



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

BOARD MEETING

Tuesday, August 19, 2025
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 PATTISON
General Manager

AGENDA

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

August 19, 2025
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 AND CONSIDERATION OF ADDITIONS OR CORRECTIONS TO THE AGENDA OF ITEMS, AS AUTHORIZED BY GOVERNMENT CODE SECTION 54950 et seq.**
- 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 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 Summary of June 17, 2025.
2. Accept Treasurer's Reports and Reconciliations for the Months of June and July, 2025.
3. Approve Check Registers for the Months of June and July, 2025.

VII. DISCUSSION/ACTION CALENDAR

4. Discussion/Action Accepting Annual Audited Financial Report for Year Ending December 31, 2024.
5. Discussion regarding the Association of California Water Agencies Joint Powers Insurance Authority Risk Management Award to the Byron Bethany Irrigation District.
6. Discussion/Action Authorizing Wage Schedules for Calendar Years 2021, 2022, 2023, And 2024.

VIII. COMMUNICATION /REPORTS / COMMENTS

Directors
Consultants
General Counsel
General Manager

IX. ADJOURNMENT

CHARLES TUSO
President
Division V

JACK ALVAREZ
Vice President
Division VII

MARK MAGGIORE
Director
Division II

AMANJIT SINGH SANDHU
Director
Division IV



AGENDA ITEM NO: 1

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, June 17, 2025
10:00 AM

PLEDGE OF ALLEGIANCE

CALL TO ORDER – ROLL CALL 10:00 a.m.

Adoption of the agenda and to consider additions or corrections to the agenda of items, as authorized by government code section 54950 et seq.

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

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

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

CONSENT CALENDAR

1. Approve Meeting Minute Summary of May 20, 2025.
2. Accept Treasurer's Reports and Reconciliations for the Month of May 2025.
3. Approve Check Registers for the Month of May 2025.

Adoption of the Consent Calendar

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

DISCUSSION/ACTION CALENDAR

4. Discuss and authorize the District's Real Property Negotiators Ed Pattison and Frances Mizuno to Negotiate Potential Water Transfers to Gladstone Water LP, Homer LLC and Kern-Tulare Water District.

The Board of Directors authorized the District's negotiators, Ed Pattison, General Manager, and Frances Mizuno, Consultant to engage in negotiations with interested entities in purchasing available water to transfer.

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

5. Discuss and Authorize General Manager to Execute the San Luis Delta-Mendota Water Authority Yuba Transfers 2026-2050 Activity Agreement.

Water Specialist Brad Mizuno gave the Board of Directors a brief summary of the Yuba Transfer 2026-2050 Activity Agreement, summarizing the physical, operational, and financial details of the Yuba Accord Transfer Program. The Board of Directors authorized the execution of the Yuba Transfers 2026-2050 Activity Agreement and Resolution 2025-11. The District will be participating in all benefits and the incurrence of all obligations of the Yuba Dry Year Purchase Agreement for transfers beginning in 2026 and continuing through the term of the Yuba Dry Year Purchase Agreement.

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

6. Discuss and Authorize General Manager to Execute Exclusive Negotiation Agreement with Public Private Infrastructure Group, LLC (PPIG) for Solar Opportunities at Wicklund Cut.

The Board of Directors authorized the General Manager to execute the Exclusive Negotiating Agreement for a Solar Project (ENA) with Private Public Infrastructure Group, LLC, a California limited liability company (PPIG) relating to the construction of a solar energy project (Project). General Counsel Mike Vergara explained to the Board, for an eighteen (18) month period, the ENA grants PPIG an exclusive right to conduct necessary due diligence to confirm the feasibility of the Project prior to negotiating subsequent agreements with the District addressing financing, construction, and operation of the Project.

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

7. Discuss and Authorize President to Execute Proposed Warren Act Contract with United States Bureau of Reclamation (Contract No. 25-WC-20-6326) for Conveyance and Storage of Non-Project Water.

The Board of Directors authorized President Charles Tuso to execute the proposed Warren Act Contract and Resolution 2025-11 to pump 5,000 acre-feet (AF) of non-Project Water (pre-1914 water) into the DMC and associated facilities when excess conveyance capacity exists to be used by BBID's agricultural and M&I water supply customers.

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

The Board went into Closed Session at 11:24 A.M. to discuss:

8. CONFERENCE WITH REAL PROPERTY NEGOTIATORS Conference With Real Property Negotiators to Discuss Terms of Potential Water Transfers (Govt. Code section 54956.8).

The Board returned to Open Session at 11:49 A.M.

REPORTS / DIRECTOR COMMENTS

Ms. Kris Pickel, J'Comm reported on the great interview with General Manager Ed Pattison and KCRA Sacramento news station. GM Pattison briefly summarized the KCRA TV interview regarding the Wicklund Cut Pump Station emergency pumping to keep irrigation water flowing to agricultural water customers. Mr. Jerimy Borchardt, Hazen & Sawyer, updated the Board of Directors on design of new the Wicklund Cut Pump Station, amendment to the Wicklund Pump Station Replacement Feasibility Study to support more advance work and additional project objectives. Additionally, Mr. Borchardt discussed the upcoming Basis of Design Report preparation and report.

ADJOURNMENT 11:50 a.m.

Submitted on June 25, 2025

Approved on August 19, 2025

Ms. Ilona Ruiz, Board Secretary

Mr. Charles Tusso, President

ATTENDANCE**Directors Present:**

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

ABSENT:

Tim Maggiore	Division III
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Staff/Consultants/Present:

Ed Pattison, General Manager
Nader Shareghi, Assistant General Manager
Ilona Ruiz, Board Secretary
Michael Vergara, Downey Brand
Aly Ackerman, Downey Brand
Brad Mizuno, Water Specialist
Jerimy Borchardt, Hazen & Sawyer
David Vaz, Operations/Maintenance Supervisor
Kris Pickel, J'Comm

BYRON BETHANY IRRIGATION DISTRICT
Treasurer's Monthly Report of Investments as of July 2025
Unaudited For Management Purposes Only

ADENDA 2

Investment	Transfer Account (1010C)	Transfer Account (1010D)	Payroll Account (1011A)	Investment Acct (1026)	Investment Acct (1003)	Investment Acct (1002)	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	0.00%	3.52%	0.00%	4.41%	4.40%	4.41%	3.56%		
Maturity				05/26/26			04/30/29		
Portfolio	1.38%	1.92%	0.00%	51.92%	3.73%	40.53%	0.52%		100.00%
Beginning Balance	\$600,001	\$1,495,193	\$0	\$22,543,498	\$1,603,568	\$15,074,049	\$225,685	\$100	\$41,542,094
Activity	(\$6,060,744)	(\$3,255,063)	(\$280,009)	(\$25,665)	\$0	\$0	(\$250)	(\$20)	(\$9,621,751)
Deposits	\$6,060,744	\$2,593,482	\$280,009	\$68,628	\$17,569	\$2,558,352	\$23	\$100	\$11,578,907
CLOSING BALANCE	\$600,001	\$833,612	\$0	\$22,586,461	\$1,621,137	\$17,632,401	\$225,458	\$180	\$43,499,251
RESERVES									
								Account Code	Total
The above investments include the following Reserves:									
Insurance/SIR Reserve								GL 3103	\$360,000
Rolling Stock Replacement Reserve								GL 3105	\$200,000
Construction Equipment Replacement Reserve								GL 3106	\$300,000
Groundwater Management Program								GL 3107	\$200,000
OME & GA Reserve								GL 3110	\$4,000,000
Mountain House Infrastructure Replacement								GL 3123	\$2,000,000
CVP Service Area Capital Improvement								GL 3122	\$50,000
PERS Contribution Contingency								GL 3117	\$500,000
Capital Improvement Plan - Ten year CIP Plan								GL 3102	\$10,000,000
Legal Reserve								GL 3100	\$2,000,000
2017 Series Debt Payment Reserve								GL 3124	\$1,600,000
2018 Revenue Bonds Debt Payment Reserve								GL 3125	\$3,000,000
2021 Revenue Bonds Debt Payment Reserve								GL 3126	\$3,000,000
TOTAL RESERVES									\$27,210,000
TOTAL CASH									\$43,499,251
(Less) Designated Reserves									(\$27,210,000)
UNDESIGNATED RESERVES									\$16,289,251
<p>* No investments were made pursuant to Subdivision (I) of Section 53601, 53601.1, and Subdivision (I) Section 53635 of the Government Code.</p> <p>** All investments were made in accordance with the Treasurer's annual statement of investment policy and Board instruction.</p> <p>*** The amounts and maturities of the investments will enable the District to fund its cash flow requirements during the next six months (Gov't Code Sec. 53646 (b) (3)).</p>									

BYRON BETHANY IRRIGATION DISTRICT
Treasurer's Monthly Report of Investments as of June 2025
Unaudited For Management Purposes Only

ADENDA 2

Investment	Transfer Account (1010C)	Transfer Account (1010D)	Payroll Account (1011A)	Investment Acct (1026)	Investment Acct (1003)	Investment Acct (1002)	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	0.00%	3.53%	0.00%	4.46%	4.48%	4.40%	3.16%		
Maturity				05/26/26			04/30/29		
Portfolio	1.44%	3.60%	0.00%	54.27%	3.86%	36.29%	0.54%		100.00%
Beginning Balance	\$600,000	\$881,302	\$0	\$22,429,895	\$1,603,568	\$15,019,669	\$222,938	\$160	\$40,757,533
Activity	(\$1,849,911)	(\$573,551)	(\$178,318)	\$0	\$0	\$0	\$0	(\$60)	(\$2,601,839)
Deposits	\$1,849,912	\$1,187,442	\$178,318	\$113,603	\$0	\$54,379	\$2,747	\$0	\$3,386,401
CLOSING BALANCE	\$600,001	\$1,495,193	\$0	\$22,543,498	\$1,603,568	\$15,074,049	\$225,685	\$100	\$41,542,094
RESERVES									
								Account Code	Total
The above investments include the following Reserves:									
Insurance/SIR Reserve								GL 3103	\$360,000
Rolling Stock Replacement Reserve								GL 3105	\$200,000
Construction Equipment Replacement Reserve								GL 3106	\$300,000
Groundwater Management Program								GL 3107	\$200,000
OME & GA Reserve								GL 3110	\$4,000,000
Mountain House Infrastructure Replacement								GL 3123	\$2,000,000
CVP Service Area Capital Improvement								GL 3122	\$50,000
PERS Contribution Contingency								GL 3117	\$500,000
Capital Improvement Plan - Ten year CIP Plan								GL 3102	\$10,000,000
Legal Reserve								GL 3100	\$2,000,000
2017 Series Debt Payment Reserve								GL 3124	\$1,600,000
2018 Revenue Bonds Debt Payment Reserve								GL 3125	\$3,000,000
2021 Revenue Bonds Debt Payment Reserve								GL 3126	\$3,000,000
TOTAL RESERVES									\$27,210,000
TOTAL CASH									\$41,542,094
(Less) Designated Reserves									(\$27,210,000)
UNDESIGNATED RESERVES									\$14,332,094
<p>* No investments were made pursuant to Subdivision (I) of Section 53601, 53601.1, and Subdivision (I) Section 53635 of the Government Code.</p> <p>** All investments were made in accordance with the Treasurer's annual statement of investment policy and Board instruction.</p> <p>*** The amounts and maturities of the investments will enable the District to fund its cash flow requirements during the next six months (Gov't Code Sec. 53646 (b) (3)).</p>									

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Seven Months Ending July 31, 2025

	Current Month	Year to Date	Year to Date		
	Actual	Actual	Budget	Variance	Variance %
Revenues					
CVP AG - BBID Overhead	\$ 53,613.31	\$ 164,332.31	\$ 200,000.00	(35,667.69)	82.17%
CVP M&I - BBID Overhead	50,528.56	131,160.41	110,000.00	21,160.41	119.24%
Construction Water	21,420.00	40,515.00	30,000.00	10,515.00	135.05%
Out of District Water Sale	1,419,579.91	2,859,537.91	0.00	2,859,537.91	
Mountain House Water	138,306.05	546,324.87	1,200,000.00	(653,675.13)	45.53%
Tracy Hills Water Sales	0.00	469,614.60	316,414.35	153,200.25	148.42%
BOR AG	17,021.66	52,173.69	60,000.00	(7,826.31)	86.96%
BOR M/I	11,199.22	30,023.55	17,000.00	13,023.55	176.61%
CVPIA Restoration (M&I)	10,627.63	28,469.27	32,000.00	(3,530.73)	88.97%
CVPIA Restoration (Ag)	8,713.52	26,708.20	28,000.00	(1,291.80)	95.39%
SLDMWA O&M	28,324.59	82,879.89	77,000.00	5,879.89	107.64%
Byron Ag Service Area	141,217.70	356,889.65	550,000.00	(193,110.35)	64.89%
Byron M&I Service Area	9,415.00	9,415.00	3,500.00	5,915.00	269.00%
Bethany Ag Service Area	65,102.05	204,174.75	340,000.00	(135,825.25)	60.05%
Bethany M&I Service Area (MEP)	2,315.39	14,645.28	27,000.00	(12,354.72)	54.24%
USBR Trinity PUD Assessment	0.00	0.00	15.00	(15.00)	0.00%
West Side Ag Service Area WSSA	152,472.30	443,758.40	910,000.00	(466,241.60)	48.76%
Grounwater Pumping SBSurcharge	8,115.12	24,218.28	42,000.00	(17,781.72)	57.66%
Encroachment Permit Fee	3,000.00	9,000.00	0.00	9,000.00	
Gas Tax Refund	0.00	3,255.50	2,934.63	320.87	110.93%
WIIN Act Debt Recovery	79,221.07	236,428.47	500,000.00	(263,571.53)	47.29%
Administration Costs - Fees	0.00	150.00	500.00	(350.00)	30.00%
Easement Detachment Fees	0.00	8,114.00	0.00	8,114.00	
Interest on Bank Accounts	123,057.55	1,018,534.56	1,500,000.00	(481,465.44)	67.90%
Stand-by Revenue	0.00	86,917.60	83,395.60	3,522.00	104.22%
WSSA Stand-by Revenue	0.00	139,743.00	139,243.00	500.00	100.36%
CVPSA Ag O&M Charge	0.00	16,386.42	13,964.57	2,421.85	117.34%
CVPSA M & I O&M Charge	0.00	135,167.95	135,167.95	0.00	100.00%
CVPSA M/I with AG Alloc Charge	0.00	64,573.53	64,298.97	274.56	100.43%
Alameda Property Tax Revenue	0.00	91,443.40	240,000.00	(148,556.60)	38.10%
Contra Costa Property Tax Rev	0.00	227,113.19	480,000.00	(252,886.81)	47.32%
San Joaquin 46701 Zn2 Prop Tax	0.00	2,773,353.31	5,900,000.00	(3,126,646.69)	47.01%
San Joaquin 47101 Zn3 Prop Tax	257.00	2,087.09	1,900.00	187.09	109.85%
Reimburse SLDMWA Assess	3,891.54	19,236.16	200,000.00	(180,763.84)	9.62%
PG&E Power(CVPSA)Reimbursed	15,975.52	41,014.14	90,000.00	(48,985.86)	45.57%
O&M Labor Recovery	5,160.00	25,520.00	70,000.00	(44,480.00)	36.46%
Equipment Use Recovery	0.00	406.42	0.00	406.42	
O & M Materials Recovery	41,976.41	55,925.43	20,000.00	35,925.43	279.63%
Drainage Fees WSSA	0.00	55,555.25	55,555.25	0.00	100.00%
Engineering Recovery	7,656.57	35,264.10	70,000.00	(34,735.90)	50.38%
Admin Labor Recovery	2,800.00	17,399.83	25,200.00	(7,800.17)	69.05%
Reimburse Director's Benefit	0.00	0.00	25,000.00	(25,000.00)	0.00%
Legal Cost Recovery	7,677.00	67,585.79	130,000.00	(62,414.21)	51.99%
Rental Unit	1,310.00	9,170.00	15,720.00	(6,550.00)	58.33%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Seven Months Ending July 31, 2025

	Current Month Actual	Year to Date Actual	Year to Date Budget	Variance	Variance %
Agricultural Leases	0.00	12,675.00	12,675.00	0.00	100.00%
Other Income	0.00	319,805.35	0.00	319,805.35	
Total Revenues	2,429,954.67	10,956,666.55	13,718,484.32	(2,761,817.77)	79.87%
Expenses					
CIP	18068.44	328955.36	2,000,000.00	(1,722,550.37)	16.45%
Automotive Equipment	21737.29	168221.73	0	146,484.44	
BOR AG	60,016.58	180,762.92	500,000.00	(319,237.08)	36.15%
BOR M/I	2,102.34	14,509.11	40,000.00	(25,490.89)	36.27%
CVPSA Restoration (M&I)	1,973.58	17,245.48	18,000.00	(754.52)	95.81%
CVPSA Restoration (Ag)	33,364.92	97,441.45	162,000.00	(64,558.55)	60.15%
SLDMWA O&M	24,984.46	100,784.64	122,000.00	(21,215.36)	82.61%
SLDMWA OM WSSA	0.00	0.00	2,000.00	(2,000.00)	0.00%
USBR Trinity PUD Assess REIMB	0.00	0.00	615.00	(615.00)	0.00%
O&M Auto & General Liability	0.00	0.00	59,000.00	(59,000.00)	0.00%
Transformer Maintenance	0.00	3,850.00	20,000.00	(16,150.00)	19.25%
SLDMWA Membership Assessment	0.00	18,838.00	40,000.00	(21,162.00)	47.10%
SWRCB User Fee (CVPSA)	0.00	0.00	43,000.00	(43,000.00)	0.00%
Supplemental Water Purchase	0.00	50,000.00	50,000.00	0.00	100.00%
Pump/Motor Maintenance	18,707.10	40,457.55	37,000.00	3,457.55	109.34%
Pump/Motor Lube	0.00	0.00	1,500.00	(1,500.00)	0.00%
SCADA/Telemetry-Auto Control	0.00	11,867.30	110,000.00	(98,132.70)	10.79%
Motor Control Maintenance	0.00	0.00	20,000.00	(20,000.00)	0.00%
PWRPA ASA Power	11,508.49	140,469.75	350,000.00	(209,530.25)	40.13%
PWRPA P3	327.99	4,003.39	15,000.00	(10,996.61)	26.69%
PG&E Power	45,351.97	78,028.28	145,000.00	(66,971.72)	53.81%
PG&E Power(CVPSA)	16,331.02	67,359.55	220,000.00	(152,640.45)	30.62%
PG&E Power WSSA	496.52	2,985.76	6,500.00	(3,514.24)	45.93%
Emergency Generators	0.00	17,445.92	25,000.00	(7,554.08)	69.78%
WAPA Power	30,275.69	93,620.68	180,000.00	(86,379.32)	52.01%
WAPA Restoration	0.00	15,804.42	15,000.00	804.42	105.36%
Bonds Continuing Compliance	0.00	2,250.00	18,000.00	(15,750.00)	12.50%
Assistant General Manager	30,600.00	153,000.00	265,200.00	(112,200.00)	57.69%
O&M Employee Relations	0.00	1,944.34	1,500.00	444.34	129.62%
WWTF Chief Operator	0.00	0.00	20,000.00	(20,000.00)	0.00%
O&M Labor Full Time	143,379.20	671,140.01	1,509,571.00	(838,430.99)	44.46%
O&M Part Time Labor	1,910.00	15,700.00	0.00	15,700.00	
O&M Other Compensation	14,934.76	73,214.36	230,409.00	(157,194.64)	31.78%
O&M Health Insurance	19,288.80	134,093.02	310,817.00	(176,723.98)	43.14%
O&M Dental Insurance	459.76	3,185.48	6,699.00	(3,513.52)	47.55%
O&M Vision Insurance	259.84	1,800.32	3,786.00	(1,985.68)	47.55%
O&M Retirement (PERS)	92,978.58	193,910.18	284,285.00	(90,374.82)	68.21%
O&M Worker's Comp	11,827.77	24,433.33	53,000.00	(28,566.67)	46.10%
O&M Medicare	2,505.81	11,458.48	23,932.00	(12,473.52)	47.88%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Seven Months Ending July 31, 2025

	Current Month	Year to Date	Year to Date		
	Actual	Actual	Budget	Variance	Variance %
O&M Social Security	10,714.79	48,995.61	101,088.00	(52,092.39)	48.47%
O&M Life Insurance	400.78	2,793.73	6,381.00	(3,587.27)	43.78%
O&M Longevity	1,080.00	5,375.00	9,360.00	(3,985.00)	57.43%
O&M Licenses	630.00	2,330.00	6,630.00	(4,300.00)	35.14%
O&M Overtime	12,795.06	38,192.19	130,000.00	(91,807.81)	29.38%
O&M - Employee Assist Program	34.72	240.56	506.00	(265.44)	47.54%
Canal Maintenance	1,338.73	3,100.28	25,000.00	(21,899.72)	12.40%
Station Maintenance	2,698.03	44,187.14	21,000.00	23,187.14	210.41%
Laterals/Structures	0.00	0.00	10,000.00	(10,000.00)	0.00%
Material/Hardware/Fasteners	1,770.24	55,206.60	25,000.00	30,206.60	220.83%
Sub laterals/Pipelines	0.00	13,580.89	15,000.00	(1,419.11)	90.54%
Canal Gate Maintenance	0.00	123.04	14,000.00	(13,876.96)	0.88%
Surface Drains	0.00	17.81	5,000.00	(4,982.19)	0.36%
Tile Drains	0.00	0.00	2,500.00	(2,500.00)	0.00%
Canal Crossings	0.00	0.00	2,000.00	(2,000.00)	0.00%
Communications	2,797.58	10,730.08	21,000.00	(10,269.92)	51.10%
Communications WSSA	703.98	4,865.10	7,500.00	(2,634.90)	64.87%
Small Tools & Equipment	116.73	2,835.67	10,000.00	(7,164.33)	28.36%
Building Maintenance	98.05	1,058.69	40,000.00	(38,941.31)	2.65%
Building Maintenance WSSA	0.00	0.00	1,500.00	(1,500.00)	0.00%
Grounds Maintenance	1,097.62	11,087.68	16,600.00	(5,512.32)	66.79%
Fire System	0.00	3,764.92	9,500.00	(5,735.08)	39.63%
Security System	312.00	2,154.00	7,000.00	(4,846.00)	30.77%
HVAC Service Supplies	0.00	6,625.09	5,500.00	1,125.09	120.46%
Janitorial Services/Supply	449.39	11,210.76	23,000.00	(11,789.24)	48.74%
Pest Management	156.00	852.00	2,000.00	(1,148.00)	42.60%
Grounds Maintenance WSSA	365.00	2,555.00	4,700.00	(2,145.00)	54.36%
Janitorial Serv/Supply WSSA	0.00	650.00	3,000.00	(2,350.00)	21.67%
Uniforms/Clothing Allowance	934.56	7,735.94	12,500.00	(4,764.06)	61.89%
Shop Supplies	980.63	5,480.16	7,000.00	(1,519.84)	78.29%
Welding Shop & Supplies	906.93	3,152.94	10,000.00	(6,847.06)	31.53%
Meter Shop	0.00	0.00	1,000.00	(1,000.00)	0.00%
WSSA Shop & Supplies	0.00	1,414.29	5,000.00	(3,585.71)	28.29%
Vehicle Maintenance	7,798.56	17,336.77	36,000.00	(18,663.23)	48.16%
Equipment Maint.	4,484.69	17,587.39	27,000.00	(9,412.61)	65.14%
Fuel/Lube/Oil/Tires	14,682.89	95,094.13	120,000.00	(24,905.87)	79.25%
MileageReimbursement	98.91	819.08	1,200.00	(380.92)	68.26%
Waste Oil Disposal	0.00	355.00	1,000.00	(645.00)	35.50%
Canal Fences	0.00	0.00	2,500.00	(2,500.00)	0.00%
Rodent Control	528.00	3,447.55	5,000.00	(1,552.45)	68.95%
Right of Way Weed Control	0.00	8,784.25	50,000.00	(41,215.75)	17.57%
Weed Burning	160.00	160.00	4,000.00	(3,840.00)	4.00%
Aquatic Weed Control	910.00	34,662.12	90,000.00	(55,337.88)	38.51%
Road Maint. & Right of Way	0.00	0.00	5,000.00	(5,000.00)	0.00%
Water Quality Testing	0.00	0.00	5,000.00	(5,000.00)	0.00%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Seven Months Ending July 31, 2025

	Current Month	Year to Date	Year to Date		
	Actual	Actual	Budget	Variance	Variance %
Flow Meter Repairs	0.00	9,587.57	20,000.00	(10,412.43)	47.94%
Flow Meter Repairs(CVPSA)	0.00	0.00	4,000.00	(4,000.00)	0.00%
Safety Supplies/Equipment	55.84	6,597.59	15,000.00	(8,402.41)	43.98%
Worker Safety Training	0.00	1,190.00	4,500.00	(3,310.00)	26.44%
Physical Exams	60.00	846.60	4,000.00	(3,153.40)	21.17%
Engineering	42,532.45	328,313.23	600,000.00	(271,686.77)	54.72%
GSA Implementation	143.97	24,067.69	40,000.00	(15,932.31)	60.17%
O&M Continuing Education	0.00	880.00	25,000.00	(24,120.00)	3.52%
Permits/Licenses(CVPSA)	0.00	0.00	1,000.00	(1,000.00)	0.00%
Propane Facilities	0.00	90.00	2,500.00	(2,410.00)	3.60%
Refuse/Disposal	0.00	2,663.62	4,500.00	(1,836.38)	59.19%
Bottled Water Service	603.96	3,441.73	6,000.00	(2,558.27)	57.36%
General Manager	35,190.00	175,950.00	319,142.00	(143,192.00)	55.13%
Admin Support Staff	20,359.14	106,419.18	242,860.00	(136,440.82)	43.82%
Admin Other Compensation	9,665.21	33,079.74	86,010.00	(52,930.26)	38.46%
Admin Health Insurance	8,096.30	56,674.10	126,878.00	(70,203.90)	44.67%
Admin Dental Insurance	197.04	1,379.28	2,759.00	(1,379.72)	49.99%
Admin Vision Insurance	111.36	779.52	1,559.00	(779.48)	50.00%
Admin Retirement (PERS)	61,984.39	102,450.70	100,730.00	1,720.70	101.71%
Admin Worker's Comp	1,104.99	2,466.26	5,000.00	(2,533.74)	49.33%
Senior Administrative Analyst	0.00	0.00	108,925.00	(108,925.00)	0.00%
Admin Social Security	6,243.83	33,742.42	67,320.00	(33,577.58)	50.12%
Admin Medicare	1,613.44	8,044.70	15,744.00	(7,699.30)	51.10%
Admin Life Insurance	357.30	2,501.10	5,104.00	(2,602.90)	49.00%
Admin Longevity	315.00	1,515.00	2,655.00	(1,140.00)	57.06%
Admin License	60.00	300.00	520.00	(220.00)	57.69%
Vehicle Stipend	750.00	3,750.00	6,500.00	(2,750.00)	57.69%
Water Resources Specialist	14,330.00	77,382.00	155,000.00	(77,618.00)	49.92%
Admin Employee Relations	0.00	62.00	500.00	(438.00)	12.40%
State Unemployment Insurance	0.00	1,110.43	3,000.00	(1,889.57)	37.01%
FUTA Tax	0.00	444.18	1,000.00	(555.82)	44.42%
Office Supplies	270.59	1,800.11	7,000.00	(5,199.89)	25.72%
Payroll Services	593.72	4,209.29	8,000.00	(3,790.71)	52.62%
Postage	0.00	604.24	1,800.00	(1,195.76)	33.57%
Printing, Forms, Maps, Etc	0.00	0.00	1,500.00	(1,500.00)	0.00%
Printing (Legal)	0.00	2,180.09	800.00	1,380.09	272.51%
WSSA Utilities	319.00	2,289.31	4,500.00	(2,210.69)	50.87%
DHQ Telephone	929.40	6,680.92	15,000.00	(8,319.08)	44.54%
Bank Fees	32.38	67.38	200.00	(132.62)	33.69%
Dir -Employee Assist Program	14.88	104.16	179.00	(74.84)	58.19%
Admin-Employee Assist Program	14.88	104.16	208.00	(103.84)	50.08%
Cyber Liability Program	2,031.00	2,031.00	2,000.00	31.00	101.55%
Admin Auto & Liability Program	0.00	0.00	42,000.00	(42,000.00)	0.00%
Property Insurance	63,374.07	63,374.07	77,000.00	(13,625.93)	82.30%
Business Systems Services	657.75	5,959.67	12,500.00	(6,540.33)	47.68%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Seven Months Ending July 31, 2025

	Current Month	Year to Date	Year to Date		
	Actual	Actual	Budget	Variance	Variance %
Pension Fund - 401A	1,173.00	7,573.61	15,207.00	(7,633.39)	49.80%
Retiree's Health Insurance	8,234.87	66,868.19	118,244.00	(51,375.81)	56.55%
State Emp. Training Tax	0.00	74.05	200.00	(125.95)	37.03%
Director's Fees/ Expenses	0.00	5,969.63	15,000.00	(9,030.37)	39.80%
Director's Benefits	10,606.64	74,246.48	117,529.00	(43,282.52)	63.17%
District Officials'	285.32	14,862.44	35,000.00	(20,137.56)	42.46%
Legal Services	113,882.95	840,474.42	2,784,000.00	(1,943,525.58)	30.19%
CVPSA - Legal	1,722.00	9,479.80	40,000.00	(30,520.20)	23.70%
Auditing	20,800.00	22,800.00	45,000.00	(22,200.00)	50.67%
Actuarial Services	0.00	0.00	8,500.00	(8,500.00)	0.00%
Election	0.00	0.00	1,000.00	(1,000.00)	0.00%
Record Retention	0.00	0.00	250.00	(250.00)	0.00%
Rental Unit	0.00	5,054.51	2,000.00	3,054.51	252.73%
Permits, Dues & Subscriptions	11,522.63	18,926.03	57,000.00	(38,073.97)	33.20%
Permits, Dues & Subs WSSA	0.00	767.74	4,200.00	(3,432.26)	18.28%
Admin. Continuing Education	0.00	300.00	10,000.00	(9,700.00)	3.00%
Recording Fees	0.00	82.50	250.00	(167.50)	33.00%
Interest Expense	0.00	42,184.99	170,921.90	(128,736.91)	24.68%
Hardware/Software	1,188.88	22,730.97	100,000.00	(77,269.03)	22.73%
Hardware/Software WSSA	0.00	62.50	2,000.00	(1,937.50)	3.13%
Public Outreach	4,900.00	34,479.76	78,800.00	(44,320.24)	43.76%
Website	(300.00)	12,505.77	25,400.00	(12,894.23)	49.24%
State/Federal Representation	17,630.00	112,890.00	215,000.00	(102,110.00)	52.51%
HR Consulting	0.00	0.00	3,000.00	(3,000.00)	0.00%
Total Expenses	1,136,092.96	5,574,808.70	13,814,673.90	(8,239,865.20)	40.35%
Net Income	\$ 1,293,861.71	\$ 5,381,857.85	(\$ 96,189.58)	5,478,047.43	

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Six Months Ending June 30, 2025

	Current Month Actual	Year to Date Actual	Year to Date Budget	Variance	Variance %
Revenues					
CVP AG - BBID Overhead	51,599.71	110,719.00	200,000.00	(89,281.00)	55.36%
CVP M&I - BBID Overhead	8,749.56	121,008.55	110,000.00	11,008.55	110.01%
Construction Water	9,270.00	19,095.00	30,000.00	(10,905.00)	63.65%
Out of District Water Sale	1,190,700.00	1,190,700.00	0.00	1,190,700.00	
Mountain House Water	128,468.75	408,018.82	1,200,000.00	(791,981.18)	34.00%
Tracy Hills Water Sales	0.00	469,614.60	316,414.35	153,200.25	148.42%
BOR AG	16,382.33	35,152.03	60,000.00	(24,847.97)	58.59%
BOR M/I	1,939.27	27,773.48	17,000.00	10,773.48	163.37%
CVPIA Restoration (M&I)	1,840.29	26,334.04	32,000.00	(5,665.96)	82.29%
CVPIA Restoration (Ag)	8,386.27	17,994.68	28,000.00	(10,005.32)	64.27%
SLDMWA O&M	18,826.53	63,060.30	77,000.00	(13,939.70)	81.90%
Byron Ag Service Area	128,316.50	215,671.95	550,000.00	(334,328.05)	39.21%
Byron M&I Service Area	0.00	0.00	3,500.00	(3,500.00)	0.00%
Bethany Ag Service Area	70,833.10	139,072.70	340,000.00	(200,927.30)	40.90%
Bethany M&I Service Area (MEP)	2,482.71	12,329.89	27,000.00	(14,670.11)	45.67%
USBR Trinity PUD Assessment	0.00	0.00	15.00	(15.00)	0.00%
West Side Ag Service Area WSSA	142,615.05	291,286.10	910,000.00	(618,713.90)	32.01%
Grounwater Pumping SBSurcharge	5,377.27	18,566.46	42,000.00	(23,433.54)	44.21%
Encroachment Permit Fee	0.00	6,000.00	0.00	6,000.00	
Gas Tax Refund	0.00	3,255.50	2,934.63	320.87	110.93%
WIIN Act Debt Recovery	52,493.68	181,254.50	500,000.00	(318,745.50)	36.25%
Administration Costs - Fees	0.00	150.00	500.00	(350.00)	30.00%
Easement Detachment Fees	0.00	8,114.00	0.00	8,114.00	
Interest on Bank Accounts	170,864.99	892,729.83	1,500,000.00	(607,270.17)	59.52%
Stand-by Revenue	120.00	86,917.60	83,395.60	3,522.00	104.22%
WSSA Stand-by Revenue	0.00	139,743.00	139,243.00	500.00	100.36%
CVPSA Ag O&M Charge	0.00	16,386.42	13,964.57	2,421.85	117.34%
CVPSA M & I O&M Charge	0.00	135,167.95	135,167.95	0.00	100.00%
CVPSA M/I with AG Alloc Charge	0.00	64,573.53	64,298.97	274.56	100.43%
Alameda Property Tax Revenue	0.00	91,443.40	240,000.00	(148,556.60)	38.10%
Contra Costa Property Tax Rev	34,344.09	227,113.19	480,000.00	(252,886.81)	47.32%
San Joaquin 46701 Zn2 Prop Tax	4,857.47	2,773,353.31	5,900,000.00	(3,126,646.69)	47.01%
San Joaquin 47101 Zn3 Prop Tax	0.00	1,830.09	1,900.00	(69.91)	96.32%
Reimburse SLDMWA Assess	2,578.62	16,525.87	200,000.00	(183,474.13)	8.26%
PG&E Power(CVPSA)Reimbursed	11,987.25	25,038.62	90,000.00	(64,961.38)	27.82%
O&M Labor Recovery	2,160.00	17,280.00	70,000.00	(52,720.00)	24.69%
Equipment Use Recovery	0.00	406.42	0.00	406.42	
O & M Materials Recovery	300.00	13,949.02	20,000.00	(6,050.98)	69.75%
Drainage Fees WSSA	(750.00)	55,555.25	55,555.25	0.00	100.00%
Engineering Recovery	0.00	27,607.53	70,000.00	(42,392.47)	39.44%
Admin Labor Recovery	2,800.00	13,899.83	25,200.00	(11,300.17)	55.16%
Reimburse Director's Benefit	0.00	0.00	25,000.00	(25,000.00)	0.00%
Legal Cost Recovery	10,732.79	59,908.79	130,000.00	(70,091.21)	46.08%
Rental Unit	1,310.00	7,860.00	15,720.00	(7,860.00)	50.00%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Six Months Ending June 30, 2025

	Current Month Actual	Year to Date Actual	Year to Date Budget	Variance	Variance %
Agricultural Leases	0.00	12,675.00	12,675.00	0.00	100.00%
Other Income	0.00	319,805.35	0.00	319,805.35	
Total Revenues	2,079,586.23	8,364,941.60	13,718,484.32	(5,353,542.72)	60.98%
Expenses					
CIP	51,310.60	350,077.28	2,000,000.00	(1,722,550.37)	17.50%
Automotive Equipment	0	146,484.44	0	146,484.44	
BOR AG	20,058.45	120,746.34	500,000.00	(379,253.66)	24.15%
BOR M/I	1,534.14	12,406.77	40,000.00	(27,593.23)	31.02%
CVPSA Restoration (M&I)	1,440.18	15,271.90	18,000.00	(2,728.10)	84.84%
CVPSA Restoration (Ag)	9,211.03	64,076.53	162,000.00	(97,923.47)	39.55%
SLDMWA O&M	22,317.57	75,800.18	122,000.00	(46,199.82)	62.13%
SLDMWA OM WSSA	0.00	0.00	2,000.00	(2,000.00)	0.00%
USBR Trinity PUD Assess REIMB	0.00	0.00	615.00	(615.00)	0.00%
O&M Auto & General Liability	0.00	0.00	59,000.00	(59,000.00)	0.00%
Transformer Maintenance	0.00	3,850.00	13,000.00	(9,150.00)	29.62%
Pump Control Panels	0.00	0.00	3,500.00	(3,500.00)	0.00%
Sub-Station	0.00	0.00	3,500.00	(3,500.00)	0.00%
SLDMWA Membership Assessment	0.00	18,838.00	40,000.00	(21,162.00)	47.10%
SWRCB User Fee (CVPSA)	0.00	0.00	43,000.00	(43,000.00)	0.00%
Supplemental Water Purchase	0.00	50,000.00	50,000.00	0.00	100.00%
Pump/Motor Maintenance	762.13	21,750.45	37,000.00	(15,249.55)	58.79%
Pump/Motor Lube	0.00	0.00	1,500.00	(1,500.00)	0.00%
SCADA/Telemetry-Auto Control	0.00	11,867.30	110,000.00	(98,132.70)	10.79%
Motor Control Maintenance	0.00	0.00	20,000.00	(20,000.00)	0.00%
PWRPA ASA Power	34,683.41	128,961.26	350,000.00	(221,038.74)	36.85%
PWRPA P3	988.48	3,675.40	15,000.00	(11,324.60)	24.50%
PG&E Power	0.00	32,676.31	145,000.00	(112,323.69)	22.54%
PG&E Power(CVPSA)	14,199.13	51,028.53	220,000.00	(168,971.47)	23.19%
PG&E Power WSSA	476.97	2,489.24	6,500.00	(4,010.76)	38.30%
Emergency Generators	140.98	13,595.21	25,000.00	(11,404.79)	54.38%
WAPA Power	20,513.88	63,344.99	180,000.00	(116,655.01)	35.19%
WAPA Restoration	2,634.07	15,804.42	15,000.00	804.42	105.36%
Bonds Continuing Compliance	0.00	2,250.00	18,000.00	(15,750.00)	12.50%
Assistant General Manager	20,400.00	122,400.00	265,200.00	(142,800.00)	46.15%
O&M Employee Relations	1,615.98	1,944.34	1,500.00	444.34	129.62%
WWTF Chief Operator	0.00	0.00	20,000.00	(20,000.00)	0.00%
O&M Labor Full Time	88,211.37	527,760.81	1,509,571.00	(981,810.19)	34.96%
O&M Part Time Labor	4,280.00	13,790.00	0.00	13,790.00	
O&M Other Compensation	9,974.68	58,279.60	230,409.00	(172,129.40)	25.29%
O&M Health Insurance	19,288.80	114,804.22	310,817.00	(196,012.78)	36.94%
O&M Dental Insurance	459.76	2,725.72	6,699.00	(3,973.28)	40.69%
O&M Vision Insurance	259.84	1,540.48	3,786.00	(2,245.52)	40.69%
O&M Retirement (PERS)	0.00	100,931.60	284,285.00	(183,353.40)	35.50%

Byron-Bethany Irrigation District
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Compared with Budget
For the Six Months Ending June 30, 2025

	Current Month	Year to Date	Year to Date		
	Actual	Actual	Budget	Variance	Variance %
O&M Worker's Comp	0.00	12,605.56	53,000.00	(40,394.44)	23.78%
O&M Medicare	1,531.08	8,952.67	23,932.00	(14,979.33)	37.41%
O&M Social Security	6,546.78	38,280.82	101,088.00	(62,807.18)	37.87%
O&M Life Insurance	400.78	2,392.95	6,381.00	(3,988.05)	37.50%
O&M Longevity	720.00	4,295.00	9,360.00	(5,065.00)	45.89%
O&M Licenses	210.00	1,700.00	6,630.00	(4,930.00)	25.64%
O&M Overtime	6,477.26	25,397.13	130,000.00	(104,602.87)	19.54%
O&M - Employee Assist Program	34.72	205.84	506.00	(300.16)	40.68%
Canal Maintenance	0.00	1,761.55	25,000.00	(23,238.45)	7.05%
Station Maintenance	9,520.29	41,489.11	21,000.00	20,489.11	197.57%
Laterals/Structures	0.00	0.00	10,000.00	(10,000.00)	0.00%
Material/Hardware/Fasteners	20.07	13,190.31	25,000.00	(11,809.69)	52.76%
Sub laterals/Pipelines	730.55	13,580.89	15,000.00	(1,419.11)	90.54%
Canal Gate Maintenance	0.00	123.04	14,000.00	(13,876.96)	0.88%
Surface Drains	0.00	17.81	5,000.00	(4,982.19)	0.36%
Tile Drains	0.00	0.00	2,500.00	(2,500.00)	0.00%
Canal Crossings	0.00	0.00	2,000.00	(2,000.00)	0.00%
Communications	1,387.09	7,410.50	21,000.00	(13,589.50)	35.29%
Communications WSSA	418.37	3,876.17	7,500.00	(3,623.83)	51.68%
Small Tools & Equipment	225.70	2,718.94	10,000.00	(7,281.06)	27.19%
Building Maintenance	34.25	960.64	40,000.00	(39,039.36)	2.40%
Building Maintenance WSSA	0.00	0.00	1,500.00	(1,500.00)	0.00%
Grounds Maintenance	1,368.97	9,990.06	16,600.00	(6,609.94)	60.18%
Fire System	1,418.46	3,764.92	9,500.00	(5,735.08)	39.63%
Security System	0.00	1,842.00	7,000.00	(5,158.00)	26.31%
HVAC Service Supplies	1,037.50	6,625.09	5,500.00	1,125.09	120.46%
Janitorial Services/Supply	2,311.32	10,761.37	23,000.00	(12,238.63)	46.79%
Pest Management	76.00	696.00	2,000.00	(1,304.00)	34.80%
Grounds Maintenance WSSA	365.00	2,190.00	4,700.00	(2,510.00)	46.60%
Janitorial Serv/Supply WSSA	250.00	650.00	3,000.00	(2,350.00)	21.67%
Uniforms/Clothing Allowance	494.44	6,801.38	12,500.00	(5,698.62)	54.41%
Shop Supplies	367.67	4,499.53	7,000.00	(2,500.47)	64.28%
Welding Shop & Supplies	0.00	2,036.01	10,000.00	(7,963.99)	20.36%
Meter Shop	0.00	0.00	1,000.00	(1,000.00)	0.00%
WSSA Shop & Supplies	107.75	1,414.29	5,000.00	(3,585.71)	28.29%
Vehicle Maintenance	2,025.93	9,538.21	36,000.00	(26,461.79)	26.50%
Equipment Maint.	417.03	13,050.12	27,000.00	(13,949.88)	48.33%
Fuel/Lube/Oil/Tires	18,014.08	80,411.24	120,000.00	(39,588.76)	67.01%
Mileage Reimbursement	179.69	720.17	1,200.00	(479.83)	60.01%
Waste Oil Disposal	65.00	355.00	1,000.00	(645.00)	35.50%
Canal Fences	0.00	0.00	2,500.00	(2,500.00)	0.00%
Rodent Control	250.00	2,919.55	5,000.00	(2,080.45)	58.39%
Right of Way Weed Control	0.00	8,784.25	50,000.00	(41,215.75)	17.57%
Weed Burning	0.00	0.00	4,000.00	(4,000.00)	0.00%
Aquatic Weed Control	2,275.00	33,752.12	90,000.00	(56,247.88)	37.50%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Six Months Ending June 30, 2025

	Current Month	Year to Date	Year to Date		
	Actual	Actual	Budget	Variance	Variance %
Road Maint. & Right of Way	0.00	0.00	5,000.00	(5,000.00)	0.00%
Water Quality Testing	0.00	0.00	5,000.00	(5,000.00)	0.00%
Flow Meter Repairs	0.00	9,587.57	24,000.00	(14,412.43)	39.95%
Safety Supplies/Equipment	740.75	6,541.75	15,000.00	(8,458.25)	43.61%
Worker Safety Training	0.00	1,190.00	4,500.00	(3,310.00)	26.44%
Physical Exams	65.00	786.60	4,000.00	(3,213.40)	19.67%
Engineering	20,144.63	285,780.78	600,000.00	(314,219.22)	47.63%
GSA Implementation	0.00	22,070.85	40,000.00	(17,929.15)	55.18%
O&M Continuing Education	0.00	880.00	25,000.00	(24,120.00)	3.52%
Permits/Licenses(CVPSA)	0.00	0.00	1,000.00	(1,000.00)	0.00%
Propane Facilities	0.00	90.00	2,500.00	(2,410.00)	3.60%
Refuse/Disposal	663.00	2,663.62	4,500.00	(1,836.38)	59.19%
Bottled Water Service	719.35	2,837.77	6,000.00	(3,162.23)	47.30%
General Manager	23,460.00	140,760.00	319,142.00	(178,382.00)	44.11%
Admin Support Staff	15,500.92	86,060.04	242,860.00	(156,799.96)	35.44%
Admin Other Compensation	2,302.34	23,414.53	86,010.00	(62,595.47)	27.22%
Admin Health Insurance	8,096.30	48,577.80	126,878.00	(78,300.20)	38.29%
Admin Dental Insurance	197.04	1,182.24	2,759.00	(1,576.76)	42.85%
Admin Vision Insurance	111.36	668.16	1,559.00	(890.84)	42.86%
Admin Retirement (PERS)	0.00	40,466.31	100,730.00	(60,263.69)	40.17%
Admin Worker's Comp	26.00	1,361.27	5,000.00	(3,638.73)	27.23%
Senior Administrative Analyst	0.00	0.00	108,925.00	(108,925.00)	0.00%
Admin Social Security	4,691.97	27,498.59	67,320.00	(39,821.41)	40.85%
Admin Medicare	1,097.34	6,431.26	15,744.00	(9,312.74)	40.85%
Admin Life Insurance	357.30	2,143.80	5,104.00	(2,960.20)	42.00%
Admin Longevity	210.00	1,200.00	2,655.00	(1,455.00)	45.20%
Admin License	40.00	240.00	520.00	(280.00)	46.15%
Vehicle Stipend	500.00	3,000.00	6,500.00	(3,500.00)	46.15%
Water Resources Specialist	11,464.00	63,052.00	155,000.00	(91,948.00)	40.68%
Admin Employee Relations	0.00	62.00	500.00	(438.00)	12.40%
State Unemployment Insurance	27.00	1,110.43	3,000.00	(1,889.57)	37.01%
FUTA Tax	10.80	444.18	1,000.00	(555.82)	44.42%
Office Supplies	305.14	1,529.52	7,000.00	(5,470.48)	21.85%
Payroll Services	586.24	3,615.57	8,000.00	(4,384.43)	45.19%
Postage	500.00	604.24	1,800.00	(1,195.76)	33.57%
Printing, Forms, Maps, Etc	0.00	0.00	1,500.00	(1,500.00)	0.00%
Printing (Legal)	0.00	2,180.09	800.00	1,380.09	272.51%
WSSA Utilities	330.84	1,970.31	4,500.00	(2,529.69)	43.78%
DHQ Telephone	929.40	5,751.52	15,000.00	(9,248.48)	38.34%
Bank Fees	0.00	35.00	200.00	(165.00)	17.50%
Dir -Employee Assist Program	14.88	89.28	179.00	(89.72)	49.88%
Admin-Employee Assist Program	14.88	89.28	208.00	(118.72)	42.92%
Cyber Liability Program	0.00	0.00	2,000.00	(2,000.00)	0.00%
Admin Auto & Liability Program	0.00	0.00	42,000.00	(42,000.00)	0.00%
Property Insurance	0.00	0.00	77,000.00	(77,000.00)	0.00%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Six Months Ending June 30, 2025

	Current Month	Year to Date	Year to Date		
	Actual	Actual	Budget	Variance	Variance %
Business Systems Services	934.72	5,301.92	12,500.00	(7,198.08)	42.42%
Pension Fund - 401A	1,173.00	6,400.61	15,207.00	(8,806.39)	42.09%
Retiree's Health Insurance	9,772.22	58,633.32	118,244.00	(59,610.68)	49.59%
State Emp. Training Tax	1.80	74.05	200.00	(125.95)	37.03%
Director's Fees/ Expenses	2,307.94	5,969.63	15,000.00	(9,030.37)	39.80%
Director's Benefits	10,606.64	63,639.84	117,529.00	(53,889.16)	54.15%
District Officials'	828.89	14,577.12	35,000.00	(20,422.88)	41.65%
Legal Services	84,892.54	709,726.47	2,784,000.00	(2,074,273.53)	25.49%
CVPSA - Legal	3,699.00	7,757.80	40,000.00	(32,242.20)	19.39%
Auditing	0.00	2,000.00	45,000.00	(43,000.00)	4.44%
Actuarial Services	0.00	0.00	8,500.00	(8,500.00)	0.00%
Election	0.00	0.00	1,000.00	(1,000.00)	0.00%
Record Retention	0.00	0.00	250.00	(250.00)	0.00%
Rental Unit	0.00	1,237.51	2,000.00	(762.49)	61.88%
Permits, Dues & Subscriptions	324.00	4,403.40	57,000.00	(52,596.60)	7.73%
Permits, Dues & Subs WSSA	0.00	767.74	4,200.00	(3,432.26)	18.28%
Admin. Continuing Education	0.00	300.00	10,000.00	(9,700.00)	3.00%
Recording Fees	0.00	82.50	250.00	(167.50)	33.00%
Interest Expense	0.00	84,915.47	170,921.90	(86,006.43)	49.68%
Hardware/Software	1,333.83	21,245.09	100,000.00	(78,754.91)	21.25%
Hardware/Software WSSA	0.00	62.50	2,000.00	(1,937.50)	3.13%
Public Outreach	4,900.00	29,579.76	78,800.00	(49,220.24)	37.54%
Website	2,100.00	12,805.77	25,400.00	(12,594.23)	50.42%
State/Federal Representation	17,500.00	95,260.00	215,000.00	(119,740.00)	44.31%
HR Consulting	0.00	0.00	3,000.00	(3,000.00)	0.00%
Total Expenses	617,523.29	4,449,638.42	13,814,673.90	(9,365,035.48)	32.21%
Net Income	\$ 1,462,062.94	\$ 3,915,303.18	(\$ 96,189.58)	\$ 4,011,492.76	

Byron-Bethany Irrigation District
Balance Sheet
July 31, 2025

ASSETS

Current Assets		
CAMP - CA Asset Mngmnt Program	\$ 17,632,400.66	
Cash-L.A.I.F. State Treasurer	1,621,136.99	
OVCB Muni	591,113.53	
Liquidity Plus	833,612.19	
Comerica	225,458.41	
Investments	22,586,461.39	
Petty Cash	180.00	
Petty Cash - WSSA	100.00	
Accts Receivable	576,145.90	
Accts Receivable - Other	15,141.62	
Prepaid Insurance	107,833.89	
	<hr/>	
Total Current Assets		44,189,584.58
Property and Equipment		
Allowance for Depreciation	(22,669,192.66)	
Allowance for Depreciation WSSA	(3,824,351.34)	
District Lands	2,043,265.52	
General Properties	16,500,707.44	
CVPSA Distribution System	809,239.71	
Pumping Plant	27,789,150.47	
Telemetry/SCADA	261,167.19	
Office Equipment	165,421.91	
Automotive Equipment	1,686,205.76	
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	
CIP Disposal	884,912.61	
Work in Progress	541,137.81	
	<hr/>	
Total Property and Equipment		39,244,994.39
Other Assets		
	<hr/>	
Total Other Assets		<hr/> 0.00
Total Assets	\$	<hr/> <hr/> 83,434,578.97

LIABILITIES AND CAPITAL

Current Liabilities	
Accounts Payable	\$ 285,400.87
Health Insurance Payable	(569.56)
Deferred Comp - Payable	2,475.00
Accrued Vacation	207,259.04
Dental Insurance Payable	(1,371.14)
Supplem Life Insurance Payable	(220.00)
Accrued Vacation - LT	26,991.00
Social Security Tax Payable	(1.24)
Medicare Withholding Tax Pay	(0.29)
FUTA Tax Payable	(2,366.72)
Local Tax - CASDI Payable	(0.18)
Net Pension Liability	988,476.00

Unaudited - For Management Purposes Only

Byron-Bethany Irrigation District
Balance Sheet
July 31, 2025

Deferred Inflows	47,654.00	
Deferred Outflows	(296,724.00)	
Deferred Outflows Contribution	(61,845.00)	
Net OPEB Liability/Asset	248,844.00	
Deferred Inflows (OPEB)	1,245,127.00	
Deferred Outflows (OPEB)	(103,234.00)	
Unearned Revenue	324,000.00	
CalPERS Contributions Accrual	107,433.22	
	<hr/>	
Total Current Liabilities		3,017,328.00
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	
	<hr/>	
Total Long-Term Liabilities		6,845,000.01
		<hr/>
Total Liabilities		9,862,328.01
Capital		
Retained Earnings	24,133,954.36	
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	
RWSAInfrastructure Replacement	2,000,000.00	
2017 Series Debt Payment Reser	1,600,000.00	
2018 Revenue Bonds Debt Pmt Re	1,000,000.00	
2021 Rev. Bonds Debt Reserve	1,000,000.00	
Net Investment in Capital Asse	31,017,904.00	
Net Income	5,883,057.44	
	<hr/>	
Total Capital		73,572,250.96
		<hr/>
Total Liabilities & Capital	\$	83,434,578.97
		<hr/>

Byron-Bethany Irrigation District

Balance Sheet

June 30, 2025

ASSETS

Current Assets

CAMP - CA Asset Mngmnt Program	\$ 15,019,669.17
Cash-L.A.I.F. State Treasurer	1,603,568.23
OVCB Muni	730,813.91
Liquidity Plus	881,301.84
Comerica	222,938.19
Investments	22,429,895.08
Petty Cash	100.00
Petty Cash - WSSA	100.00
Accts Receivable	886,236.78
Accts Receivable - Other	8,759.27
Prepaid Insurance	61,229.89

Total Current Assets	41,844,612.36
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Property and Equipment

Allowance for Depreciation	(22,669,192.66)
Allowance for Depreciation WSSA	(3,824,351.34)
District Lands	2,043,265.52
General Properties	16,500,707.44
CVPSA Distribution System	809,239.71
Pumping Plant	27,694,854.47
Telemetry/SCADA	261,167.19
Office Equipment	165,421.91
Automotive Equipment	1,664,468.47
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
CIP Disposal	884,912.61
Work in Progress	647,168.27

Total Property and Equipment	39,234,991.56
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Other Assets

Total Other Assets	0.00
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Total Assets	\$ 81,079,603.92
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LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	\$ 68,913.70
Health Insurance Payable	(3,017.64)
Deferred Comp - Payable	2,200.00
Accrued Vacation	108,533.04
Dental Insurance Payable	(1,615.43)
Supplem Life Insurance Payable	(270.00)
Social Security Tax Payable	(1.24)
Medicare Withholding Tax Pay	(0.29)
FUTA Tax Payable	(2,366.72)
Local Tax - CASDI Payable	(0.18)
Accrued Interest	91,191.48
Net Pension Liability	1,028,979.00

Unaudited - For Management Purposes Only

Byron-Bethany Irrigation District
Balance Sheet
June 30, 2025

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)	
CalPERS Contributions Accrual	92,979.78	
	<hr/>	
Total Current Liabilities		2,844,201.50
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	
	<hr/>	
Total Long-Term Liabilities		6,845,000.01
		<hr/>
Total Liabilities		9,689,201.51
Capital		
Retained Earnings	22,496,180.36	
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	32,793,281.00	
Net Income	3,563,605.89	
	<hr/>	
Total Capital		71,390,402.41
		<hr/>
Total Liabilities & Capital	\$	81,079,603.92
		<hr/>

Byron-Bethany Irrigation District
Account Reconciliation
As of Jul 31, 2025
1010C - OVCB Muni
Bank Statement Date: July 31, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance				598,238.79
Add: Cash Receipts				1,965,851.08
Less: Cash Disbursements				(515,903.07)
Add (Less) Other				(1,457,073.27)
Ending GL Balance				591,113.53
Ending Bank Balance				600,001.00
Add back deposits in transit				
Total deposits in transit				
(Less) outstanding checks				
	Jun 3, 2025	47538	(22.47)	
	Jul 2, 2025	47577	(35.00)	
	Jul 2, 2025	47582	(105.00)	
	Jul 2, 2025	47589	(105.00)	
	Jul 21, 2025	47644	(1,910.00)	
	Jul 21, 2025	47655	(522.00)	
	Jul 21, 2025	47658	(210.00)	
	Jul 21, 2025	47659	(5,068.00)	
	Jul 21, 2025	47665	(910.00)	
Total outstanding checks				(8,887.47)
Add (Less) Other				
Total other				
Unreconciled difference				0.00
Ending GL Balance				591,113.53



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

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

ACCOUNT NUMBER: - - - -
STATEMENT DATE: 7/31/25
PAGE: 1 OF 4

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

Effective July 1, 2025 the following increased amounts will be available when a hold is placed on your check deposit. The first \$275 (previously \$225) will be available the first business day. In addition, the amount available for withdrawal on exception holds for large deposits, new accounts and the amount for determining a repeat overdraft is increasing to \$6,725 (previously \$5,525).

For more information, contact your branch or customerservice@ovcb.com.

ECONOMY CHECKING-PUBLIC

BYRON BETHANY IRRIGATION DISTRICT
MUNI ACCOUNT

Acct

Beginning Balance	7/01/25	600,001.00	
Deposits / Misc Credits	22	6,060,744.25	
Withdrawals / Misc Debits	113	6,060,744.25	
** Ending Balance	7/31/25	600,001.00	**
Service Charge		.00	

Enclosures 94

DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
7/02	99,415.52		Trnsfr from Checking Acct Ending in 0095
7/03	1,999.12		Trnsfr from Checking Acct Ending in 0095
7/08	210.00		Trnsfr from Checking Acct Ending in 0095
7/09	315.00		Trnsfr from Checking Acct Ending in 0095
7/10	5,327.61		Trnsfr from Checking Acct Ending in 0095
7/11	107,238.45		DEPOSIT
7/14	13,476.95		Trnsfr from Checking Acct Ending in 0095
7/15	87,209.90		Trnsfr from Checking Acct Ending in 0095
7/16	70,046.93		Trnsfr from Checking Acct Ending in 0095
7/17	196,535.54		Trnsfr from Checking Acct Ending in 0095
7/18	262.66		Trnsfr from Checking Acct Ending in 0095
7/21	1,563,978.23		DEPOSIT
7/21	.01		Homer LLC/ACCTVERIFY
7/22	6,586.50		Trnsfr from Checking Acct Ending in 0095

Byron-Bethany Irrigation District
Account Reconciliation
As of Jun 30, 2025
1010C - OVCB Muni
Bank Statement Date: June 30, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance				598,350.00
Add: Cash Receipts				1,273,878.63
Less: Cash Disbursements				(462,505.84)
Add (Less) Other				(811,484.00)
Ending GL Balance				598,238.79
Ending Bank Balance				600,001.00
Add back deposits in transit				
Total deposits in transit				
(Less) outstanding checks				
	Jun 3, 2025	47538	(22.47)	
	Jun 16, 2025	47556	(299.74)	
	Jun 16, 2025	47563	(1,440.00)	
Total outstanding checks				(1,762.21)
Add (Less) Other				
Total other				
Unreconciled difference				0.00
Ending GL Balance				598,238.79



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

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

ACCOUNT NUMBER:
STATEMENT DATE: 6/30/25
PAGE: 1 OF 3

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

Effective July 1, 2025 the following increased amounts will be available when a hold is placed on your check deposit. The first \$275 (previously \$225) will be available the first business day. In addition, the amount available for withdrawal on exception holds for large deposits, new accounts and the amount for determining a repeat overdraft is increasing to \$6,725 (previously \$5,525).

For more information, contact your branch or customerservice@ovcb.com.

ECONOMY CHECKING-PUBLIC

BYRON BETHANY IRRIGATION DISTRICT
MUNI ACCOUNT

Acct

Beginning Balance	6/01/25	600,000.00	
Deposits / Misc Credits	19	1,849,911.97	
Withdrawals / Misc Debits	82	1,849,910.97	
** Ending Balance	6/30/25	600,001.00	**
Service Charge		.00	
Enclosures		71	

DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
6/04	175.00		Trnsfr from Checking Acct Ending in 0095
6/05	94,749.43		Trnsfr from Checking Acct Ending in 0095
6/06	976.02		Trnsfr from Checking Acct Ending in 0095
6/09	265,139.75		DEPOSIT
6/10	25,752.21		Trnsfr from Checking Acct Ending in 0095
6/11	121,027.96		Trnsfr from Checking Acct Ending in 0095
6/12	1,179.81		Trnsfr from Checking Acct Ending in 0095
6/13	13,763.74		Trnsfr from Checking Acct Ending in 0095
6/16	33,012.85		Trnsfr from Checking Acct Ending in 0095
6/17	2,482.71		MARIPOSA ENERGY,/MELPMT RMR*IV*0000017358 27587**2482.71*2482.71\ Trnsfr from Checking Acct Ending in 0095
6/17	22,912.26		DEPOSIT
6/18	497,530.92		Trnsfr from Checking Acct Ending in 0095
6/20	67,772.39		Trnsfr from Checking Acct Ending in 0095

Byron-Bethany Irrigation District
Account Reconciliation
As of Jul 31, 2025
1010D - Liquidity Plus
Bank Statement Date: July 31, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	1,495,193.15
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	(661,580.96)
Ending GL Balance	833,612.19
Ending Bank Balance	833,612.19
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	833,612.19



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: 7/31/25
PAGE: 1 OF 2

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

Effective July 1, 2025 the following increased amounts will be available when a hold is placed on your check deposit. The first \$275 (previously \$225) will be available the first business day. In addition, the amount available for withdrawal on exception holds for large deposits, new accounts and the amount for determining a repeat overdraft is increasing to \$6,725 (previously \$5,525).

For more information, contact your branch or customerservice@ovcb.com.

OAK TREE CHECKING-PUBLIC BYRON BETHANY IRRIGATION DISTRICT Acct 16900095

Beginning Balance	7/01/25	1,495,193.15	
Deposits / Misc Credits	5	2,593,481.81	
Withdrawals / Misc Debits	16	3,255,062.77	
** Ending Balance	7/31/25	833,612.19	**
Service Charge		.00	
Interest Paid Thru 7/31/25		4,400.25	
Interest Paid Year To Date		20,492.11	
Minimum Balance		710,445	

DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
7/11	69,710.77		Trnsfr from Checking Acct Ending in 0060
7/21	1,563,695.56		Trnsfr from Checking Acct Ending in 0060
7/24	836,909.00		Trnsfr from Checking Acct Ending in 0060
7/31	118,766.23		Trnsfr from Checking Acct Ending in 0060
7/31	4,400.25		INTEREST EARNED

OTHER WITHDRAWALS/DEBITS

Date	Deposits	Withdrawals	Activity Description
7/02		99,415.52	Trnsfr to Checking Acct Ending in 0060
7/03		1,999.12	Trnsfr to Checking Acct Ending in 0060
7/08		210.00	Trnsfr to Checking Acct Ending in 0060

Byron-Bethany Irrigation District
Account Reconciliation
As of Jun 30, 2025
1010D - Liquidity Plus
Bank Statement Date: June 30, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	881,301.84
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>613,891.31</u>
Ending GL Balance	<u>1,495,193.15</u>
Ending Bank Balance	<u>1,495,193.15</u>
Add back deposits in transit	<u> </u>
Total deposits in transit	
(Less) outstanding checks	<u> </u>
Total outstanding checks	
Add (Less) Other	<u> </u>
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u><u>1,495,193.15</u></u>



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

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

ACCOUNT NUMBER:
STATEMENT DATE: 6/30/25
PAGE: 1 OF 2

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

Effective July 1, 2025 the following increased amounts will be available when a hold is placed on your check deposit. The first \$275 (previously \$225) will be available the first business day. In addition, the amount available for withdrawal on exception holds for large deposits, new accounts and the amount for determining a repeat overdraft is increasing to \$6,725 (previously \$5,525).

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OAK TREE CHECKING-PUBLIC	BYRON BETHANY IRRIGATION DISTRICT	Acct
Beginning Balance	6/01/25	881,301.84
Deposits / Misc Credits	5	1,187,441.94
Withdrawals / Misc Debits	14	573,550.63
** Ending Balance	6/30/25	1,495,193.15 **
Service Charge		.00
Interest Paid Thru	6/30/25	2,882.69
Interest Paid Year To Date		16,091.86
Minimum Balance		785,401

DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
6/09	263,635.75		Trnsfr from Checking Acct Ending in 0060
6/18	409,866.54		Trnsfr from Checking Acct Ending in 0060
6/27	138,652.06		Trnsfr from Checking Acct Ending in 0060
6/30	372,404.90		Trnsfr from Checking Acct Ending in 0060
6/30	2,882.69		INTEREST EARNED

OTHER WITHDRAWALS/DEBITS

Date	Deposits	Withdrawals	Activity Description
6/04		175.00	Trnsfr to Checking Acct Ending in 0060
6/05		94,749.43	Trnsfr to Checking Acct Ending in 0060
6/06		976.02	Trnsfr to Checking Acct Ending in 0060

Byron-Bethany Irrigation District
Account Reconciliation
As of Jul 31, 2025
1011A - OVCB Payroll
Bank Statement Date: July 31, 2025

Filter Criteria includes: Report is printed in Detail Format.

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



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

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

ACCOUNT NUMBER:
STATEMENT DATE: 7/31/25
PAGE: 1 OF 2

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

Effective July 1, 2025 the following increased amounts will be available when a hold is placed on your check deposit. The first \$275 (previously \$225) will be available the first business day. In addition, the amount available for withdrawal on exception holds for large deposits, new accounts and the amount for determining a repeat overdraft is increasing to \$6,725 (previously \$5,525).

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ECONOMY CHECKING-PUBLIC BYRON BETHANY IRRIGATION DISTRICT Acct
PAYROLL ACCOUNT

Beginning Balance	7/01/25	.00	
Deposits / Misc Credits	6	280,009.45	
Withdrawals / Misc Debits	13	280,009.45	
** Ending Balance	7/31/25	.00	**
Service Charge		.00	

DEPOSITS/CREDITS

Date	Deposits	Withdrawals	Activity Description
7/02	99,416.52		Trnsfr from Checking Acct Ending in 0060
7/03	259.38		Trnsfr from Checking Acct Ending in 0060
7/17	91,713.54		Trnsfr from Checking Acct Ending in 0060
7/18	262.66		Trnsfr from Checking Acct Ending in 0060
7/21	71.68		Trnsfr from Checking Acct Ending in 0060
7/31	88,285.67		Trnsfr from Checking Acct Ending in 0060

OTHER WITHDRAWALS/DEBITS

Date	Deposits	Withdrawals	Activity Description
7/02		70.00	PAYCHEX CGS/GARNISH
7/02		32,674.65	PAYCHEX TPS/TAXES
7/02		66,671.87	PAYCHEX-RCX/PAYROLL
7/03		259.38	PAYCHEX EIB/INVOICE

Byron-Bethany Irrigation District
Account Reconciliation
As of Jun 30, 2025
1011A - OVCB Payroll
Bank Statement Date: June 30, 2025

Filter Criteria includes: Report is printed in Detail Format.

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



OAK VALLEY COMMUNITY BANK
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BYRON BETHANY IRRIGATION DISTRICT
PAYROLL ACCOUNT
7995 BRUNS ROAD
BYRON CA 94514-1625

ACCOUNT NUMBER:
STATEMENT DATE: 6/30/25
PAGE: 1 OF 2

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

Effective July 1, 2025 the following increased amounts will be available when a hold is placed on your check deposit. The first \$275 (previously \$225) will be available the first business day. In addition, the amount available for withdrawal on exception holds for large deposits, new accounts and the amount for determining a repeat overdraft is increasing to \$6,725 (previously \$5,525).

For more information, contact your branch or customerservice@ovcb.com.

ECONOMY CHECKING-PUBLIC	BYRON BETHANY IRRIGATION DISTRICT	Acct
	PAYROLL ACCOUNT	
Beginning Balance	6/01/25	.00
Deposits / Misc Credits	4	178,317.52
Withdrawals / Misc Debits	9	178,317.52
** Ending Balance	6/30/25	.00 **
Service Charge		.00

DEPOSITS/CREDITS			
Date	Deposits	Withdrawals	Activity Description
6/05	92,426.43		Trnsfr from Checking Acct Ending in 0060
6/06	251.02		Trnsfr from Checking Acct Ending in 0060
6/18	85,304.85		Trnsfr from Checking Acct Ending in 0060
6/20	335.22		Trnsfr from Checking Acct Ending in 0060

OTHER WITHDRAWALS/DEBITS			
Date	Deposits	Withdrawals	Activity Description
6/05		70.00	PAYCHEX CGS/GARNISH
6/05		31,023.79	PAYCHEX TPS/TAXES
6/05		61,332.64	PAYCHEX/PAYROLL
6/06		251.02	PAYCHEX EIB/INVOICE
6/18		70.00	PAYCHEX CGS/GARNISH
6/18		28,718.95	PAYCHEX TPS/TAXES

Byron-Bethany Irrigation District
Account Reconciliation
As of Jul 31, 2025
1026 - Investments
Bank Statement Date: July 31, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	22,543,497.99
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	42,963.40
Ending GL Balance	22,586,461.39
Ending Bank Balance	22,586,461.39
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	22,586,461.39

Statement for the Period July 1, 2025 to July 31, 2025

BYRON-BETHANY IRRIGATION DISTRICT - Unincorporated Assn
Account Number:



Account Overview

CHANGE IN ACCOUNT VALUE	Current Period	Year-to-Date
BEGINNING VALUE	\$22,543,497.99	\$21,601,193.82
Additions and Withdrawals	\$450,000.00	\$843,000.00
Misc. & Corporate Actions	\$0.00	\$0.00
Income	\$68,628.08	\$512,695.78
Taxes, Fees and Expenses	\$0.00	\$0.00
Change in Value	(\$25,664.68)	\$79,571.79
ENDING VALUE (AS OF 07/31/25)	\$23,036,461.39	\$23,036,461.39
Total Accrued Interest	\$237,393.49	
Ending Value with Accrued Interest	\$23,273,854.88	

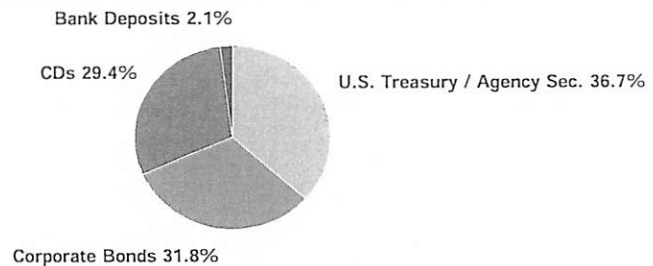
Refer to Miscellaneous Footnotes for more information on Change in Value.

INCOME	Current Period	Year-to-Date
TAXABLE		
Taxable Dividends	\$17.79	\$12,505.44
Taxable Interest	\$68,610.29	\$500,190.34
TOTAL TAXABLE	\$68,628.08	\$512,695.78
TOTAL INCOME	\$68,628.08	\$512,695.78

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.

REALIZED GAIN (LOSS)	Current Period	Year-to-Date
Short Term Gain	\$0.00	\$0.00
Short Term Loss	\$0.00	\$0.00
Disallowed Short Term Loss	\$0.00	\$0.00
TOTAL SHORT TERM GAIN (LOSS)	\$0.00	\$0.00

ACCOUNT ALLOCATION



	Percent	Prior Period	Current Period
Money Markets	0.0 %	\$5,204.14	\$5,221.93
Bank Deposits	2.1	\$512,628.65	\$497,871.02
CDs	29.4	\$6,766,119.70	\$6,763,419.31
Corporate Bonds	31.8	\$6,295,337.10	\$7,318,292.93
U.S. Treasury / Agency Sec.	36.7	\$8,964,208.40	\$8,451,656.20
TOTAL	100.0 %	\$22,543,497.99	\$23,036,461.39

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.

Byron-Bethany Irrigation District
Account Reconciliation
As of Jun 30, 2025
1026 - Investments
Bank Statement Date: June 30, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	22,429,895.08
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>113,602.91</u>
Ending GL Balance	<u>22,543,497.99</u>
Ending Bank Balance	22,543,497.99
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>22,543,497.99</u>

Statement for the Period June 1, 2025 to June 30, 2025

BYRON-BETHANY IRRIGATION DISTRICT - Unincorporated Assn
Account Number:



Account Overview

CHANGE IN ACCOUNT VALUE	Current Period	Year-to-Date
BEGINNING VALUE	\$22,429,895.08	\$21,601,193.82
Additions and Withdrawals	\$0.00	\$393,000.00
Misc. & Corporate Actions	\$0.00	\$0.00
Income	\$52,457.49	\$444,067.70
Taxes, Fees and Expenses	\$0.00	\$0.00
Change in Value	\$61,145.42	\$105,236.47
ENDING VALUE (AS OF 06/30/25)	\$22,543,497.99	\$22,543,497.99
Total Accrued Interest	\$219,466.48	
Ending Value with Accrued Interest	\$22,762,964.47	

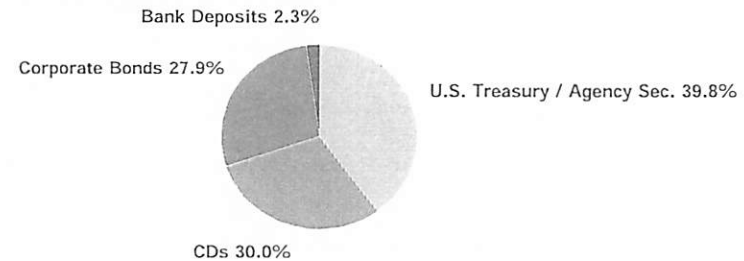
Refer to Miscellaneous Footnotes for more information on Change in Value.

INCOME	Current Period	Year-to-Date
TAXABLE		
Taxable Dividends	\$21.01	\$12,487.65
Taxable Interest	\$52,436.48	\$431,580.05
TOTAL TAXABLE	\$52,457.49	\$444,067.70
TOTAL INCOME	\$52,457.49	\$444,067.70

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.

REALIZED GAIN (LOSS)	Current Period	Year-to-Date
Short Term Gain	\$0.00	\$0.00
Short Term Loss	\$0.00	\$0.00
Disallowed Short Term Loss	\$0.00	\$0.00
TOTAL SHORT TERM GAIN (LOSS)	\$0.00	\$0.00

ACCOUNT ALLOCATION



	Percent	Prior Period	Current Period
Money Markets	0.0 %	\$23,360.38	\$5,204.14
Bank Deposits	2.3	\$303,611.89	\$512,628.65
CDs	30.0	\$6,546,150.26	\$6,766,119.70
Corporate Bonds	27.9	\$6,272,265.15	\$6,295,337.10
U.S. Treasury / Agency Sec.	39.8	\$9,284,507.40	\$8,964,208.40
TOTAL	100.0 %	\$22,429,895.08	\$22,543,497.99

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.

7/31/25

Byron-Bethany ID Portfolio

Issuer	Type	Price	CPN	AMOUNT	YIELD	Cash Flow	MAT.	Cusip#	Settle	CALL
FIDELITY GOV'T MMKT	CASH	\$1.00	4.03%	\$5,221	4.03%	\$ 210.41	8/6/2025	FDRXX	DAILY	
INSURED MMKT	CASH	\$1.00	0.50%	\$497,871	0.50%	\$ 2,489.36	8/6/2025	QIDPQ	DAILY	
CAMP	CASH	\$1.00	4.47%	\$12,965,401	4.47%	\$ 579,553.42	8/6/2025	CAMP	DAILY	
LAIF	CASH	\$1.00	4.33%	\$1,603,568	4.33%	\$ 69,434.49	8/6/2025	LAIF	DAILY	
OVCB	CASH		3.57%	\$1,166,000	3.57%	\$ 41,626.20	8/6/2025	OVCB	DAILY	
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
Mountain America FCB	CD	\$100.000	4.700%	\$249,000	4.70%	\$ 11,703.00	4/28/2026	62384RAT3	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
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
America's CU	CD	\$100.000	4.000%	\$249,000	4.00%	\$ 9,960.00	4/30/2027	03065AAZ6	10/31/2024	N/A
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
American Express (A2/A-)	CORP	\$97.675	3.300%	\$500,000	4.36%	\$ 16,500.00	5/3/2027	025816CP2	1/3/2025	N/A
Global Federal CU	CD	\$100.000	4.600%	\$249,000	4.60%	\$ 11,454.00	5/12/2027	37892MAF1	5/12/2023	N/A
Univest Bank	CD	\$100.000	4.450%	\$249,000	4.45%	\$ 11,080.50	5/12/2027	91527PBX4	5/12/2023	N/A
Workers FCU	CD	\$100.000	4.000%	\$249,000	4.00%	\$ 9,960.00	8/30/2027	98138MCK4	8/30/2024	N/A
Ally Bank	CD	\$100.000	3.750%	\$245,000	3.75%	\$ 9,187.50	9/27/2027	02007G3R2	9/26/2024	N/A
FAMCA	AG	\$98.840	3.580%	\$500,000	4.00%	\$ 17,900.00	10/7/2027	31424WPZ9	10/29/2024	N/A
Toyota - (A1/A+)	CORP	\$100.000	4.350%	\$500,000	4.35%	\$ 21,750.00	10/22/2027	89236TMU6	12/13/2024	NC22mo 2X
Texas Exchange Bank	CD	\$100.000	4.000%	\$249,000	4.00%	\$ 9,960.00	12/10/2027	88241TTV2	10/28/2024	N/A
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
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

7/31/25

Byron-Bethany ID Portfolio

Bank of NY - (Aa3/A/AA-)	CORP	\$97.655	3.850%	\$350,000	4.63%	\$	13,475.00	4/28/2028	06406RAH0	1/14/2025	N/A
Cy-Fair FCU	CD	\$100.000	4.500%	\$249,000	4.50%	\$	11,205.00	5/12/2028	23248UAB3	5/12/2023	N/A
Capital One NA	CD	\$100.000	4.400%	\$244,000	4.40%	\$	10,736.00	5/17/2028	14042RVS7	5/17/2023	N/A
Timberland Bank	CD	\$100.000	5.050%	\$100,000	5.05%	\$	5,050.00	5/17/2028	88709RAH2	5/17/2023	NC3MoMTLY
Citibank NA	CD	\$100.000	4.250%	\$200,000	4.25%	\$	8,500.00	6/30/2028	17290GMH7	6/30/2025	NC6moS/A
Comcast (A3/A-)	CORP	\$98.430	4.150%	\$350,000	4.60%	\$	14,525.00	10/15/2028	20030NCT6	12/20/2024	CLB 7/15/28
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
Synchrony Bank	CD	\$100.000	5.000%	\$243,000	5.00%	\$	12,150.00	11/3/2028	87165H3Y4	11/3/2023	N/A
FANNIE MAE	AG	\$100.545	4.550%	\$500,000	4.40%	\$	22,750.00	11/20/2028	3135GAZA2	12/19/2024	NC23mo1X
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
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
Home Depot A2/A	CORP	\$100.790	4.750%	\$350,000	4.55%	\$	16,625.00	6/25/2029	437076DC3	12/20/2024	CLB 5/25/29
Citibank NA (Aa3/A+)	CORP	\$99.340	4.838%	\$350,000	5.00%	\$	16,933.00	8/6/2029	17325FBK3	1/14/2025	N/A
FREDDIE MAC	AG	\$99.320	4.000%	\$600,000	4.15%	\$	24,000.00	8/14/2029	3134HAEB5	8/14/2024	NC9MoAN
FREDDIE MAC	AG	\$99.500	4.000%	\$280,000	4.11%	\$	11,200.00	8/14/2029	3134HAED1	8/22/2024	NC1yr2X
FHLB	AG	\$99.530	4.000%	\$550,000	4.11%	\$	22,000.00	9/11/2029	3130B2UP8	10/22/2024	NC17moAN
FAMCA	AG	\$100.410	3.970%	\$305,000	3.88%	\$	12,108.50	9/18/2029	31424WNX6	9/20/2024	NC2yrQTR
Bank Hapoalim NY	CD	\$100.000	3.800%	\$245,000	3.80%	\$	9,310.00	9/18/2029	06251FAM1	9/18/2024	N/A
FED HOME LOAN BANK	AG	\$100.000	4.100%	\$500,000	4.10%	\$	20,500.00	10/9/2029	3130B3CC5	10/29/2024	NC 2.5y 1X
FREDDIE MAC	AG	\$99.850	4.500%	\$580,000	4.53%	\$	26,100.00	10/17/2029	3134HAST1	11/15/2024	NC6mo4X
Caterpillar (A2/A)	CORP	\$100.880	4.700%	\$250,000	4.50%	\$	11,750.00	11/15/2029	14913UAU4	11/21/2024	N/A
Prudential Financial (A3/A)	CORP	\$100.000	4.500%	\$270,000	4.50%	\$	12,150.00	11/15/2029	74432BAL2	11/29/2024	N/A
ConocoPhillips (A2/A-/A)	CORP	\$100.000	4.700%	\$500,000	4.70%	\$	23,500.00	1/15/2030	20826FBJ4	1/30/2025	N/A
FAMCA	AG	\$100.540	4.790%	\$500,000	4.67%	\$	23,950.00	1/28/2030	31424WUD2	2/5/2025	NC2yrQTR
JP Morgan Chase (A1/A/AA-)	CORP	\$100.000	5.000%	\$500,000	5.00%	\$	25,000.00	2/4/2030	48135NSU1	2/4/2025	NC1Y S/A
IBM Corp (A3/A-/A-)	CORP	\$100.220	4.800%	\$500,000	4.75%	\$	24,000.00	2/10/2030	459200LG4	2/10/2025	N/A
US Bank (A3/A/A)	CORP	\$100.000	5.100%	\$500,000	5.10%	\$	25,500.00	2/28/2030	91159XBB0	2/28/2025	NC1Y S/A
Capital Impact Part. (A+/A+)	CORP	\$100.000	5.200%	\$295,000	5.20%	\$	15,340.00	3/15/2030	14020AE67	3/13/2025	N/A
Morgan Stanley (A1/A-/A+)	CORP	\$100.000	4.650%	\$500,000	4.65%	\$	23,250.00	4/23/2030	61770QTB0	4/23/2025	N/A
State Street Corp (Aa3/A+AA-)	CORP	\$101.450	4.834%	\$300,000	4.50%	\$	14,502.00	4/24/2030	857477DB6	5/5/2025	N/A
Royal Bank of CA (A1/A/AA-)	CORP	\$100.000	5.000%	\$250,000	5.00%	\$	12,500.00	4/30/2030	78014RA91	4/30/2025	NC18mo S/A
FAMCA	AG	\$100.440	4.430%	\$325,000	4.33%	\$	14,397.50	5/28/2030	31424WB68	6/2/2025	NC2yrQTR

7/31/25

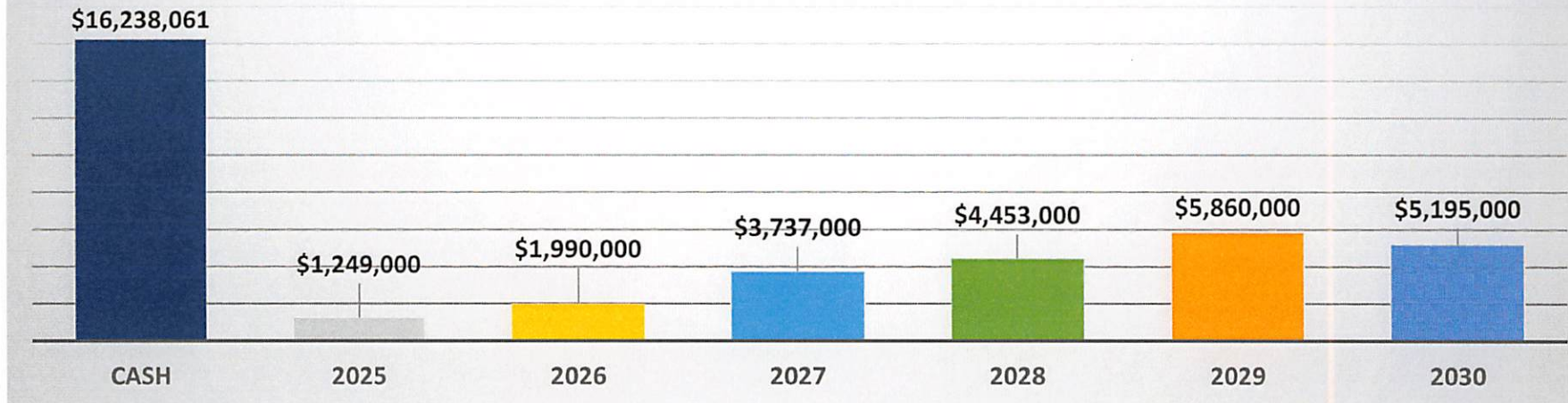
Byron-Bethany ID Portfolio

John Deere Cap. (A1/A/A+)	CORP	\$101.087	4.550%	\$525,000	4.30%	\$ 23,887.50	6/5/2030	24422EYE3	7/15/2025	N/A
Goldman Sachs Bk USA (A1/A+)	CORP	\$100.000	4.500%	\$500,000	4.50%	\$ 22,500.00	7/5/2030	38151G3T6	7/7/2025	NC2yrQTR
Total & Average			4.38%	\$38,722,061	4.41%	\$ 1,694,976.38	1.50 YRS			



Investment	Avg Yield	Yr 1- Cash Flow	Maturity	Amount	Percentage
\$38,722,061	4.41%	\$1,694,976	CASH	\$16,238,061	42%
Avg. Yield Port. Only		4.51%	2025	\$1,249,000	3%
Avg. WAM Port. Only		3.08 YRS	2026	\$1,990,000	5%
Asset Type	Percent	AMT	2027	\$3,737,000	10%
CASH	42%	\$16,238,061	2028	\$4,453,000	11%
US Agency	22%	\$8,475,000	2029	\$5,860,000	15%
CDs	17%	\$6,719,000	2030	\$5,195,000	13%
CORP	19%	\$7,290,000	WAM	1.50 YRS	100%
Total	100%	\$38,722,061			

Expected Dollar Amount From Maturities



Byron-Bethany Irrigation District
Account Reconciliation
As of Jul 31, 2025
1003 - Cash-L.A.I.F. State Treasurer
Bank Statement Date: July 31, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	1,603,568.23
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>17,568.76</u>
Ending GL Balance	<u>1,621,136.99</u>
Ending Bank Balance	<u>1,621,136.99</u>
Add back deposits in transit	<u> </u>
Total deposits in transit	
(Less) outstanding checks	<u> </u>
Total outstanding checks	
Add (Less) Other	<u> </u>
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u>1,621,136.99</u>

California State Treasurer
Fiona Ma, CPA



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

August 01, 2025
[LAIF Home](#)
[PMIA Average Monthly Yields](#)

BYRON BETHANY IRRIGATION DISTRICT

SECRETARY
7995 BRUNS ROAD
BYRON, CA 94514

[Tran Type Definitions](#)



Account Number:

July 2025 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
7/15/2025	7/14/2025	QRD	1779365	N/A	SYSTEM	17,568.76

Account Summary

Total Deposit:	17,568.76	Beginning Balance:	1,603,568.23
Total Withdrawal:	0.00	Ending Balance:	1,621,136.99

Byron-Bethany Irrigation District
Account Reconciliation
As of Jun 30, 2025
1003 - Cash-L.A.I.F. State Treasurer
Bank Statement Date: June 30, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	1,603,568.23
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	
Ending GL Balance	<u>1,603,568.23</u>
Ending Bank Balance	1,603,568.23
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>1,603,568.23</u>

California State Treasurer
Fiona Ma, CPA



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

July 01, 2025

LAIF Home
PMIA Average Monthly Yields

BYRON BETHANY IRRIGATION DISTRICT

SECRETARY
7995 BRUNS ROAD
BYRON, CA 94514

Tran Type Definitions

/

Account Number:

June 2025 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	1,603,568.23
Total Withdrawal:	0.00	Ending Balance:	1,603,568.23

Byron-Bethany Irrigation District
Account Reconciliation
As of Jul 31, 2025
1002 - CAMP - CA Asset Mngmnt Program
Bank Statement Date: July 31, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	15,074,048.56
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>2,558,352.10</u>
Ending GL Balance	<u>17,632,400.66</u>
Ending Bank Balance	
Add back deposits in transit	<u> </u>
Total deposits in transit	
(Less) outstanding checks	<u> </u>
Total outstanding checks	
Add (Less) Other	<u> </u>
Total other	
Unreconciled difference	<u>17,632,400.66</u>
Ending GL Balance	<u>17,632,400.66</u>



Account Statement

For the Month Ending **July 31, 2025**

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
CAMP Pool					
Opening Balance					15,074,048.56
07/23/25	07/23/25	Purchase - ACH Purchase	1.00	1,500,000.00	16,574,048.56
07/30/25	07/30/25	Purchase - ACH Purchase	1.00	1,000,000.00	17,574,048.56
07/31/25	08/01/25	Accrual Income Div Reinvestment - Distributions	1.00	58,352.10	17,632,400.66
Closing Balance					17,632,400.66

	Month of July	Fiscal YTD January-July
Opening Balance	15,074,048.56	10,275,446.34
Purchases	2,558,352.10	7,856,954.32
Redemptions (Excl. Checks)	0.00	(500,000.00)
Check Disbursements	0.00	0.00
Closing Balance	17,632,400.66	17,632,400.66
Cash Dividends and Income	58,352.10	356,954.32

Closing Balance	17,632,400.66
Average Monthly Balance	15,575,930.89
Monthly Distribution Yield	4.41%

Byron-Bethany Irrigation District
Account Reconciliation
As of Jun 30, 2025
1002 - CAMP - CA Asset Mngmnt Program
Bank Statement Date: June 30, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	15,019,669.17
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	54,379.39
Ending GL Balance	15,074,048.56
Ending Bank Balance	15,074,048.56
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	15,074,048.56



Account Statement

For the Month Ending **June 30, 2025**

Byron Bethany Irrigation District - Byron Bethany Irrigation District - [REDACTED]

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
CAMP Pool					
Opening Balance					15,019,669.17
06/30/25	07/01/25	Accrual Income Div Reinvestment - Distributions	1.00	54,379.39	15,074,048.56
Closing Balance					15,074,048.56

	Month of June	Fiscal YTD January-June		
Opening Balance	15,019,669.17	10,275,446.34	Closing Balance	15,074,048.56
Purchases	54,379.39	5,298,602.22	Average Monthly Balance	15,021,481.82
Redemptions (Excl. Checks)	0.00	(500,000.00)	Monthly Distribution Yield	4.40%
Check Disbursements	0.00	0.00		
Closing Balance	15,074,048.56	15,074,048.56		
Cash Dividends and Income	54,379.39	298,602.22		

Byron-Bethany Irrigation District
Account Reconciliation
As of Jul 31, 2025
1017 - Comerica
Bank Statement Date: July 31, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	225,685.37
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	(226.96)
Ending GL Balance	225,458.41
Ending Bank Balance	225,458.41
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	225,458.41



Your Ameriprise statement

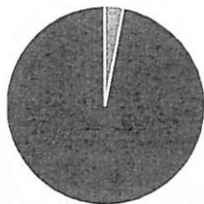
for July 1, 2025 to July 31, 2025

PREPARED FOR BYRON-BETHANY ID

Value of your investment accounts

	This month	This year
Beginning value	\$225,685.37	\$211,685.14
Net deposits & withdrawals	\$0.00	\$0.00
Dividends, interest & income	\$23.04	\$73.27
Change in value	-\$250.00	\$13,700.00
Ending value	\$225,458.41	\$225,458.41

Your asset allocation



Asset class	Value on Jul 31, 2025	Percent of assets
● Cash & cash investments*	\$6,883.41	3.1%
● Fixed income	\$218,575.00	96.9%
Total assets	\$225,458.41	100%

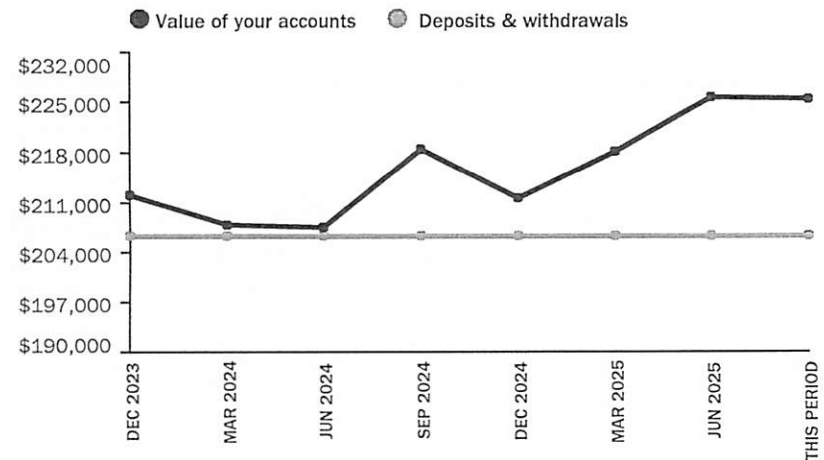
*Cash investments includes cash held inside pooled investments (e.g. mutual funds), as part of a manager's investment strategy, and is not directly accessible unless you sell some of that investment. For details visit ameriprise.com/allocation.

Your personal advisor
Chris Theut

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

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. 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).

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Byron-Bethany Irrigation District
Account Reconciliation
As of Jun 30, 2025
1017 - Comerica
Bank Statement Date: June 30, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	222,938.19
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>2,747.18</u>
Ending GL Balance	<u>225,685.37</u>
Ending Bank Balance	225,685.37
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>225,685.37</u>



Your Ameriprise statement

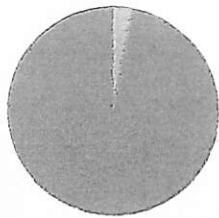
for June 1, 2025 to June 30, 2025

PREPARED FOR BYRON-BETHANY ID

Value of your investment accounts

	This month	This year
Beginning value	\$222,938.19	\$211,685.14
Net deposits & withdrawals	\$0.00	\$0.00
Dividends, interest & income	\$22.18	\$50.23
Change in value	\$2,725.00	\$13,950.00
Ending value	\$225,685.37	\$225,685.37

Your asset allocation



Asset class	Value on Jun 30, 2025	Percent of assets
Cash & cash investments*	\$6,885.37	3.1%
Fixed income	\$218,800.00	96.9%
Total assets	\$225,685.37	100%

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

5T6920

Your personal advisor

Chris Theut

TR Financial Group

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248.645.4173

Chris.Theut@comericafinancialadvisors.com

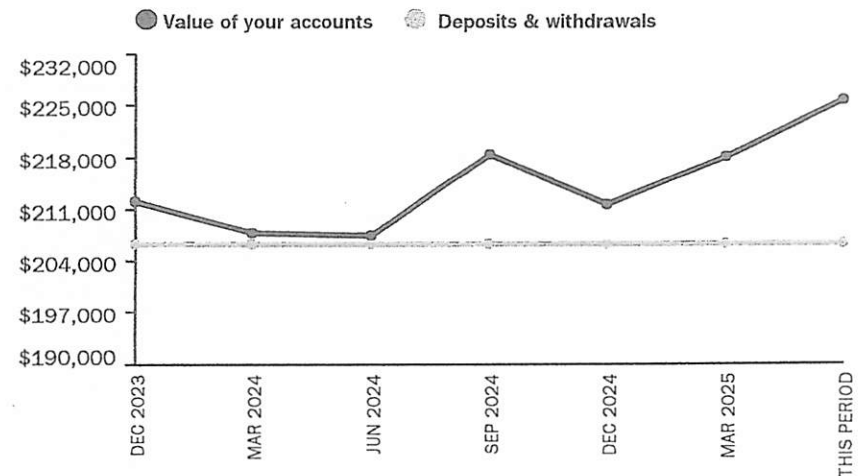
www.ameripriseadvisors.com/chris.theut

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Byron-Bethany
Irrigation District

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. 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).

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Byron-Bethany Irrigation District
Account Reconciliation
As of Jul 31, 2025
1080 - Petty Cash
Bank Statement Date: July 31, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	100.00
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	80.00
Ending GL Balance	180.00
Ending Bank Balance	180.00
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	0.00
Ending GL Balance	180.00

Byron Bethany Irrigation District
Petty Cash Reconciliation

Beg. Balance
\$100.00

Date	Description	Debit	Credit	GL	Running Balance
6/11/2025	CCC Recorder - Lien Release Fees	100.00		1080	\$200.00
7/18/2025	CCC Recorder - Lien Release Fees		20.00	6332	\$180.00
					\$180.00

Currency on Hand	Quantity	Total
\$0.01	x	
\$0.05	x	19 0.95
\$0.10	x	48 4.80
\$0.25	x	49 12.25
\$1.00	x	2 2.00
\$1.00	x	15 15.00
\$5.00	x	13 65.00
\$10.00	x	4 40.00
\$20.00	x	2 40.00
\$50.00	x	-
\$100.00	x	0 -
Total Cash on Hand		180.00

Prepared By: Julia Gavrilenko

Checked By: Ilona Malgorzata Ruiz

Date: 8/4/2025

Date: 8/4/2025

Approved By:

Date:

Byron-Bethany Irrigation District
Account Reconciliation
As of Jun 30, 2025
1080 - Petty Cash
Bank Statement Date: June 30, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	160.00
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>(60.00)</u>
Ending GL Balance	<u>100.00</u>
Ending Bank Balance	100.00
Add back deposits in transit	<u> </u>
Total deposits in transit	
(Less) outstanding checks	<u> </u>
Total outstanding checks	
Add (Less) Other	<u> </u>
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u>100.00</u>

Byron Bethany Irrigation District
Petty Cash Reconciliation

Beg. Balance
\$160.00

Date	Description	Debit	Credit	GL	Running Balance
6/11/2025	CCC Recorder - Lien Release Fees		40.00	6332	\$120.00
6/25/2025	CCC Recorder - Lien Release Fees		20.00	6332	\$100.00
					\$100.00

Currency on Hand	Quantity	Total
\$0.01	x	
\$0.05	x	18 0.90
\$0.10	x	46 4.60
\$0.25	x	46 11.50
\$1.00	x	-
\$1.00	x	3 3.00
\$5.00	x	10 50.00
\$10.00	x	1 10.00
\$20.00	x	1 20.00
\$50.00	x	-
\$100.00	x	0 -
Total Cash on Hand		100.00

Prepared By: Julia Gavrilenko

Checked By: Ilona Malgorzata Ruiz

Date: 7/1/2025

Date: 7/1/2025

Approved By:

Date:

Byron-Bethany Irrigation District
Check Register
For the Period From Jul 1, 2025 to Jul 31, 2025

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
47575	7/2/25	Michael Cervantes	1010C	105.00
47576	7/2/25	Natividad Clark	1010C	105.00
47577	7/2/25	Cameron Davis	1010C	35.00
47578	7/2/25	Bobby Farmer	1010C	105.00
47579	7/2/25	Richard Martinez	1010C	105.00
47580	7/2/25	McCauley Ag Services	1010C	76.00
47581	7/2/25	Robert Scott Mehring	1010C	105.00
47582	7/2/25	Marcus Navejas	1010C	105.00
47583	7/2/25	Ruben Orozco	1010C	105.00
47584	7/2/25	Joseph Padilla	1010C	105.00
47585	7/2/25	Carol Petz	1010C	105.00
47586	7/2/25	Pacific Gas & Electric WSSA	1010C	74.28
47587	7/2/25	UBEO West LLC	1010C	456.31
47588	7/2/25	Joseph Resendes	1010C	105.00
47589	7/2/25	David Vaz	1010C	105.00
47590	7/2/25	Ricardo Vega	1010C	105.00
47591	7/2/25	U.S. Bank, National Association	1010C	13,902.25
47592	7/2/25	Gregory Arroyos	1010C	105.00
47593	7/2/25	Pacific Gas & Electric WSSA	1010C	402.69
47594	7/2/25	Primo Brands/BlueTriton Brands	1010C	65.95
47595	7/2/25	Asbury Environmental Services	1010C	65.00
47596	7/2/25	Business Card	1010C	178.59
47597	7/2/25	Bay Alarm Company	1010C	555.00
47598	7/2/25	City of Tracy	1010C	157.62
47599	7/2/25	Co Occupational Medical Partners	1010C	65.00
47600	7/2/25	Central Valley Community Bank	1010C	8,567.81
47601	7/2/25	Christian Denney	1010C	1,400.00
47602	7/2/25	Hunt Equipment, LLC DBA	1010C	2,829.77
47603	7/2/25	Fruit Growers Laboratory Inc.	1010C	910.00
47604	7/2/25	Foley & Lardner LLP	1010C	10,000.00
47605	7/2/25	Hazen & Sawyer	1010C	15,058.13
47606	7/2/25	Home Depot Credit Services	1010C	1,954.40

Byron-Bethany Irrigation District
Check Register
For the Period From Jul 1, 2025 to Jul 31, 2025

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
47607	7/2/25	Ilona Ruiz	1010C	105.00
47608	7/2/25	Irrigation Resources Linden	1010C	3,877.32
47609	7/2/25	C & L Business Solutions	1010C	312.00
47610	7/2/25	J. Milano Co., Inc.	1010C	417.03
47611	7/2/25	Julia Gavrilenko	1010C	150.85
47612	7/2/25	Laurina Rocha	1010C	100.00
47613	7/2/25	Lingo	1010C	155.48
47614	7/2/25	Matrix HG, Inc.	1010C	1,037.50
47615	7/2/25	Byron Crushing & Grinding Services	1010C	730.55
47616	7/2/25	Bradley Mizuno	1010C	105.00
47617	7/2/25	Edwin R. Pattison Jr.	1010C	210.00
47618	7/2/25	Petty Cash	1010C	100.00
47619	7/2/25	Pacific Gas & Electric 4120	1010C	14,199.13
47620	7/2/25	Rossana Talavera	1010C	725.00
47621	7/2/25	Schrader Mechanical, Inc.	1010C	5,187.50
47622	7/2/25	Nader Shareghi	1010C	105.00
47623	7/2/25	UniFirst Corporation	1010C	668.39
47624	7/2/25	Western Area Power Administration	1010C	2,634.07
47625	7/2/25	R&S Marble & Granite, Inc.	1010C	8,000.00
47626	7/2/25	Stericycle, Inc.	1010C	466.68
47627	7/2/25	ACWA Joint Powers Insurance Authority	1010C	68,139.63
47628	7/2/25	CENCAL Auto & Truck Parts Inc.	1010C	806.12
47629	7/2/25	Beckley, Inc	1010C	25.00
47630	7/2/25	Ramos Oil Co., Inc.	1010C	15,086.32
47631	7/2/25	White Cap, L.P.	1010C	603.96
47632	7/2/25	Brentwood Ace Hardware	1010C	180.31
47633	7/2/25	Delta Cable & Supply, Inc.	1010C	400.73
47634	7/2/25	Plus IT, Inc.	1010C	986.40
47635	7/2/25	Dornoch Inc.	1010C	1,167.47
47636	7/2/25	J-COMM Inc	1010C	7,000.00
47637	7/2/25	City of Brentwood	1010C	1,852.87
47638	7/21/25	ACWA Joint Powers Insurance Authority	1010C	2,031.00

Byron-Bethany Irrigation District
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For the Period From Jul 1, 2025 to Jul 31, 2025

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
47639	7/21/25	AT&T	1010C	194.20
47640	7/21/25	Business Card	1010C	147.10
47641	7/21/25	Bureau of Reclamation	1010C	88,086.50
47642	7/21/25	City of Brentwood	1010C	143.97
47643	7/21/25	Tracy Delta Solid Waste Management, Inc	1010C	173.22
47644	7/21/25	Christian Denney	1010C	1,910.00
47645	7/21/25	Downey Brand	1010C	82,742.91
47646	7/21/25	Exponent, Inc.	1010C	15,460.00
47647	7/21/25	Irrigation Resources Linden	1010C	1,027.50
47648	7/21/25	Lingo	1010C	310.97
47649	7/21/25	McCauley Ag Services	1010C	156.00
47650	7/21/25	Pacific Gas & Electric WSSA	1010C	366.08
47651	7/21/25	Quality Communications	1010C	462.95
47652	7/21/25	Somach, Simmons & Dunn	1010C	17,402.04
47653	7/21/25	Underground Service Alert of	1010C	4,947.32
47654	7/21/25	U.S. Bank, National Association	1010C	13,000.00
47655	7/21/25	All Bay Answering Service	1010C	522.00
47656	7/21/25	AT & T Mobility	1010C	613.63
47657	7/21/25	California Advocates	1010C	7,630.00
47658	7/21/25	California Welding Supply	1010C	210.00
47659	7/21/25	California Municipal Utilities Assoc.	1010C	5,068.00
47660	7/21/25	Comcast	1010C	132.85
47661	7/21/25	CoreLogic Solutions, LLC	1010C	297.00
47662	7/21/25	Creative Outdoor Environments, Inc.	1010C	1,455.00
47663	7/21/25	Dahl-Beck Electric	1010C	11,952.06
47664	7/21/25	Exponent, Inc.	1010C	16,865.00
47665	7/21/25	Fruit Growers Laboratory Inc.	1010C	910.00
47666	7/21/25	Holt of California	1010C	3,850.71
47667	7/21/25	J. Milano Co., Inc.	1010C	52.58
47668	7/21/25	Bradley Mizuno	1010C	88.20
47669	7/21/25	Mizuno Consulting, Inc.	1010C	8,575.00
47670	7/21/25	Pacific Gas & Electric WSSA	1010C	130.44

Byron-Bethany Irrigation District
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Check #	Date	Payee	Cash Account	Amount
47671	7/21/25	PWRPA	1010C	11,836.48
47672	7/21/25	Provost & Prichard Consulting Group	1010C	811.20
47673	7/21/25	Wienhoff Drug Testing	1010C	60.00
47674	7/21/25	Pacific Gas & Electric 2085	1010C	22,627.05
Total				<u>515,903.07</u>

Byron-Bethany Irrigation District
Check Register
For the Period From Jun 1, 2025 to Jun 30, 2025

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
47524	6/2/25	Bob Harkrader and Sons Trucking, Inc.	1010C	1,761.55
47525	6/2/25	Comcast	1010C	132.85
47526	6/2/25	Christian Denney	1010C	1,440.00
47527	6/2/25	Fruit Growers Laboratory Inc.	1010C	455.00
47528	6/2/25	Holt of California	1010C	2,385.66
47529	6/2/25	J-COMM Inc	1010C	7,000.00
47530	6/2/25	Laurina Rocha	1010C	150.00
47531	6/2/25	Matrix HG, Inc.	1010C	945.00
47532	6/2/25	PDM Steel Service Centers, Inc	1010C	1,132.57
47533	6/2/25	Pacific Gas & Electric 2085	1010C	15,103.19
47534	6/2/25	Pitney Bowes Global Financial Svcs, LLC	1010C	182.54
47503	6/3/25	Primo Brands/BlueTriton Brands	1010C	397.61
47504	6/3/25	Asbury Environmental Services	1010C	153.00
47505	6/3/25	Bureau of Reclamation	1010C	5,000.00
47506	6/3/25	Contra Costa Health Services	1010C	2,331.00
47507	6/3/25	City of Tracy	1010C	139.35
47508	6/3/25	Hazen & Sawyer	1010C	30,828.75
47509	6/3/25	Holt of California	1010C	10,746.81
47510	6/3/25	Home Depot Credit Services	1010C	1,529.75
47511	6/3/25	Lingo	1010C	466.45
47512	6/3/25	McCauley Ag Services	1010C	156.00
47513	6/3/25	Bradley Mizuno	1010C	175.00
47514	6/3/25	Pacific Gas & Electric WSSA	1010C	353.88
47515	6/3/25	Provost & Prichard Consulting Group	1010C	3,919.08
47516	6/3/25	Stericycle, Inc.	1010C	298.04
47517	6/3/25	Western Area Power Administration	1010C	2,634.07
47518	6/3/25	Central Valley Community Bank	1010C	9,913.74
47519	6/3/25	Pacific Gas & Electric 4120	1010C	11,298.72
47520	6/3/25	Provost & Prichard Consulting Group	1010C	8,559.27
47521	6/3/25	Exponent, Inc.	1010C	7,954.00
47522	6/3/25	Foley & Lardner LLP	1010C	135.00
47523	6/3/25	UniFirst Corporation	1010C	713.36

Byron-Bethany Irrigation District
Check Register
For the Period From Jun 1, 2025 to Jun 30, 2025

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
47535	6/3/25	ACWA Joint Powers Insurance Authority	1010C	56,770.22
47536	6/3/25	Brentwood Ace Hardware	1010C	32.32
47537	6/3/25	California Advocates	1010C	7,500.00
47538	6/3/25	G & L Irrigation and Farm Supply	1010C	22.47
47539	6/3/25	Mizuno Consulting, Inc.	1010C	4,462.50
47540	6/3/25	CENCAL Auto & Truck Parts Inc.	1010C	759.31
47541	6/3/25	Pape Machinery	1010C	352.01
47542	6/3/25	Plus IT, Inc.	1010C	586.45
47543	6/3/25	Ramos Oil Co., Inc.	1010C	21,881.56
47544	6/3/25	UBEO West LLC	1010C	11.73
47545	6/3/25	Resa Service, LLC	1010C	3,850.00
47546	6/3/25	Resource Building Materials	1010C	1,786.49
47547	6/3/25	Rossana Talavera	1010C	725.00
47548	6/16/25	Arnaudo Construction, Inc.	1010C	20,488.90
47549	6/16/25	Bay Alarm Company	1010C	863.46
47550	6/16/25	California Welding Supply	1010C	217.00
47551	6/16/25	CoreLogic Solutions, LLC	1010C	297.00
47552	6/16/25	Creative Outdoor Environments, Inc.	1010C	1,455.00
47553	6/16/25	Dahl-Beck Electric	1010C	40,246.05
47554	6/16/25	Julia Gavrilenko	1010C	68.60
47555	6/16/25	PWRPA	1010C	35,671.89
47556	6/16/25	Stericycle, Inc.	1010C	299.74
47557	6/16/25	Somach, Simmons & Dunn	1010C	47,310.54
47558	6/16/25	Steno Agency, Inc.	1010C	79.17
47559	6/16/25	Western Area Power Administration	1010C	6,611.63
47560	6/16/25	WAVE Engineers, Inc.	1010C	1,600.00
47561	6/16/25	Tracy Delta Solid Waste Management, Inc	1010C	836.22
47562	6/16/25	AT&T	1010C	193.47
47563	6/16/25	Christian Denney	1010C	1,440.00
47564	6/16/25	Fruit Growers Laboratory Inc.	1010C	455.00
47565	6/16/25	Rossana Talavera	1010C	600.00
47566	6/17/25	Ilona Ruiz	1010C	191.24

Byron-Bethany Irrigation District
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For the Period From Jun 1, 2025 to Jun 30, 2025

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Check #	Date	Payee	Cash Account	Amount
47567	6/17/25	Nader Shareghi	1010C	407.40
47568	6/17/25	AT & T Mobility	1010C	619.51
47569	6/17/25	Bureau of Reclamation	1010C	32,243.80
47570	6/17/25	Downey Brand	1010C	41,281.00
47571	6/17/25	Lingo	1010C	310.97
47572	6/17/25	Provost & Prichard Consulting Group	1010C	624.00
47573	6/17/25	Quality Communications	1010C	462.95
47574	6/17/25	Pitney Bowes Bank Inc. Reserve Account	1010C	500.00
Total				462,505.84

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Jul 1, 2025 to Jul 31, 2025

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
7/1/25	0000000155	Cyber Liability Program - 7/1/2025 - 7/1/2026	2,031.00	
7/1/25	0000000155	ACWA Joint Powers Insurance Authority		2,031.00
7/1/25	07012025	CCC Recorder - Lien Release Fees	100.00	
7/1/25	07012025	Petty Cash		100.00
7/1/25	07012025	Pacific Gas & Electric Charges Account #7267502832 490 Hoffman Ln for Period: 5/22/2025 - 6/23/2025	3,399.74	
7/1/25	07012025	Pacific Gas & Electric Charges Account #2085093362 6P N/Marsh Creek Rd	2,306.10	
7/1/25	07012025	Pacific Gas & Electric Charges Account #2085093666 WS Bethany Canal 3P	899.45	
7/1/25	07012025	Pacific Gas & Electric Charges Account #2085093230 SIM34 N/S Hwy 4 OPP	2,258.09	
7/1/25	07012025	Pacific Gas & Electric Charges Account #2085093194 W SPRR S Hoffman Ln	22.74	
7/1/25	07012025	Pacific Gas & Electric Charges Account #2080801459 2200 Hoffman Ln	205.94	
7/1/25	07012025	Pacific Gas & Electric Charges Account #2086930222 2200 Hoffman Ln Pump Station	13,285.85	
7/1/25	07012025	Pacific Gas & Electric Charges Account #2085093357 7777 Bruns Rd	205.25	
7/1/25	07012025	Pacific Gas & Electric Charges Account #2084691543 Herdlyn Rd & Byron Rd	43.89	
7/1/25	07012025	Pacific Gas & Electric 2085		22,627.05
7/1/25	07012025	Mileage Reimbursement	88.20	
7/1/25	07012025	Bradley Mizuno		88.20
7/1/25	070125	Communications, Outreach and Public Affairs for July 2025	4,900.00	
7/1/25	070125	Website Services for June 2025	2,100.00	
7/1/25	070125	J-COMM Inc		7,000.00
7/1/25	133739	Vehicle Repair and Maintenance - Starter Mount for Unit #73-15	236.28	
7/1/25	133739	Dornoch Inc.		236.28
7/1/25	2025Benefits0706519	August 2025		
7/1/25	2025Benefits0706519	ALV01 - Director Health Benefits	2,073.58	
7/1/25	2025Benefits0706519	ALV01 - Director Dental Benefits	68.97	
7/1/25	2025Benefits0706519	ALV01 - Director Vision Benefits	18.56	
7/1/25	2025Benefits0706519	ALV01 - Director Life Benefits	9.50	
7/1/25	2025Benefits0706519	ALV01 - Director Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	ARR01 - O&M Health Benefits	928.58	
7/1/25	2025Benefits0706519	ARR01 - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	ARR01 - O&M Vision Benefits	18.56	
7/1/25	2025Benefits0706519	ARR01 - O&M Life Benefits	11.73	
7/1/25	2025Benefits0706519	AR01 - O&M Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	CER01 - O&M Health Benefits	928.58	
7/1/25	2025Benefits0706519	CER01 - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	CER01 - O&M Vision Benefits	18.56	
7/1/25	2025Benefits0706519	CER01 - O&M Life Benefits	35.12	
7/1/25	2025Benefits0706519	CER01 - O&M Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	DAV01 - O&M Health Benefits	928.58	
7/1/25	2025Benefits0706519	DAV01 - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	DAV01 - O&M Vision Benefits	18.56	
7/1/25	2025Benefits0706519	DAV01 - O&M Life Benefits	13.13	
7/1/25	2025Benefits0706519	DAV01 - O&M Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	FAR01 - O&M Health Benefits	1,555.19	

Byron-Bethany Irrigation District
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Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
7/1/25	2025Benefits0706519	FAR01 - O&M Health Benefits Liability	518.39	
7/1/25	2025Benefits0706519	FAR01 - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	FAR01 - O&M Dental Benefits Liability	36.13	
7/1/25	2025Benefits0706519	FAR01 - O&M Vision Benefits	18.56	
7/1/25	2025Benefits0706519	FAR01 - O&M Life Benefits	39.26	
7/1/25	2025Benefits0706519	FAR01 - O&M Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	GAV01 - Admin Health Benefits	928.58	
7/1/25	2025Benefits0706519	GAV01 - Admin Dental Benefits	32.84	
7/1/25	2025Benefits0706519	GAV01 - Admin Vision Benefits	18.56	
7/1/25	2025Benefits0706519	GAV01 - Admin Life Benefits	34.00	
7/1/25	2025Benefits0706519	GAV01 - Admin Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	RUI01 - Admin Health Benefits	928.58	
7/1/25	2025Benefits0706519	RUI01 - Admin Dental Benefits Liability	36.13	
7/1/25	2025Benefits0706519	RUI01 - Admin Dental Benefits	32.84	
7/1/25	2025Benefits0706519	RUI01 - Admin Vision Benefits	18.56	
7/1/25	2025Benefits0706519	RUI01 - Admin Life Benefits	13.13	
7/1/25	2025Benefits0706519	RUI01 - Admin Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	MAG10 - Director Health Benefits	2,747.49	
7/1/25	2025Benefits0706519	MAG10 - Director Dental Benefits	128.32	
7/1/25	2025Benefits0706519	MAG10 - Director Vision Benefits	18.56	
7/1/25	2025Benefits0706519	MAG10 - Director Life Benefits	7.10	
7/1/25	2025Benefits0706519	MAG10 - Director Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	MAG11 - Director Health Benefits	1,036.79	
7/1/25	2025Benefits0706519	MAG11 - Director Dental Benefits	68.97	
7/1/25	2025Benefits0706519	MAG11 - Director Vision Benefits	18.56	
7/1/25	2025Benefits0706519	MAG11 - Director Life Benefits	9.50	
7/1/25	2025Benefits0706519	MAG11 - Director Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	MAR01 - O&M Health Benefits	2,108.19	
7/1/25	2025Benefits0706519	MAR01 - O&M Health Benefits Liability	702.73	
7/1/25	2025Benefits0706519	MAR01 - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	MAR01 - O&M Dental Benefits Liability	36.13	
7/1/25	2025Benefits0706519	MAR01 - O&M Vision Benefits	18.56	
7/1/25	2025Benefits0706519	MAR01 - O&M Life Benefits	70.95	
7/1/25	2025Benefits0706519	MAR01 - O&M Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	MAR02 - O&M Health Benefits	1,405.46	
7/1/25	2025Benefits0706519	MAR02 - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	MAR02 - O&M Dental Benefits Liability	36.13	
7/1/25	2025Benefits0706519	MAR02 - O&M Vision Benefits	18.56	
7/1/25	2025Benefits0706519	MAR02 - O&M Life Benefits	12.08	
7/1/25	2025Benefits0706519	MAR02 - O&M Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	MEH01 - O&M Health Benefits	1,405.46	
7/1/25	2025Benefits0706519	MEH01 - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	MEH01 - O&M Vision Benefits	18.56	
7/1/25	2025Benefits0706519	MEH01 - O&M Life Benefits	66.05	
7/1/25	2025Benefits0706519	MEH01 - O&M Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	Mizuno - Admin Health Benefits	1,036.79	
7/1/25	2025Benefits0706519	Mizuno - Admin Dental Benefits	32.84	
7/1/25	2025Benefits0706519	Mizuno - Admin Vision Benefits	18.56	
7/1/25	2025Benefits0706519	Mizuno - Admin Life Benefits	26.00	
7/1/25	2025Benefits0706519	Mizuno - Admin Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	NAV01 - O&M Health Benefits	1,405.46	
7/1/25	2025Benefits0706519	NAV01 - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	NAV01 - O&M Vision Benefits	18.56	
7/1/25	2025Benefits0706519	NAV01 - O&M Life Benefits	13.52	
7/1/25	2025Benefits0706519	NAV01 - O&M Employee Assistance Program	2.48	

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Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
7/1/25	2025Benefits0706519	ORO01 - O&M Health Benefits	1,755.02	
7/1/25	2025Benefits0706519	ORO01 - O&M Health Benefits Liability	826.43	
7/1/25	2025Benefits0706519	ORO01 - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	ORO01 - O&M Dental Benefits Liability	95.48	
7/1/25	2025Benefits0706519	ORO01 - O&M Vision Benefits	18.56	
7/1/25	2025Benefits0706519	ORO01 - O&M Life Benefits	17.44	
7/1/25	2025Benefits0706519	ORO01 - O&M Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	Padilla - O&M Health Benefits	1,036.79	
7/1/25	2025Benefits0706519	Padilla - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	Padilla - O&M Vision Benefits	18.56	
7/1/25	2025Benefits0706519	Padilla - O&M Life Benefits	10.82	
7/1/25	2025Benefits0706519	Padilla - O&M Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	PAT01 - Admin Health Benefits	1,892.14	
7/1/25	2025Benefits0706519	PAT01 - Admin Health Benefits Liability	855.35	
7/1/25	2025Benefits0706519	PAT01 - Admin Dental Benefits	32.84	
7/1/25	2025Benefits0706519	PAT01 - Admin Dental Benefits Liability	95.48	
7/1/25	2025Benefits0706519	PAT01 - Admin Vision Benefits	18.56	
7/1/25	2025Benefits0706519	PAT01 - Admin Life Benefits	104.00	
7/1/25	2025Benefits0706519	PAT01 - Admin Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	PER01 - Director Health Benefits	1,036.79	
7/1/25	2025Benefits0706519	PER01 - Director Dental Benefits	32.84	
7/1/25	2025Benefits0706519	PER01 - Director Vision Benefits	18.56	
7/1/25	2025Benefits0706519	PER01 - Director Life Benefits	7.10	
7/1/25	2025Benefits0706519	PER01 - Director Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	PET10 - Director Health Benefits	1,036.79	
7/1/25	2025Benefits0706519	PET10 - Director Dental Benefits	68.97	
7/1/25	2025Benefits0706519	PET10 - Director Vision Benefits	18.56	
7/1/25	2025Benefits0706519	PET10 - Director Life Benefits	10.25	
7/1/25	2025Benefits0706519	PET10 - Director Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	PET01 - Admin Health Benefits	1,555.19	
7/1/25	2025Benefits0706519	PET01 - Admin Health Benefits Liability	518.39	
7/1/25	2025Benefits0706519	PET01 - Admin Dental Benefits	32.84	
7/1/25	2025Benefits0706519	PET01 - Admin Dental Benefits Liability	36.13	
7/1/25	2025Benefits0706519	PET01 - Admin Vision Benefits	18.56	
7/1/25	2025Benefits0706519	PET01 - Admin Life Benefits	54.17	
7/1/25	2025Benefits0706519	PET01 - Admin Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	RES01 - O&M Health Benefits	928.58	
7/1/25	2025Benefits0706519	RES01 - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	RES01 - O&M Vision Benefits	18.56	
7/1/25	2025Benefits0706519	RES01 - O&M Life Benefits	26.00	
7/1/25	2025Benefits0706519	RES01 - O&M Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	SHA01 - Admin Health Benefits	1,755.02	
7/1/25	2025Benefits0706519	SHA01 - Admin Health Benefits Liability	826.43	
7/1/25	2025Benefits0706519	SHA01 - Admin Dental Benefits	32.84	
7/1/25	2025Benefits0706519	SHA01 - Admin Dental Benefits Liability	95.48	
7/1/25	2025Benefits0706519	SHA01 - Admin Vision Benefits	18.56	
7/1/25	2025Benefits0706519	SHA01 - Admin Supplemental Life Benefits Liability	130.00	
7/1/25	2025Benefits0706519	SHA01 - Admin Life Benefits	152.00	
7/1/25	2025Benefits0706519	SHA01 - Admin Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	CLA01 - O&M Health Benefits	1,392.87	
7/1/25	2025Benefits0706519	CLA01 - O&M Health Benefits Liability	464.29	
7/1/25	2025Benefits0706519	CLA01 - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	CLA01 - O&M Dental Benefits Liability	36.13	
7/1/25	2025Benefits0706519	CLA01 - O&M Vision Benefits	18.56	
7/1/25	2025Benefits0706519	CLA01 - O&M Life Benefits	25.52	

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7/1/25	2025Benefits0706519	CLA01 - O&M Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	TUS15 - Director Health Benefits	2,073.58	
7/1/25	2025Benefits0706519	TUS15 - Director Dental Benefits	68.97	
7/1/25	2025Benefits0706519	TUS15 - Director Vision Benefits	18.56	
7/1/25	2025Benefits0706519	TUS15 - Director Life Benefits	9.77	
7/1/25	2025Benefits0706519	TUS15 - Director Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	VAZ01 - O&M Health Benefits	1,755.02	
7/1/25	2025Benefits0706519	VAZ01 - O&M Health Benefits Liability	826.43	
7/1/25	2025Benefits0706519	VAZ01 - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	VAZ01 - O&M Dental Benefits Liability	95.48	
7/1/25	2025Benefits0706519	VAZ01 - O&M Vision Benefits	18.56	
7/1/25	2025Benefits0706519	VAZ01 - O&M Life Benefits	34.00	
7/1/25	2025Benefits0706519	VAZ01 - O&M Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	VEG01 - O&M Health Benefits	1,755.02	
7/1/25	2025Benefits0706519	VEG01 - O&M Health Benefits Liability	826.43	
7/1/25	2025Benefits0706519	VEG01 - O&M Dental Benefits	32.84	
7/1/25	2025Benefits0706519	VEG01 - O&M Dental Benefits Liability	36.13	
7/1/25	2025Benefits0706519	VEG01 - Admin Vision Benefits	18.56	
7/1/25	2025Benefits0706519	VEG01 - O&M Life Benefits	25.16	
7/1/25	2025Benefits0706519	VEG01 - O&M Employee Assistance Program	2.48	
7/1/25	2025Benefits0706519	Arnaudo - Retiree Health Benefits (June & July 2025 Refund, passed away)		1,024.90
7/1/25	2025Benefits0706519	Bedford - Retiree Health Benefits	1,024.90	
7/1/25	2025Benefits0706519	Carson - Retiree Health Benefits	512.45	
7/1/25	2025Benefits0706519	Griffith - Retiree Health Benefits	1,036.79	
7/1/25	2025Benefits0706519	KAG01 - Retiree Health Benefits	512.45	
7/1/25	2025Benefits0706519	Kleinert - Retiree Health Benefits	1,024.90	
7/1/25	2025Benefits0706519	Kopp - Retiree Health Benefits	512.45	
7/1/25	2025Benefits0706519	Martinez - Retiree Health Benefits	1,024.90	
7/1/25	2025Benefits0706519	Pombo - Retiree Health Benefits	1,549.24	
7/1/25	2025Benefits0706519	Serpa - Retiree Health Benefits	1,036.79	
7/1/25	2025Benefits0706519	Shoemaker - Retiree Health Benefits	512.45	
7/1/25	2025Benefits0706519	Zahn - Retiree Health Benefits	512.45	
7/1/25	2025Benefits0706519	ACWA Joint Powers Insurance Authority		55,232.87
7/1/25	241573	Managed Services for 2025 - 19 PkC/Laptop, 3 Servers	548.90	
7/1/25	241573	Plus IT, Inc.		548.90
7/1/25	25451	Fees for Professional Legal Services July 2025	7,630.00	
7/1/25	25451	California Advocates		7,630.00
7/1/25	30265785	Garbage Service WSSA - Service address: 20100 Wicklund, Tracy, CA - July 2025	173.22	
7/1/25	30265785	Tracy Delta Solid Waste Management, Inc		173.22
7/1/25	35601231-001	Rental of Telehandler Lift for Wicklund Pump Station	2,360.22	
7/1/25	35601231-001	Herc Rentals Inc.		2,360.22
7/1/25	829215163X070925	Mobile Data plan & Usage for the Period: 6/2/2025 - 7/1/2025 WSSA, Account #829215163	152.03	
7/1/25	829215163X070925	AT & T Mobility		152.03
7/1/25	848	Quarterly Alarm Monitoring - A&E Groundwater Well, July-Aug 2025	135.00	
7/1/25	848	C & L Business Solutions		135.00
7/1/25	849	Monthly Alarm Monitoring for July-September 2025	177.00	
7/1/25	849	C & L Business Solutions		177.00
7/1/25	ACWAJPIA4thQTR24-25	O & M Workers Compensation Program for the 4th Quarter 2024-2025	11,827.77	

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7/1/25	ACWAJPIA4thQTR24-25	Admin Workers Compensation Program for the 4th Quarter 2024-2025	1,078.99	
7/1/25	ACWAJPIA4thQTR24-25	ACWA Joint Powers Insurance Authority		12,906.76
7/1/25	ARR01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	ARR01Apr-June2025	Gregory Arroyos		105.00
7/1/25	CER01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	CER01Apr-June2025	Michael Cervantes		105.00
7/1/25	CLA01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	CLA01Apr-June2025	Natividad Clark		105.00
7/1/25	DAV01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: 1/2 April & 1/2 June 2025	35.00	
7/1/25	DAV01Apr-June2025	Cameron Davis		35.00
7/1/25	FAR01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	FAR01Apr-June2025	Bobby Farmer		105.00
7/1/25	GAV01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	GAV01Apr-June2025	Go to CCC to release BSD Lien	45.85	
7/1/25	GAV01Apr-June2025	Julia Gavrilenko		150.85
7/1/25	MAR02Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	MAR02Apr-June2025	Richard Martinez		105.00
7/1/25	MEH01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	MEH01Apr-June2025	Robert Scott Mehring		105.00
7/1/25	MIZ01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	MIZ01Apr-June2025	Bradley Mizuno		105.00
7/1/25	NAV01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	NAV01Apr-June2025	Marcus Navejas		105.00
7/1/25	ORO01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	ORO01Apr-June2025	Ruben Orozco		105.00
7/1/25	PAD01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	PAD01Apr-June2025	Joseph Padilla		105.00
7/1/25	PAT01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	PAT01Apr-June2025	Internet Incentive - April - June 2025	105.00	
7/1/25	PAT01Apr-June2025	Edwin R. Pattison Jr.		210.00
7/1/25	PET01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	PET01Apr-June2025	Carol Petz		105.00
7/1/25	RES01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	RES01Apr-June2025	Joseph Resendes		105.00
7/1/25	RUI01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	RUI01Apr-June2025	Ilona Ruiz		105.00

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7/1/25	SHAREGHIApr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	SHAREGHIApr-June2025	Nader Shareghi		105.00
7/1/25	VAZ01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	VAZ01Apr-June2025	David Vaz		105.00
7/1/25	VEG01Apr-June2025	Reimbursement of Business Use of Personal Cell Phone for: April - June 2025	105.00	
7/1/25	VEG01Apr-June2025	Ricardo Vega		105.00
7/2/25	0213512	Unleaded (\$3.133 per gallon) Clear Diesel (\$3.758 per gallon)	2,192.74	
7/2/25	0213512	Ramos Oil Co., Inc.		2,192.74
7/2/25	244BBID0625	PWRPA - ASA Power for the Period of June 2025	11,508.49	
7/2/25	244BBID0625	PWRPA P3 - Funding for the Period of June 2025	327.99	
7/2/25	244BBID0625	PWRPA		11,836.48
7/2/25	64357	Gravel for DHQ Facility/Yard Maintenance & Remodeling	948.50	
7/2/25	64357	Bob Harkrader and Sons Trucking, Inc.		948.50
7/3/25	133792	Vehicle Repair and Maintenance - Handle for Unit #73-15	25.48	
7/3/25	133792	Dornoch Inc.		25.48
7/3/25	2360173306	DHQ Janitorial Supplies	36.07	
7/3/25	2360173306	Weekly Uniform Service for the week ending 7/3/2025	122.80	
7/3/25	2360173306	UniFirst Corporation		158.87
7/4/25	26-018	Water Utility Association Membership Dues (7/1/2025 - 6/30/2026)	5,068.00	
7/4/25	26-018	California Municipal Utilities Assoc.		5,068.00
7/7/25	07072025	Staples - Cartridge	114.72	
7/7/25	07072025	Late Payment Fee	32.38	
7/7/25	07072025	Business Card		147.10
7/7/25	07072025	Pacific Gas & Electric Charges Account #4159610850-0 5/29/25 - 6/29/25	130.44	
7/7/25	07072025	Pacific Gas & Electric WSSA		130.44
7/7/25	287253183124X071525	Mobile Data plan & Usage for the Period: 7/8/2025 - 8/7/2025; Account #287253183134	613.63	
7/7/25	287253183124X071525	AT & T Mobility		613.63
7/7/25	INV-101835	Pump & VFD Labor at PS3	411.00	
7/7/25	INV-101835	Irrigation Resources Linden		411.00
7/7/25	INV-101836	Pump & VFD Labor at CVP A&E Well	616.50	
7/7/25	INV-101836	Irrigation Resources Linden		616.50
7/8/25	121359	Engineering and/or Professional Services for the period of: June 2025 - District GIS Mapping	811.20	
7/8/25	121359	Provost & Prichard Consulting Group		811.20
7/8/25	2025-6	Consulting Services for the period of: June 2025 - Water Delivery Schedule, Payments, Transfers, Rate Analysis & Development, Sisk Dam Expansion, & Misc support	8,575.00	
7/8/25	2025-6	Mizuno Consulting, Inc.		8,575.00
7/9/25	1-26698	Tires for Unit #76-08	1,369.52	
7/9/25	1-26698	Beckley, Inc		1,369.52
7/9/25	131304	Drug Testing - B.Farmer 4-8-25	60.00	
7/9/25	131304	Wienhoff Drug Testing		60.00
7/9/25	20134-000-75	Engineering and/or Professional Services for the period of June 2025 - General On Call Engineering Services (Project #20134-001)	5,540.00	
7/9/25	20134-000-75	PS 4 Replacement Project (Project #20134-002)	3,060.00	
7/9/25	20134-000-75	PS 1N Retrofit Project (Project #20134-011)	1,428.75	

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7/9/25	20134-000-75	PS 2 Discharge Pipelines Replacement (Project #20134-012)	1,170.00	
7/9/25	20134-000-75	DCSC (Project 20134-015-203) Prologis	255.00	
7/9/25	20134-000-75	Wicklund Cut Water Supply Reliability Project (Project 20134-016)	10,942.50	
7/9/25	20134-000-75	Hazen & Sawyer		22,396.25
7/9/25	NNPB000030625	WAPA Power for the Month of June 2025 - Regular	17,275.69	
7/9/25	NNPB000030625	Western Area Power Administration		17,275.69
7/10/25	000023743635	WSSA Shop Phone Service 6/10/2025 - 7/9/2025	67.43	
7/10/25	000023743635	Acct #9391053473		
7/10/25	000023743635	AT&T		67.43
7/10/25	000023743636	WSSA Office Phone Service 6/10/2025 - 7/9/2025	126.77	
7/10/25	000023743636	Acct #9391053474		
7/10/25	000023743636	AT&T		126.77
7/10/25	0214785	Unleaded (\$3.186 per gallon) Clear Diesel (\$3.828 per gallon)	2,515.43	
7/10/25	0214785	Ramos Oil Co., Inc.		2,515.43
7/10/25	2360174898	DHQ Janitorial Supplies	102.30	
7/10/25	2360174898	Weekly Uniform Service for the week ending 7/10/2025	122.80	
7/10/25	2360174898	UniFirst Corporation		225.10
7/10/25	2507-84	Landscape Grounds Maintenance for the period of: July 2025	1,090.00	
7/10/25	2507-84	Creative Outdoor Environments, Inc.		1,090.00
7/10/25	2507-85	Landscape Grounds Maintenance for the period of: July 2025 - WSSA Office	365.00	
7/10/25	2507-85	Creative Outdoor Environments, Inc.		365.00
7/10/25	57304	Remote Service - iDrive Failure	125.00	
7/10/25	57304	Plus IT, Inc.		125.00
7/10/25	RI25-0520	Motor Repair - PS4-Unit-4	11,952.06	
7/10/25	RI25-0520	Dahl-Beck Electric		11,952.06
7/11/25	320	Property Program Renewal Billing for 7/1/2025 - 3/31/2026	63,374.07	
7/11/25	320	ACWA Joint Powers Insurance Authority		63,374.07
7/12/25	41391018	Contract Usage Charge for 8/1/2025 - 8/31/2025	498.31	
7/12/25	41391018	UBEO West LLC		498.31
7/14/25	3024637	Professional Legal Services (DCP Water Right Change Petition) - June 2025	17,402.04	
7/14/25	3024637	Somach, Simmons & Dunn		17,402.04
7/14/25	601981	Professional Legal Services through July 4, 2025 - BBID Water Rights Consulting; Project #: 2101802.000	15,460.00	
7/14/25	601981	Exponent, Inc.		15,460.00
7/14/25	616293	Professional Legal Services (Coordinated Petitions) - June 2025	16,727.76	
7/14/25	616293	Matter #46888.00001		
7/14/25	616293	Downey Brand		16,727.76
7/14/25	616294	Professional Legal Services (CVP Issues) - June 2025	1,722.00	
7/14/25	616294	Matter #46888.00003		
7/14/25	616294	Downey Brand		1,722.00
7/14/25	616295	Professional Legal Services (General Counsel) - June 2025	35,563.95	
7/14/25	616295	Matter #46888.00008		
7/14/25	616295	Downey Brand		35,563.95
7/14/25	616296	Professional Legal Services (Gladstone CA Water LP) - June 2025	450.00	
7/14/25	616296	Matter #46888.00009		

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7/14/25	616296	Downey Brand		450.00
7/14/25	616297	Professional Legal Services (Legislation) - June 2025	647.00	
7/14/25	616297	Matter #46888.00011		
7/14/25	616297	Downey Brand		647.00
7/14/25	616298	Professional Legal Services (Pacific Gateway) - June 2025	349.00	
7/14/25	616298	Matter #46888.00016		
7/14/25	616298	Downey Brand		349.00
7/14/25	616299	Professional Legal Services (PPIG, LLC) - June 2025	225.00	
7/14/25	616299	Matter #46888.00017		
7/14/25	616299	Downey Brand		225.00
7/14/25	616300	Professional Legal Services (Prologis) - June 2025	777.00	
7/14/25	616300	Matter #46888.00018		
7/14/25	616300	Downey Brand		777.00
7/14/25	616301	Professional Legal Services (Warren Act Contracts Delta-Mendota Canal) - June 2025	7,508.20	
7/14/25	616301	Matter #46888.00025		
7/14/25	616301	Downey Brand		7,508.20
7/14/25	616302	Professional Legal Services (DCP Water Rights Change Petition) - June 2025	18,773.00	
7/14/25	616302	Matter #46888.00028		
7/14/25	616302	Downey Brand		18,773.00
7/15/25	07152025	Ag Water Reclamation Charge	60,016.58	
7/15/25	07152025	M&I Water Reclamation Charge	2,102.34	
7/15/25	07152025	CVPIA Ag Restoration Charge	23,994.00	
7/15/25	07152025	CVPIA M&I Restoration Charge	1,973.58	
7/15/25	07152025	Contract No. 14-06-200-785-LTR1-P		
7/15/25	07152025	Bureau of Reclamation		88,086.50
7/15/25	AR15923	Groundwater Support Services for April 2025	143.97	
7/15/25	AR15923	City of Brentwood		143.97
7/15/25	INV-6779	Monthly Service Charge for DHQ Landlines - July 2025	462.95	
7/15/25	INV-6779	Quality Communications		462.95
7/16/25	0215905	Unleaded (\$3.141 per gallon) Clear Diesel (\$3.819 per gallon)	2,726.76	
7/16/25	0215905	Ramos Oil Co., Inc.		2,726.76
7/16/25	13714660	Monthly Pest Control Service at BBID: 7/16/2025	76.00	
7/16/25	13714660	McCauley Ag Services		76.00
7/16/25	13714673	Bi Monthly Pest Control Service: 7/16/2025 - 7/7/2025 Bruns Rd	80.00	
7/16/25	13714673	McCauley Ag Services		80.00
7/16/25	9574157765	Parts for WSSA PS	328.46	
7/16/25	9574157765	W. W. Grainger, Inc.		328.46
7/16/25	9574157773	Parts for WSSA PS	9.35	
7/16/25	9574157773	W. W. Grainger, Inc.		9.35
7/17/25	07172025	O&M Intern General Labor 7/2/25 - 7/11/25 (7 Days)	1,910.00	
7/17/25	07172025	Christian Denney		1,910.00
7/17/25	2360176418	DHQ Janitorial Supplies	36.07	
7/17/25	2360176418	Weekly Uniform Service for the week ending 7/17/2025	204.92	
7/17/25	2360176418	UniFirst Corporation		240.99
7/17/25	34518261	Monthly Service Charge for DHQ Landlines (Account #412466572)	310.97	
7/17/25	34518261	Lingo		310.97
7/18/25	07182025	Pacific Gas & Electric Charges Account #9158717444-1 - 6/18/25-7/17/25	366.08	
7/18/25	07182025	Pacific Gas & Electric WSSA		366.08

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7/18/25	1-26772	Tires for Unit #67-24	1,479.52	
7/18/25	1-26772	Beckley, Inc		1,479.52
7/18/25	8011399164	Shred It Service Dates: 7/1/2025	159.44	
7/18/25	8011399164	Stericycle, Inc.		159.44
7/18/25	EO&M000030825	FY2026 CVP O&M Program 10th Billing	13,000.00	
7/18/25	EO&M000030825	U.S. Bank, National Association		13,000.00
7/21/25	07212025	Garden Stakes	7.62	
7/21/25	07212025	Replacement Blades and fuel for the lawn mower	116.73	
7/21/25	07212025	Brushes	39.88	
7/21/25	07212025	Home Depot Credit Services		164.23
7/21/25	127232	Shop Supplies - DEF Fluid, Brake Parts Cleaner, Penetrant & Nozzle	378.41	
7/21/25	127232	CENCAL Auto & Truck Parts Inc.		378.41
7/21/25	127245	Tire Repair Emergency Kit	13.52	
7/21/25	127245	CENCAL Auto & Truck Parts Inc.		13.52
7/21/25	16275864	Air Filters	177.31	
7/21/25	16275864	Pape Machinery		177.31
7/21/25	20251042220	2025 Membership fee \$300 plus new unique 2024 billable tickets fee	4,947.32	
7/21/25	20251042220	Underground Service Alert of		4,947.32
7/21/25	225448	Batteries	52.82	
7/21/25	225448	Brentwood Ace Hardware		52.82
7/21/25	51107050	Professional Services regarding Strategic Counseling - Services through June 30, 2025	10,000.00	
7/21/25	51107050	Foley & Lardner LLP		10,000.00
7/21/25	72025575	Utility Services for WSSA	145.78	
7/21/25	72025575	Account #2004100 - 5023784		
7/21/25	72025575	City of Tracy		145.78
7/22/25	0028375-IN	Completed Cathodic Protection Inspection & Pipe-To-Soil Potential Survey with Report for BBID Water Pipelines	10,750.00	
7/22/25	0028375-IN	FarWest Corrosion Control Co		10,750.00
7/22/25	127311	Brake Rotor & Pads	204.26	
7/22/25	127311	CENCAL Auto & Truck Parts Inc.		204.26
7/22/25	127345	Shop Supplies	80.49	
7/22/25	127345	CENCAL Auto & Truck Parts Inc.		80.49
7/23/25	#3 Kellogg Bridge	Application #3 - BBID Kellogg Bridge; Rip Rap Under Bridge & Guard Rails	17,119.94	
7/23/25	#3 Kellogg Bridge	Arnaudo Construction, Inc.		17,119.94
7/24/25	0217667	Unleaded (\$3.162 per gallon) Clear Diesel (\$3.775 per gallon)	2,821.67	
7/24/25	0217667	Ramos Oil Co., Inc.		2,821.67
7/24/25	2360178135	DHQ Janitorial Supplies	107.06	
7/24/25	2360178135	Weekly Uniform Service for the week ending 7/24/2025	123.61	
7/24/25	2360178135	UniFirst Corporation		230.67
7/24/25	31436	GAG Pump Repairs	6,138.54	
7/24/25	31436	Don Pedro Pump		6,138.54
7/24/25	50032507126	84 Cases of Bottled Water	603.96	
7/24/25	50032507126	Shop Supplies - White Cotton Rags	143.95	
7/24/25	50032507126	White Cap, L.P.		747.91
7/24/25	903930	Welding Supplies	125.74	
7/24/25	903930	California Welding Supply		125.74
7/25/25	112212	Parts for PJ Trailer	137.07	
7/25/25	112212	J. Milano Co., Inc.		137.07

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Jul 1, 2025 to Jul 31, 2025

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
7/25/25	13973	Canal Maintenance & Repair at HWY Location, Steps for Safety	804.75	
7/25/25	13973	M&L Trucking		804.75
7/25/25	25USB104220	California State Fee for Regulatory Costs (July 1, 2025 to June 30, 2026) - 2156 tickets	1,507.31	
7/25/25	25USB104220	Underground Services Alert of NorCA & NV		1,507.31
7/26/25	07262025	Internet Service for the period 8/6/25 - 9/5/25	132.85	
7/26/25	07262025	Account #8155 60 053 0156887		
7/26/25	07262025	Comcast		132.85
7/26/25	34529452	Monthly Service Charge for 490 Hoffman Line (Account #412466573) 7/27/2025 - 8/26/2025	155.48	
7/26/25	34529452	Lingo		155.48
7/28/25	07282025	Pacific Gas & Electric Charges Account #4120785230 Irrigation Pump-Walnuts for Service Period 6/21/2025 - 7/21/2025	21.36	
7/28/25	07282025	Pacific Gas & Electric Charges Account #4122301135 Sandhu MP17.59	10,345.48	
7/28/25	07282025	Pacific Gas & Electric Charges Account #4120100230 WO DM C OTL	21.36	
7/28/25	07282025	Pacific Gas & Electric Charges Account #4120785189 Spatafore AT DM C & Lammers Rd	301.00	
7/28/25	07282025	Pacific Gas & Electric Charges Account #4120785354 Tatla MP19.15 Chrisman Road	5,248.73	
7/28/25	07282025	Pacific Gas & Electric Charges Account #4129023266 Delta Mendota Canal	28.39	
7/28/25	07282025	Pacific Gas & Electric Charges Account #412684479 Pumping Cost for Well on Corral Hollow	364.70	
7/28/25	07282025	Pacific Gas & Electric 4120		16,331.02
7/28/25	1-26846	Tires for Unit #76-08	342.38	
7/28/25	1-26846	Beckley, Inc		342.38
7/28/25	374478	Permit for Agricultural Burning in SJC (WSSA) Expiration 9/30/2026	160.00	
7/28/25	374478	Permit #101211		
7/28/25	374478	San Joaquin Valley APCD		160.00
7/29/25	07292025	Adobe - Monthly Adobe Subscription	24.98	
7/29/25	07292025	Microsoft Subscription	187.50	
7/29/25	07292025	SiriusXM	36.96	
7/29/25	07292025	Mister Car Wash	32.99	
7/29/25	07292025	Directv - Satellite Service for the period 6/28/2025 - 7/27/2025	116.99	
7/29/25	07292025	Aantex Pest Control	500.00	
7/29/25	07292025	eBay - Parts for Unit #23-21	539.51	
7/29/25	07292025	American Flags Express - Flagg	98.05	
7/29/25	07292025	Trailer Parts Outlet - Parts for the trailer	4,315.17	
7/29/25	07292025	HD Shocks - Parts Unit #92-21	1,090.25	
7/29/25	07292025	O'Reilly Auto Parts- Shop Supplies	134.13	
7/29/25	07292025	Optimus - GPS Tracking Subscription	554.26	
7/29/25	07292025	Rheem Sales Company - Canal Screen Maintenance;		
7/29/25	07292025	Cathodic protection	157.12	
7/29/25	07292025	Safeway - Rodent Control	28.00	
7/29/25	07292025	Fasttrak - Bridge Fee	8.00	
7/29/25	07292025	cTech Manufacturing - Tool Box	406.54	
7/29/25	07292025	Tracy Thai - Admin Meeting	93.00	
7/29/25	07292025	eBay - Parts for Unit #74-16	179.75	

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For the Period From Jul 1, 2025 to Jul 31, 2025

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
7/29/25	07292025	O'Reilly Auto Parts	103.76	
7/29/25	07292025	Harbor Freight - Parts fot PJ Trailer	32.45	
7/29/25	07292025	Pacbrake Company - Air Suspension Kit for Unit #99-23	785.50	
7/29/25	07292025	Amazon.com - Truck Parts	131.17	
7/29/25	07292025	Amazon.com - Light Bar for a truck	78.29	
7/29/25	07292025	Amazon.com - Safety Vests	55.84	
7/29/25	07292025	Amazon.com - DECKED Truck Bed Storage System	1,739.99	
7/29/25	07292025	Amazon.com - Storage Tool Box Organizer	315.26	
7/29/25	07292025	Amazon.com - Office Supplies	155.87	
7/29/25	07292025	Amazon.com - Air Compressor for Unit #99-23	792.79	
7/29/25	07292025	Amazon.com - Paper Towels	65.59	
7/29/25	07292025	Amazon.com - Parts for Vehicles	493.82	
7/29/25	07292025	Amazon.com - Parts for Vehicles	192.32	
		NomadInternet - WSSA Pump House Office Monthly		
7/29/25	07292025	Internet Service	224.90	
7/29/25	07292025	Central Valley Community Bank		13,670.75
		Blue Diamond Brush Cutter Swing Arm Style Construction		
7/29/25	07292025	Maintenance Equipment	21,737.29	
7/29/25	07292025	Pape Machinery, Inc.		21,737.29
7/29/25	127706	Door Latch Cable for Unit #70-16	113.65	
7/29/25	127706	CENCAL Auto & Truck Parts Inc.		113.65
7/29/25	543222-01	Tubes for canals	376.86	
7/29/25	543222-01	PDM Steel Service Centers, Inc		376.86
7/30/25	0218886	Unleaded (\$3.300 per gallon)	1,201.88	
7/30/25	0218886	Ramos Oil Co., Inc.		1,201.88
		Pacific Gas & Electric Charges Account #7267502832 490		
7/30/25	07302025	Hoffman Ln for Period: 6/24/2025 - 7/23/2025	3,305.74	
		Pacific Gas & Electric Charges Account #2085093362 6P		
7/30/25	07302025	N/Marsh Creek Rd	2,085.99	
		Pacific Gas & Electric Charges Account #2085093666 WS		
7/30/25	07302025	Bethany Canal 3P	1,191.96	
		Pacific Gas & Electric Charges Account #2085093230		
7/30/25	07302025	SIM34 N/S Hwy 4 OPP	3,021.09	
		Pacific Gas & Electric Charges Account #2085093194 W		
7/30/25	07302025	SPRR S Hoffman Ln	20.67	
		Pacific Gas & Electric Charges Account #2080801459		
7/30/25	07302025	2200 Hoffman Ln	197.92	
		Pacific Gas & Electric Charges Account #2086930222		
7/30/25	07302025	2200 Hoffman Ln Pump Station	12,676.34	
		Pacific Gas & Electric Charges Account #2085093357		
7/30/25	07302025	7777 Bruns Rd	184.36	
		Pacific Gas & Electric Charges Account #2084691543		
7/30/25	07302025	Herdlyn Rd & Byron Rd	40.85	
7/30/25	07302025	Pacific Gas & Electric 2085		22,724.92
7/30/25	1808254734	0785P 362581 - Ag Restoration Delivery 2025/06	9,370.92	
7/30/25	1808254734	Bureau of Reclamation		9,370.92
7/31/25	113970	Audit Fee of the December 31, 2024 Financial Statements	19,700.00	
7/31/25	113970	Pension/OPEB/Depreciation	1,100.00	
7/31/25	113970	Richardson & Company, LLP		20,800.00
7/31/25	203111	Welding Supplies	217.00	
7/31/25	203111	California Welding Supply		217.00
7/31/25	2360179903	DHQ Janitorial Supplies	102.30	
7/31/25	2360179903	Weekly Uniform Service for the week ending 7/31/2025	360.43	
7/31/25	2360179903	UniFirst Corporation		462.73

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Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
7/31/25	543710-01	Tubes for BSD's Generator Enclosure	1,319.36	
7/31/25	543710-01	PDM Steel Service Centers, Inc		1,319.36
7/31/25	550099A	Sub Contracted Analysis - NPDES Monitoring	450.00	
7/31/25	550099A	Materials/Disposal	5.00	
7/31/25	550099A	Fruit Growers Laboratory Inc.		455.00
7/31/25	550100A	Sub Contracted Analysis - NPDES Monitoring	450.00	
7/31/25	550100A	Materials/Disposal	5.00	
7/31/25	550100A	Fruit Growers Laboratory Inc.		455.00
7/31/25	904272	Welding Supplies	564.19	
7/31/25	904272	California Welding Supply		564.19
			659,599.81	659,599.81

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For the Period From Jun 1, 2025 to Jun 30, 2025

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
6/1/25	241504	Managed Services for 2025 - 18 PkC/Laptop, 3 Servers	523.95	
6/1/25	241504	Plus IT, Inc.		523.95
6/1/25	30224479	Garbage Service WSSA - Service address: 20100 Wicklund, Tracy, CA - June 2025	173.22	
6/1/25	30224479	DHQ Refuse Service Provided - 20Y Rolloff & Waste Disposal on 5/23/2025 - Service address: 7995 Bruns Road, Byron, CA	663.00	
6/1/25	30224479	Tracy Delta Solid Waste Management, Inc		836.22
6/2/25	06022025	O&M Intern General Labor 5/19/25 - 5/30/25 (9 Days)	1,440.00	
6/2/25	06022025	Christian Denney		1,440.00
6/2/25	060225	Communications, Outreach and Public Affairs for June 2025	4,900.00	
6/2/25	060225	Website Services for May 2025	2,100.00	
6/2/25	060225	J-COMM Inc		7,000.00
6/2/25	2025-5	Consulting Services for the period of: May 2025 - Water Delivery Schedule, Payments, Transfers, Rate Analysis & Development, Sisk Dam Expansion,& Misc support	4,462.50	
6/2/25	2025-5	Mizuno Consulting, Inc.		4,462.50
6/2/25	2025Benefits0706250	July 2025		
6/2/25	2025Benefits0706250	ALV01 - Director Health Benefits	2,073.58	
6/2/25	2025Benefits0706250	ALV01 - Director Dental Benefits	68.97	
6/2/25	2025Benefits0706250	ALV01 - Director Vision Benefits	18.56	
6/2/25	2025Benefits0706250	ALV01 - Director Life Benefits	9.50	
6/2/25	2025Benefits0706250	ALV01 - Director Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	ARR01 - O&M Health Benefits	928.58	
6/2/25	2025Benefits0706250	ARR01 - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	ARR01 - O&M Vision Benefits	18.56	
6/2/25	2025Benefits0706250	ARR01 - O&M Life Benefits	11.73	
6/2/25	2025Benefits0706250	AR01 - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	CER01 - O&M Health Benefits	928.58	
6/2/25	2025Benefits0706250	CER01 - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	CER01 - O&M Vision Benefits	18.56	
6/2/25	2025Benefits0706250	CER01 - O&M Life Benefits	35.12	
6/2/25	2025Benefits0706250	CER01 - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	DAV01 - O&M Health Benefits	928.58	
6/2/25	2025Benefits0706250	DAV01 - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	DAV01 - O&M Vision Benefits	18.56	
6/2/25	2025Benefits0706250	DAV01 - O&M Life Benefits	13.13	
6/2/25	2025Benefits0706250	DAV01 - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	FAR01 - O&M Health Benefits	1,555.19	
6/2/25	2025Benefits0706250	FAR01 - O&M Health Benefits Liability	518.39	
6/2/25	2025Benefits0706250	FAR01 - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	FAR01 - O&M Dental Benefits Liability	36.13	
6/2/25	2025Benefits0706250	FAR01 - O&M Vision Benefits	18.56	
6/2/25	2025Benefits0706250	FAR01 - O&M Life Benefits	39.26	
6/2/25	2025Benefits0706250	FAR01 - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	GAV01 - Admin Health Benefits	928.58	
6/2/25	2025Benefits0706250	GAV01 - Admin Dental Benefits	32.84	
6/2/25	2025Benefits0706250	GAV01 - Admin Vision Benefits	18.56	
6/2/25	2025Benefits0706250	GAV01 - Admin Life Benefits	34.00	
6/2/25	2025Benefits0706250	GAV01 - Admin Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	RUI01 - Admin Health Benefits	928.58	
6/2/25	2025Benefits0706250	RUI01 - Admin Dental Benefits Liability	36.13	
6/2/25	2025Benefits0706250	RUI01 - Admin Dental Benefits	32.84	

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Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
6/2/25	2025Benefits0706250	RUI01 - Admin Vision Benefits	18.56	
6/2/25	2025Benefits0706250	RUI01 - Admin Life Benefits	13.13	
6/2/25	2025Benefits0706250	RUI01 - Admin Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	MAG10 - Director Health Benefits	2,747.49	
6/2/25	2025Benefits0706250	MAG10 - Director Dental Benefits	128.32	
6/2/25	2025Benefits0706250	MAG10 - Director Vision Benefits	18.56	
6/2/25	2025Benefits0706250	MAG10 - Director Life Benefits	7.10	
6/2/25	2025Benefits0706250	MAG10 - Director Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	MAG11 - Director Health Benefits	1,036.79	
6/2/25	2025Benefits0706250	MAG11 - Director Dental Benefits	68.97	
6/2/25	2025Benefits0706250	MAG11 - Director Vision Benefits	18.56	
6/2/25	2025Benefits0706250	MAG11 - Director Life Benefits	9.50	
6/2/25	2025Benefits0706250	MAG11 - Director Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	MAR01 - O&M Health Benefits	2,108.19	
6/2/25	2025Benefits0706250	MAR01 - O&M Health Benefits Liability	702.73	
6/2/25	2025Benefits0706250	MAR01 - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	MAR01 - O&M Dental Benefits Liability	36.13	
6/2/25	2025Benefits0706250	MAR01 - O&M Vision Benefits	18.56	
6/2/25	2025Benefits0706250	MAR01 - O&M Life Benefits	70.95	
6/2/25	2025Benefits0706250	MAR01 - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	MAR02 - O&M Health Benefits	1,405.46	
6/2/25	2025Benefits0706250	MAR02 - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	MAR02 - O&M Dental Benefits Liability	36.13	
6/2/25	2025Benefits0706250	MAR02 - O&M Vision Benefits	18.56	
6/2/25	2025Benefits0706250	MAR02 - O&M Life Benefits	12.08	
6/2/25	2025Benefits0706250	MAR02 - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	MEH01 - O&M Health Benefits	1,405.46	
6/2/25	2025Benefits0706250	MEH01 - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	MEH01 - O&M Vision Benefits	18.56	
6/2/25	2025Benefits0706250	MEH01 - O&M Life Benefits	66.05	
6/2/25	2025Benefits0706250	MEH01 - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	Mizuno - Admin Health Benefits	1,036.79	
6/2/25	2025Benefits0706250	Mizuno - Admin Dental Benefits	32.84	
6/2/25	2025Benefits0706250	Mizuno - Admin Vision Benefits	18.56	
6/2/25	2025Benefits0706250	Mizuno - Admin Life Benefits	26.00	
6/2/25	2025Benefits0706250	Mizuno - Admin Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	NAV01 - O&M Health Benefits	1,405.46	
6/2/25	2025Benefits0706250	NAV01 - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	NAV01 - O&M Vision Benefits	18.56	
6/2/25	2025Benefits0706250	NAV01 - O&M Life Benefits	13.52	
6/2/25	2025Benefits0706250	NAV01 - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	ORO01 - O&M Health Benefits	1,755.02	
6/2/25	2025Benefits0706250	ORO01 - O&M Health Benefits Liability	826.43	
6/2/25	2025Benefits0706250	ORO01 - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	ORO01 - O&M Dental Benefits Liability	95.48	
6/2/25	2025Benefits0706250	ORO01 - O&M Vision Benefits	18.56	
6/2/25	2025Benefits0706250	ORO01 - O&M Life Benefits	17.44	
6/2/25	2025Benefits0706250	ORO01 - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	Padilla - O&M Health Benefits	1,036.79	
6/2/25	2025Benefits0706250	Padilla - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	Padilla - O&M Vision Benefits	18.56	
6/2/25	2025Benefits0706250	Padilla - O&M Life Benefits	10.82	
6/2/25	2025Benefits0706250	Padilla - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	PAT01 - Admin Health Benefits	1,892.14	
6/2/25	2025Benefits0706250	PAT01 - Admin Health Benefits Liability	855.35	

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Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
6/2/25	2025Benefits0706250	PAT01 - Admin Dental Benefits	32.84	
6/2/25	2025Benefits0706250	PAT01 - Admin Dental Benefits Liability	95.48	
6/2/25	2025Benefits0706250	PAT01 - Admin Vision Benefits	18.56	
6/2/25	2025Benefits0706250	PAT01 - Admin Life Benefits	104.00	
6/2/25	2025Benefits0706250	PAT01 - Admin Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	PER01 - Director Health Benefits	1,036.79	
6/2/25	2025Benefits0706250	PER01 - Director Dental Benefits	32.84	
6/2/25	2025Benefits0706250	PER01 - Director Vision Benefits	18.56	
6/2/25	2025Benefits0706250	PER01 - Director Life Benefits	7.10	
6/2/25	2025Benefits0706250	PER01 - Director Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	PET10 - Director Health Benefits	1,036.79	
6/2/25	2025Benefits0706250	PET10 - Director Dental Benefits	68.97	
6/2/25	2025Benefits0706250	PET10 - Director Vision Benefits	18.56	
6/2/25	2025Benefits0706250	PET10 - Director Life Benefits	10.25	
6/2/25	2025Benefits0706250	PET10 - Director Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	PET01 - Admin Health Benefits	1,555.19	
6/2/25	2025Benefits0706250	PET01 - Admin Health Benefits Liability	518.39	
6/2/25	2025Benefits0706250	PET01 - Admin Dental Benefits	32.84	
6/2/25	2025Benefits0706250	PET01 - Admin Dental Benefits Liability	36.13	
6/2/25	2025Benefits0706250	PET01 - Admin Vision Benefits	18.56	
6/2/25	2025Benefits0706250	PET01 - Admin Life Benefits	54.17	
6/2/25	2025Benefits0706250	PET01 - Admin Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	RES01 - O&M Health Benefits	928.58	
6/2/25	2025Benefits0706250	RES01 - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	RES01 - O&M Vision Benefits	18.56	
6/2/25	2025Benefits0706250	RES01 - O&M Life Benefits	26.00	
6/2/25	2025Benefits0706250	RES01 - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	SHA01 - Admin Health Benefits	1,755.02	
6/2/25	2025Benefits0706250	SHA01 - Admin Health Benefits Liability	826.43	
6/2/25	2025Benefits0706250	SHA01 - Admin Dental Benefits	32.84	
6/2/25	2025Benefits0706250	SHA01 - Admin Dental Benefits Liability	95.48	
6/2/25	2025Benefits0706250	SHA01 - Admin Vision Benefits	18.56	
6/2/25	2025Benefits0706250	SHA01 - Admin Supplemental Life Benefits Liability	130.00	
6/2/25	2025Benefits0706250	SHA01 - Admin Life Benefits	152.00	
6/2/25	2025Benefits0706250	SHA01 - Admin Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	CLA01 - O&M Health Benefits	1,392.87	
6/2/25	2025Benefits0706250	CLA01 - O&M Health Benefits Liability	464.29	
6/2/25	2025Benefits0706250	CLA01 - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	CLA01 - O&M Dental Benefits Liability	36.13	
6/2/25	2025Benefits0706250	CLA01 - O&M Vision Benefits	18.56	
6/2/25	2025Benefits0706250	CLA01 - O&M Life Benefits	25.52	
6/2/25	2025Benefits0706250	CLA01 - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	TUS15 - Director Health Benefits	2,073.58	
6/2/25	2025Benefits0706250	TUS15 - Director Dental Benefits	68.97	
6/2/25	2025Benefits0706250	TUS15 - Director Vision Benefits	18.56	
6/2/25	2025Benefits0706250	TUS15 - Director Life Benefits	9.77	
6/2/25	2025Benefits0706250	TUS15 - Director Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	VAZ01 - O&M Health Benefits	1,755.02	
6/2/25	2025Benefits0706250	VAZ01 - O&M Health Benefits Liability	826.43	
6/2/25	2025Benefits0706250	VAZ01 - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	VAZ01 - O&M Dental Benefits Liability	95.48	
6/2/25	2025Benefits0706250	VAZ01 - O&M Vision Benefits	18.56	
6/2/25	2025Benefits0706250	VAZ01 - O&M Life Benefits	34.00	
6/2/25	2025Benefits0706250	VAZ01 - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	VEG01 - O&M Health Benefits	1,755.02	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Jun 1, 2025 to Jun 30, 2025

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
6/2/25	2025Benefits0706250	VEG01 - O&M Health Benefits Liability	826.43	
6/2/25	2025Benefits0706250	VEG01 - O&M Dental Benefits	32.84	
6/2/25	2025Benefits0706250	VEG01 - O&M Dental Benefits Liability	36.13	
6/2/25	2025Benefits0706250	VEG01 - Admin Vision Benefits	18.56	
6/2/25	2025Benefits0706250	VEG01 - O&M Life Benefits	25.16	
6/2/25	2025Benefits0706250	VEG01 - O&M Employee Assistance Program	2.48	
6/2/25	2025Benefits0706250	Arnaudo - Retiree Health Benefits	512.45	
6/2/25	2025Benefits0706250	Bedford - Retiree Health Benefits	1,024.90	
6/2/25	2025Benefits0706250	Carson - Retiree Health Benefits	512.45	
6/2/25	2025Benefits0706250	Griffith - Retiree Health Benefits	1,036.79	
6/2/25	2025Benefits0706250	KAG01 - Retiree Health Benefits	512.45	
6/2/25	2025Benefits0706250	Kleinert - Retiree Health Benefits	1,024.90	
6/2/25	2025Benefits0706250	Kopp - Retiree Health Benefits	512.45	
6/2/25	2025Benefits0706250	Martinez - Retiree Health Benefits	1,024.90	
6/2/25	2025Benefits0706250	Pombo - Retiree Health Benefits	1,549.24	
6/2/25	2025Benefits0706250	Serpa - Retiree Health Benefits	1,036.79	
6/2/25	2025Benefits0706250	Shoemaker - Retiree Health Benefits	512.45	
6/2/25	2025Benefits0706250	Zahn - Retiree Health Benefits	512.45	
6/2/25	2025Benefits0706250	ACWA Joint Powers Insurance Authority		56,770.22
		Monitoring Fee - Fire & Sprinkler Inspection Services		
6/2/25	22242402	7/1/2025 - 9/30/2025	863.46	
6/2/25	22242402	Bay Alarm Company		863.46
6/2/25	25397	Fees for Professional Legal Services June 2025	7,500.00	
6/2/25	25397	California Advocates		7,500.00
6/2/25	4909350	Contract Usage Charge for 3/1/2025 - 5/31/2025	11.73	
6/2/25	4909350	Account #R3-4741640		
6/2/25	4909350	UBEO West LLC		11.73
6/2/25	57079	On-Site Service on 6/2/25 for PC Setup	375.00	
6/2/25	57079	Plus IT, Inc.		375.00
6/2/25	May 2025	Janitorial Fee For: 3 Days of Cleaning; WSSA	150.00	
6/2/25	May 2025	Laurina Rocha		150.00
6/3/25	06032025	Janitorial Fee For: 5/29/25 & 6/3/25	600.00	
6/3/25	06032025	Janitorial Fee For: 5/28/25 (Modular Home)	125.00	
6/3/25	06032025	Rossana Talavera		725.00
6/3/25	50031687285	84 Cases of Bottled Water	603.96	
6/3/25	50031687285	White Cap, L.P.		603.96
		Pacific Gas & Electric Charges Account #4159610850-0		
6/4/25	06042025	4/30/25 - 5/29/25	74.28	
6/4/25	06042025	Pacific Gas & Electric WSSA		74.28
		General Maintenance & Repair Materials - Compression		
6/4/25	223986	Cap	3.51	
6/4/25	223986	Brentwood Ace Hardware		3.51
6/4/25	243BBID0525	PWRPA - ASA Power for the Period of May 2025	34,683.41	
6/4/25	243BBID0525	PWRPA P3 - Funding for the Period of May 2025	988.48	
6/4/25	243BBID0525	PWRPA		35,671.89
6/5/25	0207696	Red Dyed Diesel for Wicklund Cut Pump Station	1,576.16	
6/5/25	0207696	Ramos Oil Co., Inc.		1,576.16
6/5/25	0207737	Unleaded (\$3.114 per gallon)	772.92	
6/5/25	0207737	Ramos Oil Co., Inc.		772.92
6/5/25	133037	Tire Sensors	217.26	
6/5/25	133037	Dornoch Inc.		217.26
6/5/25	2360166737	DHQ Janitorial Supplies	45.96	
6/5/25	2360166737	Weekly Uniform Service for the week ending 6/5/2025	123.61	
6/5/25	2360166737	UniFirst Corporation		169.57

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Jun 1, 2025 to Jun 30, 2025

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
6/6/25	NNPB000030525	WAPA Power for the Month of May 2025 - Regular	6,611.63	
6/6/25	NNPB000030525	Western Area Power Administration		6,611.63
6/6/25	RI25-0442	450 Hp Motor CHFT076U022 Repair at PS 3, Pump P-3-4	40,246.05	
6/6/25	RI25-0442	Dahl-Beck Electric		40,246.05
6/7/25	287253183134X061525	Mobile Data plan & Usage for the Period: 6/8/2025 - 7/7/2025; Account #287253183134	619.51	
6/7/25	287253183134X061525	AT & T Mobility		619.51
6/9/25	0208666	Red Dyed Diesel for Wicklund Cut Pump Station	1,948.57	
6/9/25	0208666	Ramos Oil Co., Inc.		1,948.57
6/9/25	1-26578	Tire Disposal	25.00	
6/9/25	1-26578	Beckley, Inc		25.00
6/9/25	INV-101453	VFD repair at WSSA PS	3,877.32	
6/9/25	INV-101453	Irrigation Resources Linden		3,877.32
6/10/25	000023595933	WSSA Shop Phone Service 5/10/2025 - 6/9/2025	67.43	
6/10/25	000023595933	Acct #9391053473		
6/10/25	000023595933	AT&T		67.43
6/10/25	000023595934	WSSA Office Phone Service 5/10/2025 - 6/9/2025	126.04	
6/10/25	000023595934	Acct #9391053474		
6/10/25	000023595934	AT&T		126.04
6/10/25	2506-67	Landscape Grounds Maintenance for the period of: June 2025	1,090.00	
6/10/25	2506-67	Creative Outdoor Environments, Inc.		1,090.00
6/10/25	2506-68	Landscape Grounds Maintenance for the period of: June 2025 - WSSA Office	365.00	
6/10/25	2506-68	Creative Outdoor Environments, Inc.		365.00
6/10/25	302430	Professional Legal Services (Coordinated Petitions) - May 2025	11,483.52	
6/10/25	302430	Somach, Simmons & Dunn		11,483.52
6/10/25	3024302	Professional Legal Services (General) - May 2025	13,173.11	
6/10/25	3024302	Somach, Simmons & Dunn		13,173.11
6/10/25	3024303	Professional Legal Services (Legislation) - May 2025	262.00	
6/10/25	3024303	Somach, Simmons & Dunn		262.00
6/10/25	3024304	Professional Legal Services (CVP Issues) - May 2025	138.00	
6/10/25	3024304	Somach, Simmons & Dunn		138.00
6/10/25	3024306	Professional Legal Services (Prologis) - May 2025	125.79	
6/10/25	3024306	Somach, Simmons & Dunn		125.79
6/10/25	3024307	Professional Legal Services (DCP Water Right Change Petition) - May 2025	22,066.12	
6/10/25	3024307	Somach, Simmons & Dunn		22,066.12
6/10/25	3024308	Professional Legal Services (Offill Easement) - May 2025	62.00	
6/10/25	3024308	Somach, Simmons & Dunn		62.00
6/10/25	57097	Remote Service - Ilona Email Issue	62.50	
6/10/25	57097	Plus IT, Inc.		62.50
6/11/25	0208920	Red Dyed Diesel for Wicklund Cut Pump Station	913.99	
6/11/25	0208920	Ramos Oil Co., Inc.		913.99
6/11/25	0209197	Unleaded (\$3.122 per gallon) Clear Diesel (\$3.494 per gallon)	2,170.46	
6/11/25	0209197	Ramos Oil Co., Inc.		2,170.46
6/11/25	22285071	Service Call - Changed EOL at M22, adjust OSY switch reconnected EOL	555.00	
6/11/25	22285071	Bay Alarm Company		555.00
6/11/25	41203569	Contract Usage Charge for 7/1/2025 - 7/31/2025	456.31	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Jun 1, 2025 to Jun 30, 2025

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
6/11/25	41203569	UBEO West LLC		456.31
6/11/25	536619A	Sub Contracted Analysis - NPDES Monitoring	450.00	
6/11/25	536619A	Materials/Disposal	5.00	
6/11/25	536619A	Fruit Growers Laboratory Inc.		455.00
6/12/25	0209438	Ramos Fleet 5W30 & 15W40	1,642.93	
6/12/25	0209438	Ramos Oil Co., Inc.		1,642.93
6/12/25	06122025	Mileage Reimbursement	68.60	
6/12/25	06122025	Julia Gavrilenko		68.60
6/12/25	125080	Shop Supplies - DEF Fluid	107.75	
6/12/25	125080	CENCAL Auto & Truck Parts Inc.		107.75
6/12/25	201733	Service/Diagnostic Performed on Unit #74-16, Dash Warning Codes	950.21	
6/12/25	201733	Dornoch Inc.		950.21
6/12/25	2360168398	DHQ Janitorial Supplies	45.96	
6/12/25	2360168398	Weekly Uniform Service for the week ending 6/12/2025	123.61	
6/12/25	2360168398	UniFirst Corporation		169.57
6/13/25	0209684	Red Dyed Diesel for Wicklund Cut Pump Station	943.90	
6/13/25	0209684	Ramos Oil Co., Inc.		943.90
6/13/25	06132025	Ag Water Reclamation Charge	20,058.45	
6/13/25	06132025	M&I Water Reclamation Charge	1,534.14	
6/13/25	06132025	CVPIA Ag Restoration Charge	9,211.03	
6/13/25	06132025	CVPIA M&I Restoration Charge	1,440.18	
6/13/25	06132025	Contract No. 14-06-200-785-LTR1-P		
6/13/25	06132025	Bureau of Reclamation		32,243.80
6/13/25	120620	Engineering and/or Professional Services for the period of: May 2025 - District GIS Mapping	624.00	
6/13/25	120620	Provost & Prichard Consulting Group		624.00
6/13/25	224315	Griddle Tool Set	34.25	
6/13/25	224315	Brentwood Ace Hardware		34.25
6/15/25	2025-4939	L-Line Repairs	730.55	
6/15/25	2025-4939	Byron Crushing & Grinding Services		730.55
6/15/25	INV-6688	Monthly Service Charge for DHQ Landlines - June 2025	462.95	
6/15/25	INV-6688	Quality Communications		462.95
6/16/25	00251066-00	Physical DOT Ruben Orozco; 6/13/25	85.00	
6/16/25	00251066-00	Credit on the Account		20.00
6/16/25	00251066-00	Co Occupational Medical Partners		65.00
6/16/25	0209804	Red Dyed Diesel for Wicklund Cut Pump Station	680.68	
6/16/25	0209804	Ramos Oil Co., Inc.		680.68
6/16/25	06162025	Janitorial Fee For: 6/9/25 & 6/16/25	600.00	
6/16/25	06162025	Rossana Talavera		600.00
6/16/25	06162025	O&M Intern General Labor 6/2/25 - 6/13/25 (9 Days)	1,440.00	
6/16/25	06162025	Christian Denney		1,440.00
6/16/25	34483241	Monthly Service Charge for DHQ Landlines (Account #412466572)	310.97	
6/16/25	34483241	Lingo		310.97
6/16/25	615308	Professional Legal Services (Coordinated Petitions) - May 2025	11,078.00	
6/16/25	615308	Matter #46888.00001		
6/16/25	615308	Downey Brand		11,078.00
6/16/25	615309	Professional Legal Services (CVP Issues) - May 2025	3,561.00	
6/16/25	615309	Matter #46888.00003		
6/16/25	615309	Downey Brand		3,561.00
6/16/25	615310	Professional Legal Services (General Counsel) - May 2025	25,941.00	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Jun 1, 2025 to Jun 30, 2025

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
6/16/25	615310	Downey Brand		25,941.00
6/16/25	615311	Professional Legal Services (Legislation) - May 2025	135.00	
6/16/25	615311	Matter #46888.00011		
6/16/25	615311	Downey Brand		135.00
6/16/25	615312	Professional Legal Services (Prologis) - May 2025	566.00	
6/16/25	615312	Matter #46888.00018		
6/16/25	615312	Downey Brand		566.00
		Mileage and Expense Reimbursement for: 4/4/2025 - 6/18/2025	191.24	
6/17/25	06172025	Ilona Ruiz		191.24
6/17/25	06172025	Prepay Postage - Meter Account Number 43913623	500.00	
6/17/25	06172025	Pitney Bowes Bank Inc. Reserve Account		500.00
		Refreshments & Lunch Supplies for Staff & June 17, 2025 Board Meeting	407.40	
6/17/25	06172025	Nader Shareghi		407.40
6/17/25	537705A	Sub Contracted Analysis - NPDES Monitoring	450.00	
6/17/25	537705A	Materials/Disposal	5.00	
6/17/25	537705A	Fruit Growers Laboratory Inc.		455.00
6/17/25	537706A	Sub Contracted Analysis - NPDES Monitoring	450.00	
6/17/25	537706A	Materials/Disposal	5.00	
6/17/25	537706A	Fruit Growers Laboratory Inc.		455.00
		Unleaded (\$3.444 per gallon) Clear Diesel (\$3.840 per gallon)	2,219.91	
6/18/25	0210485	Ramos Oil Co., Inc.		2,219.91
		Pacific Gas & Electric Charges Account #9158717444-1 - 5/16/25-6/17/25	402.69	
6/18/25	06182025	Pacific Gas & Electric WSSA		402.69
6/18/25	13711008	Monthly Pest Control Service at BBID: 6/18/2025	76.00	
6/18/25	13711008	McCauley Ag Services		76.00
6/18/25	49786	Trash Rack Cable Replacement at PS 3	400.73	
6/18/25	49786	Delta Cable & Supply, Inc.		400.73
6/19/25	2360170035	DHQ Janitorial Supplies	45.96	
6/19/25	2360170035	Weekly Uniform Service for the week ending 6/19/2025	123.61	
6/19/25	2360170035	UniFirst Corporation		169.57
		Service on 6/13/25 - Troubleshoot, Cold Start FSC		
6/20/25	114277	Broken on Fuel Island	2,829.77	
6/20/25	114277	Hunt Equipment, LLC DBA		2,829.77
6/20/25	EO&M000030725	FY2026 CVP O&M Program 9th Billing	13,902.25	
6/20/25	EO&M000030725	U.S. Bank, National Association		13,902.25
6/21/25	71997010	Utility Services for WSSA	157.62	
6/21/25	71997010	Account #2004100 - 5023784		
6/21/25	71997010	City of Tracy		157.62
6/23/25	12282	Repairs at PS 3	5,187.50	
6/23/25	12282	Schrader Mechanical, Inc.		5,187.50
		Unleaded (\$3.015 per gallon) Clear Diesel (\$3.617 per gallon)	2,216.80	
6/25/25	0211968	Ramos Oil Co., Inc.		2,216.80
		Professional Services regarding Strategic Counseling - Services through May 31, 2025	10,000.00	
6/25/25	51090998	Foley & Lardner LLP		10,000.00
6/25/25	NNPB000030625R	Restoration on WAPA Power for the Month of June 2025	2,634.07	
6/25/25	NNPB000030625R	Western Area Power Administration		2,634.07
		Vehicle Repair and Maintenance - Shocks for Unit #76-08	286.13	
6/26/25	125899		286.13	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Jun 1, 2025 to Jun 30, 2025

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
6/26/25	125899	CENCAL Auto & Truck Parts Inc.		286.13
		Vehicle Repair and Maintenance - Battery for Unit #65-06	329.72	
6/26/25	125900	CENCAL Auto & Truck Parts Inc.		329.72
6/26/25	125901	Shop Supplies - Windshield Wash, DEF Fluid & Grease	82.52	
6/26/25	125901	CENCAL Auto & Truck Parts Inc.		82.52
6/26/25	2360171457	DHQ Janitorial Supplies	36.07	
6/26/25	2360171457	Weekly Uniform Service for the week ending 6/26/2025	123.61	
6/26/25	2360171457	UniFirst Corporation		159.68
6/27/25	06272025	Adobe - Monthly Adobe Subscription	24.98	
6/27/25	06272025	Microsoft Subscription	187.50	
6/27/25	06272025	SiriusXM	36.96	
6/27/25	06272025	Mister Car Wash	32.99	
		Directv - Satellite Service for the period 5/28/2025 - 6/27/2025	116.99	
6/27/25	06272025	Aantex Pest Control	250.00	
6/27/25	06272025	USPS - Mail BSD's Lien Letters	32.00	
6/27/25	06272025	NSPE - Membership Dues	299.00	
6/27/25	06272025	FMCSA D&A Clearinghouse	25.00	
		AT&T Mobility - Mobile Data plan & Usage for the Period: 5/8/2025 - 6/7/2025; Account #287253183134	613.63	
6/27/25	06272025	Costco - Toilet Paper	22.72	
6/27/25	06272025	Trader's Joe - 6/17/2025 Board Meeting	100.54	
6/27/25	06272025	Zoom - June 12, 2025 - June 11, 2026 Annual Fee	159.90	
6/27/25	06272025	Safeway Fuel -	40.00	
6/27/25	06272025	Howk Systems -	762.13	
6/27/25	06272025	Motion Industries - Trash Rack Bearing Repair at PS3	54.74	
6/27/25	06272025	O'Reilly Auto Parts	110.52	
6/27/25	06272025	Bistro - Lunch with Carol, Ed, and Nader	205.22	
6/27/25	06272025	Zephyr Grill & Barb - Admin Meeting	392.00	
		Costco, Walmart, & Target - Safety/Award Lunch Meeting with the staff	231.67	
6/27/25	06272025	eBay - Truck #74 parts		
6/27/25	06272025	Amazon.com - Certificate Frames	126.55	
6/27/25	06272025	Amazon.com - Gift Cards	1,615.98	
6/27/25	06272025	Amazon.com - Safety signs	67.93	
6/27/25	06272025	Amazon.com - Security Equipment	179.81	
6/27/25	06272025	Amazon.com - Spray Paint	19.56	
6/27/25	06272025	Amazon.com - Water Dispenser	347.28	
		Amazon.com - Water Cooler Filter Replacement Kit for Brio Water Dispenser	145.73	
6/27/25	06272025	Amazon.com - Furniture - Yard/Patio Remodeling	1,677.09	
		Amazon.com - Milwaukee Angle Grinder w/Paddle Switch	147.89	
6/27/25	06272025	Amazon.com - Shop rugs, cleaning wipes, ratchet	119.86	
6/27/25	06272025	Amazon.com - Tablecloths, Tub	64.65	
		NomadInternet - WSSA Pump House Office Monthly Internet Service	224.90	
6/27/25	06272025	Central Valley Community Bank		8,435.72
			360,523.46	360,523.46



BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: AUGUST 19, 2025

SUBJECT: ANNUAL AUDITED FINANCIAL REPORT FOR YEAR ENDING
DECEMBER 31, 2024 AND 2023

RECOMMENDATION

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

DISCUSSION

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

BACKGROUND

Pursuant to Generally Accepted Accounting Practices (GAAP) and industry standards, BBID has routinely conducted independent audits by a certified public accountant. The Board of Directors authorized the General Manager to enter into an agreement with Richardson & Company, a Certified Public Accountant to conduct the independent audit of Calendar Year 2024.

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 2024 (CY 2024),

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, 2024, and the respective changes in financial position and cash flows for CY 2024 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 2024 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, 2024
Audited Financial Statements, December 31, 2024 and 2023
Governance Letter, December 31, 2024
Management Letter, December 31, 2024

BYRON BETHANY IRRIGATION DISTRICT

2024 SUMMARY OF AUDIT RESULTS

August 19, 2025

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 \$8.7 million due to water transfer revenue
 - \$6.8 million of bonds outstanding
 - Unrestricted reserves of \$35.8 million
- Statement of Revenues and Expenses (page 6)
 - Net income of \$8.1 million (added to reserves)
- Investment portfolio (page 12)
- Los Vaqueros write-off (page 16)
- Designations of net position for reserves (page 20)
 - Designations established by Board through budget process
- Pension liability (page 21)
 - Decreased to \$988,000
- OPEB liability (page 29)
 - Decreased to \$249,000 due to investment earnings
- Restatement for change in accounting for sick leave (page 33)
- Subsequent event – agreement for pump station project (page 33)

Reports on Internal Control and Compliance (page 37)

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

Governance letter

- Audit adjustments
 - 9 adjustments to accounting records made during audit process
- 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 or add review processes
 - System for tracking capital assets
 - Develop capitalization policy

BYRON-BETHANY IRRIGATION DISTRICT

AUDITED FINANCIAL STATEMENTS

December 31, 2024 and 2023

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BYRON-BETHANY IRRIGATION DISTRICT
AUDITED FINANCIAL STATEMENTS
December 31, 2024 and 2023

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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, 2024 and 2023, 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, 2024 and 2023, 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.

Change in Accounting Principle

As disclosed in Note K to the financial statements, in 2024 the District adopted new accounting guidance, Governmental Accounting Standards Boards Statement No. 101, Compensated Absences. Our opinions are not modified with respect to this matter.

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.

To the Board of Directors
Byron-Bethany Irrigation District

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.

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

To the Board of Directors
Byron-Bethany Irrigation District

supplementary information in accordance with auditing standards generally accepted in the United States of America which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 25, 2025, 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 25, 2025

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENTS OF NET POSITION

December 31, 2024 and 2023

	2024	2023 (Restated)
ASSETS		
CURRENT ASSETS		
Cash and investments	\$ 38,328,152	\$ 29,631,731
Accounts receivable	295,948	182,119
Taxes receivable	407,482	381,149
Assessments receivable	10,566	11,180
Prepaid expenses	150,349	87,032
Total Current Assets	39,192,497	30,293,211
NONCURRENT ASSETS		
Capital assets:		
Nondepreciable	2,255,446	4,434,806
Depreciable, net of accumulated depreciation	35,607,458	35,297,927
Total Capital Assets, Net	37,862,904	39,732,733
Total Noncurrent Assets	37,862,904	39,732,733
TOTAL ASSETS	77,055,401	70,025,944
DEFERRED OUTFLOW OF RESOURCES		
Pension plan	358,569	513,640
OPEB plan	103,234	182,201
TOTAL DEFERRED INFLOWS	461,803	695,841
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 77,517,204	\$ 70,721,785

(Continued)

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENTS OF NET POSITION (Continued)

December 31, 2024 and 2023

	2024	2023 (Restated)
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	\$ 372,331	\$ 36,178
Accrued payroll and benefits payable	115,254	92,027
Retention payable		73,150
Accrued interest payable	42,730	48,461
Unearned revenue	573,258	548,437
Current portion of accrued compensated absences	207,259	174,730
Current portion of bonds payable	1,015,000	989,000
Total Current Liabilities	2,325,832	1,961,983
LONG-TERM LIABILITIES		
Accrued compensated absences	26,991	20,935
Bonds payable, net of current portion	5,830,000	6,845,000
Net pension liability	988,476	1,028,979
Net OPEB liability	248,844	310,773
Total Noncurrent Liabilities	7,094,311	8,205,687
TOTAL LIABILITIES	9,420,143	10,167,670
DEFERRED INFLOWS OF RESOURCES		
Pension plan	47,654	70,730
OPEB plan	1,245,127	1,773,014
TOTAL DEFERRED INFLOWS OF RESOURCES	1,292,781	1,843,744
NET POSITION		
Net investment in capital assets	31,017,904	31,802,950
Unrestricted	35,786,376	26,907,421
TOTAL NET POSITION	66,804,280	58,710,371
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 77,517,204	\$ 70,721,785

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, 2024 and 2023

	2024	2023 (Restated)
OPERATING REVENUES		
Water sales	\$ 3,986,579	\$ 3,432,205
Water transfers	2,813,388	1,025,413
Standby charges	222,689	222,064
Operations and maintenance charges	213,432	216,654
Other operating	128,134	127,009
TOTAL OPERATING REVENUES	7,364,222	5,023,345
OPERATING EXPENSES		
Source of supply	1,310,188	763,334
Pumping plant	815,975	794,156
Transmission and distribution	3,443,521	2,690,726
Administration and general	2,550,364	2,494,698
Depreciation	1,609,726	1,603,948
TOTAL OPERATING EXPENSES	9,729,774	8,346,862
NET LOSS FROM OPERATIONS	(2,365,552)	(3,323,517)
NON-OPERATING REVENUE (EXPENSES)		
Taxes and assessments	6,925,908	6,391,260
Investment income	1,431,964	706,766
Other non-operating revenue	395,577	24,666
Reimbursements	2,998,474	674,407
Interest expense	(187,024)	(263,526)
Loss on disposal of capital assets	(884,918)	(19,555)
State/federal representation expense	(220,520)	(157,163)
TOTAL NON-OPERATING REVENUES (EXPENSES)	10,459,461	7,356,855
CHANGE IN NET POSITION	8,093,909	4,033,338
Net position at beginning of year, as previously reported	58,710,371	54,752,918
Change in accounting principle (GASB 101)		(75,885)
Net position at beginning of year, as restated	58,710,371	54,677,033
NET POSITION AT END OF YEAR	\$ 66,804,280	\$ 58,710,371

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, 2024 and 2023

	2024	2023 (Restated)
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 7,187,076	\$ 5,019,553
Cash paid to suppliers for goods and services	(5,910,285)	(4,925,959)
Cash paid to employees for services	(2,227,323)	(2,671,393)
NET CASH USED BY OPERATING ACTIVITIES	(950,532)	(2,577,799)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes and assessments received	6,900,189	6,331,295
In-basin water transfers revenue received	2,998,474	674,407
Other nonoperating revenue received	395,577	24,666
Nonoperating expense paid	(220,520)	(157,163)
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	10,073,720	6,873,205
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets	(708,476)	(1,855,874)
Proceeds from sale of capital assets	31,500	6,300
Principal payments on long-term debt	(989,000)	(968,000)
Interest paid on long-term debt	(192,755)	(215,065)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(1,858,731)	(3,032,639)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment earnings received	1,431,964	706,766
NET CASH PROVIDED BY INVESTING ACTIVITIES	1,431,964	706,766
INCREASE IN CASH	8,696,421	1,969,533
Cash and cash equivalents at beginning of year	29,631,731	27,662,198
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 38,328,152	\$ 29,631,731

(Continued)

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENT OF CASH FLOWS (Continued)

For the years ended December 31, 2024 and 2023

	2024	2023 (Restated)
RECONCILIATION OF NET LOSS FROM OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Net loss from operations	\$ (2,365,552)	\$ (3,323,517)
Adjustments to reconcile net loss from operations to net cash provided by operating activities:		
Depreciation	1,609,726	1,603,948
Changes in operating assets and liabilities:		
Accounts receivable	(113,829)	44,440
Prepaid expenses	(63,317)	(48,232)
Accounts payable	315,164	(217,270)
Accrued payroll and benefits payable	23,227	(289,605)
Unearned revenue	24,821	128,437
Accrued compensated absences	38,585	26,466
Net pension liability and related deferred inflows and outflows of resources	91,492	77,023
Net OPEB liability and related deferred inflows and outflows of resources	(510,849)	(579,489)
NET CASH (USED) PROVIDED BY OPERATING ACTIVITIES	<u>\$ (950,532)</u>	<u>\$ (2,577,799)</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES:		
Change in capital asset purchases payable	\$ 20,989	\$ 33,033

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

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024 and 2023

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, 2024 and 2023

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, 2024 and 2023.

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

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

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

Compensated Absences: The District policy allows employees to accumulate vacation leave that is expected to be liquidated. Accrued vacation may be carried over into the following year. The District pays employees for unused vacation on each anniversary date.

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

December 31, 2024 and 2023

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 April 2024, the GASB issued Statements No. 103, *Financial Reporting Model Improvements*. The objective of this statement is to provide key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

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

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

December 31, 2024 and 2023

NOTE B – CASH AND INVESTMENTS

Cash and investments were comprised of the following at December 31, 2024 and 2023:

	2024	2023
Cash on hand	\$ 300	\$ 300
Deposits with financial institutions	4,680,647	4,897,723
Total cash	4,680,947	4,898,023
CAMP	10,275,446	
Local Agency Investment Fund (LAIF)	1,586,090	8,207,646
Money market mutual funds	3,082,626	634,612
Certificates of deposit	7,769,231	8,918,876
US Agency securities	9,237,131	6,972,574
Corporate Bonds	1,696,681	
Total investments	33,647,205	24,733,708
Total cash and investments	\$ 38,328,152	\$ 29,631,731

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.

During the year ended December 31, 2024 and 2023, 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
California Asset Management Program	N/A	100%	N/A
Collateralized Bank Deposits	N/A	100%	100%
Asset-Backed Securities	5 years	20%	5%

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

December 31, 2024 and 2023

NOTE B – CASH AND INVESTMENTS (Continued)

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 252 days and 230 days as of December 31, 2024 and 2023, 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, 2024:

	Total	Remaining Investment Maturities		
		12 months or less	12-24 months	24 months or more
CAMP	\$ 10,275,446	\$ 10,275,446		
Local Agency Investment Fund (LAIF)	1,586,090	1,586,090		
Money market mutual fund	3,082,626	3,082,626		
Certificates of deposit	7,769,231	743,921	\$ 1,489,656	\$ 5,535,654
US Agency securities	9,237,131	1,498,155	751,826	6,987,150
Corporate Bonds	1,696,681			1,696,681
Total	<u>\$ 33,647,205</u>	<u>\$ 17,186,238</u>	<u>\$ 2,241,482</u>	<u>\$ 14,219,485</u>

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, 2024:

	Total	Minimum Legal Rating	Ratings as of Year End		
			AA+ to AA-	A+ to A-	Not Rated
CAMP	\$ 10,275,446	N/A			\$ 10,275,446
Local Agency Investment Fund (LAIF)	1,586,090	N/A			1,586,090
Money market mutual fund	3,082,626	(1)	\$ 3,082,626		
Certificates of deposit	7,769,231	N/A			7,769,231
US Agency securities	9,237,131	(1)	8,941,269		295,862
Corporate Bonds	1,696,681	N/A		\$ 1,696,681	
Total	<u>\$ 33,647,205</u>		<u>\$ 12,023,895</u>	<u>\$ 1,696,681</u>	<u>\$ 19,926,629</u>

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

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

December 31, 2024 and 2023

NOTE B – CASH AND INVESTMENTS (Continued)

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	\$ 2,798,178
Federal Home Loan Mortgage Corporation	U.S. Agency Security	3,090,921
Federal Farm Credit Bank	U.S. Agency Security	2,061,700

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

At December 31, 2024, the carrying amount of the District's deposits was \$4,680,647 and the balances in financial institutions was \$1,775,171 of which \$1,497,961 was not covered by federal depository insurance. 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.

As of December 31, 2024, District investments in the following investment types were held by the same broker-dealer (counterparty) that was used by the District to buy the securities:

Investment Type	Reported Amount
Money market mutual funds	\$ 3,082,626
Certificates of deposit	7,769,231
U.S. Agency Securities	9,237,131
Corporate Bonds	1,696,681

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

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

December 31, 2024 and 2023

NOTE B – CASH AND INVESTMENTS (Continued)

Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, United States Treasury Notes and Bills, and floating rate securities issued by federal agencies, government-sponsored enterprises, and corporations. The total fair value amount invested by all public agencies in LAIF at December 31, 2024 and 2023 was \$156,825,275,390 and \$157,559,297,152 respectively managed by the State Treasurer. Of that amount, 3.69% and 2.05% at December 31, 2024 and 2023 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.

Investment in CAMP: California Asset Management Program (CAMP) was created under the provisions of the California Joint Exercise of Powers Act to provide professional investment management services and allows the participants to combine the use of a money market portfolio with an individually managed portfolio. CAMP is governed by a board of seven trustees, all of whom are officials or employees of public agencies. The money market portfolio offers daily liquidity and is rated AAA by Standard and Poor's.

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, 2024:

	Total	Level		
		1	2	3
Money market mutual fund	\$ 3,082,626		\$ 3,082,626	
Certificates of deposit	7,769,231		7,769,231	
US Agency securities	9,237,131		9,237,131	
Corporate Bonds	1,696,681		1,696,681	
	21,785,669	\$ -	\$21,785,669	\$ -
Investments not categorized:				
CAMP	10,275,446			
Local Agency Investment Fund (LAIF)	1,586,090			
Total	\$ 33,647,205			

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, 2024 and 2023

NOTE C – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024 was as follows:

	Balance at January 1, 2024	Additions	Write-offs/ Disposals	Transfers	Balance at December 31, 2024
Capital assets, not being depreciated:					
Land and other land rights	\$ 2,043,266				\$ 2,043,266
Construction in progress	2,391,540	\$ 476,696	\$ (884,913)	\$ (1,771,143)	212,180
Total capital assets, not being depreciated	4,434,806	476,696	(884,913)	(1,771,143)	2,255,446
Capital assets, being depreciated:					
General properties	21,624,350			276,750	21,901,100
Pumping plants	26,311,915			1,477,236	27,789,151
Office equipment	165,422				165,422
Vehicles	2,129,436	179,619	(96,207)		2,212,848
Tools and equipment	1,527,162				1,527,162
PL-984 project	2,123,774				2,123,774
CVPSA distribution system	792,083			17,157	809,240
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	60,246,447	179,619	(96,207)	1,771,143	62,101,002
Less: accumulated depreciation:					
General properties	(11,391,847)	(540,637)			(11,932,484)
Pumping plants	(7,141,263)	(737,830)			(7,879,093)
Office equipment	(150,599)	(1,647)			(152,246)
Vehicles	(995,007)	(134,430)	64,702		(1,064,735)
Tools and equipment	(811,095)	(62,332)			(873,427)
PL-984 project	(2,103,743)	(5,271)			(2,109,014)
CVPSA distribution system	(722,761)	(4,425)		*	(727,186)
Telemetry	(223,688)	(21,575)			(245,263)
Mariposa energy plant	(1,045,413)	(94,323)			(1,139,736)
Drainage system	(363,104)	(7,256)			(370,360)
Total accumulated depreciation	(24,948,520)	(1,609,726)	64,702		(26,493,544)
Total capital assets being depreciated, net	35,297,927	(1,430,107)	(31,505)	1,771,143	35,607,458
CAPITAL ASSETS, NET	\$ 39,732,733	\$ (953,411)	\$ (916,418)	\$ -	\$ 37,862,904

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

December 31, 2024 and 2023

NOTE C – CAPITAL ASSETS (Continued)

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	3,199,990	1,276,777		(41,961)	4,434,806
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	59,886,599	685,280	(367,393)	41,961	60,246,447
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	(23,686,110)	(1,603,948)	341,538		(24,948,520)
Total capital assets being depreciated, net	36,200,489	(918,668)	(25,855)	41,961	35,297,927
CAPITAL ASSETS, NET	\$ 39,400,479	\$ 358,109	\$ (25,855)	\$ -	\$ 39,732,733

Depreciation expense for the year ended December 31, 2024 and 2023, was \$1,609,726 and \$1,603,948 respectively.

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

December 31, 2024 and 2023

NOTE D – LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the years ended December 31, 2024 and 2023:

	Restated January 1, 2024	Additions	Reductions	December 31, 2024	Due Within One Year
2017 Revenue Refunding Bonds	\$ 1,015,000		\$ (243,000)	\$ 772,000	\$ 252,000
2018 Revenue Bonds	3,610,000		(310,000)	3,300,000	320,000
2021 Revenue Bonds	3,209,000		(436,000)	2,773,000	443,000
Total Long-Term Debt	7,834,000		(989,000)	6,845,000	1,015,000
Compensated absences	195,665	\$ 38,585		234,250	207,259
Net pension liability	1,028,979		(40,503)	988,476	
Net other post-employment benefits	310,773		(61,929)	248,844	
Total Long-Term Liabilities	\$ 9,369,417	\$ 38,585	\$ (1,091,432)	\$ 8,316,570	\$ 1,222,259
	Restated January 1, 2023	Additions	Reductions	Restated 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	8,802,000		(968,000)	7,834,000	989,000
Compensated absences	169,199	\$ 26,466		195,665	174,730
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	\$10,506,831	\$ 143,348	\$ (1,280,762)	\$ 9,369,417	\$ 1,163,730

Note: The change in the compensated absences liability is presented as a net change.

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 \$252,000 to \$264,000 are due each October 1 through 2027. Interest payments ranging from \$3,102 to \$9,071 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 \$320,000 to \$415,000 are due each October 1 through 2033. Interest payments ranging from \$6,765 to \$53,790 are due April 1 and October 1 through 2033.

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

December 31, 2024 and 2023

NOTE D – LONG-TERM LIABILITIES (Continued)

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 \$443,000 to \$481,000 are due each October 1 through 2030. Interest payments ranging from \$3,920 to \$22,600 are due April 1 and October 1 through 2030.

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

	<u>Principal</u>	<u>Interest</u>
For the Year Ended December 31:		
2025	\$ 1,015,000	\$ 170,922
2026	1,037,000	147,347
2027	1,062,000	123,222
2028	821,000	98,468
2029	839,000	79,300
2030-2033	<u>2,071,000</u>	<u>139,381</u>
	<u>\$ 6,845,000</u>	<u>\$ 758,640</u>

Pledged Revenues: The District has pledged net revenues to repay each of its bonds. Annual principal and interest is expected to be 120% or less of net revenues as required by the bond covenants. Total principal and interest remaining to be paid on the revenue bonds was \$7,603,640 and \$8,786,485 at December 31, 2024 and 2023, respectively. Total principal and interest paid from net revenues related to the debt service coverage ratio was \$1,185,922 and \$1,182,845 and the total water net revenues were \$10,786,235 and \$5,941,990 for the years ended December 31, 2024 and 2023, respectively. At December 31, 2024 and 2023, the District's net revenues were 910% and 502% 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, 2024 and 2023

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, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
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	1,476,086	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	<u>12,537,336</u>	<u>12,537,335</u>
Undesignated	<u>23,249,040</u>	<u>14,370,086</u>
Total Unrestricted Net Position	<u>\$ 35,786,376</u>	<u>\$ 26,907,421</u>

NOTE F – DEFINED BENEFIT PENSION PLAN

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

- Miscellaneous Plan
- 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.

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, 2024 and 2023

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, 2024 and 2023, 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 2023 to June 2023	8.63%	7.47%
Required employer contribution rates - July 2023 to June 2024	10.10%	7.68%
Required employer contribution rates - July 2024 to December 2024	10.15%	7.87%

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, 2024 and 2023, the employer contribution to the Plan (all rate plans combined) was \$205,962 and \$150,158 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, 2024 and 2023, the District reported a net pension liability for its proportionate share of the net pension liability of \$988,476 and \$1,028,979 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, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2024 and 2023

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, 2024 and 2023 was as follows:

	<u>Miscellaneous Plan</u>
Proportion - December 31, 2022	0.01949%
Proportion - December 31, 2023	<u>0.02058%</u>
Change - Decrease	0.00109%
 Proportion - December 31, 2023	 0.02058%
Proportion - December 31, 2024	<u>0.02044%</u>
Change - Increase	-0.00014%

For the years ended December 31, 2024 and 2023, the District recognized a pension expense of \$195,806 and \$160,865, respectively. At December 30, 2024 and 2023, the District reported deferred outflows of resources and deferred inflows of resources related to the Plan combined from the following sources:

	<u>2024</u>		<u>2023</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 104,313		\$ 83,842	
Change in assumptions	25,406		62,124	
Net differences between projected and actual earnings on plan investments	56,905		166,601	
Differences between employer's contributions and proportionate share of contributions	5,076	\$ (44,319)	7,895	\$ (62,576)
Difference between expected and actual experience	85,463	(3,335)	52,566	(8,154)
Adjustment due to differences in proportions	<u>81,406</u>		<u>140,612</u>	
Total	<u>\$ 358,569</u>	<u>\$ (47,654)</u>	<u>\$ 513,640</u>	<u>\$ (70,730)</u>

The \$104,313 and \$83,842 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, 2024 and 2023, respectively.

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

December 31, 2024 and 2023

NOTE F – DEFINED BENEFIT PENSION PLAN (Continued)

Other amounts reported as net deferred inflows of resources related to pensions at December 31, 2024 will be recognized as pension expense as follows:

<u>Fiscal Year Ended June 30</u>	
2025	\$ 90,640
2026	134,485
2027	978
2028	<u>(19,501)</u>
	<u><u>\$ 206,602</u></u>

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

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Valuation Date	June 30, 2023	June 30, 2022
Measurement Date	June 30, 2024	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:		
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, 2024 and 2023. 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, 2024 and 2023

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 June 30, 2024 and 2023. 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 Allocation	Real Return Years 1 - 10 ^{1,2}
Global equity - cap-weighted	30.0%	4.54%
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, 2024 and 2023

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:

	2024	2023
1% Decrease	5.90%	5.90%
Net Pension Liability	\$1,874,825	\$1,765,888
Current Discount Rate	6.90%	6.90%
Net Pension Liability	\$ 988,476	\$1,028,979
1% Increase	7.90%	7.90%
Net Pension Liability	\$ 258,881	\$ 422,440

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

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, 2024 and 2023

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, 2024 and 2023

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:

	<u>2024</u>	<u>2023</u>
Inactive employees or beneficiaries currently receiving benefit payments	12	12
Active employees	<u>17</u>	<u>17</u>
Total	<u>29</u>	<u>29</u>

Contributions: The contribution requirements of plan members and the District are established and may be amended by the Board of Directors. The District has a trust with Public Agency Retirement Services (PARS) for the purpose of prefunding obligations for past services. The District's funding policy, has been and continues to prefund its OPEB liability, contributing 100% or more of the Actuarially Determined Contributions each year. During the fiscal year ended December 31, 2024, the District's implied subsidy payments were \$37,423 and insurance premiums paid were \$98,274 resulting in total payments of \$135,697. 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.

Net OPEB Liability: The District's net OPEB liability was measured as of December 31, 2024 and 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2023. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

Actuarial Assumptions: The total OPEB liability in the December 31, 2024 and 2023, actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

	<u>2024</u>	<u>2023</u>
Valuation date	December 31, 2023	December 31, 2023
Measurement date	December 31, 2024	December 31, 2023
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	6.5% fluctuating down to 3.9% by 2075
Mortality rates	Derived using CalPERS membership data	Derived using CalPERS membership data

Mortality rates in the December 31, 2024 and 2023, 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, 2024 and 2023, valuation was based on the 2021

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

December 31, 2024 and 2023

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, 2024 and 2023, 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	2024		2023	
	Percentage of Portfolio	Assumed Gross Return	Percentage of Portfolio	Assumed Gross Return
Global Equity	49.0%	6.80%	49.0%	6.80%
Fixed Income	23.0%	4.50%	23.0%	4.50%
Global Real Estate (REITs)	20.0%	6.20%	20.0%	6.20%
Treasury Inflation Protected Securities	5.0%	3.60%	5.0%	3.60%
Commodities	3.0%	3.50%	3.0%	3.50%
	<u>100%</u>		<u>100.0%</u>	

Discount Rate: The discount rate used to measure the total OPEB liability was 6.10% for the years ended December 31, 2024 and 2023. 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, 2024 and 2023

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, 2023	\$ 2,296,649	\$ 1,985,876	\$ 310,773
Changes in the year:			
Service cost	49,035		49,035
Interest	138,948		138,948
Changes of benefit terms	60,344		60,344
Contributions - employer		135,697	(135,697)
Expected investment income, net of investment expense		175,465	(175,465)
Administrative expenses		(906)	906
Benefit payments (including implied subsidy)	(135,697)	(135,697)	-
Net changes	112,630	174,559	(61,929)
Balance at December 31, 2024 (measurement date December 31, 2024)	<u>\$ 2,409,279</u>	<u>\$ 2,160,435</u>	<u>\$ 248,844</u>

	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)	<u>\$ 2,296,649</u>	<u>\$ 1,985,876</u>	<u>\$ 310,773</u>

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

December 31, 2024 and 2023

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:

2024			
	1% Decrease	Current Discount Rate	1% Increase
	5.10%	6.10%	7.10%
Net OPEB liability	\$ 522,302	\$ 248,844	\$ 20,110

2023			
	1% Decrease	Current Discount Rate	1% Increase
	5.10%	6.10%	7.10%
Net OPEB liability	\$ 571,343	\$ 310,773	\$ 92,440

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:

2024			
	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	\$ 3,871	\$ 248,844	\$ 546,532

2023			
	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	\$ 77,252	\$ 310,773	\$ 594,545

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

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2024 and 2023

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, 2024 and 2023, the District recognized an OPEB credit of \$510,849 and \$579,489. At December 31, 2024 and 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2024		2023	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 37,478	\$ (317,729)	\$ 44,870	\$ (467,129)
Difference between expected and actual experience		(927,398)		(1,305,885)
Net differences between projected and actual earnings on plan investments	65,756		137,331	
Total	<u>\$ 103,234</u>	<u>\$ (1,245,127)</u>	<u>\$ 182,201</u>	<u>\$ (1,773,014)</u>

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>	
2025	\$ (483,788)
2026	(462,343)
2027	(93,436)
2028	(57,649)
2029	(42,481)
Thereafter	<u>(2,196)</u>
	<u>\$ (1,141,893)</u>

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

The recognition period differs depending on the source of the gain or loss. The net difference between projected and actual earnings on OPEB plan investments is recognized over 5 years. All other amounts are recognized over the expected average remaining service lifetime (EARS�), which was 7.11 years and 7.07 years at December 31, 2024 and 2023, respectively.

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

December 31, 2024 and 2023

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 \$13,888 and \$12,938 during the year ended December 31, 2024 and December 31, 2023, respectively. 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:

Coverage	ACWA/JPIA	Commercial Insurance	Deductible/ Retention
General and Auto Liability (Includes public officials and auto liability)	\$ 5,000,000	\$ 55,000,000	None
Property	10,000,000	150,000,000	\$ 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, 2024 and 2023

NOTE J – COMMITMENTS AND CONTINGENCIES

The District had contractual commitments related to the following capital projects outstanding as of December 31, 2024:

Pump Station 1 North Retrofit Project	<u>\$ 430,039</u>
	<u><u>\$ 430,039</u></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.

NOTE K – RESTATEMENTS

The District implemented GASB 101, *Compensated Absences*, during the year ended December 31, 2024. This implementation resulted in the restatement of the 2023 financial statements. The District previously only accrued a compensated absences liability for unused vacation. Under GASB Statement No. 101, the District accrues sick leave as part of the compensated absences liability that is more likely than not to be used by employees for time-off in addition to sick leave payable at retirement. Due to the implementation of this statement, the current compensated absences liability increased by \$76,573 and non-current compensated absences increased \$20,935 as of December 31, 2023. Total net position as of January 1, 2022 and operating expense and the change in net position for the year ended December 31, 2022 were restated as follows:

	As Previously Reported	Change in Accounting Principle for GASB 101	As Restated
Net Position as of January 1, 2023	<u>\$ 54,752,918</u>	<u>\$ (75,885)</u>	<u>\$ 54,677,033</u>
Change in net position for the year ended December 31, 2023	<u>\$ 4,033,338</u>	<u>\$ 21,623</u>	<u>\$ 4,054,961</u>

NOTE L – SUBSEQUENT EVENTS

On October 23, 2024, the District agreed to a cost share agreement for the Wicklund Cut Pump Station Water Supply Reliability Project with the City of Mountain House (City) to modernize and repair the Pump Station. The Wicklund Cut Pump Station was built in 1918 and subsequently in April 2025 the main electrical system failed, damaging critical pumps and controls. The District and the City are seeking grant funding for an estimated \$50 million to cover the cost to repair the Pump Station.

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REQUIRED SUPPLEMENTARY INFORMATION

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

For the Year Ended December 31, 2024

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

	December 31, 2024	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	0.02044%	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	\$ 988,476	\$ 1,028,979	\$ 912,097	\$ 172,015	\$ 695,201	\$ 597,819	\$ 501,864	\$ 527,590	\$ 398,459	\$ 166,938
Covered payroll - Plan measurement period	\$ 1,484,930	\$ 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	66.57%	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	84.95%	81.12%	82.02%	96.25%	84.74%	86.21%	88.20%	87.01%	89.01%	88.20%

Notes to Schedule:

Reporting valuation date: June 30, 2023 June 30, 2022 June 30, 2021 June 30, 2020 June 30, 2019 June 30, 2018 June 30, 2017 June 30, 2016 June 30, 2015 June 30, 2014
Reporting measurement date: June 30, 2024 June 30, 2023 June 30, 2022 June 30, 2021 June 30, 2020 June 30, 2019 June 30, 2018 June 30, 2017 June 30, 2016 June 30, 2015

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 and to 6.90% in 2022.

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

	December 31, 2024	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)	\$ 205,962	\$ 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	(205,962)	(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	\$ 1,685,000	\$ 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	12.22%	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, 2021 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									
Amortization method	Level percentage of payroll, closed									
Remaining amortization period	Varies, not more than 30 years									
Asset valuation method	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	15-year smoothed market
Inflation	2.30%	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	2.80%	2.75%	2.75%	2.75%	2.875%	3.00%	3.00%	3.00%	3.00%	3.00%
Investment rate of return ⁽¹⁾	6.80%	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.

BYRON-BETHANY IRRIGATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

For the Year Ended December 31, 2024

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Fiscal Period	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability:							
Service cost	\$ 49,035	\$ 40,638	\$ 39,454	\$ 81,499	\$ 26,147	\$ 25,324	\$ 24,527
Interest	138,948	148,641	145,357	164,492	84,092	80,795	78,044
Changes of benefit terms	60,344						
Differences between expected and actual experience		(274,391)		(1,988,048)	(112,900)		
Change of assumption		52,262		(882,672)	(36,402)		
Benefit payments	(135,697)	(133,203)	(131,122)	(181,010)	(55,182)	(65,153)	(63,556)
Net change in total OPEB liability	112,630	(166,053)	53,689	(2,805,739)	(94,245)	40,966	39,015
BBID OPEB liability - beginning	2,296,649	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:	2,296,649	2,462,702	2,409,013	5,214,752	1,194,245	1,153,279	1,114,264
Total OPEB liability - ending (a):	\$ 2,409,279	\$ 2,296,649	\$ 2,462,702	\$ 2,409,013	\$ 1,100,000	\$ 1,194,245	\$ 1,153,279
Plan fiduciary net position:							
Contributions - employer	\$ 135,697	\$ 133,203	\$ 231,122	\$ 281,010	\$ 118,738	\$ 95,860	\$ 63,556
Net investment income	175,465	148,924	(257,068)	228,416	198,911	247,052	44,779
Administrative expenses	(906)	(2,215)	(880)	(882)	(703)	(631)	(592)
Other Expenses							(1,440)
Benefit payments	(135,697)	(133,203)	(131,122)	(181,010)	(55,182)	(65,153)	(63,556)
Net change in plan fiduciary net position	174,559	146,709	(157,948)	327,534	261,764	277,128	42,747
Plan fiduciary net position - beginning	1,985,876	1,839,167	1,997,115	1,669,581	1,407,817	1,130,689	1,087,942
Plan fiduciary net position - ending (b):	\$ 2,160,435	\$ 1,985,876	\$ 1,839,167	\$ 1,997,115	\$ 1,669,581	\$ 1,407,817	\$ 1,130,689
Net OPEB liability - ending (a)-(b):	\$ 248,844	\$ 310,773	\$ 623,535	\$ 411,898	\$ (569,581)	\$ (213,572)	\$ 22,590
Plan fiduciary net position as a percentage of the total OPEB liability	89.67%	86.47%	74.68%	82.90%	151.78%	117.88%	98.04%
Covered-employee payroll - measurement period	\$ 1,685,000	\$ 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 payroll	14.77%	27.06%	44.64%	31.35%	-53.83%	-20.05%	1.44%
Notes to schedule:							
Valuation date	December 31, 2023	December 31, 2023	December 31, 2021	December 31, 2021	December 31, 2018	December 31, 2018	December 31, 2018
Measurement period	December 31, 2024	December 31, 2023	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Benefit changes. None.							
Assumptions							
Discount rate	6.10%	6.10%	6.10%	6.10%	7.05%	7.05%	7.05%
CalPERS Experience Study	2021 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, 2024

SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (UNAUDITED)

	2024	2023	2022	2021	2020	2019	2018
Statutorily required contribution - employer fiscal year	\$ 72,280	\$ 90,883	\$ 101,142	\$ 84,811	\$ 26,704	\$ 28,544	\$ 30,707
Contributions in relation to the statutorily determined contributions	<u>(135,697)</u>	<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>\$ (63,417)</u>	<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	\$ 1,685,000	\$ 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	8.05%	11.60%	16.55%	21.39%	11.22%	9.00%	4.05%
Percent of ADC contributed	187.74%	146.57%	228.51%	331.34%	444.64%	335.83%	206.98%

Notes to Schedule:

Valuation date	December 31, 2023	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	27 years	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%	2.50%	3.00%	3.00%	3.00%
Healthcare cost trend rates	6.5% in 2025, trending down to 3.9% by 2075						
	6.5% in 2025, trending down to 3.9% by 2075		5.8% in 2023, trending down to 3.9% by 2076		7.50% in 2019, trending down .5% per year to 5% by 2024.		
Salary increases	3.00%	3.00%	3.00%	3.00%	3.25%	3.25%	3.25%
Investment rate of return	6.10%	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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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, 2024, 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 25, 2025.

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 25, 2025



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GOVERNANCE LETTER

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

We have audited the financial statements of the Byron-Bethany Irrigation District (the District) for the year ended December 31, 2024. 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; however, no such issues were noted during our audit.

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

Significant audit findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note A to the financial statements. The District implemented Governmental Accounts Standards Board (GASB) Statement No. 101, *Compensated Absences*. The implementation of GASB Statement No. 101 resulted in recognition of a compensated absences payable related to sick leave expected to be used in the future. Note K to the financial statements describes the impact of GASB Statement No. 101 on the District's financial statements. No other 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, 2024, the most recent measurement date was \$988,476, which is reflected as a liability in the District's financial statements as of December 31, 2024. As a result of the changes in the net pension liability and the deferred inflows and outflows, the District had a pension expense of \$91,492.
- The postemployment benefit (OPEB) disclosure in Note G shows that the District's share of the unfunded OPEB liability at December 31, 2024, the most recent measurement date, was \$248,844 which is reflected as a liability in the District's financial statements as of December 31, 2024. 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 \$510,849.

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 9 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.
- Record unearned revenue for water transfer fees received in advance.
- Remove prior year accrued interest payable.
- Entries to rollforward net position related to prior year audit adjustments.
- Accrue sick leave in accordance with new pronouncement.
- Correct prepaid insurance.
- Record unearned revenue for out of area water sale received in advance.
- True up Net Investment in Capital Assets.

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 25, 2025.

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 25, 2025



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MANAGEMENT LETTER

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

In planning and performing our audit of the financial statements of the Byron-Bethany Irrigation District (the District) as of and for the year ended December 31, 2024, 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. We also recommend that review of timesheets be documented.
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.

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 25, 2025



BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: AUGUST 19, 2025

SUBJECT: ASSOCIATION OF CALIFORNIA WATER AGENCIES JOINT POWER
INSURANCE AUTHORITY LIABILITY, PROPERTY, AND WORKERS'
COMPENSATION RISK ASSESSMENT AUDIT OF THE BYRON BETHANY
IRRIGATION DISTRICT

RECOMMENDATION

Staff recommends accepting and filing the Association Of California Water Agencies Joint Power Insurance Authority (ACWA JPIA) Liability, Property, And Workers' Compensation Risk Assessment Audit Of The Byron Bethany Irrigation District (BBID or District).

DISCUSSION

On June 24, 2025, ACWA JPIA staff met with BBID staff to assess BBID operations, review loss history (i.e., insurance claims), and evaluate risk exposures. Based on this assessment, ACWA JPIA staff noted that BBID is doing an exemplary job of reducing exposure. The attached letter provides information the assessment reviewed.

BACKGROUND

ACWA JPIA is a partnership of water agencies dedicated to avoiding the high cost of commercial insurance. Formed in 1979, JPIA is not an insurance agency or carrier. It is a risk-sharing pool for property, liability, workers' compensation and employee benefits, which allows for more rate stability, broader coverage and expanded benefits and services than private insurance. ACWA JPIA insurance and benefits coverage are unique to the water industry with only agencies that demonstrate a commitment to effective risk

management programs allowed to join and participate in ACWA JPIA programs.

FISCAL IMPACT

BBID's goal of no accidents and workers' compensation claims has resulted in an overall net savings in insurance program cost to the District.

ATTACHMENTS

ACWA JPIA Liability, Property, and Workers' Compensation Risk Assessment Letter
ACWA JPIA Commitment to Excellence Award to Byron-Bethany Irrigation District



July 9, 2025

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

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

Dear Mr. Pattison:

This letter is a follow-up to my visit on June 24, 2025. The purpose was to obtain an update on Byron-Bethany Irrigation District's (BBID) operations, review loss history, and evaluate risk exposures. It was great to hear about the upcoming GIS mapping of BBID's entire infrastructure. Accurate line location and infrastructure maintenance are a JPIA Commitment to Excellence Program Loss Reduction Focus Area. Please thank Joe Resendes, Fleet/Facilities Maintenance and Safety Coordinator, for his time and consideration. Below are highlights of our discussions and related ACWA JPIA resources.

Loss History

The JPIA reviews losses that occurred over the last five years of coverage. These claims have the most impact on pooled programs and can assist in identifying trends, training, and risk reduction efforts. In the last five years, the District has had one workers' compensation claim, one liability claim, and zero property claims. The District's current Experience Modification Rates (E-Mod) are 0.68 in the Workers' Compensation Program and 1.41 in the Liability Program. E-Mod rates are not calculated for the Property Program. Rates below 1.0 result in discounts on your District's contributions. The District's above-average E-Mod rate in the Liability Program is due to one claim in 2021, in which the District was found liable for damage to a fence.

Training

Joe explained that the District is updating its online training, record-keeping, maintenance, and inspection system as part of the District's upcoming GIS system project. We discussed [Vector Solutions](#) as an additional online training resource. Other available JPIA [training resources](#) include a [safety training matrix](#), online classes, the JPIA's [Video Library](#), and webinars. We discussed BBID hosting a JPIA-led in-person training and inviting nearby districts to attend as well. Suggested topics were Trenching and Excavation and Defensive Driving.

Risk Control Manual (RCM)

The [RCM](#) is a resource members can use when developing or updating policies for their Safety and Loss Control Programs. During our meeting, I provided an overview of the following sections.

- **Section 1 - Injury/Illness Prevention Program (IIPP)** – Templates and best practices are provided for the District's use when reviewing the IIPP, including the [JPIA's Self-Audit Checklist](#).
- **Section 10 – Competent/Authorized Person Forms** – This section has resources for designating employees as [Authorized Traffic Control Supervisors](#), [Authorized Flaggers](#), [Authorized Equipment Operators](#), and more. We discussed using the Authorized Equipment Operator Form for backhoe operators.

Commitment to Excellence (C2E) Program

We discussed the [C2E Program](#) as a "best practices" approach to high frequency and high severity loss drivers for the pool. I provided a brief overview of the resources available in the "Vehicle Operations" and "Infrastructure" Loss Reduction Focus Areas. The JPIA asks members to partner with us by signing the "Commitment to Excellence" certificate, showing knowledge of our resources to reduce claims in these areas. Enclosed with this letter is a C2E Certificate for you and your board's approval. Having a signed C2E Certificate on file creates eligibility for the [JPIA's Risk Control Grant Program](#).

Risk Control Grant Program

I highlighted the JPIA's Risk Control Grant Program, which is designed to promote the implementation of best practices that will prevent or mitigate losses for members who participate in at least two JPIA pooled Programs: Workers' Compensation, Liability, and/or Property Programs. The Grant Program incentivizes members to renew their Commitment to Excellence and review the best practices applicable to their operations. This is accomplished by funding up to \$10,000 for specific one-time, non-routine risk management, loss control programs, or activities that are intended to address those risks. We discussed vehicle cameras as a possible grant submission. This year's Grant Program will begin accepting applications in October 2025. Please visit the [Grant information page](#) for further information, past winners, and eligibility requirements.

Safety Awards

The [H.R. LaBounty Safety Awards Program](#) is designed to promote safe workplace behavior and operations practices while rewarding employees who participate in risk-reducing actions. We discussed the recently installed security cameras to deter illegal dumping as a possible submission. Please visit the H.R. LaBounty Safety Awards Program page for more information.

2024-25 Risk Assessment Focus Areas

The following Risk Reduction and Loss Control Programs are being highlighted for this coverage year. The goal is to promote the implementation of best practices that may limit exposures and reduce losses to the membership.

Mr. Ed Pattison, General Manager
Byron-Bethany Irrigation District
July 9, 2025
Page 3

Underground Service Alert (USA)-811

The District's Maintenance Division manages the USA North program for the District. The District's primary excavation method is vacuum excavation and hand digging in the tolerance zones. If the District has one of its lines hit, reporting it to the Damage Information Reporting Tool (DIRT) is a good practice.

Serious Injury/Illness Reporting

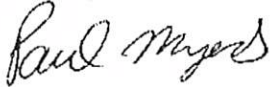
We reviewed Cal/OSHA's definition of a serious injury and the process of reporting such injuries within the required eight-hour time frame if one should occur. More information on the reporting process can be found on Cal/OSHA's [webpage](#) on how to report a work-related accident. The JPIA has a [Sample Standard Operating Guideline \(SOG\)](#) for members to use if needed.

Field Visit

Joe and I visited the Wicklund pump station and pump station 3. It was great to see the clean-up efforts at WSID. Both sites were clean, well-maintained, and had good fencing and "No Trespassing" signage, which is a C2E *Infrastructure* Loss Focus Area. A new air-compressor was installed at pump station 3. The JPIA will contact Joe to have it permitted through the State of California.

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

Sincerely,



Paul Myers, SMS
Risk Control Advisor II

709:tl

Enc. Commitment to Excellence Agreement

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



Commitment to Excellence

Byron-Bethany Irrigation District

and the ACWA JPIA in mutual support for ensuring the most consistent, cost effective, and broadest possible affordable insurance coverage and related services, and in partnership with all JPIA members, and in the interest of reducing ***Byron-Bethany Irrigation District's*** insurance costs, commit to a program of excellence that through the implementation of best practices, reduces the potential and frequency of:

- Vehicle Losses
- Infrastructure Related Losses
- Construction Related Losses
- Employment Practices Claims
- Ergonomic (Musculoskeletal) and Fall Injuries
- Wildfire Prevention

and fully support the goal of implementing effective preventative measures that work to achieve these loss reductions.

_____(CEO, ACWA JPIA)
Adrienne Beatty

_____(General Manager)
Signature

_____(Board Member)
Signature

_____(Board Member)
Signature

_____(Board Member)
Signature

_____(Board Member)
Signature

_____(Board Member)
Signature



BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: AUGUST 19, 2025

SUBJECT: WAGE SCHEDULES FOR CALENDAR YEARS 2021, 2022, 2023, AND 2024

RECOMMENDATION

Staff recommends the adoption of 2021-2024 Wage Schedules to comply with the audit conducted by the CalPERS' Office of Audit Services and ensure pay schedules meet the requirements for publicly available pay schedules pursuant to California Code of Regulations (CCR) section 570.5 and reported payrates meet the definition and requirements of payrates pursuant to Government Code (GC) section 20636 and CCR section 570.5.

DISCUSSION

CalPERS is the nation's largest public pension fund and serves the Byron-Bethany Irrigation District (BBID or District) under contract to provide pension services to its employees. During the 2022 transition in management, management became aware of certain CalPERS deficiencies and worked to correct in a timely manner. Since that time, CalPERS began its own audit of BBID's CalPERS records. Based on this audit, CalPERS determined the following: (1) BBID did not have publicly available pay schedules for calendar years 2021 and 2022; (2) the District's Wage Schedule for the calendar year 2023 did not identify an effective date and referenced another document in lieu of disclosing the payrate for the General Manager and Assistant General Manager positions; and (3) BBID's Salary and Wage Table for calendar year 2024 was not approved by the employer's governing body, did not identify an effective date, and did not identify position titles. The supporting documents to this staff report correct these CalPERS audit deficiencies.

BACKGROUND

The objective of the Office of Audit Services (OFAS) review was to determine whether public agency (employer) pay schedules and reported payrates for Classic members were in compliance with GC section 20636 and Title 2 of the CCR section 570.5. OFAS' review included procedures to determine if the employer properly maintained publicly available pay schedules in accordance with CCR section 570.5 and reported payrates to CalPERS in accordance with approved pay schedules. The review was limited to the examination of a sample of active and retired employee records and pay schedules for the period of July 1, 2021 through June 30, 2024. OFAS did not review employer compliance with the Public Employees' Retirement Law (PERL) in regard to any areas outside the scope described herein, including, but not limited to, membership eligibility and enrollment, contribution amounts and rates, additional compensation, regular earnings, employment after retirement, retirement benefit calculations, and other requirements not specified in the scope.

FISCAL IMPACT

Pay schedules and reported payrates that are not in compliance may result in miscalculation of employer contributions, delays in processing member retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, a reduction in benefits and increased administrative costs for employers for processing required corrections to all impacted employee accounts for the period the misreporting occurred.

ATTACHMENTS

2021 Wage Schedule
2022 Wage Schedule
2023 Wage Schedule
2024 Wage Schedule

2021 Wage Schedule (effective 7-1-2021)

<u>TITLE</u>	<u>Wages Hourly</u> <u>(monthly) Range</u> <u>(Min-Max)</u>	<u>Wages</u> <u>Annual</u>
General Manager	\$ 22,495.89 (monthly)	\$ 269,951
Assistant General Manager	\$ 10,617 (monthly)	\$ 127,404
Water Maintenance Worker	\$ 23.50 - \$36.50	\$ 48,880 - \$75,920
Administrative Clerk	\$ 30.38	\$ 31,595
Accounting Technician	\$ 32.45 - \$35.00	\$ 67,496 - \$72,800
Administrative Support Lead	\$ 25.00 - \$27.50	\$ 52,000 - \$57,200

2022 Wage Schedule (effective 1-2-2022)

<u>TITLE</u>	<u>Wages Hourly</u> <u>(monthly) Range</u> <u>(Min-Max)</u>	<u>Wages</u> <u>Annual</u>
General Manager	\$ 25,510.33 (monthly)	\$ 306,124
Interim General Manager	\$ 18,750 (monthly)	\$ 225,000
Assistant General Manager	\$ 10,617 - \$18,750 (monthly)	\$ 127,404 - \$ 225,000
O & M Supervisor	\$ 48.75 - \$60.10	\$ 101,400 - \$ 125,008
Water Maintenance Worker	\$ 23.50 - \$50.00	\$ 48,880 - \$ 104,000
Administrative Clerk	\$ 30.38 - \$40.25	\$ 31,595 - \$ 41,860
Accounting Technician	\$ 35.00 - \$40.25	\$ 72,800 - \$ 83,720
Administrative Support Lead	\$ 27.50 - \$ 31.63	\$ 57,200 - \$ 65,790

2023 Wage Schedule (effective 1-1-2023)

<u>TITLE</u>	<u>Wages Hourly (monthly) Range (Min-Max)</u>	<u>Wages Annual</u>
General Manager	\$ 21,562.50 (monthly)	\$ 258,750
O & M Supervisor	\$ 64.35	\$ 133,848
Fleet/Facility Maintenance Safety Coordinator	\$ 52.94	\$ 110,115
Water Distribution Operator Lead Worker	\$ 42.50	\$ 88,400
Water Distribution Operator III	\$ 37.62 - \$ 39.51	\$ 78,250 - \$ 82,181
Water Distribution Operator II	\$ 28.76 - \$ 39.51	\$ 59,821 - \$ 82,181
Water Distribution Operator I	\$ 28.76	\$ 59,821
Construction Maintenance Worker III	\$ 35.00	\$ 72,800
Construction Maintenance Worker II	\$ 30.20 - \$ 34.96	\$ 62,816 - \$ 72,717
Secretary	\$ 41.48	\$ 43,139
Accountant	\$ 44.62	\$ 92,810
Accounting Technician / Board Secretary	\$ 34.96	\$ 72,717

2024 Wage Schedule (effective 1-1-2024)

<u>TITLE</u>	<u>Wages Hourly (monthly) Range (Min-Max)</u>	<u>Wages Annual</u>
General Manager	\$ 23,209.88 (monthly)	\$ 278,519
Assistant General Manager	\$ 21,250 (monthly)	\$ 255,000
O & M Supervisor	\$ 69.94	\$ 145,475
Fleet/Facility Maintenance Safety Coordinator	\$ 57.54	\$ 119,683
Water Distribution Operator Lead Worker	\$ 47.33	\$ 98,446
Water Distribution Operator III	\$ 43.98 - \$ 46.18	\$ 91,478 - \$ 96,054
Water Distribution Operator II	\$ 34.46 - \$ 42.93	\$ 71,677 - \$ 89,294
Water Distribution Operator I	\$ 29.77	\$ 61,922
Construction Maintenance Worker III	\$ 38.94	\$ 80,995
Construction Maintenance Worker II	\$ 32.82 - \$ 36.18	\$ 68,266 - \$ 75,254
Secretary	\$ 42.93	\$ 44,647
Accountant	\$ 48.49	\$ 100,859
Accounting Technician / Board Secretary	\$ 37.99	\$ 79,019



SUMMARY REPORT

Byron-Bethany Irrigation District

July 2025

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
- Prepared news release re: Wicklund Cut emergency

Project Status: Ongoing

PROJECT: DWR Presentation

- Participated in follow-up presentation to DWR
- Strategized with BBID team about next steps

Project Status: In Progress

PROJECT: ACWA Conference & Committee Meetings

- Attended ACWA Communications Committee meeting in Monterey

Project Status: Ongoing

Report Submitted by: Nick Janes

Date: 8/1/25



SUMMARY REPORT

Byron-Bethany Irrigation District

June 2025

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
- Prepared news release re: Wicklund Cut emergency

Project Status: Ongoing

PROJECT: DWR Presentation

- Participated in presentation to DWR
- Made final updates/edits to presentation
- Began preps for USBR presentation

Project Status: In Progress

PROJECT: Wicklund Cut

- Coordinated strategy with BBID team & Rep. Harder's staff
- Secured high-value media coverage on KCRA

Project Status: In Progress

PROJECT: ACWA Conference & Committee Meetings

- Attended ACWA Communications Committee meeting in Monterey

Project Status: Ongoing

Report Submitted by: Nick Janes

Date: 7/1/25