

Dan Woolery,
President, Division 3

James Rickert,
Vice President, Division 5

Ronnean Lund,
Director, Division 1

Audie Butcher,
Director, Division 2

Steve McCarley,
Director, Division 4

Daniel Ruiz
General Manager

BOARD MEETING

Agenda

November 14, 2024, 6:00 pm

1887 Howard Street, Anderson (Council Chambers)

1. Call To Order

2. Flag Salute

3. Public Participation

Time set aside for members of the public that wish to address the Board regarding matters of the District within the jurisdiction of the Board. Individuals are requested to limit comments to a maximum of three minutes.

4. Consent Items

- a. Minutes – Approve the Minutes of the Regular Meeting on October 10, 2024, and the Special Meeting on October 25, 2024
- b. Financial Status Report for Year-to-Date through October 31, 2024
- c. Payroll: Approve the Payroll Check Register for the Month of October 2024
- d. Electronic Federal Tax Payment System (EFTPS) & Automated Clearing House (ACH) – Approve transactions for the Payroll Periods October 15, 2024, and October 31, 2024
- e. Voided and/or missing checks through October 31, 2024
- f. Cash Disbursement Journal through October 31, 2024

5. Business Items

- a. Review and Discuss Draft 2025 Operating Budget
- b. Review and Approve 2023 Financial Audit Report (Blain Boden to provide report)
- c. Review and Approve Proposal to Evaluate Potential Use of Existing Wells for Supplemental Water Supply from Lawrence & Associates

6. Management Reports

- a. General Manager's Report
- b. Operations Manager Report

7. Closed Session

- a. **Conference with Legal Counsel – Anticipated Litigation (Government Code § 54956.9(d)(2) or (3)**

8. Adjourn

2810 Silver Street, Anderson, CA 96007 | **Phone:** 530-365-7329 | **Fax:** 530-365-7623

www.andersoncottonwoodirrigationdistrict.org



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Steve McCarley,
Director, Division 4

Daniel Ruiz
General Manager

BOARD MEETING

Draft Minutes

October 10, 2024, 6:00 pm

1887 Howard Street, Anderson (Council Chambers)

1. Call To Order at 6:00 p.m.

Director Present- Woolery, Rickert, Lund, Butcher, and McCarley

Staff Present- Ruiz, Duncan, White, Miller

2. Flag Salute was led by Director Lund

3. Public Participation

Time set aside for members of the public who wish to address the Board regarding matters of the District within the jurisdiction of the Board. Individuals are requested to limit comments to a maximum of three minutes.

Tammy Weisberg-There has been flooding on her property, and out in the street. ACID staff have been out to inspect the multiple problems, but nothing has been done to fix the issues.

Buddy Johns-He hasn't gotten his water in a timely fashion all year. He says that everybody on his lateral should get a discount off their irrigation bill next year. He is not getting his water on a 14-day rotation, he never knows when it is coming, it has become difficult to plan ahead.

4. Consent Items

- a. Minutes – Approve the Minutes of the Regular Meeting on September 12, 2024, and the Special Board Meeting on September 27, 2024
- b. Financial Status Report for Year-to-Date through September 30, 2024
- c. Payroll: Approve the Payroll Check Register for September 2024
- d. Electronic Federal Tax Payment System (EFTPS) & Automated Clearing House (ACH) – Approve transactions for the Payroll Periods September 13, 2024, and September 30, 2024
- e. Voided and missing checks for September 2024
- f. Cash Disbursement Journal for September 2024

A motion was made by Director Lund to pull Consent Items 4.b., Financial Status Report, and 4.f., Cash Disbursements down to Business Items, and it was seconded by Director Rickert. Vote 5-0.

A motion was made by Director Lund to approve Consent Items 4.a, c, d, and e, and it was seconded by Director Butcher. Vote 5-0.

2810 Silver Street, Anderson, CA 96007 | **Phone:** 530-365-7329 | **Fax:** 530-365-7623

5. Business Items (moved down from Consent Items)

- a. Financial Status Report
- b. Cash Disbursement Journal

After discussion, a motion was made by Director Lund to approve 5.a., Financial Status Report, and it was seconded by Director McCarley. Vote 5-0.

A motion was made by Director Lund to approve 5.b., Cash Disbursement Journal, and it was seconded by Director Rickert. Vote 5-0.

6. Management Reports

- a. General Manager's Report
- b. Operations Manager's Report

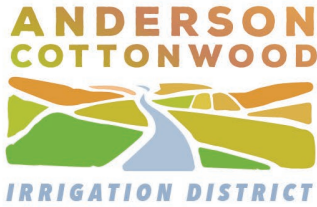
The Board moved into closed session at 6:50 p.m.

7. Closed Session

- a. **Conference with Legal Counsel – Anticipated Litigation (Government Code § 54956.9(d)(2) or (3))**

The Board returned from closed session at 7:55 p.m., and reported no action taken.

8. Adjourn at 8:00 p.m.



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James Rickert,
Vice President, Division 5

Ronnean Lund,
Director, Division 1

Audie Butcher,
Director, Division 2

Steve McCarley,
Director, Division 4

Daniel Ruiz
General Manager

SPECIAL BOARD MEETING

Draft Minutes

October 25, 2024, 9:30 a.m.

1887 Howard Street, Anderson (Council Chambers)

1. Call To Order at 9:35 a.m.

Directors Present- Woolery, Rickert, Lund, Butcher

Directors Absent- McCarley

Staff Present- Ruiz, Duncan, Miller

2. Flag Salute was led by Danny Kerns

3. Public Participation

Time set aside for members of the public who wish to address the Board regarding matters of the District within the jurisdiction of the Board. Individuals are requested to limit comments to a maximum of three minutes.

Tammy Weisberg- She said that no water is coming out of the hole since the canal is off now. She is hoping that her property will stay dry in the future. She suggests that someone should inspect the area and find out where it is leaking. She mentioned that an oak tree fell due to the ground being so wet. She called her insurance company to have them investigate the incident but said that her agent hasn't received a call back from the District.

4. New Business Items

- a. Review and Consider Approving Sole Source Contract with Steve Manning Construction Inc., for Off-Season Maintenance & Capital Improvement Projects

- i. Spring Gulch Flume to 3rd St. (Sole Source)
 - ii. Panorama (Sole Source)

After a thorough discussion, a motion was made by Director Butcher to approve the contract, and it was seconded by Director Rickert. Vote 4-0.

- b. Review and Consider Approving Proposal for Engineering Services Supporting Off-Season Maintenance & Capital Improvement Projects

A motion was made by Director Lund to approve the proposal, and it was seconded by Director Rickert. Vote 4-0.

5. Adjourn at 9:54 a.m.

Anderson Cottonwood Irrigation District

2024 Financial Status Report

Month Ending November 2024

Revenues	
1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20
21	22
23	24
25	26
27	28
29	30
31	32
33	34
35	36
37	38
39	40
41	42
43	44
45	46
47	48
49	50
51	52
53	54
55	56
57	58
59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

Account Number	Budget Item	Month To Date	Year To Date	2024 Approved Budget	Percent Used	Budget Over/Under
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General

4111	Water Sales / Prior Year	\$0	\$0	\$0	0%	\$0
4112	Water Sales / Business	\$8,143	\$8,143	\$8,500	0%	\$357
4114	Water Sales / Irrigation	\$0	\$759,505	\$728,000	104%	(\$31,505)
4115	Water Transfer / CVP	\$0	\$664,133	\$900,000	74%	\$235,867
4117	Water Transfer / Base Supply	\$0	\$0	\$0	0%	\$0
4934	Penalty Revenue	\$0	\$50	\$0	0%	(\$50)
4971	Surplus Equipment	\$0	\$0	\$0	0%	\$0
4980	Misc. Revenue	\$0	\$5,173	\$10,000	52%	\$4,827
4984	Drainage Revenue	\$0	\$0	\$0.00	0%	\$0
4991	Contract/Project Income	\$0	\$0	\$0.00	0%	\$0
4995	FEMA Reimbursement	\$0	\$0	\$60,000	0%	\$60,000
	Sub-Total	\$8,143	\$1,437,004	\$1,706,500	84%	\$269,496

Account Number	Budget Item	Month To Date	Year To Date	2024 Approved Budget	Percent Used	Budget Over/Under
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Property Tax & Interest	
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4920	Interest / Investment Revenue	\$12,693	\$410,247	\$350,000	117%	(\$60,247)
4930	Prop. Taxes / Shasta	\$26,733	\$308,509	\$558,000	55%	\$249,491
4931	Prop. Taxes / Tehama	\$0	\$21,812	\$46,500	47%	\$24,688
	Sub-Total	\$39,426	\$740,568	\$954,500	78%	\$213,932

	Total Revenues	\$47,569	\$2,177,572	\$2,661,000	82%	\$483,428

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Anderson Cottonwood Irrigation District

2024 Financial Status Report

Month Ending November 2024

Expenditures	
1. Compensation of employees	100.00
2. Pension and retirement benefits	100.00
3. Social security taxes	100.00
4. Medical and dental benefits	100.00
5. Unemployment compensation	100.00
6. Workers' compensation	100.00
7. Life insurance	100.00
8. Health insurance	100.00
9. Disability insurance	100.00
10. Other employee benefits	100.00
11. Travel	100.00
12. Postage and freight	100.00
13. Telephone	100.00
14. Printing and reproduction	100.00
15. Office supplies	100.00
16. Repairs and maintenance	100.00
17. Depreciation	100.00
18. Insurance	100.00
19. Interest	100.00
20. Taxes	100.00
21. Other	100.00
22. Total	100.00

Account Number	Budget Item	Month To Date	Year To Date	2024 Approved Budget	Percent Used	Budget Over/Under
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Salaries & Benefits	
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5010	Reg. Salaries (Admin)	\$23,442	\$298,230	\$361,500	82%	\$63,270
5012	Overtime (Admin)	\$0	\$0	\$0	0%	\$0
5014	Retirement (Admin)	\$484	\$10,704	\$16,900	63%	\$6,196
5015	Social Security (Admin)	\$1,452	\$13,899	\$22,410	62%	\$8,511
5016	Workers Comp. (Admin)	\$0	\$1,018	\$1,210	84%	\$192
5017	Unemployment Ins. (Admin)	\$0	\$1,592	\$1,750	91%	\$158
5018	Medicare (Admin)	\$340	\$2,724	\$5,300	51%	\$2,576
5019	Health Insurance (Admin)	\$2,531	\$21,889	\$50,000	44%	\$28,111
5110	Reg. Salaries (T&D)	\$49,359	\$425,917	\$604,310	70%	\$178,393
5111	Temp Labor	\$0	\$26,813	\$0	0%	(\$26,813)
5112	Overtime (T&D)	\$5,401	\$56,918	\$27,000	211%	(\$29,918)
5114	Retirement (T&D)	\$4,121	\$34,840	\$43,710	80%	\$8,870
5115	Social Security (T&D)	\$3,923	\$48,040	\$36,500	132%	(\$11,540)
5116	Workers Comp. (T&D)	\$0	\$100,169	\$96,000	104%	(\$4,169)
5117	Unemployment Ins. (T&D)	\$59	\$1,789	\$4,800	37%	\$3,011
5118	Medicare (T&D)	\$393	\$2,206	\$8,510	26%	\$6,304
5119	Health Ins. (T&D)	\$8,010	\$77,410	\$183,000	42%	\$105,590
Sub-Total		\$99,515	\$1,124,158	\$1,462,900	77%	\$338,742

Anderson Cottonwood Irrigation District									
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2024 Financial Status Report

Month Ending November 2024						
Expenditures						
Account Number	Budget Item	Month To Date	Year To Date	2024 Approved Budget	Percent Used	Budget Over/Under
Administration						
6001	Medical Exp. / Supplies	\$197	\$2,108	\$1,200	176%	(\$908)
6002	Travel / Training Expense	\$0	\$1,643	\$10,000	16%	\$8,357
6003	Office Supplies / Expense	\$693	\$12,770	\$11,500	111%	(\$1,270)
6004	Office Equip. & Maintenance	\$0	\$1,933	\$1,500	129%	(\$433)
6005	Association Dues	\$265	\$16,628	\$25,000	67%	\$8,372
6006	Public Notices	\$0	\$0	\$500	0%	\$500
6007	Election Expense	\$0	\$0	\$0	0%	\$0
6008	Legal Fees / Expense	\$10,542	\$63,199	\$80,000	79%	\$16,801
6009	SRSC Corporation	\$0	\$20,822	\$27,500	76%	\$6,678
6010	Maintenance Agreements	\$5,485	\$28,613	\$15,000	191%	(\$13,613)
6012	Vehicle Insurance	\$0	\$18,161	\$15,000	121%	(\$3,161)
6013	Management Expense Acct.	\$0	\$642	\$1,000	64%	\$358
6014	Liability Claims	\$0	\$0	\$1,000	0%	\$1,000
6015	Property / Liability Insurance	\$0	\$89,725	\$100,000	90%	\$10,275
6016	Permit Fees	\$0	\$5,808	\$12,000	48%	\$6,192
6017	County Taxes / Assessments	\$0	\$7,600	\$6,000	127%	(\$1,600)
6018	Consultant Services	\$4,886	\$24,772	\$25,000	99%	\$228
6019	Audit / Accounting Services	\$0	\$0	\$8,000	0%	\$8,000
6020	Web Site Revamp	\$0	\$0	\$1,000	0%	\$1,000
6023	Utilities	\$1,749	\$18,812	\$25,000	75%	\$6,188
6024	Misc. Expense	\$0	\$0	\$20,000	0%	\$20,000
6026	District GIS	\$0	\$0	\$3,550	0%	\$3,550
6027	SGMA	\$0	\$0	\$7,600	0%	\$7,600
	Sub-Total	\$23,817	\$313,236	\$397,350	79%	\$84,114

Anderson Cottonwood Irrigation District						
2024 Financial Status Report						
Month Ending November 2024						
Account Number	Budget Item	Month To Date	Year To Date	2024 Approved Budget	Percent Used	Budget Over/Under
General Maintenance						
7000	Fuels	\$6,067	\$49,795	\$80,000	62%	\$30,205
7001	Equip Rents & Leases	\$0	\$5,689	\$5,000	114%	(\$689)
7002	Light Vehicles	\$3,915	\$14,252	\$15,000	95%	\$748
7003	Heavy Vehicles	\$0	\$6,269	\$10,000	63%	\$3,731
7004	Light Equipment	\$0	\$1,778	\$5,000	36%	\$3,222
7005	Heavy Equipment	\$470	\$9,475	\$10,000	95%	\$525
7007	Personal Supplies & Equip.	\$0	\$474	\$500	95%	\$26
7008	Maintenance Supplies	\$313	\$23,354	\$25,000	93%	\$1,646
7009	Buildings / Yard Maintenance	\$700	\$6,430	\$4,000	161%	(\$2,430)
7010	Power Tools & Equipment	\$0	\$1,935	\$2,000	97%	\$65
7011	Engineering Service	\$0	\$65	\$50,000	0%	\$49,935
	Sub-Total	\$11,465	\$119,516	\$206,500	58%	\$86,984
Canal Maintenance & Operations						
8000	SCADA Maintenance	\$58	\$3,040	\$10,000	30%	\$6,960
8001	Diversion Facilities Maint.	\$1,082	\$25,127	\$20,000	126%	(\$5,127)
8002	Contracted Services	\$0	\$18,281	\$20,000	91%	\$1,719
8003	Chemicals	\$0	\$25,050	\$30,000	84%	\$4,950
8004	Canal Maintenance & Exp.	\$4,738	\$142,753	\$75,000	190%	(\$67,753)
8005	Pump Maintenance	\$688	\$12,788	\$30,000	43%	\$17,212
8006	Utilities / Pumping	\$27,288	\$142,968	\$135,000	106%	(\$7,968)
8007	Project Water Costs / USBR	\$0	\$565,422	\$900,000	63%	\$334,578
8008	Water Rights Protection	\$1,469	\$68,095	\$50,000	136%	(\$18,095)
8010	Water Transfer / Base Supply	\$0	\$593	\$0	0%	(\$593)
8019	High Groundwater Expense	\$0	\$7,743	\$15,000	52%	\$7,257
	Sub-Total	\$35,323	\$1,011,860	\$1,285,000	79%	\$273,140

Anderson Cottonwood Irrigation District						
2024 Financial Status Report						
Month Ending November 2024						
Balance Summary						
		Month To Date	Year To Date	2024 Approved Budget	Percent Used	Budget Over/Under
	Total Expenditures	\$170,120	\$2,568,770	\$3,351,750	77%	\$782,980
	Total Revenues	\$47,569	\$2,177,572	\$2,661,000	82%	\$483,428
Capital Improvement						
		Month To Date	Year To Date	2024 Approved Budget	Percent Used	Budget Over/Under
1112	Land	\$0	\$0	\$0	0%	\$0
1114	Pumps	\$0	\$0	\$0	0%	\$0
1116	Trans & Distribution Plant	\$0	\$0	\$0	0%	\$0
1117	Equipment (Machinery)	\$14,162	\$139,152	\$150,000	93%	\$10,848
1118	Auto & Trucks	\$0	\$0	\$0	0%	\$0
1119	Buildings	\$0	\$13,600	\$24,000	57%	\$10,400
1120	Office Furniture & Equipment	\$0	\$0	\$10,000	0%	\$10,000
1123	Yard Improvement	\$0	\$0	\$1,500	0%	\$1,500
1124	Canal Lining & Pipe	\$2,373	\$3,737,330	\$3,875,000	96%	\$137,670
1125	Canal Safety Project	\$0	\$0	\$0	0%	\$0
1126	Main Canal Metering	\$0	\$0	\$0	0%	\$0
1127	Main Dam Improvement	\$0	\$0	\$0	0%	\$0
1132	Fish Screens	\$0	\$0	\$0	0%	\$0
1133	Fish Ladders	\$0	\$0	\$0	0%	\$0
1134	SCADA Equipment	\$0	\$60,071	\$50,000	120%	(\$10,071)
1135	Groundwater Program	\$0	\$0	\$0	0%	\$0
1136	Construction in Progress	\$0	\$0	\$0	0%	\$0
	Total	\$16,535	\$3,950,153	\$4,110,500	96%	\$160,347

Anderson Cottonwood Irrigation District
Payroll Register
For the Period From Sep 1, 2024 to Sep 30, 2024

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

Employee ID Employee Masked SS No Date	Pay Type	Pay Hrs	Amount
24-04 Cabral, Daniel J. XXX-XX-0281 9/10/24	WO WO_OT	74.00 4.00	1,443.36
12A White, Teresa L. XXX-XX-9533 9/13/24	Finance_Ma		2,611.20
22-03 Duncan, Benjamin XXX-XX-4453 9/13/24	Ops_Manag		2,188.37
23 Passmore, Scott C. XXX-XX-4422 9/13/24	Main_Sup Overtime	80.00 2.00	1,973.02
23-05 Miller, Colleen M. XXX-XX-3576 9/13/24	SickLeave Admin_Spe Holiday_Pa	7.50 64.50 8.00	1,558.83
23-09 Carlile, Bradley S. XXX-XX-1139 9/13/24	Sick_Leave WO WO_OT	24.00 58.00 10.50	2,085.23
24-02 Chabolla, Jordan B. XXX-XX-2772 9/13/24	Holiday WO WO_OT	8.00 83.00 4.00	1,946.59
24-03 Ruiz, Daniel J. XXX-XX-5766 9/13/24	General_Mg		4,787.02
24-05 Davis, Johna J. XXX-XX-4377 9/13/24	WO WO_OT	48.00 8.50	1,163.31
21-09 Wilson, Kyle D. XXX-XX-2586 9/13/24	MainII WO	48.00 32.00	1,511.02

Anderson Cottonwood Irrigation District
Payroll Register
For the Period From Sep 1, 2024 to Sep 30, 2024

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

Employee ID Employee Masked SS No Date	Pay Type	Pay Hrs	Amount
21-11 Jensen, Jason A. XXX-XX-7425 9/13/24	Equip_Oper Overtime Holiday	72.00 2.00 8.00	1,745.07
23-10 Cardwell, Robert J. XXX-XX-4626 9/13/24	Overtime Holiday WO	13.75 8.00 80.00	2,273.86
23-13 Brian, Johnson J. XXX-XX-4901 9/13/24	Holiday Sick_Leave WO MainIII	8.00 2.00 54.00 24.00	1,836.74
33 Vega, Phillip XXX-XX-1154 9/13/24	Ops_Sup Overtime Holiday Sick_Leave	72.00 2.00 8.00 8.00	2,226.83
23-13 Brian, Johnson J. XXX-XX-4901 9/13/24	WO	8.00	188.34
12A White, Teresa L. XXX-XX-9533 9/30/24	Finance_Ma		2,611.20
22-03 Duncan, Benjamin XXX-XX-4453 9/30/24	Ops_Manag		2,188.37
23-05 Miller, Colleen M. XXX-XX-3576 9/30/24	SickLeave Admin_Spe	15.50 72.50	1,703.19
24-03 Ruiz, Daniel J. XXX-XX-5766 9/30/24	General_Mg		4,787.02
23 Passmore, Scott C. XXX-XX-4422	Main_Sup Sick_Leave Vacation	75.50 4.50 8.00	2,090.20

Anderson Cottonwood Irrigation District
Payroll Register
For the Period From Sep 1, 2024 to Sep 30, 2024

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

Employee ID Employee Masked SS No Date	Pay Type	Pay Hrs	Amount
9/30/24			
23-09 Carlile, Bradley S. XXX-XX-1139 9/30/24	WO WO_OT	83.50 15.00	2,219.00
24-02 Chabolla, Jordan B. XXX-XX-2772 9/30/24	WO WO_OT	90.00 6.00	1,982.94
24-05 Davis, Johna J. XXX-XX-4377 9/30/24	WO WO_OT	88.00 14.50	1,814.58
21-11 Jensen, Jason A. XXX-XX-7425 9/30/24	Equip_Oper Overtime Sick_Leave	84.00 3.00 4.00	1,932.50
33 Vega, Phillip XXX-XX-1154 9/30/24	Ops_Sup Overtime Sick_Leave	92.50 3.00 3.50	2,438.95
23-10 Cardwell, Robert J. XXX-XX-4626 9/30/24	Overtime WO	6.00 88.00	2,072.33
23-13 Brian, Johnson J. XXX-XX-4901 9/30/24	Sick_Leave WO MainIII	1.50 47.00 39.50	1,824.08
21-09 Wilson, Kyle D. XXX-XX-2586 9/30/24	MainII Overtime WO	72.00 1.00 8.00	1,474.87
21-09 Wilson, Kyle D. XXX-XX-2586 9/30/24	WO	6.68	157.25
Summary Total 9/1/24 thru 9/30/24	General_Mg Finance_Ma		58,835.27

Anderson Cottonwood Irrigation District
Payroll Register
For the Period From Sep 1, 2024 to Sep 30, 2024

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

Employee ID Employee Masked SS No Date	Pay Type	Pay Hrs	Amount
	SickLeave	23.00	
	Vacation	8.00	
	Ops_Manag		
	Overtime	32.75	
	MainII	120.00	
	Ops_Sup	164.50	
	Equip_Oper	156.00	
	Holiday	40.00	
	Admin_Spe	137.00	
	Sick_Leave	47.50	
	Main_Sup	155.50	
	Holiday_Pa	8.00	
	WO	848.18	
	MainIII	63.50	
	WO_OT	62.50	
Report Date Final Total 9/1/24 thru 9/30/24	General_Mg		58,835.27
	Finance_Ma		
	SickLeave	23.00	
	Vacation	8.00	
	Ops_Manag		
	Overtime	32.75	
	MainII	120.00	
	Ops_Sup	164.50	
	Equip_Oper	156.00	
	Holiday	40.00	
	Admin_Spe	137.00	
	Sick_Leave	47.50	
	Main_Sup	155.50	
	Holiday_Pa	8.00	
	WO	848.18	
	MainIII	63.50	
	WO_OT	62.50	

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Anderson Cottonwood Irrigation District
Cash Disbursements Journal
 For the Period From Oct 1, 2024 to Oct 31, 2024

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
10/1/24	31361	7002 1308	Repair Truck #3 Anderson Automotive	3,386.35	3,386.35
10/4/24	31362	6008 1308	Condemnation Issues - Shasta County & CAED Abbott & Kindermann , Inc	1,254.65	1,254.65
10/4/24	31363	6023 1308	monthly telephone / Internet service/charges Charter Communications	380.53	380.53
10/4/24	31364	6001 1308	Background check New employee JD Compliance Associates	197.00	197.00
10/4/24	31365	7008 1308	gloves, concrete HFH,chain binder Fasteners INC	281.04	281.04
10/4/24	31366	7008 1308	Plywood blows for Juniper Payless Building Supply	32.22	32.22
10/4/24	31367	6023 8006 8006 8006 8006 8006 8006 1308	monthly power for office/shop monthly power for well #1 monthly power for Anderson Creek monthly power for well #2 monthly power Perrys Pond monthly power for Dymesich Pond monthly poiwer fopr Lat #46 Pacific Gas & Electric	713.52 43.01 1,534.87 27.47 461.54 1,135.89 2,415.15	6,331.45
10/4/24	31368	8005 1117 1308	install new compressor at Churn Creek pumps purchase new compressor for Churn Creek pumps Rogers Machinery Company INC.	688.26 5,661.97	6,350.23
10/4/24	31369	7009 1308	cleaning for office and shop for 1 week Sarah's Scottish Maids	140.00	140.00
10/4/24	31370	6005 1308	annual renewal Shasta County Farm Bureau	265.00	265.00
10/4/24	31371	6017 6017 6017 1308	assessment # 202-160-012 assessment # 101-440-040 assessment # 202-030-073 Shasta County Tax Collector	45.24 162.54 342.70	550.48
10/9/24	31372	5014 5114 1308	Pension for September, Admin Pension for September- T&D Western Conf. Team. Pension	318.97 3,155.32	3,474.29
10/15/24	31373	2224 1308	Withholding for 10/15/24 payroll CA State Disbursement Unit	237.50	237.50
10/15/24	31374	6003 1308	monthly copies for office Carrel's Office Machines	383.74	383.74

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
 For the Period From Oct 1, 2024 to Oct 31, 2024

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
10/15/24	31375	2226	withholding for 10/15/24	250.00	
		5114	payroll		
		5114	retirement for 10/15/24	165.53	
		1308	payroll		
		1308	Edward Jones - Ben Swim		415.53
10/15/24	31376	7000	monthly diesel/gasoline	6,066.75	
		1308	for September		
		1308	Flyers Energy, LLC		6,066.75
10/15/24	31377	8004	concrete	219.86	
		1308	Loucks Landscape Supply		219.86
10/15/24	31378	6008	general	9,198.30	
		8008	Preservation of Water	951.75	
		1308	Rights		
		1308	Minasian Law LLP		10,150.05
10/15/24	31379	7002	windshield wash,	92.18	
		1308	antifreeze		
		1308	NAPA Auto Parts		92.18
10/15/24	31380	6010	monthly support	837.90	
		1308	agreement		
		1308	Obsidian IT		837.90
10/15/24	31381	8006	Monthly power for Churn	21,035.42	
		8000	Creek pumps, September		
		8000	Monthly power for	55.00	
		8006	SCADA, September		
		8006	Monthly power for	634.35	
		1308	Progress Drive pump,		
		1308	September		
		1308	City Of Redding		21,724.77
10/15/24	31382	7009	cleaning for shop , 2	140.00	
		7009	weeks		
		7009	cleaning for office, 2	140.00	
		1308	weeks		
		1308	Sarah's Scottish Maids		280.00
10/15/24	31383	8008	2019 PCFFA Lit - ACID	517.17	
		1308	Somach Simmons & Dunn		517.17
10/15/24	31384	6003	keyboard, pressboard tabs,	285.73	
		8004	paracord	1,040.54	
		6010	Linxup, September	271.40	
		1308	Tri Counties Bank		1,597.67
10/15/24	31385	2226	Withholding for 10/15/24	75.00	
		1308	payroll		
		1308	Variable Annuity Life Ins.		75.00
		1308	Co.		
10/15/24	31386	6023	Monthly garbage for	149.81	
		8004	office/shop, September		
		8004	Monthly dumpster	3,477.30	
		1308	service, September		
		1308	Waste Management		3,627.11
10/16/24	31387	1117	purchase used compaction	8,500.00	
		1308	wheel		
		1308	Nor Cal Rentals		8,500.00
10/22/24	31388	6010	annual renewal	4,375.00	
		1308	Environmental Sys.		4,375.00
		1308	Reasearch Institute		
10/24/24	31389	6023	monthly water service	17.59	
		1308	office/shop		
		1308	City Of Anderson		17.59

Anderson Cottonwood Irrigation District

Cash Disbursements Journal

For the Period From Oct 1, 2024 to Oct 31, 2024

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
10/24/24	31391	8001	fire hose for diversion facilities, 50'	827.32	
		1308	BDI		827.32
10/24/24	31392	5019	health insurance for November, Admin	2,531.00	
		5119	health insurance for November, T&D	8,010.00	
		1308	N.C.G.T. Security Fund		10,541.00
10/24/24	31393	7002	oil change for 2022 F150 pickup#9	197.74	
		7002	oil change for #3 pickup	69.99	
		7002	oil change for #5 pickup	128.05	
		1308	Premier Oil Change		395.78
10/24/24	31394	6018	Land Assessment	4,886.00	
		1124	Main Canal Project	2,372.80	
		1308	Provost & Pritchard		7,258.80
10/24/24	31395	7005	repair backhoe	469.46	
		1308	Ray's Truck & Equipment Repair		469.46
10/24/24	31396	8001	monthly charges doe diversion facilities	254.74	
		1308	City Of Redding		254.74
10/24/24	31397	7009	office and shop cleaning for two weeks	280.00	
		1308	Sarah's Scottish Maids		280.00
10/24/24	31398	2222	union dues for November	822.00	
		1308	Teamsters Local No. 137		822.00
10/24/24	31399	6023	cell phone charges for October	487.86	
		1308	Verizon		487.86
10/29/24	31400	2224	withholding for 10/31/24 payroll	237.50	
		1308	CA State Disbursement Unit		237.50
10/29/24	31401	5014	retirement for 10/31/24 payroll	165.53	
		2226	withholding for 10/31/24 payroll	250.00	
		1308	Edward Jones - Ben Swim		415.53
10/29/24	31402	2226	withholding for 10/31/24 payroll	75.00	
		1308	Variable Annuity Life Ins. Co.		75.00
	Total			103,826.05	103,826.05



Dan Woolery,
President, Division 3

James Rickert,
Vice President, Division 5

Ronnean Lund,
Director, Division 1

Audie Butcher,
Director, Division 2

Steve McCarley,
Director, Division 4

Daniel Ruiz
General Manager

Date: 11/14/2024 Agenda Item No. 5a

Agenda Title: Review and Discuss Draft 2025 Operating Budget

Discussion: Our Budget Committee has reviewed and commented on the draft 2025 Operating Budget. This is a chance for the larger Board to provide input and recommendations on the draft, with the goal of approving a final 2025 Operating Budget during our December regular meeting.

Fiscal Impact: none

Recommendation: Review and comment only

Attachments: 2025 Budget Narrative and Draft 2025 Operating Budget

Fiscal Year 2025 Budget Summary

Fiscal Year 2025 Assumptions

The main theme expressed throughout the 2025 budget is to continue our momentum of improving and upgrading our District facilities. The Board previously approved our Main Canal Capital Improvement project for this coming off season in October and, while that work progresses this off season, our staff will be fully deployed to the Districts lateral systems. Lateral 29 is the highest priority lateral in addition to follow up repair work brought to Management through several Landowner interactions. Continuing this improvement and repair work is of the utmost importance to deliver water in the most efficient and effective manner.

The Bottom Line

The District will start the year with an estimated cash balance of \$9,658,096. The operating deficit for 2025 is estimated lower than 2024's deficit, at \$498,083. Capital expenditures are estimated at \$1,711,300. Thus, the ending cash balance is projected to be \$7,448,713. The District is continuing to look for additional opportunities to add irrigation acres and bring back disenfranchised irrigators in the near future to assist in balancing the operational budget. After improving our performance in the 2024 irrigation year, those opportunities become a more realistic and viable option to pursue.

- **Income:**
 - **Water Transfers:**
 - The City of Redding base supply water transfer was previously imbedded in Irrigation Income, making the account difficult to reconcile and forecast actual irrigated acres. We are now accounting for the base supply water transfer income in the appropriate income account (4117).
 - Regarding our Project water transfers, it appears the income was overstated for the 2024 budget. The 2025 Project and Base Supply Water Transfers supporting spreadsheet offers a true cost and net income breakdown. All USBR fees are passed through to the buyer.
 - Miscellaneous Income is to account for encroachment permits and water truck income.
- **Expenses**
 - Workers' compensation accounting reprogrammed from T&D to Administration. Refer to the supporting wages schedule as backup for accurate forecasting. General Manager (GM) workers' compensation costs are the same as field staff since the GM may go out to the canal and facilities.
 - T&D Overtime is 9.4% of salaries in 2024, seasoned staff allows for the expectation of more efficient performance, using 8% for 2025 to be managed appropriately.
 - Health Insurance actual costs are down for 2024 due to several new hires and thus a 90-day probationary applies before benefits apply. The projected 2025 Budget anticipates full (non-probationary) staff.
 - Engineering services is to study utilization of non-District irrigation wells, concluding with a cost-benefit ratio. These irrigation wells would augment surface supply reductions in critical water supply years.

- Canal Maintenance Expense is driven by several staff-related jobs such as our NRCS (lateral 46) in kind work and the USBR 50% cost-share pipeline for the Churn creek delivery system.
- High GW/Dead Tree removal: Dead trees on the Main Canal and Laterals have become a concern for Management. The impact of dead trees has impeded water deliveries in addition to adding to adjacent nuisance water. The plan is to have a professional service take down a dead tree, if needed, then District staff will clean up dead woody material.
- Capital Improvements
 - Capital improvements are related to our Main Canal compaction project along with repairs adjacent to Cypress street in Redding and lateral 21 crossing at Deschutes road. In addition, staff will be replacing several delivery gates, one District vehicle for field staff (two trucks with over 100k miles), an office printer and, upgrade to our SCADA equipment to provide controls for the Main Canal drum gate in Redding.

Staffing

The District currently has a newly proposed position for an Assistant Manager. The new position would act as a liaison between the District, outside agencies, and the general public, arranging and attending public meetings, monitoring, grant writing, project development, and assisting in implementing strategic planning as directed by the General Manager and Board. Additionally, the Assistant General Manager will work with the office and staff to assist with encroachment, easement and title searches including historic right-of-way issues. The General Manager has developed a full Job Description for the proposed position with the next step to engage the Personnel Committee on rolling out the position to an eventual hire.

Anderson Cottonwood Irrigation District

Draft 2025 Operating Budget

100% Supply



Budget Committee

Dan Woolery

James Rickert

Daniel Ruiz

Adopted:

2025 Working Budget Proposal

Account Number	Budget Item	2023 Actual	2024 Projected Year End	2024 Approved Budget	2025 Proposed Budget
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4111	Water Sales / Prior Year	\$0	\$0	\$0	\$0
4112	Water Sale Business	\$8,143	\$8,143	\$8,500	\$8,143
4114	Water Sales / Irrigation	\$102,426	\$759,505	\$728,000	\$718,000
4115	Water Transfer / CVP	\$848,596	\$664,133	\$900,000	\$606,161
4116	Federal Drought Relief Funding	\$0	\$0	\$0	\$0
4117	Wtr.Trans - Base Supply	\$0	\$0	\$0	\$75,630
4934	Penalty Revenue	\$0	\$0	\$0	\$0
4971	Sale of Vehicles / Equipment	\$0	\$0	\$0	\$0
4980	Misc. Revenue	\$38,141	\$5,173	\$10,000	\$1,500
4984	Drainage Revenue	\$0	\$0	\$0.00	\$0
4991	Contract/Project Income	\$0	\$0	\$0.00	\$0
4995	FEMA Reimbursement	\$0	\$0	\$60,000.00	\$0
	Sub-Total	\$997,306	\$1,436,954	\$1,706,500	\$1,409,434

4920	Interest Revenue	\$467,925	\$540,000	\$350,000	\$331,693
4930	Prop. Taxes / Shasta	\$630,349	\$644,776	\$558,000	\$645,000
4931	Prop. Taxes / Tehama	\$76,634	\$52,800	\$46,500	\$52,800
	Sub-Total	\$1,174,908	\$1,237,576	\$954,500	\$1,029,493

\$2,172,214

\$2,674,530

\$2,661,000

\$2,438,927

2025 Working Budget Proposal

Page 3

2025 Working Budget Proposal

Account Number	Budget Item	2023 Actual	2024 Projected Year End	2024 Approved Budget	2025 Proposed Budget
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6001	Medical Exp. / Supplies	\$2,620	\$2,200	\$1,200	\$2,200
6002	Travel / Training Expense	\$683	\$2,000	\$10,000	\$8,000
6003	Office Supplies / Expense	\$26,051	\$14,500	\$11,500	\$14,000
6004	Office Equip.& Maintenance	\$844	\$2,000	\$1,500	\$2,000
6005	Association Dues	\$22,545	\$31,600	\$25,000	\$20,000
6006	Public Notices	\$3,335	\$100	\$500	\$500
6007	Election Expense	\$4,978	\$0	\$0	\$0
6008	Legal Fees / Expense	\$92,705	\$80,000	\$80,000	\$80,000
6009	SRSC Corporation	\$21,275	\$20,822	\$21,000	\$21,000
6010	Maintenance Agreements	\$56,100	\$31,000	\$25,000	\$31,000
6012	Vehicle Insurance	\$7,050	\$18,161	\$15,000	\$18,200
6013	Management Expense Acct.	\$375	\$900	\$1,000	\$1,000
6014	Liability Claims	\$2,385	\$0	\$1,000	\$0
6015	Property / Liability Insurance	\$33,972	\$89,725	\$100,000	\$90,000
6016	Permit Fees	\$20,231	\$11,095	\$12,000	\$12,000
6017	County Taxes / Assessments	\$6,229	\$8,200	\$6,000	\$8,200
6018	Consultant Services	\$1,522	\$27,000	\$25,000	\$25,000
6019	Audit / Accounting Services	\$10,300	\$7,750	\$8,000	\$8,000
6020	Web Site	\$13,326	\$0	\$20,000	\$0
6021	Safety/Incentive Awards	\$1,939	\$0	\$0	\$500
6023	Utilities	\$23,113	\$22,000	\$25,000	\$24,000
6024	Misc. Expense - Delete	(\$1,739)	\$0	\$1,000	\$0
6026	Geographic Information System - Delete	\$0	\$0	\$4,600	\$0
6027	Sustainable Groundwater Management Act (SGMA)	\$8,263	\$0	\$7,600	\$0
	Sub-Total	\$358,102	\$369,053	\$401,900	\$365,600

2025 Working Budget Proposal

Account Number	Budget Item	2023 Actual	2024 Projected Year End	2024 Approved Budget	2025 Proposed Budget
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8000	SCADA Maintenance	\$4,488	\$3,300	\$10,000	\$5,000
8001	Diversion Facilities Maint.	\$26,527	\$25,000	\$20,000	\$25,000
8002	Contracted Services	\$18,099	\$20,000	\$20,000	\$20,000
8003	Chemicals	\$0	\$25,051	\$30,000	\$19,000
8004	Canal Maintenance/Expense	\$307,577	\$150,000	\$75,000	\$175,000
8005	Pump Maintenance	\$40,776	\$19,000	\$30,000	\$15,000
8006	Utilities / Pumping	\$168,757	\$136,000	\$135,000	\$140,000
8007	Project Water Costs / USBR	\$222,893	\$565,422	\$900,000	\$365,343
8008	Water Rights Protection	\$53,094	\$72,000	\$50,000	\$75,000
8010	Wtr.Trans/Ground Wtr. Substitution	\$6,173	\$600	\$0	\$0
8012	Storm Damage Expense	\$136,365	\$0	\$0	\$0
8019	High Groundwater / Dead Trees Expense	\$31,380	\$7,743	\$15,000	\$75,000
	Sub-Total	\$1,016,129	\$1,024,116	\$1,285,000	\$914,343

[illegible]

Anderson Cottonwood Irrigation District

2025 Working Budget Proposal

Balance Summary

Account Number	Budget Item	2023 Actual	2024 Projected Year End	2024 Approved Budget	2025 Proposed Budget
	Total Expenditures	\$2,794,905	\$2,790,945	\$3,384,300	\$2,937,010
	Total Revenue	\$2,172,214	\$2,674,530	\$2,661,000	\$2,438,927
	Balance/Difference	(\$622,691)	(\$116,415)	(\$723,300)	(\$498,083)

Capital Improvements / Expenses

Account Number	Budget Item	2023 Actual	2024 Projected Year End	2024 Approved Budget	2025 Proposed Budget
Capital Improvements					
1112	Land	\$0	\$0	\$0	\$0
1114	Pumps	\$67,884	\$0	\$150,000	\$0
1116	Trans & Distribution Plant	\$0	\$0	\$0	\$50,000
1117	Equipment (Machinery)	\$182,486	\$124,990	\$150,000	\$0
1118	Auto & Trucks	\$169,369	\$0	\$0	\$41,000
1119	Buildings	\$0	\$13,600	\$24,000	\$0
1120	Office Furniture & Equipment	\$2,289	\$0	\$10,000	\$9,300
1123	Yard Improvement	\$0	\$0	\$1,500	\$0
1124	Canal Lining & Pipe to Canal Lining & Capital Improvement	\$67,348	\$3,728,265	\$3,875,000	\$1,591,000
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	\$60,071	\$50,000	\$20,000
1135	Groundwater Program	\$0	\$0	\$0	\$0
1136	Construction in Progress	\$0	\$0	\$0	\$0
	Total	\$489,376	\$3,926,926	\$4,260,500	\$1,711,300

2025 Working Budget Proposal

[illegible]

	Income	\$997,306	\$1,436,954	\$1,706,500	\$1,409,434
	Property Tax & Interest	\$1,174,908	\$1,237,576	\$954,500	\$1,029,493
	Total Revenues	\$2,172,214	\$2,674,530	\$2,661,000	\$2,438,927

	Salaries & Benefits	\$1,241,948	\$1,253,576	\$1,490,900	\$1,454,067
	Administration	\$358,102	\$369,053	\$401,900	\$365,600
	General Maintenance	\$178,726	\$144,200	\$206,500	\$203,000
	Canal Maintenance / Operations	\$1,016,129	\$1,285,000	\$1,285,000	\$914,343
	Total Expenses	\$2,794,905	\$3,051,829	\$3,384,300	\$2,937,010

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	Total Capital Improvement Expenditures	\$489,376	\$3,926,926	\$4,260,500	\$1,711,300

[illegible]

Anderson Cottonwood Irrigation District		
2025 Working Budget Proposal		
<i>2025 Operating Budget Summary</i>		
	Estimated beginning Cash Balance 01/01/2025	\$9,658,096
Budget Item		2025 Proposed Budget
Income Summary		
	Revenues	\$1,409,434
	Property Tax & Interest	\$1,029,493
	<i>Total Revenues</i>	\$2,438,927
Expense Summary		
	Salaries & Benefits	\$1,454,067
	Administration	\$365,600
	General Maintenance	\$203,000
	Canal Maintenance / Operations	\$914,343
	Operating Expenses	\$2,937,010
	Operating Deficit	(\$498,083)
Capital Improvements		
	Total Capital Improvement Expenditures	\$1,711,300
	Total Operating and Capital Surplus / Deficit	(\$2,209,383)
	Ending Cash Balance 12/31/2025	\$7,448,713

2025 Capital Improvements Detail

(Non-operational capital expenditures are expenditures creating future benefits. A capital expenditure is incurred when a District spends money either to buy fixed assets or to add to the value of an existing asset with a useful life that extends beyond the tax year.)

Pumps:	\$0
Equipment	\$0
Trans & Distribution Plant (Turnout & Slide Gates)	\$50,000
Auto & Trucks (F-150 Fleet Truck)	\$41,000
Buildings	
Office Furniture & Equipment (Office Printer - Quote)	\$9,300
Yard Improvement	\$0
Canal Lining & Capital Improvement	\$1,591,000

(Two reaches set for deveg, reshaped & compact via sole source contract with engineering services not to exceed \$1,546,000 + Cypress Repair & Lat 21 Crossing)

SCADA Equipment	\$20,000
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(Flow meter on Crowley & Controls for Drum Gate)

Total Capital Improvements for 2025 Operating Budget	<u><u>\$1,711,300</u></u>
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2025 Project and Base Supply Water Transfers

1. Project Water Transfers

Bella Vista Long-Term Water Transfer

(a two staged option approach with the first 1,536 AF administrative charge lower than the additional 264 AF option water, each with 3% esculator)

Bella Vista Long-Term Water Transfer Breakdown	AF Qty	Per/AF	Revenue
1st Option, USBR Fees: COS, Restoration & Incremental Charges	1536	\$130.36	\$200,232.96
1st Option, Administrative Charge	1536	\$79.64	\$122,327.04
2nd Option, USBR Fees: COS, Restoration & Incremental Charges	264	\$130.36	\$34,415.04
2nd Option, Adminstrative Charge	264	\$101.29	\$26,740.56
			\$383,715.60

City of Shasta Lake Long-Term Water Transfer

CPI Increase to Administrative Fee, 3.2% in 2024)

City of Shasta Lake Long-Term Water Transfer Breakdown	AF Qty	Per/AF	Revenue
USBR Fees: COS, Restoration & Incremental Charges	1500	\$87.13	\$130,695.00
Administrative Charge	1500	\$54.14	\$81,210.00
			\$211,905.00

Shasta Community Services District:

*(Must pay Administrative charge for 150 acre-feet of water whether diverted or not.)
premium increases annually at 2%)*

Shasta Community Services District Long-Term Water Transfer Breakdown	AF Qty	Per/AF	Revenue
Administrative Charge	150	\$70.27	\$10,540.50
<i>USBR Fees pass through only if diverted (none diverted in 2023 & 2024)</i>			

2. Base Supply Transfers

City of Redding

(zero USBR cost, Administrative Charge esculator 3%)

City of Redding Base Supply Water Transfer Breakdown	AF Qty	Per/AF	Revenue
Administrative Charge	500	\$151.26	\$75,630.00

Annual Water Transfer Revenue, Expenses & Net Income

	Revenue	Expenses	Net Income
Project Water Transfers	\$606,161.10	\$365,343.00	\$240,818.10
Base Supply Water Transfer	\$75,630.00	\$0.00	\$75,630.00

2025 Tax, Interest and Irrigation Income

Irrigation Breakdown

	2023 Actual	2024 Actual	2025 Budget
Water Sales / Irrigation	\$102,426	\$759,505	\$718,000

Property Tax Breakdown

	2023 Actual	2024 Actual	2025 Budget
Property Tax/Shasta	\$630,349	\$644,776	\$645,000
Property Tax/Tehama	\$76,634	\$52,800	\$52,800

Interest Income

	2023 Actual	2024 Actual	2025 Budget
Interest Income	\$467,925	\$540,000	\$331,693

Detailed Projection:	(\$9,658,096 for 3 months @ 4%)	\$96,581
	(\$7,951,896 for 7 months @ 4%)	\$185,544
	(\$7,435,154 for 2 months @ 4%)	\$49,568
	Total Projected Interest for 2025	<u>\$331,693</u>

2025 Salaries Benefits

Anderson-Cottonwood Irrigation District Hourly Wage Costs Per Employee January 1 - June 30, 2025

NAME		Hr. Wage	Retirement	Health Ins.	6.2	SSI	1.45 Medicare	\$7000 Cap .049 SUI	127000 /1200 WC	TOTAL HOURLY
Daniel Ruiz	General Manager	\$ 74.52	\$ 4.25	\$ 9.51	\$ 4.62	\$ 1.08	\$ 0.21	\$ 5.05	\$ 99.24	
	Executive Assistant	\$ 31.31	\$ 2.35	\$ 9.51	\$ 1.94	\$ 0.45	\$ 0.21	\$ 0.24	\$ 46.01	
Terri White	Finance Manager	\$ 38.00	\$ -	\$ 0.95	\$ 2.36	\$ 0.55	\$ 0.21	\$ 0.24	\$ 42.31	
Colleen Miller	Administrative Specialist	\$ 24.84	\$ 1.96	\$ 4.24	\$ 1.54	\$ 0.36	\$ 0.21	\$ 0.24	\$ 33.39	
Ben Duncan	Operations Manager	\$ 36.06	\$ 1.96	\$ 0.55	\$ 1.94	\$ 0.45	\$ 0.21	\$ 5.05	\$ 46.22	
Scott Passmore	Maintenance Supervisor	\$ 31.31	\$ 1.96	\$ 7.18	\$ 1.76	\$ 0.41	\$ 0.21	\$ 5.05	\$ 47.88	
Jason Jensen	Equipment Operator	\$ 28.37	\$ 1.96	\$ 6.83	\$ 1.76	\$ 0.41	\$ 0.21	\$ 5.05	\$ 44.59	
Brian Johnson	Maintenance III	\$ 23.45	\$ 1.96	\$ 9.51	\$ 1.45	\$ 0.34	\$ 0.21	\$ 5.05	\$ 41.97	
Kyle Wilson	Maintenance II/Wtr Operator	\$ 22.33	\$ 1.96	\$ 4.24	\$ 1.38	\$ 0.32	\$ 0.21	\$ 5.05	\$ 35.50	
Phil Vega	Operations Supervisor	\$ 29.83	\$ 1.96	\$ 7.18	\$ 1.85	\$ 0.43	\$ 0.21	\$ 5.05	\$ 46.51	
Johna Davis	Water Operator	\$ 25.80	\$ 1.96	\$ 4.24	\$ 1.60	\$ 0.37	\$ 0.21	\$ 5.05	\$ 39.23	
Jordan Chabolla	Water Operator	\$ 25.80	\$ 1.96	\$ 4.24	\$ 1.60	\$ 0.37	\$ 0.21	\$ 5.05	\$ 39.23	
Robert Cardwell	Water Operator	\$ 25.80	\$ 1.96	\$ 9.51	\$ 1.60	\$ 0.37	\$ 0.21	\$ 5.05	\$ 44.50	
Bardley Carlile	Water Operator	\$ 25.80	\$ 1.96	\$ 9.51	\$ 1.60	\$ 0.37	\$ 0.21	\$ 5.05	\$ 44.50	
	Water Operator	\$ 25.80	\$ 1.96	\$ 6.83	\$ 1.60	\$ 0.37	\$ 0.21	\$ 5.05	\$ 41.82	
Totals/Hr.		\$ 469.02	\$ 30.12	\$ 94.03	\$ 28.60	\$ 6.69	\$ 3.14	\$ 61.32	\$ 692.92	

Admin	6 month Totals	\$ 175,416.80	\$ 8,902.40	\$ 25,178.40	\$ 10,875.84	\$ 2,543.54	\$ 869.67	\$ 6,000.80
T&D	6 month Totals	\$ 312,364.00	\$ 22,422.40	\$ 72,612.80	\$ 18,870.72	\$ 4,413.31	\$ 2,391.60	\$ 57,772.00

July 1 - December 31, 2025

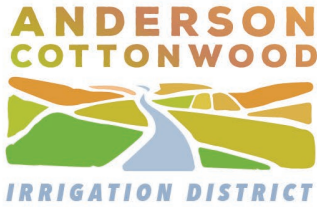
NAME		Hr. Wage	Retirement	Health Ins.	6.2	SSI	1.45 Medicare	\$7000 Cap .049 SUI	127000 /1000 WC	TOTAL HOURLY
Daniel Ruiz	General Manager	\$ 74.52	\$ 4.25	\$ 9.51	\$ 4.62	\$ 1.08	\$ 0.21	\$ 5.05	\$ 99.24	
	Executive Assistant	\$ 31.31	\$ 2.35	\$ 9.51	\$ 1.94	\$ 0.45	\$ 0.21	\$ 0.24	\$ 46.01	
Terri White	Finance Manager	\$ 38.00	\$ -	\$ 0.95	\$ 2.36	\$ 0.55	\$ 0.21	\$ 0.24	\$ 42.31	
Colleen Miller	Administrative Specialist	\$ 25.46	\$ 1.96	\$ 4.24	\$ 1.58	\$ 0.37	\$ 0.21	\$ 0.24	\$ 34.06	
Ben Duncan	Operations Manager	\$ 36.06	\$ 1.96	\$ 0.55	\$ 2.24	\$ 0.52	\$ 0.21	\$ 5.05	\$ 46.59	
Scott Passmore	Maintenance Supervisor	\$ 32.10	\$ 1.96	\$ 7.18	\$ 1.99	\$ 0.47	\$ 0.21	\$ 5.05	\$ 48.95	
Jason Jensen	Equipment Operator	\$ 29.08	\$ 1.96	\$ 6.83	\$ 1.80	\$ 0.42	\$ 0.21	\$ 5.05	\$ 45.35	
Brian Johnson	Maintenance III	\$ 24.04	\$ 1.96	\$ 9.51	\$ 1.49	\$ 0.35	\$ 0.21	\$ 5.05	\$ 42.61	
Kyle Wilson	Maintenance II/Wtr Operator	\$ 22.89	\$ 1.96	\$ 4.24	\$ 1.42	\$ 0.33	\$ 0.21	\$ 5.05	\$ 36.10	
Phil Vega	Operations Supervisor	\$ 30.57	\$ 1.96	\$ 7.18	\$ 1.90	\$ 0.44	\$ 0.21	\$ 5.05	\$ 47.31	
Johna Davis	Water Operator	\$ 26.44	\$ 1.96	\$ 4.24	\$ 1.64	\$ 0.38	\$ 0.21	\$ 5.05	\$ 39.92	
Jordan Chabolla	Water Operator	\$ 26.44	\$ 1.96	\$ 4.24	\$ 1.64	\$ 0.38	\$ 0.21	\$ 5.05	\$ 39.92	
Robert Cardwell	Water Operator	\$ 26.44	\$ 1.96	\$ 9.51	\$ 1.64	\$ 0.38	\$ 0.21	\$ 5.05	\$ 45.19	
Bardley Carlile	Water Operator	\$ 26.44	\$ 1.96	\$ 9.51	\$ 1.64	\$ 0.38	\$ 0.21	\$ 5.05	\$ 45.19	
Totals		\$ 449.79	\$ 28.16	\$ 87.20	\$ 27.89	\$ 6.52	\$ 2.93	\$ 56.27	\$ 658.76	

Admin	6 month Totals	\$ 176,061.60	\$ 8,902.40	\$ 25,178.40	\$ 10,915.82	\$ 2,552.89	\$ 869.67	\$ 6,000.80
T&D	6 month Totals	\$ 291,720.00	\$ 20,384.00	\$ 65,509.60	\$ 18,086.64	\$ 4,229.94	\$ 2,174.18	\$ 52,520.00

Summary		Hr. Wage	Retirement	Health Ins.	6.2	SSI	1.45 Medicare	\$7000 Cap .049 SUI	127000 /1000 WC	
Total Administration	Annual	\$ 351,478.40	\$ 17,804.80	\$ 50,356.80	\$ 21,791.66	\$ 5,096.44	\$ 1,739.34	\$ 12,001.60		
Total T&D		\$ 604,084.00	\$ 42,806.40	\$ 138,122.40	\$ 36,957.36	\$ 8,643.25	\$ 4,565.78	\$ 110,292.00		
Total Salaries & Benefits		\$ 955,562.40	\$ 60,611.20	\$ 188,479.20	\$ 58,749.02	\$ 13,739.69	\$ 6,305.13	\$ 122,293.60		\$ 1,405,740.23

Overtime Analysis (actual 2024 OT is 9.4% of Salary, using 8% in 2025)

2025 Overtime Forecast		
\$ 604,084.00	8.00%	\$ 48,326.72



Dan Woolery,
President, Division 3

James Rickert,
Vice President, Division 5

Ronnean Lund,
Director, Division 1

Audie Butcher,
Director, Division 2

Steve McCarley,
Director, Division 4

Daniel Ruiz
General Manager

Date: 11/14/2024 Agenda Item No. 5b

Agenda Title: Review and Approve 2023 Financial Audit Report

Discussion: For the 2023 Audit, staff worked with the newly hired CPA firm, Boden Klein & Sneesby, led by Blain Boden. The Audit came in with clean opinion and Blain Boden will be in attendance to present the Audit and answer any questions you may have.

Fiscal Impact: Budgeted appropriately in the 2024 Budget

Recommendation: Recommend Approval

Attachments:

A. Anderson-Cottonwood Irrigation District Audited Financial Statements as of December 31, 2023

**ANDERSON-COTTONWOOD
IRRIGATION DISTRICT**

FINANCIAL STATEMENTS

DECEMBER 31, 2023

**ANDERSON-COTTONWOOD IRRIGATION DISTRICT
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9 - 15	Notes to the basic financial statements
	<u>Required Supplementary Information</u>
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17	Notes to budgetary comparison schedule
	<u>Supplementary Information</u>
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	<u>Other Information</u>
20	Principal officials



3005 Douglas Blvd., Ste. 115

Roseville, CA 95661

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(916) 774-1177 Fax

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Anderson-Cottonwood Irrigation District
Anderson, CA 96007

Opinion

We have audited the accompanying financial statements of the business-type activities of Anderson-Cottonwood Irrigation District, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of Anderson-Cottonwood Irrigation District as of December 31, 2023, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Anderson-Cottonwood Irrigation 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Anderson-Cottonwood Irrigation District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

includes our opinion. 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 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, 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 the management's discussion and analysis and budgetary comparison information 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 inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Anderson-Cottonwood Irrigation District's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises Anderson-Cottonwood Irrigation District's organization, but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



BODEN KLEIN & SNEESBY
Certified Public Accountants

Roseville, California
October 18, 2024

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Management's Discussion and Analysis

December 31, 2023

Discussion and Analysis of Anderson Cottonwood Irrigation District's financials for year ended 12/31/23.

CHANGES IN FINANCIAL POSITION:

- Total assets of \$25,648,040 at 2023-year end is a decrease of \$950,435 from prior year
- Total liabilities of \$1,057,896 at 2023-year end is an increase of \$482.867 from prior year
- Total Revenues of \$2,182,780 is a decrease of \$10,812,609 from prior year
- Expenses decreased by \$206,011
- There was a decrease in cash by \$2,192,167
- Net Position at year end \$24,590,144, a decrease of \$1,525,464 from prior year

DISTRICT FINANCIAL REPORTS:

The District uses the accrual basis of accounting; all revenues and expenses are recorded in the year incurred regardless of when payment received or made.

DISTRICT PARTICULARS:

In 2023, District income decreased significantly due to a decrease in area of origin water transfer revenue compared to the drought of 2022. Expenses decreased mainly due to a decrease in depreciation expense, however, depreciation expense is anticipated to increase in 2024.

BUDGET VARIABLES FOR NEXT YEAR:

Due to the expectation of a wet year, District expenses and revenues will normalize in 2024. Expenses will increase in salaries and health insurance benefits; however, water rate revenue will get back to historical trends. A significant increase in capital expenditure is expected in 2024.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Net Position

December 31, 2023

ASSETS

Current assets

Cash and cash equivalents (Note 3)	\$ 13,323,963
Accounts receivable - taxes	393,716
Supplies	18,880
Total current assets	<u>13,736,559</u>

Non-current assets

Capital assets, non depreciable	36,296
Capital assets, depreciable	24,163,108
Less: accumulated depreciation	<u>(12,448,498)</u>
	11,750,906
Construction in progress	<u>160,575</u>
Total non-current assets	<u>11,911,481</u>

TOTAL ASSETS**\$ 25,648,040****LIABILITIES**

Current liabilities

Accounts payable and accrued expenses	\$ 468,676
Accrued payroll and payroll taxes	41,120
Accrued vacation	<u>32,248</u>
Total current liabilities	<u>542,044</u>

Non-current liabilities

BOR-CVP debt	<u>515,852</u>
--------------	----------------

TOTAL LIABILITIES**1,057,896****NET POSITION**

Invested in capital assets, net of related debt	11,911,481
Unrestricted	<u>12,678,663</u>

TOTAL NET POSITION**24,590,144****TOTAL LIABILITIES AND NET POSITION****\$ 25,648,040**

See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2023

Operating Revenues

Water sales	\$ 121,135
Water transfers	848,596
Other income	<u>38,141</u>
Total operating revenues	<u>1,007,872</u>

Operating Expenses

Source of supply	692,897
Transmission, distribution, and pumping	1,951,632
General and administrative	614,376
Depreciation	<u>386,315</u>
Total operating expenses	<u>3,645,220</u>
Operating loss	<u>(2,637,348)</u>

Non-Operating Revenues (Expenses)

Property taxes	706,982
Investment income	<u>467,926</u>
Total non-operating revenues (expenses)	<u>1,174,908</u>

Loss before annual BOR-CVP adjustment	(1,462,440)
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Annual BOR-CVP adjustment	<u>(63,024)</u>
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CHANGE IN NET POSITION	(1,525,464)
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Beginning Net Position	<u>26,115,608</u>
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ENDING NET POSITION	<u>\$ 24,590,144</u>
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See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Cash Flows

For the Year Ended December 31, 2023

Cash Flows From Operating Activities

Cash received from customers	\$ 4,392,109
Cash payments to suppliers for goods and services	(1,885,314)
Cash payments to employees for services	<u>(861,586)</u>
Net cash provided by operating activities	<u>1,645,209</u>

Cash Flows From Non-Capital Activities

Property taxes	<u>706,982</u>
----------------	----------------

Cash Flows From Capital and Related Financing Activities

Purchase of capital assets	<u>(627,950)</u>
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Cash Flows From Investing Activities

Investment income	<u>467,926</u>
-------------------	----------------

Net change in cash and cash equivalents	2,192,167
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Cash and cash equivalents at beginning of year	<u>11,131,796</u>
--	-------------------

Cash and cash equivalents at end of year	<u><u>\$ 13,323,963</u></u>
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Cash paid for interest	<u><u>\$ -</u></u>
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Noncash financing activities

The District recorded an increase in the BOR-CVP payable of \$63,024. The increase is the result of the annual BOR-CVP allocated construction cost reconciliation performed by the USBR.

See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Cash Flows

For the Year Ended December 31, 2023

**Reconciliation of operating loss to net
cash provided by operating activities:**

Operating loss	\$ (2,637,348)
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**Adjustments to reconcile operating loss to
net cash provided by operating activities:**

Depreciation	386,315
--------------	---------

Changes In operating assets and liabilities

Accounts receivable - taxes	(27,206)
-----------------------------	----------

Accounts receivable - other	3,411,443
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Accounts payable and accrued expenses	467,739
---------------------------------------	---------

Accrued payroll and payroll taxes	23,598
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Accrued vacation	20,668
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Net cash provided by operating activities	<u>\$ 1,645,209</u>
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See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2023

Note 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 canal and 200 miles of side laterals, serving of 6,500 acres of land with 760 landowners.

The District is an independent special district, separate from the County of Shasta and Tehama. All powers of the District are exercised by the Board of Directors. The governing body of the District is a Board of Directors consisting of five members elected by the District members.

The District's reporting entity includes all significant operations and revenue sources over which the District's Board of Directors exercises oversight responsibility as determined under the criteria established by the Governmental Accounting Standards Board (GASB) Statements 14 and 61. The District reports legally separate entities as blended component units if the District's Board of Directors are financially accountable for the entities and the relationship between the District and the entities is such that in substance they are one entity. However, no legally separate entities met the criteria for presentation as blended component units of the District for the year ended December 31, 2023.

Note 2 Summary of Significant Accounting Policies

The accounting policies of Anderson-Cottonwood Irrigation District conform to generally accepted accounting principles as applied to government units and applicable to enterprise funds. The District applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

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 accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of the fund are included on the balance sheet. Net position is

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2023

segregated into amounts recorded as net investment in capital assets, amounts restricted, and amounts unrestricted. Enterprise fund type operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in net total position. .

Cash, Cash Equivalents, and Statement of Cash Flows

For purposes of cash flows, the District considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents, including restricted assets. Cash in bank and deposits in the State of California Local Agency Investment Fund (LAIF) are considered to be cash and cash equivalents.

Statement of Net Position

The statement of net position is designed to report the financial position of the District at the balance sheet date. Fund equity (net position) shown on this statement is typically separated into three categories defined as follows:

- Net investment in capital assets

This component of net position consists of capital assets, net of accumulated depreciation and amortization and reduced by any outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets. This category of net position is considered non-expendable.

- Restricted

This component of net assets has constraints placed on them which are imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments. The component includes net assets constrained by law, constitutional provisions or enabling legislation. At this time, the District does not have any restricted net assets.

- Unrestricted

This component of net position consists of amounts that do not meet the definition of "net investment in capital assets" and do not have restrictions placed upon them by outside parties or through enabling legislation. The District's Board of Directors may designate portions of unrestricted net position for particular purposes.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of American 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 expenditures during the reporting period. Actual results may differ from those estimates.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2023

Statement of Revenues, Expenses and Changes in Net Position

The statement of revenues, expenses and changes in net position presents the results of operations of the District for the current period. Revenues are reported by major source. Operating revenues and expenses are presented separately from non-operating items and an operating income subtotal is presented prior to adjustment for non-operating items.

Revenue Policies

- **Irrigation Water Services:** The District sells irrigation water for various types of uses, all customers who purchase irrigation water services complete an application for the services and must pay before the irrigation water is delivered.
- **Water Transfers:** Due to the unique water rights the District possesses, the District makes every effort to transfer excess available water in-basin. Water sales must be approved by the Federal Bureau of Reclamation. With previous water sales, the District entered into an agreement with the transferee irrigation district which includes a provision for the transferee irrigation district to pay all Bureau of Reclamation fees which relate to the water sold. The District records a receivable for water transfer fees due from transferee Districts on past water transfers but not yet collected at year end. The District believes these receivables to be 100% collectible based on actual collections following year end.

Operating and Non-Operating Revenues and Expenses

The District's primary purpose is to provide irrigation water services to customers within the District. Operating revenues are those revenues that arise directly from accomplishing this primary purpose. Accordingly, the District defines operating revenues as its irrigation water sales, business and irrigation, and water transfer revenue. The District recognizes revenue when such service is delivered. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. Non-operating revenues are any revenues not meeting the definition above. Revenues from assessments to retire debt and interest income are considered non-operating revenues.

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. Capital replacement expenditures are reviewed on an annual basis and budgeted as deemed necessary.

Compensated Absences

Vested or accumulated vacation that is expected to be liquidated with expendable available financial resources is reported as an expense and as current liability. The District's employees earn vacation in varying amounts depending on length of service. Upon separation from the District, employees are entitled to full payment for accrued vacation but not for sick leave. The District records its obligations for vacation when earned by the employees based on current rates of pay at the time. The division of the compensated absences liability to current and long-term portions was based on experience.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2023

Capital Assets and Depreciation/Amortization

The District's capital assets include plant and equipment, which are recorded at historical cost. Assets acquired by contribution are recorded at estimated cost or fair market value at the date of acquisition. The District uses the straight-line method of computing depreciation. Estimated useful lives of the District's assets are determined based on the length of time the asset class is expected to provide service to the District and are as follows:

Transmission and distribution	10 - 75 Years
Buildings	40 - 50 Years
Equipment	5 - 10 Years

Maintenance and repairs are expensed as incurred. Significant renewals or betterments are capitalized and depreciated over their estimated useful lives.

Note 3

Cash, Cash Equivalents, and Investments

Cash, cash equivalents, and investments consist of the following at December 31, 2023:

Unrestricted:

Petty cash	\$ 300
Checking	878,851
Savings, money market, insured deposits	463,783
US T-Bills (less than 3 months)	11,907,000
Local Agency Investment Fund (LAIF)	<u>74,029</u>

Total cash, cash equivalents, and investments	<u>\$ 13,323,963</u>
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The District maintains a checking account at Tri-Counties Bank and savings/money market/insured deposits with RBC Bank. The accounts at each financial institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 cash. As of December 31, 2023, the District has \$628,851 on deposit above the federally insured limit of \$250,000.

The District invests in three-month U.S. Treasury Bills in an account with RBC Wealth Management.

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

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

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2023

that it considers the risk of material loss to be minimal. The funds held in LAIF can be withdrawn on demand.

Under the California Government Code, the District may only invest its funds in the following investment types:

Investments	Maximum % of Portfolio
U.S. Treasury Obligations	None
U.S. Agency Obligations	None
State and Local Government Bonds	None
Bankers' Acceptance	40%
Commercial Paper	25%
Negotiable Certificates of Deposit/CD Placement	30%
Service Repurchase Agreements	None
Reverse Repurchase Agreements and loans of Securities	20%
Medium Term Notes	30%
Mutual Funds and Money Market Mutual Funds	20%
Collateralized Bank Deposits	None
Mortgage Pass Through Securities	20%
Bank Time Deposits	None
County Pooled Investment Funds	None
Joint Powers Authority Investment Pools	None
Local Agency Investment Fund (LAIF)	None

By limiting the District's investments to LAIF and U.S. obligations, the District minimizes its credit quality risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk. Such investments are within the State statutes and the District's investment policy.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2023

Note 4

Capital Assets

Utility plant and equipment for the fiscal year ended December 31, 2023 is summarized below:

	<u>December 31, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>December 31, 2023</u>
Land	\$ 36,296	\$	\$	\$ 36,296
Transmission/distribution	9,475,204	67,348		9,542,552
Machinery	313,674	182,485		496,159
Pumps	430,846	45,884		476,731
Autos and trucks	267,167	169,370		436,537
Buildings	92,725			92,725
Yard improvements	14,697			14,697
Furniture and fixtures	32,333	2,288		34,621
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>1,715,718</u>			<u>1,715,717</u>
 Total assets	<u>23,732,029</u>	<u>467,375</u>		<u>24,199,404</u>
 Construction in progress		<u>160,575</u>		<u>160,575</u>
 Less accumulated depreciation	<u>(12,062,183)</u>	<u>(386,315)</u>		<u>(12,448,498)</u>
 Capital assets, net of depreciation	<u>\$11,669,846</u>	<u>\$ 241,635</u>	<u>\$</u>	<u>\$ 11,911,481</u>

Note 5

Long-Term Liabilities

Long-term debt activity at December 31, 2023, consisted of the following:

	<u>12/31/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2023</u>
Central Valley project (CVP)	<u>\$ 452,828</u>	<u>\$ 63,024</u>	<u>\$ -</u>	<u>\$ 515,852</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 \$515,852 is to be paid from projected deliveries of water from 2024 – 2030, at varying rates per acre foot.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2023

Note 6 Pension Plan

Deferred Compensation Plan: The District offers its employees a deferred 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 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, 2023 totaled \$32,230.

Note 7 Risk of Loss

The District is exposed to various risks of loss related to theft, damage, and destruction of assets; and injuries to employees. During the 2023 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

Note 8 Net Position

Net position costs of:

Net investment in capital assets	<u>\$ 11,911,481</u>
Unrestricted	
Board designated	
Capital improvement	146,616
Drainage fund	25,000
Water rights protection	250,000
Equipment reserve	<u>102,744</u>
Total board designated	524,360
Undesignated	<u>12,154,303</u>
Total unrestricted	<u>\$ 12,678,663</u>

Note 9 Subsequent Events

The District's management has evaluated the potential for subsequent events through the available for issuance date of the financial statements, October 18, 2024. During this period, the Organization is not aware of any significant recognizable or unrecognizable subsequent events.

**ANDERSON-COTTONWOOD
IRRIGATION DISTRICT**

REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2023

ANDERSON-COTTONWOOD IRRIGATION DISTRICT
 Budgetary Comparison Schedule
 For The Fiscal Year Ended December 31, 2023

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	
Operating Revenues				
Water sales	\$ 28,500	\$ 28,500	\$ 121,135	\$ 92,635
Water transfers	1,543,000	1,543,000	848,596	(694,404)
Penalties	2,000	2,000	-	(2,000)
Other	10,000	10,000	38,141	28,141
Total Operating Revenues	1,583,500	1,583,500	1,007,872	(575,628)
Operating Expenditures:				
Source of supply	1,225,000	1,225,000	692,897	532,103
Transmission, distribution, and pumping	1,816,600	1,816,600	1,951,632	(135,032)
General and administrative	635,250	635,250	614,376	20,874
Depreciation	-	-	386,315	(386,315)
Total Operating Expenditures	3,676,850	3,676,850	3,645,220	31,630
Excess of Operating Expenditures Over Operating Revenues	(2,093,350)	(2,093,350)	(2,637,348)	(543,998)
Non-Operating Revenues				
Property taxes - Shasta	558,000	558,000	630,349	72,349
Property taxes - Tehama	46,500	46,500	76,633	30,133
Interest/investment income	40,000	40,000	467,926	427,926
Total Non-Operating Revenues	644,500	644,500	1,174,908	530,408
Annual BOR-CVP adjustment	-	-	(63,024)	(63,024)
Total Excess of Expenditures Over Revenues	(1,448,850)	(1,448,850)	(1,525,464)	(76,614)
Net Position, beginning of year	26,115,608	26,115,608	26,115,608	
Net Position, end of year	\$24,666,758	\$24,666,758	\$24,590,144	

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to Required Supplementary Information

December 31, 2023

Note 1 PURPOSE OF STATEMENTS AND SCHEDULES

A. Budgetary Comparison Schedule

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the authority is required to present a budgetary comparison schedule for the General Fund and each Major Special Revenue Fund that has an adopted budget. This schedule presents the original adopted budget and the actual revenue and expenditures of the General Fund.

**ANDERSON-COTTONWOOD
IRRIGATION DISTRICT**

SUPPLEMENTARY INFORMATION

DECEMBER 31, 2023

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Operating Expenses
For the Year Ended December 31, 2023

Source of Supply	
Water purchases/ CVP	\$ 611,076
Water rights protection	53,094
Water transfer/base supply	6,173
Association dues	<u>22,554</u>
Total source of supply	<u>692,897</u>
Transmission and Distribution	
Salaries and benefits	882,684
Utilities	307,577
Equipment rents and leases	136,365
CV Strategies	77,321
Maintenance agreements	56,100
Maintenance supplies and small tools/equipment	43,252
Permits and county assessments	41,810
Equipment and vehicle maintenance	34,487
Fuel	32,851
EAGSA & SGMA expense	31,044
Contracted services	26,460
Engineering & SCADA maintenance	23,113
Building/ diversion facilities maintenance	18,099
Canal maintenance/expense	16,877
Storm damage expense	8,263
High groundwater	<u>5,796</u>
Total transmission and distribution	<u>1,742,099</u>
Pumping	
Utilities/pumping	168,757
Pump maintenance	<u>40,776</u>
Total pumping	<u>209,533</u>
Total transmission, distribution, and pumping	<u>1,951,632</u>

See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Operating Expenses
For the Year Ended December 31, 2023

General and Administrative	
Salaries and benefits	392,048
Legal	92,705
Insurance and claims	43,407
Office supplies/expense	28,176
SRSC Corporation	21,275
Website revamp	13,326
Audit expense	10,300
Election expense	4,978
Public notices	3,335
Medical expense/supplies	2,620
Consulting	1,522
Travel/training	684
Total general and administrative	<u>614,376</u>
 Depreciation	 <u>386,315</u>
 TOTAL OPERATING EXPENSES	 <u>\$ 3,645,220</u>

See notes to financial statements.

**ANDERSON-COTTONWOOD
IRRIGATION DISTRICT**

OTHER INFORMATION

DECEMBER 31, 2023

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

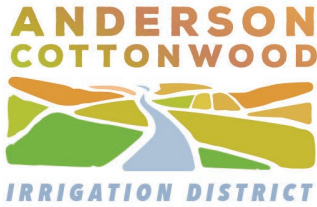
Principal Officials
December 31, 2023

BOARD OF DIRECTORS

Dan Woolery	President
James Rickert	Vice President
Ronnean Lund	Board member
Audie Butcher	Board member
Steve McCarley	Board member

OPERATIONS

Dan Ruiz	General Manager
Ben Duncan	Operations Manager
Scott Passmore	Maintenance Supervisor
Terri White	Financial Supervisor



Dan Woolery,
President, Division 3

James Rickert,
Vice President, Division 5

Ronnean Lund,
Director, Division 1

Audie Butcher,
Director, Division 2

Steve McCarley,
Director, Division 4

Daniel Ruiz
General Manager

Date: 11/14/2024 Agenda Item No. 5c

Agenda Title: Review and Approve Proposal to Evaluate Potential Use of Existing Wells for Supplemental Water Supply from Lawrence & Associates

Discussion: If approved, this item would kick off the first phase of studying the concept of utilizing existing, non-District wells to augment our surface water supplies during the next drought. This initial step would involve assessing potential aquifer impacts of pumping locally, in addition to the surrounding area.

Fiscal Impact: Depending upon when this proposal becomes effective, it could be an additional, unbudgeted cost of \$3,500 in 2024. We have funds earmarked to cover this cost under Consulting Services for the 2025 Budget

Recommendation: Recommend Approval

Attachments:

- A. Proposal to Evaluate Potential Use of Existing Wells for Supplemental Water Supply provided by Lawrence & Associates lead by Bonnie Lampley



October 14, 2024

P24050.00

Mr. Daniel Ruiz
Anderson Cottonwood Irrigation District
2810 Silver Street
Anderson, CA 96007

Dear Mr. Ruiz:

SUBJECT: PROPOSAL TO EVALUATE POTENTIAL USE OF EXISTING WELLS FOR SUPPLEMENTAL WATER SUPPLY, ANDERSON COTTONWOOD IRRIGATION DISTRICT, SHASTA COUNTY, CALIFORNIA

As you requested, Lawrence & Associates (L&A) is pleased to submit this proposal to evaluate the potential to use existing wells for a supplemental water supply for the Anderson Cottonwood Irrigation District (District), Shasta County, California. We understand that the District has identified approximately five or six existing wells that might be appropriate for this use. You have requested that L&A evaluate the potential yield and impacts from pumping these wells to assess whether they would be appropriate.

We proposed that this analysis be done in two phases – the first phase would be a review of existing data and estimation of potential well yield and impacts to assess whether the second phase of physical testing of the wells would be warranted. This would be the most cost-effective procedure, versus going directly to physical testing of the wells.

The first phase would involve reviewing what data may be available for the chosen wells (such as the Driller's Logs, pumping records, owner's knowledge, etc.) and existing data on vicinity hydrogeology to preliminarily calculate aquifer parameters in the wells' vicinity. That aquifer data would then be used to estimate potential impacts from pumping the well(s) and interpret whether those impacts might be considered significant.

Based on the level of potential impacts, such as interference with neighboring wells or subsidence, the District can evaluate whether they wish to proceed with pump testing or otherwise physically evaluating the well(s).

Our scope of work proposed herein is for the first phase of work only. The scope of work for the second phase could vary greatly depending on the results of the first phase, and it would be speculative to lay out the second phase.

The deliverable for the first phase will be a letter report describing the wells (as possible) and whether estimated pumping from the proposed wells might be significant, such as causing interference with existing wells or subsidence. All submittals will be electronic.

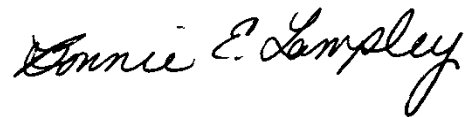
The work will be conducted under my supervision (California Professional Geologist 6541 and Certified Hydrogeologist No. 626) and support from other L&A staff.

Our estimated fee will not exceed \$3,500. The work can be completed within six weeks of authorization.

Thank you for the opportunity to provide a proposal for this work. If you would like us to perform the work, please sign the contract and provisions and return them via email or regular mail. We will countersign and return one copy of the fully executed contract for your records.

Please feel free to contact us if you have any questions regarding this proposal.

Sincerely,



Bonnie Lampley
Principal Hydrogeologist

enc.: Contract for Professional Services
 Attachment A, Current Fee Schedule



AUTHORIZATION AND CONTRACT FOR PROFESSIONAL SERVICES

Date: October 9, 2024 **Project Number:** P024050.00

Project Name: Evaluate potential to use existing wells for a supplemental water supply for the Anderson Cottonwood Irrigation District (District), Shasta County, CA

Client: A.C.I.D.
2810 Silver Street
Anderson, CA 96007 **Contact:** Daniel Ruiz

Telephone: [\(530\) 365-7329](tel:(530)365-7329) **Email:** d.ruiz@acidistrict.org

Client hereby requests and authorizes Lawrence & Associates to perform the following services described in the attached cover letter: Evaluate potential to use existing wells for a supplemental water supply for the Anderson Cottonwood Irrigation District (District), Shasta County, CA; work will consist of reviewing available data from the existing wells and in-house reports, review of vicinity well logs on file with the Department of Water Resources, calculation of aquifer parameters, prediction of potential impacts based on the aquifer parameters, and report preparation, as described in the **Cover Letter**. We will conduct no additional work without authorization from the Client.

Compensation to be on the basis of: Time and expense, not to exceed \$3,500; as outlined in the **Cover Letter**; if additional work is authorized, it will be in accordance with the Fee Schedule, **Attachment A**. Additional work will not be conducted without written authorization from the Client.

Miscellaneous: Client to provide available information for existing well(s), proposed pumping rate and schedule (as far as currently known), and current correspondence with regulatory agencies (if any).

This authorization is subject to the PROVISIONS as stated on the following page.

Approved for CLIENT

Accepted for LAWRENCE & ASSOCIATES

Authorized Representative for Adam Alcorn

By _____

Print
Name _____

Name _____

Bonnie Lampley

Title _____

Title _____

Principal Hydrogeologist

Tax ID _____

P.M. _____

Bonnie Lampley

Date _____

Date _____

This cost estimate valid for 90 days from date of issue.

PROVISIONS

1. **Authorization to Proceed** Signing this form shall be construed as authorization by Client for Lawrence & Associates (L&A) to proceed with the work unless otherwise provided for herein.
2. **Direct Expenses** L&A's direct expenses shall be those costs incurred on or directly for the Client's Project, including, but not limited to, necessary transportation costs such as mileage, meals, lodging, laboratory tests and analyses, computer services, telephone, printing, and binding charges. Reimbursement for these expenses shall be on the basis of the attached Schedule of Fees.
3. **Outside Services** When technical and professional services and subcontracted labor and equipment are furnished by an outside source, reimbursement for these expenses shall be on the basis of the attached Schedule of Fees. L&A may require the client to contract and pay for these services directly.
4. **Professional Standards** L&A shall be responsible to the level of competency presently maintained by other practicing professional engineers in the same type of work in Client's community, for the professional and technical soundness, accuracy, and adequacy of all designs, drawings, specifications, and other work and materials furnished under this Authorization. L&A and/or David A. Lawrence, Inc. makes no other warranty, express or implied.
5. **Termination** Either Client or L&A may terminate this Authorization by giving 30 days written notice to the other party. In such event, Client shall immediately pay L&A in full for all work previously authorized and performed prior to effective date of termination. If no notice of termination is given, relationships and obligations created by this Authorization shall be terminated upon completion of all applicable requirements of this Authorization, except for the provisions of paragraphs 4, 6, 7, and 8, which shall continue in effect as provided by law.
6. **Arbitration** All claims disputes, and other matters in question arising out of, or relating to, this Authorization or the breach thereof may be decided by arbitration. Either Client or L&A may initiate a request for such arbitration. No arbitration arising out of, or relating to, this Authorization may include, by consolidation, joinder, or in any other manner, any additional party not party to this Authorization.
7. **Hold Harmless** Client agrees at all times to defend, indemnify, hold harmless, and provide all legal defense and related services to L&A and/or David A. Lawrence, Inc., its officers, agents and/or employees (hereinafter collectively "Lawrence") for any and all claims, expenses, demands, causes of action, liability, loss or injury regardless of their nature or character in any manner whatsoever arising out of (1) any third person's use or reliance on the work performed under this agreement, (2) any alleged or proven negligent act or omission of Lawrence, or (3) any litigation or arbitration or the like regarding the work performed under this agreement involving third persons not parties to this agreement and L&A and/or David A. Lawrence, Inc.
8. **Litigation** Liability for damages proximately caused by L&A and/or David A. Lawrence, Inc. resulting from breach or improper performance of this agreement shall be limited to cancellation of the sums due and owing or recovery of the sums already paid to L&A by Client. In the event the Client makes a claim against L&A and/or David A. Lawrence, at law or otherwise, for any alleged error, omission or other act arising out of performance of our professional services, and the Client fails to prove such claim, then the Client shall pay all costs incurred by L&A in defending itself against the claim. All attorney's fees and other legal fees spent by L&A to recover contracted costs shall be paid by the Client or shall be a recoverable item of damage in litigation.
9. **Jurisdiction** Any action filed regarding this Authorization must be filed with the Superior Court of the County of Shasta, California. Any subsequent agreement shall be deemed to have been entered into in Shasta County, California; all questions of the validity, interpretation or performance of any of its terms or of any rights or obligations of the parties to the Authorization shall be governed by California law.
10. **Electronic / Facsimile Transmittal** An electronic or facsimile transmittal of this signed authorization shall be deemed to be as an original.
11. **Severability** If any portion of this Authorization is found to be invalid, the remaining provisions shall not be invalidated and shall remain in full force and effect.
12. **Authorization Preparation** It is agreed and understood by the parties that this Authorization has been arrived at through negotiation and that neither party is to be deemed the party which created any uncertainty in this Authorization within the meaning of Civil Code section 1654.
13. **Payment Terms** Unless stated in writing, all invoiced charges are due in full within 10 days of the invoice date.
14. **Stop Work** Unless otherwise stated, if invoiced charges are not paid within 15 days of the invoice date, at our election, we will stop all work until the account is brought current, or we will withdraw from this Authorization. Client acknowledges and agrees that we are not required to continue work in the event of Client's failure to pay on a timely basis for services rendered as required by this Authorization. Client further acknowledges and agrees that in the event we stop work or withdraw from this engagement as a result of Client's failure to pay on a timely basis for services rendered as required by this Authorization, we shall not be liable to Client for any damages that occur as a result of our ceasing to render services.
15. **Service Charges & Collection Fees** Invoiced charges not paid within 30 days of the invoice date will be assessed a 1.5% service charge per month or the maximum allowed by law. The service charge will be assessed on the full balance owing, including past services charges. Returned checks will be assessed a \$20 returned-check fee or the maximum allowed by law. If L&A incurs any fees associated with collecting past-due amounts from Client, the Client shall be liable for those fees and they will be added to the balance owing.

End of provisions

By signing below, the undersigned represents that he/she understands the foregoing terms of the contract and hereby agrees to the same.

Signed _____



ATTACHMENT A - SCHEDULE OF FEES

EFFECTIVE JANUARY 1, 2024

Professional Services

Engineering Geologist/Hydrogeologist	
Principal.....	\$185/hour
Senior.....	\$165/hour
Associate.....	\$140/hour
Staff	\$135/hour
Assistant	\$120/hour
Engineer	
Principal Engineer	\$195/hour
Senior Registered Civil.....	\$180/hour
Associate Registered Civil.....	\$155/hour
Staff Civil	\$135/hour
Assistant Civil.....	\$125/hour
Engineering Technician	\$100/hour
Project Manager	\$135/hour
Environmental Assessor (Level I).....	\$130/hour
Environmental Assessor (Level II)	\$125/hour
AutoCAD Operator (Level I)	\$105/hour
AutoCAD Operator (Level II).....	\$95/hour
Field Technician.....	\$100/hour
Laborer.....	\$85/hour
Tank Fund Administrator	\$80/hour
Clerical	\$80/hour
Travel Time.....	\$100/hour

Deposition and Court Appearances

Minimum charge.....	\$1400 part or full day
Deposition or Court Appearance Rate	\$250/hour
Preparation at consulting-service rates.....	as listed above

Drilling Services (CME-55 drilling rig)

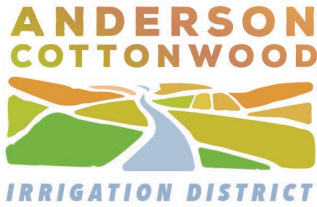
7-5/8 and 9-5/8-inch OD augers with operator and helper.....	(See drilling schedule of fees)
Mobilization.....	

Other In-House Equipment

Test pumps (submersible, through 5 HP).....	quoted/job
Campbell 21X data loggers w/ transducers (water and gas)	quoted/job
Conductivity, oxygen, temperature and dissolved oxygen probes	quoted/job
Meteorological station (wind direction and velocity)	quoted/job
Gas-extraction and air-monitoring pumps.....	quoted/job
Mileage	\$0.70
Mileage (drilling rig).....	\$1.00
Per diem – Northern CA/Oregon (per person/day; may vary dep. upon location)	\$200/night
Per diem – Southern CA (per person/day; may vary dep. upon location).....	\$250/night
Level D protection (per person/day)	\$30/day
Survey equipment (per day).....	\$50/day
GPS Survey (per day)	\$150/day

Expenses, Materials, Outside Services

(All direct-job related expenses: reproduction, rental equipment, materials, subcontracted labor and equipment).....	at cost + 15%
--	---------------



Dan Woolery
President, Division 3

James Rickert
Vice President, Division 5

Ronnean Lund
Director, Division 1

Audie Butcher
Director, Division 2

Steve McCarley
Director, Division 4

Daniel Ruiz
General Manager

General Manager Report

For November 2024 Board Meeting

ACID Water Supply & Fisheries Resiliency Project: Our catchy new name for studying the relocation of the District's diversion site has been fully imbedded into the project. I attended two meetings with our Jacobs consultants. The first meeting topic was design flow strategy attended by District Council Dustin Copper, in addition to a second meeting on future funding opportunities.

- Groundwater Coordination Meeting with Sacramento River Settlement Contractors and Central Valley Project Water Service Contractors, vetting the idea of groundwater storage.
- Operational discussion with owner of Perry's pond and James Rickert.
- Several meetings coordinating contract and engineering services for the recently approved Main Canal Improvement project along with impacted adjacent Landowners. The Contractor started work the week of November 4th.
- Assessment Committee Meetings: (10/16 & 11/12) A draft Engineer's Report is currently being reviewed by Legal Counsel and Committee members.
- USBR cost share grant coordination meeting on 10/22 with Colleen Miller and USBR staff. This project is to replace an open ditch system with a more efficient pipeline in Churn Creek. The preliminary schedule will commence work at the earliest in the 2025-26 off season or, at the latest, the following offseason.
- 2025 Operating Budget preparation has started with a draft budget before you tonight for review and comment. Our Committee met on 11/6 for initial review and comment.

Other Meetings:

- NCWA monthly Water Manager's meeting, 10/21
- SRSC annual meeting, 10/24