



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

BOARD MEETING

Tuesday, March 17, 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

PETE PETROVICH
Director
Division I

MARK MAGGIORE
Director
Division II

AMANJIT SINGH SANDHU
Director
Division IV



CHARLES TUSO
President
Division V

TOM PEREIRA
Director
Division VI

JACK ALVAREZ
Vice-President
Division VII

EDWIN PATTONSON
General Manager

AGENDA

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

March 17, 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 February 17, 2026.
2. Accept Treasurer's Reports and Reconciliations for the Month of February 2026.
3. Approve Check Register for the Month of February 2026.

VII. DISCUSSION/ACTION CALENDAR

4. Legislative Advocacy Affairs Update:
 - i. Foley & Lardner: Dennis Cardoza, Katie Schoettler, and Jared Rifis
 - ii. Gavel Resources, Richard Pombo
 - iii. California Advocacy: Dennis Albiani and Adam Quinonez.
5. Discussion/action Regarding Board of Directors and Employees Health Insurance Coverage Policy.
6. B.F. Sisk Dam Raise and Reservoir Expansion Project Update.

VIII. CLOSED SESSION

7. CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION (Paragraph (2) or (3) of subdivision (d) of Gov. Code § 54956.9)

IX. COMMUNICATION / REPORTS / COMMENTS

Directors
Consultants
General Counsel
General Manager

X. ADJOURNMENT

CHARLES TUSO
President
Division V

JACK ALVAREZ
Vice President
Division VII

MARK MAGGIORE
Director
Division II

AMANJIT SINGH SANDHU
Director
Division IV



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, February 17, 2026
10:00 AM

PLEDGE OF ALLEGIANCE
CALL TO ORDER – ROLL CALL 10:00 a.m.

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

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

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 January 20, 2026.
2. Accept Treasurer's Reports and Reconciliations for the Month of January 2026.
3. Approve Check Register for the Month of January 2026.

Adoption of the Consent Calendar

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

DISCUSSION/ACTION CALENDAR

4. Appointment of Officers to the Byron Bethany Irrigation District Board of Directors.

The Board of Directors voted that the same officers were reappointed as the previous year for Byron Bethany Irrigation District's Board of Directors Officers, Committee(s), and Finance Authorities.

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

5. Discussion/action to consider approval of Resolution No. 2026-03, Establishment of Consumptive Based Water Rates and Operation & Maintenance Charges for 2026.

General Manager Ed Pattison briefly summarized the proposed 2026 water rates to the Board of Directors. The District is proposing to keep the rates the same as last year with the exception of the CVP customer rates that are tied to the CVP rates provided by the United States Bureau of Reclamation and the San Luis & Delta Mendota Water Authority (Water Authority). The Water Authority set CVP water rates at 25% and 50% allocation, allowing for adjustments if Reclamation's water allocation increases. General Manager Pattison also added that the Healthy Rivers and Landscape (HRL) voluntary program includes a Water Authority adopted proposal to provide \$10 per acre-foot fee for CVP water diversions, which could go into effect in July 2026 pending State Water Board adoption. If the Water Board does not adopt HRL, then the \$10/af CVP will not go into effect.

Adoption of resolution to establish the Base Water Rates and O&M charges for 2026.

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

6. Discussion/action approving revision to Resolution No. 2025-06, Resolution for Retiree Healthcare coverage for Qualified employees, directors, and their spouses.

General Manager Ed Pattison re-introduced Resolution 2025-06 to correct an error in the adopted language for eligible director and employee retirees and their spouses. The previous language in error stated eligible director and employee retirees, and their spouses, would not receive district paid health care. The new resolution 2025-07 corrects the error and states that eligible director and employee retirees, and their spouses, will receive district paid health care. President Charles Tusso asked about the current 50% health care coverage for current board members, employees, and eligible retiree dependents and spouses, and requested this item be brought back to the board for discussion to include cost estimates and pricing options for future Board consideration.

Approval of revisions to Resolution No. 2025-06

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

7. Discussion/action to Consider Approval of (1) an Engineering Job Series, (2) Authorize recruitment for one (1) Engineering position, (3) a budget amendment to fund salary and benefits for the position in Calendar Year 2026, and (4) Update the Organization Structure to Reflect the New Position under Operations/Engineering.

General Manager Ed Pattison recommended to the Board of Directors to consider approval of a budget amendment to recruit and hire a new engineer to support the district's projects, planning, design coordination, project controls, and interagency coordination, reduce consultant expenses, and assist with plan of succession. A budget amendment to fund the salary range for the position is \$70,000 to \$85,000 at

entry level. The Board of Directors approved the recruitment and hiring process, but requested notification by the General Manager prior recruitment and hiring.

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

CLOSED SESSION

The Board entered Closed Session at 12:03 P.M. to discuss:

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (one case under Govt. Code, § 54956.9, subsection (d)(1)): State Water Resources Curtailment Cases, case No. 22CV402030 (CJJP No. 5229)

The Board returned to Open Session at 12:34 P.M.

REPORTS / DIRECTOR COMMENTS

Eric Neill, Hazen & Sawyer, provided an update to the Board of Directors regarding ongoing efforts related to the Wicklund Cut Pump Station Improvement Project. Mr. Neill reported on the status of the basis of design report, biological assessments, and permitting considerations. He noted that the basis of design is expected to be completed within the next few weeks.

Nick Janes, J'Comm, provided the Board with an update on current District communication activities. Mr. Janes presentation included a 2-minute video highlighting ongoing District projects and shared an opportunity for Assistant General Manager Nader Shareghi to be hosted in an employee spotlight video as part of continued communication and outreach efforts.

General Counsel Aly Ackerman reported on the current purchase and sales agreement with Prologis, that it is out for signature, and funds are expected to be received by BBID by the end of the month.

General Manager Ed Pattison shared with the Board that Wicklund Pump Station secured a \$3 million earmark through federal appropriations. District lobbyists played a key role in working with Congressman Harder's office to secure support and funding for this critical effort. Additionally, GM Pattison reported on ongoing efforts to strengthen relationships and communication with district growers, proposing a potential growers' meeting in the fall and improving overall engagement with the agricultural community. In addition, he outlined the concept of developing a newsletter that would offer updates on legal matters relevant to growers as well as information on current capital improvement projects underway within the District. This publication would serve as a regular communication tool to ensure growers remain informed about key initiatives and developments.

ADJOURNMENT 11:38 a.m.

Submitted on February 24, 2026

Approved on March 17, 2026

Ms. Ilona Ruiz, Board Secretary

Mr. Charles Tuso, President

ATTENDANCE

Directors Present:

Charles Tuso	Division V
Amanjit Sandhu	Division IV
Pete Petrovich	Division I
Tom Pereira	Division VI
Mark Maggione	Division II
Jack Alvarez	Division VII
Tim Maggione	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
Alyson Ackerman, Downey Brand
Julia Gavrilenko, Accountant
David Vaz, Operations/Maintenance Supervisor
Nick Janes, J'Comm
Eric Neill, Hazen & Sawyer

ABSENT:

None.

BYRON BETHANY IRRIGATION DISTRICT
Treasurer's Monthly Report of Investments as of Feb 2026
Unaudited For Management Purposes Only

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%	3.23%	0.00%	4.47%	4.20%	3.83%	0.20%		
Maturity				05/26/26			04/30/29		
Portfolio	1.32%	2.44%	0.00%	52.08%	3.63%	40.02%	0.51%		100.00%
Beginning Balance	\$600,000	\$1,042,108	\$0	\$23,606,691	\$1,656,175	\$18,181,661	\$230,711	\$100	\$45,317,445
Activity	(\$1,876,375)	(\$900,985)	(\$192,626)	\$0	\$0	\$0	\$0	\$0	(\$2,969,985)
Deposits	\$1,876,376	\$969,675	\$192,626	\$127,649	\$0	\$53,389	\$1,793	\$100	\$3,221,607
CLOSING BALANCE	\$600,001	\$1,110,798	\$0	\$23,734,340	\$1,656,175	\$18,235,049	\$232,504	\$200	\$45,569,067
RESERVES								Account Code	Total
The above investments include the following Reserves:									
								GL 3103	\$360,000
								GL 3105	\$200,000
								GL 3106	\$300,000
								GL 3107	\$200,000
								GL 3110	\$4,000,000
								GL 3123	\$2,000,000
								GL 3122	\$50,000
								GL 3117	\$500,000
								GL 3102	\$10,000,000
								GL 3100	\$2,000,000
								GL 3124	\$1,600,000
								GL 3125	\$3,000,000
								GL 3126	\$3,000,000
TOTAL RESERVES									\$27,210,000
TOTAL CASH									\$45,569,067
									(\$27,210,000)
UNDESIGNATED RESERVES									\$18,359,067
<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 Two Months Ending February 28, 2026

	Current Month Actual	Year to Date Actual	Year to Date Budget	Variance	Variance %
Revenues					
CVP AG - BBID Overhead	\$ 0.00	\$ 0.00	\$ 255,000.00	(255,000.00)	0%
CVP M&I - BBID Overhead	2,435.42	2,435.42	145,000.00	(142,564.58)	2%
Construction Water	0.00	3,500.00	50,000.00	(46,500.00)	7%
Out of District Water Sale	0.00	0.00	1,250,000.00	(1,250,000.00)	0%
Mountain House Water	56,367.13	56,367.13	1,200,000.00	(1,143,632.87)	5%
Tracy Hills Water Sales	0.00	650,235.60	650,235.60	0.00	100%
BOR AG	0.00	0.00	67,000.00	(67,000.00)	0%
BOR M/I	539.79	539.79	30,000.00	(29,460.21)	2%
CVPIA Restoration (M&I)	518.13	518.13	32,000.00	(31,481.87)	2%
CVPIA Restoration (Ag)	0.00	0.00	37,000.00	(37,000.00)	0%
SLDMWA O&M	10,043.30	10,043.30	95,000.00	(84,956.70)	11%
Byron Ag Service Area	0.00	1,415.75	550,000.00	(548,584.25)	0%
Byron M&I Service Area	0.00	0.00	3,500.00	(3,500.00)	0%
Bethany Ag Service Area	0.00	0.00	360,000.00	(360,000.00)	0%
Bethany M&I Service Area (MEP)	2,399.05	2,399.05	27,000.00	(24,600.95)	9%
West Side Ag Service Area WSSA	0.00	25,000.00	825,000.00	(800,000.00)	3%
Grounwater Pumping SBSurcharge	148.58	148.58	35,000.00	(34,851.42)	0%
Encroachment Permit Fee	3,000.00	4,500.00	4,500.00	0.00	100%
Gas Tax Refund	2,814.85	2,814.85	3,260.00	(445.15)	86%
WIIN Act Debt Recovery	1,450.46	1,450.46	350,000.00	(348,549.54)	0%
Administration Costs - Fees	0.00	175.00	300.00	(125.00)	58%
Interest on Bank Accounts	185,222.24	295,582.71	1,650,000.00	(1,354,417.29)	18%
Stand-by Revenue	0.00	84,863.04	84,863.04	0.00	100%
WSSA Stand-by Revenue	0.00	141,769.00	141,769.00	0.00	100%
CVPSA Ag O&M Charge	0.00	16,241.85	16,337.49	(95.64)	99%
CVPSA M & I O&M Charge	0.00	135,167.95	158,165.68	(22,997.73)	85%
CVPSA M/I with AG Alloc Charge	0.00	64,571.55	64,416.45	155.10	100%
Alameda Property Tax Revenue	0.00	0.00	230,000.00	(230,000.00)	0%
Contra Costa Property Tax Rev	0.00	0.00	520,000.00	(520,000.00)	0%
San Joaquin 46701 Zn2 Prop Tax	0.00	0.00	6,200,000.00	(6,200,000.00)	0%
San Joaquin 47101 Zn3 Prop Tax	0.00	0.00	2,000.00	(2,000.00)	0%
Reimburse SLDMWA Assess	71.25	71.25	25,000.00	(24,928.75)	0%
PG&E Power(CVPSA)Reimbursed	0.00	0.00	90,000.00	(90,000.00)	0%
O&M Labor Recovery	2,800.00	4,960.00	50,000.00	(45,040.00)	10%
O & M Materials Recovery	632.19	632.19	40,000.00	(39,367.81)	2%
Drainage Fees WSSA	57,305.25	57,305.25	55,555.25	1,750.00	103%
Engineering Recovery	0.00	0.00	10,000.00	(10,000.00)	0%
Admin Labor Recovery	2,100.00	4,200.00	25,200.00	(21,000.00)	17%
COBRA Reimbursement	77.99	155.98	0.00	155.98	
Reimburse Director's Benefit	0.00	0.00	28,000.00	(28,000.00)	0%
Legal Cost Recovery	0.00	0.00	130,000.00	(130,000.00)	0%
Rental Unit	1,310.00	2,620.00	15,720.00	(13,100.00)	17%
Agricultural Leases	0.00	0.00	12,675.00	(12,675.00)	0%
Total Revenues	329,235.63	1,569,683.83	15,519,497.51	(13,949,813.68)	10%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Two Months Ending February 28, 2026

	Current Month Actual	Year to Date Actual	Year to Date Budget	Variance	Variance %
Expenses					
CIP	8,730.91	190,894.91	2,000,000.00	(1,817,836.00)	9.11%
BOR AG	68,929.02	68,929.02	500,000.00	(431,070.98)	14%
BOR M/I	767.07	767.07	40,000.00	(39,232.93)	2%
CVPSA Restoration (M&I)	(763.56)	(763.56)	25,000.00	(25,763.56)	-3%
CVPSA Restoration (Ag)	24,047.32	24,047.32	180,000.00	(155,952.68)	13%
SLDMWA O&M	0.00	0.00	124,000.00	(124,000.00)	0%
O&M Auto & General Liability	0.00	0.00	52,000.00	(52,000.00)	0%
Transformer Maintenance, Sub-Station	16,000.00	16,000.00	17,000.00	(1,000.00)	94%
SLDMWA Membership Assessment	0.00	0.00	40,000.00	(40,000.00)	0%
ElectricalEngineering Services	800.00	800.00	10,000.00	(9,200.00)	8%
SWRCB User Fee (CVPSA)	0.00	0.00	45,000.00	(45,000.00)	0%
Supplemental Water Purchase	50,000.00	50,000.00	50,000.00	0.00	100%
Pump/Motor Maintenance	0.00	0.00	100,000.00	(100,000.00)	0%
SCADA/Telemetry-Auto Control	1,462.32	1,462.32	50,000.00	(48,537.68)	3%
Motor Control Maintenance	0.00	0.00	15,000.00	(15,000.00)	0%
PWRPA ASA Power	18,450.28	18,450.28	350,000.00	(331,549.72)	5%
PG&E Power	0.00	2,151.97	150,000.00	(147,848.03)	1%
PG&E Power(CVPSA)	1,667.70	3,228.50	145,000.00	(141,771.50)	2%
PG&E Power WSSA	751.39	1,140.08	7,500.00	(6,359.92)	15%
Emergency Generators	0.00	717.13	25,000.00	(24,282.87)	3%
WAPA Power	5,800.00	18,134.43	180,000.00	(161,865.57)	10%
WAPA Restoration	0.00	6,289.30	25,000.00	(18,710.70)	25%
Bonds Continuing Compliance	0.00	2,250.00	20,000.00	(17,750.00)	11%
Assistant General Manager	21,216.00	42,024.00	289,598.00	(247,574.00)	15%
O&M Employee Relations	58.51	402.04	2,500.00	(2,097.96)	16%
WWTF Chief Operator	0.00	0.00	10,000.00	(10,000.00)	0%
O&M Labor Full Time	92,925.07	161,830.04	1,834,418.48	(1,672,588.44)	9%
O&M Part Time Labor	3,040.00	4,640.00	50,000.00	(45,360.00)	9%
O&M Other Compensation	13,150.01	53,735.07	247,512.00	(193,776.93)	22%
O&M Health Insurance	20,282.58	40,565.16	322,957.00	(282,391.84)	13%
O&M Dental Insurance	471.66	943.32	6,873.00	(5,929.68)	14%
O&M Vision Insurance	259.84	519.68	3,786.00	(3,266.32)	14%
O&M Retirement (PERS)	17,108.14	48,555.14	366,948.00	(318,392.86)	13%
O&M Worker's Comp	0.00	0.00	50,000.00	(50,000.00)	0%
O&M Medicare	1,556.16	3,163.58	26,819.00	(23,655.42)	12%
O&M Social Security	6,653.86	13,527.06	114,673.00	(101,145.94)	12%
O&M Life Insurance	561.77	1,115.86	6,044.00	(4,928.14)	18%
O&M Longevity	670.00	1,380.00	9,810.00	(8,430.00)	14%
O&M Licenses	410.00	820.00	5,330.00	(4,510.00)	15%
O&M Overtime	165.24	413.10	115,000.00	(114,586.90)	0%
O&M - Employee Assist Program	34.72	69.44	506.00	(436.56)	14%
Canal Maintenance	3,877.32	12,662.40	30,000.00	(17,337.60)	42%
Station Maintenance	2,107.61	2,129.13	65,000.00	(62,870.87)	3%
Laterals/Structures	0.00	0.00	15,000.00	(15,000.00)	0%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Two Months Ending February 28, 2026

	Current Month Actual	Year to Date Actual	Year to Date Budget	Variance	Variance %
Material/Hardware/Fasteners	1,528.96	1,998.69	25,000.00	(23,001.31)	8%
Sub laterals/Pipelines	8,145.39	8,394.30	30,000.00	(21,605.70)	28%
Canal Gate Maintenance	1,654.69	1,654.69	49,000.00	(47,345.31)	3%
Surface Drains	0.00	0.00	2,000.00	(2,000.00)	0%
Canal Crossings	0.00	0.00	2,000.00	(2,000.00)	0%
Communications	881.92	1,770.92	23,000.00	(21,229.08)	8%
Communications WSSA	712.19	1,412.63	8,500.00	(7,087.37)	17%
Small Tools & Equipment	1,257.85	3,221.47	20,000.00	(16,778.53)	16%
Building Maintenance	112.89	256.90	25,000.00	(24,743.10)	1%
Building Maintenance WSSA	90.39	248.31	5,000.00	(4,751.69)	5%
Grounds Maintenance	1,267.13	2,387.13	43,000.00	(40,612.87)	6%
Fire System	718.74	718.74	13,000.00	(12,281.26)	6%
Security System	0.00	312.00	7,000.00	(6,688.00)	4%
HVAC Service Supplies	80.36	80.36	15,000.00	(14,919.64)	1%
Janitorial Services/Supply	1,500.00	2,100.00	22,000.00	(19,900.00)	10%
Pest Management	76.00	232.00	2,000.00	(1,768.00)	12%
Grounds Maintenance WSSA	375.00	750.00	3,000.00	(2,250.00)	25%
Janitorial Serv/Supply WSSA	125.00	250.00	3,000.00	(2,750.00)	8%
Uniforms/Clothing Allowance	890.30	5,325.21	16,000.00	(10,674.79)	33%
Shop Supplies	812.10	812.10	12,000.00	(11,187.90)	7%
Welding Shop & Supplies	472.53	1,716.51	18,000.00	(16,283.49)	10%
WSSA Shop & Supplies	0.00	0.00	5,000.00	(5,000.00)	0%
Vehicle Maintenance	646.48	1,624.16	45,000.00	(43,375.84)	4%
Equipment Maint.	2,367.83	5,819.80	40,000.00	(34,180.20)	15%
Fuel/Lube/Oil/Tires	11,501.56	15,933.02	170,000.00	(154,066.98)	9%
MileageReimbursement	0.00	151.38	1,800.00	(1,648.62)	8%
Waste Oil Disposal	0.00	65.00	1,000.00	(935.00)	7%
Canal Fences	0.00	0.00	1,500.00	(1,500.00)	0%
Rodent Control	501.16	751.16	7,000.00	(6,248.84)	11%
Right of Way Weed Control	0.00	0.00	45,000.00	(45,000.00)	0%
Weed Burning	0.00	0.00	2,000.00	(2,000.00)	0%
Aquatic Weed Control	31,489.30	29,914.30	110,000.00	(80,085.70)	27%
Road Maint. & Right of Way	1,572.97	1,572.97	0.00	1,572.97	
Water Quality Testing	0.00	0.00	3,000.00	(3,000.00)	0%
Flow Meter Repairs	23.81	3,908.71	27,000.00	(23,091.29)	14%
Safety Supplies/Equipment	824.97	887.00	15,000.00	(14,113.00)	6%
Worker Safety Training	0.00	0.00	3,000.00	(3,000.00)	0%
Physical Exams	0.00	0.00	3,000.00	(3,000.00)	0%
Engineering	125,254.13	125,254.13	900,000.00	(774,745.87)	14%
GSA Implementation	0.00	0.00	62,000.00	(62,000.00)	0%
O&M Continuing Education	0.00	0.00	20,000.00	(20,000.00)	0%
Propane Facilities	0.00	658.49	1,500.00	(841.51)	44%
Refuse/Disposal	588.26	588.26	7,000.00	(6,411.74)	8%
Bottled Water Service	603.96	603.96	5,500.00	(4,896.04)	11%
General Manager	39,647.38	48,327.57	333,038.00	(284,710.43)	15%
Admin Support Staff	14,728.01	28,358.13	214,507.00	(186,148.87)	13%
Admin Other Compensation	2,394.41	5,528.26	73,761.00	(68,232.74)	7%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Two Months Ending February 28, 2026

	Current Month Actual	Year to Date Actual	Year to Date Budget	Variance	Variance %
Admin Health Insurance	6,983.30	12,255.90	110,322.00	(98,066.10)	11%
Admin Dental Insurance	168.45	303.21	2,426.00	(2,122.79)	12%
Admin Vision Insurance	92.80	167.04	1,336.00	(1,168.96)	13%
Admin Retirement (PERS)	11,659.14	32,623.14	230,082.00	(197,458.86)	14%
Admin Worker's Comp	0.00	0.00	4,500.00	(4,500.00)	0%
Senior Administrative Analyst	0.00	0.00	108,925.00	(108,925.00)	0%
Admin Social Security	5,610.76	10,168.57	69,340.00	(59,171.43)	15%
Admin Medicare	1,312.19	2,378.14	16,217.00	(13,838.86)	15%
Admin Life Insurance	333.33	608.29	4,558.00	(3,949.71)	13%
Admin Longevity	130.00	260.00	1,780.00	(1,520.00)	15%
Admin License	100.00	170.00	1,300.00	(1,130.00)	13%
Vehicle Stipend	500.00	1,000.00	6,500.00	(5,500.00)	15%
Water Resources Specialist	11,780.00	23,092.00	162,743.00	(139,651.00)	14%
Admin Employee Relations	0.00	0.00	600.00	(600.00)	0%
State Unemployment Insurance	0.00	776.66	2,000.00	(1,223.34)	39%
FUTA Tax	0.00	310.66	1,000.00	(689.34)	31%
Office Supplies	165.87	181.18	6,000.00	(5,818.82)	3%
Payroll Services	461.90	1,411.48	8,500.00	(7,088.52)	17%
Postage	500.00	500.00	1,800.00	(1,300.00)	28%
Printing, Forms, Maps, Etc	0.00	0.00	1,500.00	(1,500.00)	0%
Notary Commission	0.00	106.93	500.00	(393.07)	21%
Printing (Legal)	0.00	0.00	3,000.00	(3,000.00)	0%
WSSA Utilities	392.35	593.00	4,500.00	(3,907.00)	13%
DHQ Telephone	1,145.78	2,439.21	13,000.00	(10,560.79)	19%
Bank Fees	0.00	35.00	100.00	(65.00)	35%
Dir -Employee Assist Program	14.88	29.76	179.00	(149.24)	17%
Admin-Employee Assist Program	12.40	22.32	208.00	(185.68)	11%
Cyber Liability Program	0.00	0.00	2,150.00	(2,150.00)	0%
Admin Auto & Liability Program	0.00	0.00	38,000.00	(38,000.00)	0%
Property Insurance	0.00	0.00	70,000.00	(70,000.00)	0%
Business Systems Services	681.02	1,301.26	12,500.00	(11,198.74)	10%
Pension Fund - 401A	1,219.92	3,002.88	16,652.00	(13,649.12)	18%
Retiree's Health Insurance	10,110.81	20,221.62	122,341.00	(102,119.38)	17%
COBRA Health Insurance	212.70	212.70	0.00	212.70	
State Emp. Training Tax	0.00	51.78	150.00	(98.22)	35%
Director's Fees/ Expenses	344.66	738.35	17,000.00	(16,261.65)	4%
Director's Benefits	11,622.11	23,246.89	139,546.00	(116,299.11)	17%
District Officials'	466.97	2,399.17	42,000.00	(39,600.83)	6%
Legal Services	182,962.10	183,327.10	2,535,000.00	(2,351,672.90)	7%
CVPSA - Legal	5,730.00	5,730.00	75,000.00	(69,270.00)	8%
Auditing	2,060.00	2,060.00	26,000.00	(23,940.00)	8%
Actuarial Services	0.00	0.00	10,000.00	(10,000.00)	0%
Election	0.00	0.00	1,000.00	(1,000.00)	0%
Rental Unit	0.00	180.29	15,000.00	(14,819.71)	1%
Permits, Dues & Subscriptions	1,336.70	1,798.98	60,000.00	(58,201.02)	3%
Admin. Continuing Education	0.00	0.00	5,000.00	(5,000.00)	0%
Recording Fees	0.00	0.00	250.00	(250.00)	0%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Two Months Ending February 28, 2026

	Current Month Actual	Year to Date Actual	Year to Date Budget	Variance	Variance %
Interest Expense	0.00	0.00	147,347.00	(147,347.00)	0%
Hardware/Software	3,891.75	9,768.05	71,000.00	(61,231.95)	14%
Public Outreach	4,900.00	9,800.00	68,800.00	(59,000.00)	14%
Website	2,100.00	4,200.00	25,400.00	(21,200.00)	17%
State/Federal Representation	22,500.00	35,130.00	280,000.00	(244,870.00)	13%
HR Consulting	0.00	0.00	2,000.00	(2,000.00)	0%
Total Expenses	925,538.50	1,489,183.61	14,708,432.48	(13,219,248.87)	10%
Net Income	(\$ 596,302.87)	\$ 80,500.22	\$ 811,065.03	(730,564.81)	10%

Byron-Bethany Irrigation District
Balance Sheet
February 28, 2026

ASSETS

Current Assets		
CAMP - CA Asset Mngmnt Program	\$	18,235,049.40
Cash-L.A.I.F. State Treasurer		1,656,174.56
OVCB Muni		588,752.02
Liquidity Plus		1,110,798.12
Comerica		232,503.86
Investments		23,734,339.70
Petty Cash		200.00
Petty Cash - WSSA		100.00
Accts Receivable		301,168.33
Accts Receivable - Other		13,436.89
Prepaid Insurance		75,257.89
		45,947,780.77
Total Current Assets		
Property and Equipment		
Allowance for Depreciation		(24,268,442.66)
Allowance for Depreciation WSSA		(3,824,351.34)
District Lands		2,043,265.52
General Properties		16,803,765.10
CVPSA Distribution System		809,239.71
Pumping Plant		27,890,944.54
Telemetry/SCADA		261,167.19
Office Equipment		165,421.91
Automotive Equipment		2,078,898.26
General Tools & Equipment		1,562,150.04
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		778,969.03
		38,716,108.10
Total Property and Equipment		
Other Assets		
		0.00
Total Other Assets		
		0.00
Total Assets		
	\$	84,663,888.87

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	270,015.03
Health Insurance Payable		(1,747.12)
Deferred Comp - Payable		1,050.00
Accrued Vacation		218,161.88
Dental Insurance Payable		(1,791.74)
Supplem Life Insurance Payable		(230.00)
Accrued Vacation - LT		63,868.00
Social Security Tax Payable		(1.24)
Medicare Withholding Tax Pay		(0.29)
FUTA Tax Payable		(4,124.72)
Local Tax - CASDI Payable		(0.18)
Net Pension Liability		988,476.00

Unaudited - For Management Purposes Only

Byron-Bethany Irrigation District
Balance Sheet
February 28, 2026

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	181,220.45	
Total Current Liabilities		3,070,718.07
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	
Total Long-Term Liabilities		5,830,000.01
Total Liabilities		8,900,718.08
Capital		
Retained Earnings	15,732,642.67	
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	31,733,987.00	
Net Income	1,086,541.12	
Total Capital		75,763,170.79
Total Liabilities & Capital		\$ 84,663,888.87

**Byron-Bethany Irrigation District
Account Reconciliation
As of Feb 28, 2026
1010C - OVCB Muni**

Bank Statement Date: February 28, 2026

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			591,055.82
Add: Cash Receipts			972,991.92
Less: Cash Disbursements			(576,687.88)
Add (Less) Other			<u>(398,607.84)</u>
Ending GL Balance			<u>588,752.02</u>
Ending Bank Balance			600,001.00
Add back deposits in transit			
Total deposits in transit			
(Less) outstanding checks			
	Dec 22, 2025	48073	(493.05)
	Jan 20, 2026	48146	(5,000.00)
	Feb 3, 2026	48178	(500.00)
	Feb 17, 2026	48212	(255.93)
	Feb 17, 2026	48215	<u>(5,000.00)</u>
Total outstanding checks			(11,248.98)
Add (Less) Other			
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u><u>588,752.02</u></u>



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

ACCOUNT NUMBER:
 STATEMENT DATE: 2/27/26
 PAGE: 1 OF 3
 WEB SITE: www.ovcb.com
 www.escbank.com
 TOLL FREE NUMBER: 866-844-7500

ECONOMY CHECKING-PUBLIC BYRON BETHANY IRRIGATION DISTRICT Acct
 MUNI ACCOUNT

Beginning Balance	2/01/26	600,000.00	
Deposits / Misc Credits	17	1,876,375.71	
Withdrawals / Misc Debits	85	1,876,374.71	
** Ending Balance	2/28/26	600,001.00	**
Service Charge		.00	

Enclosures 67

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

Date	Deposits	Withdrawals	Activity Description
2/02	1,651.13		Trnsfr from Checking Acct Ending in 0095
2/03	1,600.00		Trnsfr from Checking Acct Ending in 0095
2/05	98,985.35		DEPOSIT
2/06	110.54		Trnsfr from Checking Acct Ending in 0095
2/09	2,399.05		MARIPOSA ENERGY,/MELPMT RMR*IV*0000018372 28534**2399.05*2399 .05\
2/10	186,096.70		Trnsfr from Checking Acct Ending in 0095
2/11	89,318.18		Trnsfr from Checking Acct Ending in 0095
2/12	148,167.78		Trnsfr from Checking Acct Ending in 0095
2/13	9,058.69		Trnsfr from Checking Acct Ending in 0095
2/17	64,182.76		Trnsfr from Checking Acct Ending in 0095
2/18	111,202.77		Trnsfr from Checking Acct Ending in 0095
2/20	729,773.04		DEPOSIT
2/23	180,804.31		Trnsfr from Checking Acct Ending in 0095
2/24	10,945.70		Trnsfr from Checking Acct Ending in 0095
2/25	5,867.03		Trnsfr from Checking Acct Ending in 0095
2/26	91,979.15		Trnsfr from Checking Acct Ending in 0095
2/27	144,233.53		DEPOSIT

Byron-Bethany Irrigation District
Account Reconciliation
As of Feb 28, 2026
1010D - Liquidity Plus
Bank Statement Date: February 28, 2026

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		1,042,107.77
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		68,690.35
Ending GL Balance		1,110,798.12
Ending Bank Balance		1,110,798.12
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
Total outstanding checks		
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		1,110,798.12



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

ACCOUNT NUMBER:
 STATEMENT DATE: 2/27/26
 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	2/01/26	1,042,107.77	
Deposits / Misc Credits	5	969,675.09	
Withdrawals / Misc Debits	13	900,984.74	
** Ending Balance	2/28/26	1,110,798.12	**
Service Charge		.00	
Interest Paid Thru 2/28/26		2,391.86	
Interest Paid Year To Date		5,541.74	
Minimum Balance		530,976	

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

Date	Deposits	Withdrawals	Activity Description
2/05	98,884.35		Trnsfr from Checking Acct Ending in 0060
2/09	1,373.05		Trnsfr from Checking Acct Ending in 0060
2/20	729,700.38		Trnsfr from Checking Acct Ending in 0060
2/27	137,325.45		Trnsfr from Checking Acct Ending in 0060
2/27	2,391.86		INTEREST EARNED

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

Date	Deposits	Withdrawals	Activity Description
2/02		1,651.13	Trnsfr to Checking Acct Ending in 0060
2/03		1,600.00	Trnsfr to Checking Acct Ending in 0060
2/06		110.54	Trnsfr to Checking Acct Ending in 0060
2/10		186,096.70	Trnsfr to Checking Acct Ending in 0060
2/11		89,318.18	Trnsfr to Checking Acct Ending in 0060
2/12		148,167.78	Trnsfr to Checking Acct Ending in 0060
2/13		9,058.69	Trnsfr to Checking Acct Ending in 0060
2/17		64,182.76	Trnsfr to Checking Acct Ending in 0060
2/18		111,202.77	Trnsfr to Checking Acct Ending in 0060
2/23		180,804.31	Trnsfr to Checking Acct Ending in 0060
2/24		10,945.70	Trnsfr to Checking Acct Ending in 0060
2/25		5,867.03	Trnsfr to Checking Acct Ending in 0060
2/26		91,979.15	Trnsfr to Checking Acct Ending in 0060

Byron-Bethany Irrigation District
Account Reconciliation
As of Feb 28, 2026
1011A - OVCB Payroll
Bank Statement Date: February 28, 2026

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 Feb 28, 2026
1026 - Investments

Bank Statement Date: February 28, 2026

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	23,606,690.87
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	127,648.83
Ending GL Balance	23,734,339.70
Ending Bank Balance	23,734,339.70
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	23,734,339.70

Statement for the Period February 1, 2026 to February 28, 2026

BYRON-BETHANY IRRIGATION DISTRICT - Unincorporated Assn
Account Number:



Securities offered through Cambridge Investment Research, Inc. Member FINRA/SIPC.
Advisory services through Cambridge Investment Research Advisors, Inc., a Registered Investment Adviser. Cambridge and King Capital Advisors are not affiliated.

Account Overview

CHANGE IN ACCOUNT VALUE	Current Period	Year-to-Date
BEGINNING VALUE	\$23,606,690.87	\$23,555,277.21
Additions and Withdrawals	\$0.00	\$0.00
Misc. & Corporate Actions	\$0.00	\$0.00
Income	\$90,986.63	\$162,921.66
Taxes, Fees and Expenses	\$0.00	\$0.00
Change in Value	\$36,662.20	\$16,140.83
ENDING VALUE (AS OF 02/28/26)	\$23,734,339.70	\$23,734,339.70
Total Accrued Interest	\$226,565.07	
Ending Value with Accrued Interest	\$23,960,904.77	

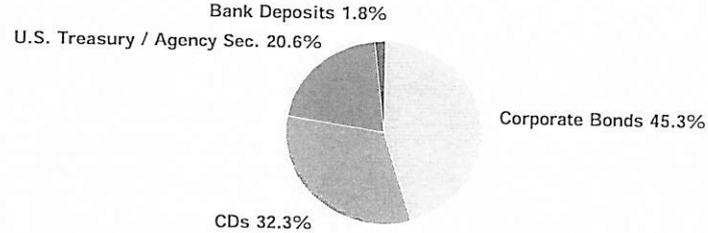
Refer to Miscellaneous Footnotes for more information on Change in Value.

INCOME	Current Period	Year-to-Date
TAXABLE		
Taxable Dividends	\$36.56	\$291.87
Taxable Interest	\$90,950.07	\$162,629.79
TOTAL TAXABLE	\$90,986.63	\$162,921.66
TOTAL INCOME	\$90,986.63	\$162,921.66

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

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

ACCOUNT ALLOCATION



	Percent	Prior Period	Current Period
Money Markets	0.0 %	\$14,167.16	\$14,203.72
Bank Deposits	1.8	\$48,607.10	\$416,323.84
CDs	32.3	\$7,434,867.69	\$7,676,738.18
Corporate Bonds	45.3	\$10,628,093.27	\$10,742,806.31
U.S. Treasury / Agency Sec.	20.6	\$5,480,955.65	\$4,884,267.65
TOTAL	100.0 %	\$23,606,690.87	\$23,734,339.70

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

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

2/28/26

Byron-Bethany ID Portfolio

Issuer	Type	Price	CPN	AMOUNT	YIELD	Cash Flow	MAT.	Cusip#	Settle	CALL
FIDELITY GOV'T MMKT	CASH	\$1.00	3.36%	\$14,203	3.36%	\$ 477.22	3/2/2026	FDRXX	DAILY	
INSURED MMKT	CASH	\$1.00	0.10%	\$416,324	0.10%	\$ 416.32	3/2/2026	QIDPQ	DAILY	
CAMP	CASH	\$1.00	3.83%	\$18,181,661	3.83%	\$ 696,357.62	3/2/2026	CAMP	DAILY	
LAIF	CASH	\$1.00	3.93%	\$1,656,175	3.93%	\$ 65,087.68	3/2/2026	LAIF	DAILY	
OVCB	CASH		3.37%	\$1,081,972	3.37%	\$ 36,462.46	3/2/2026	OVCB	DAILY	
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
Austin Telco FCU	CD	\$100.000	4.750%	\$249,000	4.75%	\$ 11,827.50	1/27/2028	052392CN5	1/27/2023	N/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
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

2/28/26

Byron-Bethany ID Portfolio

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	\$99.500	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	31424WVX6	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
IBM Corp (A3/A-/A-)	CORP	\$100.220	4.800%	\$500,000	4.75%	\$	24,000.00	2/10/2030	459200LG4	2/10/2025	N/A
US Bank (A3/A/A)	CORP	\$100.000	5.100%	\$500,000	5.10%	\$	25,500.00	2/28/2030	91159XBB0	2/28/2025	NC1Y S/A
Capital Impact Part. (A+/A+)	CORP	\$100.000	5.200%	\$295,000	5.20%	\$	15,340.00	3/15/2030	14020AE67	3/13/2025	N/A
Morgan Stanley (A1/A-/A+)	CORP	\$100.000	4.650%	\$500,000	4.65%	\$	23,250.00	4/23/2030	61770QTB0	4/23/2025	N/A
State Street Corp (Aa3/A+/AA-)	CORP	\$101.450	4.834%	\$300,000	4.50%	\$	14,502.00	4/24/2030	857477DB6	5/5/2025	N/A
Royal Bank of CA (A1/A/AA-)	CORP	\$100.000	5.000%	\$250,000	5.00%	\$	12,500.00	4/30/2030	78014RA91	4/30/2025	NC18mo S/A
FAMCA	AG	\$100.440	4.430%	\$325,000	4.33%	\$	14,397.50	5/28/2030	31424WB68	6/2/2025	NC2yrQTR
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
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

2/28/26

Byron-Bethany ID Portfolio

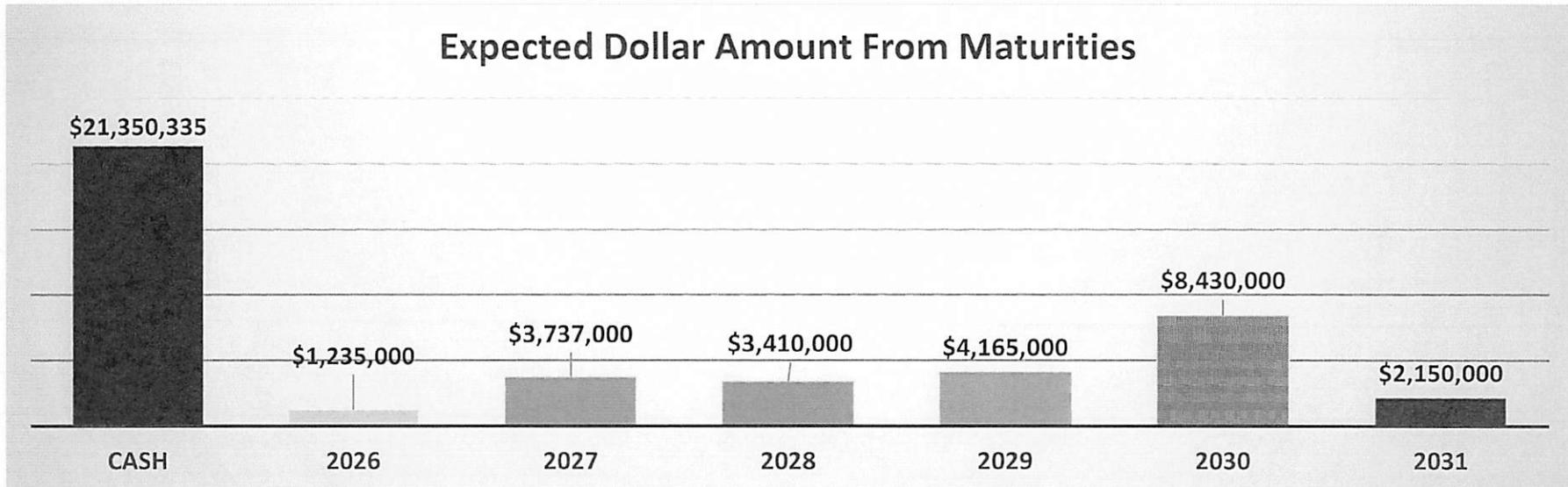
FANNIE MAE	AG	\$100.000	3.750%	\$345,000	3.75%	\$	12,937.50	1/7/2031	3136GCDK8	1/7/2026	NC1yr2x
Applied Materials (A2/A)	CORP	\$99.550	4.000%	\$250,000	4.10%	\$	10,000.00	1/15/2031	038222AT2	1/23/2026	N/A
Apollo Global Mgmt (A2/A)	CORP	\$101.282	4.600%	\$300,000	4.31%	\$	13,800.00	1/15/2031	03769MAF3	2/5/2026	N/A
Bank of Montreal (A2/A-/AA-)	CORP	\$100.000	4.450%	\$250,000	4.45%	\$	11,125.00	1/29/2031	06376JHF1	1/29/2026	NC2yrS/A
Morgan Stanley Private Bank	CD	\$100.000	4.000%	\$245,000	4.00%	\$	9,800.00	1/30/2031	61779G5H4	1/30/2026	NC6moS/A
JP Morgan Chase (A1/A/AA-)	CORP	\$100.000	4.250%	\$270,000	4.25%	\$	11,475.00	2/13/2031	48130KQH3	2/13/2026	NC2yrS/A
Toyota Savings Bank	CD	\$100.000	4.000%	\$245,000	4.00%	\$	9,800.00	2/26/2031	89235MTS0	2/26/2026	NC6moMTLY
Morgan Stanley Bank NA	CD	\$100.000	4.000%	\$245,000	4.00%	\$	9,800.00	2/27/2031	61779E7B0	2/27/2026	NC2yrS/A
Total & Average			4.07%	\$44,477,335	4.08%	\$	1,810,446.79	1.67 YRS			



<u>Investment</u>	<u>Avg Yield</u>	<u>Yr 1- Cash Flow</u>	<u>Maturity</u>	<u>Amount</u>	<u>Percentage</u>
\$44,477,335	4.08%	\$1,810,447	CASH	\$21,350,335	48%
Avg. Yield Port. Only		4.39%	2026	\$1,235,000	3%
Avg. WAM Port. Only		3.22 YRS	2027	\$3,737,000	8%
Asset Type	Percent	AMT	2028	\$3,410,000	8%
CASH	48%	\$21,350,335	2029	\$4,165,000	9%
US Agency	11%	\$4,870,000	2030	\$8,430,000	19%
CDs	17%	\$7,632,000	2031	\$2,150,000	5%
CORP	24%	\$10,600,000	WAM	1.67 YRS	100%
Total	100%	\$44,452,335			

Byron-Bethany ID Portfolio

Expected Dollar Amount From Maturities



Glossary:

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

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

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

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

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

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

Disclosure Page

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Byron-Bethany Irrigation District
Account Reconciliation
As of Feb 28, 2026
1003 - Cash-L.A.I.F. State Treasurer
Bank Statement Date: February 28, 2026

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	1,656,174.56
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	_____
Ending GL Balance	<u>1,656,174.56</u>
Ending Bank Balance	<u>1,656,174.56</u>
Add back deposits in transit	_____
Total deposits in transit	
(Less) outstanding checks	_____
Total outstanding checks	
Add (Less) Other	_____
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u><u>1,656,174.56</u></u>

California State Treasurer
Fiona Ma, CPA



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

March 02, 2026

LAIF Home
PMIA Average Monthly
Yields

BYRON BETHANY IRRIGATION DISTRICT

SECRETARY
7995 BRUNS ROAD
BYRON, CA 94514

Tran Type Definitions

Account Number:



February 2026 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	1,656,174.56
Total Withdrawal:	0.00	Ending Balance:	1,656,174.56

Byron-Bethany Irrigation District
Account Reconciliation
As of Feb 28, 2026
1002 - CAMP - CA Asset Mngmnt Program
Bank Statement Date: February 28, 2026

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	18,181,660.52
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	53,388.88
Ending GL Balance	18,235,049.40
Ending Bank Balance	18,235,049.40
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	18,235,049.40



Account Statement

For the Month Ending **February 28, 2026**

Byron Bethany Irrigation District - Byron Bethany Irrigation District -

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
CAMP Pool					
Opening Balance					18,181,660.52
02/27/26	03/02/26	Accrual Income Div Reinvestment - Distributions	1.00	53,388.88	18,235,049.40
Closing Balance					18,235,049.40

	Month of February	Fiscal YTD January-February
Opening Balance	18,181,660.52	15,824,333.30
Purchases	53,388.88	2,410,716.10
Redemptions (Excl. Checks)	0.00	0.00
Check Disbursements	0.00	0.00
Closing Balance	18,235,049.40	18,235,049.40
Cash Dividends and Income	53,388.88	110,716.10

Closing Balance	18,235,049.40
Average Monthly Balance	18,185,474.01
Monthly Distribution Yield	3.83%

Byron-Bethany Irrigation District
Account Reconciliation
As of Feb 28, 2026
1017 - Comerica
Bank Statement Date: February 28, 2026

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	230,711.19
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>1,792.67</u>
Ending GL Balance	<u>232,503.86</u>
Ending Bank Balance	232,503.86
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>232,503.86</u></u>



Your Ameriprise statement

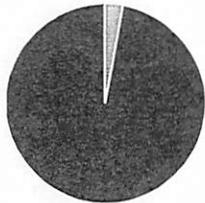
for February 1, 2026 to February 28, 2026

PREPARED FOR BYRON-BETHANY ID

Value of your investment accounts

	This month	This year
Beginning value	\$230,711.19	\$232,241.48
Net deposits & withdrawals	\$0.00	\$0.00
Dividends, interest & income	\$17.67	\$37.38
Change in value	\$1,775.00	\$225.00
Ending value	\$232,503.86	\$232,503.86

Your asset allocation



Asset class	Value on Feb 28, 2026	Percent of assets
● Cash & cash investments*	\$6,978.86	3.0%
● Fixed income	\$225,525.00	97.0%
Total assets	\$232,503.86	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.

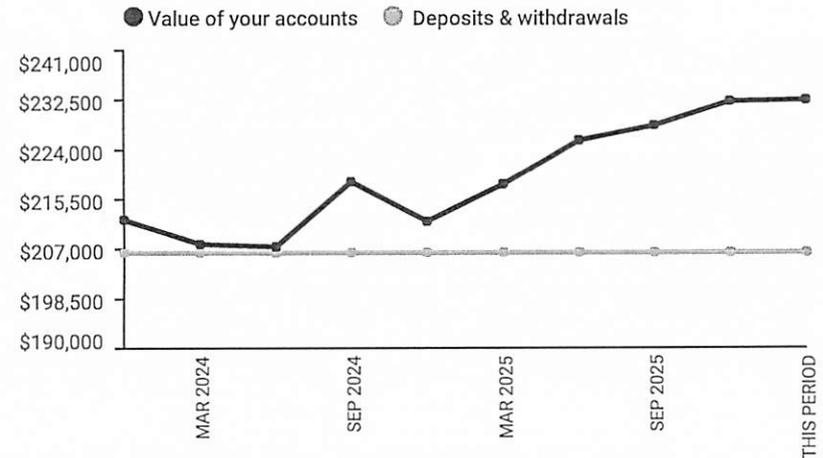
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Your personal advisor
Chris Theut

TR Financial Group

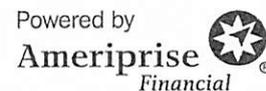
A financial advisory practice of Ameriprise Financial Services, LLC
39400 Woodward Ave Ste 255
Bloomfield Hills, MI 48304-5150
248.645.4173
Chris.Theut@comericafinancialadvisors.com
www.ameripriseadvisors.com/chris.theut

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).



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

Byron-Bethany Irrigation District
Account Reconciliation
As of Feb 28, 2026
1080 - Petty Cash
Bank Statement Date: February 28, 2026

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	100.00
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>100.00</u>
Ending GL Balance	<u>200.00</u>
Ending Bank Balance	200.00
Add back deposits in transit	<u> </u>
Total deposits in transit	
(Less) outstanding checks	<u> </u>
Total outstanding checks	
Add (Less) Other	<u> </u>
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u>200.00</u>

Byron Bethany Irrigation District
Petty Cash Reconciliation

Beg. Balance
\$100.00

Date	Description	Debit	Credit	GL	Running Balance
2/2/2026	Petty Cash	100.00			\$200.00
					\$200.00

Currency on Hand		Quantity	Total
\$0.01	x	35	0.35
\$0.05	x	36	1.80
\$0.10	x	71	7.10
\$0.25	x	19	4.75
\$1.00	x	3	3.00
\$1.00	x	3	3.00
\$5.00	x	10	50.00
\$10.00	x	1	10.00
\$20.00	x	1	20.00
\$50.00	x		-
\$100.00	x	1	100.00
Total Cash on Hand			200.00

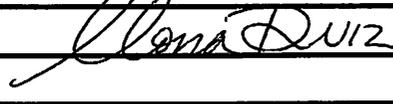
Prepared By: Julia Gavrilenko

Checked By: Ilona Malgorzata Ruiz

Date: 2/27/2026

Date: 2/27/2026

Approved By:

Date:

Byron-Bethany Irrigation District
Check Register
For the Period From Feb 1, 2026 to Feb 28, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Acc	Amount
48150	2/2/26	Central Valley Community Bank	1010C	6,091.97
48151	2/2/26	Downey Brand	1010C	142,425.62
48152	2/2/26	Lingo	1010C	355.47
48153	2/2/26	McCauley Ag Services	1010C	156.00
48154	2/2/26	Petty Cash	1010C	100.00
48155	2/2/26	Provost & Prichard Consulting Group	1010C	16,840.99
48156	2/2/26	Foley & Lardner LLP	1010C	10,405.00
48157	2/2/26	Bradley Mizuno	1010C	111.54
48158	2/2/26	Pacific Gas & Electric WSSA	1010C	388.69
48159	2/2/26	UBEO West LLC	1010C	456.31
48160	2/2/26	Underground Service Alert of	1010C	462.28
48161	2/2/26	UniFirst Corporation	1010C	674.51
48162	2/2/26	Wagner & Bonsignore CCE	1010C	1,605.56
48163	2/2/26	City of Tracy	1010C	200.65
48163V	2/2/26	City of Tracy	1010C	-200.65
48164	2/2/26	City of Tracy	1010C	200.65
48165	2/2/26	Plus IT, Inc.	1010C	736.40
48166	2/2/26	Pacific Gas & Electric 4120	1010C	1,560.80
48167	2/2/26	Pacific Gas & Electric 2085	1010C	2,151.97
48168	2/2/26	CENCAL Auto & Truck Parts Inc.	1010C	1,958.39
48169	2/2/26	Home Depot Credit Services	1010C	1,321.87
48170	2/2/26	J-COMM Inc	1010C	7,000.00
48171	2/2/26	Lexitas	1010C	365.00
48172	2/2/26	Byron Crushing & Grinding Services	1010C	1,118.54
48173	2/2/26	M & L Concrete	1010C	804.75
48174	2/2/26	Pacific Bay Equipment	1010C	921.49
48175	2/2/26	PDM Steel Service Centers, Inc	1010C	7,437.84
48176	2/2/26	TechnoFlo Systems	1010C	3,694.38
48177	2/3/26	Rossana Talavera	1010C	1,025.00
48178	2/3/26	San Joaquin Engineers Council	1010C	500.00
48179	2/3/26	ACWA Joint Powers Insurance Authority	1010C	58,363.43
48180	2/3/26	Brentwood Ace Hardware	1010C	157.50

Byron-Bethany Irrigation District
Check Register
For the Period From Feb 1, 2026 to Feb 28, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Acc	Amount
48181	2/3/26	California Advocates	1010C	7,500.00
48182	2/3/26	California Welding Supply	1010C	802.54
48183	2/3/26	City of Brentwood	1010C	2,610.46
48184	2/3/26	Comcast	1010C	141.11
48185	2/3/26	Creative Outdoor Environments, Inc.	1010C	1,495.00
48186	2/3/26	Delta Cable & Supply, Inc.	1010C	248.91
48187	2/3/26	Fleet Crew	1010C	603.00
48188	2/3/26	Holt of California	1010C	717.13
48189	2/3/26	Pape Machinery	1010C	735.91
48190	2/3/26	Ramos Oil Co., Inc.	1010C	4,292.24
48191	2/3/26	Stericycle, Inc.	1010C	493.01
48192	2/3/26	Q and M, Inc	1010C	189.18
48193	2/3/26	Dornoch Inc.	1010C	201.14
48194	2/3/26	Hazen & Sawyer	1010C	53,877.35
48195	2/5/26	PWRPA	1010C	18,450.28
48196	2/5/26	Mizuno Consulting, Inc.	1010C	4,900.00
48198	2/17/26	CoreLogic Solutions, LLC	1010C	330.00
48199	2/17/26	Tracy Delta Solid Waste Management, Inc	1010C	765.08
48200	2/17/26	Downey Brand	1010C	174,745.57
48201	2/17/26	Pacific Gas & Electric WSSA	1010C	395.27
48202	2/17/26	AT&T	1010C	193.37
48203	2/17/26	AT & T Mobility	1010C	690.97
48204	2/17/26	Charles M. Burt	1010C	6,711.96
48205	2/17/26	AT & T Mobility	1010C	152.81
48206	2/17/26	Campora Propane Service	1010C	658.49
48207	2/17/26	California Welding Supply	1010C	279.58
48208	2/17/26	Christian Denney	1010C	3,040.00
48209	2/17/26	Department of Motor Vehicles	1010C	10.00
48210	2/17/26	ECCO Equipment Company, LLC	1010C	6,603.50
48211	2/17/26	Exponent, Inc.	1010C	1,599.00
48212	2/17/26	Byron Crushing & Grinding Services	1010C	255.93
48213	2/17/26	Richardson & Company, LLP	1010C	2,060.00

Byron-Bethany Irrigation District
Check Register
For the Period From Feb 1, 2026 to Feb 28, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Acc	Amount
48214	2/17/26	Somach, Simmons & Dunn	1010C	5,005.98
48215	2/17/26	Gavel Resources, LLC	1010C	5,000.00
48216	2/17/26	Lingo	1010C	478.21
48217	2/17/26	Quality Communications	1010C	462.95
48218	2/17/26	Rossana Talavera	1010C	600.00
Total				<u><u>576,687.88</u></u>

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Feb 1, 2026 to Feb 28, 2026

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
2/1/26	02-26-725	2026	7,341.55	
2/1/26	02-26-725	Wagner & Bonsignore CCE		7,341.55
2/1/26	242048	Managed Services for 2026 - 19 PkC/Laptop, 3 Servers	548.90	
2/1/26	242048	Plus IT, Inc.		548.90
2/1/26	30503237	Garbage Service WSSA - Service address: 20100 Wicklund, Tracy, CA - February 2026	176.82	
2/1/26	30503237	DHQ Refuse Service Provided - 20Y Rolloff & Waste Disposal on 1/30/26 - Service address: 7995 Bruns Road, Byron, CA	588.26	
2/1/26	30503237	Tracy Delta Solid Waste Management, Inc		765.08
2/1/26	36319970001	Rental for Roller Ride-On for the Equipment Shed/Yard Area	2,203.12	
2/1/26	36319970001	Herc Rentals Inc.		2,203.12
2/1/26	829215163X020926	Mobile Data plan & Usage for the Period: 1/2/2026 - 2/1/2026 WSSA, Account #829215163	152.81	
2/1/26	829215163X020926	AT & T Mobility		152.81
2/2/26	02022026	Notary Oath - J. Gavrilenko & I. Ruiz	100.00	
2/2/26	02022026	Petty Cash		100.00
2/2/26	020226	Communications, Outreach and Public Affairs for February 2026	4,900.00	
2/2/26	020226	Website Services for February 2026	2,100.00	
2/2/26	020226	J-COMM Inc		7,000.00
2/2/26	230841	Pipe, Adapters & Connectors for Maintenance at PS3	86.61	
2/2/26	230841	Brentwood Ace Hardware		86.61
2/2/26	251BBID0126	PWRPA - ASA Power for the Period of January 2026	17,939.02	
2/2/26	251BBID0126	PWRPA P3 - Funding for the Period of January 2026	511.26	
2/2/26	251BBID0126	PWRPA		18,450.28
2/2/26	2602-05	Landscape Grounds Maintenance for the period of: February 2026	1,120.00	
2/2/26	2602-05	Creative Outdoor Environments, Inc.		1,120.00
2/2/26	2602-06	Landscape Grounds Maintenance for the period of: February 2025 - WSSA Office	375.00	
2/2/26	2602-06	Creative Outdoor Environments, Inc.		375.00
2/2/26	26170	Fees for Professional Legal Services February 2026	7,500.00	
2/2/26	26170	California Advocates		7,500.00
2/2/26	50035242232	84 Cases of Bottled Water	603.96	
2/2/26	50035242232	Shop Supplies - Mixed Rag Material, Cotton Rags & Sealant	799.66	
2/2/26	50035242232	White Cap, L.P.		1,403.62
2/3/26	02032026	Janitorial Fee For: 1/20/26, 1/27/26, & 2/3/26	900.00	
2/3/26	02032026	Janitorial Fee For: 2/6/26 (Modular Home)	125.00	
2/3/26	02032026	Rossana Talavera		1,025.00
2/3/26	2026Benefits0708396	March 2026		
2/3/26	2026Benefits0708396	ALV01 - Director Health Benefits	2,280.94	
2/3/26	2026Benefits0708396	ALV01 - Director Dental Benefits	70.90	
2/3/26	2026Benefits0708396	ALV01 - Director Vision Benefits	18.56	
2/3/26	2026Benefits0708396	ALV01 - Director Life Benefits	9.50	
2/3/26	2026Benefits0708396	ALV01 - Director Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	ARR01 - O&M Health Benefits	966.96	
2/3/26	2026Benefits0708396	ARR01 - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	ARR01 - O&M Vision Benefits	18.56	
2/3/26	2026Benefits0708396	ARR01 - O&M Life Benefits	13.55	
2/3/26	2026Benefits0708396	AR01 - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	CER01 - O&M Health Benefits	966.96	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Feb 1, 2026 to Feb 28, 2026

<u>Date</u>	<u>Invoice/CM #</u>	<u>Line Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
2/3/26	2026Benefits0708396	CER01 - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	CER01 - O&M Vision Benefits	18.56	
2/3/26	2026Benefits0708396	CER01 - O&M Life Benefits	47.54	
2/3/26	2026Benefits0708396	CER01 - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	DAV01 - O&M Health Benefits	966.96	
2/3/26	2026Benefits0708396	DAV01 - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	DAV01 - O&M Vision Benefits	18.56	
2/3/26	2026Benefits0708396	DAV01 - O&M Life Benefits	17.33	
2/3/26	2026Benefits0708396	DAV01 - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	FAR01 - O&M Health Benefits	1,710.70	
2/3/26	2026Benefits0708396	FAR01 - O&M Health Benefits Liability	570.24	
2/3/26	2026Benefits0708396	FAR01 - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	FAR01 - O&M Dental Benefits Liability	37.21	
2/3/26	2026Benefits0708396	FAR01 - O&M Vision Benefits	18.56	
2/3/26	2026Benefits0708396	FAR01 - O&M Life Benefits	81.10	
2/3/26	2026Benefits0708396	FAR01 - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	GAV01 - Admin Health Benefits	966.96	
2/3/26	2026Benefits0708396	GAV01 - Admin Dental Benefits	33.69	
2/3/26	2026Benefits0708396	GAV01 - Admin Dental Benefits Liability	98.34	
2/3/26	2026Benefits0708396	GAV01 - Admin Vision Benefits	18.56	
2/3/26	2026Benefits0708396	GAV01 - Admin Life Benefits	34.00	
2/3/26	2026Benefits0708396	GAV01 - Admin Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	RUI01 - Admin Health Benefits	966.96	
2/3/26	2026Benefits0708396	RUI01 - Admin Dental Benefits Liability	98.34	
2/3/26	2026Benefits0708396	RUI01 - Admin Dental Benefits	33.69	
2/3/26	2026Benefits0708396	RUI01 - Admin Vision Benefits	18.56	
2/3/26	2026Benefits0708396	RUI01 - Admin Life Benefits	17.33	
2/3/26	2026Benefits0708396	RUI01 - Admin Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	MAG10 - Director Health Benefits	3,022.25	
2/3/26	2026Benefits0708396	MAG10 - Director Dental Benefits	132.03	
2/3/26	2026Benefits0708396	MAG10 - Director Vision Benefits	18.56	
2/3/26	2026Benefits0708396	MAG10 - Director Life Benefits	9.50	
2/3/26	2026Benefits0708396	MAG10 - Director Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	MAG11 - Director Health Benefits	1,140.47	
2/3/26	2026Benefits0708396	MAG11 - Director Dental Benefits	70.90	
2/3/26	2026Benefits0708396	MAG11 - Director Vision Benefits	18.56	
2/3/26	2026Benefits0708396	MAG11 - Director Life Benefits	9.77	
2/3/26	2026Benefits0708396	MAG11 - Director Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	MAR01 - O&M Health Benefits	2,210.16	
2/3/26	2026Benefits0708396	MAR01 - O&M Health Benefits Liability	736.72	
2/3/26	2026Benefits0708396	MAR01 - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	MAR01 - O&M Dental Benefits Liability	37.21	
2/3/26	2026Benefits0708396	MAR01 - O&M Vision Benefits	18.56	
2/3/26	2026Benefits0708396	MAR01 - O&M Life Benefits	73.05	
2/3/26	2026Benefits0708396	MAR01 - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	MAR02 - O&M Health Benefits	1,473.44	
2/3/26	2026Benefits0708396	MAR02 - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	MAR02 - O&M Dental Benefits Liability	98.34	
2/3/26	2026Benefits0708396	MAR02 - O&M Vision Benefits	18.56	
2/3/26	2026Benefits0708396	MAR02 - O&M Life Benefits	14.74	
2/3/26	2026Benefits0708396	MAR02 - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	MEH01 - O&M Health Benefits	1,473.44	
2/3/26	2026Benefits0708396	MEH01 - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	MEH01 - O&M Vision Benefits	18.56	
2/3/26	2026Benefits0708396	MEH01 - O&M Life Benefits	112.67	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Feb 1, 2026 to Feb 28, 2026

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
2/3/26	2026Benefits0708396	MEH01 - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	Mizuno - Admin Health Benefits	1,140.47	
2/3/26	2026Benefits0708396	Mizuno - Admin Dental Benefits	33.69	
2/3/26	2026Benefits0708396	Mizuno - Admin Vision Benefits	18.56	
2/3/26	2026Benefits0708396	Mizuno - Admin Life Benefits	26.00	
2/3/26	2026Benefits0708396	Mizuno - Admin Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	NAV01 - O&M Health Benefits	1,473.44	
2/3/26	2026Benefits0708396	NAV01 - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	NAV01 - O&M Vision Benefits	18.56	
2/3/26	2026Benefits0708396	NAV01 - O&M Life Benefits	25.76	
2/3/26	2026Benefits0708396	NAV01 - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	ORO01 - O&M Health Benefits	1,827.55	
2/3/26	2026Benefits0708396	ORO01 - O&M Health Benefits Liability	860.60	
2/3/26	2026Benefits0708396	ORO01 - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	ORO01 - O&M Dental Benefits Liability	98.34	
2/3/26	2026Benefits0708396	ORO01 - O&M Vision Benefits	18.56	
2/3/26	2026Benefits0708396	ORO01 - O&M Life Benefits	18.56	
2/3/26	2026Benefits0708396	ORO01 - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	Padilla - O&M Health Benefits	1,140.47	
2/3/26	2026Benefits0708396	Padilla - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	Padilla - O&M Vision Benefits	18.56	
2/3/26	2026Benefits0708396	Padilla - O&M Life Benefits	13.55	
2/3/26	2026Benefits0708396	Padilla - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	PAT01 - Admin Health Benefits	2,081.36	
2/3/26	2026Benefits0708396	PAT01 - Admin Health Benefits Liability	940.89	
2/3/26	2026Benefits0708396	PAT01 - Admin Dental Benefits	33.69	
2/3/26	2026Benefits0708396	PAT01 - Admin Dental Benefits Liability	98.34	
2/3/26	2026Benefits0708396	PAT01 - Admin Vision Benefits	18.56	
2/3/26	2026Benefits0708396	PAT01 - Admin Life Benefits	104.00	
2/3/26	2026Benefits0708396	PAT01 - Admin Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	PER01 - Director Health Benefits	1,140.47	
2/3/26	2026Benefits0708396	PER01 - Director Dental Benefits	33.69	
2/3/26	2026Benefits0708396	PER01 - Director Vision Benefits	18.56	
2/3/26	2026Benefits0708396	PER01 - Director Life Benefits	7.10	
2/3/26	2026Benefits0708396	PER01 - Director Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	PET10 - Director Health Benefits	1,140.47	
2/3/26	2026Benefits0708396	PET10 - Director Dental Benefits	70.90	
2/3/26	2026Benefits0708396	PET10 - Director Vision Benefits	18.56	
2/3/26	2026Benefits0708396	PET10 - Director Life Benefits	10.25	
2/3/26	2026Benefits0708396	PET10 - Director Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	RES01 - O&M Health Benefits	966.96	
2/3/26	2026Benefits0708396	RES01 - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	RES01 - O&M Vision Benefits	18.56	
2/3/26	2026Benefits0708396	RES01 - O&M Life Benefits	26.00	
2/3/26	2026Benefits0708396	RES01 - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	SHA01 - Admin Health Benefits	1,827.55	
2/3/26	2026Benefits0708396	SHA01 - Admin Health Benefits Liability	860.60	
2/3/26	2026Benefits0708396	SHA01 - Admin Dental Benefits	33.69	
2/3/26	2026Benefits0708396	SHA01 - Admin Dental Benefits Liability	98.34	
2/3/26	2026Benefits0708396	SHA01 - Admin Vision Benefits	18.56	
2/3/26	2026Benefits0708396	SHA01 - Admin Supplemental Life Benefits Liability	130.00	
2/3/26	2026Benefits0708396	SHA01 - Admin Life Benefits	152.00	
2/3/26	2026Benefits0708396	SHA01 - Admin Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	CLA01 - O&M Health Benefits	1,450.44	
2/3/26	2026Benefits0708396	CLA01 - O&M Health Benefits Liability	483.48	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Feb 1, 2026 to Feb 28, 2026

<u>Date</u>	<u>Invoice/CM #</u>	<u>Line Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
2/3/26	2026Benefits0708396	CLA01 - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	CLA01 - O&M Dental Benefits Liability	37.21	
2/3/26	2026Benefits0708396	CLA01 - O&M Vision Benefits	18.56	
2/3/26	2026Benefits0708396	CLA01 - O&M Life Benefits	34.80	
2/3/26	2026Benefits0708396	CLA01 - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	TUS15 - Director Health Benefits	2,280.94	
2/3/26	2026Benefits0708396	TUS15 - Director Dental Benefits	70.90	
2/3/26	2026Benefits0708396	TUS15 - Director Vision Benefits	18.56	
2/3/26	2026Benefits0708396	TUS15 - Director Life Benefits	9.77	
2/3/26	2026Benefits0708396	TUS15 - Director Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	VAZ01 - O&M Health Benefits	1,827.55	
2/3/26	2026Benefits0708396	VAZ01 - O&M Health Benefits Liability	860.60	
2/3/26	2026Benefits0708396	VAZ01 - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	VAZ01 - O&M Dental Benefits Liability	98.34	
2/3/26	2026Benefits0708396	VAZ01 - O&M Vision Benefits	18.56	
2/3/26	2026Benefits0708396	VAZ01 - O&M Life Benefits	48.00	
2/3/26	2026Benefits0708396	VAZ01 - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	VEG01 - O&M Health Benefits	1,827.55	
2/3/26	2026Benefits0708396	VEG01 - O&M Health Benefits Liability	860.60	
2/3/26	2026Benefits0708396	VEG01 - O&M Dental Benefits	33.69	
2/3/26	2026Benefits0708396	VEG01 - O&M Dental Benefits Liability	98.34	
2/3/26	2026Benefits0708396	VEG01 - Admin Vision Benefits	18.56	
2/3/26	2026Benefits0708396	VEG01 - O&M Life Benefits	35.12	
2/3/26	2026Benefits0708396	VEG01 - O&M Employee Assistance Program	2.48	
2/3/26	2026Benefits0708396	Bedford - Retiree Health Benefits	1,114.90	
2/3/26	2026Benefits0708396	Carson - Retiree Health Benefits	557.45	
2/3/26	2026Benefits0708396	Griffith - Retiree Health Benefits	1,140.47	
2/3/26	2026Benefits0708396	KAG01 - Retiree Health Benefits	557.45	
2/3/26	2026Benefits0708396	Kleinert - Retiree Health Benefits	1,114.90	
2/3/26	2026Benefits0708396	Kopp - Retiree Health Benefits	557.45	
2/3/26	2026Benefits0708396	Martinez - Retiree Health Benefits	1,114.90	
2/3/26	2026Benefits0708396	Pombo - Retiree Health Benefits	1,697.92	
2/3/26	2026Benefits0708396	Serpa - Retiree Health Benefits	1,140.47	
2/3/26	2026Benefits0708396	Shoemaker - Retiree Health Benefits	557.45	
2/3/26	2026Benefits0708396	Zahn - Retiree Health Benefits	557.45	
2/3/26	2026Benefits0708396	Petz - January-March 2026 COBRA Dental	212.70	
2/3/26	2026Benefits0708396	ACWA Joint Powers Insurance Authority		58,363.43
2/3/26	64811	Clean Truck Check Periodic Inspection Test; Unit #99-23 & 92-21	603.00	
2/3/26	64811	Fleet Crew		603.00
2/4/26	0254574	Unleaded (\$3.176 per gallon) Clear Diesel (\$3.485 per gallon)	1,583.21	
2/4/26	0254574	Ramos Oil Co., Inc.		1,583.21
2/4/26	311985-0002	15 Ton Excavator Rental for Canal Maintenance	6,603.50	
2/4/26	311985-0002	ECCO Equipment Company, LLC		6,603.50
2/5/26	02052026	Pacific Gas & Electric Charges Account #4159610850-0 12/30/2025 - 01/30/2026	395.27	
2/5/26	02052026	Pacific Gas & Electric WSSA		395.27
2/5/26	2026-01	Water Accounting & Payments, Transfers, Rate Analysis & Development, Sisk Dam Expansion,& Misc support	4,900.00	
2/5/26	2026-01	Mizuno Consulting, Inc.		4,900.00
2/5/26	2360223790	Weekly Uniform Service for the week ending 2/5/2026	207.78	
2/5/26	2360223790	UniFirst Corporation		207.78

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Feb 1, 2026 to Feb 28, 2026

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
2/5/26	56873	Remote Service - Storm VM NPN	375.00	
2/5/26	56873	Plus IT, Inc.		375.00
2/6/26	56880	Remote Service - Storm VM/BPN	125.00	
2/6/26	56880	Plus IT, Inc.		125.00
2/6/26	66190	Remodeling	2,709.00	
2/6/26	66190	Bob Harkrader and Sons Trucking, Inc.		2,709.00
2/6/26	66191	Remodeling	1,949.26	
2/6/26	66191	Bob Harkrader and Sons Trucking, Inc.		1,949.26
2/7/26	287253183134X021526	Mobile Data plan & Usage for the Period: 2/8/2026 - 3/7/2026; Account #287253183134	690.97	
2/7/26	287253183134X021526	AT & T Mobility		690.97
2/9/26	02092026	PTI Service Fee for Lamar Trailer	10.00	
2/9/26	02092026	Department of Motor Vehicles		10.00
2/9/26	114256	Professional Services rendered in connection with preparation of the State Controller's Report for December 31, 2025	2,060.00	
2/9/26	114256	Richardson & Company, LLP		2,060.00
2/9/26	42637844	Contract Usage Charge for 3/1/2026 - 3/31/2026	519.51	
2/9/26	42637844	UBEO West LLC		519.51
2/9/26	56884	Remote Service - Storm VM/VPN	250.00	
2/9/26	56884	Plus IT, Inc.		250.00
2/10/26	000024794470	WSSA Shop Phone Service 1/10/2026 - 2/9/2026	68.02	
2/10/26	000024794470	Acct #9391053473		
2/10/26	000024794470	AT&T		68.02
2/10/26	000024794471	WSSA Office Phone Service 1/10/2026 - 2/9/2026	125.35	
2/10/26	000024794471	Acct #9391053474		
2/10/26	000024794471	AT&T		125.35
2/10/26	138336	Construction Maintenance Equipment Supplies; Brake Parts Cleaner & DEF Fluid	193.51	
2/10/26	138336	CENCAL Auto & Truck Parts Inc.		193.51
2/10/26	231062	Netting Roll for R-Line Repairs	39.14	
2/10/26	231062	Brentwood Ace Hardware		39.14
2/10/26	231077	Screws & Fasteners for R-Line Repairs	7.73	
2/10/26	231077	Brentwood Ace Hardware		7.73
2/10/26	56894	Remote Service - Storm VM/VPN	125.00	
2/10/26	56894	Plus IT, Inc.		125.00
2/10/26	623925	Professional Legal Services (Coordinated Petitions) - January 2026	48,908.02	
2/10/26	623925	Matter #46888.00001		
2/10/26	623925	Downey Brand		48,908.02
2/10/26	623926	2026	5,730.00	
2/10/26	623926	Matter #46888.00003		
2/10/26	623926	Downey Brand		5,730.00
2/10/26	623927	Professional Legal Services (General Counsel) - January 2026	85,072.80	
2/10/26	623927	Matter #46888.00008		
2/10/26	623927	Downey Brand		85,072.80
2/10/26	623928	2026	2,133.00	
2/10/26	623928	Matter #46888.00011		
2/10/26	623928	Downey Brand		2,133.00
2/10/26	623929	Professional Legal Services (Pacific Gateway) - January 2026	6,843.50	
2/10/26	623929	Matter #46888.00018		
2/10/26	623929	Downey Brand		6,843.50

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Feb 1, 2026 to Feb 28, 2026

<u>Date</u>	<u>Invoice/CM #</u>	<u>Line Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
2/10/26	623930	Professional Legal Services (Tracy Recycled Water Project) - January 2026	350.00	
2/10/26	623930	Matter #46888.00022		
2/10/26	623930	Downey Brand		350.00
2/10/26	623931	Professional Legal Services (DCP Water Rights Change Petition) - January 2026	4,835.00	
2/10/26	623931	Matter #46888.00028		
2/10/26	623931	Downey Brand		4,835.00
2/10/26	623932	Professional Legal Services (Prologis) - January 2026	20,873.25	
2/10/26	623932	Matter #46888.00018		
2/10/26	623932	Downey Brand		20,873.25
2/11/26	0255952	Red Dyed	3,821.78	
2/11/26	0255952	Ramos Oil Co., Inc.		3,821.78
2/11/26	0255968	Unleaded (\$3.364 per gallon) Clear Diesel (\$3.579 per gallon)	1,544.52	
2/11/26	0255968	Ramos Oil Co., Inc.		1,544.52
2/11/26	3026497	Professional Legal Services (DCP Water Right Change Petition) - January 2026	5,005.98	
2/11/26	3026497	Somach, Simmons & Dunn		5,005.98
2/11/26	56896	Remote Service - Storm VM/VPN	125.00	
2/11/26	56896	Plus IT, Inc.		125.00
2/11/26	623710	Professional Legal Services through January 30, 2026 - BBID Water Rights Consulting; Project #: 2101802.000	1,599.00	
2/11/26	623710	Exponent, Inc.		1,599.00
2/11/26	66225	Remodeling	1,869.53	
2/11/26	66225	Bob Harkrader and Sons Trucking, Inc.		1,869.53
2/11/26	7	Engineering and/or Professional Services for the period of: January 2026	6,711.96	
2/11/26	7	Charles M. Burt		6,711.96
2/12/26	0256312	PH Megaflow AW Hyd 46	1,810.90	
2/12/26	0256312	Ramos Oil Co., Inc.		1,810.90
2/12/26	138436	Batteries for Fire Pump	718.74	
2/12/26	138436	CENCAL Auto & Truck Parts Inc.		718.74
2/12/26	2360225550	Weekly Uniform Service for the week ending 2/12/2026	185.78	
2/12/26	2360225550	UniFirst Corporation		185.78
2/12/26	56899	Remote Service - Storm VM/VPN	187.50	
2/12/26	56899	Plus IT, Inc.		187.50
2/12/26	911974	Welding Supplies	221.37	
2/12/26	911974	California Welding Supply		221.37
2/13/26	INV-103753	Epoxy Glue	387.80	
2/13/26	INV-103753	Irrigation Resources Linden		387.80
2/15/26	02142026	Flows Communication Tower - Install new UPS system	1,442.90	
2/15/26	02142026	Michael A. Jerzykowski		1,442.90
2/15/26	2026-5120	Rock for R-Line Repair	3,394.08	
2/15/26	2026-5120	Byron Crushing & Grinding Services		3,394.08
2/15/26	INV-7473	Monthly Service Charge for DHQ Landlines - February 2026	462.95	
2/15/26	INV-7473	Quality Communications		462.95
2/16/26	02162026	Weed Abatement at Mountain House Rd	23,480.00	
2/16/26	02162026	Clifton Weed Abatement		23,480.00
2/16/26	34756834	Monthly Service Charge for DHQ Landlines (Account #412466572)	478.21	
2/16/26	34756834	Lingo		478.21
2/16/26	9809710883	Submersible Transmitter for MEP PS	1,626.82	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Feb 1, 2026 to Feb 28, 2026

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
2/16/26	9809710883	W. W. Grainger, Inc.		1,626.82
2/17/26	02172026	Janitorial Fee For: 2/10/26 & 2/17/26	600.00	
2/17/26	02172026	Rossana Talavera		600.00
2/17/26	02172026	O&M Intern General Labor 1/20/26 - 2/13/26	3,040.00	
2/17/26	02172026	Christian Denney		3,040.00
2/17/26	127761	Engineering and/or Professional Services for the period of: January 2026 - District GIS Mapping	5,240.40	
2/17/26	127761	Provost & Prichard Consulting Group		5,240.40
2/17/26	127770	Engineering and/or Professional Services for the period of: January 2026 - BBID Ag Water Management Plan	2,432.50	
2/17/26	127770	Provost & Prichard Consulting Group		2,432.50
2/17/26	127771	Engineering and/or Professional Services for the period of: January 2026 - Water Conservation Project	9,552.50	
2/17/26	127771	Provost & Prichard Consulting Group		9,552.50
2/17/26	311985-0003	15 Ton Excavator Rental for Canal Maintenance	1,405.80	
2/17/26	311985-0003	ECCO Equipment Company, LLC		1,405.80
2/17/26	BBID2602	Government Relations Services - February 15, 2026 - March 14, 2026	5,000.00	
2/17/26	BBID2602	Gavel Resources, LLC		5,000.00
2/18/26	0257057	Clear Diesel (\$3.508 per gallon)	923.91	
2/18/26	0257057	Ramos Oil Co., Inc.		923.91
2/18/26	13740382	Monthly Pest Control Service at BBID: 2/18/2026	76.00	
2/18/26	13740382	McCauley Ag Services		76.00
2/18/26	51241789	Professional Services regarding Strategic Counseling - Services through January 31, 2026	10,000.00	
2/18/26	51241789	Foley & Lardner LLP		10,000.00
2/18/26	8013439537	Shred It Service Dates: 2/2/2026	161.51	
2/18/26	8013439537	Stericycle, Inc.		161.51
2/19/26	02192026	Pacific Gas & Electric Charges Account #9158717444-1 - 1/20/26-2/18/26	356.12	
2/19/26	02192026	Pacific Gas & Electric WSSA		356.12
2/19/26	0257243	Unleaded (\$3.329 per gallon)	574.13	
2/19/26	0257243	Ramos Oil Co., Inc.		574.13
2/19/26	2026DUES	CVP Water Association Dues for 2026; Member ID #60123	1,120.70	
2/19/26	2026DUES	Central Valley Project Water Assoc		1,120.70
2/19/26	2360227313	Weekly Uniform Service for the week ending 2/19/2026	314.67	
2/19/26	2360227313	UniFirst Corporation		314.67
2/20/26	02202026	Keys	5.38	
2/20/26	02202026	General Maintenance & Repair Materials for WSSA - Water Softener Salt Pellets	90.39	
2/20/26	02202026	Ladder	128.64	
2/20/26	02202026	PS 1S Maintenance	394.18	
2/20/26	02202026	Gates	557.93	
2/20/26	02202026	Plants	147.13	
2/20/26	02202026	Canal Maintenance at WSSA - Weirs	1,313.96	
2/20/26	02202026	Telemetry Site Service & Materials at PS 1S	19.42	
2/20/26	02202026	Vehicle Repair and Maintenance Unit #76-23	347.26	
2/20/26	02202026	R-Line Repair	2,015.80	
2/20/26	02202026	Home Depot Credit Services		5,020.09
2/20/26	231344	General Maintenance & Repair Materials - Galvanized Nipple	31.28	
2/20/26	231344	Brentwood Ace Hardware		31.28
2/20/26	7C72550	DHQ HVAC Fuses	80.36	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Feb 1, 2026 to Feb 28, 2026

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
2/20/26	7C72550	Platt		80.36
2/20/26	EO&M000030326	FY2027 CVP O&M Program 5th Billing	5,800.00	
2/20/26	EO&M000030326	Acct: 786048000-CVP O&M Escrow		
2/20/26	EO&M000030326	U.S. Bank, National Association		5,800.00
2/21/26	72225693	Utility Services for WSSA	215.53	
2/21/26	72225693	Account #2004100 - 5023784		
2/21/26	72225693	City of Tracy		215.53
2/25/26	02252026	Adobe - Monthly Adobe Subscription	264.86	
2/25/26	02252026	Microsoft Subscription	940.95	
2/25/26	02252026	SiriusXM	60.96	
2/25/26	02252026	Mister Car Wash	32.99	
2/25/26	02252026	Directv - Satellite Service for the period 1/28/2026 - 2/27/2026	129.99	
2/25/26	02252026	Aatrix Software - e-file 1099-NEC (reimbursable)	67.82	
2/25/26	02252026		359.88	
2/25/26	02252026	Domain.com - Domain Registration for byronsan.org	24.19	
2/25/26	02252026	Shell - Gas	91.06	
2/25/26	02252026	Grating Pacific, Inc. - Parts for Canal Screens	2,563.36	
2/25/26	02252026	BAAQMD - Open Burning Notification Fees	206.00	
2/25/26	02252026	The Pet Advocate	457.13	
2/25/26	02252026	Amazing Kitchen, Trader Joe's - 2/17/26 Board Meeting	344.66	
2/25/26	02252026	Araceli Floral - Funeral Flower Arrangement, Mr. Petz	111.78	
2/25/26	02252026	Silver Legacy Resort - CVP Water Users Conference	355.19	
2/25/26	02252026	AED Superstore - AED Parts	113.09	
2/25/26	02252026	O'Reilly Auto Parts - Rocker Switch for Unit #71-11	15.21	
2/25/26	02252026	Jmilano - Parts for Unit #92-21	7.59	
2/25/26	02252026	AutoZone - Automotive Accessories	17.30	
2/25/26	02252026	Batterysharks.com - Battery Backup Server Room	579.22	
2/25/26	02252026	Safeway - Staff Lunch	58.51	
2/25/26	02252026	Equipco Equipco - Standard Buffer Calibration for BSD Meters	241.03	
2/25/26	02252026	Rotometals Inc. - Canals Gates Maintenance	1,052.78	
2/25/26	02252026	Gemplers - Rust Converter for Pipeline Maintenance	463.49	
2/25/26	02252026	Truck	127.96	
2/25/26	02252026	Optimus - GPS Tracking Subscription	12.95	
2/25/26	02252026	eBay - Tail lights connector	15.75	
2/25/26	02252026	Amazon.com - Meter Batteries	23.81	
2/25/26	02252026	20	75.03	
2/25/26	02252026	Amazon.com - Extension Ladder	76.11	
2/25/26	02252026	Amazon.com - CA Numbers Vinyl Decal Sticker Set	230.42	
2/25/26	02252026	Amazon.com - Binders	70.06	
2/25/26	02252026	Amazon.com - Step Ladder	150.16	
2/25/26	02252026	Amazon.com - Tool Storage	255.75	
2/25/26	02252026	Amazon.com - Ceiling Tiles	112.89	
2/25/26	02252026	Amazon.com - Small Engine Parts	86.90	
2/25/26	02252026	Amazon.com - Heavy Duty Gloves	141.36	
2/25/26	02252026	Amazon.com - Bowls for Pets	44.03	
2/25/26	02252026	Amazon.com - Torch to Hose Quick Connect Set, With Check Valves	55.16	
2/25/26	02252026	Amazon.com - Gas Can	274.76	
2/25/26	02252026	Amazon.com - Trailer Hitch	380.23	
2/25/26	02252026	Amazon.com - Painting Materials	283.68	
2/25/26	02252026	Amazon.com - Epoxy Coating for Concrete Floors	195.72	
2/25/26	02252026	Amazon.com - Laminator & sheets	95.81	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Feb 1, 2026 to Feb 28, 2026

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
2/25/26	02252026	Amazon.com - Leather Work Gloves	106.43	
2/25/26	02252026	NomadInternet - WSSA Pump House Office Monthly Internet Service	224.90	
2/25/26	02252026	Central Valley Community Bank		11,598.91
2/25/26	0258178	Unleaded (\$3.291 per gallon) Clear Diesel (\$3.650 per gallon)	844.30	
2/25/26	0258178	Ramos Oil Co., Inc.		844.30
2/25/26	103234	Straight Shaft Trimmer Parts & Repair	560.29	
2/25/26	103234	Bill's Mower and Saw		560.29
2/25/26	139102	Construction Maintenance Equipment Supplies for Dump Trailer	185.68	
2/25/26	139102	CENCAL Auto & Truck Parts Inc.		185.68
2/25/26	139103	Shop Supplies - Universal Cement	12.44	
2/25/26	139103	CENCAL Auto & Truck Parts Inc.		12.44
2/25/26	20134-000-82	Engineering and/or Professional Services for the period of January 20256 - General On Call Engineering Services (Project #20134-001)	9,410.00	
2/25/26	20134-000-82	PS 1N Retrofit Project (Project #20134-011)	9,150.00	
2/25/26	20134-000-82	DCSC (Project 20134-015-203) Prologis	270.00	
2/25/26	20134-000-82	Wicklund Cut Water Supply Reliability Project (Project 20134-016)	75,021.35	
2/25/26	20134-000-82	Hazen & Sawyer		93,851.35
2/26/26	02262026	A&E Farms Groundwater Well Agreement (2026)	25,000.00	
2/26/26	02262026	Annette Elissagaray		25,000.00
2/26/26	02262026	A&E Farms Groundwater Well Agreement (2026)	3,125.00	
2/26/26	02262026	Janet Alvarez		3,125.00
2/26/26	02262026	A&E Farms Groundwater Well Agreement (2026)	15,625.00	
2/26/26	02262026	P. Jack Alvarez		15,625.00
2/26/26	02262026	A&E Farms Groundwater Well Agreement (2026)	3,125.00	
2/26/26	02262026	Annette J. Ormonde		3,125.00
2/26/26	02262026	A&E Farms Groundwater Well Agreement (2026)	3,125.00	
2/26/26	02262026	Margaret G. Guidi		3,125.00
2/26/26	14442	Pipeline Replacement/Repair at Location: R-Line	1,424.62	
2/26/26	14442	M & L Concrete		1,424.62
2/26/26	16689086	Construction Maintenance Equipment Supplies for 331G Loader, Unit #89-23	802.42	
2/26/26	16689086	Pape Machinery		802.42
2/26/26	2360229461	Weekly Uniform Service for the week ending 2/26/2026	182.07	
2/26/26	2360229461	UniFirst Corporation		182.07
2/26/26	34766837	Monthly Service Charge for 490 Hoffman Line (Account #412466573) 2/27/2026 - 3/26/2026	204.62	
2/26/26	34766837	Lingo		204.62
2/26/26	5	Substation Upgrade - WSSA (Review estimated values & Equipment/Coordination PG& E Drawings)	800.00	
2/26/26	5	WAVE Engineers, Inc.		800.00
2/26/26	50035594268	Safety Equipment and Supplies - Construction Marking Paint	464.09	
2/26/26	50035594268	White Cap, L.P.		464.09
2/27/26	02272026	Pacific Gas & Electric Charges Account #4120785230 Irrigation Pump-Walnuts for Service Period 1/22/2026 to 02/22/2026	22.05	
2/27/26	02272026	Pacific Gas & Electric Charges Account #4120100230 WO DM C OTL	22.86	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From Feb 1, 2026 to Feb 28, 2026

<u>Date</u>	<u>Invoice/CM #</u>	<u>Line Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
2/27/26	02272026	Pacific Gas & Electric Charges Account #4120785189 Spatafore AT DM C & Lammers Rd	22.05	
2/27/26	02272026	Pacific Gas & Electric Charges Account #4120785354 Tatla MP19.15 Chrisman Road	343.77	
2/27/26	02272026	Pacific Gas & Electric Charges Account #4129023266 Delta Mendota Canal	29.30	
2/27/26	02272026	Pacific Gas & Electric Charges Account #412684479 Pumping Cost for Well on Corral Hollow	1,227.67	
2/27/26	02272026	Pacific Gas & Electric 4120		1,667.70
2/27/26	02272026	Prepay Postage - Meter Account Number 43913623	500.00	
2/27/26	02272026	Pitney Bowes Bank Inc. Reserve Account		500.00
2/27/26	231543	Canal Maintenance on Main Checks	43.98	
2/27/26	231543	Brentwood Ace Hardware		43.98
2/28/26	206264	Welding Supplies	196.00	
2/28/26	206264	California Welding Supply		196.00
			575,080.01	575,080.01



BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER
BRAD MIZUNO, WATER RESOURCES SPECIALIST

DATE: MARCH 17, 2026

SUBJECT: BOARD OF DIRECTORS AND EMPLOYEE HEALTH INSURANCE
COVERAGE POLICY REVISION CONSIDERATION

RECOMMENDATION

At the request of the Byron Bethany Irrigation District (BBID or District) Board of Directors, staff is presenting health insurance coverage policy options for board consideration. Two options are under consideration:

1. Option 1, Base case = Maintain current health care coverage policy whereby BBID pays one hundred percent of active directors and its employees, and fifty percent for active directors and employees spouses/dependents; or
2. Option 2, 100% spouse/dependent health care coverage, whereby BBID will increase funding of spouse/dependent health care coverage from 50% to 100%.

Health care costs are presented below to assist the Board of Directors with evaluating the merit of the two options.

DISCUSSION

Currently, BBID provides one hundred percent (100%) health care coverage to its active employees and Directors of the Board, and fifty-percent (50%) to employee spouse and/or dependents, and fifty-percent (50%) to active Director spouses; no other dependents. During the February 17, 2026, Board of Director meeting, the Board directed staff to bring the health care coverage policy back for discussion to evaluate the cost implications associated with paying one hundred percent coverage for spouses and dependents of active Directors and Employees.

For purposes of this cost analysis, staff conservatively assumes 100% participation: that is, if BBID pays one hundred percent of health care coverage for spouses and dependents of active Directors and Employees, all active Directors and Employees will likely switch their spouses and dependents to 100% dependent BBID paid health insurance coverage.

Current health care plan options include Anthem Blue Cross Classic PPO, HMO, and Kaiser. Of the three plan options, Anthem Classic PPO is the most expensive, and will be the base case scenario for evaluating cost implications for one hundred percent coverage.

Health Care Cost Analysis

In 2026, under Option 1, BBID will expend \$556,000 to cover the existing health care program costs for its active directors and employees, which includes the fifty percent BBID paid for health care cost of spouses/dependents (BBID collects fifty percent of the spouses/dependents care coverage from directors and employees).

Option 2: 100% District-Paid Anthem PPO for Active Directors and Employees

- Directors (7 directors on 2-Party; director and eligible spouse): \$192,000 per year
- Employees (19 employees on Family): \$689,000 per year
- Retirees (12 people – current plan, no change): \$161,000 per year
- Total district cost for Option 2: \$1,042,000 per year

Option 2 cost increase: \$486,000 (+87%) over Option 1.

5-Year Projection (2027–2031) Assume no change in number of BBID health care plan participants. The table showing future cost increases utilizes the following projected approximate annual increases:

- Anthem PPO (Directors & Employees): Assume annual increases of ~9% per year (Sources include CalPERS, Covered CA, and others)
- Retirees (current Medicare plan): ~8% per year

Year	Current Plans (District paid)	100% Anthem for Actives Directors/Employees and Dependents (District pays)	Annual Cost Increase for 100% Coverage
2026	\$556,000	\$1,042,000	\$486,000
2027	\$603,000	\$1,135,000	\$532,000
2028	\$655,000	\$1,237,000	\$582,000
2029	\$710,000	\$1,348,000	\$638,000
2030	\$771,000	\$1,469,000	\$698,000
2031	\$836,000	\$1,601,000	\$765,000

Director/Employee Retiree coverage remains unchanged at \$121,330 (already at full 100% coverage for spouses). All current retirees receiving district provided spousal medical coverage, Directors and Employees, were grandfathered under West Side Irrigation District's policy providing 100% spousal medical coverage. A subsequent resolution superseded that policy and establishes 50% dependent medical coverage for qualifying retirees adopted last year (Resolution 2025 – 6) and amended last month (Resolution 2026 – 04).

BACKGROUND

Last year, staff presented options to increase medical coverage, including 100% coverage for Directors' dependents. The Board did not adopt any changes. The topic resurfaced due to concerns about staff retention and recruitment.

ACWA JPIA rules require uniform coverage levels for Directors and employees—changes cannot be applied differently to the two groups. BBID currently covers 37 individuals through a mix of plans:

- Actives (6 Directors + 19 Employees): Anthem Classic PPO or Kaiser North HMO, CalCare HMO
- Retirees (12 individuals): United Medicare PPO

Employees and Directors contribute 50% toward dependent/family tiers.

FISCAL IMPACT

2026: Current = \$556,000. Switching active directors/employees and dependents to 100% health care coverage = \$1,042,000 (+\$486,000 or 87% increase).

By 2031: Current BBID plan reaches \$836,000 (+50%). Anthem scenario reaches \$1,601,000 (+54%).

Future rates will depend on claims experience, ACWA JPIA negotiations, and medical inflation. Staying current gives slower, more predictable growth from a lower starting point.

ATTACHMENTS

N/A



BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: FRANCES MIZUNO, CONSULTANT
EDWIN PATTISON, GENERAL MANAGER

DATE: MARCH 17, 2026

SUBJECT: B.F. SISK DAM RAISE AND RESERVOIR EXPANSION PROJECT UPDATE

RECOMMENDATION

Receive an update regarding the B.F. Sisk Dam Raise and Reservoir Expansion Project and provide direction to staff regarding BBID's continued participation in the Project.

DISCUSSION

Determine whether Byron-Bethany Irrigation District (BBID) should continue participating in the B.F Sisk Dam Raise and Reservoir Expansion Project.

BACKGROUND

BBID is a participant in the Sisk Dam Raise Project (Project). BBID initially entered into the B.F. Sisk Dam Raise and Reservoir Expansion Project Activity Agreement in 2022 and subsequently entered into the First Amended and Restated B.F. Sisk Dam Raise and Reservoir Expansion Project Activity Agreement (Activity Agreement) in February 2025 with other participants all of which are members of the San Luis & Delta-Mendota Water Authority (SLDMWA).

The Activity Agreement governs member' participation in the Project through design, financing, construction, and implementation, or until Activity Participants form one or more separate joint powers authorities to govern their participation in the Project.

The Activity Members agree that the benefits and obligations associated with the Project, including but not limited to storage capacity and Article 3(F) water will be allocated to Activity Members consistent with the Participation Percentages show below:

Activity Participants	Allocation (%)	Share of Investor Capacity (assuming 70% share of 130,000 AF)
Byron Bethany Irrigation District	1.16%	1,059 AF
City of Tracy	5.82%	5,297 AF
Del Puerto Water District	4.25%	3,867 AF
San Benito County Water District	5.82%	5,297 AF
Valley Water	69.85%	63,560 AF
Westlands Water District	13.10%	11,921 AF
	100%	91,000 AF

The Activity Agreement allows members to withdraw from participation at any time. Departing member remain responsible for costs incurred through the withdrawal date and will not receive reimbursement for prior contributions.

The US Bureau of Reclamation is a partner in the Project. The current share of the Project is 70 percent Activity Agreement Members and 30 percent Reclamation. The project cost is shown below:

Project Cost	Amount
Total Project Cost	\$ 847,434,800
SLDMWA (Investor) Share- 70%	\$ 593,204,360
BBID's 1.16%	\$ 6,881,170

Recently, the Activity Agreement Members were advised that the estimated mitigation cost associated with the U.S. Fish and Wildlife Service (USFWS) Biological Opinion and the California Department of Fish and Wildlife ESA/CESA requirements is \$100.2 million and of that amount, \$70.1 million will be borne by the SLDMWA Activity Agreement Members.

Therefore, BBID's share of the mitigation costs is \$813,160.

Payment for these costs will begin in 2026, which is earlier than originally scheduled.

Final off ramp for the Project is August 1, 2028 prior to Project going for bid. Estimated Project completion is June 2037.

FISCAL IMPACT

To date, BBID has expended \$53,368. BBID is expected to expend \$37,632 in Calendar Year 2026, and \$66,646 in Calendar Year 2027 for the scheduled planning, design and permitting costs.

However, due to the accelerated payment schedule for the mitigation cost, BBID's obligation for Calendar Years 2026 and 2027 will increase by an additional \$266,800 and \$496,480, respectively.

ATTACHMENTS

N/A



SUMMARY REPORT

Byron-Bethany Irrigation District

February 2026

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: 2025 Recap/2026 Look-ahead Video

- Conducted video shoot; scripted video; began post-production

Project Status: In Progress

PROJECT: Staff Spotlight: Nader Shareghi

- Conducted video shoot; scripted video; completed post-production & posted final video

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: 3/2/26