistance for issues related to domestic violence, sexual assault or stalking. Sick leave may not be used for any purpose other than those outlined in this policy. Non-exempt employees may use sick leave in increments of 30 minutes. Exempt employees may, but are not required to, report use of sick leave for partial days (i.e., partial days off for reasons under this policy are paid and will not reduce exempt employees' sick leave balance). Instead, such employees may choose to report only full days of absence due to illness.

An employee who is unable to report to work due to illness, injury, or is required to quarantine due to infection must notify his or her supervisor at least one hour before his or her scheduled start time, if possible. The employee must also notify his or her supervisor on each additional day of absence. If an employee does not provide the appropriate notice, the employee may be subject to discipline. An employee who is absent for three or more consecutive days must provide a physician's note certifying the employee's illness and subsequent ability to return to work. If the employee has a foreseeable need for sick leave, the employee must provide reasonable advance notice to his or her supervisor.

#### **SECTION 6.5 – FAMILY & MEDICAL LEAVE**

Employees who have been employed with BBID at least 12 months and who have worked at least 1,250 hours in the previous 12 months, are eligible to take a family care and medical leave of absence under [the California Family Rights Act \(CFRA\)](#) of up to 12 workweeks in a 12-month period (CFRA leave).

Eligible employees may take CFRA leave for any one of the following reasons:

- For the birth of a child, the placement of a child with the employee via adoption or foster care or the serious health condition of a child of the employee.

- To care for a child (including an adult child over 18 years of age), parent, grandparent, grandchild, sibling, spouse or domestic partner who has a serious health condition.
- For an employee's own serious health condition, except for leave taken for disability on account of pregnancy, childbirth or related medical conditions.
- In the case of a "qualified exigency" related to the covered active duty or call to covered active duty of an employee's spouse, domestic partner, child, or parent in the United States Armed Services.
- Any qualifying exigency arising out of the fact that a spouse, domestic partner, child or parent of the employee is a covered military member on active duty or has been notified of an impending call or order to active duty in the United States Armed Services.

The employee should give BBID reasonable advance notice of the leave where the need for the leave is foreseeable. If the CFRA leave is needed for a planned medical treatment or supervision, BBID and the employee will work together to schedule the treatment or supervision so as to avoid disruption to BBID operations, subject to the approval of the employee's health care provider.

The request for leave must be supported by a written certification from the employee's health care provider. Recertification may be required if additional leave is required.

Where the request for leave is to care for a child, parent, grandparent, grandchild, sibling, spouse or domestic partners who has a serious health condition, the certification must be issued by the health care provider of the individual requiring care and include all of the following:

- The date on which the serious health condition commenced.
- The probable duration of the condition.
- An estimate of the amount of time that the health care provider believes the employee need to care for the individual requiring care.
- A statement that the serious health condition warrants the participation of a family member to provide care.

Where the request for leave is for the employee's own serious health condition, the certification must be issued by the employee's health care provider and include all of the following:

- The date on which the serious health condition commenced.
- The probable duration of the condition.
- A statement that the employee is unable to perform the function of his/her position due to the serious health condition.

CFRA leave is unpaid. However, the employee must first use sick leave, vacation leave, and then any other accrued paid time off during the leave. Sick leave and vacation leave do not

accrue while an employee is on unpaid CFRA leave. Eligibility for holiday pay shall only take place while the employee is still using sick leave and/or vacation leave and/or any other accrued leave. Employees are ineligible for holiday pay when on unpaid leave.

If the employee participates in BBID's group health plan, BBID will maintain coverage during the employee's CFRA leave on the same terms as if the employee had continued to work. BBID may recover premiums paid to maintain the employee's health coverage while on CFRA leave, if the employee does not return to work following his or her CFRA leave and the employee's failure to return is for a reason other than the continuation, recurrence, or onset of a serious health condition, or other circumstances beyond the control of the employee.

An employee is entitled, upon return from leave, to be reinstated to the position he or she held before the CFRA leave, or to be placed in a comparable position with comparable benefits, pay, and terms and conditions of employment. When an employee is ready to return to work after CFRA leave for the employee's own serious health condition, the employee must provide certification from the employee's health care provider that he or she is able to safely perform all of the essential functions of his or her position with or without reasonable accommodation. An employee taking CFRA leave is to retain his or her status and the CFRA leave will not constitute a break in service for purposes of longevity or seniority under any employee benefit program. An employee returning from leave shall have no less seniority than he or she had when the leave commenced for purposes of layoff, recall, promotion, job assignment, and seniority-related benefits such as vacation.

Employees with any further questions about their eligibility for Family & Medical Leave should contact their supervisor, the Human Resources/Payroll Department, or the General Manager.

#### **SECTION 6.6 – BEREAVEMENT LEAVE**

At such time as there is a death in an employee's immediate family, an employee may take up to 3 days of Bereavement Leave. The General Manager is authorized to grant up to a maximum of 3 days Bereavement Leave with pay. The employee may use vacation and/or compensatory time off and/or administrative leave to extend their bereavement leave if approved by the General Manager. The employee must submit a request for Bereavement Leave in writing. The written request shall contain the following information:

- Name of deceased
- Relationship to employee
- Date of employee's return to work

All Bereavement Leaves must have prior approval of the General Manager. An employee is eligible for Bereavement Leave for abortion or miscarriage. Immediate family is defined as: spouse, common law spouse, registered domestic partner, child, parent, brother, sister, grandparents (including step- or in-law), mother-in-law, father-in-law, brother-in-law, sister-in-

law, aunt, uncle, or any other family member physically living in the employee's home. Paid Bereavement leave of up to 3 days, if approved, is not to be charged against an employee's accrued time off. Bereavement Leave may be used intermittently but must be used within three months of the death of the family member.

#### **SECTION 6.7 – JURY DUTY & WITNESS SERVICE**

If you receive a summons for jury duty or a subpoena to serve as a witness, you must immediately notify your supervisor and provide a copy of the summons or subpoena to the payroll department. BBID will permit you to take the required time off of work to comply with your legal obligations. Employees who are required to be on "telephone stand-by" for jury duty or witness service are expected to report to work during the stand-by time and they will be excused from work if called to report. An employee who misses all or part of a workday will be required to provide written verification from the Court Clerk or Court Reporter confirming the employee's attendance at jury duty or witness service. If an employee is only required to serve jury duty or witness service for part of the employee's scheduled workday, he/she is expected to return to work for the remainder of the scheduled workday.

BBID employees will not be paid for time off to serve as a witness. Exempt and Non-Exempt employees who have completed their Introductory Periods will be paid their regular wages (less amounts received by the employee for jury duty pay) while serving on jury duty up to a maximum of 10 working days each calendar year. Employees may use vacation and/or compensatory time off and/or administrative leave for jury duty or to serve as a witness and retain any witness fees and/or jury duty pay.

#### **SECTION 6.8 – MILITARY LEAVE**

The District is committed to protecting the job rights of employees absent on military leave. In accordance with federal and state law, it is the District's policy that no employee or prospective employee will be subjected to any form of discrimination on the basis of that person's membership in or obligation to perform service for any of the Uniformed Services of the United States. Specifically, no person will be denied employment, reemployment, promotion, or other benefit of employment on the basis of such membership. Furthermore, no person will be subjected to retaliation or adverse employment action because such person has exercised his or her rights to take a leave of absence to accommodate service in the Armed Forces, Military Reserves or National Guard. The specific terms of the absence and of rights to reinstatement, seniority, benefits, and compensation after a military-related leave are governed by law. Requests for Military Leave must be submitted to the General Manager at the earliest possible opportunity and appropriate documentation provided.

## **SECTION 6.9 – VOLUNTEER CIVIL SERVICE LEAVE**

Employees who serve as volunteer firefighters, reserve peace officers, emergency rescue personnel or disaster medical response teams sponsored or requested by the State, may take leave for up to 14 days per calendar year for the purpose of engaging in fire, law enforcement or emergency rescue training. Employees who need to take leave for any of the foregoing reasons shall provide the General Manager with a written statement from the head of the relevant agency verifying the time, date, and duration of the training. Leave pursuant to this Policy shall be unpaid except to the extent that an employee has accrued vacation, and/or compensatory time off, and/or administrative leave, which shall be charged for the duration of the leave. Exempt Employees will be paid their full salary for any workweek in which leave is taken if the employee performs work during that workweek. BBID will not retaliate or discriminate against you for requesting time off consistent with the law.

## **SECTION 6.10 – SCHOOL LEAVE**

An employee who is the parent or guardian of a child suspended from school or otherwise requested to participate in a parent-teacher conference is entitled to take time off to attend a portion of the school day in the child's classroom. Any employee who needs to take leave for this reason shall notify his/her supervisory and the General Manager as soon as possible after learning of the need to take leave. BBID may request documentation from the school to confirm the need for leave.

Leave for this purpose is unpaid unless the employee has accrued vacation time, and/or compensatory time off, and/or administrative leave, which will be charged for the duration of the time off. If more than 1 parent of a child is employed by BBID, leave shall only be granted to the first parent to request leave, unless leave for multiple parents is requested and approved by the General Manager.

## **SECTION 6.11 – VOTING LEAVE**

In accordance with California State law, if your scheduled work hours do not allow sufficient time off to vote in a Statewide election, BBID will permit you to take up to 2 hours of paid time off to vote. Paid time off to vote must be taken at the beginning or end of your shift, whichever will minimize the time off. If you believe you need paid time off to vote, you must notify your supervisor or the General Manager in writing at least 2 days before the election. When you return from voting, you must present the voters' receipt to your supervisor.

## **SECTION 6.12 – DOMESTIC VIOLENCE OR SEXUAL ASSAULT VICTIM LEAVE**

The District will grant employees leave from work if they have been the victim of domestic violence or a sexual assault for the following reasons:

- To obtain any relief in court including, but not limited to, temporary restraining orders, restraining orders, or other injunctive relief, for the purpose of ensuring the health, safety, or welfare of the victim or his/ her child;
- To seek medical attention for injuries caused by the domestic violence or sexual assault;
- To obtain services from a domestic violence shelter, program or rape crisis center as a result of domestic violence or sexual assault;
- To obtain psychological counseling related to an experience of domestic violence or sexual assault; or
- To participate in safety planning and take other actions to increase safety from future domestic violence or sexual assault, including temporary or permanent relocation.

As a condition for taking time off for any of the above reasons, employees must provide the District with reasonable advance notice of the employee's intention to take time off, if feasible. Employees may use vacation, sick leave, administrative leave, or compensatory time off that is otherwise available to the employee prior to taking any leave under this section as unpaid leave.

#### **SECTION 6.13 – VICTIMS OF CRIME LEAVE**

The District will grant employees leave from work if they, their spouse, child or stepchild, sibling or stepsibling, parent or stepparent, or domestic partner have been the victim of a violent or serious felony, theft or embezzlement, to attend any court or judicial proceedings related to that crime. As a condition for taking time off for any of the above reasons, employees must provide the District with reasonable advance notice of the employee's intention to take time off, if feasible. Employees may use vacation, sick leave, administrative leave, or compensatory time off that is otherwise available to the employee prior to taking any leave under this section as unpaid leave.

#### **SECTION 6.14 – PREGNANCY DISABILITY LEAVE & ACCOMMODATIONS**

In accordance with California law, BBID will permit female employees to take unpaid leave for a maximum of 4 months if they become disabled by pregnancy, childbirth or related medical conditions, as determined by the relevant employee's health care provider. The actual number of hours of Pregnancy Disability Leave ("PDL") that an employee is entitled to take depends upon the number of hours the employee typically works in a workweek. PDL may be taken intermittently or pursuant to a reduced work schedule, as determined by the employee's health care provider. PDL may be taken in addition to leave for bonding purposes under the CFRA, if the employee is eligible for both PDL and leave under the CFRA.

PDL shall be unpaid except to the extent that an employee has accrued paid sick leave, and/or vacation leave, and/or administrative leave , and/or compensatory time off. An employee with accrued paid sick leave shall use her accrued time while on PDL, and she may elect to also use other accrued leave to receive compensation during the leave. Employees are encouraged to contact the EDD to determine if they are eligible for compensation during PDL from a State program (e.g., disability or paid family leave).

BBID will continue to provide the same level of health care benefits to eligible employees as if the employees were working and employees on protected leave will continue to accrue seniority, as required by law. Employees are required to timely pay their portion of the premiums and all deductibles for the health insurance coverage. If an employee does not return to work within 30 days of the end of the leave period (unless the employee cannot return to work because of a serious health condition or other circumstances beyond his/her control) the employee will be required to reimburse BBID for the cost of the premiums the District paid for maintaining coverage during the employee's unpaid PDL leave. All requests for and questions about PDL or accommodation shall be directed to the General Manager.

## CHAPTER 7 – Employee Conduct & Standards

### 7.1 CODE OF CONDUCT

The purpose of this section is to highlight key expectations of employees regarding their behavior and conduct for the mutual protection of both the BBID and employee. District employees must use common sense and reasonable judgment to guide their behavior. Further, District employees are to provide efficient and courteous service to the public. Since District policy is to give such service impartially to all, the District prohibits acceptance of gifts, money or other gratuities from any person or organization when it calls into question the employee's or District's impartiality.

The District is committed to creating a rewarding relationship with its employees, and desires a working environment that reflects the following behaviors:

- A. Act with integrity and honesty.
- B. Exhibit respect and fairness.
- C. Be courteous and professional in manner and appearance.
- D. Wear neat, clean, and tasteful clothing appropriate for the nature of District business and type of work performed.
- E. Create and maintain a sense of teamwork.
- F. Willingly give and receive performance and behavior feedback—both positive and critical.
- G. Immediately report to management any suspicious, unethical or illegal conduct by coworkers, customers, or suppliers.
- H. Maintain confidentiality and trade secrets or methods.
- I. Conduct yourself in a manner that maintains a safe, professional, and non-hostile work environment, free from harassment.
- J. Act in accordance with the District's best interests, thus contributing to the District's success.
- K. Cooperate with District investigations.
- L. Be punctual and regular in attendance.
- M. Attend scheduled employee meetings.
- N. Follow all policies, guidelines, and procedures established by the District.

### 7.2 PROHIBITED CONDUCT

The District prohibits and will not tolerate the following conduct. Such conduct will result in disciplinary action up to and including termination. This list of prohibited conduct is illustrative only. District policy may prohibit additional types of conduct injurious to security, personal safety, District employees, the public welfare or District operations.

- A. Violation of any federal, state or local law that directly affects the employee's fitness for employment.
- B. Using, possessing, dealing, distributing, or being under the influence of intoxicating beverages or unprescribed narcotic drugs while on duty, at work locations, when reporting to work or while operating District vehicles or equipment.
- C. Failure or refusal to comply with a lawful order or accept a reasonable and proper assignment from authorized District management.
- D. Inefficiency, incompetence, carelessness or negligence in performance of duties or inexcusable neglect of duty.
- E. Sexual harassment or other unlawful harassment of another employee.
- F. Chronic or excessive absenteeism (excused or unexcused) or inconsistent attendance or tardiness.
- G. Rude or discourteous treatment of other employees or the public.
- H. Dishonesty.
- I. Using the District position for financial gain; solicitation of work through District position for a private business or for a personal acquaintance.
- J. Insubordination and/or willful disobedience.
- K. Inattention to duty, tardiness, carelessness, or negligence in the care and handling of District property.
- L. Loss, misappropriation, or misuse of District funds.
- M. Improper or unauthorized use of District vehicles or equipment, misappropriation of supplies, theft, or willful abuse of District or private property.
- N. Furnishing false information to secure an appointment or falsification of time records or other records and reports.
- O. Absence from duty without authorized leave or failure to report after leave of absence has expired or been disapproved, revoked or canceled.
- P. Leaving the confines of the District boundaries during work hours without management's prior knowledge and permission.
- Q. Violation of the provisions of this Handbook or any other written policies or rules the District may prescribe.
- R. Acceptance by an employee of any bribe, gratuity, kickback, or other item of value when given in the hope or expectation of receiving preferential treatment.
- S. Outside work that creates a conflict of interest with District work or detracts from the efficiency of the employee in the effective performance of District functions.
- T. Failure to obtain or maintain the necessary qualification, certificate, or license (including a California driver's license) required as a condition of employment.
- U. Possession of an unsafe driving record for employees required to operate District vehicles or driving any District vehicle in a reckless or unsafe manner with willful or wanton disregard for the safety of person or property.
- V. Conduct that discredits the District or District personnel.

- W. Unlawful possession of any firearms or other weapons while on duty.
- X. Vandalism.
- Y. Fishing on or off duty along the State Water Project Intake Channel, Delta Mendota Canal, or in or near District canals, pump stations, and facilities.

### **7.3 OUTSIDE EMPLOYMENT & OFF-DUTY CONDUCT**

Although BBID does not seek to interfere with the off-duty and personal conduct of its employees, certain types of off-duty conduct may interfere with the District's legitimate business interests. For this reason, employees are expected to conduct their personal affairs in a manner that does not adversely affect BBID's or their own integrity, reputation, or credibility. Illegal or immoral off-duty conduct by an employee that adversely affects the legitimate business interests of BBID or the employee's ability to perform their job will not be tolerated.

An employee may hold outside jobs and may engage in educational, recreational, social or athletic activity that is not part of the employee's work-related duties while off duty as long as he/she continues to satisfactorily meet BBID's performance standards, the employee's work schedule is not affected, and the outside employment or activity is not incompatible with the employee's position at BBID and does not create an actual or potential conflict of interest. All employees will be judged by the same performance standards and will be subject to BBID's scheduling demands, regardless of any outside employment or activities. An employee who holds outside employment must notify the General Manager. If BBID determines that an employee's outside work or other recreational, social or athletic activity interferes with the employee's job performance or the ability to satisfactorily meet the District's requirements, is incompatible with the employee's position, or creates an actual or potential conflict of interest, the employee may be asked to terminate the outside employment or activity if he/she wishes to remain employed with BBID.

Employees may not perform work for other employers or for their own personal business ventures, or engage in any outside activity, on District time. BBID shall not be responsible for any outside activity or work conducted by an employee while he/she is working for the other entity or working on the employee's own personal business venture, and BBID shall not provide workers' compensation coverage for such conduct.

### **7.4 CONFLICTS OF INTEREST & POLITICAL ACTIVITIES**

Pursuant to the Political Reform Act (Government Code, § 81000, et seq.) BBID has adopted and maintains a Conflict-of-Interest Code. The District's Conflict-of-Interest Code is available in the General Manager's office, and designated employees shall be notified regarding their obligations under the code at time of hire, annually, and at termination as described in the Government Code.

The political activities of District employees are restricted by certain state and federal laws. Employees of the District shall obey all such applicable laws. Employees are specifically prohibited from engaging in political activities at any time while on duty, while wearing a District uniform, or while on District premises provided, however, that an employee may participate in public political meetings on District property. District employees may not use District funds or equipment for the purpose of providing support or opposition to a candidate or a ballot measure. District employees may not solicit political contributions from other District employees nor from persons on eligible lists for District jobs, except that they may solicit contributions from employees in connection with ballot issues affecting his or her wages, hours, and working conditions. Employees may make appeals to the public generally, even though this includes District employees. Nothing stated herein shall be construed as limiting any employee's right to vote, or freedom of reasonable expression or right of association, nor the exercise of any rights protected by the Constitution of the United States of America and the State of California.

#### **7.5 SOLICITATION AND DISTRIBUTION OF LITERATURE**

To ensure efficient operation of the District's activities and prevent annoyance of employees, it is necessary to control solicitations and distributions of literature on District property.

- No employee shall solicit or promote support for any cause or organization during his/her working time or the working time of the employee(s) at whom such activities are directed.
- No employee shall distribute or circulate any written or printed material in work areas at any time, during his/her working time, or during the working time of the employee(s) at whom such activity is directed.
- Under no circumstances shall non-employees be permitted to solicit or distribute written material for any purpose on District property.
- Exceptions to this policy may be approved by the General Manager at his/her sole discretion when such solicitations and distributions are determined to be in the best interests of the District.

#### **7.6 USE AND INSPECTION OF DISTRICT PROPERTY**

Employees are permitted to use BBID property and equipment including, but not limited to, supplies, credit cards, documents, physical and electronic files, furniture, telephones, cell phones, voicemail systems, computers, e-mail, laptops, tablets, computer software/hardware, computer servers, etc., for purposes of performing their job duties, provided such use complies with all District rules, Policies, procedures, the specific instructions and authorization granted by BBID and the law. Proper use of BBID property and equipment can make operations and communication more efficient, while improper use can put the District and its employees at risk. At all times, BBID retains ownership of its property and equipment.

BBID's property and equipment shall not be misused, used without authorization, used for any employee's personal use, or used by any non-employee. Employees may not copy or use any District property or equipment in any manner that may violate any District Policy, rule or procedure, in a manner that is discriminatory, harassing, abusive, obscene, illegal, or which is not in the best interest of BBID. Additionally, BBID property and equipment shall not be used for any reason other than performing assigned job duties without the express written consent of the General Manager. Use of BBID property and equipment for personal use or any other non-work-related purpose is strictly prohibited.

Employees must exercise reasonable care to prevent loss or damage to BBID property and equipment and employees shall notify their supervisor or the General Manager if any District property or equipment appears to be in need of cleaning, maintenance or repair, or if it has been damaged, lost or stolen. Accessing, using, removing, changing, deleting, erasing or otherwise damaging any BBID property, equipment or information without first obtaining specific authorization to do so from a supervisor or the General Manager is strictly prohibited. Any employee who loses, damages, steals or misuses any BBID property may be personally liable for the cost of replacing or repairing the property, in addition to appropriate disciplinary action.

Employees have **no expectation of privacy** with respect to any District property or equipment. The District reserves the right to search, inspect, review and monitor all District property, equipment, documents, physical and electronic files, telephone conversations, voicemail messages, e-mail messages, text messages, internet use, digital archives, etc. at any time, with or without notice and with or without any employee being present. BBID also has the right to question and inspect or search any employee or other individual entering or leaving any District premises in accordance with the law to enforce the terms of its Policies. Any employee who refuses to consent to any of the foregoing, who impedes BBID's efforts, or who otherwise violates this Policy will be subject to disciplinary action, up to and including termination.

#### **7.7 . INTERNET, E-MAIL, AND ELECTRONIC COMMUNICATIONS POLICY**

The District believes that employee access to and use of the internet, email, and other electronic communications resources, benefits the District and makes it a more successful local public agency. However, the misuse of these resources has the potential to harm the District's short and long-term success. Employees should have no expectation of privacy in work-related emails or internet usage while using District computers.

Employees may only access, review and/or use the documents, programs and systems on the District's computers and other electronic devices in accordance with the specific authority granted by BBID and in compliance with the District's instructions. Employees are prohibited from installing, deleting, modifying or upgrading any computer software program or equipment without prior approval from the General Manager. Employees shall not use any BBID property or equipment in a manner that may interfere with the District's normal business operations or which may corrupt or slow down any of the District's systems. Employees are

prohibited from downloading any software or application or transferring data or programs onto the District's computer system without prior authorization from the General Manager. E-mail messages from unknown sources must not be opened. If you have a question about whether you should open a message, please contact your supervisor. Employees are also advised that e-mail and use of the internet may not be entirely secure. All employees shall take reasonable steps to safeguard BBID's confidential information.

Employees shall not place any passwords or other restrictions on any document, computer, software program or any other District property or equipment without prior authorization from the General Manager. Employees are also prohibited from accessing any other employee's e-mail accounts, voicemails, log-ins or passwords without prior authorization from a supervisor or the General Manager.

Employees must recognize that although many forms of electronic communication, including text messages, emails and voicemail may seem informal, they create permanent records, which are binding and may be subject to disclosure under the California Public Records Act (CPRA) or admissible in court or administrative proceedings. Employees should keep in mind that even if they delete an e-mail, voicemail, text message or other communication, a copy may be archived and retrieved at a later date. All employees must be extremely cautious about what they say and write in performing their job duties and ensure that all communications comply with all District Policies and is reflective of BBID's morals and standards. BBID's e-mail and computer system must be used only for business purposes. Employees are prohibited from using social media during working time or through use of any District property or equipment. Employees may use social media on their own time and with their own electronic devices, including during meal and rest periods, in non-working areas. At no time shall any District e-mail be used to register on any social network, blog or other online tool for any employee's personal use.

Employees must respect and comply with laws governing trade secrets, confidential, and proprietary information and copyrights when using District computers and programs and when obtaining and disseminating information by any medium. Employees shall not copy or distribute any confidential or protected material, documents or information unless authorized to do so by the General Manager

## **7.8 DISPUTE RESOLUTION**

Disputes interfere with productivity and the successful operation of BBID's business. In the event that you have a dispute with or have any concern or complaint about, any employee, customer, vendor, supplier or any other person while at work, including while on a rest or meal period, at any District function, and/or while conducting business-related activities off District premises, immediately notify a supervisor or the General Manager. Although your report need not take any particular form, generally, your report should include details of the incident, the names of the people involved and the names of any witnesses. You may make your report anonymously.

It is BBID's goal to resolve all issues in a prompt and amicable fashion, to the extent reasonably possible. If appropriate, BBID will ensure that a fair, impartial, timely, and thorough investigation of the complaint is conducted by qualified personnel, which will provide all parties with appropriate due process, and will reach a reasonable conclusion based on the evidence collected. All complaints will be documented and tracked to ensure reasonable progress and timely resolution. If BBID determines that unacceptable conduct has occurred, BBID will take effective corrective and/or disciplinary action appropriate for the severity of the offense, up to and including termination, and will take action to deter future instances of prohibited conduct. BBID will also take action to remedy loss to its employees resulting from the unacceptable conduct.

All information related to disputes and complaints shall remain confidential to the extent possible. BBID strictly prohibits retaliation against any employee who reports a dispute or complaint or who participates in any investigation. Retaliation means any adverse employment action taken against an employee for, or any action which may deter an employee from, making a complaint or participating in the investigation of a complaint. Retaliation will result in discipline, up to and including termination.

#### **7.9 CONFIDENTIALITY**

Individuals, who have access to confidential information or decisions and decision-making processes that concern any matter regarding employer-employee relations or pending legal matters and disclose that information, are subject to discipline up to and including termination.

#### **7.10 BULLETIN BOARDS**

The District will post materials on District bulletin boards including important information for employees, such as posters that explain state and federal law, employee rights and benefits, updates on District policies/procedures, notices of meetings, etc. Employees should check bulletin boards regularly and read posted materials. Employees may not post, remove or alter materials.

The District may, at its sole discretion, provide bulletin boards for use by employees for personal announcements and other information. The District reserves the exclusive right to monitor and determine whether materials posted are inappropriate, in which case the District will have the material removed.

## CHAPTER 8 – Workplace Safety

### SECTION 8.1 INJURY AND ILLNESS PREVENTION PROGRAM

The District has implemented an Injury and Illness Prevention Program (IIPP) and will make every effort to maintain working conditions which afford employees a reasonable degree of comfort, protect employees from injury or illness, and assure orderly and efficient performance of employee duties.

Employees are expected to work safely, observe safety regulations, report unsafe conditions and wear appropriate safety equipment. Field Personnel are required to wear Cal/OSHA approved steel-toed safety boots.

Any accident, of which an employee might become aware, no matter how slight, is to be reported immediately to a supervisor. A written accident report is to be filled out by the employee and his supervisor. Attendance of Field Personnel at safety meetings is required.

The IIPP is provided separately, however listed below is a list of Safety Programs that are included in the IIPP:

- A. District Policy Statement
- B. The Program
- C. The Safety Committee
- D. Code of Safe Practices
- E. Disciplinary Action Guidelines
- F. Substance Abuse Policy
- G. Trenching & Excavation
- H. Confined Space Entry
- I. Lock-out/Tag-out Procedures
- J. Emergency Electrical Outrage Procedure
- K. Traffic Control
- L. Hearing Conservation Program
- M. Respiratory Training
- N. DMV/Occupational Physical
- O. Hazard Communications
- P. Crane Safety
- Q. Code of Safe Practices - Office
- R. Training Verification
- S. Accident Investigation
- T. Job Safety Analysis

## **SECTION 8.2 – DRUG AND ALCOHOL-FREE WORKPLACE**

**8.2.1 Drug and Alcohol Policy.** BBID is dedicated to providing employees with a workplace that is free of drugs and alcohol. The District discourages drug and alcohol abuse by its employees. The District has a vital interest in maintaining safe and efficient working conditions for its employees. Substance abuse is incompatible with health, safety, efficiency, and success at BBID. Employees who have any detectible amounts of drugs or alcohol while on the job compromise the District's interests, endanger the employee's own health and safety and the health and safety of others. Any identified usage of drugs or alcohol, of any detectible amount during working hours will be grounds for discipline, up to and including termination. The District has a zero-tolerance policy regarding drugs and alcohol.

Any employee found to use, sell, possess or distribute any illegal drugs under state, federal or local laws, or any unauthorized drugs (including excessive quantities of prescription or over-the-counter drugs) while on District premises, performing District-related duties or while operating any District vehicle or equipment, is subject to disciplinary action, up to and including termination of employment. Any suspected illegal drug confiscated will be turned over to the appropriate law enforcement agency.

**8.2.2 – Prohibited Substances.** Prohibited substances addressed by this policy include illegal drugs and alcohol. For purposes of this policy, a drug will be considered an "illegal drug" if its use is prohibited or restricted by law and an employee improperly uses or possesses the drug, regardless of whether such conduct constitutes an illegal act or whether the employee is or could be criminally prosecuted and/or convicted for the conduct. Although use of certain cannabinoids (marijuana) is lawful under California law, use and possession is still unlawful under federal law. Therefore, BBID considers such cannabinoids to be "illegal drugs" within the meaning of this policy.

Alcohol is defined as the intoxicating agent in beverage alcohol, ethyl alcohol, or other low molecular weight alcohol, including methyl and isopropyl alcohol.

**8.2.3 – Prescription & Non-Prescription Substances.** Any employee who is using prescription or over-the-counter drugs that may impair the employee's ability to safely perform his or her job, or affect the safety or well-being of others, must notify a supervisor and/or the General Manager of such use immediately before starting or resuming work. Consistent with California law, BBID is not required to permit utilization of medical marijuana, even when prescribed by a physician.

If the District has a concern that an employee may not be fit for duty, the District may require the employee to undergo a fitness for duty exam with a health care provider of the District's choosing. The District shall pay for the cost of the exam and for the employee's time to take the exam. Violation of this policy will result in disciplinary action, up to and including termination.

**8.2.4 – Prohibited Conduct.** The following rules and standards of conduct apply to all employees while on District property or during the workday (including meals and rest periods). The following are strictly prohibited by the District:

- No employee will report to any work site or will work impaired by any illegal drugs or alcohol.
- No employee at any work site will use or possess any quantity of any illegal drugs or alcohol, except as specifically authorized in this Policy.
- No employee at any work site shall manufacture, dispense, distribute or sell any illegal drugs or alcohol.
- No employee may perform or continue to perform security-sensitive or safety-sensitive functions if the employee is using illegal drugs or alcohol.
- No employee shall consume alcohol for 8 hours following involvement in an accident or until he/she submits to the post-accident drug/alcohol test, whichever occurs first.

In order to enforce this policy, the District reserves the right to conduct searches of District property or employee's personal property and to implement other measures necessary to deter and detect abuse of this policy. Employees have no expectation of privacy in any District property or on District premises.

**8.2.5 – Notification of Criminal Conviction.** All employees must, as a condition of employment, abide by the terms of this Policy and report any conviction for drug or alcohol use. Any employee's conviction on a charge of illegal sale or possession of any controlled substance while off District property will not be tolerated because such conduct, even though off duty, reflects adversely on the District. In addition, the District must keep people who sell or possess controlled substances off District premises in order to keep the controlled substances themselves off the premises. Any disciplinary action resulting from this policy will be addressed on a case-by-case basis depending on the severity.

**8.2.6 – Drug Testing.** BBID's drug testing program includes: pre-employment or return to duty screening, reasonable suspicion testing, random testing for safety sensitive positions, and post-accident testing. Suspicion will be based on objective symptoms, such as factors related to the employee's appearance, behavior, and speech. A reasonable basis may also exist if an employee is found to be in possession of drugs, alcohol or paraphernalia connected with the use of drugs.

To ensure the accuracy and fairness of our testing program, all testing will be conducted according to Substance Abuse and Mental Health Services Administration (SAMHSA) guidelines where applicable and will include a screening test; a confirmation test; the opportunity for a split sample; review by a Medical Review Officer, including the opportunity

for employees who test positive to provide a legitimate medical explanation, such as a physician's prescription, for the positive result; and a documented chain of custody.

The testing will be conducted, without cost to the employee, while the employee is on District-paid time. The District will provide transportation to and from the testing facility. After the test, the District will place the employee on an immediate suspension from work until it receives the test results. An employee who tests positive may request a second test to be performed by a reliable drug testing agency at the employee's expense.

**8.2.7 – Refusal to Submit.** Any employee who refuses to submit to a drug or alcohol test immediately when requested by a supervisor or law enforcement personnel will be treated in the same manner as an employee who has failed an alcohol or drug test, as defined in this policy. Attempts to alter or substitute the specimen provided will be deemed a refusal to take the drug test when required.

**8.2.8 – Disciplinary Consequences.** An employee who violates the District's policy regarding Drugs and Alcohol is subject to termination.

### **SECTION 8.3 – SMOKING, VAPING & CHEWING TOBACCO**

BBID regulates smoking, vaping, and the use of chewing tobacco on District premises and in District vehicles and equipment for health and safety reasons and in accordance with California law. Smoking, vaping, and the use of chewing tobacco of any kind is prohibited inside District premises and inside District vehicles and equipment. All smoking, vaping, and chewing tobacco products must be properly and safely discarded in the appropriate receptacles and must not be discarded on the ground. This Policy applies to all smoking and vaping devices, including, but not limited to, the use of electronic smoking devices, such as electronic cigarettes, pipes, and hookahs. Employees who do not comply with this Policy will be subject to disciplinary action, up to and including termination.

### **SECTION 8.4 – SECURITY/IDENTIFICATION BADGES**

All, Regular Full-time, Regular Part-time, Extra-help, Seasonal and Temporary Employees, as well as contractors and consultants working on District projects may be required to complete security information and be issued a badge that is to be shown at all times and gives individuals specific access to certain parts of District facilities. Any such requirement shall be at the sole discretion of the General Manager. Failure to provide the required security information will result in termination of the employee, consultant, or contractor. If a security badge is lost or stolen it should be immediately reported to the General Manager or designee. Should an employee, contractor, or consultant lose an issued badge the District may charge them for the replacement in an amount determined by the District.

## **SECTION 8.5 VIOLENCE & WEAPONS**

Violence in the workplace is strictly prohibited. Workplace violence includes, but is not limited to, conduct or statements that cause an individual to reasonably fear for his/her personal safety or the safety of his/her family, friends and/or property so as to cause the employment conditions to be impacted and/or to create a threatening, hostile, abusive or intimidating work environment for one or more employees. Workplace violence may involve any threats or acts of violence involving an employee or BBID (in whole or part), which affect the business interests of the District, and/or which may lead to an incident of violence involving the District or any employee, regardless of whether the incident occurs on or off District premises, and regardless of the relationship between the District and the parties involved in the incident. This Policy applies to all employees, vendors, agents, volunteers, and visitors. Examples of workplace violence include but are not limited to:

- Threats or acts of violence, harm, fighting, danger, destruction, confrontation, aggression, or intimidation toward an individual and/or property.
- Surveillance, stalking (in person or virtually), monitoring and/or following a person and/or property without a legitimate non-violent purpose.
- Conduct resulting in conviction of a crime involving violent conduct or threats, or which otherwise adversely affects BBID's legitimate business interests.

Prohibited conduct may be physical or verbal and may be communicated by any means, including, but not limited to: physical contact, threatening or menacing gestures, verbal or written communication, electronic mail, text messages, social media, phone calls or any other form of communication. The District has zero tolerance for all forms of prohibited conduct and take all actual and threatened misconduct seriously, even those allegedly made in jest or as a joke to the extent a reasonable person may find the conduct threatening, hostile, abusive or intimidating.

In order to ensure a safe environment, BBID also prohibits the unlawful possession, wearing, transportation, storage, or presence of weapons including, but not limited to, knives, pistols, rifles, handguns, firearms of any sort, stun guns, tasers, explosives, ammunition and/or any other dangerous object or weapon while at work, including while on rest and meal periods on District premises, at any District function, and/or while conducting business-related activities off District premises. Additionally, any employee that receives a protective or restraining order that lists District property as a protected area is required to provide the General Manager or designee with a copy of the order.

All employees shall immediately report any behavior that may violate this Policy to a supervisor, the General Manager or Board Member, including any incident or event which you reasonably believe may be threatening to you or any other person. Reports should include details of the incident, the names of the people involved, and the names of any witnesses. Reports may be made anonymously. In the event of an emergency, employees should

immediately call 911. All reports of conduct which may violate this Policy will promptly be investigated and will be kept confidential to the extent permitted by law, or as otherwise appropriate. BBID will determine whether the circumstances warrant the immediate removal of any person and/or property to ensure a safe working environment and whether to require any person to remain off of work while the investigation is pending. If BBID determines that there has been a violation of this Policy, the District will take appropriate disciplinary action, up to and including termination.

## **CHAPTER 9 – Job Performance, Personal Progress, Discipline & Separation**

### **SECTION 9.1 – PERFORMANCE EVALUATIONS & ADVANCEMENT**

Decisions regarding each employee's professional advancement within BBID, responsibilities and compensation shall be based on factors such as merit, skills, training, education, experience, demonstrated ability, job performance, and aptitude for future improvement, as well as operational factors. Personal progress, compensation, and advancement within the District are not based merely upon the passage of time or length of service.

BBID regularly evaluates each employee's performance of his/her job duties to assess whether the employee is satisfactorily performing the required job duties and meeting the objectives of the position, the employee's knowledge of the tasks he/she is required to perform, the employee's dependability, attendance, quantity, and quality of work, adaptability and other relevant factors. The timing and frequency of each employee's evaluations is determined on an individual basis and depends on factors such as length of service, job position, past performance, changes in job duties, performance issues, etc. Additionally, BBID intends to conduct written performance evaluations for all employees on an annual basis. These formal and informal performance evaluations give BBID the opportunity to assess the employee's strengths and weaknesses, and determine whether promotions, wage adjustments and/or any other actions affecting employment are appropriate. If your performance evaluation is in writing, you will be provided with a copy of the written performance evaluation. You should carefully review any written evaluation you receive. A supervisor or the General Manager will discuss your written and unwritten performance evaluations with you and provide you with guidance regarding any suggested or required improvements. You are encouraged to discuss any questions that you may have. You will be asked to sign any written performance evaluation you receive. Signing the written evaluation does not mean you agree with everything, it simply confirms that you have received your written evaluation and have been given the opportunity to discuss the content with the District. Favorable performance evaluations do not guarantee an increase in compensation. Unfavorable evaluations require improvement, and the failure to improve will lead to disciplinary action, up to and including termination.

### **SECTION 9.2 – CORRECTIVE ACTION & DISCIPLINE**

A high level of job performance is expected of each and every employee. In the event that an employee's job performance does not meet the standards established for the position, employees should seek assistance from their supervisor to attain an acceptable level of performance. If employees fail to respond to or fail to make positive efforts toward improvement, corrective action may ensue, including termination of employment.

It is the policy of BBID to regard discipline as an instrument for developing total job performance rather than as punishment. Corrective action is one tool the District may select to

enhance job performance. BBID is not required to take any disciplinary action before making an adverse employment decision, including discharge. Corrective action may be in the form of a written or oral reprimand, notice(s) of inadequate job performance, suspension, discharge or in any combination of the above, if the Authority so elects. BBID reserves its right to determine the appropriate manner and form of discipline, at its sole discretion.

If employees violate established District procedures, policies, or guidelines or exhibit behavior that violates commonly accepted standards of honesty and integrity or fails to meet performance standards or otherwise engages in unacceptable conduct, BBID, at its sole discretion may elect to administer disciplinary action. Such disciplinary action may, but will not necessarily follow these steps:

- A. **Verbal Counseling** – Communication to the employee in a non-disciplinary fashion that the District perceives a problem and is available to help solve it. The employee has no right to appeal from verbal counseling.
- B. **Verbal Reprimand** – Communication to the employee that a repeat action may result in more serious discipline. The employee has no right to appeal from a verbal reprimand.
- C. **Written Reprimand** – Written communication to the employee that he/she committed the same or related offense. A written reprimand should specify the conduct at issue; the date and time of the event(s); what rule, policy, standard, or agreement provision the employee violated; and what the employee must do to improve. The District shall give a copy of this warning to the employee and file a copy in the employee’s personnel file.
- D. **Suspension** – Removal of an employee from his/her duties for up to thirty (30) days without pay for misconduct. The General Manager or his/her designee may suspend employees on the spot when there is a clear threat to employee or public safety. The General Manager should be consulted prior to instituting an on-the-spot suspension if practical.
- E. **Demotion** – Reduction in pay step and/or class.
- F. **Dismissal** – The final step in the disciplinary process is termination of District employment.

BBID always maintains the right to determine what disciplinary action is appropriate based on the facts of each case. Exceptions and deviations from discipline procedures may occur whenever the General Manager determines it necessary. For example, some circumstances may warrant immediate termination without warning or suspension. Under no circumstances does this policy alter the at-will nature of your employment with BBID, nor require that employment may be terminated only for cause.

### **SECTION 9.3 – SEPARATION FROM EMPLOYMENT**

An employee may separate from employment with the District for a number of reasons and circumstances. Employees that wish to resign are requested to provide a minimum of 2 weeks’ written notice of their intent to resign, though it is not required. An employee’s notice of

resignation to voluntarily terminate employment with the District should be submitted to his/her supervisor or the General Manager. An exit interview may be requested. In no way does this policy alter the "at-will" employment status of each employee.

If an employee fails to report to work for three (3) scheduled workdays without notice to, and approval by their supervisor or the General Manager, the employee shall be deemed to have voluntarily terminated or abandoned his/her employment with the District as of the end of the third missed day.

At the time that an employee's employment ends for any reason, the employee will be provided with the notice of termination required by applicable law and other separation documents issued by BBID. BBID will also issue a final paycheck for all wages earned through the last day of employment and any accrued vacation in accordance with the timeframes mandated by applicable law. When an employee leaves the employment of the District, the employee shall immediately return all District-owned property, including but not limited to keys, credit cards, vehicles, etc. Employees will be responsible for any lost or damaged items. Upon separation of employment, employees are to remove their personal possessions from the District premises. Failure to do so will result in the District collecting such personal property and delivering it to the employee's last known address, if practical, or disposing of such property if not collected within ten (10) days after termination.



# BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

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TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: AUGUST 20, 2024

SUBJECT: REVISIONS TO THE BYRON-BETHANY IRRIGATION DISTRICT  
2024 WAGE SCHEDULE AND ADDING WATER RESOURCES  
SPECIALIST AS NEW POSITION

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## **RECOMMENDATION**

Staff recommends the Board of Directors (Board) consider approving revisions to Byron-Bethany Irrigation District's ("District" or "BBID") 2024 wage schedule and authorize adding Water Resources Specialist as a new position.

## **DISCUSSION**

In the 2022 budget year, staff prepared a wage schedule and wage table for all District employment positions. The wage schedule was updated for internal financial tracking purposes to ensure accurate payroll. However, the CalPERS pension program, in which BBID participates for its employee pension system, recently completed an audit of BBID's pension program, and CalPERS's draft audit report (dated July 29, 2024) states in part that BBID is not in compliance with pay schedules and reported payrates, which may result in miscalculation of employer CalPERS contributions. Per CalPERS, BBID is required to respond to the draft audit report and take corrective action.

Based on BBID's review, corrective action of employer CalPERS contributions were made in 2022 and with this update of the wage schedule, BBID should hereafter be in compliance with CalPERS regulations. The revised 2024 wage schedule now shows all positions with their respective hourly and annual pay rates.

Based on the Board's goals for succession planning, the new Assistant General Manager

position will be filled by the end of the month September. Filling the Assistant General Manager position should assist in reducing the amount of outside consulting and engineering efforts and, therefore, reduce monthly expenses for various projects and programs.

Further, a new mid-management staff position, a Water Resources Specialist, is being recommended. The Water Resources Specialist will reduce outside expenses by taking on activities currently performed by specialized consultant(s). These activities include the water accounting of each of BBID's services areas, including the Plain View Central Valley Project service area, which requires coordinating the water accounting with the United States Bureau of Reclamation and the San Luis & Delta-Mendota Water Authority. The Water Resources Specialist will also take on roles related to grant writing and administration, as well as work related to groundwater management, such as the Sustainable Groundwater Management Act requirements and BBID's participation as a Groundwater Sustainability Agency (GSA). Recall that BBID is a GSA for the Contra Costa Subbasin and the Tracy Subbasin.

### **FISCAL IMPACT**

None. The salary for the Assistant General Manager position was included within the 2024 Calendar Year budget. Given that the position will be unfilled through the end of the month of September (approximately nine months into the calendar year), there are sufficient existing funds in the budget to cover the added expense of the Water Resources Specialist position for the remainder of the 2024 Calendar Year.

### **ATTACHMENTS**

1. Revised Wage Schedule – 2024
2. Revised Organizational Chart – 2024
3. Water Resources Specialist Job Description

**2024 Wage Schedule – Current Employees & Budgeted Positions** (effective 1-1-2024)

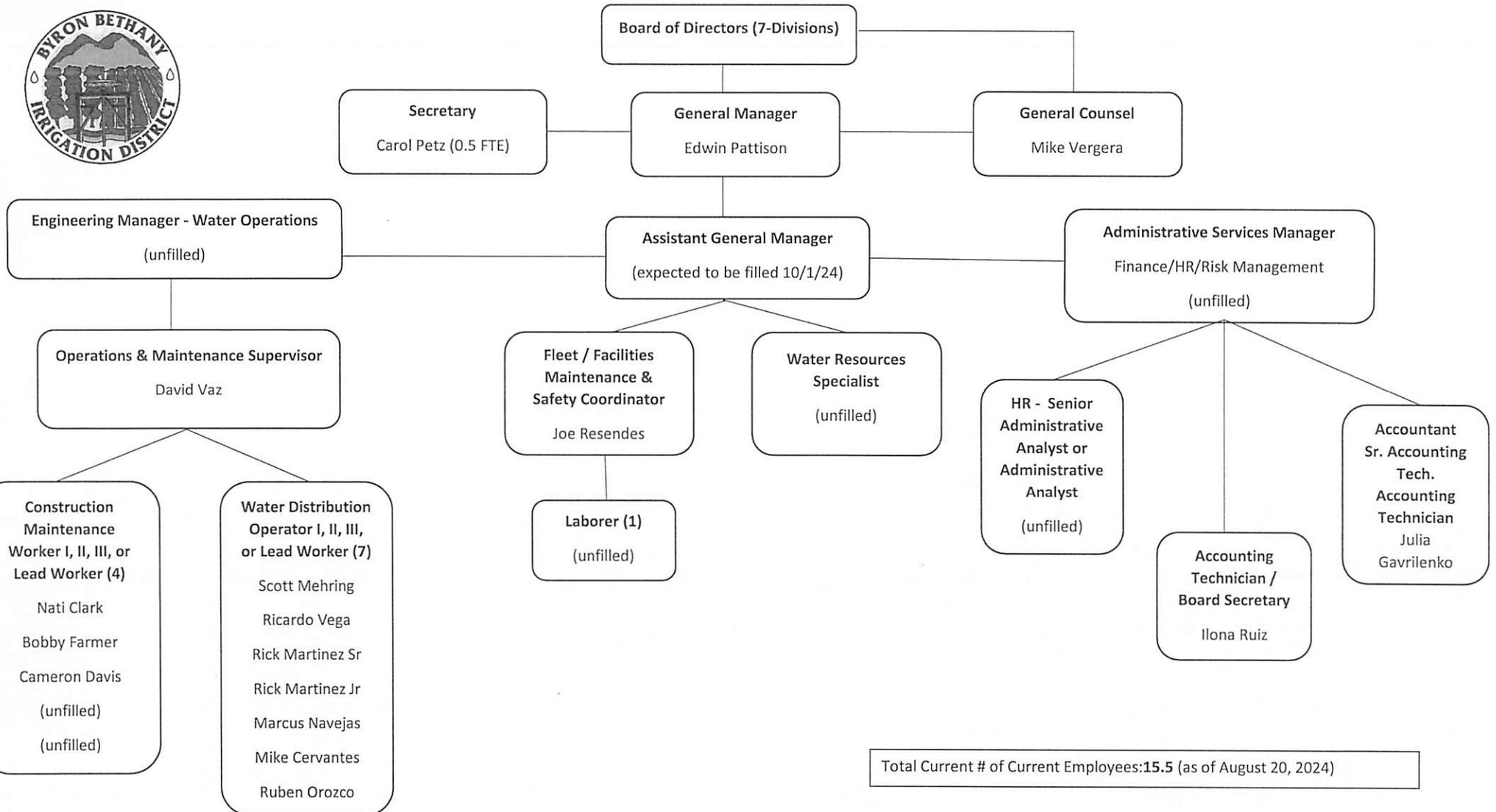
<u>NAME</u>	<u>TITLE</u>	<u>Wages Hourly</u>	<u>Wages Annual</u>
E. Pattison	General Manager	\$ 133.90	\$ 278,518 <sup>a</sup>
Unfilled	Assistant General Manager	\$ 122.60	\$ 255,000 <sup>a</sup>
D. Vaz	O & M Supervisor	\$ 69.94	\$ 145,475
J. Resendes	Fleet/Facility Maintenance Safety Coordinator	\$ 57.54	\$ 119,683
R. Martinez Sr.	Water Distribution Operator Lead Worker	\$ 47.33	\$ 98,446
S. Mehring	Water Distribution Operator III	\$ 43.98	\$ 91,478
R. Vega	Water Distribution Operator III	\$ 46.18	\$ 96,054
R. Martinez Jr.	Water Distribution Operator II	\$ 34.46	\$ 71,676
M. Cervantes	Water Distribution Operator I	\$ 29.77	\$ 61,921
M. Navejas	Water Distribution Operator I	\$ 29.77	\$ 61,921
R. Orozco	Construction Maintenance Worker III	\$ 42.93	\$ 89,294
B. Farmer	Construction Maintenance Worker III	\$ 38.94	\$ 80,995
N. Clark	Construction Maintenance Worker II	\$ 32.82	\$ 68,265
C. Davis	Construction Maintenance Worker II	\$ 36.18	\$ 75,254
J. Gutierrez	Construction Maintenance Worker II	\$ 36.18	\$ 75,254
C. Perez	Secretary	\$ 42.93	\$ 44,647
J. Gavrilenko	Accountant	\$ 48.49	\$ 100,859
I. Ruiz	Accounting Tech. / Board Secretary	\$ 37.99	\$ 79,019
Unfilled	Water Resources Specialist	\$ 64.98 - \$ 78.98	\$ 135,148 - \$ 164,268

<sup>a</sup> Per employee contract between BBID and employee as approved by the BBID Board of Directors

BYRON-BETHANY ORGANIZATION CHART – August 2024



DRAFT



Total Current # of Current Employees: 15.5 (as of August 20, 2024)

## Job Title- Water Resources Specialist

This is the entry-level position. Initially under close supervision, the Water Resources Specialist perform routine duties while learning Byron-Bethany Irrigation District's water supplies, and specific resource operations. As he/she gains experience in these areas, assignments will become more varied. Relatedly, as he/she demonstrates the skills necessary to perform the work independently and the degree of supervision and review of work will decrease. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise

Commented [AA1]: At the risk of pedantic, should we label an entry level position as a "specialist"?

Commented [AA2]: I am not sure what this means.

### GENERAL PURPOSE

Under general direction, the Water Resources Specialist plans, organizes, and participates in technical analysis, policy development and planning of water resources issues, water supply projects, water conservation, and/or the implementation of water management programs affecting the near-term and long-term provision of safe and reliable water supplies for the District. He/she also performs related duties, as assigned and necessary.

### DISTINGUISHING CHARACTERISTICS

The Water Resources Specialist should be shall be a quick learner, well organized, self-confident, a good communicator and have an open, approachable, collaborative management style. This position requires an individual who is personally engaging, reliable, politically astute in the area of water resources, and is comfortable with interacting with growers, water customers, local and regional governmental agencies, business leaders and community residents and stakeholders. This person hired for this position should also possess a strong commitment and track record of working collaboratively with others and capable of supporting the General Manager and Assistant General Manager. The District expects the individual to effectively carry out the day-to-day duties and responsibilities of the position with a cordial and positive style.

Commented [AA3]: See comment above about entry level position. Consider framing this an area where the District expects the candidate to develop.

### SUPERVISION RECEIVED

Receives general direction from General Manager, Assistant General Manager, and as necessary the Board of Directors.

### TYPICAL DUTIES AND RESPONSIBILITIES

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to this position. The Water Resources Specialist:

- Assists in the development and implementation of goals, objectives, policies, and priorities for assigned services and programs; identifies resource needs; recommends and implements policies and procedures, ensuring alignment with the District's strategic and operational plans.
- Assists with the development and administration of the District's annual budget; forecasts additional funds needed for staffing, consultants, contractors, equipment, materials, and supplies; directs the monitoring of and approves expenditures; directs and implements adjustments as necessary to meet changing conditions.

- Assists in project management, overseeing the evaluation and selection of consultants retained to perform specialized and complex technical studies and analyses on issues such as the development of water supply projects, water demand forecasting, capacity charge calculations, seasonal water storage, wheeling, water supply reliability and economics, water rates, water management programs, and computer modeling and database management; establishes project schedules; drafts or reviews professional services Request for Proposals (RFP) and project/funding proposals; sets scopes of work, negotiates and oversees administration and management of agreements for professional services; reviews work in progress and approves final draft work products.
- Assist in the administration of the District's water management and drought management programs; works with the San Luis & Delta-Mendota Water Authority, Bureau of Reclamation, California Department of Water Resources, to develop and refine water management and/or local supply programs.
- Carryout day-to-day management of water accounting for all service areas particularly for the Central Valley Project through the San Luis & Delta-Mendota Water Authority and the Bureau of Reclamation
- Represent the District as a Groundwater Sustainability Agency (GSA) at Sustainable Groundwater Management Act (SGMA) subbasin meetings and participate in development of Groundwater Sustainability Plans to ensure compliance with state law.
- Perform grant writing and management for funding for District's capital improvement projects.
- Assists in responds to District's external stakeholder requests for information and support on water resources, water, water supply regulatory criteria, local project funding, and water management issues; coordinates activities of staff as it relates to programs managed by the incumbent.
- Tracks, evaluates, and prepares reports and presentations on water resources issues and programs to District management and Board.
- Assist management and staff serve the Byron Sanitary District through planning, operations, capital improvements, construction, and grant writing and management.
- Works closely with other urban agencies, agricultural agencies, and other organizations to pool resources for studies, development of position papers, and technical evaluations in areas of mutual interest.
- Ensures staff observe and comply with all District and mandated safety rules, regulations, and protocols.
- Performs related duties as assigned.

**REQUIRED QUALIFICATIONS**

Ability to obtain knowledge of:

- Principles and practices of leadership.
- Organization and management practices as applied to the development, analysis, and evaluation of programs, policies, and operational needs of the assigned area of responsibility.
- Principles and techniques for working with groups and fostering effective team interaction to ensure teamwork is conducted smoothly.
- Administrative principles and methods including goal setting, program development and implementation.

- Principles and practices of budget preparation and administration.
- Principles, procedures, standards, theories, practices, information sources, and trends in the field of water resources.
- Concepts, theories, principles, and practices of land use, physical design, environmental, agriculture, water treatment technology, water quality, and social/economic demographics as applied to water utility planning.
- The District's management programs, water conveyance systems, and local supply development funding programs.
- Water transfers and water exchanges.
- District pricing and billing policies.
- Application, modification, and interrelationships between ordinances, policies, standards, procedures, and practices associated with water resources, reclaimed water, and groundwater planning and project implementation.
- Principles and practices of public policy development.
- Federal, state, and local laws, codes, and regulations in assigned areas of responsibility. → Terminology, symbols, methods, and techniques used in water resources planning.
- State and regional government organizations.
- District and mandated safety rules, regulations, and protocols.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

Ability to:

- Provide training and development opportunities, ensure work is performed effectively, and evaluate performance in an objective and positive manner.
- Assist in developing and implementing goals, objectives, practices, policies, procedures, and work standards.
- Provide administrative, management, and professional leadership for the Water Supply Planning and Conservation program.
- Assist with the preparation, administration, and monitoring of a division/ department budget. → Make effective oral presentations of ideas and recommendations. →
- Interpret and apply complex rules, regulations, laws, and ordinances. →
- Provide technical assistance and staff leadership on water resources planning issues.
- Analyze technical planning and programmatic problems, evaluate alternative approaches, and develop effective solutions.
- Review and analyze technical water resource documents and proposed legislation in assigned areas of responsibility.
- Prepare detailed written material, including staff, administrative, economic, and water use statistical reports using various software packages, including Microsoft Excel, Word, PowerPoint, among other software packages.

- Understand, interpret, and apply all pertinent laws, codes, regulations, policies, and procedures, and standards relevant to work performed.
- Effectively represent the District in meetings with governmental agencies; community groups; various business, professional, and regulatory organizations; and in meetings with individuals.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

**Experience:**

Any combination of experience and education that provides the required knowledge and abilities is qualifying, along with the specific licenses/certifications as outlined below:

- Bachelor's degree from an accredited college or university with major coursework in natural or physical sciences, environmental or civil engineering, economics, natural resources management, urban or regional planning, public administration, or a related field. Advanced degree preferred but not required.  
Licenses/Certifications: Registered Engineer preferred but not required.
- A valid California Class C driver's license and ability to maintain insurability under the District's Vehicle Insurance Policy.

**PHYSICAL DEMANDS**

On a daily basis, the essential duties of this classification are performed primarily in a controlled temperature office and require the ability to: sit for extended periods of time in front to a computer screen, use finger dexterity and hand strength to perform simple grasping and fine manipulation; use a telephone, computer keyboard, and other office equipment; speak and hear to receive and provide information in person and on the phone; see sufficient to perform assignments; and intermittently twist to operate equipment or supplies surrounding desk.

Occasionally, the essential duties of this classification are performed in the field under various climatic and geographic conditions and an environment with exposure to high frequency and construction noise, dust, allergens and other environmental irritants and around moving equipment and vehicles and require the ability to: use feet and hands to operate a vehicle and to crawl into confined spaces or up ladders when inspecting field sites.



## SUMMARY REPORT

### Byron-Bethany Irrigation District

July 2024

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: Rick Gilmore Building Dedication

- Attended event; conducted video shoot
- Video complete and posted

Project Status: Complete

PROJECT: ACWA Conference & Committee Meetings

- Attended ACWA Communications Committee meeting
- Attended ACWA Outreach Task Force meeting

Project Status: Ongoing

Report Submitted by: Nick Janes

Date: 8/1/24