

FINAL AGENDA  
BOARD OF DIRECTORS REGULAR MONTHLY MEETING  
MAY 13, 2021

<i>Brenda Haynes, President</i>	<b>Anderson-Cottonwood Irrigation District</b> 2810 Silver Street, Anderson, CA 96007	<i>Tiger Michiels, Director</i>
<i>Audie Butcher, Vice President</i>	(530) 365-7329 Fax (530) 365-7623	<i>Ray Eliante, Director</i>
<i>John Currey, General Manager</i>	www.andersoncottonwoodirrigationdistrict.org	<i>Rick Williams, Director</i>

**AGENDA**

**BOARD OF DIRECTORS  
REGULAR MONTHLY MEETING  
MAY 13, 2021**

**REGULAR SESSION – 2:00 P.M.  
CLOSED SESSION FOLLOWING**

**Meeting will take place in the  
Council Chambers located at  
1887 Howard Street, Anderson, CA**

**Masks Required**

**Submission of Public Comments:**

**For those wishing to make public comments at the Board Meeting,  
please submit your comments by email to be read aloud at the meeting  
by the General Manager, John S. Currey.**

**Email comments to General Manager at [GM@acidistrict.org](mailto:GM@acidistrict.org)**

**Pursuant to Executive Order N-29-20**

**Directors, staff, and the public may participate remotely by calling:**

**1-425-436-6368**

**Access Code: 2331616**

- 1. CALL TO ORDER**
- 2. PRESENTATIONS**
  - 2.1 Receive staff presentation on status of GIS mapping
- 3. DISCUSSION ITEMS**
  - 3.1 Receive staff presentation on Sustainability Groundwater Management Agency (SGMA)

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**4. PUBLIC PARTICIPATION**

This time is set-aside for members of the public that wish to address the Board regarding operations of the District within the jurisdiction of the Board. Any member of the public on the telephone may speak during the Public Participation period. Individuals are requested to limit their comments to a maximum of three minutes.

The Brown Act prohibits the Board from taking action on any item not placed on the printed Agenda in most cases.

**5. CONSENT AGENDA**

Consent Agenda items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion. Any member of the public, staff or Board may request that an item be removed from the Consent Agenda for separate discussion. Are there any requests to remove any items from the Consent Agenda?

- 5.1 Minutes – Approve the Minutes of the regular meeting April 8, 2021
- 5.2 Financial Status Report for Year-to-Date Through April 2021
- 5.3 Payroll: Approve Payroll Check Register for the Month of April 2021
- 5.4 EFTPS & ACH Transactions – Approve EFTPS & ACH transactions for the Payroll Periods Ending March 31, 2021 and April 15, 2021
- 5.5 Voided and/or missing checks for April 2021

**END OF CONSENT AGENDA**

- 5.6 Items (IF ANY) Removed from the Consent Agenda

**6. ACTION ITEMS**

- 6.1 Consider approval of the Cash Disbursements Journal for April 1, 2021 to April 30, 2021
- 6.2 Consider approval of the 2020 audit submitted by Robert Johnson
- 6.3 Discuss and consider Hill Street flooding and repair
- 6.4 Discuss and direction to staff regarding employee mileage reimbursement and the proposed Assistant General Manager position

**7. GENERAL MANAGER’S REPORT**

*Administrative – Construction – Maintenance – Operations*

**8. DIRECTOR’S REPORTS**

- Comments on District Activities
- Questions to Staff on District Issues

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**CLOSED SESSION**

**C.S.1. CLOSED SESSION CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION.** Significant Exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Government Code section 54956.9. One Case.

**C.S.2. PUBLIC EMPLOYEE PERFORMANCE EVALUATION**  
(Government Code Section §54957)  
Title: General Manager Evaluation

At the conclusion of the Closed Session, reportable action, if any, will be reported in Open Session.

**RECESS**

**REPORT OF CLOSED SESSION ACTIONS**

**ADJOURN**

# Anderson-Cottonwood Irrigation District

TO: ACID Directors  
FROM: John S. Currey

Agenda Item No. 3.1  
Meeting Date: 05/13/2021

DATE: May 6, 2021

Action Item  
 No Action Requested

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**SUBJECT:** Receive staff presentation on Sustainability Groundwater Management Agency (SGMA)

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**Background:**

The preparation of the Groundwater Sustainability Plans (GSP) for the Enterprise, Anderson and Bowman sub-basin are in the critical period. I have recently review and commented on the draft water budget chapters (see comments / questions). My comments and thoughts were provided in hopes that the ACID story can be better represented in the final documents.

I am now reviewing the reviewing the revised chapters for Enterprise and Anderson.

The following links are for the most recent public meetings and provide a good overview of the process, current condition, and future obligations.

Enterprise and Anderson Sub-basins

**To be Provided**

Bowman Sub-basin

[Tehama SGMA Public Webinar Bowman 04 19 2021 - YouTube](#)

The next Enterprise Anderson Groundwater Sustainability Agency Board meeting is at 2:00 pm on May 12, 2021 at the Anderson City Hall.

**Recommendation:**

Staff requests the Boards input on the GSP development.

**Enclosures:**

ACID Questions

EAGSA May 12, 2021 Agenda



ACID would like to better understand what is irrigated agricultures net impact to the groundwater budget for each subbasins.

ACID in 2020 diversions and paid acre data:

2020 Sacramento River Diversions			
	Dam	Churn Creek	Total
Basin	Anderson & Bowman	Enterprise	
River Diversion AF	81557	16604	98161
ACID Paid Irrigated acres	6003.91	811.7	
Anderson ac	4108.58		
Bowman ac	1895.33		

Net recharge (canal seepage and applied water – as deep percolation) - ag groundwater pumping = irrigated agricultures net impact.

Does the combined irrigated agricultural operations (ACID and Groundwater Pumping), have a net positive or negative impact on groundwater levels (sustainability)?

How does the Jacobs and LSCE model treat ACID and irrigated agriculture? Are the assumption and outcomes comparable? Are the assumptions from for groundwater pumping, agricultural deep percolation, surface water recharge, and canal seepage similar?

Have the private agricultural wells been identified in the sub-basins and the ground water use estimated?

Is there an agreement regarding how much groundwater the Anderson sub-basin contributes to the Bowman sub-basin?

ACID wants to clearly define how its operation is contributing to the overall groundwater levels in each sub-basin as well as how the canal seepages and deep percolation from irrigated agriculture is part of the overall groundwater budget.

Groundwater recharge practices and projects:

- 1) Groundwater recharge via canal seepage during the irrigations season. How is this identified in the model?
- 2) Groundwater recharge via canal seepage of stormwater during the winter. Currently, ACID has 82 documented and additional undocumented watershed surface inflows that are managed and conveyed through portions of the canal system. The water source is both urban and natural watersheds. Is this, or can this be, included in the model?

# **Enterprise Anderson Groundwater Sustainability Agency (EAGSA)**

## **Board Members:**

Melissa Hunt (City of Anderson)

James Smith (Bella Vista Water District)

Irwin Fust (Clear Creek Community Services District)

Leonard Moty (Shasta County)

Brenda Haynes (Anderson Cottonwood Irrigation District)

Erin Resner (City of Redding)

## **AGENDA**

May 12, 2021; 2:00 PM

City of Anderson Council Chambers  
1887 Howard Street, Anderson, CA 96007

And

Virtually through MSTeams  
(see email invitation for details)

### **1. PLEDGE OF ALLEGIANCE**

### **2. CALL TO ORDER**

James Smith, Chair, will call the meeting to order and introduce items.

### **3. PUBLIC COMMENT ON ITEMS NOT APPEARING ON AGENDA**

The Board will receive public comments on items not appearing on the agenda and within the jurisdiction of the Agency. The Board will not take any action on items presented during public comments.

### **4. APPROVAL OF MINUTES FROM PREVIOUS EAGSA BOARD MEETING**

The Board will motion to approve the minutes from the August 11, 2020, EAGSA Board meeting. (See Attachment 1)

### **5. GROUNDWATER SUSTAINABILITY PLANNING UPDATE**

CH2M/Jacobs will present a groundwater sustainability plan (GSP) technical update including Sustainable Management Criteria and Projects and Management Actions. CH2M/Jacobs will also provide a brief update on public outreach.

### **6. ADJOURNMENT**

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**Anderson-Cottonwood Irrigation District**

*Brenda Haynes, President* 2810 Silver Street, Anderson, CA 96007  
*Audie Butcher, Vice President* (530) 365-7329 Fax (530) 365-7623  
*John Currey, General Manager* www.andersoncottonwoodirrigationdistrict.org

*Tiger Michiels, Director*  
*Ray Eliante, Director*  
*Rick Williams, Director*

**MINUTES  
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President Haynes called the meeting to order at 2:01 pm

**1. CALL TO ORDER**

Directors present: Michiels, Butcher, Haynes, Eliante, Williams  
Directors absent: none  
Staff present: Currey, White, Loffmark  
Staff present via phone: none

**2. PRESENTATIONS - NONE**

**3. DISCUSSION ITEMS - NONE**

**4. PUBLIC PARTICIPATION - NONE**

**5. CONSENT AGENDA**

- 5.1 Minutes – Approved the Minutes of the regular meeting March 11, 2021
- 5.2 Financial Status report for Year-to-Date Through March 2021
- 5.3 Payroll: Approved Payroll Check Register for the Month of March 2021
- 5.4 EFTPS & ACH Transactions – Approved EFTPS & ACH transactions for the Payroll Periods Ending February 28, 2021 and March 15, 2021
- 5.5 Voided and/or missing checks for March 2021

Director Eliante moved to approve the Consent Agenda as submitted, Director Williams made the second with a 5-0 vote.

**END OF CONSENT AGENDA**

**6. ACTION ITEMS**

- 6.1 Consider approval of the Final Cash Disbursements Journal for March 1, 2021 to March 31, 2021.

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Present Haynes wanted clarification of echo blocks and why there was such a large purchase to Payless. The GM stated that echo blocks are large concrete blocks used for a canal bank repair. Also, additional boards were needed to accommodate the anticipated low Sacramento River flows for this season and some boards were also used for wedges in Olney Creek.

President Haynes asked if boards are reused to which Currey confirmed that they are reused until they are no longer serviceable.

Director Eliante asked if our staff were in line with OSHA requirements. Currey ensured that we are following OSHA protocols as we have purchased new buoys, lines, safety belts and life vests, as needed for the equipment's age or condition.

Director Williams moved to approve the Cash Disbursements Journal as submitted, Vice President Butcher made the second with a 5-0 vote.

**6.2** Discuss and consider Wyndham Siphon leak and repair.

Currey presented the Board a video of an 8" diameter hole in the pipe that is about a foot and a half undergrade which cannot be repaired from the inside. Per the Routine Maintenance Agreement with Fish and Wildlife, a request has been submitted for their approval which has not been returned yet as of the time of the Board meeting.

Currey explained that we had received a call Wednesday afternoon regarding a leak at the siphon. Scott, along with GM and Sunrise Excavation, assessed the issue and verified that about an 18" spout was coming out the ground into Canyon Hollow Creek but as of 6pm that evening it had dissipated.

The plan is to work on Saturday, April 10<sup>th</sup> to clear access from the South from brush and small vegetation so that Sunrise Excavation can access the pipe on Monday and pump out any water. A mortar patch will be used both inside and out as that is the timeliest to affix to the damaged area. There was no prior patch and we cannot confirm what caused the damage.

Director Eliante asked if there is access to the pipe by someone other than our staff as well if there was vandalism done. Currey reported that at any given time there is a steady flow inside the pipe and that there is no evidence of vandalism but we cannot be sure.

GM stated that unless there is any objection from the Board, he will continue to expedite the repair with ACID and Sunrise Excavation.

President Haynes asked if the crews are currently busy to which Currey answered they have been fully engaged in cleaning and preparing the dam for release of this year's water.

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Director Michiels confirmed that due to the patch possibly taking two days to cure that would mean water would not be released until Wednesday of next week. Currey stated that Wednesday would be at best with Friday, April 16<sup>th</sup> being worst case scenario. He informed the Board that Sunrise Excavation would not be available Tuesday due to another commitment so will only be able to work with us Monday and Wednesday. We will also need to complete a biological survey if we need to remove trees or foliage.

President Haynes wondered what if we did not receive an answer from Fish and Wildlife that we should still plan to move forward with repairs on Saturday to which Currey confirmed that would be the plan so that we can try and get the repairs finished by Monday.

Director Williams moved to approve the repairs to the Wyndham Siphon, Director Michiels made the second with a 5-0 vote.

**7. GENERAL MANAGER'S REPORT**

Currey asked the Board if they had any questions in addition to the material that had been sent.

Director Michiels stated that on Lateral 5 crew dumped only one load of water. Currey confirmed that was correct as there were only root ball masses which were plugging the pipe which have all been sucked out. Crew took more time than originally thought to complete due to all the masses so he will be working on a proposal to line the pipe in the future for long-term maintenance.

Currey informed the Board that on Shady Lane South of Balls Ferry at Lateral 21 water was found cascading into our pipeline from the City of Anderson which they are currently investigating the source of.

Currey stated that we have videoed the remainder of Anderson Creek and is working on three proposals from SAK regarding long-term maintenance.

Currey informed the Board that to date we have sprayed 1200 gallons of material mixed which comes to about 32.9 miles sprayed or roughly 110 acres treated. The objective for the coming year is to start removing young saplings from the canal banks.

President Haynes asked if all areas of Anderson were sprayed to satisfy Fire Chief Lowe which was answered by Currey where access on both sides for the canal exist up to 40 feet of the canal throughout all of Anderson had been sprayed.

President Haynes inquired if our crews have sprayed. Currey stated that no, our crew has not sprayed as they have been working on the dam and canal. Currey, Passmore, and Poliak, in the course of five days, cleared the way ahead of the sprayer. Currey also informed the Board that our crew at the moment are not equipped to have a focus on spraying but do

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know that more brush needs to be cleared which we plan to get the crew out during the summer and fall to take care of what we would've liked to see done earlier in the year.

Director Eliante inquired how much water was utilized for spraying. Currey responded with between 20 to 25 gallons per acre was used.

Director Butcher asked if rain was needed to activate the spray. Currey stated yes that the pre-emergent works best if there is rain within the next 3 to 6 weeks. However, a high rate of Roundup and Milestone was used so if there is no rain, we will have good control for the season.

President Haynes asked if blackberries were sprayed for to which Currey answered that a few bushes were sprayed but that we will add that into the mix for next year.

General Manager Currey stated that JJ Pumps reinstalled the well ahead of schedule and we were just waiting on electrical to finish.

Currey stated that a landowner has inquired about the private ditch designation on their property. Currey stated that it appears that unless there is an underlying easement for a ditch, then they are designated as private. Carol Grimsman has asked that ACID reconsider the current private designation of a pipeline (formerly open ditch) on her property that she believes was constructed by ACID. Currey plans to review our easements and gather information from Carol.

Director Williams asked if she was disputing a repair that had been previously been made to which Currey stated no, her inquiry is about the long-term upkeep of the pipeline.

President Haynes informed Currey that in the past, staff in the field have made decisions whether to complete repairs or not without the guidance of the board and this particular instance may have been one of them.

Currey informed the Board that on Lateral 29, in part with NRCS, we are helping to lay 600 feet of pipe so our crew can learn how to lay pipe correctly per NRCS standards for future projects.

Currey stated we are still looking for a Ditchtender as one had accepted but had a medical emergency and one was offered but declined.

President Haynes inquired about the status of the parcel subdivision above Hillside Ditch off of Rancho where the new subdivision is currently being built. Amen Lane crosses the ACID Canal and Currey has until April 18<sup>th</sup> to submit comments for this project. President Haynes asked if drainage is going East to which Currey stated he will look at the map to confirm.

President Haynes informed the Board that City of Redding had installed a pipe into ACID's part of Hillside Ditch without acknowledging ACID of what had been done and believes that COR should be paying for drainage.

Director Williams asked where does COR believe drainage should go to which President Haynes replied to properties along the ditch.

Director Eliante asked that we investigate further and Currey said he hopes to establish a relationship with COR for future issues.

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President Haynes stated that we had not heard from Enterprise Anderson Groundwater Sustainability Agency regarding water budgets to which Currey informed them that the management committee is reviewing the water budget chapter and has until April 24<sup>th</sup> to make comments on how ACID is portrayed.

**8. DIRECTORS REPORTS**

- President Haynes asked Currey if we have heard about Maverick Truck stop to which he replied no.
- President Haynes would like to have the Board take a tour of the ACID area around mid-summer or early fall.
- No reports from Vice President Butcher, Director Michaels, Director Eliante, or Director Williams.

President Haynes announced the closed session. The meeting was adjourned to a short recess at 3:02 pm.

**CLOSED SESSION**

President Haynes called Closed Session to order at 3:17 pm.

**C.S.1 CLOSED SESSION CONFERENCE WITH REAL PROPERTY NEGOTIATORS**  
(Government Code section §54956.8)

Confer with District negotiators (John Currey and Counsel Dustin Cooper) regarding Terms and Condition of a potential 2021 Water Transfer with buyer located South of the Delta

**C.S.2 CLOSED SESSION CONFERENCE WITH REAL PROPERTY NEGOTIATORS**  
(Government Code section §54956.8)

Confer with District negotiators (John Currey and Counsel Dustin Cooper) regarding the terms and conditions of a potential amendment to the current long-term water transfer with Bella Vista Water

**C.S.3 PUBLIC EMPLOYEE PERFORMANCE EVALUATION**  
(Government Code Section §54957)

Title: General Manager Evaluation

President Haynes reconvened open session at 3:40 pm.

**C.S.1 CLOSED SESSION CONFERENCE WITH REAL PROPERTY NEGOTIATORS**  
(Government Code section §54956.8)

Vice President Butcher motioned to approve the terms and conditions of the 2021 Water Transfer with buyer located South of the Delta. Director Michaels made the second with a 5-0 vote.

DRAFT MINUTES  
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**C.S.2 CLOSED SESSION CONFERENCE WITH REAL PROPERTY NEGOTIATORS**  
(Government Code section §54956.8)

Director Michaels motioned to approve the terms and conditions to the amendment to the current long-term water transfer with Bella Vista Water. Director Williams made the second with a 5-0 vote.

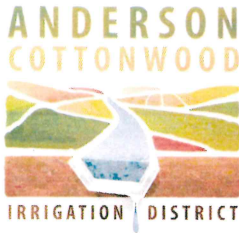
**C.S.3 PUBLIC EMPLOYEE PERFORMANCE EVALUATION**  
(Government Code Section §54957) – No action taken in closed session.

1. **ADJOURNMENT** The meeting was adjourned at 3:45 pm

Respectfully Submitted.

John S. Currey, General Manager





BOARD OF DIRECTORS  
BRENDA HAYNES      TIGER MICHIELS  
AUDIE BUTCHER      RAY ELIANTE  
RICK WILLIAMS

GENERAL MANAGER  
JOHN S. CURREY

**DATE:**            May 5, 2021  
**TO:**                Board of Directors  
**FROM:**            Terri White, Chief Financial Officer / Assistant GM  
                          May 13, 2021 Board Meeting:  
                          Financial Status Report for April 2021

The year-to-date financial status report as of April 30, 2021 is submitted herewith for Board review.

**SUMMARY**

Total revenues: \$764,809 (irrigation sales, property tax, interest revenue, water transfer)

Total expenditures: \$539,264 (routine monthly expenses).

The District's total funds on deposit on April 30, 2021 were \$3,826,010.

**Anderson Cottonwood Irrigation District**  
**2021 Financial Status Report**  
*Month Ending April 2021*

**Revenues**

Account Number	Budget Item	Year To Date	2021 Approved Budget	Percent Used	Balance Available
<b>General</b>					
4111	Water Sales / Prior Year	\$0	\$0	0%	\$0
4112	Water Sales / Business	\$0	\$8,500	0%	\$8,500
4114	Water Sales / Irrigation	\$662,859	\$728,000	91%	\$65,141
4115	Water Transfer / CVP	\$0	\$423,220	0%	\$423,220
4117	Water Transfer / Base Supply	\$71,340	\$0	0%	(\$71,340)
4934	Penalty Revenue	\$0	\$2,000	0%	\$2,000
4971	Sale of Equipment	\$0	\$0	0%	\$0
4980	Misc. Revenue	\$14,249	\$0	0%	(\$14,249)
4984	Drainage Revenue	\$0	\$86,078	0%	\$86,078
4991	Contract/Project Income	\$0	\$0.00	0%	\$0
	Sub-Total	\$748,448	\$1,247,798	60%	\$499,350
<b>Property Tax &amp; Interest</b>					
4920	Interest Revenue	\$16,282	\$15,000	109%	(\$1,282)
4930	Prop. Taxes / Shasta	\$79	\$494,000	0%	\$493,921
4931	Prop. Taxes / Tehama	\$0	\$42,500	0%	\$42,500
	Sub-Total	\$16,361	\$551,500	3%	\$535,139
	Total Revenues	\$764,809	\$1,799,298	43%	\$1,034,489
<b>Receivables</b>					
1441	Water Sales Receivable	\$125,447	\$0	0%	\$125,447

**Anderson Cottonwood Irrigation District**  
**2021 Financial Status Report**  
*Month Ending April 2021*

**Expenditures**

Account Number	Budget Item	Year To Date	2021 Approved Budget	Percent Used	Balance Available
<b>Salaries &amp; Benefits</b>					
5010	Reg. Salaries (Admin)	\$67,098	\$198,350	34%	\$131,252
5012	Overtime (Admin)	\$0	\$0	0%	\$0
5014	Retirement (Admin)	\$1,622	\$6,906	23%	\$5,284
5015	Social Security (Admin)	\$3,599	\$12,120	30%	\$8,521
5016	Workers Comp. (Admin)	\$204	\$760	27%	\$556
5017	Unemployment Ins. (Admin)	\$1,302	\$1,302	100%	\$0
5018	Medicare (Admin)	\$899	\$2,836	32%	\$1,937
5019	Health Insurance (Admin)	\$16,245	\$47,076	35%	\$30,831
5110	Reg. Salaries (T&D)	\$83,970	\$307,800	27%	\$223,830
5111	Vehicle Allowance as Wages	\$2,175	\$28,580	8%	\$26,405
5112	Overtime (T&D)	\$2,571	\$6,000	43%	\$3,429
5114	Retirement (T&D)	\$5,441	\$27,623	20%	\$22,182
5115	Social Security (T&D)	\$5,746	\$20,857	28%	\$15,111
5116	Workers Comp. (T&D)	\$14,511	\$52,181	28%	\$37,670
5117	Unemployment Ins. (T&D)	\$3,161	\$3,472	91%	\$311
5118	Medicare (T&D)	\$1,286	\$4,877	26%	\$3,591
5119	Health Ins. (T&D)	\$33,603	\$130,668	26%	\$97,065
	Sub-Total	\$243,433	\$851,408	29%	\$607,975
<b>Administration</b>					
6001	Medical Exp. / Supplies	\$1,033	\$1,200	86%	\$167
6002	Travel / Training Expense	\$780	\$5,000	16%	\$4,220
6003	Office Supplies / Expense	\$2,994	\$8,200	37%	\$5,206
6004	Office Equip. & Maintenance	\$0	\$2,600	0%	\$2,600
6005	Association Dues	\$6,986	\$14,200	49%	\$7,214
6006	Public Notices	\$0	\$500	0%	\$500
6007	Election Expense	\$47	\$0	0%	(\$47)
6008	Legal Fees / Expense	\$8,560	\$14,000	61%	\$5,440
6009	SRSC Corporation	\$21,275	\$21,275	100%	\$0
6010	Maintenance Agreements	\$3,235	\$12,000	27%	\$8,765
6012	Vehicle Insurance	\$3,647	\$3,500	104%	(\$147)
6013	Management Expense Acct.	\$0	\$1,000	0%	\$1,000
6014	Liability Claims	\$0	\$1,000	0%	\$1,000
6015	Property / Liability Insurance	\$24,535	\$22,000	112%	(\$2,535)
6016	Permit Fees	\$3,873	\$12,000	32%	\$8,127
6017	County Taxes / Assessments	\$0	\$5,000	0%	\$5,000
6018	Consultant Services	\$690	\$10,000	7%	\$9,310
6019	Audit / Accounting Services	\$8,250	\$8,250	100%	\$0
6023	Utilities	\$5,444	\$15,000	36%	\$9,556
6024	Misc. Expense	\$0	\$1,000	0%	\$1,000
6026	District GIS	\$455	\$2,500	18%	\$2,045
6027	SGMA	\$0	\$0	0%	\$0
	Sub-Total	\$91,804	\$160,225	57%	\$68,421



**Anderson Cottonwood Irrigation District**  
**2021 Financial Status Report**  
*Month Ending April 2021*

Account Number	Budget Item	Year To Date	2021 Approved Budget	Percent Used	Balance Available
<b>General Maintenance</b>					
7000	Fuels	\$3,506	\$23,000	15%	\$19,494
7002	Light Vehicles	\$199	\$4,000	5%	\$3,801
7003	Heavy Vehicles	\$375	\$3,000	13%	\$2,625
7004	Light Equipment	\$197	\$3,000	7%	\$2,803
7005	Heavy Equipment	\$1,053	\$7,000	15%	\$5,947
7008	Maintenance Supplies	\$3,130	\$10,000	31%	\$6,870
7009	Buildings / Yard Maintenance	\$0	\$2,500	0%	\$2,500
7010	Small Tools & Equipment	\$0	\$2,000	0%	\$2,000
	Sub-Total	\$8,460	\$54,500	16%	\$46,040
<b>Canal Maintenance &amp; Operations</b>					
8000	SCADA Maintenance	\$465	\$3,000	16%	\$2,535
8001	Diversion Facilities Maint.	\$14,151	\$14,000	101%	(\$151)
8002	Contracted Services	\$21,600	\$19,000	114%	(\$2,600)
8003	Chemicals	\$12,084	\$13,000	93%	\$916
8004	Canal Maintenance & Exp.	\$54,548	\$50,000	109%	(\$4,548)
8005	Pump Maintenance	\$4,731	\$30,000	16%	\$25,269
8006	Utilities / Pumping	\$2,025	\$134,000	2%	\$131,975
8007	Water Purchases / CVP	\$69,660	\$223,000	31%	\$153,340
8008	Water Rights Protection	\$9,510	\$80,000	12%	\$70,490
8010	Water Transfer / Base Supply	\$6,793	\$0	0%	(\$6,793)
	Sub-Total	\$195,567	\$566,000	35%	\$370,433
<b>Prepaid Expenses</b>					

**Anderson Cottonwood Irrigation District**  
**2021 Financial Status Report**  
*Month Ending April 2021*

**Balance Summary**

	Year To Date	2021 Approved Budget	Percent Used	Balance Available
Total Expenditures	\$539,264	\$1,632,133	33%	\$1,092,869
Total Revenue	\$764,809	\$1,799,298	43%	\$1,034,489

**Depreciable Expenses**

	Year To Date	2021 Approved Budget	Percent Used	Balance Available
<b>Capital Improvement</b>				
1112 Land	\$0	\$0	0%	\$0
1114 Pumps	\$69,620	\$65,000	107%	(\$4,620)
1116 Trans & Distribution Plant	\$0	\$0	0%	\$0
1117 Equipment (Machinery)	\$0	\$0	0%	\$0
1118 Auto & Trucks	\$0	\$0	0%	\$0
1119 Buildings	\$0	\$0	0%	\$0
1120 Office Furniture & Equipment	\$0	\$0	0%	\$0
1123 Yard Improvement	\$0	\$0	0%	\$0
1124 Canal Lining & Pipe	\$46,649	\$100,000	47%	\$53,351
1125 Canal Safety Project	\$0	\$0	0%	\$0
1126 Main Canal Metering	\$0	\$0	0%	\$0
1127 Main Dam Improvement	\$0	\$0	0%	\$0
1132 Fish Screens	\$0	\$0	0%	\$0
1133 Fish Ladders	\$0	\$0	0%	\$0
1134 SCADA Equipment	\$0	\$0	0%	\$0
1135 Groundwater Program	\$0	\$0	0%	\$0
<b>Total</b>	\$116,269	\$165,000	70%	\$48,731

**Anderson Cottonwood Irrigation District**  
**2021 Financial Status Report**  
*Month Ending April 2021*

**District Funds on Deposit**

L.A.I.F.	\$3,151,851			
TCB Checking	\$443,196			
Petty Cash	\$100			
Imprest Cash	\$200			
TCB Money Market Acct.	\$230,663			
Total Cash	\$3,826,010			

**Breakdown Of Funds on Deposit**

General Fund	\$3,409,046			
Equipment Reserve	\$102,743			
Cap. Improvement Fund	\$48,731			
Drainage Fund	\$25,000			
Water Rights Protection	\$240,490			
Total Cash	\$3,826,010			

Anderson Cottonwood Irrigation District  
 Payroll Register  
 For the Period From Apr 1, 2021 to Apr 30, 2021

Filter Criteria includes: Report order is by Check Number. Report is printed in Detail Format.

Employee ID Employee Reference Date	Pay Type	Pay Hrs	Pay Amt
12 White, Teresa L. 6702 4/1/21	Regular	79.50	2,254.62
	SickLeave	16.50	467.94
	Office_Clea	2.25	95.72
20-01 Currey, John S. 6705 4/1/21	Reg_Salarie		3,958.33
20-06 Cannafax, Johnathon M. 6706 4/1/21	Equip_Oper	51.50	923.40
	Dam	44.50	947.41
	Overtime	5.25	141.23
20-07 Vega, Phillip M. 6707 4/1/21	Ditchtender	41.50	701.35
	Dam	54.50	1,093.82
	Overtime	0.25	6.34
21-01 Cox, Levi P. 6708 4/1/21	Ditchtender	51.50	870.35
	Dam	44.50	893.12
	Overtime	0.25	6.34
21-02 Dannecker, Benjamin A. 6709 4/1/21	Ditchtender	43.50	735.15
	Dam	52.50	1,053.68
23 Passmore, Scott C. 6710 4/1/21	Main_Sup	45.00	973.35
	Dam	51.00	1,310.19
	Overtime	11.00	356.95
30 Poliak, Jeff B. 6711 4/1/21	Ditchtender	40.50	684.45
	Dam	53.50	1,073.75
	Overtime	5.92	150.07
33 Vega, Phillip 6712 4/1/21	Sick_Leave	2.00	33.80
	DT_Maint I	41.50	727.08
	Dam	54.50	1,134.15
12 White, Teresa L.	Overtime	5.25	137.97
12 White, Teresa L.	Regular	86.50	2,453.14
	SickLeave	1.50	42.54

Anderson Cottonwood Irrigation District  
Payroll Register  
For the Period From Apr 1, 2021 to Apr 30, 2021

Filter Criteria includes: Report order is by Check Number. Report is printed in Detail Format.

Employee ID Employee Reference Date	Pay Type	Pay Hrs	Pay Amt
6713 4/16/21	Office_Clea	2.50	106.35
20-01 Currey, John S. 6714 4/16/21	Reg_Salarie		3,958.33
21-02 Dannecker, Benjamin A. 6718 4/16/21	Ditchtender Dam Overtime Dam_OT	58.00 30.00 8.25 0.25	980.20 602.10 209.14 7.53
23 Passmore, Scott C. 6719 4/16/21	Main_Sup Dam Overtime	58.50 29.50 22.00	1,265.36 757.86 713.90
33 Vega, Phillip 6721 4/16/21	Car_Allowa DT_Maint I Dam Overtime Vacation	1.00 56.00 30.00 6.60 2.00	520.00 981.12 624.30 173.45 35.04
20-06 Cannafax, Johnathon M. 6722 4/16/21	Equip_Oper Dam Dam_OT	58.00 30.00 0.10	1,039.94 638.70 3.19
21-01 Cox, Levi P. 6723 4/16/21	Car_Allowa Ditchtender Dam Overtime Dam_OT	1.00 57.50 30.00 4.50 0.10	520.00 971.75 602.10 114.08 3.01
21-02 Dannecker, Benjamin A. 6724 4/19/21	Ditchtender	8.00	135.20
20-07 Vega, Phillip M. 6725 4/16/21	Car_Allowa Ditchtender Dam Overtime Dam_OT	1.00 58.00 30.00 10.75 0.10	520.00 980.20 602.10 272.51 3.01
30	Car_Allowa	1.00	614.54



Anderson Cottonwood Irrigation District  
 Payroll Register  
 For the Period From Apr 1, 2021 to Apr 30, 2021

Filter Criteria includes: Report order is by Check Number. Report is printed in Detail Format.

Employee ID Employee Reference Date	Pay Type	Pay Hrs	Pay Amt
Poliak, Jeff B. 6726 4/16/21	Ditchtender	50.00	845.00
	Dam	30.00	602.10
	Overtime	0.10	2.54
	Sick_Leave	8.00	135.20
21-01 Cox, Levi P. 6727 4/22/21	Ditchtender	24.62	416.08
Summary Total 4/1/21 thru 4/30/21	Reg_Salarie	18.00	7,916.66
	SickLeave	2.00	510.48
	Vacation	564.50	35.04
	Dam	80.12	11,935.38
	Overtime	433.12	2,284.52
	Ditchtender	97.50	7,319.73
	DT_Maint I	109.50	1,708.20
	Equip Oper	0.55	1,963.34
	Dam_OT	166.00	16.74
	Regular	4.00	4,707.76
	Car_Allowa	4.75	2,174.54
	Office_Clea	10.00	202.07
	Sick_Leave	103.50	169.00
Main_Sup		2,238.71	
Report Date Final Total 4/1/21 thru 4/30/21	Reg_Salarie	18.00	7,916.66
	SickLeave	2.00	510.48
	Vacation	564.50	35.04
	Dam	80.12	11,935.38
	Overtime	433.12	2,284.52
	Ditchtender	97.50	7,319.73
	DT_Maint I	109.50	1,708.20
	Equip Oper	0.55	1,963.34
	Dam_OT	166.00	16.74
	Regular	4.00	4,707.76
	Car_Allowa	4.75	2,174.54
	Office_Clea	10.00	202.07
	Sick_Leave	103.50	169.00
Main_Sup		2,238.71	

<b>EFTPS Transactions</b>					
<b>Federal Payroll Taxes</b>					
<i>Date</i>	<i>Payroll Period</i>	<i>Amount</i>	<i>Comments</i>		
4/1/2021	3/16/20 - 3/31/21	\$4,399.61	EFTPS for P/R taxes		
4/16/2021	4/1/21 - 4/15/21	\$4,681.51	EFTPS for P/R taxes		
4/16/2021	4/16/21 - 4/30/21	\$20.69	EFTPS for P/R taxes		
4/23/2021	4/16/21 - 4/30/21	\$63.66	EFTPS for P/R taxes		
<b>State Payroll Taxes</b>					
4/1/2021	3/16/20 - 3/31/21	\$812.91	ACH for P/R taxes		
4/16/2021	4/1/21 - 4/15/21	\$673.81	ACH for P/R taxes		
4/16/2021	4/16/21 - 4/30/21	\$1.62	ACH for P/R taxes		
4/23/2021	4/16/21 - 4/30/21	\$4.99	ACH for P/R taxes		
<b>Voided and/or Missing Checks</b>					
<i>Check #</i>	<i>Issued To:</i>	<i>Amount</i>	<i>Check Date</i>	<i>Comments</i>	<i>Date Voided</i>
6703 - 6704	N/A	\$0.00	4/1/2021	operator error/printed report on the checks	4/1/2021
6215	Johnathan Cannafax	\$1,292.50	4/16/2021	incorrect hours	4/16/2021
6216	Michael Vega	\$1,712.93	4/16/2021	incorrect hours	4/16/2021
6217	Levi Cox	\$1,588.11	4/16/2021	incorrect hours	4/16/2021
6220	Jeff Poliak	\$1,844.16	4/16/21	incorrect hours	4/16/2021
5121	Compliance Associates	\$55.00	4/9/2021	printer mess up	4/9/21
5134	City of Anderson	\$10.02	4/14/2021	incorrect amount	4/14/21

Anderson Cottonwood Irrigation District  
Cash Disbursements Journal  
For the Period From Apr 1, 2021 to Apr 30, 2021

Filter Criteria includes: Report order is by Check Number. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
4/1/21	5099	2226	457 W/H for SP, 4/1/2021 payroll	75.00	
		1308	Variable Annuity Life Ins. Co.		75.00
4/5/21	5100	8003	Magnacide H	11,783.82	
		1308	Alligare LLC		11,783.82
4/5/21	5101	7008	gloves for shop	51.70	
		8004	socket, breaker bar, caution tape, rock rake, white paint	161.56	
		1308	Hardware Express		213.26
4/5/21	5102	8005	inspect ACID electrical equipment for pump # 2	231.00	
		1308	CCP Bullert Industrial Electric, INC		231.00
4/5/21	5103	6003	certified mail, office supplies, cleaning supplies, photo boxes for filing	59.13	
		7008	duplicate key (3)	20.73	
		1308	Cash		79.86
4/5/21	5104	6001	background check/JJ	89.00	
		1308	Compliance Associates		89.00
4/5/21	5105	1114	labor and mobilization to pull Barney Road pump	5,925.00	
		1114	mobilization, remove and inspect Pump #2	25,178.75	
		1308	J & J Pumps, INC		31,103.75
4/5/21	5106	6003	drinking water for office	3.95	
		1308	Mt. Shasta Spring Water		3.95
4/5/21	5107	8008	Voluntary Agreement Modeling, 2021 scope of work	3,506.00	
		8008	Joint defense/cost-sharing Delta Conveyance, 2021 scope of work	2,831.00	
		1308	Northern California Water Asso.		6,337.00
4/5/21	5108	1124	excavation and pipe install on Adobe Road	2,880.00	
		1308	North Woods Excavating, Inc		2,880.00
4/5/21	5109	6023	monthly power for office/shop	719.75	
		8006	monthly power for Well #1	34.64	
		8006	monthly power for Supan pump	155.80	
		8006	monthly power for Well #2	22.13	
		8006	monthly power for Perrys pond	63.02	
		8006	monthly power for Dynmesich pond	132.61	
		8006	monthly power for Cottonwood Hyline	22.13	
		1308	Pacific Gas & Electric		1,150.08
4/5/21	5110	7003	winch out dump truck and	375.00	

Anderson Cottonwood Irrigation District  
Cash Disbursements Journal

For the Period From Apr 1, 2021 to Apr 30, 2021

Filter Criteria includes: Report order is by Check Number. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		1308	trailer at Jewell/Emerald Lane Premier Towing		375.00
4/5/21	5111	8001	marking crayons, grinding wheel, cable ties	368.71	
		8004	nuts, washers, screws for Olney Creek, lubricant, ladder	191.45	
		1308	Fasteners INC		560.16
4/5/21	5112	5010	Office Manager temp/ week ending March 28, 2021	1,033.60	
		1308	Spherion Staffing LLC		1,033.60
4/5/21	5113	6016 1308	annual fee, dam safety Department of Water Resources	3,873.00	3,873.00
4/5/21	5114	6023	monthly charges for dam facility power pack	80.08	
		1308	Verizon		80.08
4/5/21	5115	8001	porta potty for dam installation	125.73	
		1308	Welch Enterprises, Inc.		125.73
4/5/21	5116	5014	monthly pension for Admin/March	440.64	
		5114	monthly pension for T&D/March	2,022.32	
		1308	Western Conf. Team Pension		2,462.96
4/5/21	5117	8004	alfalfa valve, coupler for Lat 21.3	203.46	
		1308	Ferguson Enterprises INC		203.46
4/5/21	5118	6018	Regional Water Management Plan	689.50	
		8010	water transfer 2020	82.50	
		8010	water transfer 2021	552.75	
		1308	MBK Engineers		1,324.75
4/5/21	5119	8004	rental of hydro meter for Lat 5, misc supplies	288.78	
		8001	D ring body belts for dam (10)	907.03	
		6026	GIS online viewer	454.52	
		1308	Tri Counties Bank		1,650.33
4/5/21	5120	6023	monthly telephone/Internet service for office/shop	376.28	
		1308	Spectrum Business		376.28
4/9/21	5122	6003	door hangers	57.73	
		1308	Copy Cats		57.73
4/9/21	5123	6001	drug testing fee/new hire	55.00	
		1308	Compliance Associates		55.00
4/9/21	5124	7005	battery for Kabota	118.54	
		7004	batter for gator	50.55	
		1308	Entreprise Auto Parts		169.09
4/9/21	5125	8000	Real VNC annual billing	80.81	
		1308	Innovative Controls		80.81

Anderson Cottonwood Irrigation District  
Cash Disbursements Journal  
For the Period From Apr 1, 2021 to Apr 30, 2021

Filter Criteria includes: Report order is by Check Number. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
4/9/21	5126	6019 1308	annual audit Robert W. Johnson	8,250.00	8,250.00
4/9/21	5127	8004 1308	tubes of caulking for main canal Liddell Construction Supply	125.49	125.49
4/9/21	5128	8004 1308	road base for Lat 21.3, cement for main canal Cottonwood, concrete Lat 21, cement for pickup ditch Loucks Landscape Supply	1,193.70	1,193.70
4/9/21	5129	6003 1308	post it notes, arch boards, binder clips, pens, staples, envelopes, phone message book, Office Depot Business Credit	312.85	312.85
4/9/21	5130	8004 1308	2X4 for Olney Creek, safety fence and plywood for Lat 21-1, 2X12 pressure treated for Tranquil Lane, 2X12 pressure treated for end of Northway 21-1 Payless Building Supply	891.46	891.46
4/9/21	5131	8006 8000 1308	monthly power for Churn Creek pumps monthly power for SCADA, south Bonneyview City Of Redding	911.36 25.00	936.36
4/9/21	5132	8002 1308	Spray application of pre and post emergent herbicides main canal and laterals Washburn Ag	21,600.00	21,600.00
4/9/21	5133	6023 1308	monthly garbage pickup for office/shop Waste Management	109.16	109.16
4/14/21	5135	6003 1308	monthly copies for office Carrel's Office Machines	148.78	148.78
4/14/21	5136	7000 1308	monthly gasoline/diesel fuel charges Flyers Energy, LLC	1,408.82	1,408.82
4/14/21	5137	5019 5119 1308	monthly health insurance for Admin/May monthly health insurance for T&D/May N.C.G.T. Security Fund	1,738.00 6,207.00	7,945.00
4/14/21	5138	8006 1308	monthly Standby for Progress Drive City Of Redding	25.00	25.00
4/14/21	5139	8000 1308	monthly power for SCADA/Linda Lane Cottonwood Pacific Gas & Electric	15.24	15.24

Anderson Cottonwood Irrigation District  
Cash Disbursements Journal  
For the Period From Apr 1, 2021 to Apr 30, 2021

Filter Criteria includes: Report order is by Check Number. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
4/14/21	5140	8008	PCFFA Lit - ACID	71.06	
		8008	NRDC	358.59	
		8008	CNRA Lit - ACID	73.37	
		1308	Somach Simmons & Dunn		503.02
4/14/21	5141	5010	temp labor (office manager) for week ending 4/4/21	1,033.60	
		1308	Spherion Staffing LLC		1,033.60
4/14/21	5142	6002	credit from CPR class cases for DT cell phones, payment for Puretalk monthly bill,		120.00
		6023		308.76	
		6003	Fat Cow monthly charges, stapler, protective desk pad, Craigs list ad for DT postion	167.68	
		1308	Tri Counties Bank		356.44
4/14/21	5143	6023	monthly water service	13.02	
		1308	City Of Anderson		13.02
4/14/21	5144	8004	repair and patch Bowman road headwall from car accident last year	13,780.00	
		1308	North Woods Excavating, Inc		13,780.00
4/16/21	5145	2226	457 W/H for SP, 4/16/21	75.00	
		1308	Variable Annuity Life Ins. Co.		75.00
4/19/21	5147	2226	pension for 4/16/2021 payroll period	237.50	
		1308	Edward Jones, FBO John Currey		237.50
4/23/21	5148	6023	cell phone charges	152.90	
		1308	AT&T Mobility		152.90
4/23/21	5149	8007	first half water charges for 2021, minus credit of \$40,301.34 overpayment in 2020	29,358.66	
		1308	DOI-BOR- Region: CA Great Basin		29,358.66
4/23/21	5150	6001	pre employment drug tests (2)	110.00	
		1308	Compliance Associates		110.00
4/23/21	5151	6008	general	1,751.73	
		8010	water transfers	1,856.00	
		1308	Minasian, Meith, et al		3,607.73
4/23/21	5152	8005	dive team to inspect pumps and cleans screens/Churn Creek pumps	4,500.00	
		1308	North State Diving, INC		4,500.00
4/23/21	5153	8004	rapid set cement	208.37	
		1308	Pacific Supply - Redding		208.37
4/23/21	5154	6003	billing for May 14 - August 13, 2021	61.16	
		1308	Pitney Bowes		61.16

Anderson Cottonwood Irrigation District  
Cash Disbursements Journal  
For the Period From Apr 1, 2021 to Apr 30, 2021

Filter Criteria includes: Report order is by Check Number. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
4/23/21	5155	8001	monthly power for diversion facilities	334.91	
		1308	City Of Redding		334.91
4/23/21	5156	8004	CCTV and cleaning of pipes	30,000.00	
		1308	SAK Construction, LLC		30,000.00
4/23/21	5157	5010	temp labor/office manager week ending 4/11/21	962.54	
		1308	Spherion Staffing LLC		962.54
4/23/21	5158	5016	workers comp for Admin/April	36.42	
		5116	workers comp for T&D/April	4,517.35	
		1308	State Fund		4,553.77
4/23/21	5159	2222	union dues for May	388.00	
		1308	Teamsters Local No. 137		388.00
4/27/21	5159V	2222	union dues for May		388.00
		1308	Teamsters Local No. 137	388.00	
4/23/21	5160	1124	excavation and installation of 18" pipe on Lat 29.1	10,708.19	
		1308	North Woods Excavating, Inc		10,708.19
4/28/21	5162	8000	battery for SCADA	267.05	
		1308	Battery System		267.05
4/28/21	5163	1114	reinstall Barney Road main production well, (mobilization, parts, assembly)	38,516.69	
		1308	J & J Pumps, INC		38,516.69
	Total			<u>249,573.11</u>	<u>249,573.11</u>

# Anderson-Cottonwood Irrigation District

TO: ACID Directors

Agenda Item No. 6.2

FROM: John S. Currey

Meeting Date: 05/13/2021

DATE: May 4, 2021

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SUBJECT: Audit - Consider approval of the 2020 audit submitted by Robert Johnson

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**Background:**

The firm Robert W. Johnson, an accountancy corporation, conducted the 2020 audit. The enclosed audit report has no finding or conditions. Overall, this is a clean audit.

**Financial Impact:**

None

**Recommendation:**

Staff recommends acceptance of the 2020 audit.

**Attachment:**

2020 Audit



**ANDERSON-COTTONWOOD IRRIGATION DISTRICT**

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**FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
for the year ended December 31, 2020**

**ROBERT W. JOHNSON**  
**Certified Public Accountant**

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Principal Officials	16



## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Anderson-Cottonwood Irrigation District  
Anderson, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Anderson-Cottonwood Irrigation District, as of and for the year ended December 31, 2020, as listed in the table of contents, and the related notes to the financial statements.

### **Management's Responsibility 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Anderson-Cottonwood Irrigation District as of December 31, 2020, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

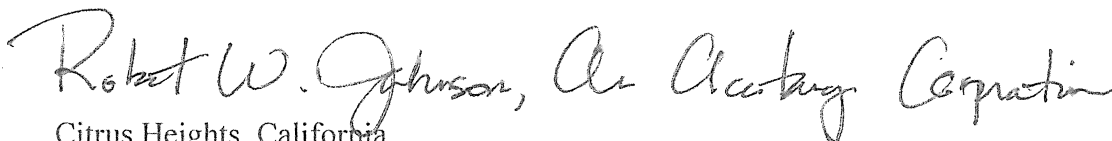
### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such 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 statements in an appropriate operational, economic or historical context. Management has omitted the Management's Discussion and Analysis. Our opinion on the basic financial statements is not affected by this missing information.

#### *Other Information*

The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of Anderson-Cottonwood Irrigation District. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Robert W. Johnson, CPA  
Accounting Corporation

Citrus Heights, California  
April 1, 2021

ANDERSON-COTTONWOOD IRRIGATION DISTRICT  
STATEMENT OF NET POSITION  
December 31, 2020

ASSETS

Current assets:		
Cash and investments (Note 3)		\$ 3,463,690
Receivables – taxes		331,728
– other		37,221
Supplies		5,370
Prepaid expenses		<u>46,684</u>
Total current assets		3,884,693
Capital assets, at cost (Note 4)	\$23,198,061	
Less, accumulated depreciation	<u>10,747,163</u>	
	12,450,898	
Work in progress	<u>4,959</u>	
		<u>12,455,857</u>
		<u>\$16,340,550</u>

See notes to financial statements

LIABILITIES AND NET POSITION

Current liabilities:

Accounts payable	\$	19,245
Accrued payroll		17,194
Accrued vacation		<u>21,662</u>

Total current liabilities 58,101

Long-term debt (Note 5) 521,680

Net position (Note 8):

Net investment in capital assets \$12,455,857

Unrestricted 3,304,912

15,760,769

\$16,340,550

ANDERSON-COTTONWOOD IRRIGATION DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
for the year ended December 31, 2020

Operating revenues:		
Water sales		\$ 737,719
Water transfers		1,186,249
Other		<u>90,163</u>
Total operating revenues		2,014,131
Operating expenses:		
Source of supply	\$ 485,096	
Pumping	166,027	
Transmission and distribution	581,275	
Administrative	310,724	
Depreciation	<u>647,247</u>	
Total operating expenses		<u>2,190,369</u>
Operating income (loss)		( 176,238)
Non-operating income (expense):		
Property tax revenue	573,367	
Interest income	<u>12,590</u>	
		<u>585,957</u>
Income before Bureau construction recovery		409,719
Bureau construction recovery		<u>128,967</u>
Change in net position		538,686
Total net position:		
Beginning		<u>15,222,083</u>
Ending		<u>\$15,760,769</u>

See notes to financial statements

ANDERSON-COTTONWOOD IRRIGATION DISTRICT  
STATEMENT OF CASH FLOWS  
for the year ended December 31, 2020

Cash flows from operating activities:	
Receipts from customers	\$ 2,793,500
Payments to suppliers	(1,184,007)
Payments to employees	<u>( 443,474)</u>
Net cash used by operating activities	1,166,019
Cash flows from noncapital financing activities:	
Property taxes	573,367
Cash flows from capital and related financing activities:	
Capital expenditures	( 524,373)
Cash flows from investing activities:	
Interest income	<u>12,590</u>
Net increase in cash and cash equivalents	1,227,603
Cash and cash equivalents:	
Beginning of year	<u>2,236,087</u>
End of year	<u>\$ 3,463,690</u>

See notes to financial statements



ANDERSON-COTTONWOOD IRRIGATION DISTRICT  
STATEMENT OF CASH FLOWS, continued  
for the year ended December 31, 2020

Reconciliation of operating income (loss) to  
net cash used by operating activities:

Operating income (loss)	\$( 176,238)
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Adjustments to reconcile operating income (loss)  
to net cash provided by operating activities:

Depreciation expense	\$ 647,247
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Changes in operating assets and liabilities:

Receivables – taxes	( 22,148)
– other	779,369
Supplies	10,800
Accounts payable	( 41,014)
Accrued payroll	4,466
Accrued vacation	3,347
Prepays	<u>( 39,810)</u>

Total adjustments	<u>1,342,257</u>
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Net cash used by operating activities	<u>\$ 1,166,019</u>
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Noncash financing activities:

The District recorded debt relief of \$128,967 from the Bureau of Reclamation – Central Valley Project. The debt relief reduction resulted from the change in allocated construction costs and the District's purchased water rate from the Bureau of Reclamation.

See notes to financial statements

ANDERSON-COTTONWOOD IRRIGATION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
for the year ended December 31, 2020

1. Organization:

Anderson-Cottonwood Irrigation District (the “District”) was formed in 1914 and encompasses approximately 32,000 acres in Shasta and Tehama counties. The District has over 30 miles of main canal and 200 miles of side laterals, serving over 6,500 acres of land with 760 landowners.

The District is governed by a Board of Directors which is elected by voters of the District.

2. Summary of Significant Accounting Policies:

The basic financial statements of Anderson-Cottonwood Irrigation District have been prepared in conformity with generally accepted accounting principles 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. The more significant of the District’s accounting policies are described below.

Fund Accounting

The District is an enterprise fund. All operations are accounted for as an enterprise fund.

Enterprise Fund – The enterprise fund is used to account for water operations that are financed and operated in a manner similar to private business enterprises. The intent of the District is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Basis of Accounting

The basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The District’s books and accounts are based upon the Uniform System of Accounts for Public Utilities as prescribed by the Division of Local Government Fiscal Affairs of the State of California. The records are maintained and the accompanying financial statements are presented on the accrual basis of accounting.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
for the year ended December 31, 2020

2. Summary of Significant Accounting Policies, continued:

Basis of Accounting, continued

Operating revenues and expenses, such as water sales along with water expenses, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Management, administration and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses. Non-operating revenues and expenses, such as grant funding, investment income and interest expense, result from non-exchange transactions, in which, the District gives (receives) value without directly receiving (giving) value in exchange.

Property tax revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Depreciation and Amortization

Capital assets are recorded on the basis of purchase cost. Assets acquired by contribution are recorded at estimated cost or fair market value at the date of acquisition.

Depreciation is calculated by the straight-line method over the estimated useful lives of the respective assets.

Statement of Cash Flows

All highly liquid investments with a maturity of three months or less when purchased, are considered to be cash equivalents. The investment with the State Treasurer's Local Agency Investment Fund (LAIF) is also considered to be the equivalent of cash.

Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as a current liability. Sick pay is not vested.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
for the year ended December 31, 2020

2. Summary of Significant Accounting Policies, continued:

Net Position

Net position is classified in the following categories:

Net Investment in capital assets – groups all capital assets, including infrastructure, 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 this category.

Restricted – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 may differ from those estimates.

Budget and Budgetary Accounting

The Board of Directors annually adopts an operating budget. The operating budgets are prepared on the accrual basis to match the operating statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
for the year ended December 31, 2020

2. Summary of Significant Accounting Policies, continued:

Investments

Investments consist of LAIF (State of California pooled investment fund), money market savings accounts, and CD's. Investments are stated at cost which approximates market. Such investments are within the State statutes and the District's investment policy.

3. Cash and Investments:

At year-end the carrying amount of the District's cash deposits was \$2,434,579 and the bank balance was \$2,449,290. The bank balance was covered by Federal depository insurance; and was covered by collateral held in the pledging banks' trust department as mandated by state law.

	Balance December 31, <u>2020</u>
Petty cash	\$ 300
Checking	408,689
Money market	730,630
Certificates of deposit (3)	<u>1,294,960</u>
	<u>\$2,434,579</u>

ANDERSON-COTTONWOOD IRRIGATION DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 for the year ended December 31, 2020

3. Cash and Investments, continued:

Investments:

California statutes authorize the District to invest in a variety of credit instruments as provided for in the California Government Code Section 53600, Chapter 4 – Financial Affairs. The Government Code allows investments in obligations of the U.S. Treasury, agencies, and instrumentalities, commercial paper rated A-1 by Standard & Poor’s or P-1 by Moody’s Commercial Paper Record, bankers’ acceptances, repurchase agreements, medium-term corporate notes, mutual funds and the State Treasurer’s Local Agency Investment Fund (LAIF). The investment in LAIF is reported at fair value.

	<u>Carrying Amount</u>	<u>Maturity - 12 Months or Less</u>
Balance, December 31, 2020		
Local Agency Investment Fund	<u>\$1,029,111</u>	<u>\$1,029,111</u>

Pursuant to Government Accounting Standards Board Statement 3, the investment in LAIF is not classified in categories of credit risk. The District’s funds in LAIF are invested in a diversified portfolio (of underlying investments e.g. U.S. Treasury obligations) such that it considers the risk of material loss to be minimal. The funds held in LAIF can be withdrawn on demand.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
for the year ended December 31, 2020

4. Capital Assets:

Changes in capital assets for the year ended December 31, 2020 are as follows:

	Balance January 1, <u>2020</u>	<u>Additions</u>	<u>Disposals</u>	Balance December 31, <u>2020</u>
Land	\$ 36,296	\$ -	\$ -	\$ 36,296
Transmission and distribution	8,668,794	405,061	-	9,073,855
Machinery	313,674	-	-	313,674
Pumps	227,186	90,046	-	317,232
Autos and trucks	265,667	-	-	265,667
Buildings	63,458	29,267	-	92,725
Yard improvements	14,697	-	-	14,697
Furniture and fixtures	32,333	-	-	32,333
Fish screens	5,575,575	-	-	5,575,575
Fish ladders	5,575,575	-	-	5,575,575
SCADA equipment	202,219	-	-	202,219
Groundwater program	<u>1,698,213</u>	<u>-</u>	<u>-</u>	<u>1,698,213</u>
	<u>\$22,673,687</u>	<u>\$ 524,374</u>	<u>\$ -</u>	<u>\$23,198,061</u>
Work in progress	<u>\$ 4,959</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,959</u>

ANDERSON-COTTONWOOD IRRIGATION DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
for the year ended December 31, 2020

5. Long-term Debt:

Long-term debt activities for the year ended December 31, 2020 are as follows:

	<u>2019</u>	<u>New Debt</u>	<u>Debt Retired</u>	<u>2020</u>	<u>Current Portion</u>
Central Valley Project	\$ <u>650,647</u>	\$ <u>-</u>	\$ <u>128,967</u>	\$ <u>521,680</u>	<u>undetermined</u>

Central Valley Project

The liability of the District's share of Central Valley Project costs to the Bureau of Reclamation in the amount of \$521,680 is to be paid from projected deliveries of water from 2021-2030, at varying rates per acre foot.

6. Employee Benefit Plans:

**Deferred Compensation Plan**

The District offers its employees a deferred non-contributory compensation plan created in accordance with IRC Section 457. The plan, available to all District employees, permits them to defer a portion of their current salary until future years. Deferred compensation benefits are not available to the employees until termination, retirement, death, or unforeseeable emergency.

**Pension Plan**

District employees (except for the general manager) are covered by a pension plan through their collective bargaining agreement. Total District contributions for the year ended December 31, 2020, totaled \$24,487.



ANDERSON-COTTONWOOD IRRIGATION DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 for the year ended December 31, 2020

7. Risk of Loss:

Anderson-Cottonwood Irrigation District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2020 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

8. Net Position:

Net position consists of:

Net investment in capital assets	\$12,455,857
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Restricted

Unrestricted:

Board designated:

Capital improvement	\$ 521,680
Drainage fund	146,616
Creekside Subdivision	25,000
Water rights protection	250,000
Equipment reserve	<u>102,744</u>

1,046,040

Undesignated	<u>2,258,872</u>
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3,304,912

\$15,760,769

9. Subsequent Events:

Management has evaluated subsequent events through April 1, 2021, the date these December 31, 2020 financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

ANDERSON-COTTONWOOD IRRIGATION DISTRICT  
PRINCIPAL OFFICIALS  
December 31, 2020

BOARD OF DIRECTORS

Brenda Haynes	President
Audie Butcher	Vice President
Tiger Michiels	
Rick Williams	
Ray Eliante	

OPERATIONS

John Currey	General Manager
Terri White	Assistant GM/CFO
Scott Passmore	Maintenance Supervisor

# Anderson-Cottonwood Irrigation District

**TO:** ACID Directors  
**FROM:** John S. Currey

**Agenda Item No.** 6.3  
**Meeting Date:** 05/13/2021

**DATE:** May 6, 2021

**Action Item**  
 **No Action Requested**

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**SUBJECT:** Discuss and consider Hill Street flooding and repair

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**Background:**

On Saturday April 24, 2021, I received several calls regarding seepage into yards on Hill Street and Lucille Street. Upon learning of the issues, I investigated the site and observed that there was some water behind the weir on the uphill side of the canal, generally located to the west of the intersection of Hill and Dolores Streets (see map).

I am currently compiling a summary of observations and action to present to the Board. I have informed the individuals who have contacted the District of the next Board meeting so they may present any issues to you.

**Recommendation:**

Staff requests they receive the staff and homeowners' information and provide direction as needed.

**Enclosures:**

Hill Street Seepage Map



# Hill Street Seepage

Write a description for your map.

Legend

Water



Google Earth



# Anderson-Cottonwood Irrigation District

**TO: ACID Directors**  
**FROM: John S. Currey**

**Agenda Item No. 6.4**  
**Meeting Date: 05/13/2021**

**DATE: May 6, 2021**

**Action Item**  
 **No Action Requested**

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**SUBJECT:** Discuss and direction to staff regarding employee mileage reimbursement and the proposed Assistant General Manager position

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## **Background:**

There are several staff related issues that are influx:

- 1) A Ditchtender has requested to change from the auto allowance to direct mileage reimbursement. The Union is agreeable to accommodate a member election between the direct mileage reimbursement at the IRS rate or the auto allowance. We have prepared the side letter of agreement to accommodate this request (see attached). If the Board does not object, I will enter into this letter agreement for implementation on May 16, 2021, if any Ditchtender elects this option. A mileage application would be used to track the mileage.
- 2) Employee (Ditchtender) training and recruitment - I am trying new ways to train, equip and help new hires. I am also considering expanding the number of places we advertise for employees. I am open to any recommendations or input regarding hiring, training, and retaining Ditchtenders.
- 3) Development of the Assistant General Manager position for Operations. Terry White has provided the attached letter notifying us she intends to retire on January 5, 2022. In anticipation of this event, I am working to recognize the administrative side of the District. Over the next 7 months the duties of the AGM/CFO will be assigned to the General Manager and Office Manager. This will be possible through the adoption of some key administrated programs and new duties of the Assistant General Manager for Operations position. I will be creating the draft job description and duty allocations for the Board consideration at the June 10 Board meeting. My objective would be to begin to advertise no later than June 14.

## **Recommendation:**

Staff requests consider these items and provide direction as needed. Unless there is an objection, Staff will proceed with mileage reimbursement and development of the Assistant General Manager position.

## **Enclosures:**

Mileage Reimbursement Side Letter Agreement – May 7, 2021  
Terry White's Letter – May 5, 2021

**Side Letter of Agreement**  
**between**  
**Anderson Cottonwood Irrigation District**  
**And**  
**General Teamsters Local 137**

May 7, 2021

This side letter is agreed upon between Anderson Cottonwood Irrigation District (District) and the General Teamsters Local 137 (Teamsters), the parties for the 2021 irrigation season.

The parties have agreed and established that for the 2021 irrigation season, the District shall, by mutual agreement with individual employees in the ditchtender classification, offer mileage reimbursement or the auto allowance defined in the MOU.

This side letter shall expire in full without creating a precedent or past practice on November 1, 2021.

For the District  
John Currey, General Manager

For Teamsters Local 137  
Heather McFall, Business Agent

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Signature

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Signature

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Date

---

Date

Terri White  
2566 Calgary Place  
Redding, CA 96001  
530-945-4161

May 5, 2021

John Currey, General Manager  
Board of Directors  
Anderson-Cottonwood Irrigation District  
Anderson, CA 96007

John Currey & Board of Directors,

I would like to inform you that I will be retiring from Anderson-Cottonwood Irrigation District and that my last day of work will be January 5, 2022.

I look forward to working with John and Jen until my retirement date and to help John move ACID in the direction he has envisioned.

I would like to thank you and the Board of Directors for the numerous opportunities that you have provided me over the last 33+ years.

Sincerely,



Terri White