



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

BOARD MEETING

Tuesday, June 16, 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 PATTISON
General Manager

AGENDA

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

**Tuesday, June 16, 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 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 May 19, 2026 Board of Directors Meeting.
2. Accept Treasurer's Reports and Reconciliations for the Month of May 2026.
3. Approve Check Register for the Month of May 2026.

VII. DISCUSSION/ACTION CALENDAR

4. Discussion/Action Overview of Annual Audit Financial Report for Calendar Year 2025 and Authorize Filing of Same.
5. Discussion/Action Regarding District's Involvement B.F. Sisk Dam Raise and Reservoir Expansion Project.
6. Discussion/Action Authorizing General Manager to Negotiate and Execute Addendum to Existing Master Services Agreement with Hazen for Wicklund Pump Station Replacement Project Design.

VIII. COMMUNICATION / REPORTS / COMMENTS

Directors
Consultants
General Counsel
General Manager
Operations & Maintenance Report (Included in Board Package)

IX. ADJOURNMENT

CHARLES TUSO
President
Division V

JACK ALVAREZ
Vice President
Division VII

MARK MAGGIORE
Director
Division II

AMANJIT SINGH SANDHU
Director
Division IV



AGENDA ITEM NO: 1

TIM MAGGIORE
Director
Division III

TOM PEREIRA
Director
Division VI

PETE PETROVICH
Director
Division I

EDWIN PATTISON
General Manager

MINUTE SUMMARY

Regular Meeting of the Board of Directors
In Person Meeting
Tuesday, May 19, 2026
10:00 AM

PLEDGE OF ALLEGIANCE

CALL TO ORDER – ROLL CALL 10:01 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, T.Maggiore, Pereira, Petrovich, Sandhu and Tusso; Absent: M.Maggiore)

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

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

CONSENT CALENDAR

1. Approve Meeting Minute Summary of April 21, 2026 Board of Directors Meeting.
2. Accept Treasurer's Reports and Reconciliations for the Month of April 2026.
3. Approve Check Register for the Month of April 2026.
4. Approve Resolutions for November 3, 2026 Elections:
 - Resolution 2026 – 05 ordering specifications of the Election Order – Alameda County.
 - Resolution 2026 – 06 ordering specifications of the Election Order – Contra Costa County.
 - Resolution 2026 – 07 ordering specifications of the Election Order – San Joaquin County.

Adoption of the Consent Calendar & Approval of Specifications of the Election Order

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

DISCUSSION/ACTION CALENDAR

5. Discussion/Action authorizing General Manager to execute contract with Hannah Camp Consulting for the design of the Wicklund Cut Pump Station Electric Substation.

Ms. Hannah Camp of Camp Consulting presented her qualifications, project approach, and preliminary design summary for the Wicklund Cut Pump Station Electric Substation, including an evaluation of the existing and proposed substation and pump station capacity and loading. Following discussion of proposed next steps, the Board of Directors authorized the General Manager to execute a contract with Camp Consulting to perform a preliminary design and cost-benefit analysis to determine whether BBID should pursue design and construction of the Wicklund Cut Pump Station Electric Substation or pay PG&E to design and construct the electric substation.

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

6. Legislative Advocacy Affairs Representation Interviews:

- Dennis Cardoza Consulting Services, Dennis Cardoza
- Foley & Lardner: Katie Schoettler and Jared Rifis
- Dentons, Jeff Denham
- The Ferguson Group, Lane Dickson

The Board of Directors received proposals from federal legislative advocacy firms, considering a combination of firms to maximize expertise and influence. Presentations were received from Foley & Lardner (Katie Schoettler and Jared Rifis), who successfully secured a \$3 million congressional earmark for the District in the prior year; Dentons (Jeff Denham and Jordan Cooper), the largest law firm with strong federal connections; and The Ferguson Group (Lane Dickson and Mark Limbaugh), who bring extensive experience in Western water issues.

7. Discussion/action authorizing General Manager to negotiate and execute contract with Legislative Advocacy Affairs Team.

The Board of Directors discussed and evaluated the merits and considerations of each firm, weighing factors including cost, continuity of service, and the importance of existing relationships. President Tusó recommended negotiating with Foley & Lardner at a reduced monthly retainer since Dennis Cardoza was no longer on the team and evaluate their performance through the remainder of the year, at which time, BBID could reconsider its options. Additionally, Mr. Richard Pombo of Gravel Resources offered to continue to assist the District with Republican outreach and connections, but at a reduced cost.

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

CLOSED SESSION

No Closed Session Items

REPORTS / DIRECTOR COMMENTS

Mr. Nick Janes of J'Comm reported on the recent Association of California Water Agencies (ACWA) conference, noting that General Manager Edwin Pattison was being considered for an award. Mr. Janes also provided an update on the Central Valley Project (CVP) water allocation, reporting that USBR recently increased the south of delta agriculture allocation to 25%. Mr. Eric Neill of Hazen & Sawyer updated the Board on several ongoing projects, including Pump Station 3, Smith Pumps, and the Wicklund pump station project, and noted that environmental permitting and regulatory issues are emerging challenges.

ADJOURNMENT 1:08 p.m.

Submitted on May 28, 2026

Approved on June 16, 2026

 Ms. Ilona Ruiz, Board Secretary

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

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

ABSENT:

Mark Maggiore	Division II
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Staff/Consultants/Present:

Ed Pattison, General Manager
 Nader Shareghi, Assistant General Manager
 Ilona Ruiz, Board Secretary
 Brad Mizuno, Water Resources Specialist
 Michael Vergara, Downey Brand
 Alyson Ackerman, Downey Brand
 Julia Gavrilenko, Accountant
 Hannah Camp, Camp Engineering
 Nick Janes, J'Comm
 Eric Neill, Hazen & Sawyer
 Katie Schoettler, Foley & Lardner
 Jared Rifis, Foley & Lardner
 Richard Pombo, Gavel Resources, LLC
 Jordan Cooper, Dentons
 Jeff Denham, Dentons
 Mark Limbaugh, The Ferguson Group
 Lane Dickson, The Ferguson Group

BYRON BETHANY IRRIGATION DISTRICT
Treasurer's Monthly Report of Investments as of May 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%	3.01%	0.00%	4.02%	3.98%	3.76%	0.21%		
Maturity				05/26/26			04/30/29		
Portfolio	1.30%	0.88%	0.00%	55.30%	3.61%	38.43%	0.49%		100.00%
Beginning Balance	\$600,001	\$280,997	\$0	\$25,588,538	\$1,672,404	\$16,342,668	\$228,740	\$200	\$44,713,548
Activity	(\$8,886,840)	(\$4,329,499)	(\$177,395)	(\$65,466)	\$0	(\$1,000,000)	\$0	\$0	(\$14,459,199)
Deposits	\$8,886,839	\$4,454,305	\$177,395	\$91,472	\$0	\$2,456,621	\$0	\$0	\$16,066,632
CLOSING BALANCE	\$600,000	\$405,803	\$0	\$25,614,544	\$1,672,404	\$17,799,289	\$228,740	\$200	\$46,320,981
RESERVES								Account Code	Total
The above investments include the following Reserves:									
	Insurance/SIR Reserve						GL 3103	\$360,000	
	Rolling Stock Replacement Reserve						GL 3105	\$200,000	
	Construction Equipment Replacement Reserve						GL 3106	\$300,000	
	Groundwater Management Program						GL 3107	\$200,000	
	OME & GA Reserve						GL 3110	\$4,000,000	
	Mountain House Infrastructure Replacement						GL 3123	\$2,000,000	
	CVP Service Area Capital Improvement						GL 3122	\$50,000	
	PERS Contribution Contingency						GL 3117	\$500,000	
	Capital Improvement Plan - Ten year CIP Plan						GL 3102	\$10,000,000	
	Legal Reserve						GL 3100	\$2,000,000	
	2017 Series Debt Payment Reserve						GL 3124	\$1,600,000	
	2018 Revenue Bonds Debt Payment Reserve						GL 3125	\$3,000,000	
	2021 Revenue Bonds Debt Payment Reserve						GL 3126	\$3,000,000	
TOTAL RESERVES								\$27,210,000	
TOTAL CASH								\$46,320,981	
(Less) Designated Reserves								(\$27,210,000)	
UNDESIGNATED RESERVES								\$19,110,981	
<p>* No investments were made pursuant to Subdivision (l) of Section 53601, 53601.1, and Subdivision (l) Section 53635 of the Government Code.</p> <p>** All investments were made in accordance with the Treasurer's annual statement of investment policy and Board instruction.</p> <p>*** The amounts and maturities of the investments will enable the District to fund its cash flow requirements during the next six months (Gov't Code Sec. 53646 (b) (3)).</p>									

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Five Months Ending May 31, 2026

	Current Month Actual	Year to Date Actual	Year to Date Budget	Variance	Variance %
Revenues					
CVP AG - BBID Overhead	\$ 39,856.12	\$ 90,308.28	\$ 255,000.00	(164,691.72)	35%
CVP M&I - BBID Overhead	6,398.25	82,681.84	145,000.00	(62,318.16)	57%
Construction Water	5,683.95	34,977.40	50,000.00	(15,022.60)	70%
Out of District Water Sale	0.00	0.00	1,250,000.00	(1,250,000.00)	0%
Mountain House Water	115,364.96	288,056.66	1,200,000.00	(911,943.34)	24%
Tracy Hills Water Sales	0.00	650,235.60	650,235.60	0.00	100%
BOR AG	10,678.11	24,500.34	67,000.00	(42,499.66)	37%
BOR M/I	2,070.76	25,807.94	30,000.00	(4,192.06)	86%
CVPIA Restoration (M&I)	1,764.86	22,217.96	32,000.00	(9,782.04)	69%
CVPIA Restoration (Ag)	5,508.84	12,639.31	37,000.00	(24,360.69)	34%
SLDMWA O&M	13,307.05	58,468.80	95,000.00	(36,531.20)	62%
Byron Ag Service Area	55,110.25	99,659.95	550,000.00	(450,340.05)	18%
Byron M&I Service Area	0.00	0.00	3,500.00	(3,500.00)	0%
Bethany Ag Service Area	39,674.70	79,298.05	360,000.00	(280,701.95)	22%
Bethany M&I Service Area (MEP)	1,897.09	9,177.90	27,000.00	(17,822.10)	34%
West Side Ag Service Area WSSA	89,766.80	170,976.65	825,000.00	(654,023.35)	21%
Grounwater Pumping SBSurcharge	3,425.99	12,813.33	35,000.00	(22,186.67)	37%
Encroachment Permit Fee	1,500.00	9,000.00	4,500.00	4,500.00	200%
Gas Tax Refund	0.00	2,814.85	3,260.00	(445.15)	86%
WIIN Act Debt Recovery	33,486.55	125,225.69	350,000.00	(224,774.31)	36%
Administration Costs - Fees	0.00	200.00	300.00	(100.00)	67%
Easement Detachment Fees	0.00	46,220.00	0.00	46,220.00	
Interest on Bank Accounts	84,339.96	462,118.01	1,650,000.00	(1,187,881.99)	28%
Stand-by Revenue	0.00	84,983.04	84,863.04	120.00	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	1,997.06	111,853.77	230,000.00	(118,146.23)	49%
Contra Costa Property Tax Rev	0.00	200,343.01	520,000.00	(319,656.99)	39%
San Joaquin 46701 Zn2 Prop Tax	2,956,724.79	2,986,134.54	6,200,000.00	(3,213,865.46)	48%
San Joaquin 47101 Zn3 Prop Tax	0.00	1,769.94	2,000.00	(230.06)	88%
Reimburse SLDMWA Assess	5,605.05	19,636.12	25,000.00	(5,363.88)	79%
PG&E Power(CVPSA)Reimbursed	3,088.30	5,499.02	90,000.00	(84,500.98)	6%
O&M Labor Recovery	3,360.00	17,040.00	50,000.00	(32,960.00)	34%
O & M Materials Recovery	1,133.50	6,529.24	40,000.00	(33,470.76)	16%
Drainage Fees WSSA	0.00	57,305.25	55,555.25	1,750.00	103%
Engineering Recovery	20,791.25	120,555.72	10,000.00	110,555.72	1206%
Admin Labor Recovery	2,800.00	13,950.00	25,200.00	(11,250.00)	55%
COBRA Reimbursement	0.00	267.16	0.00	267.16	
Reimburse Director's Benefit	0.00	0.00	28,000.00	(28,000.00)	0%
Legal Cost Recovery	0.00	36,581.75	130,000.00	(93,418.25)	28%
Rental Unit	1,310.00	6,550.00	15,720.00	(9,170.00)	42%
Agricultural Leases	0.00	12,675.00	12,675.00	0.00	100%
Total Revenues	3,506,644.19	6,346,822.47	15,519,497.51	(9,172,675.04)	41%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Five Months Ending May 31, 2026

	Current Month Actual	Year to Date Actual	Year to Date Budget	Variance	Variance %
Expenses					
CIP	35,132.13	777,056.47	2,000,000.00	(1,222,943.53)	39%
BOR AG	0.00	(111,112.38)	500,000.00	(611,112.38)	-22%
BOR M/I	0.00	(807.85)	40,000.00	(40,807.85)	-2%
CVPSA Restoration (M&I)	0.00	(1,527.12)	25,000.00	(26,527.12)	-6%
CVPSA Restoration (Ag)	0.00	30,676.36	180,000.00	(149,323.64)	17%
SLDMWA O&M	21,986.51	52,264.12	122,000.00	(69,735.88)	43%
SLDMWA OM WSSA	0.00	0.00	2,000.00	(2,000.00)	0%
O&M Auto & General Liability	0.00	0.00	52,000.00	(52,000.00)	0%
Transformer Mtn, Sub-Station, Poles	0.00	16,423.28	17,000.00	(576.72)	97%
SLDMWA Membership Assessment	0.00	32,981.00	40,000.00	(7,019.00)	82%
Electrical Engineering Services	23.36	823.36	10,000.00	(9,176.64)	8%
SWRCB User Fee (CVPSA)	0.00	0.00	45,000.00	(45,000.00)	0%
Supplemental Water Purchase	0.00	50,000.00	50,000.00	0.00	100%
Pump/Motor Maintenance	0.00	48,594.44	100,000.00	(51,405.56)	49%
SCADA/Telemetry-Auto Control	0.00	2,330.58	50,000.00	(47,669.42)	5%
Motor Control Maintenance	0.00	0.00	15,000.00	(15,000.00)	0%
PWRPA ASA Power	39,381.12	109,068.36	340,000.00	(230,931.64)	32%
PWRPA P3	1,122.36	3,108.44	10,000.00	(6,891.56)	31%
PG&E Power	0.00	20,708.37	150,000.00	(129,291.63)	14%
PG&E Power (CVPSA)	3,472.73	13,089.80	145,000.00	(131,910.20)	9%
PG&E Power WSSA	161.67	1,898.68	7,500.00	(5,601.32)	25%
Emergency Generators	17,669.18	18,386.31	25,000.00	(6,613.69)	74%
WAPA Power	11,418.49	80,065.83	180,000.00	(99,934.17)	44%
WAPA Restoration	3,144.65	15,723.25	25,000.00	(9,276.75)	63%
Bonds Continuing Compliance	0.00	2,250.00	20,000.00	(17,750.00)	11%
Assistant General Manager	21,216.00	105,672.00	289,598.00	(183,926.00)	36%
O&M Employee Relations	52.93	1,316.27	2,500.00	(1,183.73)	53%
WWTF Chief Operator	0.00	0.00	10,000.00	(10,000.00)	0%
O&M Labor Full Time	94,267.44	449,456.86	1,834,418.48	(1,384,961.62)	25%
O&M Part Time Labor	3,200.00	14,550.00	50,000.00	(35,450.00)	29%
O&M Other Compensation	4,198.16	70,257.65	247,512.00	(177,254.35)	28%
O&M Health Insurance	20,282.58	101,412.90	322,957.00	(221,544.10)	31%
O&M Dental Insurance	471.66	2,358.30	6,873.00	(4,514.70)	34%
O&M Vision Insurance	259.84	1,299.20	3,786.00	(2,486.80)	34%
O&M Retirement (PERS)	16,586.42	99,526.46	366,948.00	(267,421.54)	27%
O&M Worker's Comp	0.00	13,657.42	50,000.00	(36,342.58)	27%
O&M Medicare	1,567.06	7,892.96	26,819.00	(18,926.04)	29%
O&M Social Security	6,700.51	33,749.14	114,673.00	(80,923.86)	29%
O&M Life Insurance	519.83	2,675.35	6,044.00	(3,368.65)	44%
O&M Longevity	670.00	3,390.00	9,810.00	(6,420.00)	35%
O&M Licenses	410.00	2,050.00	5,330.00	(3,280.00)	38%
O&M Overtime	8,526.96	19,186.00	115,000.00	(95,814.00)	17%
O&M - Employee Assist Program	34.72	173.60	506.00	(332.40)	34%
Canal Maintenance	0.00	17,357.42	30,000.00	(12,642.58)	58%
Station Maintenance	0.00	4,324.81	65,000.00	(60,675.19)	7%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Five Months Ending May 31, 2026

	Current Month	Year to Date	Year to Date	Variance	
	Actual	Actual	Budget	Variance	%
Laterals/Structures	0.00	949.74	15,000.00	(14,050.26)	6%
Material/Hardware/Fasteners	933.50	8,805.58	25,000.00	(16,194.42)	35%
Sub laterals/Pipelines	433.09	9,173.87	30,000.00	(20,826.13)	31%
Canal Gate Maintenance	202.33	1,857.02	49,000.00	(47,142.98)	4%
Surface Drains	0.00	0.00	2,000.00	(2,000.00)	0%
Canal Crossings	2,734.70	3,488.63	2,000.00	1,488.63	174%
Communications	2,091.80	8,938.72	31,500.00	(22,561.28)	28%
Small Tools & Equipment	431.48	5,319.46	20,000.00	(14,680.54)	27%
Building Maintenance	3,123.29	9,147.18	30,000.00	(20,852.82)	30%
Grounds Maintenance	1,495.00	8,256.22	46,000.00	(37,743.78)	18%
Fire System	0.00	2,302.20	13,000.00	(10,697.80)	18%
Security System	0.00	936.30	7,000.00	(6,063.70)	13%
HVAC Service Supplies	3,079.83	3,260.00	15,000.00	(11,740.00)	22%
Janitorial Services/Supply	1,199.51	6,871.21	25,000.00	(18,128.79)	27%
Pest Management	156.00	676.03	2,000.00	(1,323.97)	34%
Uniforms/Clothing Allowance	759.22	10,064.22	16,000.00	(5,935.78)	63%
Shop Supplies	89.44	1,956.73	12,000.00	(10,043.27)	16%
Welding Shop & Supplies	7,911.71	11,571.63	18,000.00	(6,428.37)	64%
WSSA Shop & Supplies	0.00	0.00	5,000.00	(5,000.00)	0%
Vehicle Maintenance	1,539.67	10,804.07	45,000.00	(34,195.93)	24%
Equipment Maint.	4,928.75	14,600.71	40,000.00	(25,399.29)	37%
Fuel/Lube/Oil/Tires	13,976.87	53,453.12	170,000.00	(116,546.88)	31%
MileageReimbursement	(48.50)	373.70	1,800.00	(1,426.30)	21%
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	33.70	1,345.01	7,000.00	(5,654.99)	19%
Right of Way Weed Control	0.00	716.48	45,000.00	(44,283.52)	2%
Weed Burning	0.00	0.00	2,000.00	(2,000.00)	0%
Aquatic Weed Control	1,928.00	31,842.30	110,000.00	(78,157.70)	29%
Water Quality Testing	0.00	0.00	3,000.00	(3,000.00)	0%
Flow Meter Repairs	0.00	9,469.84	27,000.00	(17,530.16)	35%
Safety Supplies/Equipment	0.00	4,915.56	15,000.00	(10,084.44)	33%
Worker Safety Training	0.00	0.00	3,000.00	(3,000.00)	0%
Physical Exams	0.00	647.60	3,000.00	(2,352.40)	22%
Engineering	38,554.22	407,069.13	900,000.00	(492,930.87)	45%
GSA Implementation	0.00	2,775.00	62,000.00	(59,225.00)	4%
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	0.00	1,160.29	7,000.00	(5,839.71)	17%
Bottled Water Service	0.00	1,117.20	5,500.00	(4,382.80)	20%
General Manager	24,398.38	121,522.71	333,038.00	(211,515.29)	36%
Admin Support Staff	14,241.53	73,140.88	214,507.00	(141,366.12)	34%
Admin Other Compensation	2,260.89	12,747.20	73,761.00	(61,013.80)	17%
Admin Health Insurance	6,983.30	33,205.80	110,322.00	(77,116.20)	30%
Admin Dental Insurance	168.45	808.56	2,426.00	(1,617.44)	33%
Admin Vision Insurance	92.80	445.44	1,336.00	(890.56)	33%
Admin Retirement (PERS)	12,021.32	68,499.60	230,082.00	(161,582.40)	30%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Five Months Ending May 31, 2026

	Current Month	Year to Date	Year to Date	Variance	Variance
	Actual	Actual	Budget		%
Admin Worker's Comp	0.00	1,309.97	4,500.00	(3,190.03)	29%
Senior Administrative Analyst	0.00	0.00	108,925.00	(108,925.00)	0%
Admin Social Security	4,665.32	24,289.42	69,340.00	(45,050.58)	35%
Admin Medicare	1,091.08	5,680.58	16,217.00	(10,536.42)	35%
Admin Life Insurance	331.23	1,601.98	4,558.00	(2,956.02)	35%
Admin Longevity	130.00	650.00	1,780.00	(1,130.00)	37%
Admin License	100.00	470.00	1,300.00	(830.00)	36%
Vehicle Stipend	500.00	2,500.00	6,500.00	(4,000.00)	38%
Water Resources Specialist	12,400.00	57,812.00	162,743.00	(104,931.00)	36%
Admin Employee Relations	0.00	0.00	600.00	(600.00)	0%
State Unemployment Insurance	0.00	806.66	2,000.00	(1,193.34)	40%
FUTA Tax	0.00	322.66	1,000.00	(677.34)	32%
Office Supplies	141.94	935.76	6,000.00	(5,064.24)	16%
Payroll Services	487.22	2,918.73	8,500.00	(5,581.27)	34%
Postage	0.00	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	266.00	3,000.00	(2,734.00)	9%
WSSA Utilities	339.86	1,556.72	4,500.00	(2,943.28)	35%
DHQ Telephone	1,131.39	5,848.50	13,000.00	(7,151.50)	45%
Bank Fees	(20.00)	45.35	100.00	(54.65)	45%
Dir -Employee Assist Program	14.88	74.40	179.00	(104.60)	42%
Admin-Employee Assist Program	12.40	59.52	208.00	(148.48)	29%
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	90,126.00	70,000.00	20,126.00	129%
Business Systems Services	823.69	4,148.26	12,500.00	(8,351.74)	33%
Pension Fund - 401A	1,219.92	6,662.64	16,652.00	(9,989.36)	40%
Retiree's Health Insurance	10,110.81	50,554.05	122,341.00	(71,786.95)	41%
COBRA Health Insurance	33.69	276.56	0.00	276.56	
State Emp. Training Tax	0.00	53.78	150.00	(96.22)	36%
Director's Fees/ Expenses	354.84	4,341.54	17,000.00	(12,658.46)	26%
Director's Benefits	11,622.11	58,113.22	139,546.00	(81,432.78)	42%
District Officials'	1,999.29	9,801.31	42,000.00	(32,198.69)	23%
Legal Services	243,778.71	792,917.33	2,535,000.00	(1,742,082.67)	31%
CVPSA - Legal	6,258.20	21,555.70	75,000.00	(53,444.30)	29%
Auditing	0.00	5,369.58	26,000.00	(20,630.42)	21%
Actuarial Services	0.00	5,325.00	10,000.00	(4,675.00)	53%
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	5,707.00	8,505.98	60,000.00	(51,494.02)	14%
Admin. Continuing Education	0.00	250.00	5,000.00	(4,750.00)	5%
Recording Fees	50.50	50.50	250.00	(199.50)	20%
Interest Expense	0.00	36,291.27	147,347.00	(111,055.73)	25%
Hardware/Software	5,916.41	34,488.82	71,000.00	(36,511.18)	49%
Public Outreach	4,900.00	24,500.00	68,800.00	(44,300.00)	36%
Website	2,100.00	10,716.23	25,400.00	(14,683.77)	42%

Byron-Bethany Irrigation District
Income Statement
Compared with Budget
For the Five Months Ending May 31, 2026

	Current Month	Year to Date	Year to Date		Variance
	Actual	Actual	Budget	Variance	%
State/Federal Representation	20,500.00	100,760.00	280,000.00	(179,240.00)	36%
HR Consulting	0.00	0.00	2,000.00	(2,000.00)	0%
Total Expenses	794,897.08	4,430,009.31	14,708,432.48	(10,278,423.17)	30%
Net Income	\$ 2,711,747.11	\$ 1,916,813.16	\$ 811,065.03	1,105,748.13	236%

Byron-Bethany Irrigation District
Balance Sheet
May 31, 2026

ASSETS

Current Assets		
CAMP - CA Asset Mngmnt Program	\$	17,799,289.33
Cash-L.A.I.F. State Treasurer		1,672,404.39
OVCB Muni		581,558.69
Liquidity Plus		405,803.07
Comerica		228,739.63
Investments		26,614,544.32
Petty Cash		200.00
Petty Cash - WSSA		100.00
Accts Receivable		242,534.12
Accts Receivable - Other		11,011.20
Prepaid Insurance		75,257.89
		47,631,442.64
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		1,365,130.59
		39,302,269.66
Total Property and Equipment		
Other Assets		
		0.00
Total Other Assets		
		0.00
Total Assets		
	\$	86,933,712.30

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	118,837.67
Health Insurance Payable		(4,510.69)
Deferred Comp - Payable		1,050.00
Accrued Vacation		218,161.88
Dental Insurance Payable		(2,102.03)
Supplem Life Insurance Payable		(260.00)
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
May 31, 2026

Deferred Inflows	47,654.00	
Deferred Outflows	(296,724.00)	
Deferred Outflows Contribution	(61,845.00)	
Net OPEB Liability/Asset	228,845.00	
Deferred Inflows (OPEB)	1,037,541.00	
Deferred Outflows (OPEB)	(320,986.00)	
Unearned Revenue	276,000.00	
CalPERS Contributions Accrual	221,104.46	
Total Current Liabilities		2,510,983.86
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		8,340,983.87
Capital		
Retained Earnings	16,179,379.67	
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	3,469,361.76	
Total Capital		78,592,728.43
Total Liabilities & Capital		\$ 86,933,712.30

Byron-Bethany Irrigation District
Account Reconciliation
As of May 31, 2026
1010C - OVCB Muni
Bank Statement Date: May 31, 2026

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		599,710.92
Add: Cash Receipts		3,555,443.11
Less: Cash Disbursements		(807,446.69)
Add (Less) Other		(2,766,148.65)
Ending GL Balance		581,558.69
Ending Bank Balance		600,000.00
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
	May 18, 2026 48416	(476.33)
	May 18, 2026 48419	(15,387.18)
	May 18, 2026 48422	(388.80)
	May 18, 2026 48423	(1,225.00)
	May 18, 2026 48433	(964.00)
Total outstanding checks		(18,441.31)
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		581,558.69

Byron-Bethany Irrigation District
Account Reconciliation
As of May 31, 2026
1010D - Liquidity Plus
Bank Statement Date: May 31, 2026

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	280,996.80
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>124,806.27</u>
Ending GL Balance	<u>405,803.07</u>
Ending Bank Balance	405,803.07
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>405,803.07</u></u>



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

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

PAGE: 1 of 2

ACCOUNT NUMBER: -----
 STATEMENT DATE: 5/29/26
 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	5/01/26	280,996.80
Deposits / Misc Credits	5	4,454,304.92
Withdrawals / Misc Debits	16	4,329,498.65
** Ending Balance	5/31/26	405,803.07 **
Service Charge		.00
Interest Paid Thru 5/31/26		1,712.69
Interest Paid Year To Date		10,166.89
Minimum Balance		91,879

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

Date	Deposits	Withdrawals	Activity Description
5/05	20.00		Refund Service Chargable Debits
			Refunded service charge - bank error
5/06	3,138,637.91		Trnsfr from Checking Acct Ending in 0060
5/19	989,999.00		Trnsfr from Checking Acct Ending in 0060
5/28	323,935.32		Trnsfr from Checking Acct Ending in 0060
5/29	1,712.69		INTEREST EARNED

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

Date	Deposits	Withdrawals	Activity Description
5/04		269.82	Trnsfr to Checking Acct Ending in 0060
5/05		31,900.96	Trnsfr to Checking Acct Ending in 0060
5/07		247,613.95	Trnsfr to Checking Acct Ending in 0060
5/08		2,400,207.20	Trnsfr to Checking Acct Ending in 0060
5/11		38,331.62	Trnsfr to Checking Acct Ending in 0060
5/12		105,765.77	Trnsfr to Checking Acct Ending in 0060
5/13		1,316.95	Trnsfr to Checking Acct Ending in 0060
5/14		311.22	Trnsfr to Checking Acct Ending in 0060
5/15		55,095.41	Trnsfr to Checking Acct Ending in 0060
5/18		39,556.31	Trnsfr to Checking Acct Ending in 0060
5/20		2,496.10	Trnsfr to Checking Acct Ending in 0060
5/21		997,028.63	Trnsfr to Checking Acct Ending in 0060

**Byron-Bethany Irrigation District
Account Reconciliation
As of May 31, 2026
1011A - OVCB Payroll
Bank Statement Date: May 31, 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 May 31, 2026
1026 - Investments
Bank Statement Date: May 31, 2026

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	25,588,538.19
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>1,026,006.13</u>
Ending GL Balance	<u>26,614,544.32</u>
Ending Bank Balance	26,614,544.32
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>26,614,544.32</u></u>

Statement for the Period May 1, 2026 to May 31, 2026

BYRON-BETHANY IRRIGATION DISTRICT - Unincorporated Assn
Account Number:



Account Overview

CHANGE IN ACCOUNT VALUE	Current Period	Year-to-Date
BEGINNING VALUE	\$25,588,538.19	\$23,555,277.21
Additions and Withdrawals	\$1,000,000.00	\$2,895,000.00
Misc. & Corporate Actions	\$0.00	\$0.00
Income	\$91,471.95	\$451,647.35
Taxes, Fees and Expenses	\$0.00	\$0.00
Change in Value	(\$65,465.82)	(\$287,380.24)
ENDING VALUE (AS OF 05/31/26)	\$26,614,544.32	\$26,614,544.32
Total Accrued Interest	\$236,831.10	
Ending Value with Accrued Interest	\$26,851,375.42	

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

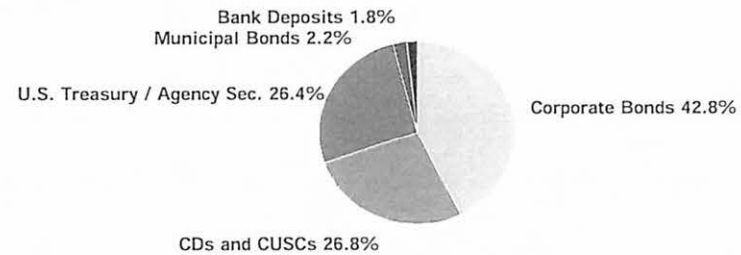
INCOME

TAXABLE	Current Period	Year-to-Date
Taxable Dividends	\$10.02	\$329.73
Taxable Interest	\$91,461.93	\$451,317.62
TOTAL TAXABLE	\$91,471.95	\$451,647.35
TOTAL INCOME	\$91,471.95	\$451,647.35

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 %	\$3,539.03	\$3,549.05
Bank Deposits	1.8	\$323,207.36	\$493,171.75
CDs and CUSCs	26.8	\$7,649,083.94	\$7,128,912.72
Corporate Bonds	42.8	\$11,086,364.61	\$11,378,560.30
Municipal Bonds	2.2	\$0.00	\$593,226.00
U.S. Treasury / Agency Sec.	26.4	\$6,526,343.25	\$7,017,124.50
TOTAL	100.0 %	\$25,588,538.19	\$26,614,544.32

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.

5/31/26

Byron-Bethany ID Portfolio

Issuer	Type	Price	CPN	AMOUNT	YIELD	Cash Flow	MAT.	Cusip#	Settle	CALL
FIDELITY GOV'T MMKT	CASH	\$1.00	3.37%	\$3,529	3.37%	\$ 118.93	6/1/2026	FDRXX	DAILY	
INSURED MMKT	CASH	\$1.00	0.07%	\$493,172	0.07%	\$ 345.22	6/1/2026	QIDPQ	DAILY	
CAMP	CASH	\$1.00	3.75%	\$16,342,668	3.75%	\$ 612,850.05	6/1/2026	CAMP	DAILY	
LAIF	CASH	\$1.00	3.81%	\$1,672,404	3.81%	\$ 63,718.59	6/1/2026	LAIF	DAILY	
OVCB	CASH		3.10%	\$880,997	3.10%	\$ 27,310.91	6/1/2026	OVCB	DAILY	
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
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
Wells Fargo Bank NA	CD	\$100.000	4.000%	\$249,000	4.00%	\$ 9,960.00	4/9/2029	949764VE1	4/7/2026	NA
Manufacture & Traders Bank	CD	\$100.000	4.000%	\$245,000	4.00%	\$ 9,800.00	5/11/2029	564759TK4	5/13/2026	N/A
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

5/31/26

Byron-Bethany ID Portfolio

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
FAMCA	AG	\$100.000	4.070%	\$500,000	4.07%	\$	20,350.00	8/23/2029	31428JEB9	3/23/2026	NC1yrQTR
FAMCA	AG	\$100.410	3.970%	\$305,000	3.88%	\$	12,108.50	9/18/2029	31424WNX6	9/20/2024	NC2yrQTR
Bank Hapoalim NY	CD	\$100.000	3.800%	\$245,000	3.80%	\$	9,310.00	9/18/2029	06251FAM1	9/18/2024	N/A
FED HOME LOAN BANK	AG	\$100.000	4.100%	\$500,000	4.10%	\$	20,500.00	10/9/2029	3130B3CC5	10/29/2024	NC 2.5y 1X
FANNIE MAE	AG	\$100.000	4.000%	\$250,000	4.00%	\$	10,000.00	11/7/2029	3136GC4E2	4/10/2026	NC4moQTR
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
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	61770QTBO	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
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

5/31/26

Byron-Bethany ID Portfolio

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
FREDDIE MAC	AG	\$100.000	4.125%	\$340,000	4.13%	\$ 14,025.00	2/20/2031	3134HCVL0	4/10/2026	NC4moQTR
FREDDIE MAC	AG	\$100.000	3.750%	\$445,000	3.75%	\$ 16,687.50	2/24/2031	3134HCVT3	3/4/2026	NC1yr5x
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
US Bank (A3/A/A)	CORP	\$100.000	4.250%	\$500,000	4.25%	\$ 21,250.00	3/6/2031	91159XFM2	3/6/2026	NC2yrS/A
FANNIE MAE	AG	\$100.000	4.000%	\$570,000	4.00%	\$ 22,800.00	3/10/2031	3136GCRK3	3/13/2026	NC6moS/A
Amazon Inc. (A1/AA/AA-)	CORP	\$100.000	4.250%	\$500,000	4.25%	\$ 21,250.00	3/13/2031	023135DD5	3/17/2026	N/A
FREDDIE MAC - STEP UP	AG	\$99.750	3.750%	\$700,000	4.43%	\$ 26,250.00	3/17/2031	3134HCXB0	3/27/2026	NC3moQTRLY
State of CA GO - (Aa2/AA-/AA)	MUNI	\$99.330	4.050%	\$600,000	4.21%	\$ 24,300.00	4/1/2031	13063ETP1	5/21/2026	N/A
Citigroup Global (A2/A/A+)	CORP	\$100.000	4.500%	\$315,000	4.50%	\$ 14,175.00	5/6/2031	17291WAY7	5/6/2026	NC1yr-S/A
FNMA	AG	\$100.000	4.300%	\$500,000	4.30%	\$ 21,500.00	5/15/2031	3136GDCQ4	5/21/2026	NC2yr-1X
Merrick Bank	CD	\$100.000	4.050%	\$249,000	4.05%	\$ 10,084.50	5/19/2031	59013LNB6	5/19/2026	N/A

Total & Average

\$45,632,770

\$ 1,826,354.20

1.90 YRS



Investment	Avg Yield	Yr 1- Cash Flow	Maturity	Amount	Percentage
\$45,632,770	4.02%	\$1,826,354	CASH	\$19,392,770	42%
Avg. Yield Port. Only		4.31%	2026		0%
Avg. WAM Port. Only		3.44 YRS	2027	\$3,737,000	8%
Asset Type	Percent	AMT	2028	\$3,410,000	7%
CASH	43%	\$19,392,770	2029	\$4,294,000	9%
US Agency	15%	\$7,060,000	2030	\$7,930,000	17%
CDs	16%	\$7,140,000	2031	\$6,869,000	15%
CORP	25%	\$11,415,000	WAM	1.90 YRS	100%
MUNI	1%	\$600,000			
Total	100%	\$45,607,770			

**Byron-Bethany Irrigation District
 Account Reconciliation
 As of May 31, 2026
 1003 - Cash-L.A.I.F. State Treasurer
 Bank Statement Date: May 31, 2026**

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		1,672,404.39
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		<u>1,672,404.39</u>
Ending Bank Balance		1,672,404.39
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>1,672,404.39</u></u>



Local Agency Investment

Fund

P.O. Box 942809

Sacramento, CA 94209-0001

(916) 653-3001

June 02, 2026

LAIF Home

PMIA Average Monthly Yields

BYRON BETHANY IRRIGATION DISTRICT

SECRETARY

7995 BRUNS ROAD

BYRON, CA 94514

Tran Type Definitions

//

Account Number:

May 2026 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	1,672,404.39
Total Withdrawal:	0.00	Ending Balance:	1,672,404.39

**Byron-Bethany Irrigation District
 Account Reconciliation
 As of May 31, 2026
 1002 - CAMP - CA Asset Mngmnt Program
 Bank Statement Date: May 31, 2026**

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		16,342,668.19
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		1,456,621.14
Ending GL Balance		<u>17,799,289.33</u>
Ending Bank Balance		17,799,289.33
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>17,799,289.33</u></u>



Account Statement

For the Month Ending **May 31, 2026**

Byron Bethany Irrigation District - Byron Bethany Irrigation District - [Redacted]

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
CAMP Pool					
Opening Balance					16,342,668.19
05/08/26	05/08/26	Purchase - ACH Purchase	1.00	2,400,000.00	18,742,668.19
05/18/26	05/18/26	Redemption - ACH Redemption	1.00	(1,000,000.00)	17,742,668.19
05/29/26	06/01/26	Accrual Income Div Reinvestment - Distributions	1.00	56,621.14	17,799,289.33
Closing Balance					17,799,289.33

	Month of May	Fiscal YTD January-May		
Opening Balance	16,342,668.19	15,824,333.30	Closing Balance	17,799,289.33
Purchases	2,456,621.14	4,974,956.03	Average Monthly Balance	17,754,599.27
Redemptions (Excl. Checks)	(1,000,000.00)	(3,000,000.00)	Monthly Distribution Yield	3.76%
Check Disbursements	0.00	0.00		
Closing Balance	17,799,289.33	17,799,289.33		
Cash Dividends and Income	56,621.14	274,956.03		

Byron-Bethany Irrigation District
Account Reconciliation
As of May 31, 2026
1017 - Comerica
Bank Statement Date: May 31, 2026

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	228,739.63
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u> </u>
Ending GL Balance	<u>228,739.63</u>
Ending Bank Balance	228,739.63
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>228,739.63</u>



Your Ameriprise statement

for March 1, 2026 to March 31, 2026

PREPARED FOR BYRON-BETHANY ID

Your personal advisor
Chris Theut

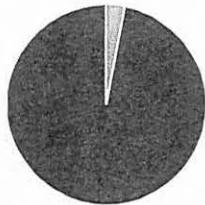
TR Financial Group

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

	This month	This year
Beginning value	\$232,503.86	\$232,241.48
Net deposits & withdrawals	\$0.00	\$0.00
Dividends, interest & income	\$10.77	\$48.15
Change in value	-\$3,775.00	-\$3,550.00
Ending value	\$228,739.63	\$228,739.63

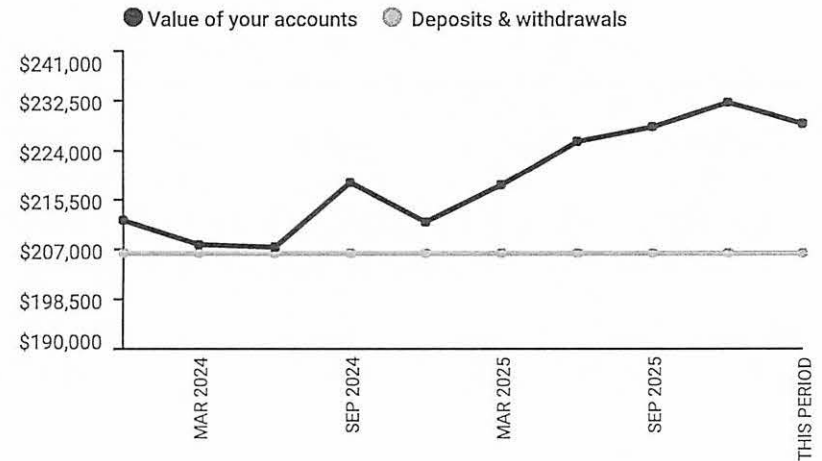
Your asset allocation



Asset class	Value on	
	Mar 31, 2026	Percent of assets
Cash & cash investments*	\$6,989.63	3.1%
Fixed income	\$221,750.00	96.9%
Total assets	\$228,739.63	100%

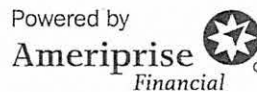
*Cash investments includes cash held inside pooled investments (e.g. mutual funds), as part of a manager's investment strategy, and is not directly accessible unless you sell some of that investment. For details visit ameriprise.com/allocation.

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 May 31, 2026
1080 - Petty Cash
Bank Statement Date: May 31, 2026

Filter Criteria includes: Report is printed in Detail Format.

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

Byron Bethany Irrigation District
Petty Cash Reconciliation

Beg. Balance
\$200.00

Date	Description	Debit	Credit	GL	Running Balance

Currency on Hand	Quantity	Total
\$0.01	x	25
\$0.05	x	32
\$0.10	x	64
\$0.25	x	7
\$1.00	x	3
\$1.00	x	42
\$5.00	x	5
\$10.00	x	-
\$20.00	x	1
\$50.00	x	-
\$100.00	x	1
Total Cash on Hand		200.00

Prepared By: Julia Gavrilenko

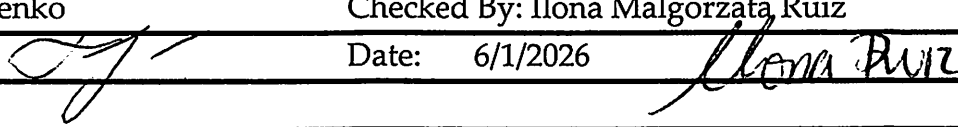
Checked By: Ilona Malgorzata Ruiz

Date: 6/1/2026

Date: 6/1/2026

Approved By:

Date:



Byron-Bethany Irrigation District
Check Register
For the Period From May 1, 2026 to May 31, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Acc	Amount
48369	5/1/26	City of Brentwood	1010C	690.37
48370	5/1/26	Central Valley Community Bank	1010C	8,828.71
48372	5/1/26	Lingo	1010C	197.79
48373	5/1/26	McCauley Ag Services	1010C	76.00
48374	5/1/26	Pacific Gas & Electric WSSA	1010C	191.20
48375	5/1/26	City of Brentwood	1010C	1,421.50
48376	5/1/26	City of Tracy	1010C	128.57
48377	5/1/26	Home Depot Credit Services	1010C	976.78
48378	5/1/26	Ilona Ruiz	1010C	270.82
48371	5/1/26	Garney Pacific Inc	1010C	147,746.38
48379	5/5/26	Camp Engineering	1010C	5,875.00
48380	5/5/26	California Welding Supply	1010C	311.22
48381	5/5/26	Creative Outdoor Environments, Inc.	1010C	1,495.00
48382	5/5/26	Exponent, Inc.	1010C	5,076.00
48383	5/5/26	Hazen & Sawyer	1010C	56,992.50
48384	5/5/26	Herc Rentals Inc.	1010C	761.48
48385	5/5/26	J-COMM Inc	1010C	7,000.00
48386	5/5/26	Michael A. Jerzykowski	1010C	91,082.00
48387	5/5/26	Matrix HG, Inc.	1010C	1,650.59
48388	5/5/26	Mizuno Consulting, Inc.	1010C	6,137.25
48389	5/5/26	Pacific Gas & Electric 2085	1010C	9,933.29
48390	5/5/26	Pacific Gas & Electric 4120	1010C	3,331.10
48391	5/5/26	Tracy Lock & Safe	1010C	312.30
48392	5/5/26	Brentwood Ace Hardware	1010C	188.37
48393	5/5/26	CENCAL Auto & Truck Parts Inc.	1010C	1,811.45
48394	5/5/26	Pape Machinery	1010C	813.45
48395	5/5/26	Plus IT, Inc.	1010C	636.35
48396	5/5/26	Ramos Oil Co., Inc.	1010C	9,780.88
48397	5/5/26	Rossana Talavera	1010C	725.00
48398	5/5/26	Dornoch Inc.	1010C	341.78
48399	5/5/26	UniFirst Corporation	1010C	2,264.24
48400	5/5/26	White Cap, L.P.	1010C	636.76

Byron-Bethany Irrigation District
Check Register
For the Period From May 1, 2026 to May 31, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Acc	Amount
48405	5/5/26	Comcast	1010C	141.11
48406	5/5/26	Beckley, Inc	1010C	1,085.10
48407	5/5/26	Christian Denney	1010C	1,600.00
48408	5/5/26	J. Milano Co., Inc.	1010C	88.29
48401	5/5/26	California Advocates	1010C	7,500.00
48402	5/5/26	Foley & Lardner LLP	1010C	10,000.00
48403	5/5/26	Stericycle, Inc.	1010C	496.66
48404	5/5/26	Hose Connection & Rubber Supply, Inc.	1010C	291.24
48425	5/15/26	Quality Communications	1010C	462.95
48409	5/18/26	AT & T Mobility	1010C	1,393.48
48410	5/18/26	Downey Brand	1010C	216,889.11
48411	5/18/26	Somach, Simmons & Dunn	1010C	11,807.30
48412	5/18/26	ACWA Joint Powers Insurance Authority	1010C	58,140.38
48413	5/18/26	AT & T Mobility	1010C	157.78
48414	5/18/26	CoreLogic Solutions, LLC	1010C	297.00
48415	5/18/26	Tracy Delta Solid Waste Management, Inc	1010C	176.82
48416	5/18/26	Equipco Sales and Service	1010C	476.33
48417	5/18/26	Exponent, Inc.	1010C	17,609.50
48418	5/18/26	Fleet Crew	1010C	792.00
48419	5/18/26	Holt of California	1010C	15,387.18
48420	5/18/26	Pacific Gas & Electric WSSA	1010C	161.67
48421	5/18/26	PWRPA	1010C	40,503.48
48422	5/18/26	Surety Mobile Drug Testing	1010C	388.80
48423	5/18/26	Zanjero, Inc.	1010C	1,225.00
48424	5/18/26	Garney Pacific Inc	1010C	18,656.13
48426	5/18/26	Bay Area Air Quality Management Dist.	1010C	296.00
48427	5/18/26	California Welding Supply	1010C	684.08
48428	5/18/26	Christian Denney	1010C	1,600.00
48429	5/18/26	Exponent, Inc.	1010C	17,565.50
48430	5/18/26	Pape Machinery	1010C	416.93
48432	5/18/26	Nader Shareghi	1010C	210.00
48433	5/18/26	Fruit Growers Laboratory Inc.	1010C	964.00

**Byron-Bethany Irrigation District
Check Register**

For the Period From May 1, 2026 to May 31, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Acc	Amount
48434	5/18/26	Foley & Lardner LLP	1010C	10,000.00
48431	5/18/26	Edwin R. Pattison Jr.	1010C	1,825.57
48435	5/19/26	Lingo	1010C	<u>473.17</u>
Total				<u><u>807,446.69</u></u>

Byron-Bethany Irrigation District
Purchase Journal
For the Period From May 1, 2026 to May 31, 2026

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
5/1/26	05-26-806	Professional Legal Service - Curtailments April 2026	2,550.00	
5/1/26	05-26-806	Wagner & Bonsignore CCE Communications, Outreach and Public Affairs for May 2026	4,900.00	2,550.00
5/1/26	050126	Website Services for May 2026	2,100.00	
5/1/26	050126	J-COMM Inc Consulting Services for the period of: April 2026 - Water Transfers, Sisk Dam Expansion, Management of CVP Water, Monthly Delivery Report/Schedule		7,000.00
5/1/26	2026-4	Mizuno Consulting, Inc.	6,137.25	
5/1/26	2026-4	Managed Services for 2026 - 20 PkC/Laptop, 3 Servers Plus IT, Inc.	573.85	6,137.25
5/1/26	241415	PWRPA - ASA Power for the Period of April 2026	39,381.12	
5/1/26	241415	PWRPA P3 - Funding for the Period of April 2026	1,122.36	
5/1/26	254BBID0426	PWRPA Landscape Grounds Maintenance for the period of: May 2026 - WSSA Office	375.00	40,503.48
5/1/26	2630450	Creative Outdoor Environments, Inc. Landscape Grounds Maintenance for the period of: May 2026	1,120.00	
5/1/26	2630451	Creative Outdoor Environments, Inc.		1,120.00
5/1/26	26352	Fees for Professional Legal Services May 2026	7,500.00	
5/1/26	26352	California Advocates Garbage Service WSSA - Service address: 20100 Wicklund, Tracy, CA - April 2026	176.82	
5/1/26	30617978	Tracy Delta Solid Waste Management, Inc Mobile Data plan & Usage for the Period: 4/2/2026 - 5/1/2026 WSSA, Account #829215163	157.78	176.82
5/1/26	30617978	AT & T Mobility		157.78
5/1/26	829215163X050926	Rental on Scissor Lift; Painting Fire Riser at DHQ	761.48	
5/1/26	829215163X050926	Herc Rentals Inc. Permit to Operate, Renewal Processing, Toxic Inventory Gas Dispensing Nozzle & Criteria Toxics Reporting Fees (7/1/2026 - 7/1/2027)	296.00	761.48
5/2/26	36384667-002	Bay Area Air Quality Management Dist.		296.00
5/2/26	36384667-002	Project communications; BBID Litigation Support Zanjero, Inc.	1,225.00	1,225.00
5/2/26	T204991	Janitorial Fee For: 4/27/26 & 5/5/26	600.00	
5/2/26	T204991	Janitorial Fee For: 4/30/26 (Modular Home)	125.00	
5/4/26	7999	Rossana Talavera		725.00
5/4/26	7999	O&M Intern General Labor 4/20/26 - 5/1/26	1,600.00	
5/5/26	05052026	Christian Denney		1,600.00
5/5/26	05052026	Vehicle Supplies for Unit #21-23	36.19	
5/5/26	05052026	Brentwood Ace Hardware		36.19
5/5/26	05052026	Clear Diesel (\$5.610 per gallon)	1,112.29	
5/5/26	05052026	Ramos Oil Co., Inc. Pacific Gas & Electric Charges Account #4159610850-0 4/1/2026 - 4/30/2026	161.67	1,112.29
5/6/26	0272275	Pacific Gas & Electric WSSA		161.67
5/6/26	0272275	Unleaded (\$4.616 per gallon)	1,271.35	
5/6/26	0272275	Ramos Oil Co., Inc.		1,271.35
5/7/26	0272475	June 2026		
5/7/26	2026Benefits0709197	ALV01 - Director Health Benefits	2,280.94	
5/7/26	2026Benefits0709197	ALV01 - Director Dental Benefits	70.90	
5/7/26	2026Benefits0709197	ALV01 - Director Vision Benefits	18.56	
5/7/26	2026Benefits0709197	ALV01 - Director Life Benefits	9.50	
5/7/26	2026Benefits0709197	ALV01 - Director Employee Assistance Program	2.48	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From May 1, 2026 to May 31, 2026

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
5/7/26	2026Benefits0709197	ARR01 - O&M Health Benefits	966.96	
5/7/26	2026Benefits0709197	ARR01 - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	ARR01 - O&M Vision Benefits	18.56	
5/7/26	2026Benefits0709197	ARR01 - O&M Life Benefits	12.64	
5/7/26	2026Benefits0709197	AR01 - O&M Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	CER01 - O&M Health Benefits	966.96	
5/7/26	2026Benefits0709197	CER01 - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	CER01 - O&M Vision Benefits	18.56	
5/7/26	2026Benefits0709197	CER01 - O&M Life Benefits	41.33	
5/7/26	2026Benefits0709197	CER01 - O&M Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	DAV01 - O&M Health Benefits	966.96	
5/7/26	2026Benefits0709197	DAV01 - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	DAV01 - O&M Vision Benefits	18.56	
5/7/26	2026Benefits0709197	DAV01 - O&M Life Benefits	15.23	
5/7/26	2026Benefits0709197	DAV01 - O&M Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	FAR01 - O&M Health Benefits	1,710.70	
5/7/26	2026Benefits0709197	FAR01 - O&M Health Benefits Liability	570.24	
5/7/26	2026Benefits0709197	FAR01 - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	FAR01 - O&M Dental Benefits Liability	37.21	
5/7/26	2026Benefits0709197	FAR01 - O&M Vision Benefits	18.56	
5/7/26	2026Benefits0709197	FAR01 - O&M Life Benefits	69.90	
5/7/26	2026Benefits0709197	FAR01 - O&M Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	GAV01 - Admin Health Benefits	966.96	
5/7/26	2026Benefits0709197	GAV01 - Admin Dental Benefits	33.69	
5/7/26	2026Benefits0709197	GAV01 - Admin Dental Benefits Liability	98.34	
5/7/26	2026Benefits0709197	GAV01 - Admin Vision Benefits	18.56	
5/7/26	2026Benefits0709197	GAV01 - Admin Life Benefits	34.00	
5/7/26	2026Benefits0709197	GAV01 - Admin Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	RUI01 - Admin Health Benefits	966.96	
5/7/26	2026Benefits0709197	RUI01 - Admin Dental Benefits Liability	98.34	
5/7/26	2026Benefits0709197	RUI01 - Admin Dental Benefits	33.69	
5/7/26	2026Benefits0709197	RUI01 - Admin Vision Benefits	18.56	
5/7/26	2026Benefits0709197	RUI01 - Admin Life Benefits	15.23	
5/7/26	2026Benefits0709197	RUI01 - Admin Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	MAG10 - Director Health Benefits	3,022.25	
5/7/26	2026Benefits0709197	MAG10 - Director Dental Benefits	132.03	
5/7/26	2026Benefits0709197	MAG10 - Director Vision Benefits	18.56	
5/7/26	2026Benefits0709197	MAG10 - Director Life Benefits	9.50	
5/7/26	2026Benefits0709197	MAG10 - Director Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	MAG11 - Director Health Benefits	1,140.47	
5/7/26	2026Benefits0709197	MAG11 - Director Dental Benefits	70.90	
5/7/26	2026Benefits0709197	MAG11 - Director Vision Benefits	18.56	
5/7/26	2026Benefits0709197	MAG11 - Director Life Benefits	9.77	
5/7/26	2026Benefits0709197	MAG11 - Director Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	MAR01 - O&M Health Benefits	2,210.16	
5/7/26	2026Benefits0709197	MAR01 - O&M Health Benefits Liability	736.72	
5/7/26	2026Benefits0709197	MAR01 - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	MAR01 - O&M Dental Benefits Liability	37.21	
5/7/26	2026Benefits0709197	MAR01 - O&M Vision Benefits	18.56	
5/7/26	2026Benefits0709197	MAR01 - O&M Life Benefits	72.00	
5/7/26	2026Benefits0709197	MAR01 - O&M Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	MAR02 - O&M Health Benefits	1,473.44	
5/7/26	2026Benefits0709197	MAR02 - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	MAR02 - O&M Dental Benefits Liability	98.34	
5/7/26	2026Benefits0709197	MAR02 - O&M Vision Benefits	18.56	
5/7/26	2026Benefits0709197	MAR02 - O&M Life Benefits	13.41	
5/7/26	2026Benefits0709197	MAR02 - O&M Employee Assistance Program	2.48	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From May 1, 2026 to May 31, 2026

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
5/7/26	2026Benefits0709197	MEH01 - O&M Health Benefits	1,473.44	
5/7/26	2026Benefits0709197	MEH01 - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	MEH01 - O&M Vision Benefits	18.56	
5/7/26	2026Benefits0709197	MEH01 - O&M Life Benefits	104.00	
5/7/26	2026Benefits0709197	MEH01 - O&M Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	Mizuno - Admin Health Benefits	1,140.47	
5/7/26	2026Benefits0709197	Mizuno - Admin Dental Benefits	33.69	
5/7/26	2026Benefits0709197	Mizuno - Admin Vision Benefits	18.56	
5/7/26	2026Benefits0709197	Mizuno - Admin Life Benefits	26.00	
5/7/26	2026Benefits0709197	Mizuno - Admin Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	NAV01 - O&M Health Benefits	1,473.44	
5/7/26	2026Benefits0709197	NAV01 - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	NAV01 - O&M Vision Benefits	18.56	
5/7/26	2026Benefits0709197	NAV01 - O&M Life Benefits	22.52	
5/7/26	2026Benefits0709197	NAV01 - O&M Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	ORO01 - O&M Health Benefits	1,827.55	
5/7/26	2026Benefits0709197	ORO01 - O&M Health Benefits Liability	860.60	
5/7/26	2026Benefits0709197	ORO01 - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	ORO01 - O&M Dental Benefits Liability	98.34	
5/7/26	2026Benefits0709197	ORO01 - O&M Vision Benefits	18.56	
5/7/26	2026Benefits0709197	ORO01 - O&M Life Benefits	18.00	
5/7/26	2026Benefits0709197	ORO01 - O&M Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	Padilla - O&M Health Benefits	1,140.47	
5/7/26	2026Benefits0709197	Padilla - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	Padilla - O&M Vision Benefits	18.56	
5/7/26	2026Benefits0709197	Padilla - O&M Life Benefits	12.64	
5/7/26	2026Benefits0709197	Padilla - O&M Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	PAT01 - Admin Health Benefits	2,081.36	
5/7/26	2026Benefits0709197	PAT01 - Admin Health Benefits Liability	940.89	
5/7/26	2026Benefits0709197	PAT01 - Admin Dental Benefits	33.69	
5/7/26	2026Benefits0709197	PAT01 - Admin Dental Benefits Liability	98.34	
5/7/26	2026Benefits0709197	PAT01 - Admin Vision Benefits	18.56	
5/7/26	2026Benefits0709197	PAT01 - Admin Life Benefits	104.00	
5/7/26	2026Benefits0709197	PAT01 - Admin Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	PER01 - Director Health Benefits	1,140.47	
5/7/26	2026Benefits0709197	PER01 - Director Dental Benefits	33.69	
5/7/26	2026Benefits0709197	PER01 - Director Vision Benefits	18.56	
5/7/26	2026Benefits0709197	PER01 - Director Life Benefits	7.10	
5/7/26	2026Benefits0709197	PER01 - Director Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	PET10 - Director Health Benefits	1,140.47	
5/7/26	2026Benefits0709197	PET10 - Director Dental Benefits	70.90	
5/7/26	2026Benefits0709197	PET10 - Director Vision Benefits	18.56	
5/7/26	2026Benefits0709197	PET10 - Director Life Benefits	10.25	
5/7/26	2026Benefits0709197	PET10 - Director Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	RES01 - O&M Health Benefits	966.96	
5/7/26	2026Benefits0709197	RES01 - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	RES01 - O&M Vision Benefits	18.56	
5/7/26	2026Benefits0709197	RES01 - O&M Life Benefits	26.00	
5/7/26	2026Benefits0709197	RES01 - O&M Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	SHA01 - Admin Health Benefits	1,827.55	
5/7/26	2026Benefits0709197	SHA01 - Admin Health Benefits Liability	860.60	
5/7/26	2026Benefits0709197	SHA01 - Admin Dental Benefits	33.69	
5/7/26	2026Benefits0709197	SHA01 - Admin Dental Benefits Liability	98.34	
5/7/26	2026Benefits0709197	SHA01 - Admin Vision Benefits	18.56	
5/7/26	2026Benefits0709197	SHA01 - Admin Supplemental Life Benefits Liability	130.00	
5/7/26	2026Benefits0709197	SHA01 - Admin Life Benefits	152.00	
5/7/26	2026Benefits0709197	SHA01 - Admin Employee Assistance Program	2.48	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From May 1, 2026 to May 31, 2026

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
5/7/26	2026Benefits0709197	CLA01 - O&M Health Benefits	1,450.44	
5/7/26	2026Benefits0709197	CLA01 - O&M Health Benefits Liability	483.48	
5/7/26	2026Benefits0709197	CLA01 - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	CLA01 - O&M Dental Benefits Liability	37.21	
5/7/26	2026Benefits0709197	CLA01 - O&M Vision Benefits	18.56	
5/7/26	2026Benefits0709197	CLA01 - O&M Life Benefits	30.16	
5/7/26	2026Benefits0709197	CLA01 - O&M Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	TUS15 - Director Health Benefits	2,280.94	
5/7/26	2026Benefits0709197	TUS15 - Director Dental Benefits	70.90	
5/7/26	2026Benefits0709197	TUS15 - Director Vision Benefits	18.56	
5/7/26	2026Benefits0709197	TUS15 - Director Life Benefits	9.77	
5/7/26	2026Benefits0709197	TUS15 - Director Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	VAZ01 - O&M Health Benefits	1,827.55	
5/7/26	2026Benefits0709197	VAZ01 - O&M Health Benefits Liability	860.60	
5/7/26	2026Benefits0709197	VAZ01 - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	VAZ01 - O&M Dental Benefits Liability	98.34	
5/7/26	2026Benefits0709197	VAZ01 - O&M Vision Benefits	18.56	
5/7/26	2026Benefits0709197	VAZ01 - O&M Life Benefits	48.00	
5/7/26	2026Benefits0709197	VAZ01 - O&M Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	VEG01 - O&M Health Benefits	1,827.55	
5/7/26	2026Benefits0709197	VEG01 - O&M Health Benefits Liability	860.60	
5/7/26	2026Benefits0709197	VEG01 - O&M Dental Benefits	33.69	
5/7/26	2026Benefits0709197	VEG01 - O&M Dental Benefits Liability	98.34	
5/7/26	2026Benefits0709197	VEG01 - Admin Vision Benefits	18.56	
5/7/26	2026Benefits0709197	VEG01 - O&M Life Benefits	34.00	
5/7/26	2026Benefits0709197	VEG01 - O&M Employee Assistance Program	2.48	
5/7/26	2026Benefits0709197	Bedford - Retiree Health Benefits	1,114.90	
5/7/26	2026Benefits0709197	Carson - Retiree Health Benefits	557.45	
5/7/26	2026Benefits0709197	Griffith - Retiree Health Benefits	1,140.47	
5/7/26	2026Benefits0709197	KAG01 - Retiree Health Benefits	557.45	
5/7/26	2026Benefits0709197	Kleinert - Retiree Health Benefits	1,114.90	
5/7/26	2026Benefits0709197	Kopp - Retiree Health Benefits	557.45	
5/7/26	2026Benefits0709197	Martinez - Retiree Health Benefits	1,114.90	
5/7/26	2026Benefits0709197	Pombo - Retiree Health Benefits	1,697.92	
5/7/26	2026Benefits0709197	Serpa - Retiree Health Benefits	1,140.47	
5/7/26	2026Benefits0709197	Shoemaker - Retiree Health Benefits	557.45	
5/7/26	2026Benefits0709197	Zahn - Retiree Health Benefits	557.45	
5/7/26	2026Benefits0709197	Petz - COBRA Dental	33.69	
5/7/26	2026Benefits0709197	ACWA Joint Powers Insurance Authority		58,140.38
5/7/26	2360248453	Weekly Uniform Service for the week ending 5/7/2026	197.09	
5/7/26	2360248453	UniFirst Corporation		197.09
5/7/26	287253183134X051526	Mobile Data plan & Usage for the Period: 5/8/2026 - 6/7/2026; Account #287253183134	734.05	
5/7/26	287253183134X051526	AT & T Mobility		734.05
5/7/26	66228	Clean Truck Check Periodic Inspection Test; Unit #82-15, 78-13, 50-20	792.00	
5/7/26	66228	Fleet Crew		792.00
5/7/26	SW030142921	Perform PM Level 2 Service on C32 Generator	5,174.34	
5/7/26	SW030142921	Holt of California		5,174.34
5/7/26	SW030142922	Perform PM Level 2 Service on XQ80 Generator	2,617.78	
5/7/26	SW030142922	Holt of California		2,617.78
5/7/26	SW030142923	Perform PM Level 2 Service on Genset 150	3,544.03	
5/7/26	SW030142923	Holt of California		3,544.03
5/7/26	SW030142924	Perform PM Level 2 Service on Genset XQ425	4,051.03	
5/7/26	SW030142924	Holt of California		4,051.03
5/8/26	584292-01	Parts for the Tenant Bridge	745.50	
5/8/26	584292-01	PDM Steel Service Centers, Inc		745.50

Byron-Bethany Irrigation District
Purchase Journal
For the Period From May 1, 2026 to May 31, 2026

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
5/8/26	633221	Professional Legal Services through May 1, 2026 - BBID		
5/8/26	633221	Water Rights Consulting; Project #: 2101802.000	17,565.50	
5/11/26	1689094	Exponent, Inc.		17,565.50
5/11/26	1689094	Construction Maintenance Equipment Parts		15.50
5/11/26	1689094	Pape Machinery	15.50	
5/11/26	60969	On-Site Service; New PC Setup	312.50	
5/11/26	60969	Plus IT, Inc.		312.50
5/12/26	130398	Engineering and/or Professional Services for the period		
5/12/26	130398	of: April 2026 - BBID One Year Water Transfer	2,192.50	
5/12/26	130398	Provost & Prichard Consulting Group		2,192.50
5/12/26	3027302	Professional Legal Services (DCP Water Right Change		
5/12/26	3027302	Petition) - April 2026	11,807.30	
5/12/26	3027302	Somach, Simmons & Dunn		11,807.30
5/12/26	43220281	Contract Usage Charge for 6/1/2026 - 6/30/2026	477.51	
5/12/26	43220281	UBEO West LLC		477.51
5/12/26	627304	Professional Legal Services (Coordinated Petitions) - April		
5/12/26	627304	2026	149,987.43	
5/12/26	627304	Matter #46888.00001		
5/12/26	627304	Downey Brand		149,987.43
5/12/26	627305	Professional Legal Services (CVP Issues) - April 2026	6,258.20	
5/12/26	627305	Matter #46888.00003		
5/12/26	627305	Downey Brand		6,258.20
5/12/26	627306	Professional Legal Services (Employment) - April 2026	1,584.50	
5/12/26	627306	Matter #46888.00028		
5/12/26	627306	Downey Brand		1,584.50
5/12/26	627307	Professional Legal Services (General Counsel) - April		
5/12/26	627307	2026	34,810.48	
5/12/26	627307	Matter #46888.00008		
5/12/26	627307	Downey Brand		34,810.48
5/12/26	627308	Professional Legal Services (Legislation) - April 2026	3,340.50	
5/12/26	627308	Matter #46888.00011		
5/12/26	627308	Downey Brand		3,340.50
5/12/26	627309	Professional Legal Services (Pacific Gateway) - April		
5/12/26	627309	2026	967.00	
5/12/26	627309	Matter #46888.00018		
5/12/26	627309	Downey Brand		967.00
5/12/26	627310	Professional Legal Services (Prologis) - April 2026	1,551.00	
5/12/26	627310	Matter #46888.00018		
5/12/26	627310	Downey Brand		1,551.00
5/12/26	627311	Professional Legal Services (Tracy Recycled Water		
5/12/26	627311	Project) - April 2026	97.00	
5/12/26	627311	Matter #46888.00022		
5/12/26	627311	Downey Brand		97.00
5/12/26	627312	Professional Legal Services (DCP Water Rights Change		
5/12/26	627312	Petition) - April 2026	11,737.50	
5/12/26	627312	Matter #46888.00028		
5/12/26	627312	Downey Brand		11,737.50
5/12/26	627313	Professional Legal Services (Costco Tracy Site) - April		
5/12/26	627313	2026	6,555.50	
5/12/26	627313	Matter #46888.00001		
5/12/26	627313	Downey Brand		6,555.50
5/13/26	636092A	Sub Contracted Analysis - NPDES Monitoring	474.00	
5/13/26	636092A	Materials/Disposal	8.00	
5/13/26	636092A	Fruit Growers Laboratory Inc.		482.00
5/13/26	636093A	Sub Contracted Analysis - NPDES Monitoring	474.00	
5/13/26	636093A	Materials/Disposal	8.00	
5/13/26	636093A	Fruit Growers Laboratory Inc.		482.00

Byron-Bethany Irrigation District
Purchase Journal
For the Period From May 1, 2026 to May 31, 2026

<u>Date</u>	<u>Invoice/CM #</u>	<u>Line Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
5/14/26	0277521	Unleaded (\$4.659 per gallon) Clear Diesel (\$5.061 per gallon)	2,864.01	
5/14/26	0277521	Ramos Oil Co., Inc.		2,864.01
5/14/26	130610	Engineering and/or Professional Services for the period of: April 2026 - Water Conservation Project	1,378.40	
5/14/26	130610	Provost & Prichard Consulting Group		1,378.40
5/14/26	2360249778	Weekly Uniform Service for the week ending 5/14/2026	185.67	
5/14/26	2360249778	UniFirst Corporation		185.67
5/14/26	915900	Welding Supplies	466.58	
5/14/26	915900	California Welding Supply		466.58
5/14/26	Retainage	Disposal of Concrete CIPP Pipe, 2,575 LF	18,656.13	
5/14/26	Retainage	Disposal of Extra PVC Pipe		
5/14/26	Retainage	Garney Pacific Inc		18,656.13
5/15/26	142227	Vehicle Repair and Maintenance - Element Kit for Unit #60-20	155.86	
5/15/26	142227	Dornoch Inc.		155.86
5/15/26	51297108	Professional Services regarding Strategic Counseling - Services through May 11, 2026	10,000.00	
5/15/26	51297108	Foley & Lardner LLP		10,000.00
5/15/26	INV-7750	Monthly Service Charge for DHQ Landlines - May 2026	462.95	
5/15/26	INV-7750	Quality Communications		462.95
5/16/26	IN0332736	Hazmat CUPA Operating Permit 2026-2027 - Account ID: AR0034967	2,316.00	
5/16/26	IN0332736	Contra Costa Health Services		2,316.00
5/17/26	34859397	Monthly Service Charge for DHQ Landlines (Account #412466572)	473.17	
5/17/26	34859397	Lingo		473.17
5/18/26	05182026	O&M Intern General Labor 5/4/26 - 5/15/26	1,600.00	
5/18/26	05182026	Christian Denney		1,600.00
5/18/26	233914	DHQ Maintenance Supplies - Black Pipe for Well	15.64	
5/18/26	233914	Brentwood Ace Hardware		15.64
5/18/26	233915	DHQ Maintenance Supplies - Thread Steel Pipe for Well	5.87	
5/18/26	233915	Brentwood Ace Hardware		5.87
5/18/26	8014291922	Shred It Service Dates: 4/27/26 & 5/11/26	346.18	
5/18/26	8014291922	Stericycle, Inc.		346.18
5/18/26	PAT01Jan-Jun2026	Reimbursement of Business Use of Personal Cell Phone for: January - June 2026	210.00	
5/18/26	PAT01Jan-Jun2026	Internet Incentive - January - June 2026	210.00	
5/18/26	PAT01Jan-Jun2026	Kimpton Sawyer Hotel - ACWA Conference, Sacramento	1,405.57	
5/18/26	PAT01Jan-Jun2026	Edwin R. Pattison Jr.		1,825.57
5/18/26	SHAREGHIJan-June2026	Reimbursement of Business Use of Personal Cell Phone for: January - June 2026	210.00	
5/18/26	SHAREGHIJan-June2026	Nader Shareghi		210.00
5/19/26	233937	General Maintenance & Repair Materials - Galvanized Pipe for MEP pipeline leak	48.88	
5/19/26	233937	Brentwood Ace Hardware		48.88
5/19/26	233942	General Maintenance & Repair Materials - Galvanized Pipe for MEP pipeline leak	26.42	
5/19/26	233942	Brentwood Ace Hardware		26.42
5/19/26	233952	General Maintenance & Repair Materials for MEP pipeline leak	20.52	
5/19/26	233952	Brentwood Ace Hardware		20.52
5/19/26	61051	Remote Service; New User	125.00	
5/19/26	61051	Plus IT, Inc.		125.00

Byron-Bethany Irrigation District
Purchase Journal
For the Period From May 1, 2026 to May 31, 2026

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
5/20/26	0279955	Unleaded (\$4.788 per gallon) Clear Diesel (\$5.197 per gallon)	2,523.23	
5/20/26	0279955	Ramos Oil Co., Inc.		2,523.23
5/20/26	13751654	Monthly Pest Control Service at BBID: 5/20/2026	76.00	
5/20/26	13751654	McCauley Ag Services		76.00
5/20/26	13751667	Bi Monthly Pest Control Service: 5/20/2026 - 7777 Bruns Rd	80.00	
5/20/26	13751667	McCauley Ag Services		80.00
5/20/26	SW030143081	Yearly Inspections on Generators	1,271.00	
5/20/26	SW030143081	Holt of California		1,271.00
5/20/26	SW030143082	Yearly Inspections on Generators	1,011.00	
5/20/26	SW030143082	Holt of California		1,011.00
5/21/26	05212026	Scrub Brushes	35.63	
5/21/26	05212026	Repair of Tennant Bridgel Gate	202.33	
5/21/26	05212026	MP 15.10 Fuse Panel	23.36	
5/21/26	05212026	Shop Supplies	42.84	
5/21/26	05212026	Brush Cutter Blades	78.26	
5/21/26	05212026	MEP Pipeline Repair	31.54	
5/21/26	05212026	Home Depot Credit Services		413.96
5/21/26	2360251573	Weekly Uniform Service for the week ending 5/21/2026	190.79	
5/21/26	2360251573	UniFirst Corporation		190.79
5/21/26	72312034	Utility Services for WSSA	163.04	
5/21/26	72312034	Account #2004100 - 5023784		
5/21/26	72312034	City of Tracy		163.04
5/21/26	BBID2605	Government Relations Services - May 15, 2026 - June 14, 2026	3,000.00	
5/21/26	BBID2605	Gavel Resources, LLC		3,000.00
5/21/26	MEM1754-2026	2026 WEF Membership	3,000.00	
5/21/26	MEM1754-2026	Water Education Foundation		3,000.00
5/22/26	IN-LN105752	MEP Pipeline Repair	305.73	
5/22/26	IN-LN105752	Irrigation Resources Linden		305.73
5/26/26	05262026	Internet Service for the period 6/6/26 - 7/5/26	141.11	
5/26/26	05262026	Account #8155 60 053 0156887		
5/26/26	05262026	Comcast		141.11
5/26/26	143970	Vehicle Repair and Maintenance - Unit #75	276.54	
5/26/26	143970	CENCAL Auto & Truck Parts Inc.		276.54
5/26/26	26-18	Update West-Side Building Electrical; Lighting, Outlets & Panel	16,476.00	
5/26/26	26-18	JLT2 Electric		16,476.00
5/26/26	26-19	Diagnose & Repair A/C Voltage Issue at DHQ	700.00	
5/26/26	26-19	JLT2 Electric		700.00
5/27/26	0286019	Unleaded (\$4.531 per gallon) Clear Diesel (\$4.662 per gallon)	2,423.04	
5/27/26	0286019	Ramos Oil Co., Inc.		2,423.04
5/27/26	195465	DHQ HVAC Service and/or Supplies	698.50	
5/27/26	195465	Matrix HG, Inc.		698.50
5/27/26	34869000	Monthly Service Charge for 490 Hoffman Line (Account #412466573) 5/27/2026 - 6/26/2026	195.27	
5/27/26	34869000	Lingo		195.27
5/27/26	636941A	Sub Contracted Analysis - NPDES Monitoring	474.00	
5/27/26	636941A	Materials/Disposal	8.00	
5/27/26	636941A	Fruit Growers Laboratory Inc.		482.00
5/27/26	636943A	Sub Contracted Analysis - NPDES Monitoring	474.00	
5/27/26	636943A	Materials/Disposal	8.00	
5/27/26	636943A	Fruit Growers Laboratory Inc.		482.00
5/28/26	0286073	Red Dyed Diesel	3,420.19	
5/28/26	0286073	Ramos Oil Co., Inc.		3,420.19

Byron-Bethany Irrigation District
Purchase Journal
For the Period From May 1, 2026 to May 31, 2026

<u>Date</u>	<u>Invoice/CM #</u>	<u>Line Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
5/28/26	05282026	Pacific Gas & Electric Charges Account #4120785230 Irrigation Pump-Walnuts for Service Period 4/22/2026 to 5/20/2026	19.98	
5/28/26	05282026	Pacific Gas & Electric Charges Account #4120100230 WO DM C OTL	19.98	
5/28/26	05282026	Pacific Gas & Electric Charges Account #4120785189 Spatafore AT DM C & Lammers Rd	132.66	
5/28/26	05282026	Pacific Gas & Electric Charges Account #4120785354 Tatla MP19.15 Chrisman Road	2,392.92	
5/28/26	05282026	Pacific Gas & Electric Charges Account #4129023266 Delta Mendota Canal	26.55	
5/28/26	05282026	Pacific Gas & Electric Charges Account #412684479 Pumping Cost for Well on Corral Hollow	880.64	
5/28/26	05282026	Pacific Gas & Electric 4120		3,472.73
5/28/26	05282026	Adobe - Monthly Adobe Subscription	24.98	
5/28/26	05282026	Microsoft Subscription	196.95	
5/28/26	05282026	SiriusXM	63.97	
5/28/26	05282026	Mister Car Wash	32.99	
5/28/26	05282026	Directv - Satellite Service for the period 3/28/2025 - 4/27/2025	139.99	
5/28/26	05282026	Anthropic - Prepaid Extra Usage, Team plan	200.00	
5/28/26	05282026	Optimus - GPS Tracking Subscription	277.13	
5/28/26	05282026	CCC Lien Release Fees	24.50	
5/28/26	05282026	ACWA Conference, Sacramento - Nader & Brad	330.05	
5/28/26	05282026	Pho Society Vietnamese - Management Lunch	80.86	
5/28/26	05282026	Costco - Janitorial Supplies	95.66	
5/28/26	05282026	Supplyhouse.com - Centrifugal Fan	1,097.07	
5/28/26	05282026	Jpw Industries Holding, Grating Pacific Inc. - Electric Slip Roll, Welded Wire Cloth	7,220.38	
5/28/26	05282026	Go.com - Conference Table	2,278.32	
5/28/26	05282026	Tractor Supply	33.70	
5/28/26	05282026	Trader Joe's - Scada Training	52.93	
5/28/26	05282026	Filterbuy.com - Filters	584.26	
5/28/26	05282026	Primary Mover - Parts for hte Dump Trailers	2,254.99	
5/28/26	05282026	Americsan Chevrolet -	207.29	
5/28/26	05282026	ACWA Conference Expences	182.81	
5/28/26	05282026	SJC Recorders - Quitclaim Recording	50.50	
5/28/26	05282026	CV Salinity - Fees paid to renew the District_s participation in Salt Control Program (CV-SALTS ID #1842) 2026	933.50	
5/28/26	05282026	Tractor Supply - Tractor Maintenance	105.43	
5/28/26	05282026	Union Jack - Tools	353.22	
5/28/26	05282026	Roadees Cafe, Trader Joe's - 5/19/26 Board Meetin	354.84	
5/28/26	05282026	Lkqonlineco - Seat for the Unit #23-21	413.52	
5/28/26	05282026	O'Reilly - Vehicles Maintenance	58.42	
5/28/26	05282026	Dell - XPS 16 Laptop for Ed	2,714.05	
5/28/26	05282026	CA Society of Professional Engineers - NSPE-CA Annual Conference	95.00	
5/28/26	05282026	VistaPrint - Bussiness Cards, Resendes	33.69	
5/28/26	05282026	Amazon.com - Computers Hardware & Supplies	1,206.58	
5/28/26	05282026	Amazon.com - Gooseneck Pedestal Posts, Automatic Commercial Sliding Gate Opener and Parts for Tenant Bridge	1,989.20	
5/28/26	05282026	Amazon.com - Parts for Truck #65	927.72	
5/28/26	05282026	Amazon.com - Picture Frame	61.98	
5/28/26	05282026	Amazon.com - Office Supplies	62.80	
5/28/26	05282026	Amazon.com - Paper Towels, Trash Bags	87.84	

Byron-Bethany Irrigation District
Purchase Journal
For the Period From May 1, 2026 to May 31, 2026

Date	Invoice/CM #	Line Description	Debit Amount	Credit Amount
5/28/26	05282026	Amazon.com - Shop Rugs	46.60	
5/28/26	05282026	Amazon.com - Fuel Hose Reel & Connector	329.77	
5/28/26	05282026	Amazon.com - Utility Cart and Moving Blankets	255.38	
		Amazon.com, John M Ellsworth - Parts for the Ditch Witch		
5/28/26	05282026	Trailer	864.11	
5/28/26	05282026	Amazon.com - Envelopes & Folders	45.45	
		NomadInternet - WSSA Pump House Office Monthly		
5/28/26	05282026	Internet Service	224.90	
5/28/26	05282026	Central Valley Community Bank		26,593.33
5/28/26	144082	Vehicle Repair and Maintenance - Unit #60-20	114.72	
5/28/26	144082	CENCAL Auto & Truck Parts Inc.		114.72
5/28/26	2360253838	Weekly Uniform Service for the week ending 5/28/2026	185.67	
5/28/26	2360253838	UniFirst Corporation		185.67
5/28/26	61060	On-Site Service; New Laptop - ED	562.50	
5/28/26	61060	Plus IT, Inc.		562.50
			508,944.48	508,944.48



BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: JUNE 16, 2026

SUBJECT: ANNUAL AUDITED FINANCIAL REPORT FOR YEAR ENDING
DECEMBER 31, 2025 AND 2024

RECOMMENDATION

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

DISCUSSION

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

BACKGROUND

Pursuant to Generally Accepted Accounting Practices (GAAP) and industry standards, BBID has routinely conducted independent audits by a certified public accountant. The Board of Directors authorized the General Manager to enter into an agreement with Richardson & Company, a Certified Public Accountant to conduct the independent audit of Calendar Year 2025.

Richardson & Company LLP conducted the District's audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Based on their review of the District's financials for Calendar Year 2025 (CY 2025),

Richardson & Company express the opinion that the District's financial statements present fairly, in all material respects, the financial position of the District's funds as of December 31, 2025, and the respective changes in financial position and cash flows for CY 2025 in conformity with the accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Ms. Ingrid Shepline, Managing Partner of Richardson & Company LLP, will present the CY 2025 Independent Auditor's Reports, Financial Statements, Notes to the Financial Statements, and Required Supplementary Information to the Board of Directors.

FISCAL IMPACT

No financial impact with this item.

ATTACHMENTS

Summary of Audit Results, December 31, 2025
Audited Financial Statements, December 31, 2025 and 2024
Governance Letter, December 31, 2025
Management Letter, December 31, 2025

BYRON BETHANY IRRIGATION DISTRICT

2025 SUMMARY OF AUDIT RESULTS

June 16, 2026

Presentation by Richardson & Company, LLP of the Audit, including the following communications required by Generally Accepted Auditing Standards:

Reports issued

- Audited Financial Statements with auditors opinion
- Internal Control and Compliance Reports
- Governance letter
- Management letter

Independent Auditor's Report

- Unmodified (clean) opinion

Discussion of financial statements

- Statement of Net Position (page 4)

- Cash increased \$6.7 million due to water transfer revenue and investment income

- \$5.8 million of bonds outstanding

- Unrestricted reserves of \$42.5 million

- Statement of Revenues and Expenses (page 6)

- Net income of \$7.5 million (added to reserves)

- Investment portfolio (page 12) – corporate bond portfolio increased

- Designations of net position for reserves (page 20)

- Designations established by Board through updated policy

- \$8.5 million added to capital improvement reserve

- Pension liability (page 21)

- Decreased to \$930,000

- OPEB liability (page 28)

- Decreased to \$228,845

- Contingency – cost share on Wicklund Cut Pump Station (Page 33)

- Subsequent event – Land sale (page 33)

Reports on Internal Control and Compliance (page 37)

- No internal control weaknesses

- District complied with applicable laws and regulations

Governance letter

- Audit adjustments

- 6 adjustments to accounting records made during audit process (listed in letter)

- 2 unadjusted differences (list attached to letter)

- No difficulties in performing the audit and no unusual accounting practices

Management letter

- No material weaknesses in internal control

- Other recommendations

- Pension liability account not clearing out

- Areas to segregate duties or add review processes

- Develop capitalization policy

BYRON-BETHANY IRRIGATION DISTRICT

AUDITED FINANCIAL STATEMENTS

December 31, 2025 and 2024

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BYRON-BETHANY IRRIGATION DISTRICT

AUDITED FINANCIAL STATEMENTS

December 31, 2025 and 2024

TABLE OF CONTENTS

Independent Auditor’s Report..... 1

Basic Financial Statements

Statements of Net Position 4

Statements of Revenues, Expenses and Changes in Net Position 6

Statements of Cash Flows 7

Notes to the Financial Statements 9

Required Supplementary Information

Schedule of the Proportionate Share of the Net Pension Liability and
Schedule of Contributions to the Pension Plan (Unaudited) 34

Schedule of Changes in the Net OPEB Liability and Related Ratios
(Unaudited)..... 35

Schedule of Contributions to the OPEB Plan (Unaudited)..... 36

Other Reports

Independent Auditor’s Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards* 37

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Byron-Bethany Irrigation District (the District), which comprise the statements of net position as of December 31, 2025 and 2024, and the related statements of revenues, expenses, changes in net position, and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of December 31, 2025 and 2024, and the respective changes in financial position, and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

To the Board of Directors
Byron-Bethany Irrigation District

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

To the Board of Directors
Byron-Bethany Irrigation District

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

Richardson & Company, LLP

June 11, 2026

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENTS OF NET POSITION

December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
CURRENT ASSETS		
Cash and investments	\$ 45,054,329	\$ 38,328,152
Accounts receivable	399,463	295,948
Taxes receivable	497,084	407,482
Assessments receivable	15,219	10,566
Prepaid expenses	127,669	150,349
Total Current Assets	<u>46,093,764</u>	<u>39,192,497</u>
NONCURRENT ASSETS		
Capital assets:		
Nondepreciable	2,596,339	2,255,446
Depreciable, net of accumulated depreciation	35,008,962	35,607,458
Total Capital Assets, Net	<u>37,605,301</u>	<u>37,862,904</u>
Total Noncurrent Assets	<u>37,605,301</u>	<u>37,862,904</u>
TOTAL ASSETS	<u>83,699,065</u>	<u>77,055,401</u>
DEFERRED OUTFLOW OF RESOURCES		
Pension plan	444,785	358,569
OPEB plan	320,986	103,234
TOTAL DEFERRED INFLOWS	<u>765,771</u>	<u>461,803</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 84,464,836</u>	<u>\$ 77,517,204</u>

(Continued)

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENTS OF NET POSITION (Continued)

December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	\$ 505,722	\$ 372,331
Accrued payroll and benefits payable	167,970	115,254
Accrued interest payable	36,837	42,730
Unearned revenue	1,051,492	573,258
Current portion of accrued compensated absences	227,286	207,259
Current portion of bonds payable	1,037,000	1,015,000
Total Current Liabilities	<u>3,026,307</u>	<u>2,325,832</u>
LONG-TERM LIABILITIES		
Accrued compensated absences	36,877	26,991
Bonds payable, net of current portion	4,793,000	5,830,000
Net pension liability	930,210	988,476
Net OPEB liability	228,845	248,844
Total Noncurrent Liabilities	<u>5,988,932</u>	<u>7,094,311</u>
TOTAL LIABILITIES	<u>9,015,239</u>	<u>9,420,143</u>
DEFERRED INFLOWS OF RESOURCES		
Pension plan	142,021	47,654
OPEB plan	1,037,541	1,245,127
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,179,562</u>	<u>1,292,781</u>
NET POSITION		
Net investment in capital assets	31,633,169	31,017,904
Unrestricted	42,636,866	35,786,376
TOTAL NET POSITION	<u>74,270,035</u>	<u>66,804,280</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 84,464,836</u>	<u>\$ 77,517,204</u>

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

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

For the years ended December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES		
Water sales	\$ 4,515,509	\$ 3,986,579
Water transfers	2,084,046	2,813,388
Standby charges	226,741	222,689
Operations and maintenance charges	215,813	213,432
Other operating	466,161	128,134
TOTAL OPERATING REVENUES	<u>7,508,270</u>	<u>7,364,222</u>
OPERATING EXPENSES		
Source of supply	844,246	1,310,188
Pumping plant	691,740	815,975
Transmission and distribution	3,969,073	3,443,521
Administration and general	3,116,989	2,550,364
Depreciation	1,643,629	1,609,726
TOTAL OPERATING EXPENSES	<u>10,265,677</u>	<u>9,729,774</u>
NET LOSS FROM OPERATIONS	(2,757,407)	(2,365,552)
NON-OPERATING REVENUE (EXPENSES)		
Taxes and assessments	7,360,674	6,925,908
Investment income	1,877,366	1,431,964
Other non-operating revenue	328,032	395,577
Reimbursements	1,077,556	2,998,474
Interest expense	(163,937)	(187,024)
Loss on disposal of capital assets	(25,929)	(884,918)
State/federal representation expense	(230,600)	(220,520)
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>10,223,162</u>	<u>10,459,461</u>
CHANGE IN NET POSITION	7,465,755	8,093,909
Net position at beginning of year	<u>66,804,280</u>	<u>58,710,371</u>
NET POSITION AT END OF YEAR	<u><u>\$ 74,270,035</u></u>	<u><u>\$ 66,804,280</u></u>

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

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENTS OF CASH FLOWS

For the years ended December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 7,427,435	\$ 7,187,076
Cash paid to suppliers for goods and services	(5,794,614)	(5,910,285)
Cash paid to employees for services	<u>(2,770,607)</u>	<u>(2,227,323)</u>
NET CASH USED BY OPERATING ACTIVITIES	(1,137,786)	(950,532)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes and assessments received	7,266,419	6,900,189
In-basin water transfers revenue received	1,077,556	2,998,474
Other nonoperating revenue received	328,032	395,577
Nonoperating expense paid	<u>(230,600)</u>	<u>(220,520)</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	8,441,407	10,073,720
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets	(1,297,980)	(708,476)
Proceeds from sale of capital assets	28,000	31,500
Principal payments on long-term debt	(1,015,000)	(989,000)
Interest paid on long-term debt	<u>(169,830)</u>	<u>(192,755)</u>
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(2,454,810)	(1,858,731)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment earnings received	<u>1,877,366</u>	<u>1,431,964</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>1,877,366</u>	<u>1,431,964</u>
INCREASE IN CASH	6,726,177	8,696,421
Cash and cash equivalents at beginning of year	<u>38,328,152</u>	<u>29,631,731</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 45,054,329</u>	<u>\$ 38,328,152</u>

(Continued)

BYRON-BETHANY IRRIGATION DISTRICT

STATEMENTS OF CASH FLOWS (Continued)

For the years ended December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
RECONCILIATION OF NET LOSS FROM OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Net loss from operations	\$ (2,757,407)	\$ (2,365,552)
Adjustments to reconcile net loss from operations to net cash provided by operating activities:		
Depreciation	1,643,629	1,609,726
Changes in operating assets and liabilities:		
Accounts receivable	(103,515)	(113,829)
Prepaid expenses	22,680	(63,317)
Accounts payable	(8,584)	315,164
Accrued payroll and benefits payable	52,716	23,227
Unearned revenue	478,234	24,821
Accrued compensated absences	29,913	38,585
Net pension liability and related deferred inflows and outflows of resources	(50,115)	91,492
Net OPEB liability and related deferred inflows and outflows of resources	(445,337)	(510,849)
	<u>(445,337)</u>	<u>(510,849)</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>\$ (1,137,786)</u>	<u>\$ (950,532)</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES:		
Change in capital asset purchases payable	\$ 141,975	\$ 20,989

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

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2025 and 2024

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

December 31, 2025 and 2024

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

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

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

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

Receivables: Receivables consist of all revenues earned at year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts, if applicable, and estimated refunds due. The District reports utilities, reimbursements, and interest earnings as major receivables. No allowance was deemed necessary at December 31, 2025 and 2024.

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

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

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

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

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

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

December 31, 2025 and 2024

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

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

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

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

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

New Pronouncements: In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or paid in cash or settled through noncash means and leave that has been used but not paid in cash or settled through noncash means. The District implemented this Statement during the year ended December 31, 2025. The effect of this change was immaterial and net position has not been restated as a result.

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

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

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

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2025 and 2024

NOTE B – CASH AND INVESTMENTS

Cash and investments were comprised of the following at December 31, 2025 and 2024:

	2025	2024
Cash on hand	\$ 300	\$ 300
Deposits with financial institutions	3,786,003	4,680,647
Total cash	3,786,303	4,680,947
CAMP	15,824,333	10,275,446
Local Agency Investment Fund (LAIF)	1,656,175	1,586,090
Money market mutual funds	342,916	3,082,626
Certificates of deposit	7,671,290	7,769,231
US Agency securities	5,640,364	9,237,131
Corporate Bonds	10,132,948	1,696,681
Total investments	41,268,026	33,647,205
Total cash and investments	\$ 45,054,329	\$ 38,328,152

Investment policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. During the year ended December 31, 2025 and 2024, the District’s permissible investments included in the following instruments:

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

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

December 31, 2025 and 2024

NOTE B – CASH AND INVESTMENTS (Continued)

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

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment in LAIF has an average maturity of 244 days and 252 days as of December 31, 2025 and 2024, respectively.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided in the following table that shows the distribution of the District's investments by maturity at December 31, 2025:

	Total	Remaining Investment Maturities		
		12 months or less	12-24 months	24 months or more
CAMP	\$ 15,824,333	\$ 15,824,333		
Local Agency Investment Fund (LAIF)	1,656,175	1,656,175		
Money market mutual fund	342,916	342,916		
Certificates of deposit	7,671,290	1,238,567	\$ 2,253,928	\$ 4,178,795
US Agency securities	5,640,364	500,125	1,003,285	4,136,954
Corporate bonds	10,132,948			10,132,948
Total	\$ 41,268,026	\$ 19,562,116	\$ 3,257,213	\$ 18,448,697

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF does not have a rating provided by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of year-end for each investment type at December 31, 2025:

	Total	Minimum Legal Rating	Ratings as of Year End		
			AA+ to AA-	A+ to A-	Not Rated
CAMP	\$ 15,824,333	N/A			\$ 15,824,333
Local Agency Investment Fund (LAIF)	1,656,175	N/A			1,656,175
Money market mutual fund	342,916	(1)	\$ 342,916		
Certificates of deposit	7,671,290	N/A			7,671,290
US Agency securities	5,640,364	(1)	4,004,145		1,636,219
Corporate bonds	10,132,948	N/A		\$ 10,132,948	
Total	\$ 41,268,026		\$ 4,347,061	\$ 10,132,948	\$ 26,788,017

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

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

December 31, 2025 and 2024

NOTE B – CASH AND INVESTMENTS (Continued)

Concentration of Credit Risk: The investment policy of the District limits the amount that can be invested by any one issuer to those limits specified in the California Government Code. Investments in any one issuer (other than mutual funds and external investment pools) that represent 5% or more of total District investments are as follows:

Issuer	Investment Type	Reported Amount
Federal Home Loan Bank	U.S. Agency Security	\$ 2,666,411
Federal Home Loan Mortgage Corporation	U.S. Agency Security	3,965,114
Federal Farm Credit Bank	U.S. Agency Security	2,629,602

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

At December 31, 2025, the carrying amount of the District's deposits was \$3,786,003 and the balances in financial institutions was \$867,812 of which \$617,108 was not covered by federal depository insurance. At December 31, 2024, the carrying amount of the District's deposits was \$4,680,647 and the balances in financial institutions was \$1,775,171 of which \$1,497,961 was not covered by federal depository insurance.

As of December 31, 2025, District investments in the following investment types were held by the same broker-dealer (counterparty) that was used by the District to buy the securities:

Investment Type	Reported Amount
Money market mutual funds	\$ 342,916
Certificates of deposit	7,671,290
U.S. Agency Securities	5,640,364
Corporate Bonds	10,132,948

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

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2025 and 2024

NOTE B – CASH AND INVESTMENTS (Continued)

Included in LAIF’s investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, United States Treasury Notes and Bills, and floating rate securities issued by federal agencies, government-sponsored enterprises, and corporations. The total fair value amount invested by all public agencies in LAIF at December 31, 2025 and 2024 was \$164,409,018,402 and \$156,825,275,390 respectively managed by the State Treasurer. Of that amount, 3.59% and 3.69% at December 31, 2025 and 2024 was invested in structured notes and asset-backed securities. The Local Investment Advisory Board (the Board) has oversight responsibility for LAIF. The Board consists of five members as designated by the State Statute.

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

Fair Value Measurements: The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of investments. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant observable inputs. When quoted prices in active markets are not readily available, fair values are based on pricing models or matrices maximizing the use of observable inputs for similar securities. Level 3 inputs are significant unobservable inputs. The District had the following reoccurring fair value measurements as of December 31, 2025:

	Total	Level		
		1	2	3
Money market mutual fund	\$ 342,916		\$ 342,916	
Certificates of deposit	7,671,290		7,671,290	
US Agency securities	5,640,364		5,640,364	
Corporate Bonds	10,132,948		10,132,948	
	23,787,518	\$ -	\$23,787,518	\$ -
Investments not categorized:				
CAMP	15,824,333			
Local Agency Investment Fund (LAIF)	1,656,175			
Total	\$41,268,026			

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

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2025 and 2024

NOTE C – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025 was as follows:

	Balance at January 1, 2025	Additions	Write-offs/ Disposals	Transfers	Balance at December 31, 2025
Capital assets, not being depreciated:					
Land and other land rights	\$ 2,043,266		\$ (35,000)		\$ 2,008,266
Construction in progress	212,180	\$ 780,745		\$ (404,852)	588,073
Total capital assets, not being depreciated	<u>2,255,446</u>	<u>780,745</u>	<u>(35,000)</u>	<u>(404,852)</u>	<u>2,596,339</u>
Capital assets, being depreciated:					
General properties	21,901,100			303,058	22,204,158
Pumping plants	27,789,151			101,794	27,890,945
Office equipment	165,422				165,422
Vehicles	2,212,848	624,222	(63,308)		2,773,762
Tools and equipment	1,527,162	34,988			1,562,150
PL-984 project	2,123,774				2,123,774
CVPSA distribution system	809,240				809,240
Telemetry	261,167				261,167
Mariposa energy plant	4,716,154				4,716,154
Drainage system	594,984				594,984
Total capital assets being depreciated	<u>62,101,002</u>	<u>659,210</u>	<u>(63,308)</u>	<u>404,852</u>	<u>63,101,756</u>
Less: accumulated depreciation:					
General properties	(11,932,484)	(545,470)			(12,477,954)
Pumping plants	(7,879,093)	(767,848)			(8,646,941)
Office equipment	(152,246)	(1,647)			(153,893)
Vehicles	(1,064,735)	(140,303)	44,379		(1,160,659)
Tools and equipment	(873,427)	(63,348)			(936,775)
PL-984 project	(2,109,014)	(5,271)			(2,114,285)
CVPSA distribution system	(727,186)	(5,527)			(732,713)
Telemetry	(245,263)	(12,636)			(257,899)
Mariposa energy plant	(1,139,736)	(94,323)			(1,234,059)
Drainage system	(370,360)	(7,256)			(377,616)
Total accumulated depreciation	<u>(26,493,544)</u>	<u>(1,643,629)</u>	<u>44,379</u>		<u>(28,092,794)</u>
Total capital assets being depreciated, net	<u>35,607,458</u>	<u>(984,419)</u>	<u>(18,929)</u>	<u>404,852</u>	<u>35,008,962</u>
CAPITAL ASSETS, NET	<u>\$ 37,862,904</u>	<u>\$ (203,674)</u>	<u>\$ (53,929)</u>	<u>\$ -</u>	<u>\$ 37,605,301</u>

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2025 and 2024

NOTE C – CAPITAL ASSETS (Continued)

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

	Balance at January 1, 2024	Additions	Write-offs/ Disposals	Transfers	Balance at December 31, 2024
Capital assets, not being depreciated:					
Land and other land rights	\$ 2,043,266				\$ 2,043,266
Construction in progress	2,391,540	\$ 476,696	\$ (884,913)	\$ (1,771,143)	212,180
Total capital assets, not being depreciated	4,434,806	476,696	(884,913)	(1,771,143)	2,255,446
Capital assets, being depreciated:					
General properties	21,624,350			276,750	21,901,100
Pumping plants	26,311,915			1,477,236	27,789,151
Office equipment	165,422				165,422
Vehicles	2,129,436	179,619	(96,207)		2,212,848
Tools and equipment	1,527,162				1,527,162
PL-984 project	2,123,774				2,123,774
CVPSA distribution system	792,083			17,157	809,240
Telemetry	261,167				261,167
Mariposa energy plant	4,716,154				4,716,154
Drainage system	594,984				594,984
Total capital assets being depreciated	60,246,447	179,619	(96,207)	1,771,143	62,101,002
Less: accumulated depreciation:					
General properties	(11,391,847)	(540,637)			(11,932,484)
Pumping plants	(7,141,263)	(737,830)			(7,879,093)
Office equipment	(150,599)	(1,647)			(152,246)
Vehicles	(995,007)	(134,430)	64,702		(1,064,735)
Tools and equipment	(811,095)	(62,332)			(873,427)
PL-984 project	(2,103,743)	(5,271)			(2,109,014)
CVPSA distribution system	(722,761)	(4,425)			(727,186)
Telemetry	(223,688)	(21,575)			(245,263)
Mariposa energy plant	(1,045,413)	(94,323)			(1,139,736)
Drainage system	(363,104)	(7,256)			(370,360)
Total accumulated depreciation	(24,948,520)	(1,609,726)	64,702		(26,493,544)
Total capital assets being depreciated, net	35,297,927	(1,430,107)	(31,505)	1,771,143	35,607,458
CAPITAL ASSETS, NET	\$ 39,732,733	\$ (953,411)	\$ (916,418)	\$ -	\$ 37,862,904

Depreciation expense for the year ended December 31, 2025 and 2024, was \$1,643,629 and \$1,609,726 respectively.

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

December 31, 2025 and 2024

NOTE D – LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the years ended December 31, 2025 and 2024:

	January 1, 2025	Additions	Reductions	December 31, 2025	Due Within One Year
2017 Revenue Refunding Bonds	\$ 772,000		\$ (252,000)	\$ 520,000	\$ 256,000
2018 Revenue Bonds	3,300,000		(320,000)	2,980,000	330,000
2021 Revenue Bonds	2,773,000		(443,000)	2,330,000	451,000
Total Long-Term Debt	6,845,000		(1,015,000)	5,830,000	1,037,000
Compensated absences	234,250	\$ 29,913		264,163	227,286
Net pension liability	988,476		(58,266)	930,210	
Net other post-employment benefits	248,844		(19,999)	228,845	
Total Long-Term Liabilities	<u>\$ 8,316,570</u>	<u>\$ 29,913</u>	<u>\$ (1,093,265)</u>	<u>\$ 7,253,218</u>	<u>\$ 1,264,286</u>

	January 1, 2024	Additions	Reductions	December 31, 2024	Due Within One Year
2017 Revenue Refunding Bonds	\$ 1,015,000		\$ (243,000)	\$ 772,000	\$ 252,000
2018 Revenue Bonds	3,610,000		(310,000)	3,300,000	320,000
2021 Revenue Bonds	3,209,000		(436,000)	2,773,000	443,000
Total Long-Term Debt	7,834,000		(989,000)	6,845,000	1,015,000
Compensated absences	195,665	\$ 38,585		234,250	207,259
Net pension liability	1,028,979		(40,503)	988,476	
Net other post-employment benefits	310,773		(61,929)	248,844	
Total Long-Term Liabilities	<u>\$ 9,369,417</u>	<u>\$ 38,585</u>	<u>\$ (1,091,432)</u>	<u>\$ 8,316,570</u>	<u>\$ 1,222,259</u>

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

2017 Revenue Refunding Bonds: In February 2017, the District issued \$2,606,000 in series 2017 Revenue Refunding Bonds. The bonds were issued to provide financing for the refunding and defeasance of prior obligations used to construct infrastructure. The bonds bear interest at 2.35%. Principal payments ranging from \$252,000 to \$264,000 are due each October 1 through 2027. Interest payments ranging from \$3,102 to \$9,071 are due April 1 and October 1 through 2027.

2018 Revenue Bonds: In October 2018, the District (through the Byron Bethany Joint Powers Authority) issued \$5,000,000 in Series 2018 Enterprise Revenue Bonds. The Bonds were issued to provide permanent long-term financing for the acquisition and construction of certain new pump station and water line improvements. The Bonds bear interest at the rate of 3.26%. Annual principal payments ranging from \$320,000 to \$415,000 are due each October 1 through 2033. Interest payments ranging from \$6,765 to \$53,790 are due April 1 and October 1 through 2033.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2025 and 2024

NOTE D – LONG-TERM LIABILITIES (Continued)

2021 Revenue Bonds: In February 2021, the District (through the Byron Bethany Public Financing Authority) issued \$4,500,000 in Series 2021 Enterprise Revenue Bonds. The Bonds were issued to provide long-term financing for the acquisition and construction of canal lining, canal overlay, box culvert crossings and fencing, as well any necessary lands, rights of way and other real or personal property useful in connection with all additions. The Bonds bear interest at the rate of 1.63%. Principal payments ranging from \$443,000 to \$481,000 are due each October 1 through 2030. Interest payments ranging from \$3,920 to \$22,600 are due April 1 and October 1 through 2030.

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

	Principal	Interest	
For the Year Ended December 31:			
2026	\$ 1,037,000	\$ 147,347	
2027	1,062,000	123,222	
2028	821,000	360,258	
2029	839,000	79,299	
2030	861,000	59,674	
2031-2033	1,210,000	79,707	
	\$ 5,830,000	\$ 849,507	

Pledged Revenues: The District has pledged net revenues to repay each of its bonds. Annual principal and interest is expected to be 120% or less of net revenues as required by the bond covenants. Total principal and interest remaining to be paid on the revenue bonds was \$6,679,507 and \$7,603,640 at December 31, 2025 and 2024, respectively. Total principal and interest paid from net revenues related to the debt service coverage ratio was \$1,184,347 and \$1,185,922 and the total water net revenues were \$9,229,350 and \$10,786,235 for the years ended December 31, 2025 and 2024, respectively. At December 31, 2025 and 2024, the District’s net revenues were 785% and 910% of debt service payments.

NOTE E – NET POSITION

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

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

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

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

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2025 and 2024

NOTE E – NET POSITION (Continued)

Designations of unrestricted net position consisted of the following designations limited to the amount of unrestricted net position available to designate in each fund and the amounts as approved by the Board of Directors at December 31, 2025 and 2024:

	2025	2024
Unrestricted:		
Board designated:		
Operations, maintenance, engineering, and general administrative reserve	\$ 4,000,000	\$ 3,406,250
CVPSA capital improvement reserve	50,000	50,000
Groundwater management program reserve	200,000	200,000
Insurance/ self-insured retention reserve	360,000	105,000
PERS contribution contingency	500,000	500,000
RWSA I infrastructure replacement	2,000,000	2,000,000
Capital improvement project plan	10,000,000	1,476,086
Construction equipment replacement reserve	300,000	100,000
Rolling stock replacement	200,000	100,000
2017 Revenue Refunding Bonds debt payment reserve	1,600,000	1,600,000
2018 Revenue Bonds debt payment reserve	3,000,000	1,000,000
2021 Revenue Bonds debt payment reserve	3,000,000	1,000,000
Legal reserve	2,000,000	1,000,000
Subtotal	27,210,000	12,537,336
Undesignated	15,426,866	23,249,040
Total Unrestricted Net Position	\$ 42,636,866	\$ 35,786,376

NOTE F – DEFINED BENEFIT PENSION PLAN

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

- Miscellaneous Plan
- PEPRM Miscellaneous Plan

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

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

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

BYRON-BETHANY IRRIGATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2025 and 2024

NOTE F – DEFINED BENEFIT PENSION PLAN (Continued)

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

The Plan’s provisions and benefits in effect at December 31, 2025 and 2024, are summarized as follows:

	Miscellaneous Plan (Prior to January 1, 2013)	PEPRA Miscellaneous Plan (On or after January 1, 2013)
Hire date		
Benefit formula (at full retirement)	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.00%	7.75%
Required employer contribution rates - January 2024 to June 2024	10.10%	7.68%
Required employer contribution rates - July 2024 to June 2025	10.15%	7.87%
Required employer contribution rates - July 2025 to December 2025	10.19%	7.96%

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

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

For the year ended December 31, 2025 and 2024, the employer contribution to the Plan (all rate plans combined) was \$273,287 and \$205,962, respectively, including the contribution for the employer unfunded accrual liability.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions: As of December 31, 2025 and 2024, the District reported a net pension liability for its proportionate share of the net pension liability of \$930,210 and \$988,476, respectively.

The District’s net pension liability is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024 rolled forward to June 30, 2025 using standard update procedures.

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

December 31, 2025 and 2024

NOTE F – DEFINED BENEFIT PENSION PLAN (Continued)

The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District’s proportionate share of the net pension liability as of December 31, 2025 and 2024 was as follows:

	<u>Miscellaneous Plan</u>
Proportion - December 31, 2023	0.02058%
Proportion - December 31, 2024	<u>0.02044%</u>
Change - Decrease	-0.00014%
Proportion - December 31, 2024	0.02044%
Proportion - December 31, 2025	<u>0.02332%</u>
Change - Increase	0.00288%

For the years ended December 31, 2025 and 2024, the District recognized a pension expense of \$87,307 and \$195,806, respectively. At December 30, 2025 and 2024, the District reported deferred outflows of resources and deferred inflows of resources related to the Plan combined from the following sources:

	<u>2025</u>		<u>2024</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 137,423		\$ 104,313	
Change in assumptions			25,406	
Net differences between projected and actual earnings on plan investments		\$ (125,868)	56,905	
Differences between employer's contributions and proportionate share of contributions	119,852	(16,153)	5,076	\$ (44,319)
Difference between expected and actual experience	111,461		85,463	(3,335)
Adjustment due to differences in proportions	<u>76,049</u>		<u>81,406</u>	
Total	<u>\$ 444,785</u>	<u>\$ (142,021)</u>	<u>\$ 358,569</u>	<u>\$ (47,654)</u>

The \$137,423 and \$104,313 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent years.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2025 and 2024

NOTE F – DEFINED BENEFIT PENSION PLAN (Continued)

Other amounts reported as net deferred inflows of resources related to pensions at December 31, 2025 will be recognized as pension expense as follows:

<u>Fiscal Year Ended June 30</u>	
2026	\$ 184,999
2027	33,987
2028	(5,596)
2029	<u>(48,049)</u>
	<u>\$ 165,341</u>

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

	December 31, 2025	December 31, 2024
Valuation Date	June 30, 2024	June 30, 2023
Measurement Date	June 30, 2025	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:		
Discount Rate	6.90% (1)	6.90% (1)
Inflation	2.30%	2.30%
Projected Salary Increase	Varies by age and service	Varies by age and service
Mortality	Derived using CalPERS Membership Data for all Funds	Derived using CalPERS Membership Data for all Funds

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

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount Rate: The discount rate used to measure the total pension liability was 6.90% for the Plan as of December 31, 2025 and 2024. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2025 and 2024

NOTE F – DEFINED BENEFIT PENSION PLAN (Continued)

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

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

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

The table below reflects the long-term expected real rate of return by asset class for the Plan as of the measurement dates of June 30, 2025 and 2024. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10 ^{1,2}
Global equity - cap-weighted	30.0%	4.54%
Global equity non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	(5.0)%	(0.59)%

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

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

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

December 31, 2025 and 2024

NOTE F – DEFINED BENEFIT PENSION PLAN (Continued)

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

	2025	2024
1% Decrease	5.90%	5.90%
Net Pension Liability	\$1,613,476	\$1,874,825
Current Discount Rate	6.90%	6.90%
Net Pension Liability	\$ 930,210	\$ 988,476
1% Increase	7.90%	7.90%
Net Pension Liability	\$ 367,889	\$ 25,881

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

NOTE G – OTHER POST EMPLOYMENT BENEFITS (OPEB)

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

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

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

BYRON-BETHANY IRRIGATION DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2025 and 2024

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

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

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

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

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

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

	2025	2024
Inactive employees or beneficiaries currently receiving benefit payments	11	12
Active employees	21	17
Total	32	29

Contributions: The contribution requirements of plan members and the District are established and may be amended by the Board of Directors. The District has a trust with Public Agency Retirement Services (PARS) for the purpose of prefunding obligations for past services. The District’s funding policy, has been and continues to prefund its OPEB liability, contributing 100% or more of the Actuarially Determined Contributions each year. During the fiscal year ended December 31, 2025, the District’s implied subsidy payments were \$41,372 and insurance premiums paid were \$114,704, resulting in total payments of \$156,076. During the fiscal year ended December 31, 2024, the District’s implied subsidy payments were \$37,423 and insurance premiums paid were \$135,697, resulting in total payments of \$135,697.

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

December 31, 2025 and 2024

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

Net OPEB Liability: The District's net OPEB liability was measured as of December 31, 2025 and 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuations as of December 31, 2025 and December 31, 2023, respectively. Standard actuarial update procedures were used to project/discard from valuation to measurement dates.

Actuarial Assumptions: The total OPEB liability in the December 31, 2025 and 2024, actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

	2025	2024
Valuation date	December 31, 2025	December 31, 2023
Measurement date	December 31, 2025	December 31, 2024
Actuarial cost method	Entry-age normal cost	Entry-age normal cost
Actuarial assumptions:		
Discount rate	6.55%	6.10%
Salary increases	3.0% per year	3.0% per year
Inflation rate	2.50%	2.50%
Healthcare trend rate	6.5% fluctuating down to 3.9% by 2075	6.5% fluctuating down to 3.9% by 2075
Mortality rates	Derived using CalPERS membership data	Derived using CalPERS membership data

Mortality rates in the December 31, 2025 and 2024, valuation were based on the 2025 and 2021 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS, respectively. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis. Retirement rates in the December 31, 2025 and 2024, valuation was based on the 2025 and 2021 CalPERS 2.0%@60 Rates for Miscellaneous Employees table created by CalPERS, respectively. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Turnover rate tables in the December 31, 2025 and 2024, valuation were based on the 2025 and 2021 CalPERS Turnover for Miscellaneous Employees table created by CalPERS, respectively. CalPERS periodically studies the experience for participating agencies and established tables that are appropriate for each pool.

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

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

December 31, 2025 and 2024

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

Asset Class	2025		2024	
	Percentage of Portfolio	Assumed Gross Return	Percentage of Portfolio	Assumed Gross Return
Global Equity	49.0%	6.80%	49.0%	6.80%
Fixed Income	23.0%	4.50%	23.0%	4.50%
Global Real Estate (REITs)	20.0%	6.20%	20.0%	6.20%
Treasury Inflation Protected Securities	5.0%	3.60%	5.0%	3.60%
Commodities	3.0%	3.50%	3.0%	3.50%
	100%		100.0%	

Discount Rate: The discount rate used to measure the total OPEB liability was 6.55% and 6.10% for the years ended December 31, 2025 and 2024, respectively. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at December 31, 2024	\$ 2,409,279	\$ 2,160,435	\$ 248,844
Changes in the year:			
Service cost	79,320		79,320
Interest	147,044		147,044
Changes of benefit terms	127,445		127,445
Differences between expected and actual experience	326,725		326,725
Changes in assumptions	(206,948)		(206,948)
Contributions - employer		156,076	(156,076)
Expected investment income, net of investment expense		338,134	(338,134)
Administrative expenses		(625)	625
Benefit payments (including implied subsidy)	(156,076)	(156,076)	-
Net changes	317,510	337,509	(19,999)
Balance at December 31, 2025 (measurement date December 31, 2025)	\$ 2,726,789	\$ 2,497,944	\$ 228,845

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

December 31, 2025 and 2024

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

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

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

	2025		
	Current		
	1% Decrease 5.55%	Discount Rate 6.55%	1% Increase 7.55%
Net OPEB liability	\$ 561,673	\$ 228,845	\$ (47,865)
	2024		
	Current		
	1% Decrease 5.10%	Discount Rate 6.10%	1% Increase 7.10%
Net OPEB liability	\$ 522,302	\$ 248,844	\$ 20,110

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2025 and 2024

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

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

	2025		
	Current Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase
Net OPEB liability	\$ (75,363)	\$ 228,845	\$ 605,194
	2024		
	Current Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase
Net OPEB liability	\$ 3,871	\$ 248,844	\$ 546,532

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

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: For the year ended December 31, 2025 and 2024, the District recognized an OPEB credit of \$445,337 and \$510,849. At December 31, 2025 and 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2025		2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 30,086	\$ (352,585)	\$ 37,478	\$ (317,729)
Difference between expected and actual experience	290,900	(548,911)		(927,398)
Net differences between projected and actual earnings on plan investments		(136,045)	65,756	
Total	\$ 320,986	\$ (1,037,541)	\$ 103,234	\$ (1,245,127)

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2025 and 2024

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

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

<u>Year Ended December 31,</u>	
2026	\$ (490,483)
2027	(121,576)
2028	(85,789)
2029	(70,623)
2030	10,937
Thereafter	<u>40,979</u>
	<u>\$ (716,555)</u>

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

The recognition period differs depending on the source of the gain or loss. The net difference between projected and actual earnings on OPEB plan investments is recognized over 5 years. All other amounts are recognized over the expected average remaining service lifetime (EARSL), which was 9.12 years and 7.11 years at December 31, 2025 and 2024, respectively.

NOTE H – DEFERRED COMPENSATION

District employees may defer a portion of their compensation under the District’s sponsored Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. Under this plan, participants are not taxed on the deferred portion of their compensation until distributed to them. The laws governing deferred compensation plan assets require plan assets to be held by a trust for the exclusive benefit of plan participants and their beneficiaries. The Board of Directors may establish and amend benefit terms and contribution rates. Employees can contribute to the plan up to IRS limits. Matching contributions are currently provided to the general manager, as provided in the employment contract. Employer and employee contributions are fully vested when made. Pension expense related to matching contributions totaled \$15,198 and \$13,888 during the years ended December 31, 2025 and December 31, 2024, respectively. Since the assets held under these plans are not the District’s property and are not subject to Board control, they have been excluded from these financial statements.

NOTE I – RISK MANAGEMENT

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

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2025 and 2024

NOTE I – RISK MANAGEMENT (Continued)

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

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

<u>Coverage</u>	<u>ACWA/JPIA</u>	<u>Commercial Insurance</u>	<u>Deductible/ Retention</u>
General and Auto Liability (Includes public officials and auto liability)	\$ 5,000,000	\$ 55,000,000	None
Property	10,000,000	150,000,000	\$ 2,500 to 100,000
Employee Dishonesty	100,000		1,000
Workers' Compensation Liability	2,000,000	Statutory to \$4,000,000 program aggregate	None
Cyber Liability		\$3,000,000 per member/ \$5,000,000 aggregate	50,000 to 100,000

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

NOTE J – COMMITMENTS AND CONTINGENCIES

The District had contractual commitments related to the following capital projects outstanding as of December 31, 2025:

Blue Line 36" Pipeline Replacement	\$ 475,000
Fiber System	460,000
Pump Station 1 North Retrofit Project	430,039
Dutra, Lewes Y-Gates (Rebuild)	255,000
ClearScada Server Replacement	185,000
Gavel Resources	<u>60,000</u>
	<u>\$ 1,865,039</u>

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

BYRON-BETHANY IRRIGATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2025 and 2024

NOTE J – COMMITMENTS AND CONTINGENCIES (Continued)

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

NOTE K – SUBSEQUENT EVENTS

In January 2026, the District agreed to a Purchase and Sale Agreement and Grant Deed and Easement agreement with Prologis for the development of International Park of Commerce. Under the agreement, the District will sell property that contains a piped portion of the District's Upper Main Canal to Prologis. Prologis has agreed to the purchase price of \$295,000, which is due in full and immediately payable on transfer of title and represents the appraised value of fee title to the property. As Prologis already has possession of the property, there are no inspection or satisfaction contingencies, and the closing will therefore be expedited.

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REQUIRED SUPPLEMENTARY INFORMATION

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BYRON-BETHANY IRRIGATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended December 31, 2025

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

	December 31, 2025	December 31, 2024	December 31, 2023	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016
Proportion of the net pension liability	0.023322%	0.020444%	0.02058%	0.01949%	0.00906%	0.01648%	0.01493%	0.00521%	0.01338%	0.01147%
Proportionate share of the net pension liability	\$ 930,210	\$ 988,476	\$ 1,028,979	\$ 912,097	\$ 172,015	\$ 695,201	\$ 597,819	\$ 501,864	\$ 527,590	\$ 398,459
Covered payroll - Plan measurement period	\$ 1,927,911	\$ 1,484,930	\$ 1,200,202	\$ 1,030,680	\$ 878,563	\$ 1,058,131	\$ 1,568,957	\$ 1,100,282	\$ 780,034	\$ 670,080
Proportionate share of the net pension liability as a percentage of covered payroll	48.25%	66.57%	85.73%	88.49%	19.58%	65.70%	38.10%	45.61%	67.64%	59.46%
Plan fiduciary net position as a percentage of the total pension liability	81.63%	84.95%	81.12%	82.02%	96.25%	84.74%	86.21%	88.20%	87.01%	89.01%

Notes to Schedule:

Reporting valuation date: June 30, 2024 June 30, 2023 June 30, 2022 June 30, 2021 June 30, 2020 June 30, 2019 June 30, 2018 June 30, 2017 June 30, 2016 June 30, 2015
Reporting measurement date: June 30, 2025 June 30, 2024 June 30, 2023 June 30, 2022 June 30, 2021 June 30, 2020 June 30, 2019 June 30, 2018 June 30, 2017 June 30, 2016
Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2014 as they have minimal cost impact.
Changes in assumptions: The discount rate was changed from 7.50% in 2015 to 7.65% in 2016 and 2017 and to 7.15% in 2018 and to 6.90% in 2022.

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

	December 31, 2025	December 31, 2024	December 31, 2023	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016
Contractually required contribution (actuarially determined)	\$ 273,287	\$ 205,962	\$ 150,158	\$ 112,655	\$ 99,908	\$ 113,581	\$ 114,956	\$ 57,232	\$ 13,153	\$ 13,078
Contributions in relation to the actuarially determined contributions	(273,287)	(205,962)	(150,158)	(112,655)	(99,908)	(113,581)	(114,956)	(57,232)	(13,153)	(13,078)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll - Employer fiscal year	\$ 2,422,252	\$ 1,685,000	\$ 1,148,481	\$ 1,396,722	\$ 1,313,959	\$ 1,058,131	\$ 1,568,957	\$ 1,100,282	\$ 780,034	\$ 670,080
Contributions as a percentage of covered payroll	11.28%	12.22%	13.07%	8.07%	7.60%	10.73%	7.33%	5.20%	1.69%	1.95%

Notes to Schedule:

Valuation date: June 30, 2022 June 30, 2021 June 30, 2020 June 30, 2019 June 30, 2018 June 30, 2017 June 30, 2016 June 30, 2015 June 30, 2014 June 30, 2013

Methods and assumptions used to determine contribution rates:

	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	15-year smoothed market
Valuation cost method											
Amortization method											
Remaining amortization period											
Asset valuation method											
Inflation	2.30%	2.30%	2.50%	2.50%	2.50%	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases											
Payroll growth	2.80%	2.80%	2.75%	2.75%	2.75%	2.875%	3.00%	3.00%	3.00%	3.00%	3.00%
Investment rate of return ⁽¹⁾	6.80%	6.80%	7.00%	7.00%	7.00%	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Retirement age											
Mortality											

50-67 years. Probabilities of retirement are based on the most recent CalPERS Experience Study.
Most recent CalPERS Experience Study

Notes to Schedule:

⁽¹⁾ Net of administrative expenses, includes inflation.

BYRON-BETHANY IRRIGATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

For the Year Ended December 31, 2025

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Fiscal Period	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability:								
Service cost	\$ 79,320	\$ 49,035	\$ 40,638	\$ 39,454	\$ 81,499	\$ 26,147	\$ 25,324	\$ 24,527
Interest	147,044	138,948	148,641	145,357	164,492	84,092	80,795	78,044
Changes of benefit terms	127,445	60,344						
Differences between expected and actual experience	326,725		(274,391)		(1,988,048)	(112,900)		
Change of assumption	(206,948)		52,262		(882,672)	(36,402)		
Benefit payments	(156,076)	(135,697)	(133,203)	(131,122)	(181,010)	(55,182)	(65,153)	(63,556)
Net change in total OPEB liability	317,510	112,630	(166,053)	53,689	(2,805,739)	(94,245)	40,966	39,015
BBID OPEB liability - beginning	2,409,279	2,296,649	2,462,702	2,409,013	1,100,000	1,194,245	1,153,279	1,114,264
WSID OPEB Liability - beginning balance consolidated					4,114,752			
Total OPEB liability - beginning balance:	<u>2,409,279</u>	<u>2,296,649</u>	<u>2,462,702</u>	<u>2,409,013</u>	<u>5,214,752</u>	<u>1,194,245</u>	<u>1,153,279</u>	<u>1,114,264</u>
Total OPEB liability - ending (a)	<u>\$ 2,726,789</u>	<u>\$ 2,409,279</u>	<u>\$ 2,296,649</u>	<u>\$ 2,462,702</u>	<u>\$ 2,409,013</u>	<u>\$ 1,100,000</u>	<u>\$ 1,194,245</u>	<u>\$ 1,153,279</u>
Plan fiduciary net position:								
Contributions - employer	\$ 156,076	\$ 135,697	\$ 133,203	\$ 231,122	\$ 281,010	\$ 118,738	\$ 95,860	\$ 63,556
Net investment income	338,134	175,465	148,924	(257,068)	228,416	198,911	247,052	44,779
Administrative expenses	(625)	(906)	(2,215)	(880)	(882)	(703)	(631)	(592)
Other Expenses								(1,440)
Benefit payments	(156,076)	(135,697)	(133,203)	(131,122)	(181,010)	(55,182)	(65,153)	(63,556)
Net change in plan fiduciary net position	337,509	174,559	146,709	(157,948)	327,534	261,764	277,128	42,747
Plan fiduciary net position - beginning	2,160,435	1,985,876	1,839,167	1,997,115	1,669,581	1,407,817	1,130,689	1,087,942
Plan fiduciary net position - ending (b)	<u>\$ 2,497,944</u>	<u>\$ 2,160,435</u>	<u>\$ 1,985,876</u>	<u>\$ 1,839,167</u>	<u>\$ 1,997,115</u>	<u>\$ 1,669,581</u>	<u>\$ 1,407,817</u>	<u>\$ 1,130,689</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 228,845</u>	<u>\$ 248,844</u>	<u>\$ 310,773</u>	<u>\$ 623,535</u>	<u>\$ 411,898</u>	<u>\$ (569,581)</u>	<u>\$ (213,572)</u>	<u>\$ 22,590</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>91.61%</u>	<u>89.67%</u>	<u>86.47%</u>	<u>74.68%</u>	<u>82.90%</u>	<u>151.78%</u>	<u>117.88%</u>	<u>98.04%</u>
Covered-employee payroll - measurement period	<u>\$ 2,422,252</u>	<u>\$ 1,685,000</u>	<u>\$ 1,148,481</u>	<u>\$ 1,396,722</u>	<u>\$ 1,313,959</u>	<u>\$ 1,058,131</u>	<u>\$ 1,065,089</u>	<u>\$ 1,568,957</u>
Net OPEB liability as percentage of covered-employee payroll	<u>9.45%</u>	<u>14.77%</u>	<u>27.06%</u>	<u>44.64%</u>	<u>31.35%</u>	<u>-53.83%</u>	<u>-20.05%</u>	<u>1.44%</u>
Notes to schedule:								
Valuation date	December 31, 2025	December 31, 2023	December 31, 2023	December 31, 2021	December 31, 2021	December 31, 2018	December 31, 2018	December 31, 2018
Measurement period	December 31, 2025	December 31, 2024	December 31, 2023	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Benefit changes. None.								
Assumptions								
Discount rate	6.55%	6.10%	6.10%	6.10%	6.10%	7.05%	7.05%	7.05%
CalPERS Experience Study	2025 Study	2021 Study	2021 Study	2021 Study	2021 Study	2018 Study	2018 Study	2018 Study

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

BYRON-BETHANY IRRIGATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended December 31, 2025

SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (UNAUDITED)

	2025	2024	2023	2022	2021	2020	2019	2018	
Statutorily required contribution - employer fiscal year	\$ 103,483	\$ 72,280	\$ 90,883	\$ 101,142	\$ 84,811	\$ 26,704	\$ 28,544	\$ 30,707	
Contributions in relation to the statutorily determined contributions	(156,076)	(135,697)	(133,203)	(231,122)	(281,010)	(118,738)	(95,860)	(63,556)	
Contribution deficiency (excess)	<u>\$ (52,593)</u>	<u>\$ (63,417)</u>	<u>\$ (42,320)</u>	<u>\$ (129,980)</u>	<u>\$ (196,199)</u>	<u>\$ (92,034)</u>	<u>\$ (67,316)</u>	<u>\$ (32,849)</u>	
Covered-employee payroll - employer fiscal year	\$ 2,422,252	\$ 1,685,000	\$ 1,148,481	\$ 1,396,722	\$ 1,313,959	\$ 1,058,131	\$ 1,065,089	\$ 1,568,957	
Contributions as a percentage of covered-employee payroll	6.44%	8.05%	11.60%	16.55%	21.39%	11.22%	9.00%	4.05%	
Percent of ADC contributed	150.82%	187.74%	146.57%	228.51%	331.34%	444.64%	335.83%	206.98%	
Notes to Schedule:									
Valuation date	December 31, 2025	December 31, 2023	December 31, 2023	December 31, 2021	December 31, 2021	December 31, 2018	December 31, 2018	December 31, 2018	
Methods and assumptions used to determine contribution rates:									
Actuarial Cost Method	Entry Age Normal								
Amortization method	Level % of Pay								
Amortization period	26 years	27 years	28 years	29 years	30 years	18 years closed	19 years closed	20 years closed	
Asset valuation method	Market Value								
Inflation	2.50%	2.50%	2.50%	2.50%	2.50%	3.00%	3.00%	3.00%	
Healthcare cost trend rates	6.5% in 2025, trending down to 3.9% by 2075								
					5.8% in 2023, trending down to 3.9% by 2076		7.50% in 2019, trending down .5% per year to 5% by 2024.		
Salary increases	3.00%	3.00%	3.00%	3.00%	3.00%	3.25%	3.25%	3.25%	
Investment rate of return	6.10%	6.10%	6.10%	6.10%	6.10%	7.05%	7.05%	7.05%	
Retirement age	From 50 to 75								
Mortality	2021 CalPERS Experience Study					2017 CalPERS Experience Study			

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

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

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OTHER REPORTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Byron-Bethany Irrigation District (the District) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 11, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

To the Board of Directors
Byron-Bethany Irrigation District

Report on Compliance and Other Matters

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

Purpose of this Report

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

Richardson & Company, LLP

June 11, 2026



550 Howe Avenue, Suite 210
Sacramento, California 95825

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

GOVERNANCE LETTER

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

We have audited the financial statements of the Byron-Bethany Irrigation District (the District) for the year ended December 31, 2025. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards (GAAS) and *Government Auditing Standards*

As stated in our engagement letter dated October 28, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We noted certain internal control matters that were communicated in a separate report.

We are required by the audit standards to identify potential risks of material misstatements during the audit process. We have identified the following significant risk of material misstatement as part of our audit planning: Management override of controls and revenue recognition. These are the areas that the audit standards require at a minimum to be identified as significant risks; however, no such issues were noted during our audit.

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

Significant audit findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were: depreciable lives and method used to depreciate capital assets, collectability of receivables and the accruals for postemployment and pension benefits. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The accrual for postemployment and pension benefits was determined by actuarial valuations, which are required to be performed by a District-contracted actuarial every two years for postemployment benefits and by CalPERS every year for pension benefits.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the following:

- Information on the District's pension plans, including the District's share of the unfunded pension liability, is shown in Note F. The District's share of the unfunded pension liability at June 30, 2025, the most recent measurement date was \$930,210, which is reflected as a liability in the District's financial statements as of December 31, 2025. As a result of the changes in the net pension liability and the deferred inflows and outflows, the District had a pension expense credit of \$50,115.
- The postemployment benefit (OPEB) disclosure in Note G shows that the District's share of the unfunded OPEB liability at December 31, 2025, the most recent measurement date, was \$228,845 which is reflected as a liability in the District's financial statements as of December 31, 2025. As a result of the recording of the net OPEB liability and related deferred inflows and outflows, the District had an OPEB expense credit of \$445,337.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of the audit procedures and corrected by management were material of the opinion of the financial statements. Adjustments included 6 closing entries and audit adjustments needed to correct balances of the accounts and transactions. The nature of these adjustments consists of the following:

- Entries to rollforward net position related to prior year audit adjustments.
- True-up compensated absence liabilities for the current year activity.
- Record loss on transfer of real property.
- True-up pension balances for the current year actuarial valuation.
- Reclass equity as net investment in capital assets.
- Record change in compensated absence balance through expense.

The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 11, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

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

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

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

Richardson & Company, LLP

June 11, 2026

BYRON BETHANY IRRIGATION DISTRICT
SUMMARY OF UNADJUSTED DIFFERENCES
December 31, 2025

Description (Nature) of Audit Difference	Financial Statement Effect - Amount of Overstatement (Understatement) of:					
	Total Assets	Total Deferred Outflows	Total Liabilities	Total Deferred Inflows	Net Position	Change in Net Position
Payroll for 12/28 to 31/25 not accrued			\$ (20,830)		\$ 20,830	\$ 20,830
CalPERS contribution accrual liability posted every pay period for unknown expense			155,830		(155,830)	(155,830)
					-	-
Net Unadjusted Audit Differences - This Year	-	-	135,000	-	(135,000)	(135,000)
Financial Statement Caption Totals	\$ 83,699,065	\$ 765,771	\$ 9,015,239	\$ 1,179,562	\$ 74,270,035	\$ 7,465,755
Net Audit Differences as % of Financial Statement Captions	0.00%	0.00%	1.50%	0.00%	-0.18%	-1.81%



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MANAGEMENT LETTER

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

In planning and performing our audit of the financial statements of the Byron-Bethany Irrigation District (the District) as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

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

CalPERS Contributions Accrual

We noted during our audit that every pay period an unknown expense was accrued as a liability in a CalPERS Contributions Accrual account. The liability continually grows each pay period, and the accruals are not removed from the balance sheet. We recommend the District to further investigate this account balance to determine proper accounting treatment.

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

Internal Control

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

1. We noted that the Accountant or Accounting Technician can both create customer bills, collect cash, and prepare the deposit. The Accountant can perform all of these functions and also post entries in the general ledger and reconcile the bank accounts. For best practices, billing and

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

cash handling should be separated. Due to the small size of the District, separation of duties can be difficult but having the person preparing customer bills not record customer payments would be a way to segregate duties. A list of adjustments to customer accounts should be generated monthly and reviewed by the General Manager. Also, the reconciliation of the accounts receivable listing to the general ledger should be performed monthly, and reviewed by the General Manager. This review should be documented by an initial.

2. The Accountant generates checks, records transactions in the general ledger, mails checks to vendors and prepares the bank reconciliation. Checks to vendors should be returned to someone other than the Accountant for mailing after they are signed to segregate cash disbursement functions. Consideration should also be given to having the General Manager review the bank reconciliations and document this review with an initial.
3. The Accountant currently prepares journal entries, but no one reviews them. To improve the internal controls, we recommend the General Manager review and approve journal entries.

Capital Assets

We recommend the District develop and approve a capital asset policy indicating depreciable lives for assets, describing the criteria for capitalization and establishing procedures related to periodic inventories of moveable fixed assets.

* * * * *

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us during the course of the examination. This report is intended solely for the information and use of the Board of Directors, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Richardson & Company, LLP

June 11, 2026



BYRON-BETHANY IRRIGATION DISTRICT STAFF REPORT

TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: EDWIN PATTISON, GENERAL MANAGER

DATE: JUNE 16, 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 authorize staff to continue BBID's 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 and Reservoir Expansion (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 members' 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 shown 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
Total	100%	91,000 AF

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

The U.S. Bureau of Reclamation is a partner in the Project. The current cost share is 70 percent Activity Agreement Members and 30 percent Reclamation.

ESTIMATED TOTAL PROJECT COST AND FINANCING

The total estimated project cost is \$847,434,800. The SLDMWA (Investor) share at 70% is \$593,204,360, making BBID's 1.16% share approximately \$6,881,170 which includes approximately \$544,000 for BBID's 1.16% share of environmental mitigation costs.

Assuming a 30-year bond financing term with interest rates at 6.15% for the Crest Raise (taxable) and 5.15% for SR152 (tax exempt), BBID's estimated annual debt service payment (principal and interest) would be approximately \$487,000 per year. This annual obligation will support BBID's ownership of approximately 1,059 acre-feet (AF) of new storage capacity in the expanded San Luis Reservoir.

Item	Amount
Total Project Cost	\$847,434,800
SLDMWA (Investor) Share – 70%	\$593,204,360
BBID’s 1.16% Share (incl. mitigation & program costs)	\$6,881,170
Financing Term	30 Years at 6.15% and 5.15% Interest ^a
Estimated Annual Debt Service (P&I)	\$487,000
BBID Storage Capacity	~1,059 AF (~1,100 AF)

^a Projected term and interest rate based on latest information

JUSTIFICATION FOR CONTINUED PARTICIPATION

Reservoir Storage Projects Do Not Get Cheaper. The cost of water infrastructure in California has risen steadily over the past several decades due to increasing construction costs, more stringent environmental and regulatory requirements, and limited suitable sites for new storage. This Project represents a rare opportunity to secure new surface storage capacity. If BBID withdraws now and seeks comparable storage in the future, the cost will almost certainly be substantially higher, and the opportunity may not exist at all. There are no other reservoir expansion or new storage projects on the horizon that will offer BBID a comparable opportunity at any price.

Long-Term Value of Storage. The expanded San Luis Reservoir will be in service for the next 100-plus years. Over that horizon, the value of BBID’s approximately 1,100 AF of storage capacity will be significant and will more than pay for itself. California’s hydrology is becoming more volatile due to climate variability, with more extreme swings between wet and dry years. The ability to capture and store water in wet years for use in dry years is the single most important tool available to water districts seeking to ensure reliable deliveries to their customers. BBID’s storage share will serve as a critical hedge against drought and supply disruption for both its agricultural and municipal water customers.

Pre-1914 Water Rights Storage. While uncertainty remains regarding securing approval from the California Department of Water Resources (DWR) and the U.S. Bureau of Reclamation (USBR) to store BBID’s pre-1914 water rights in BBID’s share of the expanded reservoir storage, staff continues to actively pursue this objective. The potential to store pre-1914 water in San Luis Reservoir is a critical strategic argument BBID staff needs in order to continue advocating for pre-1914 storage rights with state and federal agencies. Without ownership of storage capacity in the expanded reservoir, BBID staff will no longer be able to make this argument, and the opportunity to secure pre-1914 storage will be permanently foreclosed.

No Alternative Storage Options Exist. BBID has no other options, anywhere, to store its water. Whether CVP contract water, post-1914 appropriative rights, or pre-1914 water rights, BBID currently lacks access to any storage facility where it can bank water for future use. This Project is the only storage opportunity available to the District. Withdrawing from this Project will leave BBID entirely dependent on real-time water deliveries with no ability to carry over supplies from wet years to dry years.

Water Portfolio Diversification. Given the risks surrounding California water rights and the extremes of climate variability from wet to dry, BBID needs to diversify its water supply portfolio. The District's pre-1914, post-1914, CVP water contracts, and Warren Act contracts must be managed to reliably meet agricultural and municipal water demands. Ownership of storage capacity is essential to extending the value of BBID's existing water rights, including the potential to extend out-of-district CVP water transfers to include out-of-district transfers of pre-1914 and post-1914 water rights, as well as storing pre-1914 water rights in the new, larger San Luis Reservoir.

Revenue Generation to Offset Costs. The storage capacity acquired through the Project will support not only BBID's direct water supply needs but also out-of-district water transfers that will generate revenue. This transfer revenue can be used to pay for the dam raise debt service and to fund the District's approximately \$250 million in deferred capital improvements and irrigation system modernization. The storage asset thus serves a dual purpose: ensuring water supply reliability while creating a revenue stream to support the District's long-term infrastructure needs.

Flexibility to Exit or Monetize the Storage Share. BBID's participation does not lock the District into holding its storage share indefinitely. If at some point BBID determines that the Project has become unaffordable, or that the District no longer needs the storage capacity, BBID is not limited to simply forfeiting its investment. Under Section 4(e)(1) of the Agreement Between the United States and the San Luis & Delta-Mendota Water Authority for the Management of the Expanded San Luis Reservoir and Cost Share of Charges Associated with Raising of the B.F. Sisk Dam and Increased Storage Capacity of the Federally Administered San Luis Reservoir, the Participating Agencies, through SLDMWA, possess the ability to partner with non-Participating Agency parties regarding the use, marketing, and/or lease of capacity within the Authority-Managed Share of the Expanded Reservoir, and the storage of water in that capacity. Accordingly, BBID may lease or sell its share of the new storage to other parties, subject to the terms of the Agreement and the Activity Agreement. This provides BBID with a meaningful exit and cost-recovery mechanism: rather than abandoning its contributions, the District retains the option to recover value from its storage share by transferring its capacity to another user if its needs or financial circumstances change.

Drought Pool Participation and Enhanced Dry-Year Reliability. BBID is a member of the SLDMWA Drought Pool, which is being developed and piloted under the South of Delta

Drought Resiliency Framework. The Drought Pool allows participating entities to voluntarily conserve and securely store or exchange a portion of their CVP south-of-Delta deliveries for subsequent use, with the goal of providing a baseline allocation to CVP south-of-Delta contractors and reducing reliance on Delta exports in the driest hydrologic conditions. Membership in the Drought Pool gives BBID a limited but valuable option to store water in wetter periods for use in dry years, thereby increasing the reliability of the District’s supplies during drought. Acquiring BBID’s share of storage in the expanded San Luis Reservoir through the Project directly complements and strengthens this strategy. The additional storage capacity provides BBID with a dedicated place to bank water for dry-year use, materially increasing the dry-year reliability that the Drought Pool is intended to provide. Together, Drought Pool membership and ownership of expanded San Luis Reservoir storage form a layered approach to drought protection that is substantially more robust than either tool alone.

PROJECT STATUS UPDATE

The Project continues to advance on multiple fronts. Key developments since the last Board report include the introduction of a new mitigation bank opportunity (Ashurst Ranch), which offers more favorable terms than the previously identified Westervelt option, including fixed pricing at \$15,000 per stacked credit, a 10% deposit requirement, and the availability of aquatic habitats. The Caltrans agreement has been partially executed, and the SR 152 cost estimate revision is underway. The 30% design package and construction schedule for the crest raise remain on track for completion by August 2026, with the 30% cost estimate expected by October 2026.

The FY26 Energy and Water Appropriations Act included \$32.1 million in WIIN Act funding for the San Luis Reservoir Expansion project, bringing total federal funding to \$327.1 million. The Coordination Agreement and O&M Agreement drafts continue to advance with Reclamation. The final offramp for the Project is at the Cost Share Agreement milestone, currently anticipated in 2029. Estimated project completion remains June 2037.

FISCAL IMPACT

To date, BBID has expended \$57,196 on the Project. Upcoming scheduled payments are as follows:

Payment	Date	Amount
Payments to Date	Through April 2026	\$57,196
CY26 Payment	September 1, 2026	\$22,330
CY27 Payments (incl. BOR True-Up)	March 1, 2027 and September 1, 2027	\$111,970
CY28 Payments (incl. BOR True-Up)	March 1, 2028,	\$388,016

	June 1, 2028, and October 1, 2028	
Total Pre-Construction Commitment		\$579,512
SLDMWA Allocated Funding From Planning Phase and Withdrawn Members (accrues to BBID)		\$45,808
Total Funding		\$625,320

BBID's total estimated project cost of \$6,881,170, financed over a 30-year term at 6.15% and 5.15% interest, will result in an estimated annual debt service payment of \$487,000 (principal and interest). Any funds expended by BBID on the Project will not be reimbursable through the Activity Agreement if BBID voluntarily chooses to vacate its storage share option, albeit options do exist outside of the agreement for cost recovery and/or leasing or selling storage if BBID continues to Project completion.

The next material decision point is the June 2028 off-ramp. A payment of \$263,513 would be due October 1, 2028, which represents the largest single pre-construction payment and includes the CY28 BOR true-up driven primarily by mitigation credit purchases. Staff recommends continuing participation through the current phase while monitoring mitigation cost developments and the status of pre-1914 storage approval efforts.

ATTACHMENTS

N/A



BYRON-BETHANY
IRRIGATION DISTRICT
STAFF REPORT

TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE BOARD

FROM: NADER SHAREGHI, P.E. ASSISTANT GENERAL MANAGER

DATE: JUNE 16, 2026

SUBJECT: AUTHORIZE GENERAL MANAGER TO NEGOTIATE AND EXECUTE
ADDENDUM TO EXISTING MASTER SERVICES AGREEMENT WITH
HAZEN FOR WICKLUND PUMP STATION REPLACEMENT PROJECT
DESIGN

RECOMMENDATION

Staff recommend that the Byron-Bethany Irrigation District (BBID) Board of Directors (Board) authorize the General Manager to negotiate and execute an Addendum to the existing Master Services Agreement with Hazen, dated July 22, 2022, (MSA) for the Wicklund Pump Station Replacement Project Design in the amount not-to-exceed \$3 million.

DISCUSSION

BBID consolidated with the West Side Irrigation District effective 2020 and now owns and operates the Wicklund Cut Pump Station. The pump station was constructed in 1918 and has surpassed its expected life expectancy. The pumps and/or their components are no longer able to be properly repaired or maintained efficiently, necessitating the replacement project. The engineering firm of Hazen and Sawyer (Hazen) was selected to conduct a feasibility study and to perform preliminary design and provide a Basis of Design Report (BODR).

The City of Mountain House signed a Memorandum of Understanding (MOU) and an agreement with BBID to equally share the cost of the BODR. After the completion of the BODR, the City decided to not participate in the project going forward, but the parties maintain the MOU for future possible participation or cooperation.

BBID used the BODR to advertise and obtain proposals for the final design and construction of the replacement pump station through issuing a Request for Proposals (RFP). Five (5) companies responded to the RFP, which include: HDR, Carollo, Provost and Pritchard, PACE Advanced Water Engineering, and Hazen.

A five (5) member selection committee was formed to evaluate the proposals, which included: Edwin Pattison, General Manager; Nader Shareghi, P.E., Assistant Manager; Brad Mizuno, Water Resource Specialist; David Vaz, Operations and Maintenance Supervisor; and Dr. Charles Burt, BBID consultant. In addition to the selection committee's initial review of the proposals, it conducted interviews of and attended presentations by the proposing companies. The selection committee unanimously selected Hazen as the best choice to assist BBID with design and construction engineering support services for the replacement pump station project.

BACKGROUND

Due to the age and deteriorating condition of the Wicklund Cut Pump Station, BBID planned for a fast-tracked design and construction schedule, starting the design in July 2026 and completing the construction by early 2029, if everything goes as planned, or by the end of 2029, if there are any delays due to environmental, permitting or supply chain issues.

FISCAL IMPACT

The engineering estimate for design and construction support services was \$2.9 million. After the initial meeting with Hazen, some cost-saving items were suggested, and Hazen agreed to reduce the estimated contract amount to \$2.865 million. However, staff seeks Board authorization for the General Manager to negotiate an addendum not to exceed \$3 million, so that there is conservative contingency for unforeseen costs.

Through the assistance of Foley & Lardner and the support of Congressman Josh Harder, BBID obtained a \$3 million earmark through the Transportation Housing and Urban Development appropriations bill to fund a portion of the Wicklund Cut Pump Station Replacement project. Staff expects this initial federal earmark to be sufficient to fund the costs associated with the Addendum, carrying the project through completion of engineering design and permitting. BBID is pursuing additional grant funding and loans for the construction of the replacement pump station and any environmental and permit mitigations that may be incurred, as the early engineering construction estimate for replacement project is about \$25 to \$30 million dollars. A more detailed and final

engineering estimate for construction will be determined once engineering design reaches the 90% and 100% design.

ATTACHMENTS

- Master Service Agreement
- Attachment A Task Order 017 Wicklund Cut Pump Station Replacement Final Design Project: Agreement for Professional Services, Scope of Work, Detailed Project Schedule, and Design Fee and Compensation Schedule



STANDARD MASTER AGREEMENT FOR PROFESSIONAL SERVICES

This Agreement, effective this 22nd day of July 2022, for the period of FIVE years, is between:

CLIENT: Byron-Bethany Irrigation District ("BBID")
7995 Bruns Road
Byron, CA 94514

and CONSULTANT: Hazen and Sawyer ("HAZEN")
498 Seventh Avenue, 11th Floor
New York, NY 10018"

for services to be performed on a Task Order basis.

ARTICLE 1. SERVICES GENERALLY

HAZEN shall furnish engineering and related services, construction management, as BBID may request from time to time ("Services"). The particular project ("Project"), specific Services, work schedule, and cost or estimated cost will be mutually agreed upon and set forth in Task Orders issued by BBID under this Agreement. Each Task Order will specifically refer to and incorporate this Agreement by reference.

ARTICLE 2. COMPENSATION

For performance of the Services, BBID will compensate HAZEN pursuant to the Compensation Schedules identified in Article 7, or in the pertinent Task Order and any subsequent compensation schedule updates executed during the execution of said Task Order.

ARTICLE 3. TERMS OF PAYMENT

3.1 Invoices

HAZEN will submit invoices for each Task Order to BBID each month covering Services completed to date and, as applicable, for materials and equipment delivered and stored on-site or off-site. Each invoice will be prepared in HAZEN standard form and supported by documentation according to HAZEN standard practice. Within 10 days of receipt of the invoice, BBID shall give detailed, written notice of any sums which it may reasonably dispute or contest. If the parties are unable to resolve the matter within 15 days, only that portion so reasonably contested may be withheld from payment.

3.2 Time of Payment

Invoices are due and payable within 30 days after receipt by BBID.

3.3 Delay in Payment

If BBID fails to pay HAZEN within 30 calendar days after receipt of any invoice, HAZEN will be entitled any or all to the following:

3.3.1 Interest

BBID will be charged interest at the rate of 1.5% per month, or that permitted by law if lesser, on all past-due amounts starting 30 calendar days after receipt of invoice. Payments will first be credited to interest and then to principal.

Hazen

3.3.2 Suspension of Work

If BBID fails to make payment in full within 30 calendar days of the date due for any undisputed billing, HAZEN may, after giving 7 calendar days' written notice to BBID, suspend services under this Agreement until paid in full, including interest. In the event of suspension of services, HAZEN will have no liability to BBID for delays or damages caused by BBID because of such suspension. HAZEN shall be entitled to an adjustment in compensation and the work schedule for the affected Task Order pursuant to Article 6.3.

ARTICLE 4. OBLIGATIONS OF HAZEN

4.1 Independent Contractor; Subcontracts

4.1.1 HAZEN represents that it is an independent contractor and will perform services pursuant to each Task Order as an independent contractor and not as an agent or employee of BBID.

4.1.2 HAZEN may retain such other sub consultants or subcontractors as it may deem desirable for proper and timely performance of Services. HAZEN shall be responsible for the management of the sub consultants in the performance of their work.

4.2 Standard of Care

The standard of care applicable to HAZEN engineering or related services will be the degree of skill and diligence normally employed by professional engineers or consultants performing the same or similar Services at the time said services are performed. HAZEN will correct engineering or related services not meeting this standard without additional compensation.

4.3 Subsurface Investigations

In soils, foundation, groundwater, and other subsurface investigations, the actual characteristics may vary significantly between successive test points and sample intervals and at locations other than where observations, exploration, and investigations have been made. Because of the inherent uncertainties in subsurface evaluations, changed or unanticipated underground conditions may occur that could affect total Task Order cost and/or execution. These conditions and cost/execution effects are not the responsibility of HAZEN.

4.4 HAZEN Personnel at Construction Site

4.4.1 The presence or duties of HAZEN personnel at a construction site, whether as onsite representatives or otherwise, do not make HAZEN or HAZEN personnel in any way responsible for those duties that belong to BBID and/or the construction contractors or other entities, and do not relieve the construction contractors or any other entity of their obligations, duties, and responsibilities, including, but not limited to, all construction methods, means, techniques, sequences, and procedures necessary for coordinating and completing all portions of the construction work in accordance with the construction contract documents and any health or safety precautions required by such construction work.

4.4.2 HAZEN and HAZEN personnel have no authority to exercise any control over any construction contractor or other entity or their employees in connection with their work or any health or safety precautions and have no duty for inspecting, noting, observing, correcting, or reporting on health or safety deficiencies of the construction contractor(s) or other entity or any other persons at the site except HAZEN own personnel.

4.4.3 The presence of HAZEN personnel at a construction site is for the purpose of providing to BBID a greater degree of confidence that the completed construction work will conform generally to the construction documents and that the integrity of the design concept as reflected in the construction documents has been implemented and preserved by the construction contractor(s). HAZEN neither guarantees the performance of the construction contractor(s) nor assumes responsibility for construction contractor's failure to perform work in accordance with the construction documents.

4.5 Opinions of Cost, Financial Considerations, and Schedules

In providing opinions of cost, financial analyses, economic feasibility projections, and schedules for the Project,

Hazen

HAZEN has no control over cost or price of labor and materials; unknown or latent conditions of existing equipment or structures that may affect operation or maintenance costs; competitive bidding procedures and market conditions; time or quality of performance by operating personnel or third parties; and other economic and operational factors that may materially affect the ultimate Project cost or schedule. Therefore, HAZEN makes no warranty that BBID's actual Project costs, financial aspects, economic feasibility, or schedules will not vary from HAZEN opinions, analyses, projections, or estimates. If BBID wishes greater assurance as to any element of Project cost, feasibility, or schedule, BBID will employ an independent cost estimator, contractor, or other appropriate advisor. Estimates shall be prepared to a level of accuracy reflecting the information available, within normal industry standards. Estimates shall be formatted in accordance with the Project design Construction Specifications Institute (CSI) specification format and segregated by facility. Where sufficiently detailed information is lacking to obtain reasonably accurate quantities of materials, allowances will be used to provide an opinion of the estimated construction costs at the midpoint of construction. Cost estimates and levels of accuracy (Class level) will conform to American Association of Cost Engineering International, AACE Recommended Practice No. 18R-97

4.6 Construction Progress Payments

HAZEN will at the request of BBID and pursuant to this agreement review and provide opinions to BBID of Contractor Construction Progress Payment requests. The Progress Payment opinion provided by HAZEN will be based on the approved schedule of values approved prior to the start of construction and HAZEN is not responsible for any errors in the approved schedule of values.

4.7 Record Drawings

Record drawings, if required, will be prepared, in part, on the basis of information compiled and furnished by others, and may not always represent the exact location, type of various components, or exact manner in which the Project was finally constructed. HAZEN is not responsible for any errors or omissions in the information from others that are incorporated into the record drawings.

4.8 Access to HAZEN Accounting Records

HAZEN will maintain accounting records, in accordance with generally accepted accounting principles. Records relating to a Task Order will be available to BBID during HAZEN normal business hours for a period of 1 year after HAZEN final invoice pursuant to that Task Order for examination to the extent required to verify the direct costs (excluding established or standard allowances and rates) incurred hereunder. Only audit cost-reimbursable items will be subject to audit.

4.9 HAZEN Insurance

4.9.1 HAZEN will maintain throughout this Agreement the following insurance:

- (a) Worker's compensation as required by the state where the work is performed and Employer's Liability with a limit of \$1,000,000.
- (b) Comprehensive automobile and vehicle liability insurance covering claims for injuries to members of the public and/or damages to property of others arising from use of motor vehicles, including onsite and offsite operations, and owned, non-owned, or hired vehicles, with \$1,000,000 combined single limits.
- (c) Commercial general liability insurance covering claims for injuries to members of the public or damage to property of others arising out of any covered negligent act or omission of HAZEN or of any of its employees, agents, or subcontractors, with \$1,000,000 per occurrence and in the aggregate.
- (d) When furnishing engineering or engineering related services, professional liability insurance of \$1,000,000 per occurrence and in the aggregate.
- (e) When performing construction, Builder's Risk All Risk as described in Paragraph 5.8.3.

4.9.2 BBID will be named as an additional insured with respect to HAZEN liabilities hereunder in insurance coverages identified in items (b), (c) and (e) and HAZEN waives subrogation against BBID as to said policies. All insurance certificates will provide that the insurance carrier will give BBID 30 days' notice of cancellation of the policies.



ARTICLE 5. OBLIGATIONS OF BBID

5.1 BBID-Furnished Data

BBID will provide to HAZEN all data in BBID's possession relating to HAZEN Services, as identified in Task Orders. HAZEN will reasonably rely upon the accuracy, timeliness, and completeness of the information provided by BBID.

5.2 Access to Facilities and Property

BBID will make its facilities accessible to HAZEN as required for HAZEN performance of its services and will provide labor and safety equipment as required by HAZEN for such access. BBID will perform, at no cost to HAZEN, such tests of equipment, machinery, pipelines, and other components of BBID's facilities as may be required in connection with HAZEN services.

5.3 Advertisements, Permits, and Access

Unless otherwise agreed to in the Task Order, BBID will obtain, arrange, and pay for all advertisements for bids; permits and licenses required by local, state, or federal authorities; and land, easements, rights-of-way, and access necessary for HAZEN services or Project construction.

5.4 Timely Review

BBID will examine HAZEN studies, reports, sketches, drawings, specifications, proposals, and other documents; obtain advice of an attorney, insurance counselor, accountant, auditor, bond and financial advisors, and other consultants as BBID deems appropriate; and render in writing decisions required by BBID in a timely manner.

5.5 Prompt Notice

BBID will give prompt written notice to HAZEN whenever BBID observes or becomes aware of any development that affects the scope or timing of HAZEN Services, or of any defect in the work of HAZEN or construction contractors.

5.6 Asbestos or Hazardous Substances

5.6.1 If hazardous substances in any form are encountered or suspected, HAZEN will stop its own work in the affected portions of the Project to permit testing and evaluation.

5.6.2 If asbestos is suspected, HAZEN will, if requested, manage the asbestos remediation activities using a qualified subcontractor at an additional fee and contract terms to be negotiated.

5.6.3 If hazardous substances other than asbestos are suspected, HAZEN will, if requested, conduct tests to determine the extent of the problem and will perform the necessary studies and recommend the necessary remedial measures at an additional fee and contract terms to be negotiated.

5.6.4 BBID recognizes that HAZEN assumes no risk and/or liability for a waste or hazardous waste site originated by other than HAZEN.

5.7 Contractor Indemnification and Claims

5.7.1 BBID agrees to include the following in all construction contracts with contractors not affiliated with HAZEN:

- (a) the provisions of Article 4.4, HAZEN Personnel at Construction Site;
- (b) the provisions of Article 5.7.3 regarding direct actions against HAZEN;
- (c) the provisions of Article 5.7.2, HAZEN as additional insured on the contractor's general liability insurance policy.
- (d) and provisions providing contractor indemnification of BBID and HAZEN for contractor's negligence.

5.7.2 BBID shall require construction contractor(s) to name BBID and HAZEN as additional insureds on the contractor's general liability insurance policy.

5.7.3 BBID agrees to include the following clause in all contracts with equipment or materials suppliers: Contractors, subcontractors, and equipment and material suppliers on the Project, or their sureties, shall maintain no

Hazen

direct action against HAZEN, HAZEN officers, employees, affiliated corporations, and Subcontractors for any claim arising out of, in connection with, or resulting from the HAZEN services performed. BBID will be the only beneficiary of any undertaking by HAZEN.

5.8 BBID's Insurance

5.8.1 BBID will maintain property insurance on all pre-existing physical facilities associated in any way with the Project.

5.8.2 BBID will provide for a waiver of subrogation as to all BBID-carried property damage insurance, during construction and thereafter, in favor of HAZEN, HAZEN officers, employees, affiliates, and subcontractors.

5.8.3 BBID will provide (or have the construction contractor(s) provide) a Builders Risk All Risk insurance policy for the full replacement value of all Project work including the value of all onsite BBID-furnished equipment and/or materials associated with HAZEN services. Such policy will include coverage for loss due to defects in materials and workmanship and errors in design and will provide a waiver of subrogation as to HAZEN and the construction contractor(s) (or BBID), and their respective officers, employees, agents, affiliates, and subcontractors. BBID will provide HAZEN a copy of such policy.

5.9 Litigation Assistance

Article 1, Services Generally, does not include costs of HAZEN for required or requested assistance to support, prepare, document, bring, defend, or assist in litigation undertaken or defended by BBID. All such Services required or requested of HAZEN by BBID, except for suits or claims between the parties to this Agreement, will be reimbursed as mutually agreed.

5.10 Changes

BBID may make or approve changes within the scope of Services under a Task Order. If such changes affect HAZEN cost of or time for performance of the Services, an equitable adjustment will be made through an amendment to the affected Task Order executed by both parties.

ARTICLE 6. GENERAL LEGAL PROVISIONS

6.1 Authorization to Proceed

Execution of the Task Order by BBID will be authorization for HAZEN to proceed with the Services, unless otherwise provided in the Task Order.

6.2 Reuse of Project Documents

All reports, drawings, specifications, documents, and other deliverables of HAZEN, whether in hard copy or in electronic form, are instruments of service for the pertinent Task Order, whether the Task Order is completed or not. BBID agrees to indemnify HAZEN and HAZEN officers, employees, subcontractors, and affiliated corporations from all claims, damages, losses, and costs, including, but not limited to, litigation expenses and attorney's fees arising out of or related to the unauthorized reuse, change or alteration of these Task Order documents.

6.3 Delay

In the event HAZEN is delayed in performance of Services by any act or neglect of BBID or anyone for whom BBID is responsible or by Acts of God, strikes, lockouts, accidents, or other events beyond the control of HAZEN, then HAZEN compensation and the work schedule for the affected Task Order shall be equitably adjusted through a Task Order amendment. In the event delays to the Task Order work is encountered for any reason, the parties agree to undertake reasonable steps to mitigate the effect of such delays.

6.4 Limitations of Liability

6.4.1 To the maximum extent permitted by law, HAZEN liability for BBID's damages under any Task Order will not, in the aggregate, exceed the Task Order value, whether such liability arises out of breach of contract or warranty, tort including negligence, strict or statutory liability, or any other cause of action.

6.4.2 To the maximum extent permitted by law, HAZEN and HAZEN affiliated corporations, officers,

Hazen

employees, and subcontractors shall not be liable for BBID's special, indirect, or consequential damages, whether such damages arise out of breach of contract or warranty, tort including negligence, strict or statutory liability, or any other cause of action. In order to protect HAZEN against indirect liability or third-party proceedings, BBID will indemnify HAZEN for any such damages.

6.4.3 This article takes precedence over any conflicting article of this Agreement or any document incorporated into it or referenced by it.

6.5 Termination

6.5.1 This Agreement may be terminated for convenience on 30 calendar days' written notice, or for cause if either party fails substantially to perform through no fault of the other and does not commence correction of such nonperformance within 5 calendar days of written notice and diligently complete the correction thereafter.

6.5.2 On termination, HAZEN will be paid for all authorized Services performed up to the termination date plus termination expenses, such as, but not limited to, reassignment of personnel, subcontract termination costs, and related closeout costs.

6.6 Suspension, Delay, or Interruption of Work

BBID may suspend, delay, or interrupt the Services of HAZEN under a Task Order for the convenience of BBID. In such event, HAZEN compensation and the work schedule for the affected Task Order shall be equitably adjusted.

6.7 No Third-Party Beneficiaries

This Agreement gives no rights or benefits to anyone other than BBID and HAZEN and has no third-party beneficiaries.

6.8 Indemnification

6.8.1 HAZEN agrees to indemnify BBID for any claims, damages, losses, and costs, including, but not limited to, reasonable attorney's fees arising out of claims by third parties for property damage or bodily injury, including death, to the proportionate extent caused by the negligence or willful misconduct of HAZEN, HAZEN employees, affiliated corporations, and subcontractors in connection with Services performed under Task Order issued hereunder.

6.8.2 BBID agrees to indemnify HAZEN from any claims, damages, losses, and costs, including, but not limited to, reasonable attorney's fees arising out of claims by third parties for property damage or bodily injury, including death, to the proportionate extent caused by the negligence or willful misconduct of BBID, or its employees or contractors in connection with Task Orders issued hereunder.

6.9 Assignment

Except as provided in Paragraph 6.9.1, this Agreement and Task Orders issued pursuant to it are bilateral personal services agreements. Neither party shall have the power to or will assign any of the duties or rights or any claim arising out of or related to this Agreement or Task Order issued pursuant to it, whether arising in tort, contract or otherwise, without the written consent of the other party. Any unauthorized assignment is void and unenforceable. These conditions and the entire Agreement are binding on the heirs, successors, and assigns of the parties hereto.

6.10 Waiver

BBID waives all claims against HAZEN, including those for latent defects, that are not brought within 2 years of substantial completion of the facility designed or final payment to HAZEN, whichever is earlier or, in the event of a Task Order requiring substantial construction, within two years after expiration of the warranty period.

6.11 Applicable Law

This Agreement shall be interpreted and construed in accordance with the laws of the State of California.

6.12 Severability and Survival

If any of the provisions of this Agreement are held for any reason to be invalid, illegal, or unenforceable, the enforceability of the remaining provisions shall not be impaired thereby. Limitations of liability, indemnities, and other express representations shall survive termination of this Agreement.

Hazen

6.13 Materials and Samples

Any items, substances, materials, or samples removed from the Project site for testing, analysis, or other evaluation will be returned to the Project site within 60 calendar days of Task Order close-out unless agreed to otherwise. BBID recognizes and agrees that HAZEN is acting as a bailee and at no time assumes title to said items, substances, materials, or samples.

6.14 HAZEN Deliverables

HAZEN deliverables, including record drawings, are limited to the sealed and signed hard copies. Computer-generated drawing files furnished by HAZEN are for BBID or others' convenience. Any conclusions or information derived or obtained from these files will be at user's sole risk.

6.15 Dispute Resolution

The parties will use their best efforts to resolve amicably any dispute, including use of alternative dispute resolution options.

6.16 Ownership of Work Product and Inventions

All of the work product of HAZEN in executing this Project shall remain the property of HAZEN. BBID shall receive a perpetual, royalty-free, non-transferrable, non-exclusive license to use the deliverables for the purpose for which they were intended. Any inventions, patents, copyrights, computer programs, or other intellectual property developed during the course of, or as a result of, the PROJECT shall remain the property of HAZEN.


ARTICLE 7. ATTACHMENTS, SCHEDULES, AND SIGNATURES

This Agreement, including its attachments and schedules, constitutes the entire Agreement, supersedes all prior written or oral understandings, and may only be changed by a written amendment executed by both parties. Attachments and schedules on the date of contracting:


Attachment A	Compensation Schedules
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IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized officers or partners and is made effective the day and year first written above.

BYRON-BETHANY IRRIGATION DISTRICT

By: 
Kelley Geyer
Acting General Manager

HAZEN AND SAWYER

By: 
Benjamin Romero, PE
Vice President

By: 
Marc Solomon, PE
Vice President

Hazen

ATTACHMENT A: COMPENSATION SCHEDULES



HAZEN AND SAWYER
Commercial Rates
Professionals and Support Staff
2022 Hourly Billing Rates*

Classification	Hourly Rate
Vice President	\$325
Associate Vice President	\$310
Sr. Associate	\$290
Associate	\$265
Sr. Principal Engineer	\$215
Principal Engineer	\$200
Engineer	\$175
Assistant Engineer	\$155
Sr. Designer	\$135
Designer	\$120
Admin	\$100

Reimbursable Charges	Rates
Mileage	IRS Rate
Prints, Pilots, Messenger Services and other direct expenses markup	Cost+10%
Outside consultant services markup	5%
Consumables	\$6/hr
Other	Cost+10%
Expert Witness and Testimony Services	Hourly Rate + 25%

Notes:

*These rates are effective July 1, 2022 through June 30, 2023



HAZEN AND SAWYER
District Engineer Rates
Professionals and Support Staff
2022 Billing Rates*

Classification	Hourly Rate
Principal-in-Charge	\$255
Senior Professional 2	\$245
Senior Professional 1	\$230
Project Professional 2	\$215
Project Professional 1	\$195
Staff Professional 2	\$175
Staff Professional 1	\$155
Technician	\$140
Admin	\$100

Reimbursable Charges	Rates
Mileage	IRS Rate
Outside consultant services markup	5%
Expert Witness and Testimony Services	Hourly Rate + 25%

Notes:

*These rates are effective July 1, 2022 through June 30, 2023



ATTACHMENT A-1

TASK ORDER 017

Wicklund Cut Pump Station Replacement Final Design Project

AGREEMENT FOR PROFESSIONAL SERVICES

Between

Byron-Bethany Irrigation District (BBID) and HAZEN AND SAWYER

This Task Order is issued pursuant to the Master Services Agreement for professional services dated July 22, 2022, which is incorporated herein by this reference, with respect to the Wicklund Cut Pump Station Replacement Final Design Project (“Project”).

Specific Services and Work Schedule:

In summary, HAZEN AND SAWYER will provide overall project management, detailed design, collaborative delivery support, and engineering services during construction for the design of the replacement Wicklund Cut Pump Station as outlined in Attachment A-2, detailed scope of work and schedule.

The schedule will be mutually agreed to between HAZEN AND SAWYER and BBID with the period of performance to be completed by December 31, 2030.

Compensation Provisions:

The cost of services shall be on a time and materials basis based on the 2026-2027 rate schedule included in Attachment A-4. This **Task Order 017** budget is not-to-exceed **\$2,865,309**.

IN WITNESS WHEREOF, the parties hereto have caused this Task Order to be executed by their duly authorized officers or partners and is made effective June 16, 2026.

BYRON-BETHANY IRRIGATION DISTRICT

HAZEN AND SAWYER

By: _____
Ed Pattison
General Manager

By: _____
Jeremy Borchardt, PE
Associate Vice President



Attachment A-2
Byron-Bethany Irrigation District
Task Order 017 – Wicklund Cut Pump Station Replacement Final
Design Project

Scope of Work

Byron-Bethany Irrigation District (BBID or District) is requesting Hazen and Sawyer’s (Hazen) services to complete the final design of the replacement Wicklund Cut Pump Station.

The following section presents the detailed scope of work and fee for the project management and tasks associated with the design of the replacement Wicklund Cut Pump Station.

This scope of work is based on BBID and Hazen’s understanding of the overall project scope and goals. Changes to the design or additional items that are identified while executing this scope of work may require changes to this scope of work that may also require a change in schedule and total fee.

Wicklund Pump Station Replacement Design

Task 1 – Project Management

Task 1.1 – Project Management and Coordination

This task will be performed throughout the duration of the project. Formal communications with the BBID Project Manager (PM) will be through our project manager, Jerimy Borchardt/Hazen and Sawyer (Hazen). We encourage informal communication with other members of the project team. This approach will minimize project costs, project delays, and changes in scope.

Hazen will manage and coordinate the team members’ activities to keep the project on schedule and within budget. We will also coordinate with the BBID PM and our subconsultants related to the project and maintain the project schedule managing project activities. We have developed a detailed project schedule (Attachment A-3), that illustrates the sequence of tasks and project milestones using Microsoft Project software, and we will maintain and update it as needed based on project progression.

Hazen will prepare a project workplan that describes the work required, communicates the responsibilities of the design team members and the QA/QC reviewers, defines the tasks, schedules, and budgets, and describes how efforts will be coordinated. The workplan will include the methods and approach that will be implemented and other information relevant to the project team to conduct project activities through the final design effort.

All deliverables associated with this project will be subject to Hazen’s established internal QA/QC process, which includes documented review at key submittal stages by senior-level staff across multiple disciplines. This process ensures technical accuracy and adherence to client requirements and industry standards.

Hazen

Additional services under this task include management of the scope of services and project budget, coordination with BBID staff, and monthly invoicing.

Task 1.2 – Meetings

Meetings under this task will be specific to project management activities, design-related meetings, and workshops. We will conduct a kickoff meeting that will also serve as a value engineering and innovation kickoff at the start of the project to introduce the Hazen team to the District staff and make key decisions regarding the design needed for detailed design. During this kick-off meeting, we will present the work plan for delivering the scope of services, review the schedule, permitting and environmental approach, and review the main elements of the project with the District staff and other stakeholders as identified by the District.

We will conduct teleconferences or video progress meetings monthly to maintain an appropriate level of coordination with the District throughout all phases of the project, unless otherwise agreed upon. We will supplement these ongoing progress meetings with periodic emails and telephone conversations as appropriate. We will lead the bi-weekly meetings and keep an action item list and decision log.

Hazen will prepare a meeting agenda in advance of the meeting, followed by draft meeting minutes afterwards. Both documents will be circulated to all attendees for review. The final meeting minutes will emphasize action items agreed to and decisions made in the meeting(s).

Due to the compressed project schedule, the PM and design manager will conduct weekly team coordination meetings to ensure disciplines are coordinated to maintain the project schedule.

Task 1.3 – Monthly Progress Reports and Invoicing

Hazen will prepare and submit monthly project status reports to the District describing the work completed in the current invoice period and work planned for the upcoming invoice period, including any project issues encountered and the status of budget and schedule.

Task 1.4 – Quality Assurance/Quality Control (QA/QC)

Hazen will perform quality assurance reviews for each deliverable throughout the duration of the project. Our senior QA/QC reviewers will adhere to Hazen's internal Quality Assurance Policy Manual guidelines ensuring that each deliverable is thoroughly reviewed for adherence to industry standards and other standards that may apply. Comments will be tracked either using a QA/QC comments log, or through MS Word or PDF comment tracking software. All QA/QC comments will be addressed before each deliverable is submitted to BBID.

Task 1 Deliverables

- Meeting agenda and minutes from meetings conducted under this task.
- Monthly progress reports and invoices

Task 1 Assumptions

- One (1) kickoff meeting will be conducted at the BBID headquarters and attended in person by key project team members (maximum of 10).

Hazen

- Monthly progress meetings with the District will be held throughout the duration of the project until submission of the bid documents in September 2027.
- Monthly meetings with the District will include Hazen PM and Design Manager. Additional Hazen staff will attend as needed based on Hazen PM discretion.
- Monthly meetings will include review of the project schedule and a list of action items.
- Monthly status reports will be prepared and submitted with the monthly invoice.
- Project schedules will be updated as required based on contract changes.
- Project duration is 38 months.

Task 2 – Data Review and Field Investigations

Hazen’s subcontractor, Blackburn, will conduct the second phase of the phased geotechnical investigation approach used as part of the BODR to support the design of the Wicklund Cut Pump Station improvements as described below. Now that the project is generally defined, borings and other supplementary work can be completed in the confirmed location of the structures to confirm and expand on the data collected during Phase 1 (BODR).

Task 2.1 – Phase 2 Geotechnical

Blackburn will perform the following prior to subsurface exploration:

- Mark boring location(s) for Underground Services Alert.
- Obtain San Joaquin County Environmental Health Department Boring permit and schedule a grout inspection.
- Retain a drilling subcontractor and schedule the subsurface exploration.
- Retain a private utility locating subcontractor.

Once the above tasks are complete, Blackburn will observe subsurface conditions in one (1) boring to 60 feet deep near the location of the new pump station. Blackburn’s drilling subcontractor will:

- Drill the boring(s) using a truck-mounted drill rig with solid flight or hollow stem auger and switch to mud rotary when groundwater is encountered.
- Obtain:
 - Soil samples using Standard Penetration Test (SPT), California Modified, or Shelby tube samplers at approximately 5-foot intervals
 - Bulk soil samples from the upper 5 feet.
- Backfill the boring with grout following permit requirements.
- Haul off and dispose of excess drill cuttings/fluids offsite.

Blackburn’s engineers or geologists will:

- Log the boring and classify the soil in general accordance with the Unified Soil Classification System (USCS).
- Direct Sampling.
- Schedule boring permit inspection.
- Deliver samples to Blackburn’s laboratory.

Hazen

Blackburn will perform the following laboratory tests on representative soil samples obtained from the exploratory boring(s):

- Moisture content and dry density for in-situ soil property evaluation.
- Plasticity index and sieve analysis for soil classification and excavation shoring considerations.
- Triaxial unconsolidated, undrained shear strength tests to determine strength parameters for geotechnical analysis.
- Consolidation for settlement analysis.
- R-values for pavement design.
- Soil corrosion (pH, resistivity, sulfates, chlorides)

Once the field exploration and laboratory testing is complete, Blackburn will review and analyze the field and laboratory data and update the Phase 1 Geotechnical Report, complete as part of the BODR, for design of the project. The report will include the following:

- Scope of services
- Project and site description.
- Subsurface soil and groundwater conditions.
- Site geology and seismicity for the project area.
- Laboratory test results.
- Average Shear Wave Velocity in upper 100 feet (V_{s30}) calculated from SCPTs complete in Phase 1.
- 2025 California Building Code (CBC) seismic design parameters.
- Recommendations for:
 - Grading and trenching (including site preparation, subgrade preparation, fill compaction, trench backfill compaction, over-optimum soil moisture considerations, excavation and temporary shoring considerations, and cut side slope orientation for stability).
 - Structure foundation design including bearing/lateral capacity, minimum dimensions/embedment, estimated settlement and modulus of subgrade reaction (as necessary).
 - Lateral earth pressures and buoyancy considerations for below-grade structures.
 - Soil excavatability, trench stability, and preliminary OSHA soil type for trench shoring considerations.
 - Trench backfill including bedding and shading, re-use of site soil for backfill, import requirements (if needed), and relative compaction.
 - HMA pavement section design recommendations for new access roadways based on traffic indexes provided by others.
 - Expansive soil mitigation techniques (if expansive soil is present).
 - Soil corrosion potential.
- Risk management and limitations.
- Vicinity map and site plan with proposed improvements and boring locations.
- Boring log.
- Phase 1 SCPT data and interpretations.
- Laboratory test sheets.

Blackburn will perform the following to provide site specific seismic classification:

- Perform site specific response analysis in accordance with Section 21.2 of ASCE 7-22 for one V_{s30} profile.

Hazen

- Calculate site specific design response spectrum (5% damped) for the site in accordance with Section 21.3 of ASCE 7-22.
- Calculate site specific seismic design parameters for one site in accordance with Section 21.4 of ASCE 7-22.

Blackburn will then prepare an appendix to be incorporated into the final geotechnical report that will include the following:

- Scope of services.
- Project and Site Description.
- Geologic Site Conditions.
- Site Vs30 and recommended Site Class based on subsurface explorations.
- Results of the site-specific analysis including spectra.
- Site-specific seismic design parameters.
- Risk Management and Limitations

Blackburn will also review the substantially completed plans and specifications for the project prior to bidding to confirm conformance with the geotechnical report. If needed, Blackburn will be available to provide limited geotechnical observations for unanticipated conditions encountered during construction on an on-call basis.

Task 2 Deliverables:

- Draft updated Geotechnical Report (PDF)
- Final Geotechnical Report (PDF)

Task 2 Assumptions:

- Site access will be unencumbered, with access provided Monday through Friday between 7:00 AM and 5:00 PM.
- SCPT locations are accessible to a truck-mounted rig and can be completed in a single mobilization.
- Site improvement layouts will be provided at least two weeks prior to the start of subsurface exploration.
- No evaluation of hazardous materials, flood potential, or biological pollutants is included.
- Mass grading recommendations, soil treatment recommendations, landscape suitability tests for soil amendment recommendations, construction observation and testing, and engineering support during construction are excluded.
- Subsurface exploration activities are subject to the timely issuance of required boring permits by San Joaquin County.
- Site Classification will not be Site Classification F per ASCE 7-22 Table 20.2-1 and Section 20.2.1. Liquefiable, sensitive, or soil susceptible to strain softening, loss strength during strong, or other conditions requiring a Spectrally matched time histories per Section 21.1 are not present.
- Or the exceptions in Section 20.2.1 of ASCE 7-22 will be used.

Task 3 – Permitting and CEQA

The purpose of this task is to provide leadership, coordination, and support throughout the environmental and cultural resources compliance process, including recommendation of any mitigation measures necessary to



address potentially significant project impacts, if required. Hazen will support our subconsultant, ESA, to complete this task to ensure environmental compliance is met for the project. We anticipate completing an Initial Study and Mitigated Negative Declaration (IS/MND) environmental compliance document consistent with what are commonly referred to as “CEQA+” mitigation measures, which will include the necessary federal “cross-cutters” to satisfy the project’s grant agreement. The task includes incorporation of review comments, exhibits, and supporting documentation, as needed. Hazen will prepare the IS/MND and perform the necessary analysis in a format and structure agreeable to the District that is laid out at project initiation.

Task 3.1 – Regulatory Permitting Support

Hazen team will prepare project information to support meetings, consultations, and coordination with the following regulatory agencies: US Army Corp of Engineers (USACE), US Fish and Wildlife (USFWS), National Marine Fisheries Service (NMFS), and California Department of Fish and Wildlife (CDFW) for both early engagement to inform final project design and avoidance and minimization measures, and coordination during permit consultations. The Hazen team will lead early coordination with the resource agencies (e.g., NMFS, USFWS, CDFW), including presenting the results of the Entrainment Risk Evaluation to reach agreement on a go/no-go on the inclusion of a protective fish screen and to finalize the project design. Following design finalization, ESA will coordinate an interagency pre-application meeting to finalize the project description ahead of preparation of the full suite of permits.

Subtask 3.1.1 - USACE Section 404 And Section 10 Permit and Support Documentation

Based on anticipated Project impacts to federal jurisdictional waters and/or wetlands, the Project will likely require a USACE permit under Clean Water Act (CWA) Section 404 and Rivers and Harbors Act (RHA) Section 10. It is anticipated that the Project would be eligible for a Nationwide Permit (NWP) 3 (Maintenance) and/or NWP 58 (Utility Line Activities for Water). Use of a NWP is subject to verification by USACE; this will be verified during an interagency pre-application meeting. The Hazen team will prepare NWP application materials that will include: the USACE’s NWP Pre-Construction Notification (PCN) form, a Supplemental Information document with additional Project information, and supporting maps and/or graphics.

Subtask 3.1.2 - Central Valley Regional Water Quality Control Board Section 401/Waste Discharge Requirements Notification and Supporting Documentation

Much of the information required for the Central Valley Regional Water Quality Control Board (CVRWQCB) application will be similar to that required by the USACE, but some information required, such as the assessment of Project effects to Regional Water Board-designated Beneficial Uses per the Water Quality Control Plan for the Sacramento River Basin and the San Joaquin River Basin (or Basin Plan), is unique to this application. In addition, all information will be submitted in accordance with the State Water Resource Control Board’s Procedures for the Discharge of Dredged or Fill Material to Waters of the State (Procedures) (2021). The Hazen team will prepare Regional Water Board application materials, to include the following: a pre-filing meeting request, the appropriate application form, a supplemental information document with additional Project information in response to the application form and supporting maps/graphics.

Hazen

Subtask 3.1.3 – CDFW Lake and Streambed Alteration Agreement/ Fish and Game Code Section 1602 Notification

Hazen and ESA will prepare a Lake and Streambed Alteration Agreement (LSAA) Notification pursuant to Fish and Game Code Section 1602 for submittal to CDFW, including all necessary supporting documents and exhibits, and will submit to CDFW on behalf of the District. Supporting information will include a quantification and description of construction techniques and impacts within CDFW-regulated areas and associated fish and wildlife resources, and a plan which addresses the restoration of temporarily impacted resources. It should be noted that CDFW requires a demonstration of CEQA compliance (see Subtask 3.3) in order to issue a final Section 1602 LSAA.

Subtask 3.1.4 – Central Valley Flood Protection Board Encroachment Permit

The Central Valley Flood Protection Board (CVFPB) and USACE have jurisdiction under Title 23 of the California Code of Regulations, over the specific activities or portion of activities that have the potential to alter, occupy, or use a project levee. CVFPB approval must be obtained prior to ground disturbance or modification to the proposed Project site. The Hazen team will prepare the required Encroachment Permit Application.

Subtask 3.1.5 – Section 7 ESA Biological Assessment

Since the Project may affect federally listed anadromous fish species under NOAA Fisheries/NMFS jurisdiction (e.g., Central Valley steelhead and Chinook salmon) and other fish species under the jurisdiction of USFWS (e.g., Delta Smelt), the Hazen team will prepare a *Biological Assessment (BA)* to support USACE's Section 7 consultation with NOAA Fisheries/NMFS and USFWS. A BA will be prepared to review the proposed project in sufficient detail to assess potential effects on federally listed species. The BA will include a summary of consultation to date, description of the proposed action, description of the environmental baseline, an account of each species addressed, an assessment of project effects, and an effect determination for each species. Because Old River is designated as Essential Fish Habitat (EFH), pursuant to the Magnuson-Steven Fishery Conservation and Management Act, as amended, an assessment of EFH will also be included in the document.

Subtask 3.1.5 – California Endangered Species Act ITP Application

Since the project may affect state listed fish species under CDFW jurisdiction (Delta smelt, longfin smelt, winter-run and spring-run Chinook salmon), the Hazen team will prepare an Incidental Take Permit (ITP) application, drawing from the Endangered Species Act Section 7 BA. The Hazen team will prepare a new CDFW ITP application consistent with requirements associated with Fish and Game Code Section 2081. The CDFW ITP application will include species accounts, a description of the project, an analysis of take and effects, take minimization and mitigation measures, a jeopardy analysis, monitoring compliance, certification of application, and references.

Task 3.2 – Fisheries Analysis

The Hazen team will complete a Fish Entrainment Risk Evaluation to support early regulatory agency (USFWS, NMFS, CDFW) engagement. A Fish Entrainment Risk Evaluation will be completed to support early



agency coordination and inform a go/no-go decision on the inclusion of a fish screen and also complete analyses to evaluate the operation and maintenance impacts of the new pump station and impacts of dredging on listed fish species in support of the impact analysis section of the CEQA document (discussed in Task 3.3). The Entrainment Risk Evaluation will include an analysis of recent interagency monitoring data to quantitatively characterize the exposure level of each listed fish species to the Project.

Task 3.3 – CEQA Preparation

It is determined that a CEQA Plus IS/MND will need to be prepared as the required CEQA documentation. This task will include a detailed scope for preparing the CEQA Plus IS/MND and identification of technical studies required to support the CEQA analysis.

- a) Develop project description to accurately describe the Project. Project description will provide flexibility for potential reasonable changes to the project.
- b) Complete CEQA checklist and all other relevant information.
- c) Develop Initial Study and Mitigated Negative Declaration (IS/MND). The following technical studies would be required to support the impact analyses for the Initial Study:
 - i) Complete Air Quality and Greenhouse Gas Emissions Analysis using CalEEMod.
 - i) Complete a Cultural Resources Investigation Report (Subtask 3.3.1).
 - ii) Complete an Aquatic Resources Delineation Report.

IS/MND and technical study development will include up to one round of review by BBID. Review will include compilation of client comments and responses and (1) conference call/meeting.

- d) Develop Mitigation, Monitoring and Reporting Program (MMRP) Plan, pending identification of any potential impacts that require mitigation. MMRP development will include up to one round of review by the client. Review will include compilation of client comments and responses and one conference call/meeting.
- e) Format and compile Final IS/MND and appendices as well as addressing any public and City comments.

Subtask 3.3.1- Tribal Consultation

The Hazen team will support BBID's tribal consultation obligations under CEQA by drafting consultation letters for BBID review, which will then be mailed on official BBID letterhead to all California Native American tribes identified by the Native American Heritage Commission (NAHC). The Hazen team will manage and compile all tribal outreach correspondence and responses on behalf of BBID and will prepare a Tribal Consultation Log documenting all outreach efforts. This log will be included as a confidential appendix to the Cultural Resources Study. Additionally, the Hazen team will provide qualified cultural resources personnel to attend meetings with BBID staff in support of the tribal consultation process, if required.

Task 3.4 – Public Review and Noticing

- a) Draft Notice of Intent (NOI) to Adopt MND, including one round of review.
- b) File NOI and IS/MND with California State Clearinghouse via CEQASubmit in accordance with AB 819.

- c) Develop responses to public comments, as appropriate.
- d) File Final IS/MND and file Notice of Determination (NOD) with California State Clearinghouse via CEQASubmit.

Task 3 Deliverables

1. Permitting Deliverables
 - Fish Entrainment Risk Evaluation
 - USACE Section 404 and Section 10 Permit Application Documentation
 - USACE NWP Pre-Construction Notification (PCN) Form and Supplemental Documentation
 - CVRWQCB Section 401/Notification and Supporting Documentation
 - CDFW Lake and Streambed Alteration Program Documentation
 - Encroachment Permit Application for Central Valley Flood Protection Board Encroachment Permit
 - Fisheries Biological Assessment (BA)/EFH Assessment, if needed.
 - CDFW Incidental Take Permit Application
2. CEQA Deliverables
 - Draft and Final AB 52 Formal Notification Letters
 - Draft Initial Study/Mitigated Negative Declaration (IS/MND)
 - Final IS/MND, including Responses to Comments
 - Air Quality and Greenhouse Gas (GHG) Analysis
 - Cultural Resources Investigation Report
 - Aquatic Resources Delineation Report

Task 3 Assumptions

- Development of meeting materials and attendance of meetings with resource agencies including pre-application meetings, engagement meetings, and any additional resource agency meetings.
- Development of internal meeting materials for BBID.
- Kick-off meeting and up to two additional meetings for BBID.
- Two (2) one-hour meetings for tribal consultation.
- It is assumed that approximately twenty-five (25) to seventy-five (75) unique comment letters may be received on the Draft IS/MND.

Task 4 – Value Engineering and Innovation Workshop

To ensure the replacement pump station includes an innovative design that provides the District with a modern, cost-effective pump station as quickly as possible, Hazen will facilitate a Value Engineering (VE) and Innovation workshop. While the design concept presented in the BODR is a reasonable design, different approaches are likely to be presented in different proposals. The workshop will discuss these approaches and decide on VE concepts and ideas for the overall pump station design (wet well design), including specific facility features, potential collaborative delivery, and coordination with other consultants, such as the District's Integrator and potentially the substation designer. The development and confirmation of project features in collaboration with the District is required to begin detailed design and before beginning early engagement discussions with the permitting agencies. The specific facility features and details are anticipated to be details



and elements that will be incorporated into the final design in consideration of how the District will operate and maintain the replacement pump station.

The details and decisions made during the workshop will be summarized in a Technical Memorandum (TM).

Task 4 Deliverables

- Draft and Final VE and Innovation Workshop TM (MS Word, .PDF)

Task 4 Assumptions

- Meetings with permitting agencies are included as part of Task 3.
- Maximum of three concepts will be selected during the Project Kick-off meeting included as part of Task 1.
- Approximately six (6) weeks between the Project Kick-off meeting and the VE and Innovation workshop is required to develop the three concepts selected.
- One (1) four-hour workshop with the District and stakeholders.
- Each concept will include a rendering, Class 5 Cost Opinion, and construction schedule.
- Review of draft TM will be completed by the District and stakeholders in one week and one set of adjudicated comments will be provided.
- Traveling debris screen will be used for project design.
- No CFD or other modeling will be completed as part of this task.

Task 5 – Final Design Services

Based on the decisions made during the VE and Innovation workshop, Hazen will develop final design construction documents (plans, specifications, and estimate) for the replacement pump station and associated facilities (pipelines, debris screening, etc.) through four separate design submittals (50-, 90-, 100-percent and final bid-ready). Hazen will forego a 30-percent design and move straight to the 50-percent design because of our project knowledge. Each design submittal will incorporate the comments received from BBID on the previous design submittal. Depending on the design submittal, the drawings will include an appropriate amount of detail to estimate costs and provide adequate review comments.

We will also prepare technical specifications using the three-part Construction Specifications Institute (CSI) format and we will use Hazen's front-end specifications and Engineers Joint Contract Documents Committee (EJCDC) General and Supplemental Conditions (Divisions 00 and 01) if applicable. We will submit drawings and specifications to the District for review and comment at all design completion levels. Each design submittal will undergo an internal QA/QC review as part of that specific design task.

The task will also include the preparation of an opinion of construction cost for each submittal (Class as appropriate for level of design), updated schedule, and project specifications documents preparation. This task will also include continued support for environmental clearance activities and permitting assistance (see Task 3).

Hazen

Task 5.1 – Prepare 50-Percent Plans and Specifications

The 50-percent design submittal package will build upon the VE and Innovation TM by developing design drawings for the full pump station design including civil, structural, mechanical, electrical, and I&C. Draft specifications will also be included with this 50-percent design submittal. The draft specifications will be Hazen’s standard master specifications that are not edited for this project. CFD modeling of selected project wet well will be performed to confirm hydraulic conditions are acceptable for pumps.

Task 5.2 – Prepare 90-Percent Plans and Specifications

The 90-percent design submittal package will build upon the 50-percent submittal and incorporating District comments as appropriate by providing additional details all drawings. Draft specifications will also be included with this 90-percent design submittal with additional detail provided specific to the Wicklund Pump Station Replacement.

Task 5.3 – Prepare 100-Percent Plans and Specifications

The 100-percent design submittal package will build upon the 90-percent submittal incorporating District comments as appropriate and incorporating final design detail. Specifications will also be included with this 100-percent design submittal with required design details and requirements. This 100-percent submittal will be provided to the District as a final review set before the bid documents are prepared.

Task 5.4 – Prepare Final Bid-Ready Plans and Specifications

After we receive comments on the 100-percent submittal, we will finalize the drawings and specifications as construction documents and prepare them for required District signature(s) and for bidding. We will organize the bid documents into one set of documents.

Task 5.5 – Prepare Opinion of Probable Construction Cost Estimates

Hazen will prepare the following construction cost estimates at the 60-percent and final (100-percent) design stages that will provide PWD with confidence leading into the project bidding phase:

1. 50% Design – AACE Class 3
2. 90% Design – AACE Class 2
3. 100% Design – AACE Class 1

Task 5.6 – Physical Modeling Coordination

At completion of the initial internal 50% design Hazen will leverage our relationship with a national pump modeling laboratory (Verdantas) to build a physical model of the wet well identified during the Value Engineering and Innovation period and designed during the 50% design to validate and refine the wet well design, with the intent of reducing construction cost while achieving acceptable hydraulic conditions for the pumps.

Hazen

This task will validate the non-HI-standard wet well configuration by building a scaled physical model of the pump station design.

Task 5 Deliverables

- Review submittals for each design milestone (50-, 90-, and 100-percent drawings and specifications) documents in PDF and MS Word format.

Task 5 Assumptions

- BBID will pothole as needed to facilitate design.
- No additional survey is required.
- Review of the design documents at each milestone will be completed by BBID in two weeks.
- BBID will provide one set of adjudicated comments for the drawings and specifications.
- A total of 90 sheets will be included in the project design.
- Drawing sheet size of 22-inch by 34-inch will be used.
- Hazen will provide Bidding Requirements and Contracting Requirements (Front End specifications) for review and editing by BBID.
- EJCDC standard documents will be used for the Project's Construction Contract General Conditions; Supplementary Conditions will use Hazen's standard format and will be reviewed by BBID.
- Conformed construction documents will be prepared as part of Task 6.
- Technical Specifications will follow the CSI Division 50 format.
- Weekly internal meetings with task leads.
- The minimum project is as presented in the Hazen BODR.
- Any additional features not included in the BODR such as but not limited to additional screening requirements will be at an additional cost.
- A desktop line of site telemetry study using Google Earth will be completed to inform the SCADA/Telemetry basis of design. Detailed telemetry evaluation and design will be completed in the next phase of final design by BBID.
- Workshops for each deliverable to receive District comments will be maximum of 2 hours, in person, and attended by up to eight Hazen staff (discipline leads).



Task 6 – Bidding Support

During the bid and award phase, Hazen will continue to implement effective management of the project, and our team will assist BBID throughout the bidding period.

Task 6.1 – Bidding Services Assistance

We will provide support by assisting BBID with preparing the advertisement, conducting the pre-bid meeting and site visit, responding to bid questions, preparing and distributing the addendum(s) as required, maintaining a bidder log as required, assisting BBID during the bid opening, and participating in the evaluation of contractor bids for accuracy and completeness, checking references, and providing a written recommendation of award to BBID based on our evaluation of the bids, related costs and other factors for BBID to consider in making a final award decision. Hazen will also lead the review of any substitutions identified by the contractor in close collaboration with BBID. Once contractor bids are submitted and opened, Hazen will prepare final bid-ready documents (conformed documents) for issuance to the selected contractor.

Task 6.2 – Construction Manager at Risk (CMAR) Assistance

Hazen will prepare a Request for Proposals (RFQ) advertisement soliciting proposals from General Contractors (GC's) and conduct an evaluation of the proposals and make a recommendation to the District for selection of a CMAR. Hazen will support the District's general counsel in preparation of CMAR contract documents.

Task 6 Deliverables

- Question list and bidder log documents in PDF format.
- Draft and Final RFP in PDF format.

Task 6 Assumptions

- BBID will handle all posting of bid advertisement logistics and requirements including posting the bid.
- Maximum of two (2) Addenda will be prepared.
- Maximum of ten (10) responses will be provided.
- Maximum of five (5) drawing revisions for issuance with addendum(s) will be prepared. These revised drawings will be incorporated into the final conformed drawings.
- Revised specification language, if required, will be provided in the body of an email; revised specifications will be issued with the final bid-ready documents.
- BBID will handle all posting of RFP logistics and requirements including but not limited to posting the RFP and receiving Proposals.
- BBID General Counsel will prepare final CMAR contract based on draft provided by Hazen.



Task 7 – Construction Support Services

During the construction support services phase, Hazen will continue to implement effective project management of the project and our team will assist BBID throughout construction.

Task 7.1 – Submittal Reviews

Hazen will review construction submittals prepared by the contractor. We will also provide a submittal-tracking log, which we will coordinate with BBID.

Task 7.2 – RFI Reviews

Hazen will review contractor requests for information based on varying field conditions or contract documents/drawings and provide responses as necessary to resolve any questions.

Task 7.3 – Contract Modifications

Hazen will provide responses and/or input for potential contract modifications, including claims, field orders, work change directives, and change orders.

Task 7.4 – Record Drawings

Hazen will coordinate with the Contractor to confirm the Contractor's as-built drawings have accurately captured all changes completed during construction. Once confirmed, Hazen will prepare a final set of Record Drawings.

Task 7.5 – Construction Progress Meetings and Site Visits

Hazen will participate in construction progress meetings, complete site visits, and perform construction inspections including special inspections as required by the final design.

Task 7.6 – Startup and Commissioning Support

Hazen will be on site during pump station startup and commissioning to support and coordinate between the District, the contractor, and equipment manufacturer representatives.

Task 7 Deliverables

- Request for Information responses and tracking log.
- Submittal responses and tracking log.
- Startup and commissioning report in PDF format.
- Record Drawings in PDF and one (1) hard copy format.

Task 7 Assumptions

- The District will contract with a third-party materials testing firm to perform required construction materials testing including but not limited to compaction and other required geotechnical testing, concrete testing including but not limited to slump and compression cylinders, and special inspection.
- The contractor will be responsible for coordinating schedule with the materials testing firm.
- BBID will contract with a third-party CM firm and only the items identified in these assumptions will be required by Hazen.
- Third-party materials testing firm or third-party CM firm is responsible for specialty inspections.
- Selected third party CM will be responsible for all construction document tracking. Hazen will receive training on any proprietary software required for documents as part of construction.
- Construction duration from notice to proceed to completion of demobilization is 18 months.
- One construction progress meeting per week will be attended by one (1) Hazen staff for construction duration as Engineer of Record.
- One site visit per month will be performed by one (1) Hazen staff for construction duration. The site visit will coordinate with weekly construction progress meeting.
- Standard Hazen RFI and submittal response forms will be used.
- A maximum of seventy five (75) Submittals will be reviewed and responded to. This includes resubmittals. Submittals require average of 6 hours to review each.
- A maximum of fifty (50) RFIs will be submitted and responded to and require 4 hours to review and respond.
- Contract modification effort is based on use of EJCDC General Conditions being used.
- Review of a maximum of two (2) contractor claims. Negotiation will be completed by third party CM.
- A maximum of ten (10) Field Orders will be supported with input as needed.
- A maximum of ten (10) Work Change Directives will be supported with input as needed.
- A maximum of three (3) Change Orders will be supported with input as needed.
- A maximum of ten (10) revised drawings total will be prepared in support of Field Orders, Work Change Directives, and Change Orders.
- Specification revisions will be provided in track changes format. A maximum of 10 specification updates will be prepared.
- A maximum of two weeks, for two (2) full-time Hazen staff is required for startup and commissioning support.
- Third party CM will review contractor requests for payment.



Project Schedule

See Attachment A-3.

Period of Performance

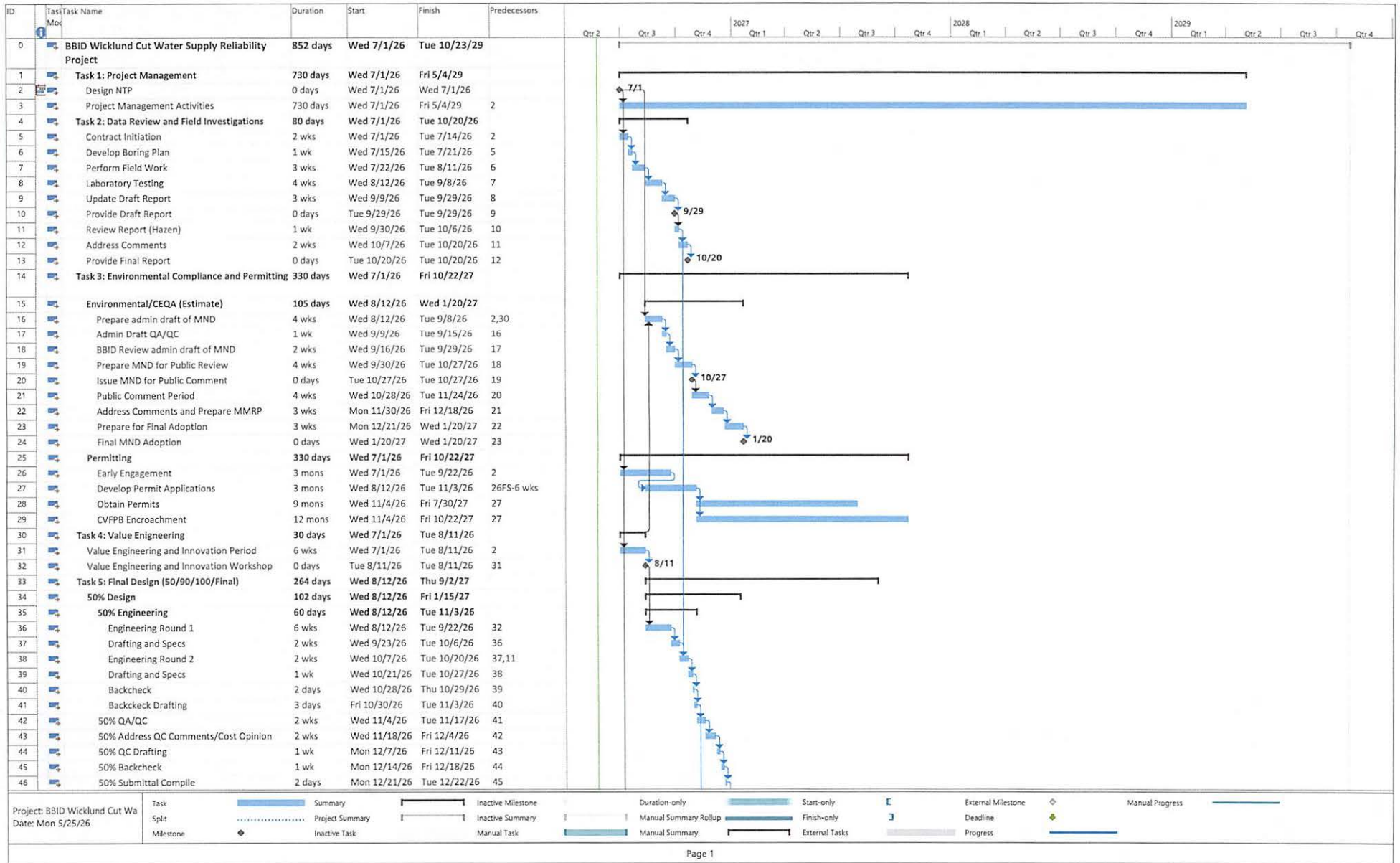
The anticipated period of performance of the major tasks and deliverables as described above is based on a Notice to Proceed of June 16, 2026, and will conclude on December 31, 2030 based on the attached detailed schedule (Attachment A-3).

Fee Estimate

The fee estimate in Attachment A-4 was developed on a Time and Materials basis.

The scope and fee as described herein is based on the estimated schedule previously described. If any changes or delays occur that impact the overall schedule, Hazen will immediately contact BBID to discuss if additional scope and fee is required including any time extensions to the overall period of performance.

ATTACHMENT A-3: DETAILED PROJECT SCHEDULE



ATTACHMENT A-4: DESIGN FEE AND COMPENSATION SCHEDULE

Byron-Bethany Irrigation District
Wicklund Cut Pump Station Replacement Project
 Design Fee

Hazen	Principal-In-Charge	Project Manager	Design Manager	Senior TA QA/QC	Senior TA QA/QC	Senior TA QA/QC	Senior TA QA/QC	Senior TA QA/QC	Senior TA QA/QC	Senior TA QA/QC	Senior TA QA/QC	Senior TA QA/QC	Senior TA QA/QC	Site Civil Design Lead	Yard Piping Support	Site Civil Support	Environmental/Permit Support	Environmental/Permit Support	Environmental/Permit Support	Senior PE Cost Estimator
				Site/Civil	Mech/Pump	Structural	Electrical	I&C	Arch	HVAC	Enviro/Permitting	Cost Estimate	Principal Engineer	Assistant Engineer	Assistant Engineer	Senior Associate	Senior Principal Scientist	Associate	Senior Associate	
	\$360	\$350	\$270	\$340	\$360	\$340	\$340	\$340	\$340	\$340	\$370	\$340	\$225	\$185	\$185	\$340	\$235	\$310	\$340	
Task 1: Project Management																				
1.1 Project Management and Coordination	5	60	20											80			60	80		
1.2 Meetings	12	158	158																	
1.3 Monthly Progress Reports and Invoicing		76	20																	
1.4 Quality Assurance/Quality Control				30	40	80	80	40	40	30	30	10								
TASK 1 - SUBTOTAL	18	294	198	30	40	80	80	40	40	30	30	10	80	0	0	60	80	0	0	
Task 2: Data Review and Field Investigations																				
2.1 Phase 2 Geotechnical Coordination (Hazen)			4										2							
2.2 Phase 2 Geotechnical Field Work (Blackburn)																				
TASK 2 - SUBTOTAL	0	0	4	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	
Task 3: Permitting and CEQA																				
3.1 Regulatory Permitting Support (ESA)																				
3.2 Fisheries Analysis (ESA)																				
3.2 CEQA Preparation			10														65	280	20	
3.3 Public Review and Noticing			10														10	16		
TASK 3 - SUBTOTAL	0	0	20	0	0	0	0	0	0	0	0	0	0	0	0	0	75	296	20	
Task 4: Value Engineering and Innovation Workshop																				
4.1 Value Engineering and Innovation Workshop	0	16	60										16	20	20		10	10		16
TASK 4 - SUBTOTAL	0	16	60	0	0	0	0	0	0	0	0	0	16	20	20	0	10	10	0	
Task 5: Final Design Services																				
5.1 50% Design Drawings and Review Meeting	4	30	70										24	70	80			4	4	
5.2 90% Design Drawings and Review Meeting	4	20	50										20	48	50			2	2	
5.3 100% Design Drawings and Review Meeting	2	15	36										20	28	30			2	2	
5.4 Bid Design Drawings and Review Meeting	2	3	8										4	8	8			0	0	
5.5 Opinion of Probable Construction Cost Estimates																				80
5.6 Physical Modeling Coordination			4																	
TASK 5 - SUBTOTAL	12	68	168	0	0	0	0	0	0	0	0	0	68	154	168	0	6	6	8	
Task 6: Bidding Support																				
6.1 Bid Assistance and Addenda	0	6	24											8						0
6.2 Construction Manager at Risk (CMAR) Support		24	40																	
TASK 6 - SUBTOTAL	0	30	64	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	
Task 7: Construction Support Services																				
7.1 Submittal Reviews													8	30	30					
7.2 RFI Reviews			12										6	12	12					
7.3 Contract Modifications	2	6	40																	
7.4 Record Drawings		4	16											4	4					
7.5 Construction Progress Meetings and Site Visits			6																	
7.6 Startup and Commissioning Support																				
TASK 7 - SUBTOTAL	2	10	74	0	0	0	0	0	0	0	0	0	14	46	46	0	0	0	0	
TOTAL BASE FEE (TASK 1-7)	22	418	588	30	49	80	80	40	40	30	30	10	168	220	234	145	394	28	86	

Byron-Bethany Irrigation District
Wicklund Cut Pump Station Replacement Project
 Design Fee

Hazen	Senior PE	Architectural	Architectural	Structural Lead	Structural	Pump and Mech	Pump and Mech	CFD Modeling	Surge Modeling	Electrical Lead	Electrical	Instrumentation	Instrumentation	HVAC Lead	HVAC Support	
	Cost Estimator	Lead	Support		Support	Lead	Support			Support	Support	and Control Lead	and Control Support		Support	
	Vice President	Senior Associate	Assistant Engineer	Senior Associate	Engineer	Associate Vice President	Senior Principal Engineer	Senior Associate	Senior Associate	Senior Associate	Principal Engineer	Senior Principal Engineer	Assistant Engineer	Senior Associate	Assistant Engineer	
	\$370	\$340	\$185	\$340	\$205	\$350	\$270	\$340	\$340	\$340	\$225	\$270	\$155	\$340	\$185	
Task 1: Project Management																
1.1 Project Management and Coordination																
1.2 Meetings		80		80		80				80		80			76	
1.3 Monthly Progress Reports and Invoicing																
1.4 Quality Assurance/Quality Control																
TASK 1 - SUBTOTAL	0	80	0	80	0	80	0	0	0	80	0	80	0	76	0	
Task 2: Data Review and Field Investigations																
2.1 Phase 2 Geotechnical Coordination (Hazen)				2												
2.2 Phase 2 Geotechnical Field Work (Blackburn)																
TASK 2 - SUBTOTAL	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	
Task 3: Permitting and CEQA																
3.1 Regulatory Permitting Support (ESA)																
3.2 Fisheries Analysis (EGA)																
3.2 CEQA Preparation																
3.3 Public Review and Noticing																
TASK 3 - SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Task 4: Value Engineering and Innovation Workshop																
4.1 Value Engineering and Innovation Workshop		12	24	12	30	16	40			12	24	12	24	8	16	
TASK 4 - SUBTOTAL	0	12	24	12	30	16	40	0	0	12	24	12	24	8	16	
Task 5: Final Design Services																
5.1 50% Design Drawings and Review Meeting		50	112	94	216	46	99	60	60	94	216	80	104	30	73	
5.2 90% Design Drawings and Review Meeting		36	78	64	155	36	66			64	144	56	69	22	49	
5.3 100% Design Drawings and Review Meeting		30	52	44	103	26	44			44	96	42	46	18	32	
5.4 Bid Design Drawings and Review Meeting		5	13	10	26	4	11			10	24	8	12	2	8	
5.5 Opinion of Probable Construction Cost Estimates																
5.6 Physical Modeling Coordination						6	8									
TASK 5 - SUBTOTAL	0	121	255	212	500	118	228	60	60	212	479	186	220	72	162	
Task 6: Bidding Support																
6.1 Bid Assistance and Addenda	0	4	0	4	0	4	0			4	0	4	0	4	0	
6.2 Construction Manager at Risk (CMAR) Support	40															
TASK 6 - SUBTOTAL	40	4	0	4	0	4	0	0	0	4	0	4	0	4	0	
Task 7: Construction Support Services																
7.1 Submittal Reviews		10	36	20	70	20	70			20	70	8	60	6	24	
7.2 RFI Reviews		4	16	10	30	10	30			10	30	6	24	4	12	
7.3 Contract Modifications																
7.4 Record Drawings			4		4		4				4		4		2	
7.5 Construction Progress Meetings and Site Visits																
7.6 Startup and Commissioning Support							80				40					
TASK 7 - SUBTOTAL	0	14	56	30	104	30	184	0	0	30	144	14	88	10	36	
TOTAL BASE FEE (TASK 1-7)	40	231	335	340	634	248	452	60	60	338	647	206	342	170	216	

**Byron-Bethany Irrigation District
Wicklund Cut Pump Station Replacement Project
Design Fee**

Hazen	Construction Support	CAD/BIM Lead	CAD/REVIT Designer	Construction Support	Hazen				Blackburn	Hanson Environmental	Verdantas	EGA			
	Senior Associate	Associate	Senior Designer	Principal Engineer	Labor Hours	Labor Cost	ODC's	Subtotal	Geotechnical	Fisheries	Physical Modeling	Environmental Permitting	Sub Subtotal	Sub Markup Subtotal	Grand Total
	\$340	\$310	\$195	\$225											
Task 1: Project Management															
1.1 Project Management and Coordination					88	\$ 29,160	\$ -	\$ 29,160					\$ -	\$ -	\$ 29,160
1.2 Meetings					1024	\$ 318,900	\$ 1,000	\$ 319,900					\$ -	\$ -	\$ 319,900
1.3 Monthly Progress Reports and Invoicing					96	\$ 32,760	\$ -	\$ 32,760					\$ -	\$ -	\$ 32,760
1.4 Quality Assurance/Quality Control					380	\$ 130,900	\$ -	\$ 130,900					\$ -	\$ -	\$ 130,900
TASK 1 - SUBTOTAL	0	0	0	0	1688	\$ 511,720	\$ 1,000	\$ 512,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512,720
Task 2: Data Review and Field Investigations															
2.1 Phase 2 Geotechnical Coordination (Hazen)					8	\$ 2,210	\$ -	\$ 2,210					\$ -	\$ -	\$ 2,210
2.2 Phase 2 Geotechnical Field Work (Blackburn)					0	\$ -	\$ -	\$ -	\$ 58,878				\$ 58,878	\$ 2,944	\$ 61,822
TASK 2 - SUBTOTAL	0	0	0	0	8	\$ 2,210	\$ -	\$ 2,210	\$ 58,878	\$ -	\$ -	\$ -	\$ 58,878	\$ 2,944	\$ 64,032
Task 3: Permitting and CEQA															
3.1 Regulatory Permitting Support (ESA)					0	\$ 0	\$ -	\$ 0		\$ 15,000		\$ 213,356	\$ 228,356	\$ 11,418	\$ 239,774
3.2 Fisheries Analysis (ESA)					0	\$ 0	\$ -	\$ 0				\$ 68,312	\$ 68,312	\$ 3,416	\$ 71,728
3.2 CEQA Preparation			20		395	\$ 100,700	\$ 1,000	\$ 101,700					\$ -	\$ -	\$ 101,700
3.3 Public Review and Noticing					38	\$ 9,860	\$ -	\$ 9,860					\$ -	\$ -	\$ 9,860
TASK 3 - SUBTOTAL	0	0	20	0	431	\$ 110,560	\$ 1,000	\$ 111,560	\$ -	\$ 15,000	\$ -	\$ 281,668	\$ 296,668	\$ 14,833	\$ 423,061
Task 4: Value Engineering and Innovation Workshop															
4.1 Value Engineering and Innovation Workshop	40	8	120		566	\$ 141,816	\$ 4,000	\$ 145,816					\$ -	\$ -	\$ 145,816
TASK 4 - SUBTOTAL	40	8	120	0	566	\$ 141,816	\$ 4,000	\$ 145,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,816
Task 5: Final Design Services															
5.1 50% Design Drawings and Review Meeting		14	599	18	2250	\$ 534,452	\$ 3,500	\$ 537,952					\$ -	\$ -	\$ 537,952
5.2 90% Design Drawings and Review Meeting		9	400	12	1456	\$ 338,976	\$ 3,500	\$ 342,476					\$ -	\$ -	\$ 342,476
5.3 100% Design Drawings and Review Meeting		6	266	8	893	\$ 233,375	\$ 3,500	\$ 236,875					\$ -	\$ -	\$ 236,875
5.4 Bid Design Drawings and Review Meeting		2	67	2	235	\$ 54,137	\$ -	\$ 54,137					\$ -	\$ -	\$ 54,137
5.5 Opinion of Probable Construction Cost Estimates					80	\$ 27,200	\$ -	\$ 27,200					\$ -	\$ -	\$ 27,200
5.6 Physical Modeling Coordination					18	\$ 5,400	\$ -	\$ 5,400			\$ 110,000		\$ 110,000	\$ 5,500	\$ 120,900
TASK 5 - SUBTOTAL	0	31	1332	40	5031	\$ 1,193,540	\$ 10,500	\$ 1,204,040	\$ -	\$ -	\$ 110,000	\$ -	\$ 110,000	\$ 5,500	\$ 1,319,540
Task 6: Bidding Support															
6.1 Bid Assistance and Addenda		6	80	8	156	\$ 37,660	\$ -	\$ 37,660					\$ -	\$ -	\$ 37,660
6.2 Construction Manager at Risk (CMAR) Support					104	\$ 34,240	\$ -	\$ 34,240					\$ -	\$ -	\$ 34,240
TASK 6 - SUBTOTAL	0	6	80	8	260	\$ 71,900	\$ -	\$ 71,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,900
Task 7: Construction Support Services															
7.1 Submittal Reviews				40	522	\$ 121,500	\$ -	\$ 121,500					\$ -	\$ -	\$ 121,500
7.2 RFI Reviews				24	252	\$ 59,790	\$ -	\$ 59,790					\$ -	\$ -	\$ 59,790
7.3 Contract Modifications	40		40	8	136	\$ 36,880	\$ -	\$ 36,880					\$ -	\$ -	\$ 36,880
7.4 Record Drawings		8	80		138	\$ 29,970	\$ -	\$ 29,970					\$ -	\$ -	\$ 29,970
7.5 Construction Progress Meetings and Site Visits	32			80	118	\$ 30,500	\$ 10,000	\$ 40,500					\$ -	\$ -	\$ 40,500
7.6 Startup and Commissioning Support				40	160	\$ 39,600	\$ -	\$ 39,600					\$ -	\$ -	\$ 39,600
TASK 7 - SUBTOTAL	72	8	120	192	1326	\$ 318,240	\$ 10,000	\$ 328,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,240
TOTAL BASE FEE (TASK 1-7)	112	63	1672	240	9208	\$ 2,349,586	\$ 26,500	\$ 2,376,086	\$ 68,878	\$ 16,000	\$ 110,000	\$ 281,668	\$ 465,546	\$ 23,277	\$ 2,685,309

HAZEN AND SAWYER
District Rates
Professionals and Support Staff
2026-2027 Hourly Billing Rates*

Classification	Rate
Vice President	\$370
Associate Vice President	\$360
Sr. Associate	\$340
Associate	\$310
Sr. Principal Engineer	\$270
Principal Engineer	\$225
Engineer	\$205
Assistant Engineer	\$185
Senior Principal Scientist	\$235
Principal Scientist	\$215
Sr. Designer	\$195
Designer	\$175
Admin	\$130

Notes:

A markup of 5% shall be applied to all Subcontract and Outside Services

An additional premium of 25% will be added to the above rates for Expert Witness and Testimony Services

* These rates are effective July 1, 2026 through June 30, 2027



SUMMARY REPORT

Byron-Bethany Irrigation District

May 2026

PROJECT: Manage BBID & Byron San Websites

- Updated website with new content & information
- Performed site maintenance and updates

Project Status: Ongoing

PROJECT: News & Social Media

- Prepared news release on updated CVP allocation
- Monitored social media accounts of water districts and media outlets

Project Status: Ongoing

PROJECT: Staff Spotlight: TBD

- Scheduling next video shoot

Project Status: In Progress

PROJECT: ACWA Conference & Committee Meetings

- Joined ACWA Communications Subcommittee & registered for upcoming meeting

Project Status: Ongoing

Report Submitted by: Nick Janes

Date: 6/1/26

Operations and Maintenance Summary

Byron-Bethany Irrigation District | June 16, 2026

Season Status

- 2026 irrigation season opened on schedule.
- **Byron & Bethany Service Areas:** canals filled 3/2/2026; first deliveries 3/4/2026.
- **WSSA:** canal filled 3/16/2026; first deliveries 3/17/2026.
- All service areas in active in-season operation through May.

Water Deliveries – April & May 2026

All volumes in acre-feet (AF), rounded to whole AF. RWSA1 and CVPSA are M&I; diverted = delivered. CVPSA figures sourced from SLDMWA tracking (DMC meter readings, BBID 26-27 water year).

Service Area	April 2026 (AF)		May 2026 (AF)	
	Diverted	Delivered	Diverted	Delivered
Byron Service Area	1,125	815	1,815	1,664
Bethany Service Area	1,703	1,676	1,898	1,800
WSSA – LMC	674	572	1,079 *	774
WSSA – UMC	782	472	1,087	780
RWSA1 (M&I)	554	554	530	530
CVPSA	373	373	613	613
Total	5,211	4,462	7,022	6,161

April total: 5,211 AF diverted / 4,462 AF delivered.

May total: 7,022 AF diverted / 6,161 AF delivered.

* WSSA – LMC May diverted figure is an estimate (meter currently faulted); calculated by applying UMC's May loss rate to LMC's metered delivered volume.

Current Flows

Flows reflect normal in-season operation as growers ramp up irrigation demand.

- **Byron Service Area:** 56 cfs
- **Bethany Service Area:** 50 cfs
- **WSSA – LMC:** 15 cfs
- **WSSA – UMC:** 27 cfs
- **RWSA1:** 10 cfs
- **CVPSA:** 15 cfs

Capital Improvements and Maintenance

Capital Improvements – Completed

- **SCADA Migration – Final PLC Sites** — MAJCC has completed the final two PLC sites (RWSA1 and BSD). District-wide migration from ClearSCADA to GeoSCADA is on track to be fully complete by end of June.
- **Wicklund Cut Pump Station – RFP Evaluation** — engineering evaluations and scoring of RFP responses completed; project ready to advance to next phase.
- **Aquatic Canal Treatment Cycle** — most recent biweekly treatment completed June 10.

Capital Improvements – In Progress

- **Remote SCADA Site Upgrades** — MAJCC ROM proposal (Quote #26-0328) for controller, HMI, and battery upgrades at six remote sites remains under review by the GM and the supervisor.
- **PS3 to DMC Capacity Increase** — project has advanced into the electrical phase; staff and consultants are evaluating whether existing electrical service is sufficient or whether an upgrade will be required.
- **Wildeye Automated Meter Tracking Pilot** — 12 units deployed and operational.
- **PS1N Retrofit Project** — rehab of Pump Station 1-North (1966), serving the Byron Service Area via Canal 45-N. Project addresses end-of-life pumps and includes electrical, controls, and structural improvements. No change in status.
- **Smith Pumps Replacement** — VFD-driven pump replacement and new discharge piping on the White Line (Byron Service Area, ~300 acres). No change in status.
- **HQ Barn** — awaiting delivery; barn is still in manufacturing.

Capital Improvements – Planning & Funding

- **Rubicon Automated Checks & Metered Gates** — no response yet on the grant funding application pursued in partnership with Rubicon.

Maintenance

- **Tennant Bridge Gate** — staff is finishing up installation of the new in-house-constructed gate.
- **Aquatic Canal Treatments** — biweekly treatment program continues with warmer temperatures (most recent cycle completed June 10).
- **State Intake Channel – Elodea (Water Grass) Intrusion** — heavy Elodea growth has developed in the State intake channel. PS1S and PS1N are pulling significant volumes of plant material into the BBID system, where it is now visible floating and accumulating in district conveyance. Staff is monitoring and clearing as needed; condition is expected to worsen with continued warm weather.
- **WSSA Pump Unit 9 – Failure** — Unit 9 experienced a ground fault and has been removed from service. The unit is currently being evaluated at Dahlbeck's. Remaining WSSA pumps are carrying the load; staff is tracking the diagnosis and repair timeline.
- **RWSA1 Pipeline – Vault #7 ARV Incident** — on 5/19/2026 at approximately 1345 hours, staff observed water along the RWSA1 right-of-way near Byron Highway and Bruns Road originating from Isolation Vault #7. Inframark was contacted to lower flow to relieve pressure; staff pumped down the vault, isolated and removed the Air Release Valve (ARV), and replaced it with a spare from BBID stock. The original ARV was found to contain debris that prevented proper operation. After cleaning, troubleshooting, and reinstallation, the unit was returned to service the same day with no further leakage. Vault will remain on routine inspection schedule.

- **Wicklund Yard Cleanup** — staff is clearing years of accumulated trash and debris from the Wicklund yard to restore a usable working area.

Items for Follow-Up

- **WSSA – LMC diversion meter:** meter fault is ongoing; May diverted figure of 1,079 AF is an estimate calculated by applying UMC's May loss rate (28.2%) to LMC's metered delivered volume of 774 AF. Will be reconciled when the meter is restored.
- **State channel Elodea:** staff to continue monitoring intake screens at PS1N and PS1S and clearing accumulated plant material from district conveyance through the warm-water season.
- **WSSA Pump Unit 9:** repair evaluation in progress at Dahlbeck's; status update to be provided at the July meeting.