

Browns Valley Irrigation District

Post Office Box 6, Browns Valley, CA 95918

AGENDA OF THE BROWNS VALLEY IRRIGATION DISTRICT REGULAR BOARD MEETING

WHEN

**Thursday
October 9, 2025
5:00 pm**

WHERE

**9370 Browns Valley School Road
Browns Valley, CA
95918**

This meeting will be conducted in person at the Browns Valley Irrigation District office located at 9370 Browns Valley School Road with public participation encouraged via Zoom video conference or audio teleconference. See below for additional information.

The public is invited to listen, observe and, at designated times provide comments during the meeting by either method provided for below.

The proceedings are available via Zoom, and you may participate in Public Comment by using the “raise hand” function. For persons interested in viewing and having the ability to comment at the public meeting via Zoom video conferencing, an internet enabled computer equipped with a microphone and speaker or a mobile device with a data plan is required. Use of a webcam is optional. Login information is below.

Join Zoom Meeting (Copy and paste link into the search field of an internet browser):

<https://us02web.zoom.us/j/88513772223>

Password: **123456**

To participate via the audio only teleconference, dial-in to the meeting using the information below.

Audio Only Dial-in 1-888-475-4499 Meeting ID: 885 1377 2223

Public comment may also be provided in writing via email to the General Manager at bvid@bvid.org.

Written public comment received via email prior to the adjournment of the meeting will be included in the record. If received before the end of the Board’s discussion of an agenda item, email/comments about the item will be read or summarized by District staff.

Documents and material relating to an open session agenda item that are provided to the Browns Valley Irrigation District Board less than 72 hours prior to a regular meeting will be available for public inspection and copying at 9370 Browns Valley School Road, Browns Valley, CA.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, then please contact District staff at (530) 743-5703 or (530) 743-0445 (fax).

MEETING AGENDA

1. **Minutes:** The Minutes of the September 25, 2025, Board Meeting will be reviewed by the Board for approval.
2. **Public Forum:** Any member of the public may address and ask questions of the Board relating to any matter within the Board's jurisdiction provided the matter is not on the agenda. The public may also address the Board during an agenda item.
3. **Finance Committee:** The Finance Committee will report to the Board on the September 2025 Financials and Committee meeting and may take action as necessary.
4. The Board will **discuss the 2025 Irrigation Season and may take action as appropriate.**
5. The Board **will discuss the construction of the BVID Office with the Project Manager** and may take action as necessary.
6. **Manager's Report:** The Manager will report to the Board current information concerning the District operations.
7. **Director's Comments and Reports:**
8. **Correspondence:**
9. **Adjournment:**

Documents and material relating to an open session agenda item that are provided to the Browns Valley Irrigation District Board less than 72 hours prior to a regular meeting will be available for public inspection and copying at 9370 Browns Valley School Road, Browns Valley, CA.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, then please contact District staff at (530) 743-5703 or (530) 743-0445 (fax).

Browns Valley Irrigation District

Post Office Box 6, Browns Valley, CA 95918

MINUTES OF THE BROWNS VALLEY IRRIGATION DISTRICT REGULAR BOARD MEETING

WHEN

**Thursday
September 25, 2025
5:00 pm**

WHERE

**9370 Browns Valley School Rd
Browns Valley, CA
95918**

This meeting will be conducted in person, by Zoom Video Conference and Audio Teleconference.

The Browns Valley Irrigation District supports the orders and directives from the California Department of Public Health and the California Governor's Office in the effort to minimize the spread of the Coronavirus (COVID-19).

Governor's Executive Order N-29-20 enables meetings of legislative bodies to be conducted by way of a teleconference. Governor's Executive Order N-33-20 directs all individuals in the state to stay at home or their place of residence except those individuals designated as essential by the Federal Government or the Office of the Governor.

The public is invited to listen, observe and, at designated times provide comments during the meeting by either method provided for below.

For members of the public interested in viewing and having the ability to comment at the public meeting via Zoom, an internet-enabled computer equipped with a microphone and speaker or a mobile device with a data plan is required. Use of a webcam is optional. Login information is below.

Join Zoom Meeting (Copy and paste link into the search field of an internet browser):

<https://us02web.zoom.us/j/87940575424>

Password: **123456**

To participate via the audio only teleconference, dial-in to the meeting using the information below.

Audio Only Dial-in 1-888-475-4499 Meeting ID: 879 4057 5424

Public comment may also be provided in writing via email to the General Manager at bvid@bvid.org.

Written public comment received via email prior to the adjournment of the meeting will be included in the record. If received before the end of the Board's discussion of an agenda item, email/comments about the item will be read or summarized by District staff.

**MINUTES OF THE
REGULAR BOARD MEETING
OF THE
BROWNS VALLEY IRRIGATION DISTRICT
SEPTEMBER 25, 2025**

Director Howard called the Regular Meeting of the Board of Directors of the Browns Valley Irrigation District to order. Directors present were Bordsen, Woods, Rist, and Howard, Director Lowe absent. Also in attendance were Secretary/General Manager Kelly McNally, Operations Manager Kevin Shrader, Technical Services Manager Mark Sayers on Zoom and Administrative Specialist Tracy Hopper.

1. **Minutes: The Minutes of the September 11, 2025, Board Meeting will be reviewed by the Board for approval.** A motion by Director Woods, seconded by Director Rist to approve the September 11, 2025 minutes. Directors Bordsen, Rist, Woods, and Howard aye, Lowe absent: motion passed.
2. **Public Forum:** Michele Barker of Smith Ranch asked about the Sicard Pipeline progress.
3. **Ad Hoc Committee Report** – Director Rist reported to the Board about the Committee meeting and the decision to hire Jerry Handy of 4JCON to act as the Project Manager for the new office. No action taken.
4. The Board **will receive a presentation from the District’s independent audit firm Blomberg and Griffin and consider adopting the 2024 Browns Valley Irrigation District Independent Auditor’s Report.** A motion by Director Bordsen and seconded by Director Woods to adopt the 2024 Independent Auditor’s report. Directors Bordsen, Rist, Woods and Howard aye, Lowe absent. Motion passed.
5. The Board will **consider a Resolution to accepting the property tax formula negotiated with Yuba County for the annexation of 104 parcels into the Browns Valley Irrigation District.** A motion by Director Bordsen and seconded by Director Rist to accept the property tax formula for the 104-parcel annexation. Directors Bordsen, Rist, Woods and Howard aye, Lowe absent. Motion passed.
6. The Board **will discuss the meeting schedule for the months of November and December and may take action as appropriate.** A motion by Director Bordsen and seconded by Director Woods to cancel the second board meetings in November and December due to the holidays. Directors Bordsen, Woods, Rist, and Howard aye, Lowe absent: motion passed.
7. **Manager’s Report:**

COLLINS LAKE STATUS

DATE	REMAINING SUPPLY VOLUME	%	LAKE ELEVATION	DIST BELOW SPILL	RELEASES	GEN OUTPUT
TODAY	23,694 AF	48.4%	1,153.3 FT	29.7 FT	73.0 CFS	0 kW
1 YEAR AGO	24,944 AF	50.9%	1,155.0 FT	28.0 FT	82.0 CFS	455 kW

YUBA RIVER STATUS (PUMPLINE CANAL)

DATE	MAX DIVERSION RATE (BVID/YWA CONTRACT)	BVID WATER RIGHT (CURRENT MONTH)	CURRENT DIVERSION*
TODAY	47.2 CFS	47.2 CFS	30 CFS

STAFF ACTIVITIES

Office staff remain busy with customer calls, inquiries, work orders and questions. The part-time Administrative Assistant started on Monday, September 15, 2025 and is currently learning accounts payable, receivable, customer service and the BVID databases of Workorders and Ditch Tenders. The Manager and the Administrative Services staff have been working on the open enrollment packet for 2026.

The Technical Services Manager continues to work with LAFCO on the 2023 Annexation and is working on a community outreach meeting to be held at the BVID office on October 14, 2025 from 3:30-5:00pm.

The Manager has also been working with the Project Manager on the BVID office, as well as making sure he has all of the necessary documents related to the project. As of today, the Project Manager met with the Ad Hoc Committee on September 19, 2025 and also met with the BVID Engineer and Manager on September 24, 2025.

The consultant has reviewed the Employee Handbook comments and has made the requested edits. A draft handbook to share with the Personnel Committee is expected by the end of the month. The Manager has also submitted the Workplace Violence Prevention Plan to MRG to final before sharing it with the Personnel Committee and eventually Board approval.

CURRENT PROJECTS

Sicard Flat Pipeline

Fusion resumed the week of May 5, 2025 and continued through August 29, 2025.

BVID Office

Ad Hoc Committee, BVID Staff and the BVID Project Manager met at the BVID Office to do a site walk and discuss the site plan and other details on Friday, September 19, 2025. The Manager, BVID Engineer and BVID Project Manager met on Teams to discuss the project. The BVID Engineer has been at the BVID Office several times the past week for septic location testing.

Vegetation Management

Nothing new to report.

PAST MEETINGS

9/15/2025 NCWA Water Management Series - Teams
9/16/2025 Yuba Water Agency Board meeting
9/16/2025 BVID CWT Addendum discussion with Ascent - Teams
9/18/2025 Yuba County Parks and Recreation Workgroup
9/19/2025 BVID Office Discussion with 4JCON
9/22/2025 Aflac Open Enrollment
9/23/2025 BVID CIP discussion – Teams

FUTURE MEETINGS

9/30/2025 PE Alliance – BVID Office
10/7/2025 Yuba Water Agency Board meeting
10/21/2025 Yuba Water Agency Board meeting

DISTRIBUTION MAINTENANCE / OPERATIONS

Upper District

Operations staff continue with service calls and maintenance throughout the District.

Crew repaired a mainline break on the McDrip Pipeline.

The Sicard Pipeline construction crew has moved to install the pipeline on Peoria Road towards Hwy 20.

BVID field crew have been clearing ditches of debris and repairing leaks in ditch banks.

Lower District

Pumpline is currently running 30cfs.

The crew has added the concrete wings to the headwall at the “Gee” Ranch culvert to aid in the erosion problem and possible leaks.

8. **Director's Comments and Reports:** None

9. **Correspondence:** Email correspondence.

10. **Adjournment:** 5:38 pm

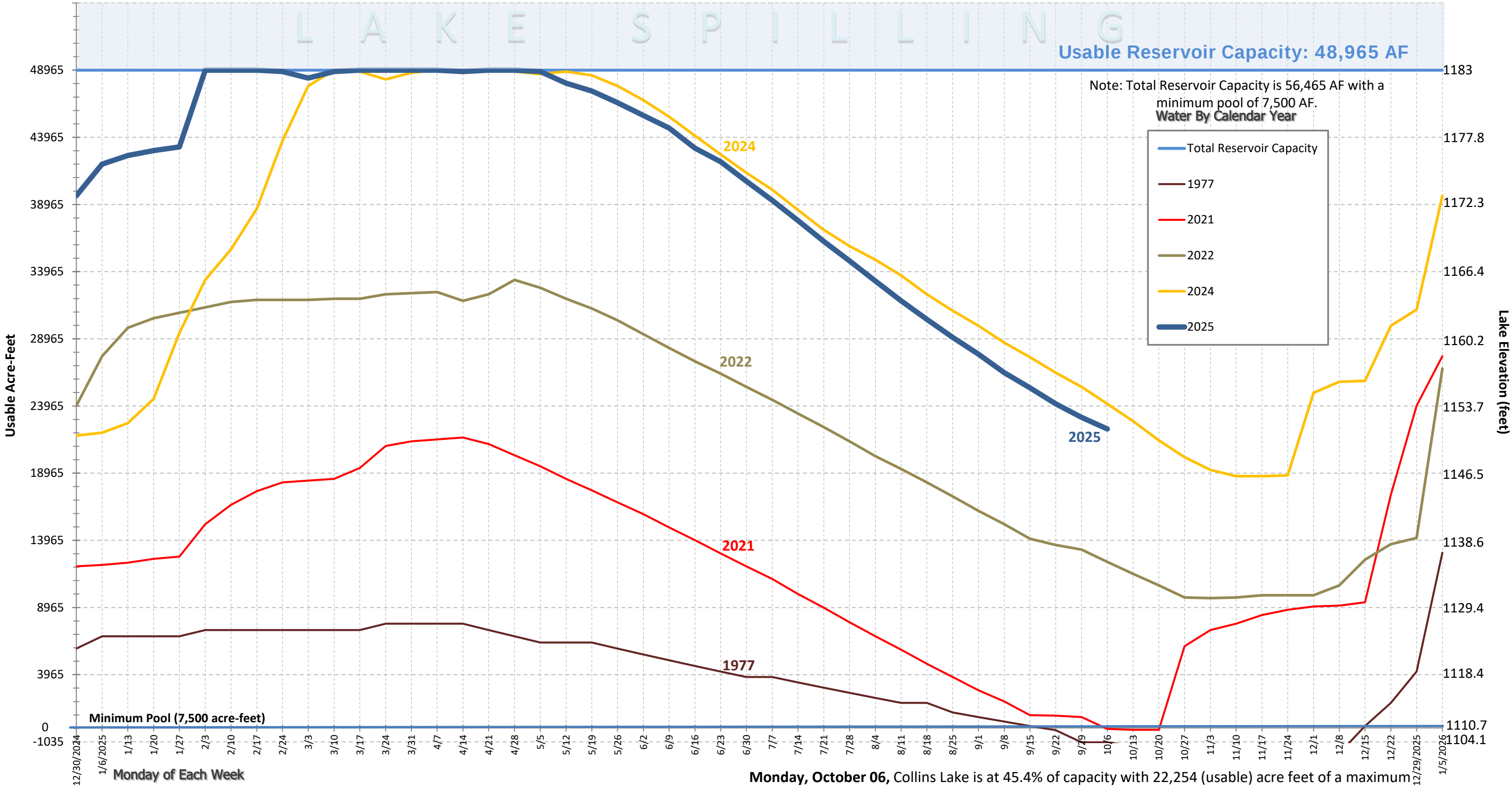
October 06, 2025

Collins Lake Usable Water (acre-feet)

L A K E S P I L L I N G

Usable Reservoir Capacity: 48,965 AF

Note: Total Reservoir Capacity is 56,465 AF with a minimum pool of 7,500 AF.
Water By Calendar Year



Monday, October 06, Collins Lake is at 45.4% of capacity with 22,254 (usable) acre feet of a maximum 48,965 acre-feet in storage. The Lake level elevation is at 1,151.3 feet or 31.7 feet below spill.

STATEMENT OF CASH ON HAND

October 6, 2025

Equipment Depreciation Reserve	\$100,000.00
Emergency Reserve Fund	\$100,000.00
Emergency Capital Replacement	\$300,000.00
Pumpline Canal Capacity	\$250,000.00
Future Hydro Construction Reserve	\$750,000.00
New Office & Boardroom	\$1,000,000.00
Rate Stabilization Fund	\$750,000.00
Environmental Impact Report	\$250,000.00
Drought Program	\$250,000.00
Peoria Pipeline	\$182,100.00
Accord Mitigation Reserve	\$100,000.00
Operational Reserve Fund	<u>\$4,666,406.00</u>
	<u><u>\$8,698,506.00</u></u>

Browns Valley Irrigation District
Balance Sheet
As of October 1, 2025

	Oct 1, 25
ASSETS	
Current Assets	
Checking/Savings	
1052 · TriCounties Money Market 7276	4,195,430.29
1053 · TriCounties Checking *7379	165,322.57
1055 · Tri Counties ACCORD *9715	4,996.00
1120 · Yuba County #774	5,382,091.40
1146 · Umpqua Bank	1.72
1150 · Cash, Petty	500.00
1155 · Accounts Receiveable	-0.80
Total Checking/Savings	9,748,341.18
Accounts Receivable	
1201 · Accounts Receivable	-138,534.34
Total Accounts Receivable	-138,534.34
Other Current Assets	
1165 · Prepaid Insurance	57,629.65
1355 · Interest Receiveable	15,444.69
1499 · Undeposited Funds	2,317.00
1510 · Inventory	22,500.00
2121 · Payroll Asset	141,878.96
Total Other Current Assets	239,770.30
Total Current Assets	9,849,577.14
Fixed Assets	
1400 · Distribution System	12,655,694.66
1410 · Building/Equipment	2,275,004.70
1420 · Recreation Property	11,508.00
1430 · Construction in Progress	312,043.03
1440 · The Fish Screen	204,818.83
1470 · Accum Depreciation	-7,564,632.00
Total Fixed Assets	7,894,437.22
Other Assets	
1810 · Deferred Outflows	796,273.48
Total Other Assets	796,273.48
TOTAL ASSETS	18,540,287.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2000 · Accounts Payable	64,556.30
2010 · Accrued Liability	41,292.80
2055 · Deferred Compensation	-661.70
2100 · Payroll Liabilities	
2110 · FIT Withholding	-3,307.49
2120 · FICA Withholding	-127.32
2130 · Medicare Withholding	-5,300.83
2140 · SIT Withholding	-1,522.11
2150 · SDI Withholding	-385.26
2160 · FUTA Payable	-1,176.07
2170 · SUI Payable	-461.19
2175 · ETT	-45.10
2100 · Payroll Liabilities - Other	147,195.00
Total 2100 · Payroll Liabilities	134,869.63
2180 · Other Withholding	56.50
2181 · PERS 7%	-28,343.54
2182 · 457 PERS Liability Account	-6,957.05

Browns Valley Irrigation District
Balance Sheet
As of October 1, 2025

	Oct 1, 25
2183 · Aflac Liability	16.42
2184 · Health Insurance Payable	11,960.12
2185 · Union Dues Payable	70.00
2210 · Accrued Vacation	149,264.85
2215 · Accrued Sick Leave	82,263.13
2220 · Accord Liability Account	0.01
2225 · Accord Contingency Account	50,000.00
Total Other Current Liabilities	498,387.47
Total Current Liabilities	498,387.47
Long Term Liabilities	
2450 · Net Pension Liability	1,522,406.00
2460 · Deferred Inflows	1,336,145.48
Total Long Term Liabilities	2,858,551.48
Total Liabilities	3,356,938.95
Equity	
2800 · Contributed Capital	540,440.18
2999 · BVID Equity	9,296,761.70
3900 · Retained Earnings	5,631,728.99
Net Income	-285,581.98
Total Equity	15,183,348.89
TOTAL LIABILITIES & EQUITY	18,540,287.84

Browns Valley Irrigation District

Profit & Loss

September 2025

	Sep 25
Income	
4010 · Water Sales- In District	150,059.04
4020 · Water Sales- Out of District	9,075.75
4040 · Refunds	434.64
4220 · Annexation Revenue	2,820.77
4240 · Collins Lake- Rec. Lease	229,389.84
4261 · Redhill East Assessment	155.82
4270 · Interest Income	9,852.62
4297 · Project Pipeline Income	360.07
Total Income	402,148.55
Gross Profit	402,148.55
Expense	
2190 · COBRA Liability	-1,756.06
6000 · Gross Payroll	89,659.00
6010 · Payroll Burden	
6504 · Payroll Taxes	7,050.45
6526 · PERS 457 Employer Match	448.68
Total 6010 · Payroll Burden	7,499.13
6011 · PERS 7%-er	8,180.17
6013 · PERS Unfunded Liability	12,752.34
6050 · Misc. Employee Expense	3,480.33
6060 · Insurance (all)	17,050.60
6110 · Maint- Equipment	5,520.29
6125 · Maint- Trucks	2,068.39
6130 · Hydro Expense - O&M	4,175.82
6131 · Hydro Expense-Regulatory Req	940.00
6138 · VRD Security Upgrades	145.26
6140 · Distribution Maintenance	1,255.26
6160 · Utilities- Electric Pumps	9,249.32
6170 · Utilities- Shop & Office	903.94
6190 · Office Expense - General	2,457.80
6191 · Office Expense - Communication	1,512.60
6192 · Office Expense - IT	1,968.00
6210 · Supplies- Fuel & Oil	5,037.89
6240 · Supplies- Small Tools	139.57
6241 · Supplies - Shop	298.23
6280 · Professional Services - Legal	2,462.25
6301 · Professional Services - Other	
Payroll Processing Fees	247.46
Total 6301 · Professional Services - Other	247.46
6330 · District Dues & Fees-Membership	3,147.20
6380 · Radio Expense	9.57
6410 · Taxes	19.50
6420 · Equipment Rental	1,494.56
6492 · ACCORD - GWMP Expenses	205.36
8010 · New Shop/Office	23,209.05
8030 · Equipment	2,042.55
8192 · Sicard Pipeline Project	344,270.32
Total Expense	549,645.70
Net Income	-147,497.15

Browns Valley Irrigation District

Budget vs. Actual- Monthly

September 2025

	Sep 25	Budget	\$ Over Budget
Income			
4010 · Water Sales- In District	150,059.04	187,142.86	-37,083.82
4020 · Water Sales- Out of District	9,075.75	1,666.67	7,409.08
4021 · Conserved Water Transfer	0.00	0.00	0.00
4026 · ACCORD Conjunctive Use - Admin	0.00	0.00	0.00
4027 · ACCORD Conjunctive Use BVID Wel	0.00	0.00	0.00
4035 · Standby Charges	0.00	0.00	0.00
4040 · Refunds	434.64	1,666.67	-1,232.03
4220 · Annexation Revenue	2,820.77	0.00	2,820.77
4230 · Power Sales	0.00	0.00	0.00
4231 · Power Sales - BVID / YCWA	0.00	0.00	0.00
4240 · Collins Lake- Rec. Lease	229,389.84	0.00	229,389.84
4261 · Redhill East Assessment	155.82	2,700.00	-2,544.18
4270 · Interest Income	9,852.62	8,333.33	1,519.29
4275 · Grant Income	0.00	0.00	0.00
4280 · Misc. Income	0.00	166.67	-166.67
4290 · Sale of District Assets	0.00	0.00	0.00
4297 · Project Pipeline Income	360.07	4,166.67	-3,806.60
Total Income	402,148.55	205,842.87	196,305.68
Gross Profit	402,148.55	205,842.87	196,305.68
Expense			
2190 · COBRA Liability	-1,756.06		
6000 · Gross Payroll	89,659.00	95,833.33	-6,174.33
6010 · Payroll Burden	7,499.13	37,083.33	-29,584.20
6011 · PERS 7%-er	8,180.17		
6013 · PERS Unfunded Liability	12,752.34	10,416.67	2,335.67
6050 · Misc. Employee Expense	3,480.33	1,333.33	2,147.00
6060 · Insurance (all)	17,050.60	10,833.33	6,217.27
6100 · Maint- Shop & Office	0.00	666.67	-666.67
6110 · Maint- Equipment	5,520.29	1,250.00	4,270.29
6120 · Maint- Pump	0.00	4,166.67	-4,166.67
6125 · Maint- Trucks	2,068.39	1,250.00	818.39
6130 · Hydro Expense - O&M	4,175.82	5,555.56	-1,379.74
6131 · Hydro Expense-Regulatory Req	940.00	4,636.67	-3,696.67
6138 · VRD Security Upgrades	145.26	1,250.00	-1,104.74
6140 · Distribution Maintenance	1,255.26	7,916.67	-6,661.41
6145 · VRD Generator	0.00	75,000.00	-75,000.00
6160 · Utilities- Electric Pumps	9,249.32	22,222.22	-12,972.90
6170 · Utilities- Shop & Office	903.94	500.00	403.94
6190 · Office Expense - General	2,457.80	2,083.33	374.47
6191 · Office Expense - Communication	1,512.60	833.33	679.27
6192 · Office Expense - IT	1,968.00	833.33	1,134.67
6210 · Supplies- Fuel & Oil	5,037.89	5,416.67	-378.78
6240 · Supplies- Small Tools	139.57	500.00	-360.43
6241 · Supplies - Shop	298.23		
6280 · Professional Services - Legal	2,462.25	2,916.67	-454.42
6281 · Professional Serv - Accounting	0.00	916.67	-916.67
6300 · Profesional Serv - Water Rights	0.00	1,666.67	-1,666.67
6301 · Professional Services - Other	247.46	2,600.00	-2,352.54
6330 · District Dues & Fees-Membership	3,147.20	3,333.33	-186.13
6331 · District Dues & Fees-Water Righ	0.00	3,000.00	-3,000.00
6332 · District Dues & Fees-Dam & Hydr	0.00	3,333.33	-3,333.33
6380 · Radio Expense	9.57	83.33	-73.76
6402 · Fencing - Shop & Office	0.00	1,666.67	-1,666.67
6410 · Taxes	19.50		
6420 · Equipment Rental	1,494.56		
6490 · Water Purchases	0.00	1,666.67	-1,666.67
6491 · Water Sales OutofDist. Expense	0.00	166.67	-166.67
6492 · ACCORD - GWMP Expenses	205.36	100.00	105.36
8003 · Yuba River Diversion Maintenanc	0.00	416.67	-416.67
8010 · New Shop/Office	23,209.05		
8030 · Equipment	2,042.55		

8:17 AM

10/06/25

Cash Basis

Browns Valley Irrigation District
Budget vs. Actual- Monthly
September 2025

	Sep 25	Budget	\$ Over Budget
8085 · Capital Purchases	0.00	24,850.00	-24,850.00
8128 · Pumpline Canal	0.00	12,500.00	-12,500.00
8192 · Sicard Pipeline Project	344,270.32	16,666.67	327,603.65
8193 · Sicard P/L Survey & Easements	0.00	6,250.00	-6,250.00
Total Expense	549,645.70	371,714.46	177,931.24
Net Income	-147,497.15	-165,871.59	18,374.44

8:15 AM

10/06/25

Accrual Basis

Browns Valley Irrigation District

Budget vs. Actual- Yearly

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget
Income			
Clearing Account	0.00		
4010 · Water Sales- In District	1,197,668.70	1,310,000.00	-112,331.30
4020 · Water Sales- Out of District	16,642.50	10,000.00	6,642.50
4021 · Conserved Water Transfer	10,000.00	1,085,000.00	-1,075,000.00
4025 · ACCORD Conjunctive Use	10,230.00		
4026 · ACCORD Conjunctive Use - Admin	0.00	122,185.00	-122,185.00
4027 · ACCORD Conjunctive Use BVID Wel	0.00	175,960.00	-175,960.00
4035 · Standby Charges	1,851.36	9,600.00	-7,748.64
4040 · Refunds	269.64	15,000.00	-14,730.36
4220 · Annexation Revenue	0.00	20,000.00	-20,000.00
4230 · Power Sales	0.00	150,000.00	-150,000.00
4231 · Power Sales - BVID / YCWA	1,042,299.96	900,000.00	142,299.96
4240 · Collins Lake- Rec. Lease	309,542.90	300,000.00	9,542.90
4261 · Redhill East Assessment	4,800.00	5,400.00	-600.00
4270 · Interest Income	97,016.90	100,000.00	-2,983.10
4275 · Grant Income	0.00	0.00	0.00
4280 · Misc. Income	55.64	2,000.00	-1,944.36
4290 · Sale of District Assets	0.00	34,500.00	-34,500.00
4297 · Project Pipeline Income	16,349.08	50,000.00	-33,650.92
5015 · Returned Check Charges	34.00		
Total Income	2,706,760.68	4,289,645.00	-1,582,884.32
Gross Profit	2,706,760.68	4,289,645.00	-1,582,884.32
Expense			
2190 · COBRA Liability	-17,246.92		
6000 · Gross Payroll	840,167.04	1,150,000.00	-309,832.96
6010 · Payroll Burden	80,010.37	445,000.00	-364,989.63
6011 · PERS 7%-er	88,958.94		
6013 · PERS Unfunded Liability	38,289.62	125,000.00	-86,710.38
6050 · Misc. Employee Expense	16,646.14	16,000.00	646.14
6060 · Insurance (all)	247,571.32	130,000.00	117,571.32
6100 · Maint- Shop & Office	753.89	8,000.00	-7,246.11
6110 · Maint- Equipment	13,630.33	15,000.00	-1,369.67
6120 · Maint- Pump	350.00	50,000.00	-49,650.00
6125 · Maint- Trucks	13,454.57	15,000.00	-1,545.43
6126 · Capital Projects	240,518.86		
6130 · Hydro Expense - O&M	15,221.13	50,000.00	-34,778.87
6131 · Hydro Expense-Regulatory Req	48,916.94	55,640.00	-6,723.06
6133 · VRD Generator Repairs	9,293.20		
6138 · VRD Security Upgrades	1,297.31	15,000.00	-13,702.69
6139 · VRD Power Purchase Agreement	287.50		
6140 · Distribution Maintenance	56,425.79	95,000.00	-38,574.21
6141 · Vegetation Managment	56,470.50		
6145 · VRD Generator	0.00	750,000.00	-750,000.00
6146 · VRD Hydro Grant	-20,911.28		
6160 · Utilities- Electric Pumps	170,482.47	200,000.00	-29,517.53
6170 · Utilities- Shop & Office	6,421.74	6,000.00	421.74
6190 · Office Expense - General	32,287.84	25,000.00	7,287.84
6191 · Office Expense - Communication	9,686.53	10,000.00	-313.47
6192 · Office Expense - IT	7,670.84	10,000.00	-2,329.16
6210 · Supplies- Fuel & Oil	50,157.50	65,000.00	-14,842.50
6240 · Supplies- Small Tools	2,738.13	6,000.00	-3,261.87
6241 · Supplies - Shop	3,358.90		
6280 · Professional Services - Legal	62,531.15	35,000.00	27,531.15
6281 · Professional Serv - Accounting	11,850.00	11,000.00	850.00
6300 · Professional Serv - Water Rights	19,345.65	20,000.00	-654.35
6301 · Professional Services - Other	12,878.49	31,200.00	-18,321.51
6302 · Professional Srvs - Annexation	4,750.00		
6310 · Fees- Other	274.63		
6330 · District Dues & Fees-Membership	45,350.37	40,000.00	5,350.37
6331 · District Dues & Fees-Water Righ	0.00	36,000.00	-36,000.00
6332 · District Dues & Fees-Dam & Hydr	39,835.00	40,000.00	-165.00

8:15 AM

10/06/25

Accrual Basis

Browns Valley Irrigation District
Budget vs. Actual- Yearly
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget
6333 · District Dues & Fees-Other	1,878.00		
6380 · Radio Expense	171.27	1,000.00	-828.73
6401 · Marysville Road Property	127.03		
6402 · Fencing - Shop & Office	47.16	20,000.00	-19,952.84
6410 · Taxes	19.50		
6420 · Equipment Rental	2,915.56		
6460 · Misc. Expense	2,881.66		
6490 · Water Purchases	23,750.00	20,000.00	3,750.00
6491 · Water Sales OutofDist. Expense	0.00	2,000.00	-2,000.00
6492 · ACCORD - GWMP Expenses	923.55	1,200.00	-276.45
66900 · Reconciliation Discrepancies	0.33		
66910 · Bank Service Charges	46.85		
8003 · Yuba River Diversion Maintenanc	3,519.00	5,000.00	-1,481.00
8005 · Fish Screen Expense	369.75		
8010 · New Shop/Office	23,209.05		
8030 · Equipment	44,099.91		
8085 · Capital Purchases	0.00	298,200.00	-298,200.00
8128 · Pumpline Canal	25,763.60	150,000.00	-124,236.40
8191 · Sicard Pipeline - Grant	36,806.50		
8192 · Sicard Pipeline Project	544,175.24	200,000.00	344,175.24
8193 · Sicard P/L Survey & Easements	0.00	75,000.00	-75,000.00
8303 · Conserved Water EIR	42,525.00		
Total Expense	2,962,953.45	4,227,240.00	-1,264,286.55
Net Income	-256,192.77	62,405.00	-318,597.77

Browns Valley Irrigation District
Budget vs. Actual- YTD
January through September 2025

	Jan - Sep 25	Budget	\$ Over Budget
Income			
Clearing Account	-550.00		
4010 · Water Sales- In District	1,142,529.77	1,122,857.14	19,672.63
4020 · Water Sales- Out of District	13,013.50	8,333.33	4,680.17
4021 · Conserved Water Transfer	10,000.00	542,500.00	-532,500.00
4025 · ACCORD Conjunctive Use	10,230.00		
4026 · ACCORD Conjunctive Use - Admin	0.00	122,185.00	-122,185.00
4027 · ACCORD Conjunctive Use BVID Wel	0.00	175,960.00	-175,960.00
4035 · Standby Charges	1,851.36	4,800.00	-2,948.64
4040 · Refunds	269.64	9,999.99	-9,730.35
4220 · Annexation Revenue	28,816.50	20,000.00	8,816.50
4230 · Power Sales	0.00	150,000.00	-150,000.00
4231 · Power Sales - BVID / YCWA	1,042,299.96	450,000.00	592,299.96
4240 · Collins Lake- Rec. Lease	309,542.90	150,000.00	159,542.90
4261 · Redhill East Assessment	4,690.22	5,400.00	-709.78
4270 · Interest Income	97,016.90	75,000.01	22,016.89
4280 · Misc. Income	722.97	1,499.99	-777.02
4290 · Sale of District Assets	0.00	34,500.00	-34,500.00
4297 · Project Pipeline Income	17,182.90	37,499.99	-20,317.09
5015 · Returned Check Charges	34.00		
Total Income	2,677,650.62	2,910,535.45	-232,884.83
Gross Profit	2,677,650.62	2,910,535.45	-232,884.83
Expense			
2190 · COBRA Liability	-17,246.92		
6000 · Gross Payroll	840,167.04	862,500.01	-22,332.97
6010 · Payroll Burden	80,010.37	333,750.01	-253,739.64
6011 · PERS 7%-er	88,958.94		
6013 · PERS Unfunded Liability	38,289.62	93,749.99	-55,460.37
6050 · Misc. Employee Expense	16,646.14	12,000.01	4,646.13
6060 · Insurance (all)	247,571.32	97,500.01	150,071.31
6100 · Maint- Shop & Office	753.89	5,999.99	-5,246.10
6110 · Maint- Equipment	13,612.55	11,250.00	2,362.55
6120 · Maint- Pump	350.00	37,499.99	-37,149.99
6125 · Maint- Trucks	13,423.46	11,250.00	2,173.46
6126 · Capital Projects	240,518.86		
6130 · Hydro Expense - O&M	15,221.13	38,888.88	-23,667.75
6131 · Hydro Expense-Regulatory Req	48,916.94	41,729.99	7,186.95
6133 · VRD Generator Repairs	9,293.20		
6138 · VRD Security Upgrades	1,297.31	11,250.00	-9,952.69
6139 · VRD Power Purchase Agreement	287.50		
6140 · Distribution Maintenance	56,303.61	71,249.99	-14,946.38
6141 · Vegetation Managment	56,470.50		
6145 · VRD Generator	0.00	525,000.00	-525,000.00
6146 · VRD Hydro Grant	-20,911.28		
6160 · Utilities- Electric Pumps	171,656.62	133,333.34	38,323.28
6170 · Utilities- Shop & Office	6,421.74	4,500.00	1,921.74
6190 · Office Expense - General	31,941.54	18,750.01	13,191.53
6191 · Office Expense - Communication	9,686.53	7,500.01	2,186.52
6192 · Office Expense - IT	7,670.84	7,500.01	170.83
6210 · Supplies- Fuel & Oil	48,825.35	48,749.99	75.36
6240 · Supplies- Small Tools	2,718.67	4,500.00	-1,781.33
6241 · Supplies - Shop	3,358.90		
6280 · Professional Services - Legal	62,531.15	26,250.03	36,281.12
6281 · Professional Serv - Accounting	11,850.00	8,249.99	3,600.01
6300 · Profesional Serv - Water Rights	19,345.65	14,999.99	4,345.66
6301 · Professional Services - Other	12,759.47	23,400.00	-10,640.53
6302 · Professional Srvs - Annexation	4,750.00		
6310 · Fees- Other	274.63		
6330 · District Dues & Fees-Membership	45,350.37	30,000.01	15,350.36
6331 · District Dues & Fees-Water Righ	0.00	27,000.00	-27,000.00
6332 · District Dues & Fees-Dam & Hydr	39,835.00	30,000.01	9,834.99
6333 · District Dues & Fees-Other	1,878.00		

Browns Valley Irrigation District
Budget vs. Actual- YTD
January through September 2025

	<u>Jan - Sep 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6380 · Radio Expense	171.27	750.01	-578.74
6401 · Marysville Road Property	127.03		
6402 · Fencing - Shop & Office	47.16	15,000.03	-14,952.87
6410 · Taxes	19.50		
6420 · Equipment Rental	1,559.56		
6460 · Misc. Expense	2,881.66		
6490 · Water Purchases	11,875.00	15,000.03	-3,125.03
6491 · Water Sales OutofDist. Expense	0.00	1,500.03	-1,500.03
6492 · ACCORD - GWMP Expenses	923.55	900.00	23.55
66900 · Reconciliation Discrepancies	0.33		
66910 · Bank Service Charges	46.85		
8003 · Yuba River Diversion Maintenanc	3,519.00	3,750.03	-231.03
8005 · Fish Screen Expense	369.75		
8010 · New Shop/Office	23,209.05		
8030 · Equipment	43,312.72		
8085 · Capital Purchases	0.00	223,650.00	-223,650.00
8128 · Pumpline Canal	25,763.60	112,500.00	-86,736.40
8191 · Sicard Pipeline - Grant	36,806.50		
8192 · Sicard Pipeline Project	543,697.74	150,000.03	393,697.71
8193 · Sicard P/L Survey & Easements	0.00	56,250.00	-56,250.00
8303 · Conserved Water EIR	42,525.00		
Total Expense	<u>2,947,643.91</u>	<u>3,117,652.42</u>	<u>-170,008.51</u>
Net Income	<u>-269,993.29</u>	<u>-207,116.97</u>	<u>-62,876.32</u>

9:03 AM

10/06/25

Accrual Basis

Browns Valley Irrigation District
Expenses by Vendor Detail
September 2025

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
ACWA-JPIA								
Check	09/19/2025	ACH	Health insu...	6060 · Insurance...		1053 · TriCo...	14,296.28	14,296.28
Check	09/19/2025	ACH	Cobra	6060 · Insurance...		1053 · TriCo...	2,754.32	17,050.60
Total ACWA-JPIA							17,050.60	17,050.60
ADP								
Check	09/05/2025	ADP	CHECK DA...	Payroll Processin...		1053 · TriCo...	115.88	115.88
Check	09/09/2025	ADP	Payroll Sep...	6000 · Gross Pa...		1053 · TriCo...	3,000.00	3,115.88
Check	09/09/2025	ADP		6504 · Payroll Ta...		1053 · TriCo...	298.20	3,414.08
Check	09/09/2025	ADP	Payroll 09/...	6000 · Gross Pa...		1053 · TriCo...	42,681.83	46,095.91
Check	09/09/2025	ADP	Payroll 09/...	6504 · Payroll Ta...		1053 · TriCo...	3,366.46	49,462.37
Check	09/19/2025	ADP	CHECK DA...	Payroll Processin...		1053 · TriCo...	131.58	49,593.95
Check	09/23/2025	ADP	Payroll 09/...	6000 · Gross Pa...		1053 · TriCo...	43,977.17	93,571.12
Check	09/23/2025	ADP	Payroll 09/...	6504 · Payroll Ta...		1053 · TriCo...	3,385.79	96,956.91
General Journal	09/25/2025	FY25...	WRONG A...	6011 · PERS 7%...		1053 · TriCo...	-504.79	96,452.12
General Journal	09/25/2025	FY25...	WRONG A...	6011 · PERS 7%...		1053 · TriCo...	-232.19	96,219.93
Total ADP							96,219.93	96,219.93
Advanced Document								
Check	09/19/2025	7006	Invoice# IN...	6190 · Office Exp...		1053 · TriCo...	61.40	61.40
Check	09/19/2025	7006	invoice # IN...	6190 · Office Exp...		1053 · TriCo...	49.91	111.31
Total Advanced Document							111.31	111.31
Alliant Networking Services Inc								
Check	09/23/2025	7010	Invoice# 16...	6192 · Office Exp...		1053 · TriCo...	1,968.00	1,968.00
Total Alliant Networking Services Inc							1,968.00	1,968.00
AT&T								
Check	09/23/2025	7011	Acct# 831-...	6138 · VRD Sec...		1053 · TriCo...	145.26	145.26
Total AT&T							145.26	145.26
AT&T Long Distance								
Check	09/08/2025	Online	Acct# 831-...	6191 · Office Exp...		1053 · TriCo...	560.38	560.38
Check	09/23/2025	7012	Acct# 831-...	6191 · Office Exp...		1053 · TriCo...	560.38	1,120.76
Total AT&T Long Distance							1,120.76	1,120.76
BKS Law Firm, PC								
Check	09/23/2025	7013	August 2025	6280 · Professio...		1053 · TriCo...	2,462.25	2,462.25
Total BKS Law Firm, PC							2,462.25	2,462.25
Bradley's Feed Store								
Check	09/18/2025	6990	Concrete	8192 · Sicard Pip...		1053 · TriCo...	200.26	200.26
Check	09/18/2025	6990	Concrete	8192 · Sicard Pip...		1053 · TriCo...	400.53	600.79
Check	09/18/2025	6990	Concrete	8192 · Sicard Pip...		1053 · TriCo...	100.13	700.92
Check	09/18/2025	6990	Concrete	8192 · Sicard Pip...		1053 · TriCo...	151.55	852.47
Total Bradley's Feed Store							852.47	852.47
CDSA								
Check	09/18/2025	6997	Invoice# IN...	6330 · District Du...		1053 · TriCo...	2,797.20	2,797.20
Total CDSA							2,797.20	2,797.20
Cintas								
Check	09/08/2025	ONLI...	Inv# 42392...	6050 · Misc. Em...		1053 · TriCo...	163.74	163.74
Check	09/08/2025	ONLI...	Inv# 42400...	6050 · Misc. Em...		1053 · TriCo...	162.87	326.61
Check	09/08/2025	ONLI...	Inv# 42407...	6050 · Misc. Em...		1053 · TriCo...	154.14	480.75
Check	09/08/2025	ONLI...	Inv# 42414...	6050 · Misc. Em...		1053 · TriCo...	154.14	634.89
Total Cintas							634.89	634.89
CitiStreet, CalPers 457								
Check	09/09/2025	Calp...	PAYROLL ...	6526 · PERS 45...		1053 · TriCo...	224.34	224.34
Check	09/24/2025	Calp...	PAYROLL ...	6526 · PERS 45...		1053 · TriCo...	224.34	448.68

9:03 AM
10/06/25
Accrual Basis

Browns Valley Irrigation District
Expenses by Vendor Detail
September 2025

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Total CitiStreet, CalPers 457							448.68	448.68
Core & Main								
Check	09/05/2025	6973	Invoice# X0...	8192 · Sicard Pip...	1053 · TriCo...		15,003.09	15,003.09
Check	09/05/2025	6973	Invoice# X1...	8192 · Sicard Pip...	1053 · TriCo...		7,315.85	22,318.94
Check	09/05/2025	6973	Invoice# X1...	8192 · Sicard Pip...	1053 · TriCo...		38,733.00	61,051.94
Check	09/05/2025	6973	Invoice# X1...	8192 · Sicard Pip...	1053 · TriCo...		699.08	61,751.02
Check	09/05/2025	6973	Invoice# X1...	8192 · Sicard Pip...	1053 · TriCo...		1,276.49	63,027.51
Check	09/05/2025	6973	Invoice# X2...	8192 · Sicard Pip...	1053 · TriCo...		23,274.81	86,302.32
Check	09/05/2025	6973	Invoice# W...	8192 · Sicard Pip...	1053 · TriCo...		36,517.04	122,819.36
Check	09/05/2025	6973	Invoice# X2...	8192 · Sicard Pip...	1053 · TriCo...		423.64	123,243.00
Check	09/05/2025	6973	Invoice# X2...	8192 · Sicard Pip...	1053 · TriCo...		24,258.00	147,501.00
Check	09/05/2025	6973	Invoice# X1...	8192 · Sicard Pip...	1053 · TriCo...		7,639.07	155,140.07
Check	09/05/2025	6973	Invoice# X1...	8192 · Sicard Pip...	1053 · TriCo...		9,405.83	164,545.90
Check	09/05/2025	6973	Invoice# X3...	8192 · Sicard Pip...	1053 · TriCo...		829.36	165,375.26
Check	09/05/2025	6973	CREDIT O...	8192 · Sicard Pip...	1053 · TriCo...		-41,901.47	123,473.79
Check	09/23/2025	7014	Invoice#X4...	8192 · Sicard Pip...	1053 · TriCo...		342.32	123,816.11
Check	09/23/2025	7014	Invoice#X4...	8192 · Sicard Pip...	1053 · TriCo...		2,120.06	125,936.17
Check	09/23/2025	7014	Invoice#X5...	8192 · Sicard Pip...	1053 · TriCo...		863.29	126,799.46
Check	09/23/2025	7014	Invoice#X5...	8192 · Sicard Pip...	1053 · TriCo...		2,885.73	129,685.19
Check	09/23/2025	7014	Invoice#X5...	8192 · Sicard Pip...	1053 · TriCo...		9,072.06	138,757.25
Check	09/23/2025	7014	Invoice#X5...	8192 · Sicard Pip...	1053 · TriCo...		480.70	139,237.95
Check	09/23/2025	7014	Invoice#X6...	8192 · Sicard Pip...	1053 · TriCo...		166.34	139,404.29
Check	09/23/2025	7014	Invoice#X6...	8192 · Sicard Pip...	1053 · TriCo...		187.30	139,591.59
Check	09/23/2025	7014	Invoice#X4...	8192 · Sicard Pip...	1053 · TriCo...		10,283.75	149,875.34
Check	09/23/2025	7014	Invoice#X4...	8192 · Sicard Pip...	1053 · TriCo...		17,550.00	167,425.34
Check	09/23/2025	7014	Invoice#X4...	8192 · Sicard Pip...	1053 · TriCo...		11,583.00	179,008.34
Check	09/23/2025	7014	Invoice#X5...	8192 · Sicard Pip...	1053 · TriCo...		206.78	179,215.12
Check	09/23/2025	7014	Invoice#X6...	8192 · Sicard Pip...	1053 · TriCo...		26,337.25	205,552.37
Check	09/23/2025	7014	Invoice#X6...	8192 · Sicard Pip...	1053 · TriCo...		146.89	205,699.26
Total Core & Main							205,699.26	205,699.26
Culligan Water Co.								
Check	09/09/2025	6975	Invoice# 20...	6190 · Office Exp...	1053 · TriCo...		117.96	117.96
Total Culligan Water Co.							117.96	117.96
Donald Brockhoff Farms								
Check	09/11/2025	6987	Invoice# 28...	6492 · ACCORD ...	1053 · TriCo...		102.68	102.68
Check	09/11/2025	6987	Invoice# 28...	6492 · ACCORD ...	1053 · TriCo...		102.68	205.36
Total Donald Brockhoff Farms							205.36	205.36
Foothill Hardware								
Check	09/09/2025	6976	August Stat...	6140 · Distributio...	1053 · TriCo...		220.12	220.12
Check	09/09/2025	6976	Account 11...	6241 · Supplies -...	1053 · TriCo...		174.87	394.99
Check	09/09/2025	6976	Account 11...	6125 · Maint- Tru...	1053 · TriCo...		12.98	407.97
Total Foothill Hardware							407.97	407.97
GEI Consultants, Inc								
Check	09/18/2025	6998	INVOICE #...	6131 · Hydro Exp...	1053 · TriCo...		940.00	940.00
Total GEI Consultants, Inc							940.00	940.00
Gularte & Associates, INC								
Check	09/18/2025	7004	INVOICE# ...	8010 · New Shop...	1053 · TriCo...		5,400.00	5,400.00
Total Gularte & Associates, INC							5,400.00	5,400.00
Hancock Petroleum Engineering								
Check	09/18/2025	7001	Invoice# 06...	6210 · Supplies- ...	1053 · TriCo...		1,121.25	1,121.25
Total Hancock Petroleum Engineering							1,121.25	1,121.25
Holt of California								
Check	09/09/2025	6977	Invoice# U...	8192 · Sicard Pip...	1053 · TriCo...		6,445.59	6,445.59
Check	09/09/2025	6977	Invoice# U...	8192 · Sicard Pip...	1053 · TriCo...		477.50	6,923.09
Check	09/18/2025	7000	Invoice# U...	8192 · Sicard Pip...	1053 · TriCo...		7,285.36	14,208.45

9:03 AM
10/06/25
Accrual Basis

Browns Valley Irrigation District
Expenses by Vendor Detail
September 2025

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Total Holt of California							14,208.45	14,208.45
Homewood Building Supply								
Check	09/18/2025	6999	Account 04...	8192 · Sicard Pip...		1053 · TriCo...	554.56	554.56
Total Homewood Building Supply							554.56	554.56
Laughlin and Spence								
Check	09/09/2025	6978	Invoice# 77...	8010 · New Shop...		1053 · TriCo...	8,325.00	8,325.00
Check	09/09/2025	6978	Invoice# 77...	8010 · New Shop...		1053 · TriCo...	8,535.00	16,860.00
Total Laughlin and Spence							16,860.00	16,860.00
Les Schwab								
Check	09/09/2025	6979	Invoice# 61...	6125 · Maint- Tru...		1053 · TriCo...	1,783.28	1,783.28
Total Les Schwab							1,783.28	1,783.28
Nordic Industries, Inc								
Check	09/23/2025	7009	Invoice# 13...	8192 · Sicard Pip...		1053 · TriCo...	1,835.32	1,835.32
Total Nordic Industries, Inc							1,835.32	1,835.32
O'Reilly Automotive, Inc								
Check	09/09/2025	6980	Invoice# 28...	6125 · Maint- Tru...		1053 · TriCo...	19.47	19.47
Total O'Reilly Automotive, Inc							19.47	19.47
PACE Supply Corp								
Check	09/09/2025	6981	Invoice# 08...	8192 · Sicard Pip...		1053 · TriCo...	2,215.26	2,215.26
Check	09/09/2025	6981	Invoice# 08...	6240 · Supplies- ...		1053 · TriCo...	107.22	2,322.48
Check	09/09/2025	6981	Invoice# 08...	6140 · Distributio...		1053 · TriCo...	70.28	2,392.76
Total PACE Supply Corp							2,392.76	2,392.76
PERS								
Check	09/09/2025	PER...	PAYROLL ...	6011 · PERS 7%...		1053 · TriCo...	1,898.98	1,898.98
Check	09/09/2025	PER...	PAYROLL ...	6011 · PERS 7%...		1053 · TriCo...	2,536.85	4,435.83
Check	09/09/2025	PER...	2023 Unfun...	6013 · PERS Unf...		1053 · TriCo...	12,484.92	16,920.75
Check	09/09/2025	PER...	2023 Unfun...	6013 · PERS Unf...		1053 · TriCo...	267.42	17,188.17
Check	09/09/2025	PER...	GASB - 68 ...	6330 · District Du...		1053 · TriCo...	350.00	17,538.17
Check	09/24/2025	PER...	PAYROLL ...	6011 · PERS 7%...		1053 · TriCo...	1,944.47	19,482.64
Check	09/24/2025	PER...	PAYROLL ...	6011 · PERS 7%...		1053 · TriCo...	2,536.85	22,019.49
Total PERS							22,019.49	22,019.49
PG&E-other								
Deposit	09/16/2025	1026...	Deposit	4040 · Refunds		1053 · TriCo...	-434.64	-434.64
Check	09/18/2025	7002	Iowa City	6160 · Utilities- E...		1053 · TriCo...	117.27	-317.37
Check	09/18/2025	7002	BVID Well ...	6160 · Utilities- E...		1053 · TriCo...	8.24	-309.13
Check	09/18/2025	7002	Bonanza 1...	6160 · Utilities- E...		1053 · TriCo...	566.27	257.14
Check	09/18/2025	7002	Marcia NS ...	6160 · Utilities- E...		1053 · TriCo...	153.95	411.09
Check	09/18/2025	7002	Pumpline H...	6160 · Utilities- E...		1053 · TriCo...	8,270.28	8,681.37
Check	09/18/2025	7002	Office 9370...	6170 · Utilities- S...		1053 · TriCo...	171.36	8,852.73
Check	09/18/2025	7002	Barn	6170 · Utilities- S...		1053 · TriCo...	4.02	8,856.75
Check	09/18/2025	7002	Radio Rptr ...	6380 · Radio Exp...		1053 · TriCo...	9.57	8,866.32
Check	09/18/2025	7002	Redhill	6160 · Utilities- E...		1053 · TriCo...	144.60	9,010.92
Check	09/18/2025	7002	VRD	6130 · Hydro Exp...		1053 · TriCo...	4,175.82	13,186.74
Check	09/18/2025	7002	Mary Picket	6160 · Utilities- E...		1053 · TriCo...	1,274.34	14,461.08
Check	09/18/2025	7002	Taxes	6410 · Taxes		1053 · TriCo...	19.50	14,480.58
Total PG&E-other							14,480.58	14,480.58
Postalia								
Check	09/19/2025	ACH	Postage Re...	6190 · Office Exp...		1053 · TriCo...	300.00	300.00
Total Postalia							300.00	300.00
Push Power, LLC								
Check	09/19/2025	7007	Invoice# C...	8030 · Equipment		1053 · TriCo...	2,042.55	2,042.55

9:03 AM
10/06/25
Accrual Basis

Browns Valley Irrigation District
Expenses by Vendor Detail
September 2025

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Total Push Power, LLC							2,042.55	2,042.55
Ramos Oil Company, Inc								
Check	09/09/2025	6982	Invoice# IN...	6210 · Supplies- ...		1053 · TriCo...	2,077.79	2,077.79
Check	09/18/2025	6989	Invoice# IN...	6210 · Supplies- ...		1053 · TriCo...	1,838.85	3,916.64
Total Ramos Oil Company, Inc							3,916.64	3,916.64
Recology Yuba Sutter								
Check	09/18/2025	7003	Acct 81002...	6170 · Utilities- S...		1053 · TriCo...	728.56	728.56
Total Recology Yuba Sutter							728.56	728.56
Rental Guys								
Check	09/18/2025	6991	Invoice# 10...	6420 · Equipmen...		1053 · TriCo...	444.56	444.56
Total Rental Guys							444.56	444.56
Sam's Club / Synchrony Bank								
Check	09/05/2025	ONLI...	August Stat...	6190 · Office Exp...		1053 · TriCo...	225.58	225.58
Total Sam's Club / Synchrony Bank							225.58	225.58
Sierra Trench Protection								
Check	09/09/2025	6984	Invoice# 56...	8192 · Sicard Pip...		1053 · TriCo...	780.00	780.00
Check	09/18/2025	6994	Invoice# 56...	6420 · Equipmen...		1053 · TriCo...	1,050.00	1,830.00
Total Sierra Trench Protection							1,830.00	1,830.00
Silica Resources, Inc								
Check	09/09/2025	6983	Invoice# 14...	6140 · Distributio...		1053 · TriCo...	748.22	748.22
Total Silica Resources, Inc							748.22	748.22
SpineFIT								
Check	09/18/2025	6993	DOT Physi...	6050 · Misc. Em...		1053 · TriCo...	80.00	80.00
Total SpineFIT							80.00	80.00
Stinemans Farm Supply								
Check	09/18/2025	6992	Invoice# 41...	6140 · Distributio...		1053 · TriCo...	31.71	31.71
Total Stinemans Farm Supply							31.71	31.71
Taylor Excavating								
Check	09/19/2025	7008	INVOICE# ...	8192 · Sicard Pip...		1053 · TriCo...	17,125.00	17,125.00
Check	09/19/2025	7008	INVOICE# ...	8192 · Sicard Pip...		1053 · TriCo...	46,000.00	63,125.00
Check	09/19/2025	7008	INVOICE# ...	8192 · Sicard Pip...		1053 · TriCo...	55,000.00	118,125.00
Total Taylor Excavating							118,125.00	118,125.00
The Hose Shop								
Check	09/09/2025	6986	Invoice# 99...	6140 · Distributio...		1053 · TriCo...	27.18	27.18
Check	09/19/2025	7005	Invoice# 10...	6110 · Maint- Eq...		1053 · TriCo...	488.29	515.47
Total The Hose Shop							515.47	515.47
Tri Counties Bank								
Check	09/12/2025	online	AUGUST - ...	6190 · Office Exp...		1053 · TriCo...	1,677.95	1,677.95
Check	09/12/2025	online	AUGUST - ...	6191 · Office Exp...		1053 · TriCo...	158.71	1,836.66
Check	09/12/2025	online	AUGUST - ...	6240 · Supplies- ...		1053 · TriCo...	32.35	1,869.01
Check	09/12/2025	online	AUGUST - ...	6125 · Maint- Tru...		1053 · TriCo...	252.66	2,121.67
Check	09/12/2025	online	AUGUST - ...	6140 · Distributio...		1053 · TriCo...	112.65	2,234.32
Check	09/12/2025	online	AUGUST - ...	6110 · Maint- Eq...		1053 · TriCo...	5,000.00	7,234.32
Total Tri Counties Bank							7,234.32	7,234.32
Twin Cities Equipment Rentals								
Check	09/09/2025	6985	Invoice# 43...	6050 · Misc. Em...		1053 · TriCo...	2,505.44	2,505.44
Check	09/09/2025	6985	Invoice# 43...	6110 · Maint- Eq...		1053 · TriCo...	32.00	2,537.44
Total Twin Cities Equipment Rentals							2,537.44	2,537.44

9:03 AM

10/06/25

Accrual Basis

Browns Valley Irrigation District

Expenses by Vendor Detail

September 2025

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Union Lumber Company								
Check	09/09/2025	6974	Statement -...	6241 · Supplies -...		1053 · TriCo...	123.36	123.36
Check	09/09/2025	6974	Acct# 1001...	6140 · Distributio...		1053 · TriCo...	45.10	168.46
Total Union Lumber Company							168.46	168.46
Verizon Wireless								
Check	09/18/2025	6995	Invoice# 61...	6191 · Office Exp...		1053 · TriCo...	233.13	233.13
Total Verizon Wireless							233.13	233.13
Wienhoff Drug Testing								
Check	09/18/2025	6996	Invoice# 13...	6050 · Misc. Em...		1053 · TriCo...	260.00	260.00
Total Wienhoff Drug Testing							260.00	260.00
Yuba County								
Check	09/17/2025	6988	Invoice# IN...	8010 · New Shop...		1053 · TriCo...	949.05	949.05
Total Yuba County							949.05	949.05
TOTAL							552,227.75	552,227.75

Browns Valley Irrigation District

10/6/2025 8:35 AM

Register: 1053 · TriCounties Checking *7379

From 09/01/2025 through 09/30/2025

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/02/2025			-split-	Deposit		X	989.69	140,580.09
09/02/2025			-split-	Deposit		X	712.67	141,292.76
09/02/2025			-split-	Deposit		X	470.00	141,762.76
09/02/2025			1499 · Undeposited Fu...	Deposit		X	125.00	141,887.76
09/03/2025			-split-	Deposit		X	276.01	142,163.77
09/04/2025			-split-	Deposit		X	2,618.97	144,782.74
09/05/2025			-split-	Deposit		X	1,290.00	146,072.74
09/05/2025	ADP	ADP	6301 · Professional Ser...	CHECK DATE...	115.88	X		145,956.86
09/05/2025	Online	Aflac	2183 · Aflac Liability		87.42	X		145,869.44
09/05/2025	ONLINE	Sam's Club / Synchro...	6190 · Office Expense ...	3413766689459	225.58	X		145,643.86
09/05/2025	6973	Core & Main	-split-		123,473.79	X		22,170.07
09/05/2025			1052 · TriCounties Mo...	Funds Transfer		X	200,000.00	222,170.07
09/08/2025			-split-	Deposit		X	500.00	222,670.07
09/08/2025			-split-	Deposit		X	966.57	223,636.64
09/08/2025	Online	AT&T Long Distance	6191 · Office Expense ...	August	560.38	X		223,076.26
09/08/2025	ONLINE	Cintas	-split-	August Stateme...	634.89	X		222,441.37
09/09/2025			-split-	Deposit		X	4,003.53	226,444.90
09/09/2025			-split-	Deposit		X	22,964.15	249,409.05
09/09/2025			-split-	Deposit		X	15,447.31	264,856.36
09/09/2025			-split-	Deposit		X	2,777.07	267,633.43
09/09/2025			1499 · Undeposited Fu...	Deposit		X	216.67	267,850.10
09/09/2025	ADP	ADP	-split-		2,616.40	X		265,233.70
09/09/2025	ADP	ADP	-split-		681.80	X		264,551.90
09/09/2025	ADP	ADP	-split-	Payroll 09/09/2...	28,914.69	X		235,637.21
09/09/2025	ADP	ADP	-split-	Payroll 09/09/2...	11,015.19	X		224,622.02
09/09/2025	Calpers457	CitiStreet, CalPers 457	-split-	PAYROLL 09/...	2,467.70	X		222,154.32
09/09/2025	PERS 1551	PERS	-split-	PAYROLL 09/...	3,846.92	X		218,307.40
09/09/2025	PERS 1551	PERS	6013 · PERS Unfunde...	Unfunded Accr...	12,484.92	X		205,822.48
09/09/2025	PERS 1551	PERS	6330 · District Dues & ...	ID# 10000001...	350.00	X		205,472.48
09/09/2025	6974	Union Lumber Comp...	-split-	Acct# 100106	168.46	X		205,304.02
09/09/2025	6975	Culligan Water Co.	6190 · Office Expense ...	Invoice# 20250...	117.96	X		205,186.06
09/09/2025	6976	Foothill Hardware	-split-	Account 1128 -...	407.97	X		204,778.09
09/09/2025	6977	Holt of California	-split-	Acct 0723000	6,923.09	X		197,855.00
09/09/2025	6978	Laughlin and Spence	-split-		16,860.00	X		180,995.00
09/09/2025	6979	Les Schwab	6125 · Maint- Trucks	Invoice# 61800...	1,783.28	X		179,211.72
09/09/2025	6980	O'Reilly Automotive,...	6125 · Maint- Trucks	Acct 1534058 -...	19.47	X		179,192.25
09/09/2025	6981	PACE Supply Corp	-split-	Invoice# 08107...	2,392.76	X		176,799.49
09/09/2025	6982	Ramos Oil Company,...	6210 · Supplies- Fuel ...	Inv# IN-0224469	2,077.79	X		174,721.70
09/09/2025	6983	Silica Resources, Inc	6140 · Distribution Ma...	Invoice# 144410	748.22	X		173,973.48
09/09/2025	6984	Sierra Trench Protect...	8192 · Sicard Pipeline ...	Invoice# 56588	780.00	X		173,193.48

Browns Valley Irrigation District

10/6/2025 8:35 AM

Register: 1053 · TriCounties Checking *7379

From 09/01/2025 through 09/30/2025

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/09/2025	6985	Twin Cities Equipme...	-split-	Statement - Au...	2,537.44	X		170,656.04
09/09/2025	6986	The Hose Shop	6140 · Distribution Ma...	Invoice# 99689	27.18	X		170,628.86
09/09/2025	PERS 27...	PERS	-split-	PAYROLL 09/...	3,793.38	X		166,835.48
09/09/2025	PERS 27...	PERS	6013 · PERS Unfunde...	Unfunded Accr...	267.42	X		166,568.06
09/10/2025			-split-	Deposit		X	11,185.43	177,753.49
09/10/2025			-split-	Deposit		X	40,649.46	218,402.95
09/10/2025			1499 · Undeposited Fu...	Deposit		X	115.00	218,517.95
09/11/2025	6987	Donald Brockhoff Fa...	-split-	June/July	205.36	X		218,312.59
09/12/2025			1499 · Undeposited Fu...	Deposit		X	200.00	218,512.59
09/12/2025			6190 · Office Expense ...	Service Charge	25.00	X		218,487.59
09/12/2025	online	Tri Counties Bank	-split-	AUGUST - ST...	7,234.32	X		211,253.27
09/15/2025			-split-	Deposit		X	733.33	211,986.60
09/15/2025			1499 · Undeposited Fu...	Deposit		X	550.00	212,536.60
09/16/2025			-split-	Deposit		X	229,824.48	442,361.08
09/17/2025			-split-	Deposit		X	816.67	443,177.75
09/17/2025	6988	Yuba County	8010 · New Shop/Office	Invoice# IN001...	949.05	X		442,228.70
09/18/2025			-split-	Deposit		X	250.00	442,478.70
09/18/2025			-split-	Deposit		X	14,621.46	457,100.16
09/18/2025			-split-	Deposit		X	19,839.72	476,939.88
09/18/2025	6990	Bradley's Feed Store	-split-		852.47	X		476,087.41
09/18/2025	6991	Rental Guys	6420 · Equipment Rental	Invoice# 10555...	444.56	X		475,642.85
09/18/2025	6994	Sierra Trench Protect...	6420 · Equipment Rental	Invoice# 56651	1,050.00	X		474,592.85
09/18/2025	7002	PG&E-other	-split-	Acct 05954898...	14,915.22	X		459,677.63
09/19/2025			-split-	Deposit		X	991.66	460,669.29
09/19/2025	ACH	Postalia	6190 · Office Expense ...	Postage Refill	300.00	X		460,369.29
09/19/2025	ACH	ACWA-JPIA	-split-	INVOICE# 07...	17,050.60	X		443,318.69
09/19/2025	ADP	ADP	6301 · Professional Ser...	CHECK DATE...	131.58	X		443,187.11
09/19/2025	7006	Advanced Document	-split-	Acct 7435703	111.31	X		443,075.80
09/19/2025	7007	Push Power, LLC	8030 · Equipment	Invoice# C001...	2,042.55	X		441,033.25
09/22/2025			-split-	Deposit		X	649.92	441,683.17
09/22/2025			1499 · Undeposited Fu...	Deposit		X	150.00	441,833.17
09/22/2025			-split-	Deposit		X	449.41	442,282.58
09/23/2025			1499 · Undeposited Fu...	Deposit		X	191.68	442,474.26
09/23/2025	ADP	ADP	-split-	Payroll 09/23/2...	30,417.26	X		412,057.00
09/23/2025	ADP	ADP	-split-	Payroll 09/23/2...	11,451.38	X		400,605.62
09/23/2025	7010	Alliant Networking S...	6192 · Office Expense ...	INV#16220	1,968.00	X		398,637.62
09/23/2025	7011	AT&T	6138 · VRD Security ...	SEPTEMBER	145.26	X		398,492.36
09/23/2025	7012	AT&T Long Distance	6191 · Office Expense ...	SEPTEMBER	560.38	X		397,931.98
09/23/2025	7014	Core & Main	-split-	multiple memo ...	82,225.47	X		315,706.51
09/24/2025	Calpers457	CitiStreet, CalPers 457	-split-	PAYROLL 09/...	2,467.70	X		313,238.81

Browns Valley Irrigation District

10/6/2025 8:35 AM

Register: 1053 · TriCounties Checking *7379

From 09/01/2025 through 09/30/2025

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/24/2025	PERS 1551	PERS	-split-	PAYROLL 09/...	3,846.92	X		309,391.89
09/24/2025	PERS 27...	PERS	-split-	PAYROLL 09/...	3,884.25	X		305,507.64
09/25/2025			1499 · Undeposited Fu...	Deposit		X	50.00	305,557.64
09/25/2025	FY25 AJ...	ADP	6011 · PERS 7%-er	WRONG AMO...		X	504.79	306,062.43
09/25/2025	FY25 AJ...	ADP	6011 · PERS 7%-er	WRONG AMO...		X	232.19	306,294.62
09/26/2025			1499 · Undeposited Fu...	Deposit		X	100.00	306,394.62
09/29/2025			-split-	Deposit		X	600.00	306,994.62
09/18/2025	6989	Ramos Oil Company,...	6210 · Supplies- Fuel ...	Inv# IN-0226859	1,838.85			298,491.69
09/18/2025	6992	Stinemans Farm Sup...	6140 · Distribution Ma...	Account 452	31.71			298,459.98
09/18/2025	6993	SpineFIT	6050 · Misc. Employee...	Acct 96415540	80.00			298,379.98
09/18/2025	6995	Verizon Wireless	6191 · Office Expense ...	Acct 24206397...	233.13			298,146.85
09/18/2025	6996	Wienhoff Drug Testing	6050 · Misc. Employee...	Invoice# 132578	260.00			297,886.85
09/18/2025	6997	CDSA	6330 · District Dues & ...	Invoice# INV-...	2,797.20			295,089.65
09/18/2025	6998	GEI Consultants, Inc	6131 · Hydro Expense-...	INVOICE #00...	940.00			294,149.65
09/18/2025	6999	Homewood Building ...	8192 · Sicard Pipeline ...	Invoice #40133...	554.56			293,595.09
09/18/2025	7000	Holt of California	8192 · Sicard Pipeline ...	Acct 0723000	7,285.36			286,309.73
09/18/2025	7001	Hancock Petroleum ...	6210 · Supplies- Fuel ...	Invoice# 067327	1,121.25			285,188.48
09/18/2025	7003	Recology Yuba Sutter	6170 · Utilities- Shop ...	INV#8551003...	728.56			284,459.92
09/18/2025	7004	Gularte & Associates...	8010 · New Shop/Office	ACCT# 5621 L...	5,400.00			279,059.92
09/19/2025	7005	The Hose Shop	6110 · Maint- Equipment	Invoice# 100618	488.29			278,571.63
09/19/2025	7008	Taylor Excavating	-split-	MULTIPLE IN...	118,125.00			160,446.63
09/23/2025	7009	Nordic Industries, Inc	8192 · Sicard Pipeline ...	Invoice# 13909	1,835.32			158,611.31
09/23/2025	7013	BKS Law Firm, PC	6280 · Professional Ser...	August 2025	2,462.25			156,149.06
09/30/2025			-split-	Deposit			1,756.06	157,905.12