



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

BOARD MEETING

Tuesday, January 20, 2026
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

CHARLES TUSO
President
Division V

PETE PETROVICH
Director
Division I

TOM PEREIRA
Director
Division VI

MARK MAGGIORE
Director
Division II

JACK ALVAREZ
Vice-President
Division VII

AMANJIT SINGH SANDHU
Director
Division IV

EDWIN PATTISON
General Manager



AGENDA

Regular Meeting of the Board of Directors

In Person Meeting

7995 Bruns Road, Byron, CA 94514

January 20, 2026

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 December 9, 2025.
2. Accept Treasurer's Reports and Reconciliations for the Month of December 2025.
3. Approve Check Register for the Month of December 2025.

VII. DISCUSSION/ACTION CALENDAR

4. Discuss and consider approving Calendar Year 2026 Budget, Wage Schedule, and Capital Improvement Plan.
5. Discuss and consider approving Policy Regarding Use of Technology in District-Owned Vehicles.
6. Discuss and consider approving and executing Purchase and Sale Agreement and corresponding Grant Deed and Reservation of Easement with Prologis LP for Piped Segment of Upper Main Canal located in Industrial Park of Commerce, situated in West Side Service Area.
7. Discuss and consider authorizing District's Real Property Negotiators – Edwin Pattison and Frances Mizuno – to Negotiate Potential Water Transfer to Gladstone Water LP.

VII. CLOSED SESSION

8. CONFERENCE WITH REAL PROPERTY NEGOTIATORS: Conference with Real Property Negotiators to Discuss Terms of Potential Water Transfer to Gladstone Water LP. (Gov. Code, § 54956.8).
9. Performance Evaluation of Public Employee – General Manager. (Gov. Code, § 54957.)

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, December 9, 2025
10:00 AM

PLEDGE OF ALLEGIANCE

CALL TO ORDER – ROLL CALL 10:09 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/Pereira) Alvarez, M. Maggiore, Pereira, Petrovich, Sandhu and Tusó; 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 November 18, 2025.
2. Accept Treasurer's Reports and Reconciliations for the Month of November 2025.
3. Approve Check Register for the Month of November 2025.

General Manager Ed Pattison gave the Board of Directors a brief financial overview, expressing how the District's revenues are at 102% of projections as of November 2025 and expenses are at 66% of the budget, indicating favorable financial management. Additionally, water sales are approximately 37, 500 acre-feet for the irrigation year.

Adoption of the Consent Calendar

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

DISCUSSION/ACTION CALENDAR**4. Discussion/action authorizing Approving Agreement for Bond Counsel Services**

General Manager Ed Pattison introduced Mr. Cameron Weist, The Weist Law Firm, a firm with BBID experience that specializes in public finance and innovative financial solutions, to assist with bond counsel and financial services supporting the Wicklund Cut Pump Station Replacement Project. Mr. Weist provided a presentation to the Board summarizing the current financial market and options to assist with funding the Wicklund Project, including USDA Rural Development loan applications and related legal and financial services.

Approving Agreement for Bond Counsel Services with Weist Law Firm

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

5. Discussion/Report on State and Federal Affairs;

- Dennis Carozza, Foley & Larder, LLP
- Richard Pombo, Gavel Resources, LLC
- Dennis Albani, California Advocates

The District's federal legislative advocate, Mr. Dennis Cardoza and Ms. Katie Schoettler, Foley & Lardner, LLP provided the Board of Directors with a legislative update on federal funding opportunities for Wicklund Cut Pump Station Replacement Project. Mr. Cardoza summarized the potential grant programs such as the 219 program and CAP program. Mr. Richard Pombo, Gavel Resources, reported to the Board on his work efforts in securing funding and congressional appropriation bills are under continuing resolution through January 2026. Mr. Dennis Albani and Mr. Adam Quinonez, California Advocates, reported on environmental impacts and compliance regarding the Wicklund Cut Pump Station Replacement Project. Mr. Albani expressed to the Board of Directors how he brought Senator McNerney to tour Wicklund Pump Station and his involvement in identifying funding opportunities for the District.

CLOSED SESSION

None.

REPORTS / DIRECTOR COMMENTS

Eric Neill, Hazen & Sawyer, reported to the Board of Directors on-going efforts on the preliminary design, biological assessments and permitting impacts of the Wicklund Cut Pump Station Improvement Project. Nick Janes, J'Comm, reported on work efforts collaborating with consultants and the team to update the District's website with posts updating the plans moving forward with the Wicklund Cut Pump Station Improvement Project. General Manager Ed Pattison reported on the upcoming installation of water meters on the west side service area's pipelines and auditing the gates as well as efforts on improving the District's water accounting system.

ADJOURNMENT 11:38 a.m.

Submitted on December 19, 2025

Approved on January 20, 2026

Ms. Ilona Ruiz, Board Secretary

Mr. Charles Tusso, President

ATTENDANCE**Directors Present:**

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

ABSENT:

| | |
|--------------|--------------|
| Tim Maggiore | Division III |
|--------------|--------------|

Staff/Consultants/Present:

Ed Pattison, General Manager
Nader Shareghi, Assistant General Manager
Ilona Ruiz, Board Secretary
Brad Mizuno, Water Specialist
Michael Vergara, Downey Brand
Julia Gavrilenko, Accountant
David Vaz, Operations/Maintenance Supervisor
Nick Janes, J'Comm
Eric Neill, Hazen & Sawyer
Dennis Cardoza, Foley & Lardner
Katie Schoettler, Foley & Lardner
Richard Pombo, Gavel Resources, LLC
Dennis Albani, California Advocates
Adam Quinonez, California Advocates
Cameron Weist, Weist Law Firm

BYRON BETHANY IRRIGATION DISTRICT
Treasurer's Monthly Report of Investments as of Dec 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% | 3.37% | 0.00% | 4.18% | 4.34% | 3.95% | 3.00% | | |
| Maturity | | | | 05/26/26 | | | 04/30/29 | | |
| Portfolio | 1.42% | 0.63% | 0.00% | 55.93% | 3.89% | 37.57% | 0.55% | | 100.00% |
| Beginning Balance | \$600,000 | \$481,972 | \$0 | \$23,545,053 | \$1,638,846 | \$15,771,479 | \$231,346 | \$200 | \$42,268,896 |
| Activity | (\$1,234,055) | (\$647,670) | (\$299,999) | (\$31,438) | \$0 | \$0 | \$0 | (\$74) | (\$2,213,236) |
| Deposits | \$1,234,055 | \$432,807 | \$299,999 | \$41,662 | \$0 | \$52,854 | \$895 | \$74 | \$2,062,346 |
| CLOSING BALANCE | \$600,000 | \$267,108 | \$0 | \$23,555,277 | \$1,638,846 | \$15,824,333 | \$232,241 | \$200 | \$42,118,006 |
| 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 | | | | | | | | | \$42,118,006 |
| (Less) Designated Reserves | | | | | | | | | (\$27,210,000) |
| UNDESIGNATED RESERVES | | | | | | | | | \$14,908,006 |
| <p>* No investments were made pursuant to Subdivision (I) of Section 53601, 53601.1, and Subdivision (I) Section 53635 of the Government Code.</p> <p>** All investments were made in accordance with the Treasurer's annual statement of investment policy and Board instruction.</p> <p>*** The amounts and maturities of the investments will enable the District to fund its cash flow requirements during the next six months (Gov't Code Sec. 53646 (b) (3)).</p> | | | | | | | | | |

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

| | Current Month Actual | Year to Date Actual | Year to Date Budget | Variance | Variance % |
|--------------------------------|-------------------------|------------------------|------------------------|--------------|------------|
| Revenues | | | | | |
| CVP AG - BBID Overhead | \$ 2,735.90 | \$ 278,492.88 | \$ 200,000.00 | 78,492.88 | 139.25% |
| CVP M&I - BBID Overhead | 13,498.64 | 178,725.44 | 110,000.00 | 68,725.44 | 162.48% |
| Construction Water | 8,072.70 | 174,082.70 | 30,000.00 | 144,082.70 | 580.28% |
| Out of District Water Sale | 0.00 | 2,859,537.91 | 0.00 | 2,859,537.91 | |
| Mountain House Water | 130,310.00 | 1,199,082.65 | 1,200,000.00 | (917.35) | 99.92% |
| Tracy Hills Water Sales | 0.00 | 469,614.60 | 316,414.35 | 153,200.25 | 148.42% |
| BOR AG | 868.62 | 88,418.40 | 60,000.00 | 28,418.40 | 147.36% |
| BOR M/I | 2,991.86 | 40,565.92 | 17,000.00 | 23,565.92 | 238.62% |
| CVPIA Restoration (M&I) | 2,871.81 | 38,534.45 | 32,000.00 | 6,534.45 | 120.42% |
| CVPIA Restoration (Ag) | 447.59 | 45,272.93 | 28,000.00 | 17,272.93 | 161.69% |
| SLDMWA O&M | 4,180.95 | 131,390.40 | 77,000.00 | 54,390.40 | 170.64% |
| Byron Ag Service Area | 4,299.75 | 579,599.80 | 550,000.00 | 29,599.80 | 105.38% |
| Byron M&I Service Area | 0.00 | 19,198.00 | 3,500.00 | 15,698.00 | 548.51% |
| Bethany Ag Service Area | 0.00 | 380,523.00 | 340,000.00 | 40,523.00 | 111.92% |
| Bethany M&I Service Area (MEP) | 4,379.80 | 27,952.00 | 27,000.00 | 952.00 | 103.53% |
| USBR Trinity PUD Assessment | 0.00 | 0.00 | 15.00 | (15.00) | 0.00% |
| West Side Ag Service Area WSSA | 0.00 | 826,220.30 | 910,000.00 | (83,779.70) | 90.79% |
| Grounwater Pumping SBSurcharge | 1,080.33 | 37,835.99 | 42,000.00 | (4,164.01) | 90.09% |
| Encroachment Permit Fee | 1,500.00 | 15,000.00 | 0.00 | 15,000.00 | |
| Gas Tax Refund | 0.00 | 3,255.50 | 2,934.63 | 320.87 | 110.93% |
| WIIN Act Debt Recovery | 10,546.36 | 369,366.16 | 500,000.00 | (130,633.84) | 73.87% |
| Administration Costs - Fees | 0.00 | 175.00 | 500.00 | (325.00) | 35.00% |
| Easement Detachment Fees | 0.00 | 8,114.00 | 0.00 | 8,114.00 | |
| Interest on Bank Accounts | 64,706.07 | 1,860,037.35 | 1,500,000.00 | 360,037.35 | 124.00% |
| Stand-by Revenue | 0.00 | 86,997.60 | 83,395.60 | 3,602.00 | 104.32% |
| WSSA Stand-by Revenue | 0.00 | 139,743.25 | 139,243.00 | 500.25 | 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 | 64,259.37 | 64,298.97 | (39.60) | 99.94% |
| Alameda Property Tax Revenue | 118,647.13 | 229,754.46 | 240,000.00 | (10,245.54) | 95.73% |
| Contra Costa Property Tax Rev | 278,403.92 | 519,722.09 | 480,000.00 | 39,722.09 | 108.28% |
| San Joaquin 46701 Zn2 Prop Tax | 3,268,980.02 | 6,111,998.69 | 5,900,000.00 | 211,998.69 | 103.59% |
| San Joaquin 47101 Zn3 Prop Tax | 0.00 | 2,115.09 | 1,900.00 | 215.09 | 111.32% |
| Reimburse SLDMWA Assess | 518.07 | 25,766.44 | 200,000.00 | (174,233.56) | 12.88% |
| PG&E Power(CVPSA)Reimbursed | 3,111.43 | 93,262.01 | 90,000.00 | 3,262.01 | 103.62% |
| O&M Labor Recovery | 6,160.00 | 55,280.00 | 70,000.00 | (14,720.00) | 78.97% |
| Equipment Use Recovery | 0.00 | 406.42 | 0.00 | 406.42 | |
| O & M Materials Recovery | 14,165.30 | 93,998.52 | 20,000.00 | 73,998.52 | 469.99% |
| Drainage Fees WSSA | 48,000.00 | 103,555.25 | 55,555.25 | 48,000.00 | 186.40% |
| Engineering Recovery | 23,399.16 | 196,407.93 | 70,000.00 | 126,407.93 | 280.58% |
| Admin Labor Recovery | 1,680.00 | 28,879.83 | 25,200.00 | 3,679.83 | 114.60% |
| Reimburse Director's Benefit | 27,942.60 | 27,942.60 | 25,000.00 | 2,942.60 | 111.77% |
| Legal Cost Recovery | 0.00 | 111,536.95 | 130,000.00 | (18,463.05) | 85.80% |
| Rental Unit | 1,310.00 | 15,720.00 | 15,720.00 | 0.00 | 100.00% |

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Twelve Months Ending December 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 | 328,031.95 | 0.00 | 328,031.95 | |
| Total Revenues | 4,044,808.01 | 18,030,603.20 | 13,718,484.32 | 4,312,118.88 | 131.43% |
| Expenses | | | | | |
| CIP | 295,399.75 | 828,033.34 | 2,000,000.00 | (1,171,966.66) | 41.40% |
| Automotive Equipment | 65,815.99 | 320,288.69 | 0 | 320,288.69 | |
| BOR AG | 36,018.00 | 366,013.85 | 500,000.00 | (133,986.15) | 73.20% |
| BOR M/I | 852.30 | 22,610.57 | 40,000.00 | (17,389.43) | 56.53% |
| CVPSA Restoration (M&I) | 818.10 | 22,869.82 | 18,000.00 | 4,869.82 | 127.05% |
| CVPSA Restoration (Ag) | 14,196.14 | 190,739.31 | 162,000.00 | 28,739.31 | 117.74% |
| SLDMWA O&M | 1,764.24 | 111,226.05 | 122,000.00 | (10,773.95) | 91.17% |
| 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 | 46,718.84 | 59,000.00 | (12,281.16) | 79.18% |
| Transformer Maintenance | 0.00 | 3,850.00 | 20,000.00 | (16,150.00) | 19.25% |
| SLDMWA Membership Assessment | 0.00 | 37,795.00 | 40,000.00 | (2,205.00) | 94.49% |
| Electrical Engineering Services | 0.00 | 1,560.00 | 15,000.00 | (13,440.00) | 10.40% |
| SWRCB User Fee (CVPSA) | 0.00 | 41,973.17 | 43,000.00 | (1,026.83) | 97.61% |
| Supplemental Water Purchase | 0.00 | 51,000.00 | 50,000.00 | 1,000.00 | 102.00% |
| Pump/Motor Maintenance | 0.00 | 64,577.21 | 37,000.00 | 27,577.21 | 174.53% |
| Pump/Motor Lube | 0.00 | 0.00 | 1,500.00 | (1,500.00) | 0.00% |
| SCADA/Telemetry-Auto Control | 0.00 | 11,924.08 | 110,000.00 | (98,075.92) | 10.84% |
| Motor Control Maintenance | 0.00 | 0.00 | 20,000.00 | (20,000.00) | 0.00% |
| PWRPA ASA Power | 24,455.04 | 160,549.39 | 365,000.00 | (204,450.61) | 43.99% |
| PG&E Power | 7,749.53 | 126,331.64 | 145,000.00 | (18,668.36) | 87.13% |
| PG&E Power(CVPSA) | 1,278.22 | 101,965.09 | 220,000.00 | (118,034.91) | 46.35% |
| PG&E Power WSSA | 934.73 | 5,988.44 | 6,500.00 | (511.56) | 92.13% |
| Emergency Generators | 2,151.39 | 19,597.31 | 25,000.00 | (5,402.69) | 78.39% |
| WAPA Power | 5,913.01 | 155,682.63 | 180,000.00 | (24,317.37) | 86.49% |
| WAPA Restoration | 3,144.65 | 19,591.22 | 15,000.00 | 4,591.22 | 130.61% |
| Bonds Continuing Compliance | 0.00 | 9,675.00 | 18,000.00 | (8,325.00) | 53.75% |
| Assistant General Manager | 30,600.00 | 265,200.00 | 265,200.00 | 0.00 | 100.00% |
| O&M Employee Relations | 311.99 | 1,864.44 | 1,500.00 | 364.44 | 124.30% |
| WWTF Chief Operator | 0.00 | 0.00 | 20,000.00 | (20,000.00) | 0.00% |
| O&M Labor Full Time | 94,164.53 | 1,146,516.44 | 1,509,571.00 | (363,054.56) | 75.95% |
| O&M Part Time Labor | 3,310.00 | 31,100.00 | 0.00 | 31,100.00 | #DIV/0! |
| O&M Other Compensation | 66,667.03 | 174,346.64 | 230,409.00 | (56,062.36) | 75.67% |
| O&M Health Insurance | 20,282.58 | 231,530.80 | 310,817.00 | (79,286.20) | 74.49% |
| O&M Dental Insurance | 471.66 | 5,496.18 | 6,699.00 | (1,202.82) | 82.04% |
| O&M Vision Insurance | 259.84 | 3,099.52 | 3,786.00 | (686.48) | 81.87% |
| O&M Retirement (PERS) | 36,448.36 | 308,841.02 | 284,285.00 | 24,556.02 | 108.64% |
| O&M Worker's Comp | 12,354.36 | 51,036.43 | 53,000.00 | (1,963.57) | 96.30% |
| O&M Medicare | 2,554.83 | 20,599.31 | 23,932.00 | (3,332.69) | 86.07% |

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

| | Current Month | Year to Date | Year to Date | | |
|-------------------------------|---------------|--------------|--------------|-------------|------------|
| | Actual | Actual | Budget | Variance | Variance % |
| O&M Social Security | 10,030.14 | 87,187.22 | 101,088.00 | (13,900.78) | 86.25% |
| O&M Life Insurance | 401.69 | 4,803.09 | 6,381.00 | (1,577.91) | 75.27% |
| O&M Longevity | 1,125.00 | 9,395.00 | 9,360.00 | 35.00 | 100.37% |
| O&M Licenses | 620.00 | 4,630.00 | 6,630.00 | (2,000.00) | 69.83% |
| O&M Overtime | 13,622.11 | 85,778.12 | 130,000.00 | (44,221.88) | 65.98% |
| O&M - Employee Assist Program | 34.72 | 414.16 | 506.00 | (91.84) | 81.85% |
| Canal Maintenance | 5,664.00 | 13,534.28 | 25,000.00 | (11,465.72) | 54.14% |
| Station Maintenance | 472.06 | 48,232.97 | 21,000.00 | 27,232.97 | 229.68% |
| Laterals/Structures | 0.00 | 8,280.57 | 10,000.00 | (1,719.43) | 82.81% |
| Material/Hardware/Fasteners | 846.63 | 99,117.35 | 25,000.00 | 74,117.35 | 396.47% |
| Sub laterals/Pipelines | 918.72 | 21,271.35 | 15,000.00 | 6,271.35 | 141.81% |
| Canal Gate Maintenance | 0.00 | 4,373.25 | 14,000.00 | (9,626.75) | 31.24% |
| 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 | 5,082.19 | 19,638.00 | 21,000.00 | (1,362.00) | 93.51% |
| Communications WSSA | 572.51 | 8,426.95 | 7,500.00 | 926.95 | 112.36% |
| Small Tools & Equipment | 2,163.28 | 15,274.99 | 10,000.00 | 5,274.99 | 152.75% |
| Building Maintenance | 5,190.96 | 7,979.65 | 41,500.00 | (33,520.35) | 19.23% |
| Grounds Maintenance | 1,090.00 | 25,010.06 | 16,600.00 | 8,410.06 | 150.66% |
| Fire System | 863.46 | 5,634.84 | 9,500.00 | (3,865.16) | 59.31% |
| Security System | 0.00 | 2,466.00 | 7,000.00 | (4,534.00) | 35.23% |
| HVAC Service Supplies | 0.00 | 11,951.31 | 5,500.00 | 6,451.31 | 217.30% |
| Janitorial Services/Supply | 1,607.61 | 18,818.35 | 23,000.00 | (4,181.65) | 81.82% |
| Pest Management | 76.00 | 1,392.00 | 2,000.00 | (608.00) | 69.60% |
| Grounds Maintenance WSSA | 365.00 | 4,380.00 | 4,700.00 | (320.00) | 93.19% |
| Janitorial Serv/Supply WSSA | 125.00 | 2,475.00 | 3,000.00 | (525.00) | 82.50% |
| Uniforms/Clothing Allowance | 641.60 | 11,518.52 | 12,500.00 | (981.48) | 92.15% |
| Shop Supplies | 0.00 | 7,477.38 | 7,000.00 | 477.38 | 106.82% |
| Welding Shop & Supplies | 567.38 | 5,534.34 | 10,000.00 | (4,465.66) | 55.34% |
| 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 | 184.23 | 37,274.94 | 36,000.00 | 1,274.94 | 103.54% |
| Equipment Maint. | 1,632.82 | 32,271.81 | 27,000.00 | 5,271.81 | 119.53% |
| Fuel/Lube/Oil/Tires | 5,456.77 | 144,392.45 | 120,000.00 | 24,392.45 | 120.33% |
| MileageReimbursement | 299.32 | 1,373.48 | 1,200.00 | 173.48 | 114.46% |
| Waste Oil Disposal | 0.00 | 363.00 | 1,000.00 | (637.00) | 36.30% |
| Canal Fences | 0.00 | 0.00 | 2,500.00 | (2,500.00) | 0.00% |
| Rodent Control | 936.96 | 6,170.26 | 5,000.00 | 1,170.26 | 123.41% |
| Right of Way Weed Control | 1,050.00 | 33,370.89 | 50,000.00 | (16,629.11) | 66.74% |
| Weed Burning | 0.00 | 160.00 | 4,000.00 | (3,840.00) | 4.00% |
| Aquatic Weed Control | 57,773.44 | 118,767.32 | 90,000.00 | 28,767.32 | 131.96% |
| Road Maint. & Right of Way | 0.00 | 0.00 | 5,000.00 | (5,000.00) | 0.00% |
| Water Quality Testing | 0.00 | 59.00 | 5,000.00 | (4,941.00) | 1.18% |
| Flow Meter Repairs | 0.00 | 18,616.72 | 20,000.00 | (1,383.28) | 93.08% |

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

| | Current Month | Year to Date | Year to Date | | |
|--------------------------------|---------------|--------------|--------------|--------------|------------|
| | Actual | Actual | Budget | Variance | Variance % |
| Flow Meter Repairs(CVPSA) | 0.00 | 0.00 | 4,000.00 | (4,000.00) | 0.00% |
| Safety Supplies/Equipment | 470.31 | 10,648.93 | 15,000.00 | (4,351.07) | 70.99% |
| Worker Safety Training | 0.00 | 1,190.00 | 4,500.00 | (3,310.00) | 26.44% |
| Physical Exams | 85.00 | 1,816.60 | 4,000.00 | (2,183.40) | 45.42% |
| Engineering | 101,425.07 | 838,096.24 | 600,000.00 | 238,096.24 | 139.68% |
| GSA Implementation | 306.63 | 54,589.40 | 40,000.00 | 14,589.40 | 136.47% |
| O&M Continuing Education | 435.00 | 1,776.54 | 25,000.00 | (23,223.46) | 7.11% |
| 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 | 6,160.02 | 4,500.00 | 1,660.02 | 136.89% |
| Bottled Water Service | 0.00 | 4,649.65 | 6,000.00 | (1,350.35) | 77.49% |
| General Manager | 35,190.00 | 304,980.00 | 319,142.00 | (14,162.00) | 95.56% |
| Admin Support Staff | 18,938.58 | 189,274.29 | 242,860.00 | (53,585.71) | 77.94% |
| Admin Other Compensation | 17,286.61 | 60,767.57 | 86,010.00 | (25,242.43) | 70.65% |
| Admin Health Insurance | 8,694.00 | 97,753.30 | 126,878.00 | (29,124.70) | 77.05% |
| Admin Dental Insurance | 202.14 | 2,369.58 | 2,759.00 | (389.42) | 85.89% |
| Admin Vision Insurance | 111.36 | 1,336.32 | 1,559.00 | (222.68) | 85.72% |
| Admin Retirement (PERS) | 24,691.75 | 184,488.62 | 100,730.00 | 83,758.62 | 183.15% |
| Admin Worker's Comp | 1,100.05 | 4,607.00 | 5,000.00 | (393.00) | 92.14% |
| Senior Administrative Analyst | 0.00 | 0.00 | 108,925.00 | (108,925.00) | 0.00% |
| Admin Social Security | 4,819.61 | 46,731.46 | 67,320.00 | (20,588.54) | 69.42% |
| Admin Medicare | 1,770.43 | 14,163.99 | 15,744.00 | (1,580.01) | 89.96% |
| Admin Life Insurance | 383.30 | 4,599.60 | 5,104.00 | (504.40) | 90.12% |
| Admin Longevity | 275.00 | 2,630.00 | 2,655.00 | (25.00) | 99.06% |
| Admin License | 60.00 | 700.00 | 520.00 | 180.00 | 134.62% |
| Vehicle Stipend | 750.00 | 6,500.00 | 6,500.00 | 0.00 | 100.00% |
| Water Resources Specialist | 17,196.00 | 140,434.00 | 155,000.00 | (14,566.00) | 90.60% |
| Admin Employee Relations | 0.00 | 406.36 | 500.00 | (93.64) | 81.27% |
| State Unemployment Insurance | 1,234.08 | 2,364.01 | 3,000.00 | (635.99) | 78.80% |
| FUTA Tax | 493.63 | 945.61 | 1,000.00 | (54.39) | 94.56% |
| Office Supplies | 899.31 | 3,291.17 | 7,000.00 | (3,708.83) | 47.02% |
| Payroll Services | 849.68 | 7,587.17 | 8,000.00 | (412.83) | 94.84% |
| Postage | 1.25 | 1,105.49 | 1,800.00 | (694.51) | 61.42% |
| Printing, Forms, Maps, Etc | 0.00 | 0.00 | 1,500.00 | (1,500.00) | 0.00% |
| Notary Commission | 80.93 | 285.26 | 0.00 | 285.26 | #DIV/0! |
| Printing (Legal) | 0.00 | 2,180.09 | 800.00 | 1,380.09 | 272.51% |
| WSSA Utilities | 354.01 | 4,098.00 | 4,500.00 | (402.00) | 91.07% |
| DHQ Telephone | 1,134.61 | 11,943.55 | 15,000.00 | (3,056.45) | 79.62% |
| Bank Fees | 0.00 | 67.38 | 200.00 | (132.62) | 33.69% |
| Dir -Employee Assist Program | 14.88 | 178.56 | 179.00 | (0.44) | 99.75% |
| Admin-Employee Assist Program | 14.88 | 178.56 | 208.00 | (29.44) | 85.85% |
| Cyber Liability Program | 0.00 | 2,031.00 | 2,000.00 | 31.00 | 101.55% |
| Admin Auto & Liability Program | 0.00 | 31,145.89 | 42,000.00 | (10,854.11) | 74.16% |
| Property Insurance | 0.00 | 63,374.07 | 77,000.00 | (13,625.93) | 82.30% |
| Business Systems Services | 777.62 | 10,504.86 | 12,500.00 | (1,995.14) | 84.04% |

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

| | Current Month Actual | Year to Date Actual | Year to Date Budget | Variance | Variance % |
|-------------------------------|-------------------------|------------------------|------------------------|----------------|------------|
| Pension Fund - 401A | 2,346.00 | 15,198.11 | 15,207.00 | (8.89) | 99.94% |
| Retiree's Health Insurance | 10,110.81 | 114,018.08 | 118,244.00 | (4,225.92) | 96.43% |
| State Emp. Training Tax | 82.28 | 157.63 | 200.00 | (42.37) | 78.82% |
| Director's Fees/ Expenses | 4,205.72 | 12,675.84 | 15,000.00 | (2,324.16) | 84.51% |
| Director's Benefits | 11,619.44 | 128,292.48 | 117,529.00 | 10,763.48 | 109.16% |
| District Officials' | 2,556.82 | 36,887.92 | 35,000.00 | 1,887.92 | 105.39% |
| Legal Services | 85,393.19 | 1,410,577.03 | 2,784,000.00 | (1,373,422.97) | 50.67% |
| CVPSA - Legal | 12,989.00 | 46,050.80 | 40,000.00 | 6,050.80 | 115.13% |
| Auditing | 0.00 | 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 | 87.07 | 6,083.13 | 2,000.00 | 4,083.13 | 304.16% |
| Permits, Dues & Subscriptions | 1,271.00 | 53,933.32 | 57,000.00 | (3,066.68) | 94.62% |
| Permits, Dues & Subs WSSA | 493.05 | 1,260.79 | 4,200.00 | (2,939.21) | 30.02% |
| Admin. Continuing Education | 0.00 | 300.00 | 10,000.00 | (9,700.00) | 3.00% |
| Recording Fees | 0.00 | 161.00 | 250.00 | (89.00) | 64.40% |
| Interest Expense | 0.00 | 127,100.47 | 170,921.90 | (43,821.43) | 74.36% |
| Hardware/Software | 3,191.46 | 34,738.27 | 100,000.00 | (65,261.73) | 34.74% |
| Hardware/Software WSSA | 0.00 | 62.50 | 2,000.00 | (1,937.50) | 3.13% |
| Public Outreach | 4,900.00 | 58,979.76 | 78,800.00 | (19,820.24) | 74.85% |
| Website | 2,100.00 | 23,005.77 | 25,400.00 | (2,394.23) | 90.57% |
| State/Federal Representation | 15,000.00 | 220,699.72 | 215,000.00 | 5,699.72 | 102.65% |
| HR Consulting | 0.00 | 0.00 | 3,000.00 | (3,000.00) | 0.00% |
| Total Expenses | 1,243,721.43 | 10,324,460.91 | 13,829,673.90 | (3,505,212.99) | 74.65% |
| Net Income | \$ 2,801,086.58 | \$ 7,706,142.29 | (\$ 111,189.58) | 7,817,331.87 | |

Byron-Bethany Irrigation District
Balance Sheet
December 31, 2025

ASSETS

| | | |
|---------------------------------|----|----------------------|
| Current Assets | | |
| CAMP - CA Asset Mngmnt Program | \$ | 15,824,333.30 |
| Cash-L.A.I.F. State Treasurer | | 1,638,846.00 |
| OVCB Muni | | 3,519,600.13 |
| Liquidity Plus | | 267,107.76 |
| Comerica | | 232,241.48 |
| Investments | | 23,555,277.21 |
| Petty Cash | | 200.00 |
| Petty Cash - WSSA | | 100.00 |
| Accts Receivable | | 313,659.84 |
| Accts Receivable - Other | | 15,219.45 |
| Prepaid Insurance | | 107,833.89 |
| | | <hr/> |
| Total Current Assets | | 45,474,419.06 |
| 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 | | 1,838,272.72 |
| 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 | | 963,899.79 |
| | | <hr/> |
| Total Property and Equipment | | 39,819,823.33 |
| Other Assets | | |
| | | <hr/> |
| Total Other Assets | | 0.00 |
| | | <hr/> |
| Total Assets | \$ | <u>85,294,242.39</u> |

LIABILITIES AND CAPITAL

| | |
|--------------------------------|---------------|
| Current Liabilities | |
| Accounts Payable | \$ 177,883.29 |
| Health Insurance Payable | (698.12) |
| Deferred Comp - Payable | 1,575.00 |
| Accrued Vacation | 207,259.04 |
| Dental Insurance Payable | (1,639.26) |
| Supplem Life Insurance Payable | (210.00) |
| 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
December 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 | 276,000.00 | |
| CalPERS Contributions Accrual | 155,830.44 | |
| | <hr/> | |
| Total Current Liabilities | | 2,908,920.96 |
| Long-Term Liabilities | | |
| 2018 Enterprise Revenue Bond | 2,980,000.00 | |
| 2017 Revenue Refi Bond | 520,000.01 | |
| 2021 Enterprise Revenue Bond | 2,330,000.00 | |
| | <hr/> | |
| Total Long-Term Liabilities | | 5,830,000.01 |
| | | <hr/> |
| Total Liabilities | | 8,738,920.97 |
| Capital | | |
| Retained Earnings | 9,461,289.52 | |
| Legal Reserve | 2,000,000.00 | |
| 10 Year CIP Reserve | 10,000,000.00 | |
| Insurance/SIR Reserve | 360,000.00 | |
| Rolling Stock Replacement Res. | 200,000.00 | |
| Construction Equipment Replace | 300,000.00 | |
| Groundwater Mgmt Program Res | 200,000.00 | |
| Op & Maint, Eng. & Gen. Admin. | 4,000,000.00 | |
| 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 | 3,000,000.00 | |
| 2021 Rev. Bonds Debt Reserve | 3,000,000.00 | |
| Net Investment in Capital Asse | 31,017,904.00 | |
| Net Income | 8,866,127.90 | |
| | <hr/> | |
| Total Capital | | 76,555,321.42 |
| | | <hr/> |
| Total Liabilities & Capital | \$ | 85,294,242.39 |
| | | <hr/> |

Byron-Bethany Irrigation District
Account Reconciliation
As of Dec 31, 2025
1010C - OVCB Muni

Bank Statement Date: December 31, 2025

Filter Criteria includes: Report is printed in Detail Format.

| | |
|--------------------------|--------------|
| Beginning GL Balance | 597,301.79 |
| Add: Cash Receipts | 3,853,216.28 |
| Less: Cash Disbursements | (779,484.58) |
| Add (Less) Other | (151,433.36) |
| Ending GL Balance | 3,519,600.13 |
| Ending Bank Balance | 600,000.00 |

| | | | | |
|------------------------------|-------------|------|--------------|--------------|
| Add back deposits in transit | Jan 5, 2026 | 1621 | 3,269,685.02 | |
| Total deposits in transit | | | | 3,269,685.02 |

(Less) outstanding checks

| | | |
|--------------|-------|-------------|
| Nov 17, 2025 | 47957 | (40.00) |
| Nov 17, 2025 | 47970 | (522.00) |
| Nov 17, 2025 | 47973 | (170.00) |
| Dec 8, 2025 | 47991 | (56,520.82) |
| Dec 8, 2025 | 47998 | (210.00) |
| Dec 8, 2025 | 48018 | (359.45) |
| Dec 8, 2025 | 48041 | (29,148.23) |
| Dec 18, 2025 | 48051 | (195.79) |
| Dec 18, 2025 | 48052 | (151.82) |
| Dec 18, 2025 | 48053 | (375.00) |
| Dec 18, 2025 | 48054 | (51,884.54) |
| Dec 18, 2025 | 48055 | (7,500.00) |
| Dec 18, 2025 | 48056 | (85.00) |
| Dec 18, 2025 | 48057 | (450.00) |
| Dec 18, 2025 | 48058 | (5,000.00) |
| Dec 18, 2025 | 48059 | (475.13) |
| Dec 18, 2025 | 48060 | (68,000.00) |
| Dec 18, 2025 | 48061 | (254.36) |
| Dec 18, 2025 | 48062 | (462.95) |
| Dec 18, 2025 | 48063 | (7,296.10) |
| Dec 18, 2025 | 48064 | (1,000.00) |
| Dec 18, 2025 | 48065 | (691.24) |
| Dec 19, 2025 | 48066 | (863.46) |
| Dec 19, 2025 | 48067 | (3,100.00) |
| Dec 19, 2025 | 48068 | (14,718.75) |
| Dec 19, 2025 | 48069 | (76.00) |
| Dec 22, 2025 | 48070 | (600.00) |
| Dec 22, 2025 | 48071 | (306.63) |
| Dec 22, 2025 | 48072 | (1,770.00) |
| Dec 22, 2025 | 48073 | (493.05) |
| Dec 23, 2025 | 48074 | (10,836.00) |
| Dec 23, 2025 | 48076 | (349.61) |
| Dec 23, 2025 | 48077 | (456.31) |
| Dec 23, 2025 | 48078 | (57,773.44) |
| Dec 29, 2025 | 48079 | (10,675.00) |
| Dec 29, 2025 | 48080 | (1,651.13) |
| Dec 29, 2025 | 48081 | (196.53) |
| Dec 29, 2025 | 48082 | (4,026.55) |
| Dec 29, 2025 | 48083 | (11,400.00) |

| | |
|--------------------------|--------------|
| Total outstanding checks | (350,084.89) |
| Add (Less) Other | |

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

Filter Criteria includes: Report is printed in Detail Format.

Total other

Unreconciled difference 0.00

Ending GL Balance 3,519,600.13

TRACY
1034 NORTH CENTRAL AVE.
TRACY CA 95376
(209)834-3340

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

ACCOUNT NUMBER:
STATEMENT DATE: 12/31/25
PAGE: 1 OF 4

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

ECONOMY CHECKING-PUBLIC BYRON BETHANY IRRIGATION DISTRICT Acct
MUNI ACCOUNT

| | | | |
|---------------------------|----------|--------------|----|
| Beginning Balance | 12/01/25 | 600,000.00 | |
| Deposits / Misc Credits | 19 | 1,234,054.79 | |
| Withdrawals / Misc Debits | 102 | 1,234,054.79 | |
| ** Ending Balance | 12/31/25 | 600,000.00 | ** |
| Service Charge | | .00 | |

Enclosures 75

DEPOSITS/CREDITS

| Date | Deposits | Withdrawals | Activity Description |
|-------|------------|-------------|---------------------------------------------------------------------------|
| 12/01 | 2,631.21 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/02 | 24,467.50 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/04 | 87,971.81 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/05 | 70,349.39 | | DEPOSIT |
| 12/08 | 3,143.65 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/10 | 1,139.32 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/11 | 420.00 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/12 | 85,894.25 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/15 | 164,598.71 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/16 | 208,093.82 | | DEPOSIT |
| 12/17 | 36,267.41 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/18 | 140,928.99 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/19 | 1,541.54 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/22 | 531.66 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/23 | 2,148.07 | | MARIPOSA ENERGY,/MELPMT RMR*IV*0000018187 28115**2148.07*2148.07\ |
| 12/26 | 2,812.01 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/29 | 5,835.00 | | Trnsfr from Checking Acct Ending in 0095 |
| 12/30 | 305,793.05 | | DEPOSIT |
| 12/31 | 89,487.40 | | Trnsfr from Checking Acct Ending in 0095 |

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

Filter Criteria includes: Report is printed in Detail Format.

| | |
|------------------------------|--------------|
| Beginning GL Balance | 481,971.72 |
| Add: Cash Receipts | |
| Less: Cash Disbursements | |
| Add (Less) Other | (214,863.96) |
| Ending GL Balance | 267,107.76 |
| Ending Bank Balance | 267,107.76 |
| 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 | 267,107.76 |

TRACY
1034 NORTH CENTRAL AVE.
TRACY CA 95376
(209)834-3340

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

ACCOUNT NUMBER:
STATEMENT DATE: 12/31/25
PAGE: 1 OF 2

WEB SITE: www.ovcb.com
www.escbank.com

TOLL FREE NUMBER: 866-844-7500

OAK TREE CHECKING-PUBLIC BYRON BETHANY IRRIGATION DISTRICT Acct

| | | | |
|-----------------------------|----------|------------|----|
| Beginning Balance | 12/01/25 | 481,971.72 | |
| Deposits / Misc Credits | 5 | 432,806.50 | |
| Withdrawals / Misc Debits | 15 | 647,670.46 | |
| ** Ending Balance | 12/31/25 | 267,107.76 | ** |
| Service Charge | | .00 | |
| Interest Paid Thru 12/31/25 | | 732.80 | |
| Interest Paid Year To Date | | 26,754.36 | |
| Minimum Balance | | 62,369 | |

DEPOSITS/CREDITS

| Date | Deposits | Withdrawals | Activity Description |
|-------|------------|-------------|------------------------------------------|
| 12/05 | 67,986.91 | | Trnsfr from Checking Acct Ending in 0060 |
| 12/16 | 68,629.25 | | Trnsfr from Checking Acct Ending in 0060 |
| 12/23 | 1,964.53 | | Trnsfr from Checking Acct Ending in 0060 |
| 12/30 | 293,493.01 | | Trnsfr from Checking Acct Ending in 0060 |
| 12/31 | 732.80 | | INTEREST EARNED |

OTHER WITHDRAWALS/DEBITS

| Date | Deposits | Withdrawals | Activity Description |
|-------|----------|-------------|----------------------------------------|
| 12/01 | | 2,631.21 | Trnsfr to Checking Acct Ending in 0060 |
| 12/02 | | 24,467.50 | Trnsfr to Checking Acct Ending in 0060 |
| 12/04 | | 87,971.81 | Trnsfr to Checking Acct Ending in 0060 |
| 12/08 | | 3,143.65 | Trnsfr to Checking Acct Ending in 0060 |
| 12/10 | | 1,139.32 | Trnsfr to Checking Acct Ending in 0060 |
| 12/11 | | 420.00 | Trnsfr to Checking Acct Ending in 0060 |
| 12/12 | | 85,894.25 | Trnsfr to Checking Acct Ending in 0060 |
| 12/15 | | 164,598.71 | Trnsfr to Checking Acct Ending in 0060 |
| 12/17 | | 36,267.41 | Trnsfr to Checking Acct Ending in 0060 |
| 12/18 | | 140,928.99 | Trnsfr to Checking Acct Ending in 0060 |
| 12/19 | | 1,541.54 | Trnsfr to Checking Acct Ending in 0060 |
| 12/22 | | 531.66 | Trnsfr to Checking Acct Ending in 0060 |
| 12/26 | | 2,812.01 | Trnsfr to Checking Acct Ending in 0060 |

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

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

TRACY
1034 NORTH CENTRAL AVE.
TRACY CA 95376
(209)834-3340

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

ACCOUNT NUMBER:
STATEMENT DATE: 12/31/25
PAGE: 1 OF 2

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

ECONOMY CHECKING-PUBLIC BYRON BETHANY IRRIGATION DISTRICT Acct
PAYROLL ACCOUNT

| | | | |
|---------------------------|----------|------------|----|
| Beginning Balance | 12/01/25 | .00 | |
| Deposits / Misc Credits | 8 | 299,999.05 | |
| Withdrawals / Misc Debits | 12 | 299,999.05 | |
| ** Ending Balance | 12/31/25 | .00 | ** |
| Service Charge | | .00 | |

DEPOSITS/CREDITS

| Date | Deposits | Withdrawals | Activity Description |
|-------|------------|-------------|------------------------------------------|
| 12/04 | 87,971.81 | | Trnsfr from Checking Acct Ending in 0060 |
| 12/05 | 238.48 | | Trnsfr from Checking Acct Ending in 0060 |
| 12/18 | 117,693.29 | | Trnsfr from Checking Acct Ending in 0060 |
| 12/19 | 306.54 | | Trnsfr from Checking Acct Ending in 0060 |
| 12/22 | 71.66 | | Trnsfr from Checking Acct Ending in 0060 |
| 12/30 | 2,114.43 | | PAYCHEX INC./PAYROLL |
| 12/30 | 2,114.44 | | PAYCHEX INC./PAYROLL |
| 12/31 | 89,488.40 | | Trnsfr from Checking Acct Ending in 0060 |

OTHER WITHDRAWALS/DEBITS

| Date | Deposits | Withdrawals | Activity Description |
|-------|----------|-------------|----------------------|
| 12/04 | | 18.00 | PAYCHEX CGS/GARNISH |
| 12/04 | | 27,162.57 | PAYCHEX TPS/TAXES |
| 12/04 | | 60,791.24 | PAYCHEX INC./PAYROLL |
| 12/05 | | 238.48 | PAYCHEX EIB/INVOICE |
| 12/18 | | 35,426.67 | PAYCHEX TPS/TAXES |
| 12/18 | | 82,266.62 | PAYCHEX INC./PAYROLL |
| 12/19 | | 306.54 | PAYCHEX EIB/INVOICE |
| 12/22 | | 71.66 | PAYCHEX-OAB/INVOICE |
| 12/30 | | 4,228.87 | PAYCHEX INC./PAYROLL |
| 12/31 | | 233.00 | PAYCHEX EIB/INVOICE |
| 12/31 | | 31,001.32 | PAYCHEX TPS/TAXES |
| 12/31 | | 58,254.08 | PAYCHEX INC./PAYROLL |

Byron-Bethany Irrigation District
Account Reconciliation
As of Dec 31, 2025
1026 - Investments

Bank Statement Date: December 31, 2025

Filter Criteria includes: Report is printed in Detail Format.

| | |
|------------------------------|---------------|
| Beginning GL Balance | 23,545,053.18 |
| Add: Cash Receipts | |
| Less: Cash Disbursements | |
| Add (Less) Other | 10,224.03 |
| Ending GL Balance | 23,555,277.21 |
| Ending Bank Balance | 23,555,277.21 |
| 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 | 23,555,277.21 |

Statement for the Period December 1, 2025 to December 31, 2025
 BYRON-BETHANY IRRIGATION DISTRICT - Unincorporated Assn
 Account Number:



Account Overview

| CHANGE IN ACCOUNT VALUE | Current Period | Year-to-Date |
|------------------------------------|-----------------|-----------------|
| BEGINNING VALUE | \$23,545,053.18 | \$21,601,193.82 |
| Additions and Withdrawals | \$0.00 | \$843,000.00 |
| Misc. & Corporate Actions | \$0.00 | \$0.00 |
| Income | \$41,662.22 | \$945,483.31 |
| Taxes, Fees and Expenses | \$0.00 | \$0.00 |
| Change in Value | (\$31,438.19) | \$165,600.08 |
| ENDING VALUE (AS OF 12/31/25) | \$23,555,277.21 | \$23,555,277.21 |
| Total Accrued Interest | \$237,751.64 | |
| Ending Value with Accrued Interest | \$23,793,028.85 | |

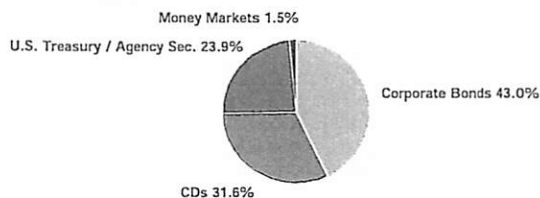
Refer to Miscellaneous Footnotes for more information on Change in Value.

| INCOME | Current Period | Year-to-Date |
|-------------------|----------------|--------------|
| TAXABLE | | |
| Taxable Dividends | \$128.02 | \$13,646.59 |
| Taxable Interest | \$41,534.20 | \$931,836.72 |
| TOTAL TAXABLE | \$41,662.22 | \$945,483.31 |
| TOTAL INCOME | \$41,662.22 | \$945,483.31 |

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

| REALIZED GAIN (LOSS) | Current Period | Year-to-Date |
|------------------------------|----------------|--------------|
| Short Term Gain | \$0.00 | \$866.50 |
| Short Term Loss | \$2.95 | \$2.95 |
| Disallowed Short Term Loss | \$0.00 | \$0.00 |
| TOTAL SHORT TERM GAIN (LOSS) | (\$2.95) | \$863.55 |

ACCOUNT ALLOCATION



| | Percent | Prior Period | Current Period |
|-----------------------------|---------|-----------------|-----------------|
| Money Markets | 1.5 % | \$32,835.97 | \$335,245.98 |
| Bank Deposits | 0.0 | \$51,459.26 | \$704.47 |
| CDs | 31.6 | \$7,401,849.69 | \$7,446,015.20 |
| Corporate Bonds | 43.0 | \$10,162,750.36 | \$10,132,947.96 |
| U.S. Treasury / Agency Sec. | 23.9 | \$5,896,157.90 | \$5,640,363.60 |
| TOTAL | 100.0 % | \$23,545,053.18 | \$23,555,277.21 |

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.

12/31/25

Byron-Bethany ID Portfolio

| Issuer | Type | Price | CPN | AMOUNT | YIELD | Cash Flow | MAT. | Cusip# | Settle | CALL |
|----------------------------|------|-----------|--------|--------------|-------|---------------|------------|-----------|------------|-----------|
| FIDELITY GOV'T MMKT | CASH | \$1.00 | 3.50% | \$335,246 | 3.50% | \$ 11,733.61 | 1/2/2026 | FDRXX | DAILY | |
| INSURED MMKT | CASH | \$1.00 | 0.05% | \$704 | 0.05% | \$ 0.35 | 1/2/2026 | QIDPQ | DAILY | |
| CAMP | CASH | \$1.00 | 3.90% | \$15,771,479 | 3.90% | \$ 615,087.68 | 1/2/2026 | CAMP | DAILY | |
| LAIF | CASH | \$1.00 | 4.09% | \$1,638,846 | 4.09% | \$ 67,028.80 | 1/2/2026 | LAIF | DAILY | |
| OVCB | CASH | | 3.43% | \$1,081,972 | 3.43% | \$ 37,111.64 | 1/2/2026 | OVCB | DAILY | |
| 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 |
| 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 |
| 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 |
| Comcast (A3/A-) | CORP | \$98.430 | 4.150% | \$350,000 | 4.60% | \$ 14,525.00 | 10/15/2028 | 20030NCT6 | 12/20/2024 | N/A |

12/31/25

Byron-Bethany ID Portfolio

| | | | | | | | | | | | |
|-------------------------------|------|-----------|--------|-----------|-------|----|-----------|------------|------------|------------|------------|
| Optum Bank Inc | CD | \$100.000 | 3.600% | \$245,000 | 3.60% | \$ | 8,820.00 | 10/23/2028 | 68405VEZ8 | 10/22/2025 | N/A |
| 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. 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 | N/A |
| 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 | 31424WNNX6 | 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 |
| 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 | 91159XB80 | 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 |
| 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 |
| Public Storage (A2/A) | CORP | \$101.500 | 4.375% | \$360,000 | 4.02% | \$ | 15,750.00 | 7/1/2030 | 74464AAC5 | 10/16/2025 | 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 |
| Wells Fargo Bank (Aa2/A+/AA-) | CORP | \$100.000 | 4.400% | \$500,000 | 4.40% | \$ | 22,000.00 | 8/7/2030 | 95004HAG3 | 8/7/2025 | NC3yrS/A |
| Lockheed Martin (A2/A-/A) | CORP | \$100.875 | 4.400% | \$550,000 | 4.20% | \$ | 24,200.00 | 8/15/2030 | 539830CL1 | 8/18/2025 | N/A |
| Truist Bank | CD | \$100.000 | 4.150% | \$240,000 | 4.15% | \$ | 9,960.00 | 8/29/2030 | 897926BZ3 | 9/5/2025 | NC1yrMTLY |
| Goldman Sachs Bank USA | CD | \$100.000 | 3.750% | \$245,000 | 3.75% | \$ | 9,187.50 | 9/9/2030 | 38150V5W5 | 9/9/2025 | N/A |
| Bank of America (A1/A-/AA-) | CORP | \$100.000 | 4.150% | \$300,000 | 4.15% | \$ | 12,450.00 | 9/19/2030 | 06055JNR6 | 10/20/2025 | NC2yrS/A |

12/31/25

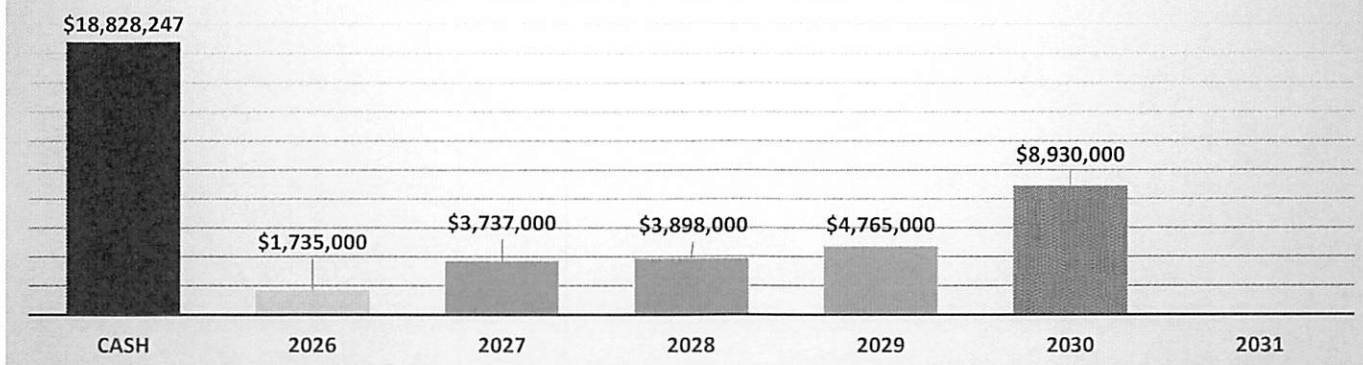
Byron-Bethany ID Portfolio

| | | | | | | | | | | | |
|--------------------------------|------|-----------|--------------|---------------------|--------------|-----------|---------------------|-----------------|-----------|------------|------------|
| Nat'l. Bank of CA (Aa2/A+/AA-) | CORP | \$100.000 | 4.450% | \$450,000 | 4.45% | \$ | 20,025.00 | 9/23/2030 | 63305MTF8 | 9/23/2025 | NC1yrQTRLY |
| Royal Bank of CA (A1/A/AA-) | CORP | \$100.000 | 4.100% | \$250,000 | 4.10% | \$ | 10,250.00 | 9/30/2030 | 78014RL32 | 9/30/2025 | NC3yrS/A |
| JP Morgan Chase Bank NA | CD | \$100.000 | 4.000% | \$240,000 | 4.00% | \$ | 9,600.00 | 10/16/2030 | 46659CGJ3 | 10/16/2025 | NC2yr1X |
| Blackstone Finance (A+/A+) | CORP | \$100.400 | 4.300% | \$355,000 | 4.21% | \$ | 15,265.00 | 11/3/2030 | 092914AB6 | 11/3/2025 | N/A |
| Sallie Mae Bank | CD | \$100.000 | 3.900% | \$245,000 | 3.90% | \$ | 9,555.00 | 12/5/2030 | 795451EE9 | 12/10/2025 | N/A |
| Total & Average | | | 4.17% | \$41,893,247 | 4.18% | \$ | 1,745,577.08 | 1.73 YRS | | | |



| Investment | Avg Yield | Yr 1- Cash Flow | Maturity | Amount | Percentage |
|-----------------------|-----------|-----------------|----------|--------------|------------|
| \$41,893,247 | 4.18% | \$1,745,577 | CASH | \$18,828,247 | 45% |
| Avg. Yield Port. Only | | 4.42% | 2026 | \$1,735,000 | 4% |
| Avg. WAM Port. Only | | 3.14 YRS | 2027 | \$3,737,000 | 9% |
| Asset Type | Percent | AMT | 2028 | \$3,898,000 | 9% |
| CASH | 45% | \$18,828,247 | 2029 | \$4,765,000 | 11% |
| US Agency | 13% | \$5,625,000 | 2030 | \$8,930,000 | 21% |
| CDs | 18% | \$7,385,000 | 2031 | | |
| CORP | 24% | \$10,055,000 | WAM | 1.73 YRS | 100% |
| Total | 100% | \$41,893,247 | | | |

Expected Dollar Amount From Maturities



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

Filter Criteria includes: Report is printed in Detail Format.

| | |
|------------------------------|---------------------|
| Beginning GL Balance | 1,638,846.00 |
| Add: Cash Receipts | |
| Less: Cash Disbursements | |
| Add (Less) Other | |
| Ending GL Balance | <u>1,638,846.00</u> |
| Ending Bank Balance | <u>1,638,846.00</u> |
| Add back deposits in transit | |
| Total deposits in transit | |
| (Less) outstanding checks | |
| Total outstanding checks | |
| Add (Less) Other | |
| Total other | |
| Unreconciled difference | <u>0.00</u> |
| Ending GL Balance | <u>1,638,846.00</u> |

California State Treasurer
Fiona Ma, CPA



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

January 15, 2026

LAIF Home
PMIA Average Monthly Yields

BYRON BETHANY IRRIGATION DISTRICT

SECRETARY
7995 BRUNS ROAD
BYRON, CA 94514

Tran Type Definitions

//

Account Number: .

December 2025 Statement

Account Summary

| | | | |
|-------------------|------|--------------------|--------------|
| Total Deposit: | 0.00 | Beginning Balance: | 1,638,846.00 |
| Total Withdrawal: | 0.00 | Ending Balance: | 1,638,846.00 |

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

Filter Criteria includes: Report is printed in Detail Format.

| | |
|------------------------------|-----------------------------|
| Beginning GL Balance | 15,771,479.41 |
| Add: Cash Receipts | |
| Less: Cash Disbursements | |
| Add (Less) Other | <u>52,853.89</u> |
| Ending GL Balance | <u>15,824,333.30</u> |
| Ending Bank Balance | 15,824,333.30 |
| 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>15,824,333.30</u> |



Account Statement

For the Month Ending December 31, 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 | | | | | 15,771,479.41 |
| 12/31/25 | 01/02/26 | Accrual Income Div Reinvestment - Distributions | 1.00 | 52,853.89 | 15,824,333.30 |
| Closing Balance | | | | | 15,824,333.30 |

| | Month of December | Fiscal YTD January-December |
|----------------------------|-------------------|-----------------------------|
| Opening Balance | 15,771,479.41 | 10,275,446.34 |
| Purchases | 52,853.89 | 8,148,886.96 |
| Redemptions (Excl. Checks) | 0.00 | (2,600,000.00) |
| Check Disbursements | 0.00 | 0.00 |
| Closing Balance | 15,824,333.30 | 15,824,333.30 |
| Cash Dividends and Income | 52,853.89 | 648,886.96 |

| | |
|----------------------------|---------------|
| Closing Balance | 15,824,333.30 |
| Average Monthly Balance | 15,773,184.37 |
| Monthly Distribution Yield | 3.95% |

Byron-Bethany Irrigation District
Account Reconciliation
As of Dec 31, 2025
1017 - Comerica

Bank Statement Date: December 31, 2025

Filter Criteria includes: Report is printed in Detail Format.

| | |
|------------------------------|-----------------------------|
| Beginning GL Balance | 231,346.13 |
| Add: Cash Receipts | |
| Less: Cash Disbursements | |
| Add (Less) Other | <u>895.35</u> |
| Ending GL Balance | <u>232,241.48</u> |
| Ending Bank Balance | <u>232,241.48</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>232,241.48</u></u> |



Your Ameriprise statement

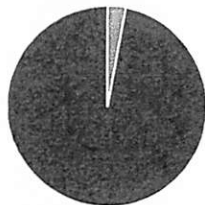
for December 1, 2025 to December 31, 2025

PREPARED FOR BYRON-BETHANY ID

Value of your investment accounts

| | This month | This year |
|------------------------------|--------------|--------------|
| Beginning value | \$231,346.13 | \$211,685.14 |
| Net deposits & withdrawals | \$0.00 | \$0.00 |
| Dividends, interest & income | \$20.35 | \$181.34 |
| Change in value | \$875.00 | \$20,375.00 |
| Ending value | \$232,241.48 | \$232,241.48 |

Your asset allocation



| Asset class | Value on Dec 31, 2025 | Percent of assets |
|----------------------------|--------------------------|----------------------|
| ● Cash & cash investments* | \$6,966.48 | 3.0% |
| ● Fixed income | \$225,275.00 | 97.0% |
| Total assets | \$232,241.48 | 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.

87478

Your personal advisor

Chris Theut

TR Financial Group

A financial advisory practice of Ameriprise Financial Services, LLC

39400 Woodward Ave Ste 255

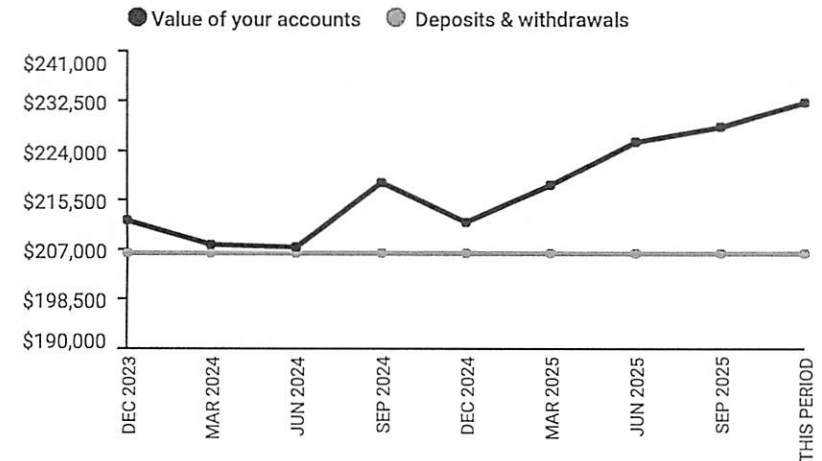
Bloomfield Hills, MI 48304-5150

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).

Powered by
Ameriprise
Financial



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

Byron-Bethany Irrigation District
Account Reconciliation
As of Dec 31, 2025
1080 - Petty Cash

Bank Statement Date: December 31, 2025

Filter Criteria includes: Report is printed in Detail Format.

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

Byron Bethany Irrigation District
Petty Cash Reconciliation

| |
|--------------|
| Beg. Balance |
| \$200.00 |

| Date | Description | Debit | Credit | GL | Running Balance |
|------------|-----------------------------|-------|--------|----|-----------------|
| 12/15/2025 | Live Scan for I.Ruiz Notary | | 74.00 | | \$126.00 |
| 12/23/2025 | Petty Cash | 74.00 | | | \$200.00 |
| | | | | | |
| | | | | | \$200.00 |

| Currency on Hand | Quantity | Total |
|---------------------------|----------|---------------|
| \$0.01 | x | 50 |
| \$0.05 | x | 36 |
| \$0.10 | x | 77 |
| \$0.25 | x | 68 |
| \$1.00 | x | 3 |
| \$1.00 | x | 30 |
| \$5.00 | x | 14 |
| \$10.00 | x | 1 |
| \$20.00 | x | 3 |
| \$50.00 | x | - |
| \$100.00 | x | - |
| Total Cash on Hand | | 200.00 |

Prepared By: Julia Gavrilenko

Checked By: Ilona Malgorzata Ruiz

Date: 1/7/2026

Date: 1/7/26

Approved By:

Date:

**Byron-Bethany Irrigation District
Check Register**

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

Filter Criteria includes: Report order is by Date.

| Check # | Date | Payee | Cash Account | Amount |
|---------|---------|-----------------------------------------|--------------|------------|
| 47976 | 12/8/25 | ACWA Joint Powers Insurance Authority | 1010C | 60,410.83 |
| 47977 | 12/8/25 | AgTerra Technologies, Inc. | 1010C | 1,050.00 |
| 47978 | 12/8/25 | Gregory Arroyos | 1010C | 210.00 |
| 47979 | 12/8/25 | California Dept. of Tax & Fee Administr | 1010C | 7,496.95 |
| 47980 | 12/8/25 | Michael Cervantes | 1010C | 210.00 |
| 47981 | 12/8/25 | City of Brentwood | 1010C | 4,324.27 |
| 47982 | 12/8/25 | City of Tracy | 1010C | 200.11 |
| 47983 | 12/8/25 | Natividad Clark | 1010C | 210.00 |
| 47984 | 12/8/25 | Creative Outdoor Environments, Inc. | 1010C | 1,455.00 |
| 47985 | 12/8/25 | Central Valley Community Bank | 1010C | 11,660.55 |
| 47986 | 12/8/25 | Cameron Davis | 1010C | 210.00 |
| 47987 | 12/8/25 | Downey Brand | 1010C | 83,724.25 |
| 47988 | 12/8/25 | Exponent, Inc. | 1010C | 6,278.00 |
| 47989 | 12/8/25 | Bobby Farmer | 1010C | 210.00 |
| 47990 | 12/8/25 | Foley & Lardner LLP | 1010C | 10,405.00 |
| 47991 | 12/8/25 | Hazen & Sawyer | 1010C | 56,520.82 |
| 47992 | 12/8/25 | Home Depot Credit Services | 1010C | 2,675.31 |
| 47993 | 12/8/25 | MSH project management inc | 1010C | 135,365.00 |
| 47994 | 12/8/25 | J-COMM Inc | 1010C | 7,000.00 |
| 47995 | 12/8/25 | Lingo | 1010C | 196.53 |
| 47996 | 12/8/25 | Richard Martinez | 1010C | 210.00 |
| 47997 | 12/8/25 | McCauley Ag Services | 1010C | 156.00 |
| 47998 | 12/8/25 | Robert Scott Mehring | 1010C | 210.00 |
| 47999 | 12/8/25 | Bradley Mizuno | 1010C | 210.00 |
| 48000 | 12/8/25 | Marcus Navejas | 1010C | 210.00 |
| 48001 | 12/8/25 | Ruben Orozco | 1010C | 210.00 |
| 48002 | 12/8/25 | Joseph Padilla | 1010C | 210.00 |
| 48003 | 12/8/25 | Pacific Gas & Electric WSSA | 1010C | 372.91 |
| 48004 | 12/8/25 | Pitney Bowes Global Financial Svcs, LLC | 1010C | 182.54 |
| 48005 | 12/8/25 | PWRPA | 1010C | 13,830.68 |
| 48006 | 12/8/25 | Joseph Resendes | 1010C | 210.00 |
| 48007 | 12/8/25 | Nader Shareghi | 1010C | 210.00 |

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

Filter Criteria includes: Report order is by Date.

| Check # | Date | Payee | Cash Account | Amount |
|---------|---------|----------------------------------------|--------------|-----------|
| 48008 | 12/8/25 | Stericycle, Inc. | 1010C | 320.70 |
| 48009 | 12/8/25 | San Luis Delta Mendota Water Authority | 1010C | 119.00 |
| 48010 | 12/8/25 | SWRCB Accounting Office | 1010C | 3,630.00 |
| 48011 | 12/8/25 | UniFirst Corporation | 1010C | 961.23 |
| 48012 | 12/8/25 | David Vaz | 1010C | 210.00 |
| 48013 | 12/8/25 | Ricardo Vega | 1010C | 210.00 |
| 48014 | 12/8/25 | U.S. Bank, National Association | 1010C | 5,200.00 |
| 48015 | 12/8/25 | Weist Law | 1010C | 5,625.00 |
| 48016 | 12/8/25 | Ilona Ruiz | 1010C | 430.92 |
| 48017 | 12/8/25 | Pacific Gas & Electric 2085 | 1010C | 5,701.18 |
| 48018 | 12/8/25 | Wagner & Bonsignore CCE | 1010C | 359.45 |
| 48019 | 12/8/25 | Julia Gavrilenko | 1010C | 288.40 |
| 48020 | 12/8/25 | Carol Petz | 1010C | 210.00 |
| 48021 | 12/8/25 | Pacific Gas & Electric 4120 | 1010C | 4,208.72 |
| 48023 | 12/8/25 | Bill's Mower and Saw | 1010C | 350.96 |
| 48024 | 12/8/25 | Brentwood Ace Hardware | 1010C | 505.63 |
| 48025 | 12/8/25 | Comcast | 1010C | 141.11 |
| 48026 | 12/8/25 | Core & Main | 1010C | 5,290.43 |
| 48027 | 12/8/25 | CoreLogic Solutions, LLC | 1010C | 302.50 |
| 48028 | 12/8/25 | Beckley, Inc | 1010C | 2,473.72 |
| 48029 | 12/8/25 | W. W. Grainger, Inc. | 1010C | 174.80 |
| 48030 | 12/8/25 | Mizuno Consulting, Inc. | 1010C | 2,012.50 |
| 48031 | 12/8/25 | Morrill Industries Inc | 1010C | 8,280.57 |
| 48032 | 12/8/25 | CENCAL Auto & Truck Parts Inc. | 1010C | 484.36 |
| 48033 | 12/8/25 | Pape Machinery | 1010C | 13,250.97 |
| 48034 | 12/8/25 | Edwin R. Pattison Jr. | 1010C | 420.00 |
| 48035 | 12/8/25 | Pacific Gas & Electric WSSA | 1010C | 88.98 |
| 48036 | 12/8/25 | Plus IT, Inc. | 1010C | 548.90 |
| 48037 | 12/8/25 | Provost & Prichard Consulting Group | 1010C | 1,172.00 |
| 48038 | 12/8/25 | Ramos Oil Co., Inc. | 1010C | 6,695.19 |
| 48039 | 12/8/25 | Q and M, Inc | 1010C | 541.40 |
| 48040 | 12/8/25 | Dornoch Inc. | 1010C | 1,929.43 |

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

Filter Criteria includes: Report order is by Date.

| Check # | Date | Payee | Cash Account | Amount |
|---------|----------|-----------------------------------------|--------------|-----------|
| 48041 | 12/8/25 | Viking Manufacturing, Inc. | 1010C | 29,148.23 |
| 48042 | 12/8/25 | California Farm Water Coalition | 1010C | 2,250.00 |
| 48043 | 12/8/25 | California Welding Supply | 1010C | 364.80 |
| 48044 | 12/8/25 | Christian Denney | 1010C | 1,540.00 |
| 48045 | 12/8/25 | Bay Area Air Quality Management Dist. | 1010C | 1,261.00 |
| 48046 | 12/8/25 | Tracy Delta Solid Waste Management, Inc | 1010C | 173.22 |
| 48047 | 12/8/25 | Department of Motor Vehicles | 1010C | 10.00 |
| 48048 | 12/8/25 | Holt of California | 1010C | 2,151.39 |
| 48049 | 12/8/25 | Edwin R. Pattison Jr. | 1010C | 199.75 |
| 48050 | 12/9/25 | Rossana Talavera | 1010C | 1,025.00 |
| 48051 | 12/18/25 | AT&T | 1010C | 195.79 |
| 48052 | 12/18/25 | AT & T Mobility | 1010C | 151.82 |
| 48053 | 12/18/25 | Avitec Bird Control Inc. | 1010C | 375.00 |
| 48054 | 12/18/25 | Bureau of Reclamation | 1010C | 51,884.54 |
| 48055 | 12/18/25 | California Advocates | 1010C | 7,500.00 |
| 48056 | 12/18/25 | Co Occupational Medical Partners | 1010C | 85.00 |
| 48057 | 12/18/25 | Fleet Crew | 1010C | 450.00 |
| 48058 | 12/18/25 | Gavel Resources, LLC | 1010C | 5,000.00 |
| 48059 | 12/18/25 | Lingo | 1010C | 475.13 |
| 48060 | 12/18/25 | Matrix HG, Inc. | 1010C | 68,000.00 |
| 48061 | 12/18/25 | Byron Crushing & Grinding Services | 1010C | 254.36 |
| 48062 | 12/18/25 | Quality Communications | 1010C | 462.95 |
| 48063 | 12/18/25 | Somach, Simmons & Dunn | 1010C | 7,296.10 |
| 48064 | 12/18/25 | Stewart Title of California, Inc. | 1010C | 1,000.00 |
| 48065 | 12/18/25 | AT & T Mobility | 1010C | 691.24 |
| 48066 | 12/19/25 | Bay Alarm Company | 1010C | 863.46 |
| 48067 | 12/19/25 | U.S. Bank, National Association | 1010C | 3,100.00 |
| 48068 | 12/19/25 | JLT2 Electric | 1010C | 14,718.75 |
| 48069 | 12/19/25 | McCauley Ag Services | 1010C | 76.00 |
| 48070 | 12/22/25 | Rossana Talavera | 1010C | 600.00 |
| 48071 | 12/22/25 | City of Brentwood | 1010C | 306.63 |
| 48072 | 12/22/25 | Christian Denney | 1010C | 1,770.00 |

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

Filter Criteria includes: Report order is by Date.

| Check # | Date | Payee | Cash Account | Amount |
|--------------|----------|----------------------------------------|--------------|--------------------------|
| 48073 | 12/22/25 | SJC Mosquito & Vector Control District | 1010C | 493.05 |
| 48074 | 12/23/25 | CH2M HILL Engineers, Inc | 1010C | 10,836.00 |
| 48075 | 12/23/25 | Petty Cash | 1010C | 74.00 |
| 48076 | 12/23/25 | Pacific Gas & Electric WSSA | 1010C | 349.61 |
| 48077 | 12/23/25 | UBEO West LLC | 1010C | 456.31 |
| 48078 | 12/23/25 | Target Specialty Products | 1010C | 57,773.44 |
| 48079 | 12/29/25 | Foley & Lardner LLP | 1010C | 10,675.00 |
| 48080 | 12/29/25 | Home Depot Credit Services | 1010C | 1,651.13 |
| 48081 | 12/29/25 | Lingo | 1010C | 196.53 |
| 48082 | 12/29/25 | Byron Crushing & Grinding Services | 1010C | 4,026.55 |
| 48083 | 12/29/25 | Sousa Land Surveys, Inc. | 1010C | 11,400.00 |
| Total | | | | <u>779,484.58</u> |

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

| Date | Invoice/CM # | Line Description | Debit Amount | Credit Amount |
|---------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|
| 12/1/25 | 1025 | 152' x 40' Concre shop pad for the new Equipment shed | 135,365.00 | |
| 12/1/25 | 1025 | MSH project management inc | | 135,365.00 |
| 12/1/25 | 12012025 | Pacific Gas & Electric Charges Account #7267502832 490 Hoffman Ln for Period: 10/23/2025 - 11/21/2025 | 782.11 | |
| 12/1/25 | 12012025 | Pacific Gas & Electric Charges Account #2085093362 6P N/Marsh Creek Rd | 540.17 | |
| 12/1/25 | 12012025 | Pacific Gas & Electric Charges Account #2085093666 WS Bethany Canal 3P | 20.67 | |
| 12/1/25 | 12012025 | Pacific Gas & Electric Charges Account #2085093230 SIM34 N/S Hwy 4 OPP | 29.38 | |
| 12/1/25 | 12012025 | Pacific Gas & Electric Charges Account #2085093194 W SPRR S Hoffman Ln | 20.67 | |
| 12/1/25 | 12012025 | Pacific Gas & Electric Charges Account #2080801459 2200 Hoffman Ln | 133.81 | |
| 12/1/25 | 12012025 | Pacific Gas & Electric Charges Account #2086930222 2200 Hoffman Ln Pump Station | 3,978.17 | |
| 12/1/25 | 12012025 | Pacific Gas & Electric Charges Account #2085093357 7777 Bruns Rd | 159.13 | |
| 12/1/25 | 12012025 | Pacific Gas & Electric Charges Account #2084691543 Herdlyn Rd & Byron Rd | 37.07 | |
| 12/1/25 | 12012025 | Pacific Gas & Electric 2085 Communications, Outreach and Public Affairs for December 2025 | 4,900.00 | |
| 12/1/25 | 120125 | Website Services for December 2025 | 2,100.00 | |
| 12/1/25 | 120125 | J-COMM Inc | | 7,000.00 |
| 12/1/25 | 241904 | Managed Services for 2025 - 19 PkC/Laptop, 3 Servers | 548.90 | |
| 12/1/25 | 241904 | Plus IT, Inc. | | 548.90 |
| 12/1/25 | 2511-153 | Landscape Grounds Maintenance for the period of: December 2025 | 1,090.00 | |
| 12/1/25 | 2511-153 | Creative Outdoor Environments, Inc. | | 1,090.00 |
| 12/1/25 | 2511-154 | Landscape Grounds Maintenance for the period of: December 2025 - WSSA Office | 365.00 | |
| 12/1/25 | 2511-154 | Creative Outdoor Environments, Inc. | | 365.00 |
| 12/1/25 | 26-4963 | Renewal of MIF/Strider Account Management Plus Administrator License and SprayLogger Annual Licenses for Use of SprayLogger Program | 1,050.00 | |
| 12/1/25 | 26-4963 | AgTerra Technologies, Inc. | | 1,050.00 |
| 12/1/25 | 3517800 | Garbage Service WSSA - Service address: 20100 Wicklund, Tracy, CA - December 2025 | 173.22 | |
| 12/1/25 | 3517800 | Tracy Delta Solid Waste Management, Inc | | 173.22 |
| 12/1/25 | 829215163X120925 | Mobile Data plan & Usage for the Period: 11/2/2025 - 12/1/2025 WSSA, Account #829215163 | 151.82 | |
| 12/1/25 | 829215163X120925 | AT & T Mobility | | 151.82 |
| 12/1/25 | ARR01Jul-Dec2025 | Reimbursement of Business Use of Personal Cell Phone for: July - December 2025 | 210.00 | |
| 12/1/25 | ARR01Jul-Dec2025 | Gregory Arroyos | | 210.00 |
| 12/1/25 | CER01Jul-Dec2025 | Reimbursement of Business Use of Personal Cell Phone for: July - December 2025 | 210.00 | |
| 12/1/25 | CER01Jul-Dec2025 | Michael Cervantes | | 210.00 |
| 12/1/25 | CLA01Jul-Dec2025 | Reimbursement of Business Use of Personal Cell Phone for: July - December 2025 | 210.00 | |
| 12/1/25 | CLA01Jul-Dec2025 | Natividad Clark | | 210.00 |
| 12/1/25 | DAV01Jul-Dec2025 | Reimbursement of Business Use of Personal Cell Phone for: July - December 2025 | 210.00 | |

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

| Date | Invoice/CM # | Line Description | Debit Amount | Credit Amount |
|---------|---------------------|----------------------------------------------------------|--------------|---------------|
| 12/1/25 | DAV01Jul-Dec2025 | Cameron Davis | | 210.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | FAR01Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | FAR01Jul-Dec2025 | Bobby Farmer | | 210.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | GAV01Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | GAV01Jul-Dec2025 | Julia Gavrilenko | | 210.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | MAR02Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | MAR02Jul-Dec2025 | Richard Martinez | | 210.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | MEH01Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | MEH01Jul-Dec2025 | Robert Scott Mehring | | 210.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | MIZ01Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | MIZ01Jul-Dec2025 | Bradley Mizuno | | 210.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | NAV01Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | NAV01Jul-Dec2025 | Marcus Navejas | | 210.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | ORO01Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | ORO01Jul-Dec2025 | Ruben Orozco | | 210.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | PAD01Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | PAD01Jul-Dec2025 | Joseph Padilla | | 210.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | PAT01Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | PAT01Jul-Dec2025 | Internet Incentive - July - December 2025 | 210.00 | |
| 12/1/25 | PAT01Jul-Dec2025 | Edwin R. Pattison Jr. | | 420.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | PET01Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | PET01Jul-Dec2025 | Carol Petz | | 210.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | RES01Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | RES01Jul-Dec2025 | Joseph Resendes | | 210.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | RUI01Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | RUI01Jul-Dec2025 | Ilona Ruiz | | 210.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | SHAREGHIJul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | SHAREGHIJul-Dec2025 | Nader Shareghi | | 210.00 |
| | | Permit to Operate, Renewal Processing, Toxic Inventory | | |
| | | & Surcharge & Criteria Toxics Reporting Fees (1/1/2026 - | | |
| 12/1/25 | T197170 | 1/1/2027) | 1,261.00 | |
| 12/1/25 | T197170 | Bay Area Air Quality Management Dist. | | 1,261.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | VAZ01Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | VAZ01Jul-Dec2025 | David Vaz | | 210.00 |
| | | Reimbursement of Business Use of Personal Cell Phone | | |
| 12/1/25 | VEG01Jul-Dec2025 | for: July - December 2025 | 210.00 | |
| 12/1/25 | VEG01Jul-Dec2025 | Ricardo Vega | | 210.00 |
| 12/2/25 | 101687 | Straight Shaft Trimmer Parts & Repair | 350.96 | |
| 12/2/25 | 101687 | Bill's Mower and Saw | | 350.96 |
| 12/2/25 | 134933 | Vehicle Repair and Maintenance - Engine Oil | 4.64 | |

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

| Date | Invoice/CM # | Line Description | Debit Amount | Credit Amount |
|---------|---------------------|-----------------------------------------------------------------|--------------|---------------|
| 12/2/25 | 134933 | CENCAL Auto & Truck Parts Inc. | | 4.64 |
| 12/2/25 | 249BBID1125 | PWRPA - ASA Power for the Period of November 2025 | 13,447.43 | |
| 12/2/25 | 249BBID1125 | PWRPA P3 - Funding for the Period of November 2025 | 383.25 | |
| 12/2/25 | 249BBID1125 | PWRPA | | 13,830.68 |
| 12/2/25 | 63943 | Clean Truck Check Periodic Inspection Test | 450.00 | |
| 12/2/25 | 63943 | Fleet Crew | | 450.00 |
| 12/2/25 | 63985 | Clean Truck Check Periodic Inspection Test; Unit #83-14 | 414.00 | |
| 12/2/25 | 63985 | Fleet Crew | | 414.00 |
| | | Unleaded (\$2.768 per gallon) Clear Diesel (\$3.331 per gallon) | 1,131.91 | |
| 12/3/25 | 0244200 | Ramos Oil Co., Inc. | | 1,131.91 |
| 12/3/25 | 2026Benefits0707861 | January 2026 | | |
| 12/3/25 | 2026Benefits0707861 | ALV01 - Director Health Benefits | 2,280.94 | |
| 12/3/25 | 2026Benefits0707861 | ALV01 - Director Dental Benefits | 70.90 | |
| 12/3/25 | 2026Benefits0707861 | ALV01 - Director Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | ALV01 - Director Life Benefits | 9.50 | |
| 12/3/25 | 2026Benefits0707861 | ALV01 - Director Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | ARR01 - O&M Health Benefits | 966.96 | |
| 12/3/25 | 2026Benefits0707861 | ARR01 - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | ARR01 - O&M Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | ARR01 - O&M Life Benefits | 11.73 | |
| 12/3/25 | 2026Benefits0707861 | AR01 - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | CER01 - O&M Health Benefits | 966.96 | |
| 12/3/25 | 2026Benefits0707861 | CER01 - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | CER01 - O&M Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | CER01 - O&M Life Benefits | 35.12 | |
| 12/3/25 | 2026Benefits0707861 | CER01 - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | DAV01 - O&M Health Benefits | 966.96 | |
| 12/3/25 | 2026Benefits0707861 | DAV01 - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | DAV01 - O&M Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | DAV01 - O&M Life Benefits | 13.13 | |
| 12/3/25 | 2026Benefits0707861 | DAV01 - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | FAR01 - O&M Health Benefits | 1,710.70 | |
| 12/3/25 | 2026Benefits0707861 | FAR01 - O&M Health Benefits Liability | 570.24 | |
| 12/3/25 | 2026Benefits0707861 | FAR01 - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | FAR01 - O&M Dental Benefits Liability | 37.21 | |
| 12/3/25 | 2026Benefits0707861 | FAR01 - O&M Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | FAR01 - O&M Life Benefits | 39.26 | |
| 12/3/25 | 2026Benefits0707861 | FAR01 - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | GAV01 - Admin Health Benefits | 966.96 | |
| 12/3/25 | 2026Benefits0707861 | GAV01 - Admin Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | GAV01 - Admin Dental Benefits Liability | 98.34 | |
| 12/3/25 | 2026Benefits0707861 | GAV01 - Admin Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | GAV01 - Admin Life Benefits | 34.00 | |
| 12/3/25 | 2026Benefits0707861 | GAV01 - Admin Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | RUI01 - Admin Health Benefits | 966.96 | |
| 12/3/25 | 2026Benefits0707861 | RUI01 - Admin Dental Benefits Liability | 98.34 | |
| 12/3/25 | 2026Benefits0707861 | RUI01 - Admin Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | RUI01 - Admin Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | RUI01 - Admin Life Benefits | 13.13 | |
| 12/3/25 | 2026Benefits0707861 | RUI01 - Admin Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | MAG10 - Director Health Benefits | 3,022.25 | |
| 12/3/25 | 2026Benefits0707861 | MAG10 - Director Dental Benefits | 132.03 | |
| 12/3/25 | 2026Benefits0707861 | MAG10 - Director Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | MAG10 - Director Life Benefits | 7.10 | |

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| Date | Invoice/CM # | Line Description | Debit Amount | Credit Amount |
|---------|---------------------|----------------------------------------------|--------------|---------------|
| 12/3/25 | 2026Benefits0707861 | MAG10 - Director Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | MAG11 - Director Health Benefits | 1,140.47 | |
| 12/3/25 | 2026Benefits0707861 | MAG11 - Director Dental Benefits | 70.90 | |
| 12/3/25 | 2026Benefits0707861 | MAG11 - Director Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | MAG11 - Director Life Benefits | 9.50 | |
| 12/3/25 | 2026Benefits0707861 | MAG11 - Director Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | MAR01 - O&M Health Benefits | 2,210.16 | |
| 12/3/25 | 2026Benefits0707861 | MAR01 - O&M Health Benefits Liability | 736.72 | |
| 12/3/25 | 2026Benefits0707861 | MAR01 - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | MAR01 - O&M Dental Benefits Liability | 37.21 | |
| 12/3/25 | 2026Benefits0707861 | MAR01 - O&M Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | MAR01 - O&M Life Benefits | 70.95 | |
| 12/3/25 | 2026Benefits0707861 | MAR01 - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | MAR02 - O&M Health Benefits | 1,473.44 | |
| 12/3/25 | 2026Benefits0707861 | MAR02 - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | MAR02 - O&M Dental Benefits Liability | 98.34 | |
| 12/3/25 | 2026Benefits0707861 | MAR02 - O&M Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | MAR02 - O&M Life Benefits | 12.08 | |
| 12/3/25 | 2026Benefits0707861 | MAR02 - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | MEH01 - O&M Health Benefits | 1,473.44 | |
| 12/3/25 | 2026Benefits0707861 | MEH01 - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | MEH01 - O&M Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | MEH01 - O&M Life Benefits | 66.05 | |
| 12/3/25 | 2026Benefits0707861 | MEH01 - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | Mizuno - Admin Health Benefits | 1,140.47 | |
| 12/3/25 | 2026Benefits0707861 | Mizuno - Admin Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | Mizuno - Admin Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | Mizuno - Admin Life Benefits | 26.00 | |
| 12/3/25 | 2026Benefits0707861 | Mizuno - Admin Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | NAV01 - O&M Health Benefits | 1,473.44 | |
| 12/3/25 | 2026Benefits0707861 | NAV01 - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | NAV01 - O&M Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | NAV01 - O&M Life Benefits | 13.52 | |
| 12/3/25 | 2026Benefits0707861 | NAV01 - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | ORO01 - O&M Health Benefits | 1,827.55 | |
| 12/3/25 | 2026Benefits0707861 | ORO01 - O&M Health Benefits Liability | 860.60 | |
| 12/3/25 | 2026Benefits0707861 | ORO01 - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | ORO01 - O&M Dental Benefits Liability | 98.34 | |
| 12/3/25 | 2026Benefits0707861 | ORO01 - O&M Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | ORO01 - O&M Life Benefits | 17.44 | |
| 12/3/25 | 2026Benefits0707861 | ORO01 - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | Padilla - O&M Health Benefits | 1,140.47 | |
| 12/3/25 | 2026Benefits0707861 | Padilla - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | Padilla - O&M Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | Padilla - O&M Life Benefits | 11.73 | |
| 12/3/25 | 2026Benefits0707861 | Padilla - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | PAT01 - Admin Health Benefits | 2,081.36 | |
| 12/3/25 | 2026Benefits0707861 | PAT01 - Admin Health Benefits Liability | 940.89 | |
| 12/3/25 | 2026Benefits0707861 | PAT01 - Admin Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | PAT01 - Admin Dental Benefits Liability | 98.34 | |
| 12/3/25 | 2026Benefits0707861 | PAT01 - Admin Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | PAT01 - Admin Life Benefits | 104.00 | |
| 12/3/25 | 2026Benefits0707861 | PAT01 - Admin Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | PER01 - Director Health Benefits | 1,140.47 | |
| 12/3/25 | 2026Benefits0707861 | PER01 - Director Dental Benefits | 33.69 | |

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|---------|---------------------|----------------------------------------------------|--------------|---------------|
| 12/3/25 | 2026Benefits0707861 | PER01 - Director Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | PER01 - Director Life Benefits | 7.10 | |
| 12/3/25 | 2026Benefits0707861 | PER01 - Director Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | PET10 - Director Health Benefits | 1,140.47 | |
| 12/3/25 | 2026Benefits0707861 | PET10 - Director Dental Benefits | 70.90 | |
| 12/3/25 | 2026Benefits0707861 | PET10 - Director Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | PET10 - Director Life Benefits | 10.25 | |
| 12/3/25 | 2026Benefits0707861 | PET10 - Director Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | PET01 - Admin Health Benefits | 1,710.70 | |
| 12/3/25 | 2026Benefits0707861 | PET01 - Admin Health Benefits Liability | 570.24 | |
| 12/3/25 | 2026Benefits0707861 | PET01 - Admin Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | PET01 - Admin Dental Benefits Liability | 37.21 | |
| 12/3/25 | 2026Benefits0707861 | PET01 - Admin Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | PET01 - Admin Life Benefits | 54.17 | |
| 12/3/25 | 2026Benefits0707861 | PET01 - Admin Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | RES01 - O&M Health Benefits | 966.96 | |
| 12/3/25 | 2026Benefits0707861 | RES01 - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | RES01 - O&M Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | RES01 - O&M Life Benefits | 26.00 | |
| 12/3/25 | 2026Benefits0707861 | RES01 - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | SHA01 - Admin Health Benefits | 1,827.55 | |
| 12/3/25 | 2026Benefits0707861 | SHA01 - Admin Health Benefits Liability | 860.60 | |
| 12/3/25 | 2026Benefits0707861 | SHA01 - Admin Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | SHA01 - Admin Dental Benefits Liability | 98.34 | |
| 12/3/25 | 2026Benefits0707861 | SHA01 - Admin Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | SHA01 - Admin Supplemental Life Benefits Liability | 130.00 | |
| 12/3/25 | 2026Benefits0707861 | SHA01 - Admin Life Benefits | 152.00 | |
| 12/3/25 | 2026Benefits0707861 | SHA01 - Admin Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | CLA01 - O&M Health Benefits | 1,450.44 | |
| 12/3/25 | 2026Benefits0707861 | CLA01 - O&M Health Benefits Liability | 483.48 | |
| 12/3/25 | 2026Benefits0707861 | CLA01 - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | CLA01 - O&M Dental Benefits Liability | 37.21 | |
| 12/3/25 | 2026Benefits0707861 | CLA01 - O&M Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | CLA01 - O&M Life Benefits | 25.52 | |
| 12/3/25 | 2026Benefits0707861 | CLA01 - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | TUS15 - Director Health Benefits | 2,280.94 | |
| 12/3/25 | 2026Benefits0707861 | TUS15 - Director Dental Benefits | 70.90 | |
| 12/3/25 | 2026Benefits0707861 | TUS15 - Director Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | TUS15 - Director Life Benefits | 9.77 | |
| 12/3/25 | 2026Benefits0707861 | TUS15 - Director Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | VAZ01 - O&M Health Benefits | 1,827.55 | |
| 12/3/25 | 2026Benefits0707861 | VAZ01 - O&M Health Benefits Liability | 860.60 | |
| 12/3/25 | 2026Benefits0707861 | VAZ01 - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | VAZ01 - O&M Dental Benefits Liability | 98.34 | |
| 12/3/25 | 2026Benefits0707861 | VAZ01 - O&M Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | VAZ01 - O&M Life Benefits | 34.00 | |
| 12/3/25 | 2026Benefits0707861 | VAZ01 - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | VEG01 - O&M Health Benefits | 1,827.55 | |
| 12/3/25 | 2026Benefits0707861 | VEG01 - O&M Health Benefits Liability | 860.60 | |
| 12/3/25 | 2026Benefits0707861 | VEG01 - O&M Dental Benefits | 33.69 | |
| 12/3/25 | 2026Benefits0707861 | VEG01 - O&M Dental Benefits Liability | 98.34 | |
| 12/3/25 | 2026Benefits0707861 | VEG01 - Admin Vision Benefits | 18.56 | |
| 12/3/25 | 2026Benefits0707861 | VEG01 - O&M Life Benefits | 25.16 | |
| 12/3/25 | 2026Benefits0707861 | VEG01 - O&M Employee Assistance Program | 2.48 | |
| 12/3/25 | 2026Benefits0707861 | Bedford - Retiree Health Benefits | 1,114.90 | |

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| Date | Invoice/CM # | Line Description | Debit Amount | Credit Amount |
|---------|---------------------|--------------------------------------------------------------------------------|--------------|---------------|
| 12/3/25 | 2026Benefits0707861 | Carson - Retiree Health Benefits | 557.45 | |
| 12/3/25 | 2026Benefits0707861 | Griffith - Retiree Health Benefits | 1,140.47 | |
| 12/3/25 | 2026Benefits0707861 | KAG01 - Retiree Health Benefits | 557.45 | |
| 12/3/25 | 2026Benefits0707861 | Kleinert - Retiree Health Benefits | 1,114.90 | |
| 12/3/25 | 2026Benefits0707861 | Kopp - Retiree Health Benefits | 557.45 | |
| 12/3/25 | 2026Benefits0707861 | Martinez - Retiree Health Benefits | 1,114.90 | |
| 12/3/25 | 2026Benefits0707861 | Pombo - Retiree Health Benefits | 1,697.92 | |
| 12/3/25 | 2026Benefits0707861 | Serpa - Retiree Health Benefits | 1,140.47 | |
| 12/3/25 | 2026Benefits0707861 | Shoemaker - Retiree Health Benefits | 557.45 | |
| 12/3/25 | 2026Benefits0707861 | Zahn - Retiree Health Benefits | 557.45 | |
| 12/3/25 | 2026Benefits0707861 | ACWA Joint Powers Insurance Authority | | 60,410.83 |
| 12/4/25 | 1-27524 | Tires Service for Unit #66-14 | 1,158.69 | |
| 12/4/25 | 1-27524 | Beckley, Inc | | 1,158.69 |
| | | Mileage and Expense Reimbursement for: 10/6/2025 - 12/5/2025 | 220.92 | |
| 12/4/25 | 12042025 | Ilona Ruiz | | 220.92 |
| 12/4/25 | 135046 | Battery for the Generator | 156.87 | |
| 12/4/25 | 135046 | CENCAL Auto & Truck Parts Inc. | | 156.87 |
| 12/4/25 | 135059 | Battery for the Generator | 217.37 | |
| 12/4/25 | 135059 | CENCAL Auto & Truck Parts Inc. | | 217.37 |
| 12/4/25 | 2360209047 | Weekly Uniform Service for the week ending 12/4/2025 | 160.40 | |
| 12/4/25 | 2360209047 | UniFirst Corporation | | 160.40 |
| | | Professional Legal Services (Coordinated Petitions) - November 2025 | 17,747.50 | |
| 12/4/25 | 621663 | Matter #46888.00001 | | |
| 12/4/25 | 621663 | Downey Brand | | 17,747.50 |
| | | Professional Legal Services (CVP Issues) - November 2025 | 12,314.00 | |
| 12/4/25 | 621664 | Matter #46888.00003 | | |
| 12/4/25 | 621664 | Downey Brand | | 12,314.00 |
| | | Professional Legal Services (General Counsel) - November 2025 | 25,338.50 | |
| 12/4/25 | 621665 | Matter #46888.00008 | | |
| 12/4/25 | 621665 | Downey Brand | | 25,338.50 |
| | | Professional Legal Services (Legislation) - November 2025 | 4,032.50 | |
| 12/4/25 | 621666 | Matter #46888.00011 | | |
| 12/4/25 | 621666 | Downey Brand | | 4,032.50 |
| | | Professional Legal Services (Pacific Gateway) - November 2025 | 279.00 | |
| 12/4/25 | 621667 | Matter #46888.00018 | | |
| 12/4/25 | 621667 | Downey Brand | | 279.00 |
| | | Professional Legal Services (Prologis) - November 2025 | 15,211.75 | |
| 12/4/25 | 621668 | Matter #46888.00018 | | |
| 12/4/25 | 621668 | Downey Brand | | 15,211.75 |
| | | Professional Legal Services (Tracy Recycled Water Project) - November 2025 | 124.00 | |
| 12/4/25 | 621669 | Matter #46888.00022 | | |
| 12/4/25 | 621669 | Downey Brand | | 124.00 |
| | | Professional Legal Services (DCP Water Rights Change Petition) - November 2025 | 8,677.00 | |
| 12/4/25 | 621670 | Matter #46888.00028 | | |
| 12/4/25 | 621670 | Downey Brand | | 8,677.00 |
| 12/4/25 | 909210 | Welding Supplies for PS 3 Tracy Hills | 232.74 | |

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|----------|---------------------|-----------------------------------------------------------|--------------|---------------|
| 12/4/25 | 909210 | California Welding Supply | | 232.74 |
| 12/5/25 | 12052025 | Mileage Reimbursement | 78.40 | |
| 12/5/25 | 12052025 | Julia Gavrilenko | | 78.40 |
| | | Pacific Gas & Electric Charges Account #4159610850-0 | | |
| 12/5/25 | 12052025 | 10/29/25 - 12/1/25 | 88.98 | |
| 12/5/25 | 12052025 | Pacific Gas & Electric WSSA | | 88.98 |
| 12/5/25 | 135144 | Supplies for Welder Generator | 12.26 | |
| 12/5/25 | 135144 | CENCAL Auto & Truck Parts Inc. | | 12.26 |
| | | Consulting Services for the period of: November 2025 - | | |
| | | Water Accounting & Payments, Transfers, Rate Analysis | | |
| 12/5/25 | 2025-11 | & Development, Sisk Dam Expansion,& Misc support | 2,012.50 | |
| 12/5/25 | 2025-11 | Mizuno Consulting, Inc. | | 2,012.50 |
| | | Monitoring Fee - Fire & Sprinkler Inspection Services | | |
| 12/5/25 | 22665743 | 1/1/2026 - 3/31/2026 | 863.46 | |
| 12/5/25 | 22665743 | Bay Alarm Company | | 863.46 |
| | | General Maintenance & Repair Materials - Clamps & | | |
| 12/5/25 | 229500 | Elbows & Garden Hose | 81.16 | |
| 12/5/25 | 229500 | Brentwood Ace Hardware | | 81.16 |
| 12/5/25 | SW030140374 | Parts for Generator Repair (C32) | 717.13 | |
| 12/5/25 | SW030140374 | Holt of California | | 717.13 |
| 12/5/25 | SW030140375 | Parts for Generator Repair (XQ80) | 717.13 | |
| 12/5/25 | SW030140375 | Holt of California | | 717.13 |
| 12/5/25 | SW030140376 | Parts for Generator Repair (XQ425) | 717.13 | |
| 12/5/25 | SW030140376 | Holt of California | | 717.13 |
| | | Mobile Data plan & Usage for the Period: 12/8/2025 - | | |
| 12/7/25 | 287253183134X121525 | 1/7/2026; Account #287253183134 | 691.24 | |
| 12/7/25 | 287253183134X121525 | AT & T Mobility | | 691.24 |
| 12/8/25 | 12082025 | PTI Service Fee for Unit #40T-20 | 10.00 | |
| 12/8/25 | 12082025 | Department of Motor Vehicles | | 10.00 |
| 12/8/25 | 12082025 | Lunch with the Board of Directors | 199.75 | |
| 12/8/25 | 12082025 | Edwin R. Pattison Jr. | | 199.75 |
| 12/8/25 | 12082025 | O&M Intern General Labor 11/17/25 - 12/5/25 | 1,540.00 | |
| 12/8/25 | 12082025 | Christian Denney | | 1,540.00 |
| 12/8/25 | 229542 | Materials for Ramp and 4 7's Rental Unit | 87.07 | |
| 12/8/25 | 229542 | Brentwood Ace Hardware | | 87.07 |
| 12/8/25 | 57888 | On-site Service - Network Issue | 125.00 | |
| 12/8/25 | 57888 | Plus IT, Inc. | | 125.00 |
| 12/9/25 | 12092025 | Janitorial Fee For: 11/25/25, 12/9/25, 12/12/25 | 900.00 | |
| 12/9/25 | 12092025 | Janitorial Fee For: 12/12/25 (Modular Home) | 125.00 | |
| 12/9/25 | 12092025 | Rossana Talavera | | 1,025.00 |
| 12/9/25 | 9737374661 | Safety Fence | 322.91 | |
| 12/9/25 | 9737374661 | W. W. Grainger, Inc. | | 322.91 |
| 12/10/25 | 000024501684 | WSSA Shop Phone Service 11/10/2025 - 12/9/2025 | 68.03 | |
| 12/10/25 | 000024501684 | Acct #9391053473 | | |
| 12/10/25 | 000024501684 | AT&T | | 68.03 |
| 12/10/25 | 000024501685 | WSSA Office Phone Service 11/10/2025 - 12/9/2025 | 127.76 | |
| 12/10/25 | 000024501685 | Acct #9391053474 | | |
| 12/10/25 | 000024501685 | AT&T | | 127.76 |
| 12/10/25 | 14179 | Pipeline Replacement/Repair at Wicklund Cut | 801.05 | |
| 12/10/25 | 14179 | M&L Trucking | | 801.05 |
| 12/10/25 | 229624 | PS3/Tracy Hills Check Valves | 65.48 | |
| 12/10/25 | 229624 | Brentwood Ace Hardware | | 65.48 |
| | | Professional Services regarding City of Fresno, et al. v. | | |
| 12/10/25 | 51200186 | US - Services through November 30, 2025 | 675.00 | |

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

| Date | Invoice/CM # | Line Description | Debit Amount | Credit Amount |
|----------|---------------|--------------------------------------------------------------------------------------------------------|--------------|---------------|
| 12/10/25 | 51200186 | Foley & Lardner LLP | | 675.00 |
| | | Groundwater Support Services for September & October 2025 | 306.63 | |
| 12/10/25 | AR16077 | City of Brentwood | | 306.63 |
| | | Unleaded (\$2.660 per gallon) Clear Diesel (\$3.104 per gallon) | 1,479.31 | |
| 12/11/25 | 0246081 | Ramos Oil Co., Inc. | | 1,479.31 |
| 12/11/25 | 2360210535 | Weekly Uniform Service for the week ending 12/11/2025 | 160.40 | |
| 12/11/25 | 2360210535 | UniFirst Corporation | | 160.40 |
| | | Professional Legal Services (DCP Water Right Change Petition) - November 2025 | 7,296.10 | |
| 12/11/25 | 3026121 | Somach, Simmons & Dunn | | 7,296.10 |
| 12/12/25 | 00270623-00 | Physical DOT Joe Resendes; 12/11/25 | 85.00 | |
| 12/12/25 | 00270623-00 | Co Occupational Medical Partners | | 85.00 |
| 12/12/25 | 12122025 | Ag Water Reclamation Charge | 36,018.00 | |
| 12/12/25 | 12122025 | M&I Water Reclamation Charge | 852.30 | |
| 12/12/25 | 12122025 | CVPIA Ag Restoration Charge | 14,196.14 | |
| 12/12/25 | 12122025 | CVPIA M&I Restoration Charge | 818.10 | |
| 12/12/25 | 12122025 | Contract No. 14-06-200-785-LTR1-P | | |
| 12/12/25 | 12122025 | Bureau of Reclamation | | 51,884.54 |
| 12/12/25 | 229680 | PS3/Tracy Hills - Nipples & Plugs | 4.87 | |
| 12/12/25 | 229680 | Brentwood Ace Hardware | | 4.87 |
| 12/12/25 | 33976 | Replace 3 Mitsubishi Citi-Multi Condensers | 68,000.00 | |
| 12/12/25 | 33976 | Matrix HG, Inc. | | 68,000.00 |
| 12/12/25 | 42300526 | Contract Usage Charge for 1/1/2026 - 1/31/2026 | 456.31 | |
| 12/12/25 | 42300526 | UBEO West LLC | | 456.31 |
| | | Engineering and/or Professional Services for the period of: November 2025 - Water Conservation Project | 1,259.60 | |
| 12/15/25 | 126222 | Provost & Prichard Consulting Group | | 1,259.60 |
| 12/15/25 | 2025-5062 | Base Rock for Canal Maintenance | 4,026.55 | |
| 12/15/25 | 2025-5062 | Byron Crushing & Grinding Services | | 4,026.55 |
| 12/15/25 | 25-30 | Install Conduit, wiring and panels for the equipment shed | 14,718.75 | |
| 12/15/25 | 25-30 | JLT2 Electric | | 14,718.75 |
| 12/15/25 | 2732 | Quarterly Pigeon Abatement | 375.00 | |
| 12/15/25 | 2732 | Avitec Bird Control Inc. | | 375.00 |
| | | Professional Services regarding Strategic Counseling - Services through November 30, 2025 | 10,000.00 | |
| 12/15/25 | 51207650 | Foley & Lardner LLP | | 10,000.00 |
| | | Government Relations Services - December 15, 2025 - January 14, 2026 | 5,000.00 | |
| 12/15/25 | BBID2504 | Gavel Resources, LLC | | 5,000.00 |
| | | Monthly Service Charge for DHQ Landlines - December 2025 | 462.95 | |
| 12/15/25 | INV-7252 | Quality Communications | | 462.95 |
| 12/15/25 | INVP502041078 | Teton Algaecide/Herbicide | 57,773.44 | |
| 12/15/25 | INVP502041078 | Target Specialty Products | | 57,773.44 |
| | | Construction Maintenance Equipment Supplies - New | | |
| 12/16/25 | 135653 | Water Pump for Bucket Truck | 294.43 | |
| 12/16/25 | 135653 | CENCAL Auto & Truck Parts Inc. | | 294.43 |
| 12/16/25 | 229760 | PS3/Tracy Hills - Nipples & Plugs | 17.10 | |
| 12/16/25 | 229760 | Brentwood Ace Hardware | | 17.10 |
| | | Unleaded (\$2.577 per gallon) Clear Diesel (\$2.862 per gallon) | 548.85 | |
| 12/17/25 | 0246884 | Ramos Oil Co., Inc. | | 548.85 |

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

| Date | Invoice/CM # | Line Description | Debit Amount | Credit Amount |
|----------|----------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|
| 12/17/25 | 13733344 | Monthly Pest Control Service at BBID: 12/17/2025 | 76.00 | |
| 12/17/25 | 13733344 | McCauley Ag Services | | 76.00 |
| 12/17/25 | 2805676 | Title Report for APN 003-100-015-1 for Blue Line Survey Project | 500.00 | |
| 12/17/25 | 2805676 | Stewart Title of California, Inc. | | 500.00 |
| 12/17/25 | 2805690 | Title Report for APN 003-100-014-4 for Blue Line Survey Project | 500.00 | |
| 12/17/25 | 2805690 | Stewart Title of California, Inc. | | 500.00 |
| 12/17/25 | 34693174 | Monthly Service Charge for DHQ Landlines (Account #412466572) | 475.13 | |
| 12/17/25 | 34693174 | Lingo | | 475.13 |
| 12/17/25 | 57815 | WatchGuard License Renewal with 3 Year BSS for T40-W | 1,470.00 | |
| 12/17/25 | 57815 | Plus IT, Inc. | | 1,470.00 |
| 12/18/25 | 12182025 | Pacific Gas & Electric Charges Account #9158717444-1 - 11/18/25-12/17/25 | 349.61 | |
| 12/18/25 | 12182025 | Pacific Gas & Electric WSSA | | 349.61 |
| 12/18/25 | 20134-000-80 | Engineering and/or Professional Services for the period of November 2025 - General On Call Engineering Services (Project #20134-001) | 17,900.00 | |
| 12/18/25 | 20134-000-80 | PS 1N Retrofit Project (Project #20134-011) | 3,100.00 | |
| 12/18/25 | 20134-000-80 | R-Line Replacement (Project #20134-014) | 740.00 | |
| 12/18/25 | 20134-000-80 | DCSC (Project 20134-015-203) Prologis | 810.00 | |
| 12/18/25 | 20134-000-80 | Wicklund Cut Water Supply Reliability Project (Project 20134-016) | 33,666.97 | |
| 12/18/25 | 20134-000-80 | Hazen & Sawyer | | 56,216.97 |
| 12/18/25 | 2360212084 | Weekly Uniform Service for the week ending 12/18/2025 | 160.40 | |
| 12/18/25 | 2360212084 | UniFirst Corporation | | 160.40 |
| 12/18/25 | 25-452 | Topographic Survey of a Portion of the Blue Line Pipeline, Byron | 11,400.00 | |
| 12/18/25 | 25-452 | Sousa Land Surveys, Inc. | | 11,400.00 |
| 12/18/25 | 8012874404 | Shred It Service Dates: 11/17/2025 & 12/2/2025 | 321.31 | |
| 12/18/25 | 8012874404 | Stericycle, Inc. | | 321.31 |
| 12/19/25 | 199766CH049-13 | Engineering and/or Professional Services for the period of 3/1/2025 - 11/28/2025 - District Engineering Services | 737.00 | |
| 12/19/25 | 199766CH049-13 | CH2M HILL Engineers, Inc | | 737.00 |
| 12/19/25 | 199766CH049-51 | Engineering and/or Professional Services for the period 3/1/2025 - 11/28/2025 Pump Station 4 Replacement Project - District | 10,099.00 | |
| 12/19/25 | 199766CH049-51 | CH2M HILL Engineers, Inc | | 10,099.00 |
| 12/19/25 | EO&M000030126 | FY2027 CVP O&M Program 3rd Billing | 3,100.00 | |
| 12/19/25 | EO&M000030126 | U.S. Bank, National Association | | 3,100.00 |
| 12/21/25 | 12212025 | Pump Station Maintenance Supplies | 158.91 | |
| 12/21/25 | 12212025 | DHQ/Building Maintenance Supplies | 428.68 | |
| 12/21/25 | 12212025 | Supplies for PS3/Tracy Hills for Valve Check | 48.92 | |
| 12/21/25 | 12212025 | Materials for WSSA Pipeline Repairs | 117.67 | |
| 12/21/25 | 12212025 | Materials & Concrete for Pipeline Repairs & Canal Maintenance | 518.91 | |
| 12/21/25 | 12212025 | Diesel for Station Maintenance | 226.24 | |
| 12/21/25 | 12212025 | Materials for WSSA; Stakes & Cleaning & Protecting | 86.91 | |
| 12/21/25 | 12212025 | Contractor Bags | 64.89 | |
| 12/21/25 | 12212025 | Home Depot Credit Services | | 1,651.13 |
| 12/21/25 | 72168495 | Utility Services for WSSA | 180.79 | |
| 12/21/25 | 72168495 | Account #2004100 - 5023784 | | |

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

| Date | Invoice/CM # | Line Description | Debit Amount | Credit Amount |
|----------|--------------|-----------------------------------------------------------------------------------------|--------------|---------------|
| 12/21/25 | 72168495 | City of Tracy | | 180.79 |
| | | Mosquito, Vector & Disease Control Assessment - | | |
| 12/22/25 | 01012026 | WSSA FY 2025-26 | 493.05 | |
| 12/22/25 | 01012026 | SJC Mosquito & Vector Control District | | 493.05 |
| 12/22/25 | 12222025 | Janitorial Fee For: 12/15/25 & 12/22/25 | 600.00 | |
| 12/22/25 | 12222025 | Rossana Talavera | | 600.00 |
| 12/22/25 | 12222025 | O&M Intern General Labor 12/8/25 - 12/22/25 | 1,770.00 | |
| 12/22/25 | 12222025 | Christian Denney | | 1,770.00 |
| | | Construction Maintenance Equipment Supplies - DEF | | |
| 12/22/25 | 135944 | Fluid & Fuel Line Hose | 119.28 | |
| 12/22/25 | 135944 | CENCAL Auto & Truck Parts Inc. | | 119.28 |
| 12/22/25 | 229917 | Cleaning Supplies for Office & Shop | 63.17 | |
| 12/22/25 | 229917 | Brentwood Ace Hardware | | 63.17 |
| 12/23/25 | 12232025 | Live Scan for Notary License - I. Ruiz | 74.00 | |
| 12/23/25 | 12232025 | Petty Cash | | 74.00 |
| | | Unleaded (\$2.735 per gallon) Clear Diesel (\$3.075 per gallon) | | |
| 12/24/25 | 0247999 | | 1,105.02 | |
| 12/24/25 | 0247999 | Ramos Oil Co., Inc. | | 1,105.02 |
| 12/25/25 | 2360213782 | Weekly Uniform Service for the week ending 12/25/2025 | 160.40 | |
| 12/25/25 | 2360213782 | UniFirst Corporation | | 160.40 |
| 12/26/25 | 12262025 | Internet Service for the period 1/6/26 - 2/5/26 | 141.11 | |
| 12/26/25 | 12262025 | Account #8155 60 053 0156887 | | |
| 12/26/25 | 12262025 | Comcast | | 141.11 |
| | | Monthly Service Charge for 490 Hoffman Line (Account #412466573) 12/27/2025 - 1/26/2026 | 196.53 | |
| 12/26/25 | 34703485 | Lingo | | 196.53 |
| | | Pacific Gas & Electric Charges Account #4120785230 | | |
| | | Irrigation Pump-Walnuts for Service Period 11/20/2025 - 12/21/2025 | 22.05 | |
| 12/29/25 | 12292025 | | | |
| | | Pacific Gas & Electric Charges Account #4122301135 | | |
| 12/29/25 | 12292025 | Sandhu MP17.59 | 45.87 | |
| | | Pacific Gas & Electric Charges Account #4120100230 | | |
| 12/29/25 | 12292025 | WO DM C OTL | 22.05 | |
| | | Pacific Gas & Electric Charges Account #4120785189 | | |
| 12/29/25 | 12292025 | Spatafore AT DM C & Lammers Rd | 22.05 | |
| | | Pacific Gas & Electric Charges Account #4120785354 | | |
| 12/29/25 | 12292025 | Tatla MP19.15 Chrisman Road | 45.87 | |
| | | Pacific Gas & Electric Charges Account #4129023266 | | |
| 12/29/25 | 12292025 | Delta Mendota Canal | 29.30 | |
| | | Pacific Gas & Electric Charges Account #412684479 | | |
| 12/29/25 | 12292025 | Pumping Cost for Well on Corral Hollow | 1,091.03 | |
| 12/29/25 | 12292025 | Pacific Gas & Electric 4120 | | 1,278.22 |
| 12/29/25 | 12292025 | Adobe - Monthly Adobe Subscription | 24.98 | |
| 12/29/25 | 12292025 | Microsoft Subscription | 196.95 | |
| 12/29/25 | 12292025 | SiriusXM | 60.96 | |
| 12/29/25 | 12292025 | Mister Car Wash | 32.99 | |
| | | Directv - Satellite Service for the period 11/28/2025 - 12/27/2025 | 129.99 | |
| 12/29/25 | 12292025 | Aantex Pest Control | 500.00 | |
| 12/29/25 | 12292025 | eBay - Cushion Pads for Unit #77-09 | 101.96 | |
| | | Uncle Yus, Trader Joe's - 12/9/25 Board Meeting & Christmas Lunch | 2,205.97 | |
| 12/29/25 | 12292025 | Fastsigns - Unit Numbers & BBID's Logos | 475.71 | |

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

| Date | Invoice/CM # | Line Description | Debit Amount | Credit Amount |
|----------|--------------|----------------------------------------------------------------------------------|--------------|---------------|
| 12/29/25 | 12292025 | Hyatt, lunch - ACWA 2025 FALL CONFERENCE & EXPO, Ed & Brad | 2,323.39 | |
| 12/29/25 | 12292025 | Tractor Supply - T-Posts | 214.99 | |
| 12/29/25 | 12292025 | Pitney Bowes - Ink | 104.95 | |
| 12/29/25 | 12292025 | J.Milano - PS 3 Tracy Hills Check Valvel | 47.37 | |
| 12/29/25 | 12292025 | Safeway - Batteries | 37.68 | |
| 12/29/25 | 12292025 | Costco - Janitorial Supplies | 107.61 | |
| 12/29/25 | 12292025 | Dell - Memory Upgrade for AGM Computer | 231.63 | |
| 12/29/25 | 12292025 | Safeway - Get well flowers for Nati | 44.16 | |
| 12/29/25 | 12292025 | Optimus - GPS Tracking Subscription | 12.95 | |
| 12/29/25 | 12292025 | USPS - Mail forward from WSSA office to BBID's office | 1.25 | |
| 12/29/25 | 12292025 | Taqueria La Mexica, Bagel Street Cafe - GIS Project Lunch | 156.01 | |
| 12/29/25 | 12292025 | Uc Regents Gift's - GIS Project | 100.00 | |
| 12/29/25 | 12292025 | Amici Sushi - Meeting with the Natural Resources Conservation Service, Ed & Brad | 77.42 | |
| 12/29/25 | 12292025 | Taqueria La Mexica - Staff Christmas Lunch | 267.83 | |
| 12/29/25 | 12292025 | Motion.com - PS 3 Tracy Hills Valve | | |
| 12/29/25 | 12292025 | Eagle Matine - Canal 45 Maintenance | | |
| 12/29/25 | 12292025 | Hose Connection - Gaskets for PS 3 Tracy Hills | | |
| 12/29/25 | 12292025 | UPS - Notary Photo I.Ruiz | | |
| 12/29/25 | 12292025 | Dept. of Pesticide Regulation - QAC Application for G. Arroyos | 435.00 | |
| 12/29/25 | 12292025 | USPS - Mail Notary Certificate | 6.93 | |
| 12/29/25 | 12292025 | Splashtop.com - Remote-desktop software and remote support software | 297.00 | |
| 12/29/25 | 12292025 | Grainger - Life Jackets | | |
| 12/29/25 | 12292025 | Tap Score - DHQ Water Quality Testing | | |
| 12/29/25 | 12292025 | Amazon.com - Small Tools | 480.91 | |
| 12/29/25 | 12292025 | Amazon.com - Parts for the Unit #76 | 355.11 | |
| 12/29/25 | 12292025 | Amazon.com - Water Filtration System | 4,378.08 | |
| 12/29/25 | 12292025 | Amazon.com - Tool Cabinet | 212.01 | |
| 12/29/25 | 12292025 | Amazon.com - Heavy Duty Double Welding Cable Lead Reel | 338.12 | |
| 12/29/25 | 12292025 | Amazon.com - Small Tools | 244.56 | |
| 12/29/25 | 12292025 | Amazon.com - Air and Electric Hose Reell | 304.49 | |
| 12/29/25 | 12292025 | Amazon.com - 5 Pressure Washer Nozzle Tips | 19.56 | |
| 12/29/25 | 12292025 | Amazon.com - Pressure Washer Hose Reel | 146.15 | |
| 12/29/25 | 12292025 | Amazon.com - Storage Boxes with Lids, File Folders, Copy Paper | 141.48 | |
| 12/29/25 | 12292025 | Amazon.com - 2026 Diary for BSD | 55.43 | |
| 12/29/25 | 12292025 | Amazon.com - Fluorescent Electronic Ballast | 155.50 | |
| 12/29/25 | 12292025 | Amazon.com - Office Filter | 115.81 | |
| 12/29/25 | 12292025 | Amazon.com - Cats' Food | 61.96 | |
| 12/29/25 | 12292025 | Amazon.com - Envelopes | 76.32 | |
| 12/29/25 | 12292025 | Amazon.com - Ceiling Tiles | 112.89 | |
| 12/29/25 | 12292025 | Amazon.com - Shovel | 30.40 | |
| 12/29/25 | 12292025 | Amazon.com - Safety Signs | 147.40 | |
| 12/29/25 | 12292025 | Amazon.com - Seat Covers for Cars | 64.68 | |
| 12/29/25 | 12292025 | NomadInternet - WSSA Pump House Office Monthly Internet Service | 224.90 | |
| 12/29/25 | 12292025 | Central Valley Community Bank | | 15,861.44 |
| 12/29/25 | 230021 | Galvanized Pipe for BSD | 13.68 | |
| 12/29/25 | 230021 | Brentwood Ace Hardware | | 13.68 |

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

| Date | Invoice/CM # | Line Description | Debit Amount | Credit Amount |
|----------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| 12/30/25 | 126479 | Engineering and/or Professional Services for the period of: November 2025 - District GIS Mapping | 11,588.64 | |
| 12/30/25 | 126479 | Provost & Prichard Consulting Group | | 11,588.64 |
| 12/31/25 | 12312025 | Pacific Gas & Electric Charges Account #7267502832 490 Hoffman Ln for Period: 11/22/2025 - 12/23/2025 | 630.01 | |
| 12/31/25 | 12312025 | Pacific Gas & Electric Charges Account #2085093362 6P N/Marsh Creek Rd | 59.00 | |
| 12/31/25 | 12312025 | Pacific Gas & Electric Charges Account #2085093666 WS Bethany Canal 3P | 22.05 | |
| 12/31/25 | 12312025 | Pacific Gas & Electric Charges Account #2085093230 SIM34 N/S Hwy 4 OPP | 30.34 | |
| 12/31/25 | 12312025 | Pacific Gas & Electric Charges Account #2085093194 W SPRR S Hoffman Ln | 22.05 | |
| 12/31/25 | 12312025 | Pacific Gas & Electric Charges Account #2080801459 2200 Hoffman Ln | 120.57 | |
| 12/31/25 | 12312025 | Pacific Gas & Electric Charges Account #2086930222 2200 Hoffman Ln Pump Station | 1,040.36 | |
| 12/31/25 | 12312025 | Pacific Gas & Electric Charges Account #2085093357 7777 Bruns Rd | 84.63 | |
| 12/31/25 | 12312025 | Pacific Gas & Electric Charges Account #2084691543 Herdlyn Rd & Byron Rd | 39.34 | |
| 12/31/25 | 12312025 | Pacific Gas & Electric 2085 | | 2,048.35 |
| 12/31/25 | 2025-12 | Consulting Services for the period of: December 2025 - Water Accounting & Payments, Transfers, Rate Analysis & Development, Sisk Dam Expansion,& Misc support | 1,487.50 | |
| 12/31/25 | 2025-12 | Mizuno Consulting, Inc. | | 1,487.50 |
| 12/31/25 | 205367 | Welding Supplies | 217.00 | |
| 12/31/25 | 205367 | California Welding Supply | | 217.00 |
| 12/31/25 | 82282829 | Realquest Geographic Package for Month of: December 2025 | 297.00 | |
| 12/31/25 | 82282829 | CoreLogic Solutions, LLC | | 297.00 |
| 12/31/25 | ACWAJPIA2ndQTR25-26 | O & M Workers Compensation Program for the 2nd Quarter 2025-2026 | 12,354.36 | |
| 12/31/25 | ACWAJPIA2ndQTR25-26 | Admin Workers Compensation Program for the 2nd Quarter 2025-2026 | 1,100.05 | |
| 12/31/25 | ACWAJPIA2ndQTR25-26 | ACWA Joint Powers Insurance Authority | | 13,454.41 |
| 12/31/25 | ESA004428-1 | Purchase of 2025 Case 580EV Electric Backhoe; Serial #: JJGN58EVLSC900099 | 65,815.99 | |
| 12/31/25 | ESA004428-1 | Sonsray Machinery LLC | | 65,815.99 |
| | | | 758,568.78 | 758,568.78 |



BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: JANUARY 20, 2026

SUBJECT: OPERATING AND CAPITAL BUDGET, WAGE SCHEDULE, AND CAPITAL
IMPROVEMENT PLAN FOR CALENDAR YEAR 2026

RECOMMENDATION

Staff recommends adoption of the resolution approving the Calendar Year 2026 Operating and Capital Budget and Wage Schedule.

DISCUSSION

Adoption of the budget is a key action taken by the Board of Directors and provides the necessary basis to pursue the Byron Bethany Irrigation District's (BBID or District) Vision, Mission, and Goals. The budget is the District's financial work plan translated in expenditures and supported by revenues. It establishes the District's policy direction for the near-term, and to the extent the decisions have continuing implications, it also establishes long-term direction.

The draft budget, capital improvement plan, and wage schedule has been presented to the Board of Directors on multiple occasions for review and discussion. The Finance Committee met to review the draft budget package on January 15, 2026. The result of the review is to support the draft budget as presented and provide employees a four-percent cost of living adjustment to wages. Water rates for 2026 will be brought to the Board for approval at an upcoming meeting once Central Valley Project rates are confirmed in February.

BACKGROUND

BBID is a public (governmental) agency formed under the California Irrigation District Act with legal powers necessary to carry out its many legal functions, one of which is to draft budgets to allocate scarce funds to carry out its mission, vision, and goals. The attached draft budget organizes District functions in a typical public sector format that includes detailed schedules showing various components of the District's budget and financial data to provide in-depth information and transparency about how the District expends its funds. Revenue and expenditure schedules are followed by descriptions that define the revenue or expenditure type. The budget summary schedule displays the entire District budget at-a-glance. Individual departmental operating budgets break down expenditure categories to functional area and include a personnel summary defining the departments.

FISCAL IMPACT

The Calendar Year projected budget for 2026 represents a balanced budget with total estimated revenues of \$15,519,498 and total estimated expenses of \$15,476,431, leaving a projected end-of-year budget balance of \$43,066. Total District revenues increased from \$13,718,484 to \$15,519,498, an 13.13% increase in revenue. The Total District Operations Expense increased to \$12,292,084, as compared to last year's operating budget of \$11,029,138, an 11.45% increase (The expectation is two of the six approved positions will not be filled during 2026 leaving a balanced budget). A conservative estimate for projected Out-of-District water transfer revenue for 2026 is included in the projected budget.

ATTACHMENTS

Resolution Adopting Budget for Calendar Year 2026

Calendar Year 2026 Operating and Capital Budget and Wage Schedule

Organizational Chart for 2026

Budgeted Positions by Number

Capital Improvement Plan



RESOLUTION 2026-1

ADOPTION OF THE 2026 BUDGET AND RELATED MATTERS THERETO

BE IT RESOLVED, by the Board of Directors of the BYRON BETHANY IRRIGATION DISTRICT that the budget for Calendar Year 2026, attached hereto and incorporated herein by reference, be adopted as follows:

SALARIES & WAGES

| | |
|--------------------------|-----------|
| Operations & Maintenance | 3,173,176 |
| Administration | 1,651,335 |

TOTAL WAGES **\$ 4,824,511**

EXPENDITURES

| | |
|-----------------------------------------------|-----------|
| Operations, Supply, Engineering & Maintenance | 3,794,800 |
| General & Administrative | 3,672,774 |

TOTAL EXPENDITURES **\$ 7,467,574**

TOTAL DISTRICT OPERATIONS **\$ 12,292,084**

CAPITAL OUTLAY

| | |
|-------------------------|-----------|
| BBJPA Series 2017 | 268,220 |
| BBJPA Series 2018 | 427,148 |
| BBPFA Series 2021 (P&I) | 488,979 |
| Capital Improvement | 2,000,000 |

TOTAL CAPITAL OUTLAY **\$ 3,184,347**

TOTAL PROJECTED BUDGET EXPENDITURES **\$ 15,476,431**

TOTAL PROJECTED BUDGET REVENUE **\$ 15,519,498**

PASSED AND ADOPTED at a regular meeting of the Board of Directors of Byron Bethany Irrigation District on January 20, 2026 by the following vote:

Ayes:
Noes:
Abstained:
Absent:

Mr. Charles Tusso, President

Secretary's Certification

I, Ilona Ruiz, Board Secretary of the Board of Directors of the Byron Bethany Irrigation District, do hereby certify that the foregoing Resolution is a true and correct copy entered into the Minutes of the Regular Meeting of January 20, 2026 at which time a quorum was present, and no motion to amend or rescind the above resolution was made.

Ilona Ruiz, Board Secretary

Byron Bethany Irrigation District
PROPOSED 2026 BUDGET

| SALARIES & WAGES | | | 2026 Proposed |
|---------------------------------------|---------------------|-----------------------|-------------------|
| | 2025 Approved | Un-Audited 12/30/2025 | |
| Operations & Maintenance | 2,697,965 | 2,097,122 | 3,173,176 |
| Administration | 1,531,813 | 1,304,465 | 1,651,335 |
| TOTAL SALARIES & WAGES | 4,229,778 | 3,401,587 | 4,824,511 |
| EXPENDITURES | | | |
| Source of Supply | 118,000 | 85,178 | 112,000 |
| Pumping/Supplemental Water | 1,390,000 | 1,416,220 | 1,697,500 |
| Operations, Engineering & Maintenance | 1,443,000 | 1,696,956 | 1,985,300 |
| General and Administrative | 3,848,360 | 2,306,536 | 3,672,774 |
| TOTAL EXPENDITURES | 6,799,360 | 5,504,890 | 7,467,574 |
| TOTAL DISTRICT OPERATIONS | 11,029,138 | 8,906,477 | 12,292,084 |
| CAPITAL OUTLAY/DEBT SERVICE | | | |
| BBJPA Series 2017 (P&I) | 270,142 | 270,142 | 268,220 |
| BBJPA Series 2018 (P&I) | 427,580 | 426,493 | 427,148 |
| BBPFA Series 2021 (P&I) | 488,200 | 488,196 | 488,979 |
| Capital Outlay Expenditures | 2,000,000 | 1,006,190 | 2,000,000 |
| TOTAL CAPITAL OUTLAY | 3,185,922 | 2,191,021 | 3,184,347 |
| TOTAL BUDGET EXPENDITURES | 14,215,060 | 11,097,498 | 15,476,431 |
| ESTIMATED REVENUE | | | |
| Property Tax Revenue | 6,621,900 | 6,863,590 | 6,952,000 |
| BBSA Water Sales | 920,500 | 1,007,273 | 940,500 |
| Mountain House CSD (RWSA1) | 1,200,000 | 1,199,083 | 1,200,000 |
| Tracy Hills (RWSA2) | 316,414 | 469,615 | 650,236 |
| WSSA Water Sales | 910,000 | 826,220 | 825,000 |
| Standby BBSA & WSSA | 222,639 | 226,741 | 226,632 |
| CVPSA Standby | 213,431 | 215,814 | 238,920 |
| Drainage Agreements | 55,555 | 103,555 | 55,555 |
| CVPSA Water Sales | 1,266,015 | 1,222,076 | 1,071,000 |
| Out of District Water Sales | 0 | 2,859,538 | 1,250,000 |
| Construction Water | 30,000 | 174,083 | 50,000 |
| Interest Earnings | 1,500,000 | 1,860,037 | 1,650,000 |
| Accounts Receivables | 462,030 | 990,686 | 409,655 |
| TOTAL ESTIMATED REVENUE | 13,718,484 | 18,018,310 | 15,519,498 |
| TOTAL BUDGET BALANCE +/- | \$ (496,575) | \$ 6,920,812 | \$ 43,066 |

Byron-Bethany Irrigation District
PROPOSED 2026 BUDGET

| SALARIES General & Administration | | 2025 Approved | Un-Audited 12/30/2025 | 2026 Proposed |
|-----------------------------------|-------------------------------|---------------|-----------------------|---------------|
| 6000 | General Manager | \$ 319,142 | \$ 293,250 | \$ 333,038 |
| 4337 | Assistant General Manager | \$ 265,200 | \$ 255,000 | \$ 289,598 |
| 6022 | Water Resources Specialist | \$ 155,000 | \$ 134,702 | \$ 162,743 |
| 6011 | Senior Administrative Analyst | \$ 108,925 | \$ - | \$ 108,925 |
| 6002 | Administration Support | \$ 242,860 | \$ 183,743 | \$ 214,507 |
| 6005 | Admin Other Compensation | \$ 86,010 | \$ 58,744 | \$ 73,761 |
| 6006 | Health Insurance | \$ 126,878 | \$ 97,753 | \$ 110,322 |
| 6007 | Dental Insurance | \$ 2,759 | \$ 2,370 | \$ 2,426 |
| 6008 | Vision Insurance | \$ 1,559 | \$ 1,336 | \$ 1,336 |
| 6009 | Retirement (PERS) | \$ 100,730 | \$ 184,489 | \$ 230,082 |
| 6010 | Worker's Comp | \$ 5,000 | \$ 3,507 | \$ 4,500 |
| 6014 | Social Security | \$ 67,320 | \$ 44,527 | \$ 69,340 |
| 6015 | Medicare | \$ 15,744 | \$ 13,648 | \$ 16,217 |
| 6016 | Life Insurance | \$ 5,104 | \$ 4,600 | \$ 4,558 |
| 6017 | Longevity | \$ 2,655 | \$ 2,565 | \$ 1,780 |
| 6018 | Incentive Pay - License. | \$ 520 | \$ 680 | \$ 1,300 |
| 6021 | Vehicle Stipend | \$ 6,500 | \$ 6,250 | \$ 6,500 |
| 6025 | Employee Relations (Admin) | \$ 500 | \$ 406 | \$ 600 |
| 6030 | State Unemployment Insurance | \$ 3,000 | \$ 1,157 | \$ 2,000 |
| 6040 | FUTA Tax | \$ 1,000 | \$ 463 | \$ 1,000 |
| 6236 | Pension Fund - 457b | \$ 15,207 | \$ 15,198 | \$ 16,652 |
| 6240 | State Employee. Training Tax | \$ 200 | \$ 77 | \$ 150 |
| TOTAL SALARIES/BENEFITS | | \$ 1,531,813 | \$ 1,304,465 | \$ 1,651,335 |

| | | 2025 Approved | Un-Audited 12/30/2025 | 2026 Proposed |
|-------|-------------------------------|---------------|-----------------------|---------------|
| 6100 | Office Supplies | \$ 7,000 | \$ 3,291 | \$ 6,000 |
| 4330 | Bond Continuing Compliance | \$ 18,000 | \$ 9,675 | \$ 20,000 |
| 6101 | Payroll Services | \$ 8,000 | \$ 7,354 | \$ 8,500 |
| 6106 | Postage | \$ 1,800 | \$ 1,105 | \$ 1,800 |
| 6108 | Printing, Forms, Maps | \$ 1,500 | \$ - | \$ 1,500 |
| 6110 | Notary Commission | \$ - | \$ 285 | \$ 500 |
| 6112 | Printing (Legal) | \$ 800 | \$ 2,180 | \$ 3,000 |
| 6116 | Telephone | \$ 15,000 | \$ 11,944 | \$ 13,000 |
| 6120 | Bank Fees | \$ 200 | \$ 67 | \$ 100 |
| 6230 | Employee Assist Program-Dir | \$ 179 | \$ 179 | \$ 179 |
| 6230A | Employee Assist Program-Admin | \$ 208 | \$ 179 | \$ 208 |
| 6231 | Cyber Liability Program | \$ 2,000 | \$ 2,031 | \$ 2,150 |
| 6232 | Admin Liability Insurance | \$ 42,000 | \$ 31,146 | \$ 38,000 |
| 6233 | Property Insurance | \$ 77,000 | \$ 63,374 | \$ 70,000 |
| 6234 | Office Equip./Lease | \$ 12,500 | \$ 10,184 | \$ 12,500 |
| 6238 | Retiree's Health Insurance | \$ 118,244 | \$ 114,018 | \$ 122,341 |
| 6302 | Directors Expense | \$ 15,000 | \$ 12,676 | \$ 17,000 |
| 6303 | Directors Benefits | \$ 117,529 | \$ 128,292 | \$ 139,546 |
| 6304 | District Official's Expense | \$ 35,000 | \$ 36,888 | \$ 42,000 |
| 6310 | Legal Services | \$ 2,784,000 | \$ 1,403,890 | \$ 2,535,000 |

Byron-Bethany Irrigation District
PROPOSED 2026 BUDGET

| | | | | | | |
|-------------------------------------|----|-----------|----|-----------|----|-----------|
| 6310A Legal Services (CVPSA) | \$ | 40,000 | \$ | 46,051 | \$ | 75,000 |
| 6312 Auditing | \$ | 45,000 | \$ | 22,800 | \$ | 26,000 |
| 6313 Actuarial Expense - OPEB | \$ | 8,500 | \$ | - | \$ | 10,000 |
| 6314 Election Expense | \$ | 1,000 | \$ | - | \$ | 1,000 |
| 6315 Record Retention Program | \$ | 250 | \$ | - | \$ | - |
| 6328 Rental Unit | \$ | 2,000 | \$ | 6,083 | \$ | 15,000 |
| 6330 Permits Dues & Subscriptions | \$ | 57,000 | \$ | 53,933 | \$ | 58,000 |
| 6330A Permits Dues & Subs WSSA | \$ | 4,200 | \$ | 1,261 | \$ | 2,000 |
| 6331 Admin Cont. Education | \$ | 10,000 | \$ | 300 | \$ | 5,000 |
| 6332 Recording Fees | \$ | 250 | \$ | 161 | \$ | 250 |
| 6340 Hardware/Software/License Fees | \$ | 100,000 | \$ | 34,441 | \$ | 70,000 |
| 6340A Hardware/Software WSSA | \$ | 2,000 | \$ | 63 | \$ | 1,000 |
| 6342 Public Outreach | \$ | 78,800 | \$ | 58,980 | \$ | 68,800 |
| 6343 Website | \$ | 25,400 | \$ | 23,006 | \$ | 25,400 |
| 6345 State/Federal Representation | \$ | 215,000 | \$ | 220,700 | \$ | 280,000 |
| 6350 Human Resources Consulting | \$ | 3,000 | \$ | - | \$ | 2,000 |
| Sub-Total G & A | \$ | 3,848,360 | \$ | 2,306,536 | \$ | 3,672,774 |
| | | | | | | |
| TOTAL G & A BUDGET | \$ | 5,380,173 | \$ | 3,611,001 | \$ | 5,324,108 |

Byron Bethany Irrigation District
PROPOSED 2026 BUDGET

| OPERATIONS & MAINTENANCE | | 2025 Approved | Un-Audited 12/30/2025 | 2026 Proposed |
|------------------------------------------------|-----------|----------------|-----------------------|-------------------|
| SOURCE OF SUPPLY | | | | |
| 4311 Transformer/Transmission Lines/Poles Main | \$ | 20,000 | \$ 3,850 | \$ 17,000 |
| 4315 SLDMWA Membership Assessment | \$ | 40,000 | \$ 37,795 | \$ 40,000 |
| 4316 Engineering/Electrical | \$ | 15,000 | \$ 1,560 | \$ 10,000 |
| 4317 SWRCB Fees | \$ | 43,000 | \$ 41,973 | \$ 45,000 |
| TOTAL SOURCE OF SUPPLY | \$ | 118,000 | \$ 85,178 | \$ 112,000 |

| PUMPING/SUPPLEMENTAL WATER | | 2025 Approved | Un-Audited 12/30/2025 | 2026 Proposed |
|-----------------------------------------|-----------|------------------|-----------------------|---------------------|
| 4007A BOR AG | \$ | 500,000 | \$ 366,014 | \$ 500,000 |
| 4008A BOR M/I | \$ | 40,000 | \$ 22,611 | \$ 40,000 |
| 4009A CVPSA Restoration (M&I) | \$ | 18,000 | \$ 22,870 | \$ 25,000 |
| 4010A CVPSA Restoration (Ag) | \$ | 162,000 | \$ 190,739 | \$ 180,000 |
| 4011A SLDMWA O&M | \$ | 122,000 | \$ 111,226 | \$ 122,000 |
| 4011B SLDMWA OM WSSA | \$ | 2,000 | \$ - | \$ 2,000 |
| 4017A USBR Trinity PUD Assess REIMB | \$ | 615 | \$ - | \$ - |
| 4319 Supplemental Water Purchase | \$ | 50,000 | \$ 51,000 | \$ 50,000 |
| 4319A Recycled Water Purchase WSSA | \$ | 15,000 | \$ - | \$ - |
| 4320 Pump Maintenance | \$ | 37,000 | \$ 64,577 | \$ 100,000 |
| 4321 Pump/Motor Lube | \$ | 1,500 | \$ - | \$ - |
| 4322 SCADA/Telemetry-Auto Control | \$ | 110,000 | \$ 11,924 | \$ 50,000 |
| 4323 Motor Control Maintenance | \$ | 20,000 | \$ - | \$ 15,000 |
| 4324 PWRPA Power | \$ | 365,000 | \$ 149,925 | \$ 350,000 |
| 4325 PG&E Power | \$ | 371,500 | \$ 230,462 | \$ 302,500 |
| 4326 Emergency Generators | \$ | 25,000 | \$ 19,597 | \$ 25,000 |
| 4328 WAPA Power | \$ | 180,000 | \$ 155,683 | \$ 180,000 |
| 4328A WAPA Restoration | \$ | 15,000 | \$ 19,591 | \$ 25,000 |
| TOTAL PUMPING/SUPPLEMENTAL WATER | \$ | 1,390,000 | \$ 1,416,220 | \$ 1,697,500 |

| OPERATIONS & MAINTENANCE | | 2025 Approved | Un-Audited 12/30/2025 | 2026 Proposed |
|-----------------------------------------------|----|---------------|-----------------------|---------------|
| 4232 O & M Liability Insurance | \$ | 59,000 | \$ 46,719 | \$ 52,000 |
| 4369 Canal Maintenance | \$ | 25,000 | \$ 12,416 | \$ 30,000 |
| 4370 Station Maintenance | \$ | 21,000 | \$ 48,233 | \$ 65,000 |
| 4371 Laterals/Structures/Pipeline Maintenance | \$ | 10,000 | \$ 8,281 | \$ 15,000 |
| 4372 Materials/Hardware/Fasteners | \$ | 25,000 | \$ 99,117 | \$ 25,000 |
| 4373 Sub Laterals/Pipeline | \$ | 15,000 | \$ 21,271 | \$ 30,000 |
| 4374 Canal Gate Maint. | \$ | 14,000 | \$ 4,373 | \$ 49,000 |
| 4375 Surface Drains | \$ | 5,000 | \$ 18 | \$ 2,000 |
| 4376 Tile Drains | \$ | 2,500 | \$ - | \$ - |
| 4377 Canal Crossings | \$ | 2,000 | \$ - | \$ 2,000 |
| 4379 Communications | \$ | 28,500 | \$ 28,065 | \$ 31,500 |
| 4380 Small Tools & Equipment | \$ | 10,000 | \$ 15,118 | \$ 20,000 |
| 4381 Building Maintenance | \$ | 41,500 | \$ 7,980 | \$ 30,000 |
| 4381B Landscaping/Repairs Maintenance | \$ | 21,300 | \$ 29,390 | \$ 46,000 |
| 6114A WSSA Utilities | \$ | 4,500 | \$ 4,098 | \$ 4,500 |

Byron Bethany Irrigation District
PROPOSED 2026 BUDGET

| | | | | | | |
|--------------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| 4381C Fire System | \$ | 9,500 | \$ | 5,635 | \$ | 13,000 |
| 4381D Alarm System | \$ | 7,000 | \$ | 2,466 | \$ | 7,000 |
| 4381E HVAC | \$ | 5,500 | \$ | 11,951 | \$ | 15,000 |
| 4381F Janitorial Service & Supplies | \$ | 26,000 | \$ | 21,293 | \$ | 25,000 |
| 4381H Pest Management | \$ | 2,000 | \$ | 1,392 | \$ | 2,000 |
| 4382 Uniforms | \$ | 12,500 | \$ | 11,519 | \$ | 16,000 |
| 4383 Shop Supplies | \$ | 12,000 | \$ | 8,892 | \$ | 17,000 |
| 4383A Welding Shop & Supplies | \$ | 10,000 | \$ | 5,317 | \$ | 18,000 |
| 4383B Meter Shop & Supplies | \$ | 1,000 | \$ | - | \$ | - |
| 4384 Vehicle Maintenance | \$ | 36,000 | \$ | 37,275 | \$ | 45,000 |
| 4385 Construction Equip. Maint. | \$ | 27,000 | \$ | 31,858 | \$ | 40,000 |
| 4386 Fuel/Lube/Oil Tires | \$ | 120,000 | \$ | 144,392 | \$ | 170,000 |
| 4386A Mileage Reimbursement | \$ | 1,200 | \$ | 1,373 | \$ | 1,800 |
| 4386B Waste Oil Disposal | \$ | 1,000 | \$ | 363 | \$ | 1,000 |
| 4387 Canal Fences | \$ | 2,500 | \$ | - | \$ | 1,500 |
| 4388 Rodent Control | \$ | 5,000 | \$ | 6,170 | \$ | 7,000 |
| 4389 Right of Way Weed Control | \$ | 50,000 | \$ | 33,371 | \$ | 45,000 |
| 4390 Weed Burning | \$ | 4,000 | \$ | 160 | \$ | 2,000 |
| 4391 Aquatic Weed Control | \$ | 90,000 | \$ | 118,767 | \$ | 110,000 |
| 4392 Road Maint. & Right of Way | \$ | 5,000 | \$ | - | \$ | - |
| 4393 Water Quality Testing | \$ | 5,000 | \$ | 59 | \$ | 3,000 |
| 4394 Flow Meters Repairs | \$ | 24,000 | \$ | 18,617 | \$ | 27,000 |
| 4395 Safety Supplies/Equipment/ | \$ | 15,000 | \$ | 10,649 | \$ | 15,000 |
| 4396 Worker Safety Training | \$ | 4,500 | \$ | 1,190 | \$ | 3,000 |
| 4397 Physical Exams/DOT/Drug Testing | \$ | 4,000 | \$ | 1,817 | \$ | 3,000 |
| 4398 Engineering | \$ | 600,000 | \$ | 830,085 | \$ | 900,000 |
| 4398C GSA Implementation | \$ | 40,000 | \$ | 54,589 | \$ | 62,000 |
| 4399 Continuing Education | \$ | 25,000 | \$ | 1,777 | \$ | 20,000 |
| 4402 Permits/Licenses (CVPSA) | \$ | 1,000 | \$ | - | \$ | - |
| 4500 Propane Facilities | \$ | 2,500 | \$ | 90 | \$ | 1,500 |
| 4502 Refuse/Disposal | \$ | 4,500 | \$ | 6,160 | \$ | 7,000 |
| 4503 Bottled Water Service | \$ | 6,000 | \$ | 4,650 | \$ | 5,500 |
| OPERATIONS & MAINTENANCE | \$ | 1,443,000 | \$ | 1,696,956 | \$ | 1,985,300 |

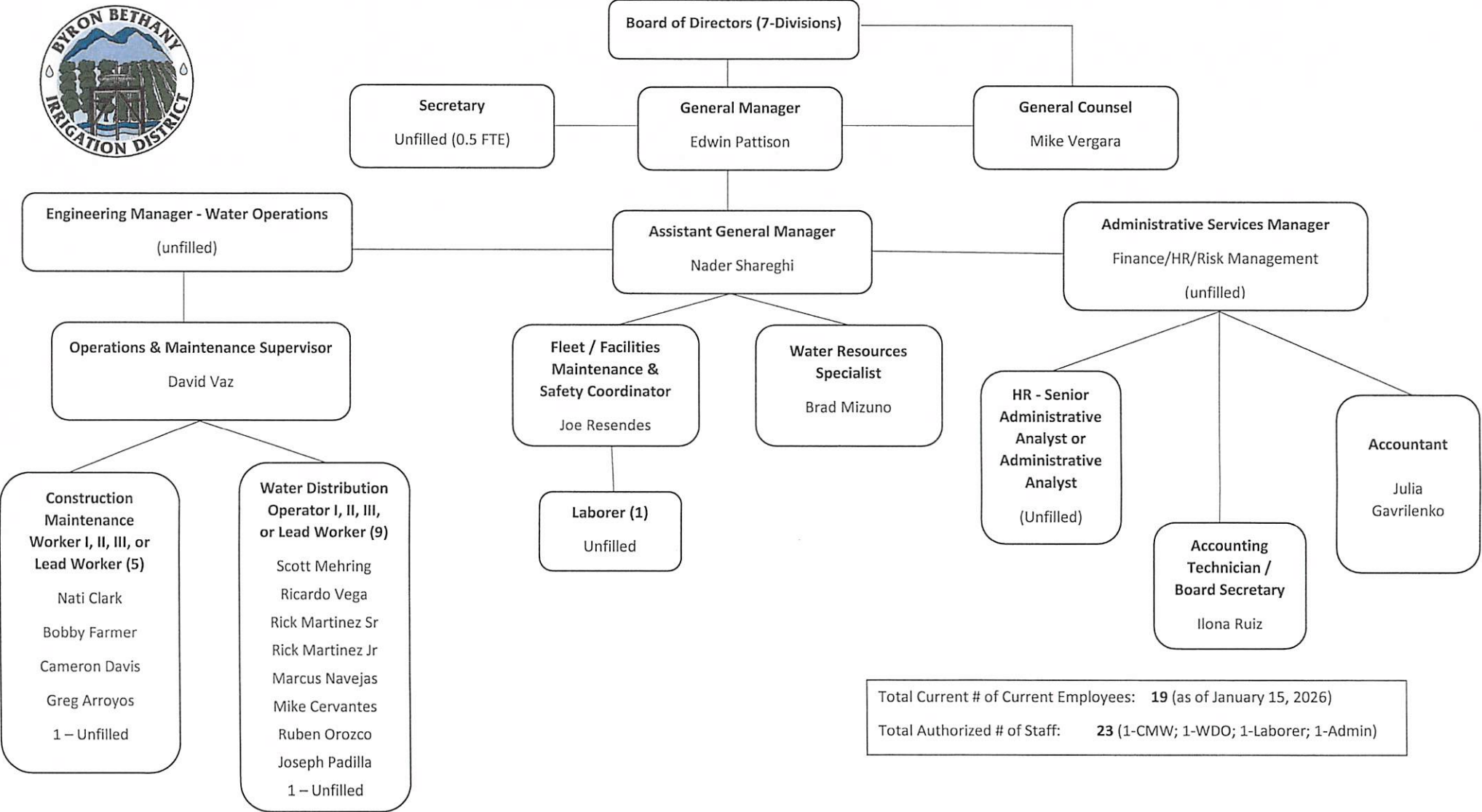
| SALARIES O & M LABOR | | 2025 Approved | Un-Audited 12/30/2025 | 2026 Proposed |
|---------------------------------|----|----------------------|------------------------------|----------------------|
| 4338 O&M Employee Relations | \$ | 1,500 | \$ 1,864 | \$ 2,500 |
| 4340A WWTF Chief Operator | \$ | 20,000 | \$ - | \$ 10,000 |
| 4341 O&M Labor | \$ | 1,509,571 | \$ 1,123,563 | \$1,834,418.48 |
| 4342 O&M Part Time Labor | \$ | - | \$ 31,100 | \$ 50,000 |
| 4343 O&M Other Compensation | \$ | 230,409 | \$ 145,915 | \$ 247,512 |
| 4344 Health Ins. | \$ | 310,817 | \$ 231,531 | \$ 322,957 |
| 4345 Dental Ins. | \$ | 6,699 | \$ 5,496 | \$ 6,873 |
| 4346 Vision Ins. | \$ | 3,786 | \$ 3,100 | \$ 3,786 |
| 4347 Retirement (PERS) | \$ | 284,285 | \$ 308,841 | \$ 366,948 |
| 4348 Worker's Comp. | \$ | 53,000 | \$ 38,682 | \$ 50,000 |

Byron Bethany Irrigation District
PROPOSED 2026 BUDGET

| | | | | | | |
|-------------------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| 4349 Medicare | \$ | 23,932 | \$ | 19,829 | \$ | 26,819 |
| 4350 Social Security | \$ | 101,088 | \$ | 83,895 | \$ | 114,673 |
| 4351 Life Insurance | \$ | 6,381 | \$ | 4,803 | \$ | 6,044 |
| 4352 Incentive Pay-Longevity | \$ | 9,360 | \$ | 9,020 | \$ | 9,810 |
| 4353 Incentive Pay-Licenses | \$ | 6,630 | \$ | 4,425 | \$ | 5,330 |
| 4354 Overtime | \$ | 130,000 | \$ | 84,643 | \$ | 115,000 |
| 4357 Employee Assistance Program | \$ | 506 | \$ | 414 | \$ | 506 |
| TOTAL SALARIES O & M LABOR | \$ | 2,697,964 | \$ | 2,097,122 | \$ | 3,173,176 |
| TOTAL OPERATIONS & MAINTENANCE | \$ | 5,648,964 | \$ | 5,295,475 | \$ | 6,967,976 |

2026 Wage Schedule (effective 1-11-2026)

| <u>TITLE</u> | <u>Wages Hourly (monthly) Range (Min-Max)</u> | <u>Wages Annual</u> |
|----------------------------------------------------------|--------------------------------------------------------------|--------------------------------|
| General Manager | \$ 26,432 (monthly) | \$ 317,179 |
| Assistant General Manager | \$ 22,984 (monthly) | \$ 275,808 |
| O & M Supervisor | \$ 83.41 | \$ 173,493 |
| Water Resources Specialist | \$ 77.50 | \$ 161,200 |
| Fleet/Facility Maintenance Safety Coordinator | \$ 68.62 | \$ 142,730 |
| Water Distribution Operator Lead Worker | \$ 53.77 | \$ 111,842 |
| Water Distribution Operator III | \$ 49.96 - \$ 55.08 | \$ 103,917 - \$ 114,566 |
| Water Distribution Operator II | \$ 39.14 - \$ 55.08 | \$ 81,411 - \$ 114,566 |
| Water Distribution Operator I | \$ 36.39 - \$ 41.10 | \$ 75,691 - \$ 85,488 |
| Construction Maintenance Worker III | \$ 46.45 | \$ 96,616 |
| Construction Maintenance Worker II | \$ 42.13 - \$ 45.31 | \$ 87,630 - \$ 94,245 |
| Construction Maintenance Worker I | \$ 36.39 | \$ 75,691 |
| Accountant | \$ 57.83 | \$ 120,286 |
| Accounting Technician / Board Secretary | \$ 45.31 | \$ 94,245 |



Proposed positions budgeted fully or partially for CY26

| Position Titles | Total CY 26 Positions (Proposed) |
|--------------------------------------------------|-------------------------------------------------|
| General Manager | 1 |
| Assistant General Manager | 1 |
| O & M Supervisor | 1 |
| Fleet/Facility Maintenance Safety Coordinator | 1 |
| Water Resources Specialist | 1 |
| Accountant | 1 |
| Accounting Tech. / Board Secretary | 1 |
| Water Distribution Operator Lead Worker | 1 |
| Water Distribution Operator III | 2 |
| Water Distribution Operator II | 2 |
| Water Distribution Operator I | 3 |
| Construction Maintenance Worker III | 1 |
| Construction Maintenance Worker II | 2 |
| Construction Maintenance Worker I | 1 |
| Administrative Analyst | 0 |
| Water Distribution Operator I | 0 |
| Construction Maintenance Worker I | 0 |
| Laborer | 0 |
| Total | 19 |

2026 Capital Improvement Projects

| Project | Priority | Priority Order | Service Area | Facility Name | Improvements | Estimated Cost | Project Status |
|---------|----------|----------------|--------------|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------------------------------------------------------------------------------|
| 1 | High | 1 | WSSA | Wicklund Pump Station | - Rehabilitation and Modernization of existing aging and deteriorating pump station. - Restore functionality, ensure safety, and improve efficiency | \$45,000,000.00 | Finalizing the Basis of Design Report |
| 3 | High | 2 | System Wide | SCADA | - System wide upgrade - server replacement (2) - RTU and communication upgrade | \$250,000.00 | Finalizing the implementation followed by commissioning and training |
| 4 | High | 3 | Byron | G-line Lateral_Phase-1 | - Replace 2600' section of existing pipe with 36" HDPE. - Ensure reliability and water efficiency | \$480,000.00 | Contract awarded, waiting for the pipe delivery |
| 5 | High | 4 | Byron | Dutra Check | - Replace Check structure with Automated Gate - Automated control - SCADA | \$95,000.00 | Gate purchased and being fabricated |
| 6 | High | 5 | Byron | Lewis Check | - Replace Check structure with Automated Gate - Automated control - SCADA | \$95,000.00 | Gate purchased and being fabricated |
| 7 | High | 6 | Byron | PS1N | - Replace Pumps and Motors - Replace Motor drives w/ VFDs - Replace propeller meters w/ Mag meters - Demo overhead electrical and install below grade | \$2,200,000.00 | Starting the preliminary design |
| 15 | High | 7 | Byron | G-line Lateral_Phase 2 | - Replace 2700' section of existing pipe with 36" RCP or HDPE. - Ensure reliability and water efficiency | \$750,000.00 | Planned for next year |
| 16 | High | 8 | Bethany | Y-Gates | - Replace Check structure with Automated Gate - Automated control - Scada | \$50,000.00 | Gate purchased and being fabricated |
| 10 | High | 9 | WSSA | Pombo Weir | - Headwall and screen rehabilitate - Fence off adjacent housing development - Liability, potential fall risk | \$50,000.00 | planned for next year |
| 11 | High | 10 | Byron | WhiteLine | - Replace 1300' section of existing pipe with 24" RCP or HDPE. - Ensure reliability and water efficiency - Pipeline tends to have leak issues every year | \$104,520.00 | planned for near future |
| 12 | High | 11 | WSSA | WSSA | - No meters in WSSA - Bring back into compliance - More accurate diversion data | \$175,000.00 | will be planned after completion of the WSSA mapping and GIS |
| 13 | High | 12 | Byron | R-Line_Phase-1 | - Install new Box Level Automation - Eliminate spill and conserve water - Replace 1350' of 24" CIP with RCP, HDPE, or C-900 from R-7 Box to R-10 Box | \$186,000.00 | planned for near future |
| 14 | High | 13 | Byron | R-Line_Phase-3 | - Replace 2300' of existing CIP Irrigation line with 30" RCP, HDPE, or C-900. - Phase 3 would replace section from End of 45 to R-4 | \$231,150.00 | planned for near future depending on the resources and completion of the previous phase |
| 17 | High | 14 | Byron | R-Line_Phase-2_2A | - Phase-2: Replace 2260' of existing CIP irrigation line with 30" RCP, HDPE, or C-900 - Relocate new pipeline to Northside of parcel. Requires new easement. - Phase-2 would replace section from R-4 to R-6 - Phase-2A: Demo a 2250' of old existing section of pipe going through the parcel. Abandon old easement. | \$231,150.00 | planned for near future depending on the resources and completion of the previous phase |
| 19 | High | 15 | Byron | Smith Pumps | - Replace Pumps with VFDs and level control - Reduce manhours and fuel spent regulating lateral - Scada and telemetry | \$645,000.00 | Planned for near future based on determination of the future demands and level of service |

\$52,890,920.00



IRRIGATION DISTRICT STAFF REPORT

TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD
FROM: EDWIN PATTISON, GENERAL MANAGER
DATE: JANUARY 20, 2026
SUBJECT: USE OF TECHNOLOGY IN DISTRICT-OWNED VEHICLES POLICY

RECOMMENDATION

Authorize and approve the adoption of Byron-Bethany Irrigation District's ("BBID" or "District") Policy Regarding Use of Technology in District-Owned Vehicles to enhance employee safety, limit District liability, minimize insurance cost, protect District resources and property, and improve operational efficiencies.

BACKGROUND

BBID provides District-owned vehicles to employees to facilitate District business and operations. According to the Association of California Water Agencies Joint Powers Authority (ACWA JPIA), BBID's property and vehicle insurer of record, the use of technology, i.e., video cameras and GPS tracking, can limit liability, reduce exposure, and thus, reduce insurance cost, and enhance employee safety. Currently, BBID does not have a policy outlining the permissible uses of District-owned vehicles and is in the early stages of installing technology in District-owned vehicles. Concerns regarding the misuse of time and/or the use of District-owned vehicles has been identified and addressed. To ensure future misuse does not occur again and to reduce potential District liability, coupled with an interest in supporting employee safety, a clear policy identifying the proper use of District vehicles, along with the installation of technology, will help BBID reduce overall costs while ensuring employee safety and proper use of District-owned vehicles.

DISCUSSION

The Policy limits the use of District-owned vehicles to employees' work-related duties, including travel to and from an employee's residence and work, and travel to perform employment duties for the District. The Policy also restricts the operation of District-owned vehicles to District employees. Under the Policy, the use of technology, such as video cameras and/or electronic location tracking of District-owned vehicles is permitted to support Policy

enforcement, as well as operational and safety goals. The use of technology is not intended to be punitive, but if an employee violates the terms of the Policy, disciplinary action may result, which may, depending on circumstances, involve termination.

All employees must review and acknowledge, in writing, both the Policy and that they understand that BBID may install technology for the purposes of supporting employee safety, reducing District liability, and protecting District property. Such acknowledgment ensures all District employees are apprised of the Policy and the District's use of technology, i.e., video cameras and/or electronic location tracking, thereby avoiding potential liability arising from unknown tracking.

The use of technology in District-owned vehicles supports employee safety by capturing video and/or location data, which improves BBID's ability to timely respond to any issues an employee experiences while performing employment-related duties. As an employer, BBID faces potential liability for the actions of employees. By restricting the use of District-owned vehicles to employment duties and prohibiting the use of said vehicles by individuals other than a BBID employee, BBID limits this potential exposure. Additionally, misuse of District vehicles risks damage to District property and increased operational costs. Thus, the use of technology allows BBID to improve its operations.

The Policy expressly limits the person(s) entitled to review data collected from the use of technology, i.e., video cameras and/or electronic location tracking devices, thereby reducing employee privacy concerns. Under the Policy, the data may only be reviewed by BBID's General Manager, Assistant General Manager, Board of Directors, and/or District Counsel, and such review is limited to determining compliance with the Policy.

FISCAL IMPACT

The installation, use, and maintaining technology, i.e., video cameras and/or electronic location tracking devices will result in limited increased costs to the District. However, these costs will reduce insurance costs and prevent other District expenses, such as vehicle wear and tear and fuel use resulting from misuse of District-owned vehicles.

ATTACHMENTS

1. Byron Bethany Irrigation District Policy Regarding Uses of Technology in District-Owned Vehicles;
2. Resolution No. 2026-02: A Resolution of the Board of Directors of Byron-Bethany Irrigation District Authorizing Adoption of Policy Regarding the Use of Technology in District-Owned Vehicles.





Policy Regarding Installation and Use of Technology in District-Owned Vehicles

This form provides Byron-Bethany Irrigation District's ("BBID" or "District") policy regarding employee use of District-owned vehicles and the District's installation and use of technology including video cameras and electronic location tracking devices, such as GPS trackers, on District-owned vehicles operated by employees (Policy).

BBID provides District-owned vehicles to employees for the purpose of facilitating District business and operations. Accordingly, all District-owned vehicles are expressly limited to an employee's work-related duties, which includes traveling to perform employment duties for the District and/or travelling between an employee's residence and designated work location. Any and all operation of District-owned vehicles is expressly limited to District employees, without exception.

According to the Association of California Water Agencies Joint Powers Authority (ACWA JPIA), BBID's property and vehicle insurer of record, the use of technology, i.e., video cameras and GPS tracking, can limit liability, reduce exposure, and thus, reduce insurance cost, and enhance employee safety, which improves BBID's ability to timely respond to any issues an employee experiences while performing employment-related duties.

BBID permits employees' use of District-owned vehicles in accordance with the following guidelines:

-  Permitted Uses:
 - Travel from home to work, and work to home
 - Travel required to perform job duties (e.g., site visits, deliveries, client meetings)
-  Prohibited Uses:
 - Personal errands and/or recreational use
 - Use by individuals other than a BBID employee (i.e., unauthorized individuals)
 - Travel unrelated to District business

To ensure the safety of District employees, provide useful business data, ensure adherence to District-owned vehicle use restrictions, and support other business purposes, BBID may install and use video cameras and/or electronic location tracking devices (e.g., GPS) on District-owned vehicles operated by employees.

The data collected from District-owned and operated video cameras and/or electronic location tracked device vehicles will (1) be reviewed following certain events, such as vehicular accidents and/or emergencies, and (2) from time to time, be reviewed by BBID's General Manager, Assistant General Manager, Board of Directors, and/or District Counsel to ensure that District-owned vehicles are being used consistent with BBID's Policy. Access to the electronic location tracking device information will be limited to use for BBID-related business purposes.

Employees will be notified of BBID's ability to install and use technology, such as video cameras and/or electronic location tracking devices on District-owned vehicles and are required to sign and accept the Notice and Acknowledgment of Employee Use of Byron-Bethany Irrigation District-Owned Vehicles and Electronic Location Tracking of Such Vehicles (Notice) in order to use District-owned vehicles. Employees have no reasonable expectation of privacy in the use, location, or operation of any District-owned vehicle. Misuse of District vehicles may result in disciplinary action, up to and including termination.

If you have additional questions regarding this Policy and/or BBID's use of Video Cameras and/or GPS tracking in District-owned vehicles, please reach out to: Mr. Nader Shareghi, Assistant General Manager.

**Notice and Acknowledgment of Employee Use
of Byron-Bethany Irrigation District-Owned Vehicles and Electronic Location
Tracking of Such Vehicles**

By signing below, you expressly acknowledge the following:

1. I read and understand the above Policy providing the limited purposes for which I am authorized to operate a District-owned vehicle.

2. I understand that BBID may install technology, such as video cameras and electronic location tracking devices (e.g., GPS) on District-owned vehicles operated by employees for legitimate business purposes, such as:
 - a) Protecting District-owned property;
 - b) To assist BBID in reducing insurance costs;
 - c) Monitoring District-owned vehicle location and usage;
 - d) Ensuring safety and security of District-owned property and employees;
 - e) Improving operational efficiency; and
 - f) Supporting compliance with BBID's Policy (above).
3. I understand and agree with the District's use of technology through the use of video cameras and/or electronic location tracking devices on District-owned vehicles for the above-mentioned business purposes.
4. I understand that data collected from District-owned video cameras and/or electronic location tracked device vehicles will (1) be reviewed following certain events, such as accidents and/or emergencies, and (2) from time to time, be reviewed by BBID's General Manager, Assistant General Manager, Board of Directors, and/or District Counsel to ensure that District-owned vehicles are being used consistent with BBID's Policy.
5. I understand that the District's video cameras and/or electronic location tracking devices applies only to District-owned vehicles.
6. I understand that signing and accepting this Notice is required for Employee use of District-owned vehicles.
7. I understand that by signing this Notice and subsequently using District-owned vehicles, I am consenting to the BBID's use of technology on such vehicles.

Employee

Employee Name: _____

Employee Signature: _____

Date: _____

BBID Fleet/Facilities Maintenance & Safety Coordinator

Name: _____

Signature: _____

Date: _____



RESOLUTION NO. 2026-2

A RESOLUTION OF THE BOARD OF DIRECTORS OF BYRON-BETHANY IRRIGATION DISTRICT AUTHORIZING ADOPTION BY BOARD OF POLICY REGARDING THE USE OF TECHNOLOGY IN DISTRICT- OWNED VEHICLES

WHEREAS, Byron-Bethany Irrigation District (District) recognizes the importance of protecting District-owned vehicles, protecting the District from liability that may result from vehicular accidents, emergencies, and the unauthorized use of such property, and ensuring the safety and security of its employees;

WHEREAS, The District believes the use of technology will minimize cost and protect employee and public safety through the proper deployment of technology including video camera recording devices and/or electronic location monitoring devices on District-owned vehicles to achieve the aforementioned goals and ensure that all employees using District-owned vehicles understand and accept the District's deployment of technology to collect video and/or location data;

WHEREAS, The District wishes to protect District-owned vehicles, the safety of employees, and guard against potential liability by implementing the Policy Regarding Employee Use of District-Owned Vehicles and the Use of Technology to include Video Camera Recording devices and/or Electronic Location Tracking of Same (Policy), providing that District-owned vehicles may only be used for employment duties, including travelling to perform employment duties and/or travelling between an employee's residence and designated work location, may only be used by District employees, and may be subject to video recording and/or electronic location tracking;

WHEREAS, to ensure employee understanding and acceptance of the Policy, prior to using a District-owned vehicle, District employees must sign a Notice and Acknowledgment of Employee Use of Byron-Bethany Irrigation District-Owned Vehicles and use of technology through the deployment of Video Recording devices and/or Electronic Location Tracking of Such Vehicles;

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

1. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.
2. The Board authorizes the adoption of the Policy Regarding Employee Uses of District-Owned Vehicles and the Use of Video Recording Devices and Electronic Location Tracking of Same to (1) Reduce District costs; and (2) discourage misuse of District-owned vehicles and ensure the safety and security of that District-owned property.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the Board of Directors of Byron-Bethany Irrigation District on January 20, 2026, by the following vote:

Ayes:

Noes:

Abstained:

Absent:

Mr. Charles Tusso, President

Secretary's Certification

I, Ilona Ruiz, Board Secretary of the Board of Directors of the Byron Bethany Irrigation District, do hereby certify that the foregoing Resolution is a true and correct copy entered into the Minutes of the Regular Meeting of January 20, 2026 at which time a quorum was present, and no motion to amend or rescind the above resolution was made.

Ilona Ruiz, Board Secretary



BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: DOWNEY BAND, LLP

DATE: JANUARY 20, 2026

SUBJECT: APPROVAL OF PURCHASE AND SALE AGREEMENT AND GRANT DEED AND EASEMENT AGREEMENT IN PROLOGIS' DEVELOPMENT OF INTERNATIONAL PARK OF COMMERCE

RECOMMENDATION

Approve the Purchase and Sale Agreement (PSA) and corresponding Grant Deed and Easement Agreement (Grant Deed/Easement) with Prologis LP (Prologis) for the piped segment of the Upper Main Canal (Pipeline), located in the Industrial Park of Commerce (IPC), situated in the West Side Service Area (WSSA).

Board of Director approval of the PSA and Grant Deed/Easement includes the authorization for Staff and General Counsel to make final conforming revisions to both documents prior to executing them.

DISCUSSION

The PSA sells District-owned property that contains a piped portion of the District's Upper Main Canal (UMC) to Prologis. The property is an integral part of the IPC, containing a semi-truck parking lot and roadways. Prologis agreed to the purchase price of \$295,000.00, which is due in full and immediately payable on transfer of title and represents the appraised value of fee title to the property. As Prologis already has possession of the property, there are no inspection or satisfaction contingencies, and the closing will therefore be expedited.

The Grant Deed/Easement conveys the property to Prologis and reserves for BBID an easement. It includes express provisions regarding accessing the easement area for specific purposes (e.g., inspection, maintenance, replacement, etc. of the Pipeline therein) and obligations associated with those provisions (e.g., insurance and returning the easement area to a suitable state up to grade). Staff and General Counsel negotiated the terms of the Grant Deed/Easement with Prologis and Prologis counsel. The terms of the Grant Deed/Easement provide sufficient protection of the District's right to access its water conveyance infrastructure, while allocating costs for repairing above surface grade improvements in an equitable manner. Approving the PSA and Grant Deed/Easement facilitates Prologis completing the IPC and constructing the supporting parking lot and roadways.

BACKGROUND

The District is the owner of certain real property within its WSSA that contains a portion of the District's conveyance infrastructure known as the Upper Main Canal. Historically, the UMC was an open irrigation canal. Prologis seeks to develop and is in the process of obtaining final approvals for, a significant light industrial development sited in the WSSA. The footprint of the development, the IPC, includes parcels owned by the District that contain part of the UMC (BBID Parcels).

Prologis' plan for the BBID Parcels involves paving the parcels and constructing a semi-truck parking lot and future roadways. In order to do this, Prologis required the District to allow Prologis to convert the portion of the formerly open UMC running through the BBID Parcels into an underground pipeline. Additionally, Prologis must acquire fee title to the BBID Parcels in order to obtain various approvals for the IPC, including its Final Map and certain utility-related approvals. The District must maintain access to the Pipeline and related infrastructure for operation, maintenance, and repairs. Therefore, Prologis will grant the Easement to the District simultaneous to the transfer of the BBID Parcels to Prologis. Upon completion of the roadways, Prologis plans to dedicate the roadways to the City of Tracy (City).

Staff and General Counsel negotiated with Prologis and Prologis counsel and agreed to the purchase terms set forth in the attached PSA, as well as the terms of the attached Grant Deed/Easement, which govern the District's access and cost allocation for repairs to the roadway and landscaping that may be required subsequent to District work on the Pipeline.

Due to Prologis' development timeline, the District agreed to allow Prologis to proceed

with converting the relevant portion of the UMC into the Pipeline and paving the area, with the understanding that the parties would complete the PSA and Easement at a later date. Because the eventual owner of the roadways in the IPC will be the City, Prologis and the District intended to involve the City in finalizing the terms of the Easement.

Prologis proceeded to construct the Pipeline, pave the BBID Parcels, and has constructed the parking lot and at least a portion of the roadways. Concurrent to Prologis' work on the BBID Parcels, Staff and General Counsel have been negotiating possible changes to easement terms in order to satisfy the City. The City has limits on the encumbrances it can accept on dedicated land. However, the City's proposed changes are unworkable, as they would require broad funding and repair commitments that exceed what is appropriate in these circumstances. As a result, the District and the City remain far from an agreement on acceptable Easement terms.

In the weeks preceding this meeting, Prologis informed Staff that Prologis must now acquire title to the BBID Parcels on an accelerated timeline. This is due to deadlines Prologis faces in February of 2026 for Final Map approval, and in order to facilitate utility connections for Phase 1 of the IPC. Transfer of the BBID Parcels now will facilitate Prologis' approvals, further progress on developing the IPC, and the Easement will maintain access and allocate costs in a manner that is acceptable to the District.

The District will continue to negotiate with the City after the sale and recordation of the Grant Deed/Easement. When the District reaches terms with the City, the parties will draft revised Easement terms, which will be recorded concurrent to dedication of the roadways to the City. Should the District and the City be unable to come to terms, Staff and General Counsel negotiated protective provisions into the PSA that require Prologis to forego any claims against the District related to the Grant Deed/Easement and to indemnify the District for any claims the City may bring against the District. However, both Staff and General Counsel believe it is likely that the parties will reach a solution that avoids any issues with dedication.

FISCAL IMPACT

The sale of the BBID Parcels will result in \$295,000.00 net gain for the District.

ATTACHMENTS

Purchase and Sale Agreement; Grant Deed and Easement Agreement

PURCHASE AND SALE AGREEMENT AND JOINT ESCROW INSTRUCTION

This Purchase and Sale Agreement and Joint Escrow Instructions (**Agreement**) dated _____, 2026, is made by and between BYRON-BETHANY IRRIGATION DISTRICT (**Seller**) and PROLOGIS, L.P., a Delaware limited partnership (**Buyer**). Buyer and Seller are collectively referred to as, “Parties”, and singularly as “Party.”

RECITALS

A. Seller is an irrigation district organized under the Irrigation District Law, California Water Code § 20500, *et seq*, and owner of various parcels of real property throughout its service areas that are integral to effectuating its purposes of water diversion, conveyance, and delivery to its customers.

B. Buyer is a developer and owner of certain real property, situated in Seller’s West Side Service Area and the County of San Joaquin, California, which Buyer has transitioned, and/or is in the process of transitioning, from agricultural land to commercial land. Buyer’s development is generally referred to as “International Park of Commerce Cordes Ranch” (**IPC**).

C. Seller is the fee simple owner of various real property parcels abutting or within Buyer’s IPC (**Parcels**).

D. Prior to Buyer’s development of the IPC, the Parcels contained segments of Seller’s West Side Service Area main irrigation channel: an open, earthen channel formerly belonging to the West Side Irrigation District (**Upper Main Canal**). The applicable portions of the Upper Main Canal on the Parcels are situated within the northeast quarter of Section 26, Township 2 South, Range 4 East, Mount Diablo Base and Meridian (T2S, R4E, MDB & M) traversing such northeast quarter of Section 26 diagonally from northwest to southeast, extending northerly into the southern portion of the southeast quarter of Section 23 T2S, R4E, MDB & M, extending southerly into the southwestern corner of the northwest quarter of Section 25 T2S, R4E, MDB & M, collectively totaling 7.3416 acres (or 319,801 square feet), located in the County of San Joaquin, State of California (**Seller’s Fee Parcels**), and more particularly described in the legal description and shown on the plat maps attached hereto as **Exhibit “A”**, which is incorporated herein.

E. The Parties negotiated certain issues prior to executing this Agreement. Upon reaching oral agreement during those negotiations, and to facilitate Buyer’s development of the IPC, Buyer, with consent of Seller, transmuted runs of the Upper Main Canal and attendant water conveyance infrastructure situated on Seller’s Fee Parcels into an underground pipeline, as well as related water conveyance infrastructure and access points both above and below grade, located in substantially the same place as the former earthen Upper Main Canal (collectively, “**Water Conveyance Infrastructure**”). The Parties further agreed that Buyer will grade, landscape, and pave the Property subject to the Parties’ later entry into this Agreement and express reservation of easements for Seller’s perpetual access, inspection, ownership, maintenance, repair, construction, and replacement of the Water Conveyance Infrastructure, Buyer’s development of the IPC notwithstanding.

F. Seller agrees to convey its fee simple interest in the following two areas of Seller's Fee Parcels to Buyer: (1) the lands located in the northeast quarter of Section 26 and the southwestern corner of the northwest quarter of Section 25 T2S, R4E, MDB & M, collectively containing 6.7816 acres (or 295,408 square feet) of land, located in the City of Tracy, County of San Joaquin, State of California, and are more particularly described in the legal descriptions and shown on the plat maps attached hereto as **Exhibit "B"** and incorporated herein (**Parking Lot Land**); and (2) the 0.0607 acres (or 2,643 square of feet) of land located in the southernmost portion of the southeast quarter of Section 23 T2S, R4E, MDB & M, located in the City of Tracy, County of San Joaquin, State of California, and more particularly described in the legal descriptions and shown on the plat maps attached hereto as **Exhibit "C"** and incorporated herein (**ROW Land**). "Parking Lot Land" and "ROW Land" are hereinafter collectively referred to as, "**Property**".

G. The Property contains the Water Conveyance Infrastructure and is now paved in parts. The Parking Lot Land is used predominantly for parking semi-trucks, and the ROW Land is situated in what will become public rights of way for future roads that are part of the IPC.

H. Buyer must own in fee simple portions of Seller's Fee Parcels; Buyer and Seller shall execute and record concurrent to this Agreement the "Grant Deed and Easement Agreement" (attached hereto as **Exhibit "D"**), specifying Seller's non-possessory interests in the Property for its continued access, inspection, ownership, maintenance, repair, construction, and replacement of the Water Conveyance Infrastructure in perpetuity.

I. Seller and South Parcel Investor, LLC negotiated and executed an easement for other water conveyance infrastructure related to Buyer's development of the IPC, recorded in the Official Records of the County of San Joaquin as Document No. 2025-043457 (**Irrigation Easement**). The Irrigation Easement is located southeast of the Property, as the term is defined above in Recital F. Through a Lot Line Adjustment between South Parcel Investor, LLC and Buyer, the Parties understand that Buyer is now, or soon will be, the successor owner the land burdened by the Irrigation Easement.

J. Buyer and Seller now desire to complete the purchase and sale, respectively, of the Property and concurrently execute and record the Grant Deed and Easement Agreement.

NOW, THEREFORE, in consideration of the foregoing recitals and mutual covenants contained herein, the Parties agree as follows:

AGREEMENT

1. **Purchase and Sale.** Seller agrees to sell and convey to Buyer, and Buyer agrees to purchase from Seller, the Property on the terms and subject to the conditions set forth in this Agreement.

2. **Purchase Price.** The purchase price (**Purchase Price**) for the Property shall be TWO-HUNDRED NINETY-FIVE THOUSAND AND 00/100 DOLLARS (\$295,000.00 USD). Within three (3) days after the Opening of Escrow (as defined in Section 3(a) below), Buyer shall

deposit with _____ (**Escrow Holder**) the entire purchase price (**Deposit**). The Deposit shall be transferred to Seller upon the Close of Escrow (as defined in Section 3(b) below).

3. Escrow.

(a) Opening of Escrow. For purposes of this Agreement, Escrow shall be deemed opened on the date that Escrow Holder receives executed counterparts of this Agreement from both Buyer and Seller (**Opening of Escrow**). Escrow Holder shall notify Buyer and Seller, together in the same writing, the date that Escrow is opened and the anticipated date for the Close of Escrow, as defined in subsection (b) immediately below. In addition, Buyer and Seller agree to execute, deliver, and be bound by any reasonable or customary supplemental escrow instructions of Escrow Holder, or other instruments as may reasonably be required by Escrow Holder, in order to consummate the transaction contemplated by this Agreement. Any such supplemental instructions shall not conflict with, amend, or supersede any portions of this Agreement, and if there is any conflict or inconsistency between such supplemental instructions and this Agreement, this Agreement shall control.

(b) Close of Escrow. For purposes of this Agreement, the “**Close of Escrow**” shall be defined as the date that the Grant Deed and Easement Agreement conveying the Property to Buyer and reserving an express easement for Seller, is recorded in the Official Records of San Joaquin County.

4. Buyer Acceptance of Property. Buyer hereby agrees that it has had the opportunity to conduct inspections of the Property, and the Property was found to be in acceptable condition. Buyer is currently in possession of the Property and, as such, Buyer hereby waives any further inspection and agrees that Buyer’s performance under this Agreement shall not be conditioned upon conducting any such inspection or the results thereof.

5. Conditions to Close of Escrow.

(a) Conditions to Buyer’s Obligations. Buyer’s obligation to purchase the Property is subject to the satisfaction of the following conditions (or Buyer’s waiver thereof), which are for Buyer’s sole benefit, on or prior to the dates designated below for the satisfaction of such conditions, or, in absence of a specified date, at Close of Escrow:

(i) Seller shall have performed all of the obligations required to be performed by Seller under this Agreement.

(ii) All representations and warranties made by Seller to Buyer in this Agreement shall be true and correct in all material respects.

(iii) The Grant Deed and Easement Agreement shall have been: (1) duly executed by Seller, conveying fee title to the Property to Buyer and reserving for Seller an express easement; and (2) delivered to Buyer.

(iv) Seller shall have paid all costs and expenses required to be paid by Seller under this Agreement pursuant to the procedure set forth in Section 14(c) [Funds] of this Agreement.

(b) Conditions to Seller's Obligations. Seller's obligation to sell the Property is subject to the satisfaction of the following conditions (or Seller's waiver thereof), which are for Seller's sole benefit, on or prior to the dates designated below for the satisfaction of such conditions, or, in absence of a specified date, at Close of Escrow:

(i) Buyer shall have timely performed all of the obligations required by the terms of this Agreement to be performed by Buyer.

(ii) All representations and warranties made by Buyer to Seller in this Agreement shall be true and correct in all material respects.

(iii) Buyer shall have deposited with Escrow Holder the Purchase Price, and shall have paid all other costs and expenses required to be paid by Buyer under this Agreement.

6. **Failure of Condition.** In the event any of the conditions set forth in the above Section 5 are not timely satisfied or waived by the appropriate benefitted Party, for a reason other than the default of Buyer or Seller, this Agreement shall terminate, and, except as otherwise provided herein, the Parties shall have no further obligations hereunder.

7. **City of Tracy Approvals.**

(a) Seller Not Responsible for City of Tracy Approvals. Buyer acknowledges and agrees that, to the extent Buyer requires approval from the City of Tracy regarding any aspect of this transaction, Buyer shall assume full responsibility for securing such approval(s) prior to Close of Escrow and shall bear any and all losses associated with failure to do so. In the event Buyer elects to proceed with Close of Escrow without obtaining any contemplated City of Tracy approval, including, but not limited to, the City of Tracy's approval of the easement terms in the Grant Deed and Easement Agreement and/or Irrigation Easement, Seller shall accrue no duty, obligation, or liability whatsoever as a result of Buyer's failure to do so. Buyer further acknowledges that, in the event the City of Tracy refuses to accept dedication or fee simple interest of any portion of the Property burdened by an easement benefitting Seller, Seller shall be under no obligation to agree to revise the terms of the easement(s) to facilitate such dedication, and Buyer waives all claims against Seller, whether known or unknown at the time of execution of this Agreement, relating to or arising out of the easement terms in the Grant Deed and Easement Agreement or Irrigation Easement. Buyer understands and agrees that Seller's refusal now or in the future to revise the terms of the easement(s) shall not give rise to any claim against Seller of any kind, based on any theory. Additionally, Buyer shall indemnify Seller against any claims asserted against Seller by the City of Tracy relating to or arising out of Seller's reliance on the easement terms in the Grant Deed and Easement Agreement.

(b) Cooperation of Seller. Notwithstanding the foregoing, at no cost to Seller, Seller shall cooperate with Buyer at Buyer's request to address any issues and/or claims raised by

the City of Tracy or Buyer in connection with the easements created by the Grant Deed and Easement Agreement in order to effectuate the dedication of any portion of the Property to the City of Tracy. Seller's degree of cooperation shall be in its reasonable discretion, and shall cease upon Seller providing notice to Buyer. Additionally, whether or not Seller will agree to any modifications to this Grant Deed and Easement Agreement will be in Seller's sole and absolute discretion. For the sake of clarity, this section creates no benefits for any third-parties that are not a party to this Agreement and under no circumstances shall give rise to any claims by Buyer regarding Seller's cooperation.

8. **Costs and Expenses.** Buyer shall bear the cost of: (i) any local transfer tax imposed by the City of Tracy; (ii) any documentary transfer tax imposed by the County of San Joaquin; and (iii) all fees associated with recordation of the documents referenced in Section 5 of this Agreement. Buyer shall pay all of Seller's recoverable costs (including the costs identified herein) in accordance with the restrictions and requirements of that certain Cost Reimbursement Agreement for BBID Project Work (**Reimbursement Agreement**), which is effective as of January 22, 2025.

9. **Prorations.**

(a) Taxes/Assessments. Real property taxes and assessments and personal property taxes with respect to the Property shall be prorated, and Buyer shall be responsible for all such taxes and assessments levied against the Property on the date of Close of Escrow and all periods thereafter. Any real property taxes and assessments arising out of the sale of the Property to Buyer or a subsequent sale or change in ownership thereafter, and/or arising out of any construction pertaining to the Property following the Closing, shall be paid by Buyer when and as assessed.

(b) Other Expenses. All other expenses for the Property shall be prorated as of 11:59 p.m. on the day prior to the Close of Escrow between the Parties based upon the latest available information.

(c) Corrections. If any errors or omissions are made regarding adjustments and prorations as set forth herein, the parties shall make the appropriate corrections promptly upon discovery thereof. If any estimates are made at the Close of Escrow regarding adjustments or prorations, the party shall make the appropriate correction promptly when accurate information becomes available. Any corrected adjustment or proration shall be paid in cash to the Party entitled thereto.

10. **"As-Is" Purchase.** EXCEPT AS EXPRESSLY SET FORTH IN THIS AGREEMENT, BUYER HEREBY ACKNOWLEDGES AND AGREES THAT IT IS ACQUIRING THE PROPERTY IN ITS PRESENT "AS IS/WHERE IS WITH ALL FAULTS" CONDITION AND WITH ALL DEFECTS AND, UNLESS OTHERWISE EXPRESSLY PROVIDED IN THIS AGREEMENT, NEITHER SELLER NOR ANY EMPLOYEE OR AGENT OF SELLER HAS MADE OR WILL MAKE, EITHER EXPRESSLY OR IMPLIEDLY, AND SELLER SPECIFICALLY NEGATES AND DISCLAIMS, ANY REPRESENTATIONS, GUARANTIES, PROMISES, STATEMENTS, ASSURANCES OR WARRANTIES OF ANY KIND CONCERNING THE PROPERTY. BUYER ACKNOWLEDGES AND AGREES THAT

BUYER HAS HAD THE OPPORTUNITY TO INVESTIGATE THE PROPERTY PRIOR TO THE TRANSFER DATE AND TO PERFORM ANY AND ALL REASONABLE TESTS ON THE PROPERTY TO DETERMINE THE FEASIBILITY OF THE PROPERTY FOR BUYER'S INTENDED USE THEREOF AND ANY OTHER PAST, PRESENT OR FUTURE MATTER RELATING TO THE PROPERTY WHICH MAY AFFECT THE PROPERTY OR ITS CURRENT OR FUTURE USE, HABITABILITY, VALUE OR DESIRABILITY.

Buyer's Initials: _____

11. **Property Condition Waiver.** Following the Close of Escrow, Buyer waives its right to recover from Seller, and the landowners, managers, directors, officers, , employees, consultants, counsel, and agents of Seller (collectively, "**Seller's Representatives**"), and hereby releases Seller and Seller's Representatives from, any and all damages, losses, liabilities, costs or expenses whatsoever (including attorneys' fees and costs) and claims therefor, whether direct or indirect, known or unknown, foreseen or unforeseen, which may arise on account of or in any way arising out of or connected with: (i) the physical condition of the Property; (ii) the failure of the Property to comply with any law or regulation applicable thereto; and (iii) the environmental condition of the Property. The foregoing waiver and release shall exclude only those losses, liabilities, damages, costs or expenses, and claims therefor, arising from or attributable to: (a) a material matter actually known to Seller (excluding constructive notice) and (1) not disclosed to Buyer and (2) not discovered by Buyer prior to the Close of Escrow; and (b) any breach by Seller of its express representations or warranties under this Agreement. In connection with foregoing waiver and release, Buyer expressly waives the benefits of Section 1542 of the California Civil Code, which provides as follows:

"A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR EXPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN TO HIM OR HER MUST HAVE MATERIALLY AFFECTED THE SETTLEMENT WITH THE DEBTOR."

Buyer's Initials: _____

12. **Seller's Representations and Warranties.** In consideration of the Buyer entering into this Agreement, and as an inducement to Buyer to purchase the Property, Seller makes the following representations and warranties, each of which is material and is being relied upon by Buyer (and the continued truth and accuracy, in all material respects, of which shall constitute a condition precedent to Buyer's obligation hereunder):

(a) **Seller's Authority.** Seller has the legal power, right and authority to enter into this Agreement and the instruments referenced herein, and to consummate the transaction contemplated hereby. Buyer hereby expressly acknowledges that Seller's approval of this transaction, and the instruments referenced herein, is subject to the approval of Seller's Board of Directors (**Board**). Buyer agrees to cooperate with Seller and perform such acts as may reasonably be required in order to obtain such approval. Buyer further acknowledges that Seller Board approval is an express condition precedent to Seller's performance under this Agreement.

(b) Actions. All requisite action has been taken by Seller in connection with the execution of this Agreement, the instruments referenced herein, and the consummation of the transactions contemplated hereby. Subject to Seller's Authority enumerated in Section 12(a) above, no consent of any partner, shareholder, trustee, trustor, beneficiary, creditor, investor, judicial or administrative body, governmental authority or other party is required, except as otherwise expressly set forth herein.

(c) Signatory. The individuals executing this Agreement and the instruments referenced herein on behalf of Seller have the legal power, right, and actual authority to bind Seller to the terms and conditions hereof and thereof, subject only to the Seller's Authority enumerated in Section 12(a) above.

(d) Enforceability. This Agreement and all documents required hereby to be executed by Seller are and shall be valid, legally binding obligations of and enforceable against Seller in accordance with their terms.

13. Buyer's Representations and Warranties. In consideration of Seller executing this Agreement, and as an inducement to Seller to sell the Property, Buyer makes the following representations and warranties, each of which is material and is being relied upon by Seller (and the continued truth and accuracy of which shall constitute a condition precedent to Seller's obligation hereunder):

(a) Buyer's Authority. Buyer has the legal power, right and authority to execute this Agreement and the instruments referenced herein, and to consummate the transaction contemplated hereby.

(b) Actions. All requisite action (corporate, trust, partnership or otherwise) has been taken by Buyer in connection with the entering into this Agreement, the instruments referenced herein, and the consummation of the transactions contemplated hereby. No consent of any partner, shareholder, trustee, trustor, beneficiary, creditor, investor, judicial or administrative body, governmental authority or other party is required.

(c) Signatory. The individuals executing this Agreement and the instruments referenced herein on behalf of Buyer and the partners of Buyer, if any, have the legal power, right, and actual authority to bind Buyer to the terms and conditions hereof and thereof.

(d) Enforceability. This Agreement and all documents required hereby to be executed by Buyer are and shall be valid, legally binding obligations of and enforceable against Buyer in accordance with their terms.

14. Disbursements and Other Actions by Escrow Holder. Upon the Close of Escrow, the Escrow Holder shall promptly undertake all of the following in the manner indicated:

(a) Prorations. Prorate all matters referenced in Section 8 based upon the statement delivered into Escrow signed by the Parties;

(b) Recording. Cause the Grant Deed and Easement Agreement and any other documents which the Parties hereto may mutually direct, to be recorded in the Official Records of San Joaquin County.

(c) Funds. Disburse the funds deposited by Buyer with Escrow Holder pursuant to Section 2 of this Agreement towards payment of any expenses prorated and attributed to Seller under Section 9(b), as the Parties may mutually direct, and disburse the balance of such funds to Seller.

15. **Damage Or Condemnation of Property Prior To Closing**. Buyer shall promptly notify Seller of any casualty to the Property or any condemnation proceeding for the Property noticed or commenced prior to the Close of Escrow. If any such damage or proceeding relates to, or may result in, the loss of any portion of the Property, Buyer agrees to continue its performance under the Agreement, in which event, after Close of Escrow, Buyer shall be entitled to any compensation, award, or other payments or relief resulting from such casualty to the Property or condemnation proceeding for the Property.

16. **Notices**. All notices or other communications required or permitted hereunder shall be in writing and shall be personally delivered or sent by registered or certified mail, postage prepaid, return receipt requested, or sent by electronic facsimile and shall be deemed received upon the earlier of: (i) if personally delivered, the date of delivery to the address of the person to receive such notice; (ii) if mailed, on the date of posting by the United States Post Office; or (iii) if given by electronic facsimile, when received by the other party.

TO SELLER:

Byron-Bethany Irrigation District
Attn: Nader Shareghi
7995 Bruns Road
Byron, CA 94514

WITH A COURTESY COPY TO:

Michael Vergara
Downey Brand LLP
621 Capitol Mall, 18th Floor
Sacramento, CA 985814

TO BUYER:

Robert Gray
Prologis L.P.
Pier 1, Bay 1
San Francisco, CA 94111

Annette Moore
Prologis L.P.

1800 Wazee Street, Suite 500
Denver, CO 80202

Notice of change of address shall be given by written notice in the manner described in this Section.

17. **Brokers.** Buyer and Seller represent and warrant that neither Party has used a broker in connection with the sale of the Property and no brokerage commission is due or payable upon the consummation of the transactions herein. If any claims for brokers' or finders' fees for the consummation of this Agreement arise, Buyer hereby agrees to indemnify, hold harmless, and defend Seller from and against such claims if they shall be based upon any statement, representation, or agreement by Buyer, and Seller hereby agrees to indemnify, hold harmless, and defend Buyer if such claims shall be based upon any statement, representation, or agreement made by Seller.

18. **Partial Invalidity.** If any term or provision of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each such term and provision of this Agreement shall be valid, and shall be enforced to the fullest extent permitted by law.

19. **Waivers.** A Party's waiver of any breach of any covenant or provision herein contained shall not be deemed a waiver of any preceding or succeeding breach of the same covenant or provision, or of any other covenant or provision herein contained. No extension of time for performance of any obligation or act shall be deemed an extension of time for performance of any other obligation or act except those of the waiving party, which shall be extended by a period of time equal to the period of the delay.

20. **Successors and Assigns.** This Agreement shall be binding upon and shall inure to the benefit of the permitted successors and assigns of the Parties hereto.

21. **Professional Fees.** If either party commences an action against the other to interpret or enforce any of the terms of this Agreement or because of the breach by the other party of any of the terms hereof, the losing party shall pay to the prevailing party reasonable attorneys' fees, costs and expenses, court costs, and other costs incurred in connection with the prosecution or defense of such action, whether or not the action is prosecuted to a final judgment. For the purpose of this Agreement, the terms "attorneys' fees" or "attorneys' fees and costs" shall mean the fees and expenses of counsel to the Parties, which may include printing, photostating, duplicating and other expenses, air freight charges, and fees billed for law clerks, paralegals, librarians, and others not admitted to the bar but performing services under the supervision of an attorney. The terms "attorneys' fees" or "attorneys' fees and costs" shall also include, without limitation, all such fees and expenses incurred with respect to appeals, arbitrations and bankruptcy proceedings, and whether or not any action or proceeding is brought with respect to the matter for which said fees and expenses were incurred. The term "attorney" shall have the same meaning as the term "counsel." The fees referenced in this Section shall not be confused with fees and costs reimbursed to Seller under the Reimbursement Agreement. Fees and costs paid to BBID under

the Reimbursement Agreement shall expressly not be recoverable under this Section, and fees recovered by Buyer under to this Section shall not be considered "BBID Project Work" under the Reimbursement Agreement.

22. **Entire Agreement.** This Agreement (including the preamble, Recitals and all Exhibits attached hereto) is the final expression of, and contains the entire agreement between, the parties with respect to the subject matter hereof and supersedes all prior understandings with respect thereto. This Agreement may not be modified, changed, supplemented, superseded, canceled, or terminated, nor may any obligations hereunder be waived, except by written instrument signed by the Party to be charged, or by its agent duly authorized in writing, or as otherwise expressly permitted herein. The Parties do not intend to confer any benefit hereunder on any person, firm, or corporation other than the parties hereto and lawful assignees.

23. **Assignment.** Buyer may not assign its right, title, or interest in this Agreement to any other party without the prior written consent of Seller, which determination shall not be unreasonably withheld.

24. **Time of Essence.** Seller and Buyer hereby acknowledge and agree that time is strictly of the essence with respect to each and every term, condition, obligation and provision hereof and that failure to timely perform any of the terms, conditions, obligations or provisions hereof, measured by the totality of circumstances, by either party shall constitute a material breach of and a non-curable (but waivable) default under this Agreement by the party so failing to perform.

25. **Construction.** Headings at the beginning of each paragraph and subparagraph are solely for the convenience of the Parties and are not a part of the Agreement. Whenever required by the context of this Agreement, the singular shall include the plural and vice versa. This Agreement shall not be construed as if it had been prepared by one of the Parties, but rather as if both Parties had prepared the same. Unless otherwise indicated, all references to paragraphs, sections, subparagraphs and subsections are to this Agreement. All Exhibits referred to in this Agreement are attached and incorporated by this reference.

26. **Governing Law & Venue.** The Parties hereto acknowledge that this Agreement has been negotiated and entered into in the State of California. The Parties hereto expressly agree that this Agreement shall be governed by, interpreted under, and construed and enforced in accordance with the laws of the State of California. Should the Parties initiate a judicial action regarding or related to this Agreement, the venue for such action shall be in a court of competent jurisdiction located in Sacramento County, California.

27. **Counterparts.** This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which, together, shall constitute one and the same instrument.

28. **Limited Liability.** The obligations of Seller and Seller's Representatives arising by virtue of this Agreement shall be limited to the interest of Seller in the Property, and there shall be no recourse against any other assets of Seller or Seller's Representatives.

IN WITNESS WHEREOF, the parties have executed this Agreement the day and year first above written.

BUYER:

PROLOGIS, L.P.

By: _____

Name: _____

Its: _____

SELLER:

BYRON-BETHANY IRRIGATION
DISTRICT

By: _____

Name: _____

Its: _____

RECORDING REQUESTED BY:

Byron-Bethany Irrigation District

AND WHEN RECORDED MAIL TO:

SPACE ABOVE THIS LINE FOR RECORDER'S USE

GRANT DEED AND EASEMENT AGREEMENT

This Grant Deed and Easement Agreement (Agreement) is made and entered into by and between Byron-Bethany Irrigation District, an irrigation district organized under California Water Code section 20500 et seq. (Grantor), and Prologis, L.P., a Delaware limited partnership (Grantee) as of this ___ day of _____, 2026. Grantor and Grantee are sometimes referred to collectively herein as "Parties," or individually as "Party."

- A. Grantor is the fee simple owner of certain real property containing an open irrigation canal, referred to as the "Upper Main Canal" and formerly belonging to the West Side Irrigation District (WSID). The Upper Main Canal is situated predominantly within the northeast quarter of Section 26, Township 2 South, Range 4 East, Mount Diablo Base and Meridian (T2S, R4E, MDB & M) traversing such northeast quarter of Section 26 diagonally from northwest to southeast, extending northerly into the southern portion of the southeast quarter of Section 23 T2S, R4E, MDB & M, extending southerly into the southwestern corner of the northwest quarter of Section 25 T2S, R4E, MDB & M, collectively totaling 7.3416 acres (or 319,801 square feet), located in the City of Tracy, County of San Joaquin, State of California, and more particularly described in the legal description and shown on the plat maps attached hereto as **Exhibit A** and incorporated herein (hereinafter, "Grantor Property").
- B. Grantor and the former WSID were consolidated effective September 2020, such that all WSID interests are held by Grantor.
- C. Grantee is a developer and owner of commercial real property that is in the process of making improvements to certain lands within Grantor's service area. Grantee's development is generally referred to as "International Park of Commerce Cordes Ranch" (IPC). Grantee must own in fee simple certain property currently belonging to Grantor that is within and/or adjacent to the IPC; specifically, the property containing portions of the Upper Main Canal and/or other improvements of Grantor.

- D. To accomplish its development, Grantee transmuted the Upper Main Canal and its attendant water conveyance infrastructure situated on Grantor Property into an underground pipeline located in substantially the same place as the Upper Main Canal; that undergrounded pipeline and any related water conveyance infrastructure, either above or below grade, is collectively, the “Water Conveyance Infrastructure”).
- E. The purpose of this Grant Deed and Easement Agreement (Agreement) is to convey certain portions of Grantor Property to Grantee and to expressly reserve for Grantor, its successors, and assigns an easement for the access, construction, operation, maintenance, repair, and replacement of the Water Conveyance Infrastructure.
- F. Through this Agreement, Grantor will convey its fee simple interest in the following two areas of Grantor Property to Grantee and expressly reserve an easement on such property as described herein: (1) the lands located in the northeast quarter of Section 26 and the southwestern corner of the northwest quarter of Section 25 T2S, R4E, MDB & M, which collectively contain 6.7816 acres (or 295,408 square feet) of land, located in the City of Tracy, County of San Joaquin, State of California, and are more particularly described in the legal descriptions and shown on the plat maps attached hereto as **Exhibit B** and incorporated herein (hereinafter, “Parking Lot Land”); and (2) the 0.0607 acres (or 2,643 square of feet) of land located in the southernmost portion of the southeast quarter of Section 23 T2S, R4E, MDB & M, located in the City of Tracy, County of San Joaquin, State of California, and more particularly described in the legal descriptions and shown on the plat maps attached hereto as **Exhibit C** and incorporated herein (hereinafter, “ROW Land”) (the Parking Lot Land and ROW Land are hereinafter collectively referred to collectively as “Easement Area”).
- G. The Easement Area contains the now underground Upper Main Canal and its attendant infrastructure, defined above as the Water Conveyance Infrastructure.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are acknowledged, the Parties agree as follows:

1. Reservation of the Easement. Grantor conveys to Grantee and Grantee’s successors and assigns Grantor’s fee simple interest in the Easement Area and expressly reserves for Grantor and Grantor’s successor and assigns an easement in gross over, on, and across the Easement Area, together with the right of ingress and egress upon the Easement Area for the purpose of accessing, inspecting, maintaining, repairing, constructing, and replacing the Water Conveyance Infrastructure (Easement). Such Easement shall run with the land and shall be binding upon any and all future owners of the Easement Area, who shall warrant and forever defend the Grantor’s interest in the Easement.

2. Terms and Conditions.

- a. *Character of Easement.* The Easement expressly reserved herein is an easement in gross for the benefit of Grantor and Grantor's successors and assigns.
- b. *Duration of Easement.* The duration of the Easement is perpetual, unless and until it is terminated under the procedures set forth in Section 8 herein below.
- c. *Reservation of Rights.* Grantor's Easement is non-exclusive and is for Grantor and its successors and assigns to continue to use all or part of the Easement Area for accessing, inspecting, maintaining, repairing, constructing, and replacing its Water Conveyance Infrastructure necessary to its purpose as a water purveyor. Grantee reserves the right to use, or grant any other party the right to use, the Easement Area for any purpose, provided, however, the same does not: (a) materially interfere with or prohibit Grantor's use of the Easement Area for the purposes herein granted; (b) degrade or threaten the operability of the Water Conveyance Infrastructure; (c) threaten the useful life and/or structural integrity of the Water Conveyance Infrastructure; (d) limit Grantor's access to the Water Conveyance Infrastructure, understanding that any future right-of-way improvements shall include appropriate manholes or standpipes for use by Grantee (or their successors); or (e) otherwise limit Grantor's ability to convey and deliver water through and/or with the Water Conveyance Infrastructure.

3. Depiction of Easement Area. Grantee covenants that it shall depict the Easement Area on any tentative and/or final map that is provided to the City of Tracy for approval, or, in the absence of such map to the City of Tracy, Grantee shall depict the Easement Area on a map that shall be recorded with all subsequent conveyances of Grantee Property and/or the Easement Area for the duration of this Easement.

4. Maintenance and Improvement of Easement Area.

- a. The maintenance of the surface of the Easement Area, excluding the Water Conveyance Infrastructure and except as described below, will be at the sole expense of the Grantee. Grantee shall not construct, place, or otherwise add within the Easement Area: (i) any vertical improvements; (ii) trees, vines, and/or other plants with root structures that extend more than three (3) feet below the surface; and/or (iii) improvements and/or plants of any kind within three (3) feet from the perimeter of a manhole or standpipe providing access to Water Conveyance Infrastructure. Grantor has the right to eliminate any non-approved encroachments into the

Easement Area created or permitted by Grantee after the date hereof, including encroachments installed by the Grantee. Grantor acknowledges that Grantee, with Grantor's prior consent, has paved over portions of the Easement Area for the use of parking semi trucks, and that such pavement is also over the Water Conveyance Infrastructure.

- b. Future improvements that may be constructed in the Easement Area by Grantee shall be subject to Grantor's prior written approval, which approval shall not be unreasonably withheld, conditioned, or delayed, provided that such encroachment complies with the limitations set forth in Section 2(c) of this Agreement.
- c. In connection with any work completed by Grantor in the Easement Area necessary to access, inspect, maintain, repair, construct, and replace its Water Conveyance Infrastructure, Grantor covenants that: (i) it shall perform all such work and exercise all rights granted hereunder in a prompt, safe, and clean manner and shall minimize as much as practicable interference with Grantee's Property and any operations thereon, including operations by tenants or licensees of Grantee; (ii) it shall at all times comply with applicable laws, rules, regulations, ordinances, and rulings; (iii) it shall restore the Easement Area and affected Grantee Property by replacing and regrading the granular material(s), which shall be as good or better than the granular material(s) that existed immediately prior to any disturbance or alteration, in a manner suitable to receive the prior form of surface improvement(s), whether paved or landscaped, that shall be installed by Grantee and at Grantee's sole expense and (iv) it shall carry commercial general liability insurance insuring against liability for bodily injury and property damage occasioned by or arising from the work performed by Grantor or its contractors or consultants within or while accessing the Easement Area and shall, upon request, furnish certificate(s) of such insurance to the Grantee, and such insurance shall name Grantee as an additional insured.

- 5. Damage to Water Conveyance Infrastructure due to Grantee's Development. Grantee shall be solely responsible for any and all damages, costs, or claims arising from damage to, degraded operability of, or destruction of Grantor's Water Conveyance Infrastructure to the extent caused by Grantee's construction, excavation, installation, repair and maintenance, use, and/or replacement of Grantee's development project or any component thereof, expressly including the portion of the Easement Area used by Grantee, its successors, and assigns for parking semi trucks.
- 6. Grantor's Planned Access to Grantor's Water Conveyance Infrastructure.

- a. Grantor and/or its agents may require access to the Water Conveyance Infrastructure, or other related infrastructure within the Easement Area, for routine and special maintenance, repair, and/or replacement of such facilities. Such maintenance, repair, and/or replacement may require the preparation of the area through which Grantor will access the Water Conveyance Infrastructure or other related infrastructure within the Easement Area.
- b. Grantor will provide the Grantee, or then-current title holder of the Easement Area, with thirty (30) days' prior written notice of such planned maintenance, repair, and/or replacement, including the date and time of Grantor's access, and the location of Grantor's point of access to the Water Conveyance Infrastructure or other related infrastructure within the Easement Area. Grantee will be solely responsible for providing access to Grantor for such planned maintenance, repair, and/or replacement. Grantor shall return the affected area to the pre-maintenance, -repair, and/or -replacement condition as provided in Section 4(c) of this Agreement, subject to Grantee's approval, which shall not be unreasonably withheld, conditioned, or delayed.
- c. Notwithstanding the foregoing, Grantor is free to inspect the ROW Land without notice to Grantee if Grantor does not conduct any digging or excavation in the Easement Area during such inspection, except in the event of Exigent Circumstances (as defined below in Section 7). Grantor is free to inspect the Parking Lot Lands with twenty-four (24) hours' written notice to Grantee, if Grantor does not conduct any digging or excavation in the Easement Area during such inspection, except in the event of Exigent Circumstances.
- d. Grantor will use reasonable care when performing any planned maintenance, repair, and/or replacement of the Water Conveyance Infrastructure, or other related pipeline or related infrastructure within the Easement Area, but in no event shall Grantor be liable or responsible for any damage or liability whatsoever related to Grantee's development project, provided that Grantor has used reasonable care.

7. Grantor's Immediate Access to Grantor Water Conveyance Infrastructure or Other Pipeline Within the Easement Area. Circumstances may exist requiring Grantor, or its staff or agents, to immediately access the Water Conveyance Infrastructure or other related pipeline or related infrastructure within the Easement Area (Exigent Circumstances) without waiting until expiration of the thirty- (30) day notice period as required by Section 6 subdivision (b).

- a. Exigent Circumstances are those necessary to prevent imminent malfunctions of the Water Conveyance Infrastructure, or other related pipeline or infrastructure within the Easement Area, or addressing, mitigating, and/or repairing such malfunctions to protect public health

and safety, water supply, and/or the integrity of the Easement Area and/or Grantor's Water Conveyance Infrastructure.

- b. In such circumstances, Grantor shall provide the Grantee notice of its entrance and access of the Easement Area under Exigent Circumstances as soon as practicable. Grantor will use reasonable care when accessing and performing the maintenance, repair, and/or replacement of the Water Conveyance Infrastructure, or other related pipeline or related infrastructure within the Easement Area under such Exigent Circumstances, but in no event shall Grantor be liable or responsible for any damage or liability whatsoever related to Grantee's development project, provided Grantor uses reasonable care. Notwithstanding the foregoing, Grantor is obligated to return the Easement Area to the pre-exigent circumstance(s) maintenance and repair conditions.

8. Notice. Any notice or other communication required to be given under this Agreement shall be in writing delivered to the Parties at the email addresses set forth below, or at any other address that the Parties may direct in writing under this Agreement.

To Grantee:

Byron-Bethany Irrigation District
General Manager
Edwin Pattison (e.pattison@bbid.com)
7995 Bruns Rd
Byron, CA 94514

With a copy to:

Downey Brand LLP
Michael Vergara (mvergara@downeybrand.com)
621 Capitol Mall, 18th Floor
Sacramento, CA 95814

To Grantor:

Prologis, L.P.
Attn: Property Manager
Bay 1, Pier 1
San Francisco, CA 94111
[rgray@prologis.com and legalnotice@prologis.com]

9. Modification and Termination. This Agreement may be modified in whole or in part only by a written instrument duly executed, acknowledged, and approved by all Parties (or their respective successors and assigns) that is also properly

recorded in the Official Records of San Joaquin County. Any modification or amendment to this Agreement purporting to cause the termination or elimination of the Easement created hereby without the express prior written consent and approval of all Parties (or their respective successors and assigns) is null and void.

10. Severability. If any provision contained in this Agreement shall to any extent be invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each covenant, agreement, provision, and/or condition of this Agreement shall remain valid and enforceable to the fullest extent permitted by law.
11. Entire Agreement. This Agreement (including all Exhibits attached hereto) is the final expression of, and contains the entire agreement between, the Parties with respect to the subject matter hereof.
12. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be effective only upon delivery and thereafter shall be deemed an original; all counterparts shall be taken to be one and the same instrument for the same effect as if all parties hereto had signed the same signature page. Any signature page of this Agreement may be detached from any counterpart of this Agreement without impairing the legal effect of any signatures thereon and may be attached to another counterpart of this Agreement identical in form hereto, but having attached to it one or more additional signature pages for the purpose of all signatures being attached to one agreement.
13. Remedies. In the event of a breach or threatened breach of any term, covenant or condition of this Easement, the nonbreaching party shall have, in addition to all other legal and equitable remedies available, the right to enforce the provisions hereof by injunctive relief or otherwise, without the necessity of proof of actual damage or inadequacy of any legal remedy. If any legal action or other proceeding is brought to enforce this Easement, or because of an alleged dispute, breach, or default in connection with any of the provisions of this Easement, the successful or prevailing party will be entitled to recover reasonable attorneys' fees and other costs incurred in that action or proceeding, in addition to any other relief to which it or they may be entitled.

IN WITNESS WHEREOF, the parties have executed this Grant Deed and Easement Agreement as of the dates written below.

“Grantor”

Byron-Bethany Irrigation District
a California Irrigation District

By: _____

Edwin Pattison
General Manager

Date: _____, 2026

NOTARY ACKNOWLEDGMENT

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

STATE OF CALIFORNIA)

) §

County of _____)

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

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

WITNESS my hand and official seal.

(Affix seal here)

Signature of Notary

“Grantee”

Prologis, L.P.
a Delaware limited partnership

By: Prologis, Inc., a Maryland corporation,
Its general partner

By: _____

Its: _____

Date: _____, 2026

NOTARY ACKNOWLEDGMENT

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

STATE OF CALIFORNIA)

) §

County of _____)

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

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

WITNESS my hand and official seal.

(Affix seal here)

Signature of Notary

**Exhibit A – Legal Description and Depiction of
Grantor Property**

BEING A PORTION OF THE LANDS OF WEST SIDE IRRIGATION DISTRICT, AS DESCRIBED IN THAT GRANT DEED RECORDED ON JUNE 23, 1919 IN BOOK A OF DEEDS, VOLUME 372, PAGE 384, AND A PORTION OF THE LANDS OF WEST SIDE IRRIGATION DISTRICT, AS DESCRIBED IN THAT GRANT DEED, RECORDED ON DECEMBER 30, 1919 IN BOOK A OF DEEDS, VOLUME 394, PAGE 255, AND BEING A PORTION OF THE LANDS AS DESCRIBED IN THAT GRANT DEED RECORDED JULY 10, 1920 IN BOOK A OF DEEDS, VOLUME 425, PAGE 355, OFFICIAL RECORDS OF SAN JOAQUIN COUNTY, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTH QUARTER CORNER OF SECTION 23, TOWNSHIP 2 SOUTH, RANGE 4 EAST, MOUNT DIABLO BASE AND MERIDIAN, IN THE CITY OF TRACY, COUNTY OF SAN JOAQUIN, STATE OF CALIFORNIA;

THENCE ALONG SOUTH LINE OF SAID SECTION 23, NORTH 88°40'55" WEST, 302.43 FEET;

THENCE LEAVING SAID SOUTH LINE THE FOLLOWING TEN (10) COURSES AND DISTANCES:

1. SOUTH 44°40'37" EAST, 303.96 FEET;
2. SOUTH 49°34'40" EAST, 114.00 FEET;
3. NORTH 00°22'23" EAST, 6.53 FEET;
4. SOUTH 49°34'40" EAST, 178.14 FEET;
5. SOUTH 38°24'40" EAST, 891.92 FEET;
6. SOUTH 33°50'40" EAST, 401.21 FEET;
7. SOUTH 51°59'10" EAST, 286.71 FEET;
8. SOUTH 82°03'10" EAST, 338.73 FEET;
9. SOUTH 63°46'10" EAST, 198.01 FEET;
10. SOUTH 50°28'40" EAST, 1263.31 FEET TO A POINT ON THE EAST LINE OF SECTION 26, TOWNSHIP 2 SOUTH, RANGE 4 EAST, MOUNT DIABLO BASE AND MERIDIAN;

THENCE ALONG SAID EAST LINE SOUTH 00°24'21" WEST, 6.82 FEET;

THENCE LEAVING SAID EAST LINE SOUTH 50°38'25" EAST, 251.64 FEET TO A POINT ON THE SOUTHERLY LINE AS DESCRIBED IN THAT CERTAIN QUITCLAIM DEED, RECORDED JUNE 9, 2016, AS DOCUMENT NO. 2016-066743, OFFICIAL RECORDS OF SAN JOAQUIN COUNTY;

THENCE ALONG SAID SOUTHERLY LINE NORTH 88°53'28" WEST, 113.07 FEET;

THENCE LEAVING SAID SOUTHERLY LINE NORTH 50°38'25" WEST, 106.26 FEET TO A POINT ON THE EAST LINE OF SAID SECTION 26;

THENCE ALONG SAID EAST LINE NORTH 00°24'21" EAST, 6.61 FEET;

THENCE LEAVING SAID EAST LINE THE FOLLOWING TEN (10) COURSES AND DISTANCES:

1. NORTH 50°28'40" WEST, 1312.07 FEET;
2. NORTH 63°46'10" WEST, 178.59 FEET;
3. NORTH 82°03'10" WEST, 346.27 FEET;
4. NORTH 51°59'10" WEST, 316.69 FEET;
5. NORTH 33°50'40" WEST, 409.59 FEET;

6. NORTH 38°24'40" WEST, 882.28 FEET;
7. NORTH 49°34'40" WEST, 112.46 FEET;
8. NORTH 00°22'23" EAST, 6.53 FEET;
9. NORTH 49°34'40" WEST, 167.00 FEET;
10. NORTH 44°40'37" WEST, 368.65 FEET TO A POINT ON THE SOUTH LINE OF SAID SECTION 23;

THENCE ALONG SAID SOUTH LINE SOUTH 88°40'55" EAST, 1.85 FEET;

THENCE LEAVING SAID SOUTH LINE NORTH 45°01'55" WEST, 101.41 FEET;

THENCE SOUTH 88°40'55" EAST, 458.99 FEET TO A POINT ON THE EAST LINE OF SOUTHWEST QUARTER SECTION 23;

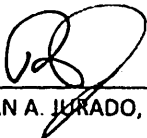
THENCE ALONG SAID EAST LINE SOUTH 00°13'44" WEST, 70.01 FEET TO THE POINT OF BEGINNING.

CONTAINING 319,801 SQUARE FEET OR 7.3416 ACRES OF LAND, MORE OR LESS.

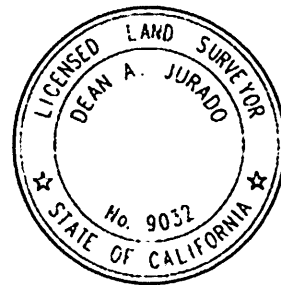
THE BASIS OF BEARINGS FOR THIS PLAT AND LEGAL DESCRIPTION IS THE LINE TAKEN AS S89°05'42"E, BETWEEN TWO FOUND MONUMENTS (STATION NUMBER 2043 AND STATION NUMBER 2044) OF THE CITY OF TRACY GEODETIC CONTROL NETWORK, WHICH IS BASED UPON THE CALIFORNIA STATE PLANE COORDINATE SYSTEM, ZONE 3, NAD83 (EPOCH 2004.0), AS SHOWN ON THE RECORD OF SURVEY FILED JUNE 26, 2007, IN BOOK 36 OF SURVEYS AT PAGE 118, SAN JOAQUIN COUNTY RECORDS. THE DISTANCES SHOWN ARE GROUND DISTANCES. MULTIPLY DISTANCES SHOWN BY 0.99992068 TO OBTAIN GRID DISTANCES.

AS SHOWN ON EXHIBIT B, ATTACHED HERETO AND MADE A PART HEREOF.

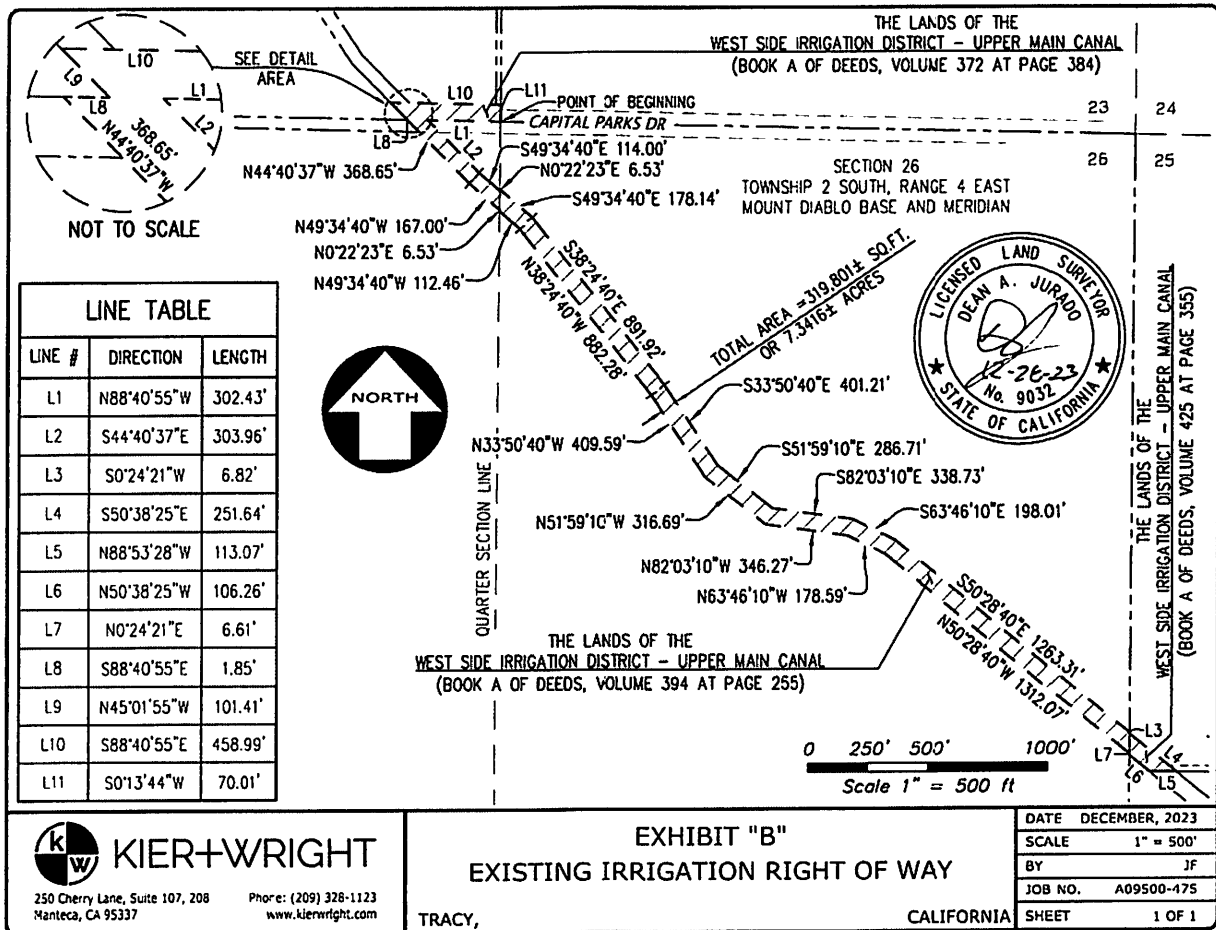
KIER & WRIGHT CIVIL ENGINEERS & SURVEYORS, INC.


DEAN A. JURADO, P.L.S. 9032

12-28-23
DATE



Depiction on next page.



**Exhibit B – Legal Description and Depiction of
Parking Lot Property**

BEING A PORTION OF THE LANDS OF WEST SIDE IRRIGATION DISTRICT, AS DESCRIBED IN THAT GRANT DEED RECORDED ON JUNE 23, 1919 IN BOOK A OF DEEDS, VOLUME 372, PAGE 384, AND A PORTION OF THE LANDS OF WEST SIDE IRRIGATION DISTRICT, AS DESCRIBED IN THAT GRANT DEED, RECORDED ON DECEMBER 30, 1919 IN BOOK A OF DEEDS, VOLUME 394, PAGE 255, AND BEING A PORTION OF THE LANDS AS DESCRIBED IN THAT GRANT DEED RECORDED JULY 10, 1920 IN BOOK A OF DEED, VOLUME 425, PAGE 355, OFFICIAL RECORDS OF SAN JOAQUIN COUNTY, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH QUARTER CORNER OF SECTION 23, TOWNSHIP 2 SOUTH, RANGE 4 EAST, MOUNT DIABLO BASE AND MERIDIAN, IN THE CITY OF TRACY, COUNTY OF SAN JOAQUIN, STATE OF CALIFORNIA;

THENCE ALONG SOUTH LINE OF SAID SECTION 23, NORTH 88°40'55" WEST, 302.43 FEET TO THE POINT OF BEGINNING;

THENCE LEAVING SAID SOUTH LINE THE FOLLOWING TWELVE (12) COURSES AND DISTANCES:

1. SOUTH 44°40'37" EAST, 303.96 FEET;
2. SOUTH 49°34'40" EAST, 114.00 FEET;
3. NORTH 00°22'23" EAST, 6.53 FEET;
4. SOUTH 49°34'40" EAST, 178.14 FEET;
5. SOUTH 38°24'40" EAST, 891.92 FEET;
6. SOUTH 33°50'40" EAST, 401.21 FEET;
7. SOUTH 51°59'10" EAST, 33.21 FEET;
8. SOUTH 84°07'53" EAST, 241.88 FEET;
9. SOUTH 58°10'06" EAST, 335.34 FEET;
10. SOUTH 82°03'10" EAST, 9.78 FEET;
11. SOUTH 63°46'10" EAST, 198.01 FEET;
12. SOUTH 50°28'40" EAST, 1263.31 FEET TO A POINT ON THE EAST LINE OF SECTION 26, TOWNSHIP 2 SOUTH, RANGE 4 EAST, MOUNT DIABLO BASE AND MERIDIAN;

THENCE ALONG SAID EAST LINE SOUTH 00°24'21" WEST, 6.82 FEET;

THENCE LEAVING SAID EAST LINE SOUTH 50°38'25" EAST, 251.64 FEET TO A POINT ON THE SOUTHERLY LINE AS DESCRIBED IN THAT CERTAIN QUITCLAIM DEED, RECORDED JUNE 9, 2016, AS DOCUMENT NO. 2016-066743, OFFICIAL RECORDS OF SAN JOAQUIN COUNTY;

THENCE ALONG SAID SOUTHERLY LINE NORTH 88°53'28" WEST, 113.07 FEET;

THENCE LEAVING SAID SOUTHERLY LINE NORTH 50°38'25" WEST, 106.26 FEET TO A POINT ON THE EAST LINE OF SAID SECTION 26;

THENCE ALONG SAID EAST LINE NORTH 00°24'21" EAST, 6.61 FEET;

THENCE LEAVING SAID EAST LINE THE FOLLOWING TWELVE (12) COURSES AND DISTANCES:

1. NORTH 50°28'40" WEST, 1312.07 FEET;
2. NORTH 63°46'10" WEST, 178.59 FEET;

3. NORTH 82°03'10" WEST, 13.32 FEET;
4. NORTH 58°10'06" WEST, 334.01 FEET;
5. NORTH 84°07'53" WEST, 245.91 FEET;
6. NORTH 51°59'10" WEST, 64.56 FEET;
7. NORTH 33°50'40" WEST, 409.59 FEET;
8. NORTH 38°24'40" WEST, 882.28 FEET;
9. NORTH 49°34'40" WEST, 112.46 FEET;
10. NORTH 00°22'23" EAST, 6.53 FEET;
11. NORTH 49°34'40" WEST, 167.00 FEET;
12. NORTH 44°40'37" WEST, 368.65 FEET TO A POINT ON THE SOUTH LINE OF SAID SECTION 23;

THENCE ALONG SAID SOUTH LINE SOUTH 88°40'55" EAST, 1.85 FEET;

THENCE LEAVING SAID SOUTH LINE NORTH 45°01'55" WEST, 101.41 FEET;

THENCE SOUTH 88°40'55" EAST, 79.69 FEET TO A POINT ON EASTERLY LINE OF SAID IRRIGATION DISTRICT (VOLUME 372, PAGE 384);

THENCE ALONG SAID EASTERLY LINE SOUTH 45°01'55" EAST, 101.41 FEET TO A POINT OF THE SOUTH LINE OF SAID SECTION 23;

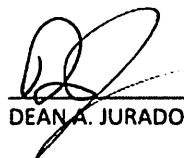
THENCE ALONG SAID SOUTH LINE SOUTH 88°40'55" EAST, 4.83 FEET TO THE POINT OF BEGINNING.

CONTAINING 295,408 SQUARE FEET OR 6.7816 ACRES OF LAND, MORE OR LESS.

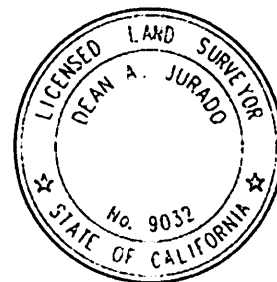
THE BASIS OF BEARINGS FOR THIS PLAT AND LEGAL DESCRIPTION IS THE LINE TAKEN AS S89°05'42"E, BETWEEN TWO FOUND MONUMENTS (STATION NUMBER 2043 AND STATION NUMBER 2044) OF THE CITY OF TRACY GEODETIC CONTROL NETWORK, WHICH IS BASED UPON THE CALIFORNIA STATE PLANE COORDINATE SYSTEM, ZONE 3, NAD83 (EPOCH 2004.0), AS SHOWN ON THE RECORD OF SURVEY FILED JUNE 26, 2007, IN BOOK 36 OF SURVEYS AT PAGE 118, SAN JOAQUIN COUNTY RECORDS. THE DISTANCES SHOWN ARE GROUND DISTANCES. MULTIPLY DISTANCES SHOWN BY 0.99992068 TO OBTAIN GRID DISTANCES.

AS SHOWN ON EXHIBIT B, ATTACHED HERETO AND MADE A PART HEREOF.

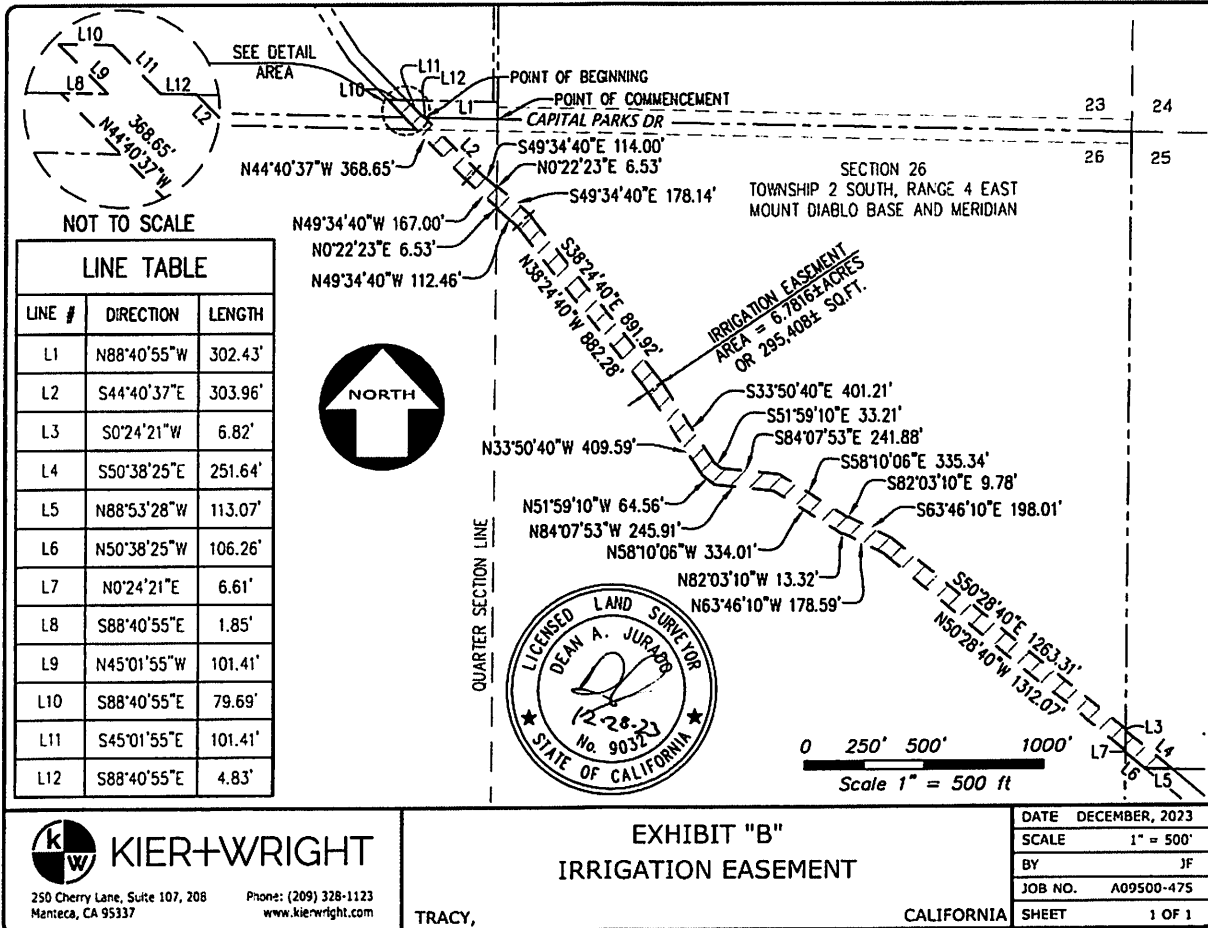
KIER & WRIGHT CIVIL ENGINEERS & SURVEYORS, INC.


DEAN A. JURADO, P.L.S. 9032

12-28-23
DATE



Depiction on next page.



| LINE TABLE | | |
|------------|-------------|---------|
| LINE # | DIRECTION | LENGTH |
| L1 | N88°40'55"W | 302.43' |
| L2 | S44°40'37"E | 303.96' |
| L3 | S0°24'21"W | 6.82' |
| L4 | S50°38'25"E | 251.64' |
| L5 | N88°53'28"W | 113.07' |
| L6 | N50°38'25"W | 106.26' |
| L7 | N0°24'21"E | 6.61' |
| L8 | S88°40'55"E | 1.85' |
| L9 | N45°01'55"W | 101.41' |
| L10 | S88°40'55"E | 79.69' |
| L11 | S45°01'55"E | 101.41' |
| L12 | S88°40'55"E | 4.83' |

**Exhibit C – Legal Description and Depiction of
ROW Land**

REAL PROPERTY SITUATE IN THE SOUTHWEST QUARTER OF SECTION 23, TOWNSHIP 2 SOUTH, RANGE 4 EAST, MOUNT DIABLO BASE AND MERIDIAN, IN THE CITY OF TRACY, COUNTY OF SAN JOAQUIN, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

BEING A PORTION OF THE LANDS OF WEST SIDE IRRIGATION DISTRICT, AS DESCRIBED IN THAT GRANT DEED RECORDED ON JUNE 23, 1919 IN BOOK A OF DEEDS, VOLUME 372, PAGE 384, OFFICIAL RECORDS OF SAN JOAQUIN COUNTY, AND A PORTION OF PARCEL ONE AS DESCRIBED IN THAT CERTAIN GRANT DEED RECORDED JUNE 27, 2023 AS INSTRUMENT NO. 2023-050537, OFFICIAL RECORDS OF SAN JOAQUIN COUNTY, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 23;

THENCE ALONG SOUTH LINE OF SAID SECTION 23, NORTH 88°40'55" WEST, 307.25 FEET TO A POINT ON THE EASTERLY LINE OF WEST SIDE IRRIGATION DISTRICT PARCEL NO. 2 OF UPPER MAIN CANAL AS DESCRIBED IN SAID DEED (VOLUME 372 PAGE 384);

THENCE ALONG SAID EASTERLY LINE, NORTH 45°01'55" WEST, 101.41 FEET TO THE POINT OF BEGINNING.

THENCE CONTINUING ALONG SAID EASTERLY LINE, NORTH 45°01'55" WEST, 57.95 FEET;

THENCE LEAVING SAID EASTERLY LINE THE FOLLOWING FIVE (5) COURSES AND DISTANCES:

- 1. SOUTH 88°40'55" EAST, 25.97 FEET;**
- 2. SOUTH 59°15'37" EAST, 114.27 FEET;**
- 3. SOUTH 00°00'00" EAST, 12.05 FEET;**
- 4. NORTH 89°56'31" WEST, 18.89 FEET;**
- 5. NORTH 59°15'37" WEST, 58.21 FEET TO A POINT ON THE NORTHERLY LINE OF SAID WEST SIDE IRRIGATION DISTRICT PARCEL NO. 4.**

THENCE ALONG SAID NORTHERLY LINE, NORTH 88°40'55" WEST, 14.25 FEET TO THE POINT OF BEGINNING.


CONTAINING 2,643 SQUARE FEET OR 0.0607 ACRES OF LAND, MORE OR LESS.

THE BASIS OF BEARINGS FOR THIS PLAT AND LEGAL DESCRIPTION IS THE LINE TAKEN AS S89°05'42"E, BETWEEN TWO FOUND MONUMENTS (STATION NUMBER 2043 AND STATION NUMBER 2044) OF THE CITY OF TRACY GEODETIC CONTROL NETWORK, WHICH IS BASED UPON THE CALIFORNIA STATE PLANE COORDINATE SYSTEM, ZONE 3, NAD83 (EPOCH 2004.0), AS SHOWN ON THE RECORD OF SURVEY FILED JUNE 26, 2007, IN BOOK 36 OF SURVEYS AT PAGE 118, SAN JOAQUIN COUNTY RECORDS. THE DISTANCES

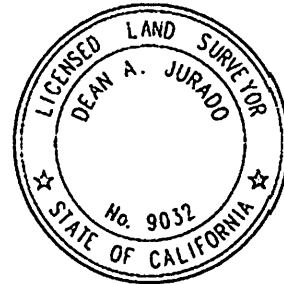
SHOWN ARE GROUND DISTANCES. MULTIPLY DISTANCES SHOWN BY 0.99992068 TO OBTAIN GRID DISTANCES.

AS SHOWN ON EXHIBIT B, ATTACHED HERETO AND MADE A PART HEREOF.

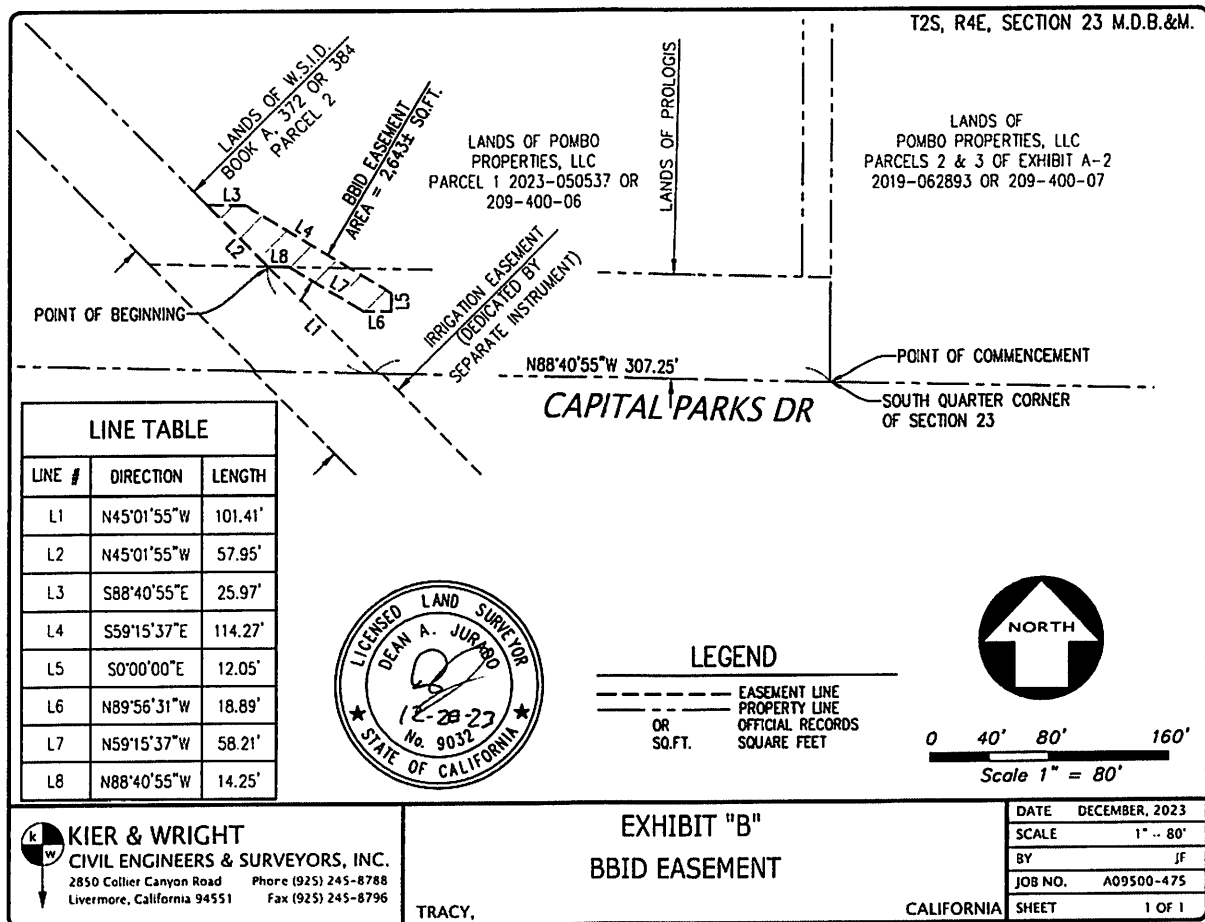
KIER & WRIGHT CIVIL ENGINEERS & SURVEYORS, INC.


DEAN A. JURADO, P.L.S. 9032

12-28-23
DATE



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SUMMARY REPORT

Byron-Bethany Irrigation District

December 2025

PROJECT: Manage BBID & Byron San Websites

- 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: Wicklund Cut

- Posted updated blog post for BBID website

Project Status: In Progress

PROJECT: USBR Presentation

- Made edits to presentation; participated in strategy discussion & presentation to USBR

Project Status: In Progress

PROJECT: ACWA Conference & Committee Meetings

- Attended ACWA Communications Committee meeting (San Diego)

Project Status: Ongoing

Report Submitted by: Nick Janes

Date: 1/5/26



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Byron-Bethany
Irrigation District

12/3/2025

ACWA JPIA

P. O. Box 619082
Roseville, CA
95661-9082

phone
916.786.5742
800.231.5742

www.acwajpia.com

Core Values

- People
- Service
- Integrity
- Innovation

Byron-Bethany Irrigation District (B005)
7995 Bruns Road
Byron, CA 94514-1624

General Manager:

Each year at Fall Conference, the JPIA recognizes members that have a Loss Ratio of 20% or less in either of the Liability, Property, or Workers' Compensation programs (loss ratio = total losses / total premiums).

The members with this distinction receive the "**President's Special Recognition Award**" certificate for each Program that they qualify in.

The JPIA is extremely pleased to present Byron-Bethany ID with this special recognition and commends the District on the hard work in reducing claims.

Congratulations to you, your staff, Board, and District. Keep up the good work!

The JPIA wishes you the best in 2026.

Sincerely,

Melody McDonald
President

Enclosure: President's Special Recognition Award(s)

President's Special Recognition Award

*The President of the
ACWA JPIA
hereby presents Special Recognition Award to*

Byron-Bethany Irrigation District

In recognition of outstanding performance in the Liability program, demonstrated by maintaining exceptionally low claim costs relative to contributions during the period 10/01/2021 - 09/30/2024 announced at the ACWA JPIA Board of Director's meeting held in San Diego, California.



Melody McDonald, President



December 01, 2025

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Y'SU NIOHT

President's Special Recognition Award

*The President of the
ACWA JPIA
Hereby presents this Special Recognition Award to*

Byron-Bethany Irrigation District

In recognition of outstanding performance in the Workers' Compensation program, demonstrated by maintaining exceptionally low claim costs relative to contributions during the period 07/01/2021 - 06/30/2024 announced at the ACWA JPIA Board of Directors' meeting held in San Diego, California.

Melody McDonald

Melody McDonald, President



December 01, 2025

LITHO IN U.S.A. © GOES 34625

President's Special Recognition Award

*The President of the
ACWA JPIA
Hereby presents Special Recognition Award to*

Byron-Bethany Irrigation District

In recognition of outstanding performance in the Property program, demonstrated by maintaining exceptionally low claim costs relative to contributions during the period 07/01/2021 - 06/30/2024 announced at the ACWA JPIA Board of Director's meeting held in San Diego, California.

Melody McDonald

Melody McDonald, President



December 01, 2025