

**AGENDA  
OAKDALE IRRIGATION DISTRICT  
BOARD OF DIRECTORS  
REGULAR MEETING  
JUNE 2, 2026**

A complete copy of the Agenda packet will be available on the Oakdale Irrigation District website <https://www.oakdaleirrigation.com/>.

If you would like to join the meeting virtually instead of in person, please see the below options:

- To join the meeting via teleconference, [CLICK HERE](#) or go to <https://www.oakdaleirrigation.com/> and select "View Meetings Online".
- To participate in the meeting via telephone, dial in at 1 (669) 900-9128, Access Code: 358-572-1867 #, the message will ask for a participant ID, just press # again. If you experience technical difficulties, please contact our IT Systems Administrator Michael Ballinger at (209) 896-6887.

Public comments may be submitted in advance via email to [smoody@oakdaleirrigation.com](mailto:smoody@oakdaleirrigation.com) no later than 4:30 p.m. on the day before the meeting. If you wish to make public comments during the live teleconference, you may alert the Board President at the time public comments are called for. Pursuant to Government Code section 54954.3(b)(1), public comment on an Agenda Item is limited to five (5) minutes.

**CALL TO ORDER:** 9:00 a.m. – District Boardroom  
1205 East F Street, Oakdale, California

**PLEDGE OF ALLEGIANCE**

**ROLL CALL:** Brad DeBoer, Jacob DeBoer, Herman Doornenbal, Tom Orvis, and Ed Tobias

**ADDITION OR DELETION OF AGENDA ITEMS**

**ACTION TO TAKE VARIOUS ITEMS OUT OF SEQUENCE**

**PUBLIC COMMENT:** The Board of Directors welcomes participation in its meetings. This time is provided for the public to address the Directors of the District on matters of concern that fall within the jurisdiction of the Board that are not on the agenda.

Because matters being discussed are not on the agenda there should be no expectation of discussion or comment by the Board except to properly refer the matter for review or action as appropriate. Matters concerning District operations or responsibilities can be addressed prior to Board meetings by contacting District Management or Directors. In this manner, your concerns can be addressed expeditiously.

The Oakdale Irrigation District Board pledges to be respectful, truthful, knowledgeable, productive and unified in conducting the people's business. The Board believes in conducting its business using respectful and civil dialogue and would request that the public conduct itself in a similar fashion in their presentations. Disrespectful and threatening behavior will not be tolerated.

It is not required, but speakers may provide their name and address. Public Comments will be limited to five minutes per speaker.

**CONSENT CALENDAR**

Page No.

- |    |   |           |
|----|---|-----------|
| 1. | Approve the Board of Directors' Minutes of the Regular Meeting of May 12, 2026                    | <b>6</b>  |
| 2. | Approve Oakdale Irrigation District's Statement of Obligations                                    | <b>15</b> |
| 3. | Approve OID Improvement Districts' Statement of Obligations                                       | <b>19</b> |
| 4. | Approve the Treasurer's Report and Financial Statements for the Four Months Ending April 30, 2026 | <b>21</b> |

**ACTION CALENDAR**

- |    |   |           |
|----|---|-----------|
| 5. | Review and Take Possible Action to Approve the Adoption of a Resolution Requesting Consolidation of the Oakdale Irrigation District Election with the November 3, 2026 Statewide General Election | <b>48</b> |
| 6. | Review and Take Possible Action to Approve the Adoption of a Resolution Authorizing Disposition of Jointly-Owned Real Property  | <b>52</b> |

**DISCUSSION ITEMS**

- |    |  |           |
|----|--|-----------|
| 7. | Discussion and Presentation on the District's Surface Water Diversions, Deep Well Production, and Sustainable Groundwater Management Act | <b>57</b> |
| 8. | Discussion and Presentation on the District's Phase 1 Paulsell Lateral Expansion Project   | <b>58</b> |

**COMMUNICATIONS**

- 9. Directors' Comments/Suggestions
- 10. Committee Reports
- 11. General Manager's Report on the Status of OID Activities
- 12. Water Counsel Report

**CLOSED SESSION**

- 13. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
Pursuant to Government Code §54956.9(d)(2)  
Two (2) matters
- 14. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION  
Pursuant to Government Code §54956.9(d)(1)  
Two (2) cases
  - a. San Joaquin Tributaries Authority, et al v. California State Water Resources Control Board  
County of Sacramento Superior Court

Case No. JCCP 5013

- b. Threfall Ranch LP v. Oakdale Irrigation District, et al  
Superior Court of Stanislaus County  
Case No. CV-24-006033

15. PERSONNEL MATTER  
Pursuant to Government Code §54957(b)(1)

#### **ADJOURNMENT**

- The next Regular Board Meeting of the **Oakdale Irrigation District Board of Directors** is scheduled for **Tuesday, July 7, 2026, at 9:00 a.m.** in the boardroom at 1205 East F Street, Oakdale, CA.
- The next Joint Board Meeting of the **South San Joaquin and Oakdale Irrigation Districts** serving the **Tri-Dam Project** and **Tri-Dam Power Authority** and other joint business matters is scheduled for **Thursday, June 18, 2026, at 9:00 a.m.** in the boardroom at the office of South San Joaquin Irrigation District, 11011 E. Hwy 120, Manteca, CA 95356.

*Writings distributed to Board Members in connection with the open session items on this agenda are available for public inspection in the office of the Board Secretary. Any person who has a question concerning any of the agenda items may call the Executive Assistant at (209) 840-5502.*

*ADA Compliance Statement: In compliance with the American Disability Act, if you need special assistance to participate in this meeting, please contact the Executive Assistant at (209) 840-5502. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.*



**PUBLIC COMMENT**

**BOARD MEETING OF**

**JUNE 2, 2026**



# **AGENDA ITEMS CONSENT CALENDAR**

## **BOARD MEETING OF JUNE 2, 2026**

# BOARD AGENDA REPORT

Date: June 2, 2026  
Item Number: 1  
APN: N/A

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**SUBJECT: APPROVE THE BOARD OF DIRECTORS' MINUTES OF THE REGULAR MEETING OF MAY 12, 2026**

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**RECOMMENDED ACTION:** Approve the Board of Directors' Minutes of the Regular Meeting of May 12, 2026

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**BACKGROUND AND/OR HISTORY:**

Draft Minutes of the Board of Directors' Regular Meeting of May 12, 2026

**ATTACHMENTS:**

- Draft Minutes – May 12, 2026
- 

**BOARD MOTION:**

Motion by: \_\_\_\_\_ Second by: \_\_\_\_\_

**VOTE:**

B. DeBoer (Yes/No) J. DeBoer (Yes/No) Doornenbal (Yes/No) Orvis (Yes/No) Tobias (Yes/No)

**ACTION(S) TO BE TAKEN:**

**DRAFT MINUTES**

REGULAR MEETING

Oakdale, California  
May 12, 2026

The Board of Directors of the Oakdale Irrigation District invited all to recite the Pledge of Allegiance and then met in Session at the hour of 9:00 a.m.

Director Orvis requested that attendees observe a moment of silence in honor of Twyla Capurro.

**ROLL CALL**

- Directors: Tom Orvis, President  
Ed Tobias, Vice President  
Brad DeBoer  
Jacob DeBoer  
Herman Doornenbal
  
- Staff Present: Scot A. Moody, General Manager/Secretary  
Sharon Cisneros, Chief Financial Officer  
Eric Thorburn, Water Resources Manager/District Engineer  
Kim Bukhari, Human Resources Manager
  
- Also Present: Fred Silva, General Counsel  
Stefanie Morris, Water Counsel (via Zoom)  
Tim O’Laughlin, Water Counsel (via Zoom)

**ADDITION OR DELETION OF AGENDA ITEMS**

There were no additions or deletions of agenda Items.

**ACTION TO TAKE VARIOUS ITEMS OUT OF SEQUENCE**

There were no items taken out of sequence.

**PUBLIC COMMENT**

The Board welcomed public comments at the hour of 9:03 a.m. on items not on the agenda. There was one member of the public who addressed the Board on matters not on the agenda:

- (1) David Avila

With no further public comments, the public comment period concluded at 9:10 a.m.

**CONSENT CALENDAR**  
**ITEM NOS. 1-5**

The following items were scheduled to be approved under the Consent Calendar. However, at the request of the Board, Item No. 5 was pulled for separate discussion and action

1. Approve the Board of Directors Minutes of the Regular Meeting of April 7, 2026
2. Approve Oakdale Irrigation District's Statement of Obligations
3. Approve OID Improvement Districts' Statement of Obligations
4. Approve the Treasurer's Report and Financial Statements for the Three Months Ending March 31, 2026
5. ~~Approve the Appointment of Committee Members for Improvement District No. 22~~

A motion was made by Director Tobias, and seconded by Director Doornenbal, to approve the above-noted Consent Item Nos. 1-4.

Roll Call Vote:       Ayes — B. DeBoer, J. DeBoer, Doornenbal, Orvis, Tobias  
                              Noes — None  
                              Abstained — None  
                              Absent — None

The motion passed by a 5/0 vote.

**PULLED CONSENT CALENDAR**

**ITEM NO. 5**

**ITEM NO. 5**

**APPROVE THE APPOINTMENT OF COMMITTEE MEMBERS FOR  
IMPROVEMENT DISTRICT NO. 22**

Director J. DeBoer requested that Consent Item No. 5 be pulled to recognize the newly appointed Improvement District No. 22 committee members.

A motion was made by Director B. DeBoer, and seconded by Director J. DeBoer, to approve the appointment of committee members for Improvement District No. 22.

Roll Call Vote:       Ayes — B. DeBoer, J. DeBoer, Doornenbal, Orvis, Tobias  
                              Noes — None  
                              Abstained — None  
                              Absent — None

The motion passed by a 5/0 vote.

**ACTION CALENDAR**

**ITEM NO. / NOS. 6-8**

**ITEM NO. 6**

**REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE RESOLUTION  
AUTHORIZING AN AMENDMENT TO THE CONTRACT BETWEEN THE  
BOARD OF ADMINISTRATION FOR CALIFORNIA PUBLIC EMPLOYEES'  
RETIREMENT SYSTEM (CALPERS) AND THE BOARD OF DIRECTORS OF  
OAKDALE IRRIGATION DISTRICT (DISTRICT)**

Ms. Sharon Cisneros, Chief Financial Officer, addressed the board with the review and recommendation to approve Resolution 2026-011 to authorize an amendment to the contract between the board of administration for California Public Employees' Retirement System and the Board of Directors for Oakdale Irrigation District.

A motion was made by Director Doornenbal, and seconded by Director Tobias, to approve the adoption of the resolution authorizing an amendment to the contract between the Board of Administrators for California Public Employees' Retirement System and the Board of Directors of Oakdale Irrigation District.

The Board welcomed public comments on Item No. 6 at 9:16 a.m. Hearing none, public comment closed at 9:17 a.m.

Roll Call Vote:       Ayes — B. DeBoer, J. DeBoer, Doornenbal, Orvis, Tobias  
                              Noes — None  
                              Abstained — None  
                              Absent — None

The motion passed by a 5/0 vote.

**ITEM NO. 7**

**REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE GENERAL  
MANAGER EMPLOYMENT AGREEMENT — CONSIDERED AFTER CLOSED  
SESSION**

Item No. 7 was considered after closed session. The Board reconvened to open session at the hour of 1:04 p.m., and the following action was taken.

A motion was made by Director Tobias, and seconded by Director B. DeBoer, approving the General Manager Employment Agreement, effective May 31, 2026.

The Board welcomed public comments on Item No. 7 at 1:07 p.m. Hearing none, public comment closed Item No. 7 at 1:07 p.m.

Roll Call Vote:       Ayes — B. DeBoer, J. DeBoer, Doornenbal, Orvis, Tobias  
                              Noes — None  
                              Abstained — None  
                              Absent — None

The motion passed by a 5/0 vote.

**ITEM NO. 8**  
**REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE 2026**  
**UNREPRESENTED EMPLOYEE SALARY AND WAGE SCHEDULE**  
**EFFECTIVE MAY 31, 2026 — CONSIDERED AFTER CLOSED SESSION**

A motion was made by Director J. DeBoer, and seconded by Director Tobias, to approve the 2026 Unrepresented Employee Salary and Wage Schedule, effective May 31, 2026, noting a 1.6% increase to the General Manager's salary, with a text edit to correct a minor typo on the salary and wage schedule title.

The Board welcomed public comments on Item No. 8 at 1:09 p.m. Hearing none, public comment closed at 1:09 p.m.

Roll Call Vote:       Ayes — B. DeBoer, J. DeBoer, Doornenbal, Orvis, Tobias  
                              Noes — None  
                              Abstained — None  
                              Absent — None

The motion passed by a 5/0 vote.

**COMMUNICATIONS**  
**ITEM NOS. 9-12**

**ITEM NO. 9**  
**DIRECTOR'S COMMENTS/SUGGESTIONS**

Director B. DeBoer expressed his appreciation to Sharon Cisneros, Chief Financial Officer, and her staff for their work in preparing for the Finance Committee meeting. He encouraged the Board and staff to continue closely monitoring the District's finances. Director B. DeBoer also extended his condolences, thoughts, and prayers to the family and loved ones of Twyla Capurro. Additionally, he emphasized the continued need for education regarding the District's power purchase contract and requested that General Manager Scot Moody coordinate with the South San Joaquin Irrigation District to facilitate those efforts.

**At the hour of 9:21 a.m., technical difficulties resulted in the loss of computer and Zoom connectivity. A recess was called at 9:21 a.m. to allow staff time to address the issue. Staff worked quickly to restore the system and reestablish Zoom access for remote participants. The meeting reconvened at 9:27 a.m. once connectivity was restored. No Board action was taken during the recess**

Director J. DeBoer provided an update on his attendance at the Association of California Water Agencies 2026 Spring Conference. He expressed hope that the new ACWA Executive Director will represent the agricultural perspective. He also suggested reviewing expected offsets compared to actual offsets regarding the PG&E line item on the statement of obligations. He

acknowledged Director Orvis for the significant time he spends representing the District on ACWA JPIA matters and thanked him for his service.

Director Doornenbal expressed his appreciation to the staff for their efforts with the finance committee and for providing clear information and education for the Board. He gave his thanks to Director Orvis for representing OID at the ACWA conference.

Director Tobias stated that, although operations may appear calm on the surface, staff have remained very busy behind the scenes and continue to do an excellent job. He expressed appreciation for the field crews and water delivery personnel and encouraged everyone to stay the course and continue performing their duties. Director Tobias also noted that reservoir levels are currently in very good condition. He thanked staff for their hard work and input and stated that he anticipates it will continue to be a great year for the District.

Director Orvis thanked all attendees for observing the moment of silence for Twyla Capurro and expressed condolences to her family. He also shared that, during the ACWA conference, Adrienne Beatty provided a strong presentation, was well prepared for Board member questions, and gave thorough responses. He referenced comments made by Paul Gosselin during a California Department of Water Resources Groundwater Committee session, including the statement, "We can't recharge our way out of a drought," and noted the encouragement for GSAs to begin implementing demand management programs. Additionally, he reminded the Board that Regions 3 and 4 will host a trip to Putah Creek in Vacaville in November to observe salmon returning upstream. He also noted that Region 4 continues to advocate regarding predation and species issues affecting local rivers. Director Orvis announced that Vince Lucchesi of Patterson Irrigation District was added to the Region 4 Board. Lastly, he informed the public that Stanislaus County is renewing efforts to ensure orchards, including branches, do not encroach into County easements.

#### **ITEM NO. 10**

#### **COMMITTEE REPORTS**

A Finance Committee Meeting was held on April 27, 2026. Director B. DeBoer stated that the report had already been addressed during Director Comments. Additionally, Eric Thorburn, Water Resources Manager/District Engineer, reported that a landowner addressed the Committee regarding an OID easement and fence issue. The Committee recommended that the matter not be brought forward to the Board; however, the landowner was encouraged to attend a regular Board meeting and address the Board during Public Comment if he wished to do so.

Ms. Sharon Cisneros, Chief Financial Officer, stated that there was a Tri-Dam Authority Advisory meeting on May 4<sup>th</sup>, 2026, but there was nothing to report to the Board.

#### **ITEM NO. 11**

#### **GENERAL MANAGER'S REPORT ON THE STATUS OF OID ACTIVITIES**

General Manager Scot Moody reported that he, Eric Thorburn, Emily Sheldon, and Connor Medeiros attended the celebration of life for Twyla Capurro. He stated that it was a very nice and uplifting event and noted that the reverend delivered a meaningful service.

He echoed Director Doornenbal's comments regarding the Finance Committee, stating that periodic committee meetings are beneficial for staff as well and provide an opportunity to refocus. He commended Sharon Cisneros and her staff for their work tracking the District's fleet condition.

Additionally, he provided a water update, reporting that the District is currently on track with approximately 570,000 acre-feet of inflow at New Melones Reservoir and expressed confidence that inflows will reach approximately 600,000 acre-feet, which he noted is a positive outlook. He further reported that the District has pumped only 112 acre-feet of groundwater this year, which remains on target. Regarding out-of-district water, he stated that full natural flow conditions are trending normal, with approximately 245,000 acre-feet of use projected for the year.

**ITEM NO. 12**  
**WATER COUNSEL REPORT**

Stefanie Morris, Water Counsel, informed the Board that the Steiner forecast is trending similarly to the April forecast, although there have been a few changes. She reported that the forecast changed from critical to dry and that inflow into New Melones Reservoir remains roughly consistent with the April forecast. She also noted a slight change in unimpaired runoff projections, with a drop-off anticipated in August. She described the current water year as unusual, explaining that much of California experienced early runoff in March despite minimal precipitation.

Director J. DeBoer requested that, regarding the subject of full natural flow as it pertains to out-of-district water, the District proactively engage with landowners and continue providing updates.

President Orvis announced the items to be discussed in closed session, and the Board welcomed public comments on Item Nos. 13-17 at 9:59 a.m. Hearing none, public comment on Items No. 13-17 closed at 9:59 a.m.

**10:00 a.m. – Recessed**

**10:10 a.m. – Reconvened**

The Board convened to closed session at 10:10 a.m.

**CLOSED SESSION**  
**ITEM NOS. 13-17**

13. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
Pursuant to Government Code §54956.9(d)(2)  
Two (2) matters
14. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION  
Pursuant to Government Code §54956.9(d)(1)  
Two (2) cases

- a. San Joaquin Tributaries Authority, et al v. California State Water Resources Control Board  
County of Sacramento Superior Court  
Case No. JCCP 5013
  - b. Threfall Ranch LP v. Oakdale Irrigation District, et al  
Superior Court of Stanislaus County  
Case No. CV-24-006033
15. CONFERENCE WITH REAL PROPERTY NEGOTIATORS  
Pursuant to Government Code §54956.8
- a. Property: Water  
Agency Negotiator: General Manager, Water Counsel  
Negotiating Parties: U.S. Bureau of Reclamation, California Department of Water Resources  
Under Negotiation: Price, Terms and Conditions
  - b. Property: APN 010-040-010  
Agency Negotiator: General Manager, Water Resources Manager/ District Engineer  
Negotiating Parties: Trustee of the David F. Brown Exemption Trust  
Under Negotiation: Price, Terms and Conditions
16. PERSONNEL MATTER  
Pursuant to Government Code §54957(b)(1)
17. PUBLIC EMPLOYEE PERFORMANCE EVALUATION – General Manager  
Pursuant to Government Code §54957(b)(1)

The Board reconvened to open session at 1:09 p.m. Coming out of closed session, President Orvis reported the following action was taken:

A motion was made by Director J. DeBoer, seconded by Director Tobias, and passed unanimously by roll call vote to authorize the general manager to execute a waiver of a potential conflict and consent for Berliner Cohen firm to represent Tri-Dam Project and Authority.

A motion was made by Director B. DeBoer, seconded by Director Doornenbal, and passed unanimously by roll call vote to authorize the General Manager to execute a Letter of Intent to purchase a portion of APN 010-040-010 for the future expansion of the Robert Van Lier Regulating Reservoir.

The Board went back to reconsider Item Nos. 7 and 8.

**ADJOURNMENT**

The Board meeting was adjourned at 1:10 p.m. The Board Meeting of the **Oakdale Irrigation District Board of Directors** is scheduled for **Tuesday, June 2, 2026 at 9:00 a.m.** Details can be obtained by calling (209) 847-0341.

The next Joint Board Meeting of the **South San Joaquin and Oakdale Irrigation Districts** serving the **Tri-Dam Project** and **Tri-Dam Authority** and other joint business matters is scheduled for **Thursday, May 21, 2026 at 9:00 a.m.** in the Strawberry Tri-Dam Headquarters located at 31885 Old Strawberry Road, Strawberry, CA.

Attest:

\_\_\_\_\_  
Thomas D. Orvis, President  
Board of Directors

\_\_\_\_\_  
Scot A. Moody  
General Manager/Secretary

DRAFT

# BOARD AGENDA REPORT

Date: June 2, 2026  
Item Number: 2  
APN: N/A

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**SUBJECT: APPROVE OAKDALE IRRIGATION DISTRICT'S STATEMENT OF OBLIGATIONS**

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**RECOMMENDED ACTION:** Approve Statement of Obligations

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## **TOP TEN OBLIGATIONS**

<u>Vendor</u>	<u>Purpose</u>		<u>Amount</u>
Provost & Pritchard Consulting Group	Paulsell Lateral Project March	\$	122,889.69
David F. Brown Exemption Trust	Land Purchase Deposit – RVL		100,000.00
City Of Modesto	2025 STRGBA Cost Of Sharing Agreement		75,410.53
Internal Revenue Service	Payroll Taxes		73,569.82
CalPERS Retirement System	Retirement Contributions		47,991.68
L & S Trucking	Hauling Services		36,674.35
MB Developers, LLC	Refund Balance CD00268 – Pipeline Replace		21,126.27
Hunt & Sons LLC	Fuel		17,397.11
Employment Development Dept.	Payroll Taxes		16,242.70
VOYA Retirement	Retirement Contribution		16,239.09
	Other Obligations:		133,018.93
	Total Obligations:	\$	<u>660,560.17</u>

**FISCAL IMPACT:** \$660,560.17

## **ATTACHMENTS:**

- Statement of Obligations – Check Register
- 

## **Board Motion:**

**Motion by:** \_\_\_\_\_ **Second by:** \_\_\_\_\_

## **VOTE:**

**B. DeBoer (Yes/No) J. DeBoer (Yes/No) Doornenbal (Yes/No) Orvis (Yes/No) Tobias (Yes/No)**

**Action(s) to be taken:**

Statement of Obligations  
 Check Register - May 1, 2026 - May 19, 2026



Oakdale Irrigation District  
 1205 East F Street  
 Oakdale, CA 95361

Check Date	Check No	Vendor Name	Amount	Description
5/1/2026	501261	Bluefin	\$ 284.72	Merchant Fees April 2026
5/1/2026	501262	Merchant Services Inc.	1,054.99	Merchant Fees - April 2026
5/4/2026	504261	California Public Employees' Retirement System	822.20	Retirement Contribution
5/4/2026	504263	Employment Development Department	733.75	Payroll Taxes
5/4/2026	524262	Internal Revenue Service	3,075.26	Payroll Taxes
5/5/2026	505261	Internal Revenue Service	1,091.44	Payroll Taxes
5/5/2026	505262	Employment Development Department	30.79	Payroll Taxes
5/6/2026	506261	CTC-VIS Air Resources Board	128.52	Carb Compliance 2026
5/6/2026	506262	Visa	6,475.93	Chemical Storage Tank, Fuel, Metering Pump, Registration Fees and Software Subscriptions
5/8/2026	508261	Internal Revenue Service	69,403.12	Payroll Taxes
5/8/2026	508262	VOYA Retirement	16,239.09	Retirement Contribution
5/8/2026	508263	ICMA Retirement	164.09	Retirement Contribution
5/8/2026	508264	California Public Employees' Retirement System	47,169.48	Retirement Contribution
5/8/2026	508265	Employment Development Department	15,478.16	Payroll Taxes
5/8/2026	508266	OID Improvement Districts	4,844.02	April 2026 ID Collections
5/13/2026	38610	ABS Direct, Inc.	473.55	Business Cards
5/13/2026	38611	Ace Hardware	99.94	Clamp Connectors, Fasteners, Fittings, Lock and Plug
5/13/2026	38612	ACWA-JPIA	9,295.03	Dental and Vision Insurance - June
5/13/2026	38613	Amazon Capital Services	5,578.84	Batteries, Charging Cables, Chlorine, Filters, Gloves and Ultrasonic Cleaner
5/13/2026	38614	Ameriflex	1,967.51	FSA-125
5/13/2026	38615	AT&T Mobility	2,768.04	Cell Phone and Ipad Charges - May
5/13/2026	38616	Backflow Apparatus & Valve Co., Inc	125.70	Test Kit Calibration Service
5/13/2026	38617	Bobcat Central, Inc.	504.28	Adapter, Balls, Belts, Bushings, Hoses, O-Rings, Plugs, Springs and Studs
5/13/2026	38619	C.J. Brown & Company, CPA's	14,805.00	Progress Billing Audit Financial Statements December 31, 2025 and Improvement District Audit Service
5/13/2026	38620	California State Disbursement Unit	1,050.91	Wage Levy
5/13/2026	38621	Casey Logistics Inc.	96.00	Shredding Service - April
5/13/2026	38622	Central Irrigation Modesto, LLC	3,810.63	Elbows, Pipe, Reducers and Tees
5/13/2026	38623	Central Valley Ag Grinding, Inc.	1,213.00	Green Waste
5/13/2026	38624	Ceres Pipe & Metal	6,871.77	Galvanized Cable and Pipe
5/13/2026	38625	Chicago Title	40.84	Refund Escrow# FSST-5112600335 APN# 010-010-036 Overpayment
5/13/2026	38626	City of Modesto	75,410.53	2025 (STRGBA) Sustainable Groundwater Cost Sharing Agreement
5/13/2026	38627	City of Oakdale Utilities	4,706.78	Water Usage 3/15/26 - 4/15/26 ID41 and OID Facilities
5/13/2026	38628	Coffee Break Service, Inc.	362.48	Coffee Service
5/13/2026	38629	Comcast Business	455.30	Office Phone Charges - May
5/13/2026	38630	CoreLogic Solutions, LLC	328.36	Real Quest - April
5/13/2026	38631	Davids Engineering, Inc.	3,084.50	Paulsell Lateral
5/13/2026	38632	First Choice Industrial Supply Inc.	298.03	Hot Cups and Paper Towels
5/13/2026	38633	George Reed, Inc.	5,398.59	18" Minus, Crushed 3/4", Minus-24, Rip Rap 12" Minus and Rock 6" Clean
5/13/2026	38634	Gilton Resource Recovery Transfer Facility, Inc.	1,332.80	Municipal Solid Waste
5/13/2026	38635	Gilton Solid Waste Management, Inc.	1,872.84	Refuse - April
5/13/2026	38636	Grainger	878.28	Chest Wader, Clamps and Sealant
5/13/2026	38637	Green Rubber-Kennedy Ag	2,184.95	Camlock Arm Assemblies, Fittings, Gaskets and Heavy Duty Discharge Hose
5/13/2026	38638	Grover Landscape Services, Inc.	567.10	Landscape Maintenance- April
5/13/2026	38639	Haidlen Ford	1,725.38	Brake Pads, Cooling System Shutter Assembly, Gasket Valve Covers and Manifold Assembly
5/13/2026	38640	Hunt & Sons LLC	17,397.11	Fuel
5/13/2026	38641	IBM Corporation	30.80	IBM Maas360 Essentials Additional Device Subscription March
5/13/2026	38642	Jani cs Enterprises LLC	3,393.21	Janitorial Service - April
5/13/2026	38643	L & S Trucking	25,047.46	Hauling Service
5/13/2026	38644	L & S Trucking	11,626.89	Hauling Service
5/13/2026	38645	LSA Associates, Inc.	63.75	Paulsell Lateral
5/13/2026	38646	MB Developers, LLC	21,126.27	Refund Balance CD00268 - Adams No.1 Pool 8 Pipeline Replacement
5/13/2026	38647	Microbac Laboratories, Inc.	1,206.25	Bac T Samples
5/13/2026	38648	Mission Uniform Service	876.84	Uniform Service
5/13/2026	38649	Moody, Scot	129.00	Per Diem ACWA Summit & Conference 5/4/26 - 5/5/26
5/13/2026	38650	Moore Quality Galvanizing L.P.	270.63	Galvanizing Stilling Well
5/13/2026	38651	Motor Parts Distributors, Inc.	112.41	Diesel Emission Fluid
5/13/2026	38652	NAPA Auto Parts of Escalon	1,966.28	Ball Joints, Batteries, Steering Stabilizer, Strut Assemblies, Wheel Bearing and Hub Assembly
5/13/2026	38653	Naraghi Business Account, Wendell J.	1,884.35	Refund Remaining CEQA Deposit 10 Year OOD Program
5/13/2026	38654	ODP Business Solutions LLC	266.80	Office Supplies
5/13/2026	38655	Ontel Security Services, Inc.	300.00	Security Monitoring Service -April
5/13/2026	38656	Orvis, Tom	129.00	Per Diem ACWA Summit & Conference 5/4/26 - 5/5/26
5/13/2026	38657	Pakmail	34.25	Shipping Fees Backflow Test Kit
5/13/2026	38658	Pape Machinery - Power Plan	2,007.96	ECP Engine Module Assembly and Programming
5/13/2026	38659	Provost & Pritchard Consulting Group, Inc.	122,889.69	Paulsell Lateral, Country Club Well #3, Howard Deep Well #2 and Thornton Deep Well #2

Statement of Obligations  
 Check Register - May 1, 2026 - May 19, 2026



Oakdale Irrigation District  
 1205 East F Street  
 Oakdale, CA 95361

Check Date	Check No	Vendor Name	Amount	Description
5/13/2026	38660	Quadient Finance USA, Inc.	2,000.00	Postage
5/13/2026	38661	Regional Government Services Authority	6,574.20	Classification and Compensation Study - March
5/13/2026	38662	Safe-T-Lite of Modesto, Inc.	147.15	Lath Bundles
5/13/2026	38663	Savemart Supermarkets	46.44	Bottled Waters
5/13/2026	38664	Springbrook Holding Company, LLC	194.00	CivicPay - April
5/13/2026	38665	Stewart Title of California, Inc.	73.25	Refund: 25368 E. Mariposa Rd, Escalon
5/13/2026	38666	Sutter Health Plus	12,794.12	Health Insurance - June
5/13/2026	38667	Target Specialty Products	2,896.03	Fusilade 2, Suspend Polyzone and Torpedo
5/13/2026	38668	TP Express	1,875.00	Regular Portable and Single Towable Restrooms
5/13/2026	38669	Tri-West Tractor Incorporated	3,168.36	Belts, Door Handle Assembly, Filters, O-Ring and Water Pump Assembly
5/13/2026	38670	USA BlueBook	173.81	Chlorine Reagent Dispensers
5/13/2026	38671	Valley Tire Sales, Inc.	1,739.24	Tires
5/13/2026	38673	White Cap Construction Supply	1,130.39	Anchors, Batteries, Bits, Bolts, Powder Hydration and Wood Stake Bundles
5/13/2026	38674	Wienhoff Drug Testing, Inc.	180.88	1st Qtr. Excessive Collection Fees - DOT and Non Dot
5/13/2026	38675	Verizon	1,540.48	Vehicle Tracking Service - April
5/13/2026	38676	Verizon Wireless	675.15	Cell Phone and Ipad Charges - April
5/13/2026	513261	AmeriFlex	290.20	FSA-125 Administration Fees
5/14/2026	38677	David F. Brown Exemption Trust	100,000.00	Land Purchase Deposit - RVL
			<u>660,560.17</u>	
			<u>\$ 660,560.17</u>	

OAKDALE IRRIGATION DISTRICT  
STATEMENT OF OBLIGATIONS  
June 2, 2026

Void Check: 33974, 37662, 38618 & 38672

THE FOREGOING CLAIMS, NUMBERED 38610 THROUGH 38677, 501261 THROUGH 501262, 504261, 504263, 524262, 505261 THROUGH 505262, 506261 THROUGH 506262, 508261 THROUGH 508266, 513261 INCLUSIVE ARE APPLIED TO THE GENERAL FUND OF OAKDALE IRRIGATION DISTRICT AND ARE OBLIGATIONS AUTHORIZED THERETO.

# BOARD AGENDA REPORT

Date: June 2, 2026  
Item Number: 3  
APN: N/A

---

**SUBJECT: APPROVE OID IMPROVEMENT DISTRICTS' STATEMENT OF OBLIGATIONS**

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**RECOMMENDED ACTION:** Approve OID Improvement Districts' Statement of Obligations

---

<u>Vendor</u>	<u>Purpose</u>	<u>Amount</u>
Oakdale Irrigation District	April O & M Expenses	\$26,909.42

**FISCAL IMPACT:** \$26,909.42

**ATTACHMENTS:**

- Statement of Obligations – Improvement Districts
- 

**Board Motion:**

**Motion by:** \_\_\_\_\_ **Second by:** \_\_\_\_\_

**VOTE:**

**B. DeBoer (Yes/No) J. DeBoer (Yes/No) Doornenbal (Yes/No) Orvis (Yes/No) Tobias (Yes/No)**

**Action(s) to be taken:**

**OAKDALE IRRIGATION DISTRICT  
IMPROVEMENT DISTRICT ACCOUNT**

ACH

DATE: 5/20/2026		TO: Oakdale Irrigation District			
<b>MAINTENANCE PAYABLE</b>					
I.D. #	April O & M Expense	I.D. #	April O & M Expense		
1	\$20.00	31	\$20.00		Note: Included Misc. Recon. Items
2	20.00	36	20.00		
8	20.00	38	20.00		
13	20.00	41	4,071.32		
19	94.98	45	11,696.03	<b>I.D.#</b>	<b>Capital Project</b>
20	20.00	46	4,969.41		
21	20.00	48	110.97		
22	1,591.74	51	4,073.42	<b>I.D.#</b>	<b>Emergency Repairs</b>
26	20.00				
29	101.55				
<b>SUB-TOTAL</b>	<b>\$1,928.27</b>	<b>SUB-TOTAL</b>	<b>\$24,981.15</b>	<b>SUB-TOTAL</b>	<b>\$0.00</b>
<b>VOUCHER CHARGES</b>					
<b>Maintenance &amp; Operations</b>				<b>\$26,909.42</b>	
<b>Prepaid Expense</b>					
<b>Capital Projects</b>				<b>\$0.00</b>	
<b>TOTAL AMOUNT</b>				<b>\$26,909.42</b>	

THE FOREGOING CLAIM DATED 5/20/2026 WAS APPLIED TO  
GENERAL FUNDS OF THE OAKDALE IRRIGATION'S IMPROVEMENT  
DISTRICTS AND ARE AUTHORIZED THERETO.

# BOARD AGENDA REPORT

Date: June 2, 2026  
Item Number: 4  
APN: N/A

---

**SUBJECT: REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE TREASURER'S REPORT AND FINANCIAL STATEMENTS FOR THE FOUR MONTHS ENDING APRIL 30, 2026**

---

**RECOMMENDED ACTION:** Approve the Treasurer's Report and Financial Statements for the Four Months Ending April 30, 2026

---

**BACKGROUND AND/OR HISTORY:**

The Treasurer's report provides the total Treasury and Improvement District Funds as of April 30, 2026. The month ended with \$44.7 million in designated reserves, \$1.5 million in restricted cash and \$32.0 million in operating cash.

As of the financial statement date of April 30, 2026, the District realized 64.3% of the operating budget revenues and 55.9% of total budget revenues, and actual expenditures (including capital projects and purchases) utilized 28.4% of the budgeted expenditures. Additional information is provided within the attached reports.

Tri-Dam revenues are \$2.1M over the 2026 budget, with the July distribution remaining to be paid for the year.

**FISCAL IMPACT: None**

**ATTACHMENTS:**

- Treasurer's Report
  - Monthly Financial Report (*unaudited*)
- 

**Board Motion:**

**Motion by:** \_\_\_\_\_ **Second by:** \_\_\_\_\_

**VOTE**

**B. DeBoer (Yes/No) J. DeBoer (Yes/No) Doornenbal (Yes/No) Orvis (Yes/No) Tobias (Yes/No)**

**Action(s) to be taken:**

# OAKDALE IRRIGATION DISTRICT



## TREASURER'S REPORT FOR THE PERIOD ENDING APRIL 30, 2026

TREASURER'S REPORT TO THE BOARD OF DIRECTORS  
OAKDALE IRRIGATION DISTRICT  
STATEMENT OF FUNDS  
FOR THE PERIOD ENDING APRIL 30, 2026

<u>PERIOD ENDING</u>	<u>4/30/2026</u>	<u>RATE</u>	<u>3/31/2026</u>	<u>NET CHANGE</u>
<b><u>OAKDALE IRRIGATION DISTRICT FUNDS</u></b>				
LAIF	\$198,743.60	3.83%	\$196,814.90	\$1,928.70
OAK VALLEY COMMUNITY BANK	8,111,372.78		10,322,242.95	(2,210,870.17)
US BANK	68,348,065.24	3.78%	68,175,297.70	172,767.54
	<i>TOTAL TREASURY FUNDS</i>		78,694,355.55	(2,036,173.93)
<b><u>IMPROVEMENT DISTRICT FUNDS</u></b>				
IMPROVEMENT DISTRICT'S FUNDS	1,519,637.76		1,509,302.49	10,335.27
	<i>TOTAL IMPROVEMENT DISTRICT FUNDS</i>		1,509,302.49	10,335.27
	<b><u>TOTAL TREASURY AND IMPROVEMENT DISTRICT FUNDS</u></b>		<b><u>\$80,203,658.04</u></b>	<b><u>(\$2,025,838.66)</u></b>

**OAKDALE IRRIGATION DISTRICT  
FOR THE PERIOD ENDING APRIL 30, 2026**

<b>DISTRICT CASH AND CASH EQUIVALENTS</b>		<b>4/30/2026</b>	<b>4/30/2025</b>	<b>NET CHANGE</b>
Beginning Balance: 4/1/2026		\$78,694,355.55		
Receipts / Earnings / Transfers		1,366,126.23		
Expenditures / Transfers		(3,402,300.16)		
<b>TOTAL DISTRICT TREASURY FUNDS ON HAND:</b>	<b>4/30/2026</b>	<b>\$76,658,181.62</b>	<b>\$78,575,734.62</b>	<b>(\$1,917,553.00)</b>
<b><u>GENERAL FUND</u></b>				
Beginning Balance: 4/1/2026		\$33,963,763.09		
<b><u>RECEIPTS / EARNINGS</u></b>				
Net Investment Income	188,683.07			
Collection Receipts	1,160,575.16			
Transfer from ID's	16,868.00			
Total Receipts:		1,366,126.23		
<b><u>EXPENDITURES</u></b>				
Accounts Payable	2,981,481.37			
Payroll	405,405.64			
Transfer to ID's	15,413.15			
Total Expenditures:		(3,402,300.16)		
<b>BALANCE ON HAND:</b>	<b>4/30/2026</b>	<b>\$31,927,589.16</b>	<b>\$34,242,867.45</b>	<b>(\$2,315,278.29)</b>
<b><u>DESIGNATED FUNDS:</u></b>				
<b><u>JOINT CANYON TUNNEL PROJECT RESERVE</u></b>				
Beginning Balance: 4/1/2026		\$21,312,205.26		
Transfer from General Fund		0.00		
Transfer Funds to General Fund		0.00		
<b>BALANCE ON HAND:</b>		<b>\$21,312,205.26</b>	<b>\$13,925,843.54</b>	<b>\$7,386,361.72</b>
<b><u>CAPITAL REPLACEMENT / IMPROVEMENT RESERVE</u></b>				
Beginning Balance: 4/1/2026		\$3,282,810.81		
Transfer from General Fund		0.00		
Transfer to General Fund		0.00		
<b>BALANCE ON HAND:</b>	<b>4/30/2026</b>	<b>\$3,282,810.81</b>	<b>\$5,936,296.54</b>	<b>(\$2,653,485.73)</b>
<b><u>DEBT SERVICE RESERVE</u></b>				
Beginning Balance: 4/1/2026		\$13,000,000.00		
Transfer from General Fund		0.00		
Transfer Funds to General Fund		0.00		
<b>BALANCE ON HAND:</b>		<b>\$13,000,000.00</b>	<b>\$13,000,000.00</b>	<b>\$0.00</b>

OAKDALE IRRIGATION DISTRICT  
 FOR THE PERIOD ENDING APRIL 30, 2026

DISTRICT CASH AND CASH EQUIVALENTS	4/30/2026	4/30/2025	NET CHANGE
<b><u>OPERATING FACILITY PROJECT RESERVE</u></b>			
Beginning Balance: 4/1/2026	\$0.00		
Transfer from General Fund	0.00		
Transfer Funds to General Fund	0.00		
<b>BALANCE ON HAND:</b>	<b>\$0.00</b>	<b>\$4,431,444.69</b>	<b>(\$4,431,444.69)</b>
<b><u>MUNICIPAL CONSERVATION PROJECT RESERVE</u></b>			
Beginning Balance: 4/1/2026	\$5,807.40		
Transfer from General Fund	0.00		
Transfer Funds to General Fund	0.00		
<b>BALANCE ON HAND:</b>	<b>\$5,807.40</b>	<b>\$5,807.40</b>	<b>\$0.00</b>
<b><u>RATE STABILIZATION AND OPERATIONS DESIGNATED RESERVE</u></b>			
Beginning Balance: 4/1/2026	\$2,507,937.96		
Transfer from General Fund	0.00		
Transfer Funds to General Fund	0.00		
<b>BALANCE ON HAND:</b>	<b>\$2,507,937.96</b>	<b>\$2,507,937.96</b>	<b>\$0.00</b>
<b><u>RURAL WATER SYSTEM CAPITAL REPLACEMENT / IMPROVEMENT RESERVE</u></b>			
Beginning Balance: 4/1/2026	\$803,073.77		
Transfer from General Fund	0.00		
Transfer to General Fund	0.00		
<b>BALANCE ON HAND: 4/30/2026</b>	<b>\$803,073.77</b>	<b>\$1,144,514.99</b>	<b>(\$341,441.22)</b>
<b><u>VEHICLE AND EQUIPMENT REPLACEMENT RESERVE</u></b>			
Beginning Balance: 4/1/2026	\$1,408,526.16		
Transfer from General Fund	0.00		
Transfer Funds to General Fund	0.00		
<b>BALANCE ON HAND: 4/30/2026</b>	<b>\$1,408,526.16</b>	<b>\$1,267,321.37</b>	<b>\$141,204.79</b>
<b><u>BUILDING AND FACILITIES IMPROVEMENT PROJECT RESERVE</u></b>			
Beginning Balance: 4/1/2026	\$1,025,000.00		
Transfer from General Fund	0.00		
Transfer to General Fund	0.00		
<b>BALANCE ON HAND: 4/30/2026</b>	<b>\$1,025,000.00</b>	<b>\$1,025,000.00</b>	<b>\$0.00</b>
<b><u>EMPLOYEE COMPENSATION ABSENCES RESERVE</u></b>			
Beginning Balance: 4/1/2026	\$1,385,231.10		
Transfer from General Fund	0.00		
Transfer to General Fund	0.00		
<b>BALANCE ON HAND: 4/30/2026</b>	<b>\$1,385,231.10</b>	<b>\$1,088,700.68</b>	<b>\$296,530.42</b>

OAKDALE IRRIGATION DISTRICT  
 FOR THE PERIOD ENDING APRIL 30, 2026

DISTRICT CASH AND CASH EQUIVALENTS 4/30/2026 4/30/2025 NET CHANGE

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RESTRICTED FUNDS

IMPROVEMENT DISTRICT'S FUNDS

Beginning Balance: 4/1/2026	\$1,509,302.49		
Receipts - Transfer from OID	15,413.15		
Net Investment Income	11,790.12		
Expenditures-Transfer to OID	(16,868.00)		
<b>BALANCE ON HAND: 4/30/2026</b>	<b>\$1,519,637.76</b>	<b>\$1,486,316.40</b>	<b>\$33,321.36</b>

FILED: May 20, 2026 STATE OF CALIFORNIA / COUNTY OF STANISLAUS

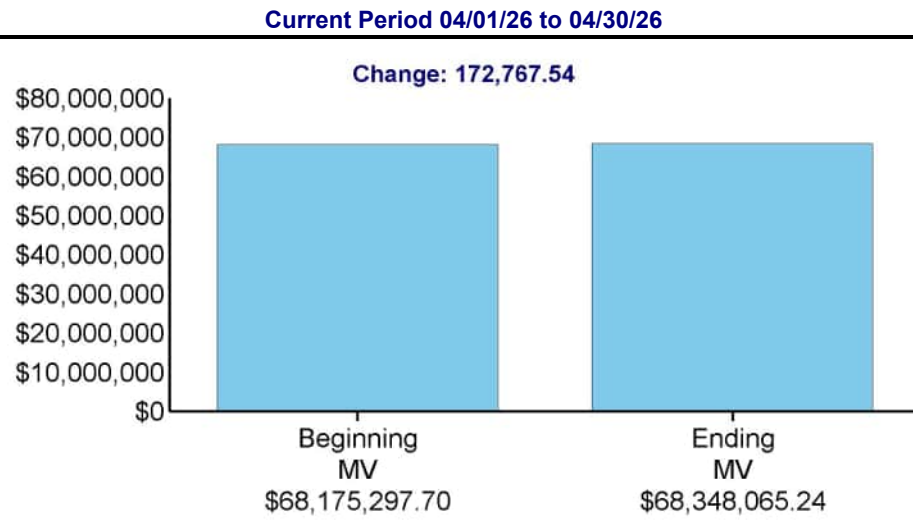


OAKDALE IRRIGATION DIST  
ACCOUNT NUMBER: [REDACTED]

Page 1 of 14  
April 1, 2026 to April 30, 2026

**MARKET VALUE SUMMARY**

	Current Period 04/01/26 to 04/30/26	Year-to-Date 01/01/26 to 04/30/26
<b>Beginning Market Value</b>	<b>\$68,175,297.70</b>	<b>\$67,762,881.79</b>
Taxable Interest	122,185.99	589,244.93
Fees and Expenses	-10,687.10	-21,594.35
Change in Investment Value	61,268.65	17,532.87
<b>Ending Market Value</b>	<b>\$68,348,065.24</b>	<b>\$68,348,065.24</b>



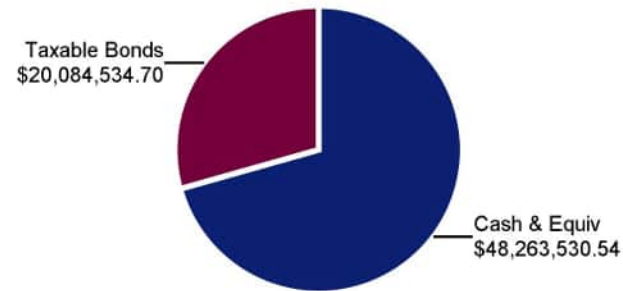


OAKDALE IRRIGATION DIST  
ACCOUNT NUMBER: [REDACTED]

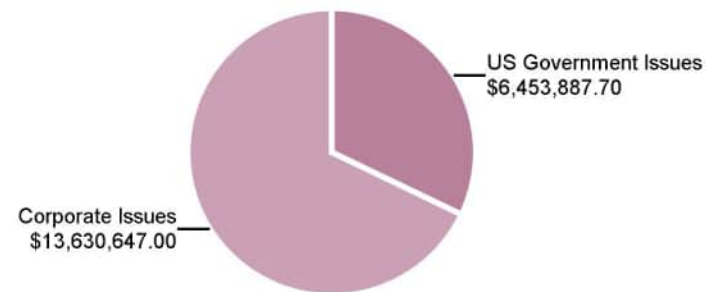
Page 2 of 14  
April 1, 2026 to April 30, 2026

**ASSET SUMMARY**

<b>Assets</b>	<b>Current Period Market Value</b>	<b>% of Total</b>	<b>Estimated Annual Income</b>
Cash & Equivalents	48,263,530.54	70.60	1,764,797.27
Taxable Bonds	20,084,534.70	29.40	827,378.35
<b>Total Market Value</b>	<b>\$68,348,065.24</b>	<b>100.00</b>	<b>\$2,592,175.62</b>



**Fixed Income Summary**



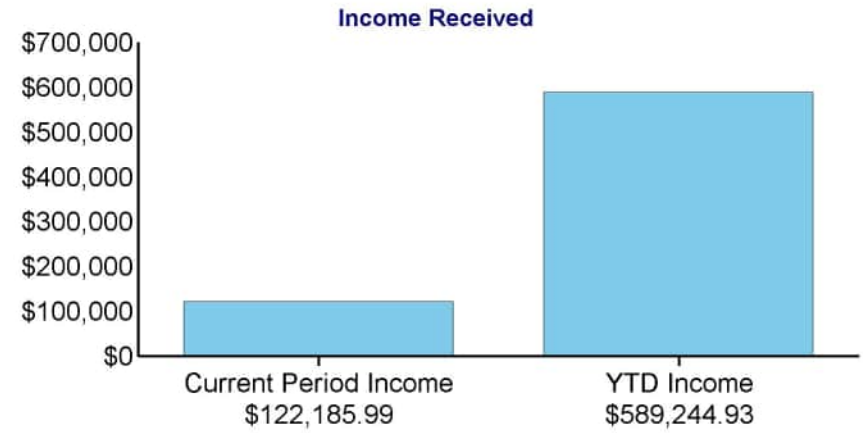


OAKDALE IRRIGATION DIST  
ACCOUNT NUMBER: [REDACTED]

Page 3 of 14  
April 1, 2026 to April 30, 2026

**INCOME SUMMARY**

	Income Received Current Period	Income Received YTD
Taxable Interest	122,185.99	589,244.93
<b>Total Current Period Income</b>	<b>\$122,185.99</b>	<b>\$589,244.93</b>





OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

Page 4 of 14

April 1, 2026 to April 30, 2026

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**CASH SUMMARY**


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	<b>Cash</b>
<b>Beginning Cash 04/01/2026</b>	<b>\$0.00</b>
Taxable Interest	122,185.99
Fees and Expenses	-10,687.10
Purchases	-1,207,827.72
Sales	1,186,480.47
Net Money Market Activity	-90,151.64
<b>Ending Cash 04/30/2026</b>	<b>\$0.00</b>

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OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

Page 5 of 14  
April 1, 2026 to April 30, 2026**ASSET DETAIL****Security Description**

	<b>Shares/Face Amt</b>	<b>Price</b>	<b>Market Value</b>	<b>Tax Cost</b>	<b>Unrealized Gain/Loss</b>	<b>Percent of Total Portfolio</b>	<b>Estimated Annual Income</b>	<b>Estimated Current Yield</b>
<b>Cash &amp; Equivalents</b>								
<b>Cash/Money Market</b>								
Cisco Sys Inc Disc Coml Paper C P - 17277BG17 07/01/2026	1,000,000.000	99.3480	993,480.00	989,895.83	3,584.17	1.5	38,020.85	3.83
Cisco Sys Inc Disc Coml Paper C P - 17277BHM0 08/21/2026	1,000,000.000	98.7990	987,990.00	982,451.39	5,538.61	1.4	36,601.39	3.70
Cooperatieve Centrale C P - 21687BFA4 06/10/2026	900,000.000	99.5810	896,229.00	882,750.00	13,479.00	1.3	34,218.75	3.82
Credit Agricole Crp In C P - 22533UG72 07/07/2026	2,000,000.000	99.2830	1,985,660.00	1,970,758.33	14,901.67	2.9	73,608.34	3.71
Deere John Cap Corp Disc C P - 24422MFA4 06/10/2026	500,000.000	99.5810	497,905.00	497,745.00	160.00	0.7	18,706.25	3.76
Disney Walt Co New Disc C P - 2546R3F41 06/04/2026	1,000,000.000	99.6440	996,440.00	990,725.00	5,715.00	1.5	37,615.28	3.77
Disney Walt Co New Disc Coml P C P - 2546R3KP8 10/23/2026	725,000.000	98.0900	711,152.50	710,082.72	1,069.78	1.0	27,638.62	3.89
Emerson Elec Co C P - 29101BE73 05/07/2026	1,300,000.000	99.9390	1,299,207.00	1,294,297.33	4,909.67	1.9	49,558.92	3.81
Fidelity Govt Portfolio Inst - 31607A703 #2642	21,352,888.290	1.0000	21,352,888.29	21,352,888.29	0.00	31.2	761,166.41	3.56



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

Page 6 of 14  
April 1, 2026 to April 30, 2026**ASSET DETAIL (continued)****Security Description**

	<b>Shares/Face Amt</b>	<b>Price</b>	<b>Market Value</b>	<b>Tax Cost</b>	<b>Unrealized Gain/Loss</b>	<b>Percent of Total Portfolio</b>	<b>Estimated Annual Income</b>	<b>Estimated Current Yield</b>
Johnson Johnson Disc Coml Pa C P - 47816GE47 05/04/2026	1,300,000.000	99.9700	1,299,610.00	1,282,060.00	17,550.00	1.9	47,450.00	3.65
Lloyds Bk Corporate Mkts Plc C P - 53948BLH0 11/17/2026	1,300,000.000	97.8110	1,271,543.00	1,264,711.50	6,831.50	1.9	48,240.83	3.79
Mufg Bk Ltd N Y Brh Disc Coml C P - 62479MG72 07/07/2026	1,350,000.000	99.2830	1,340,320.50	1,313,340.00	26,980.50	2.0	51,465.00	3.84
Natixis N Y Brh C P - 63873KG84 07/08/2026	1,075,000.000	99.2730	1,067,184.75	1,050,690.67	16,494.08	1.6	41,853.33	3.92
Procter Gamble Co Disc Coml C P - 74271UF47 06/04/2026	1,100,000.000	99.6440	1,096,084.00	1,089,458.94	6,625.06	1.6	40,930.71	3.73
Royal Bk Canada Ny Bra C P - 78015DGD6 07/13/2026	500,000.000	99.2190	496,095.00	490,698.61	5,396.39	0.7	18,756.95	3.78
Royal Bk Canada Ny Bra C P - 78015DJA9 09/10/2026	1,500,000.000	98.5740	1,478,610.00	1,458,417.08	20,192.92	2.2	56,422.92	3.82
Sumitomo Mitsui Tr Bk C P - 86563HF54 06/05/2026	550,000.000	99.6330	547,981.50	545,737.04	2,244.46	0.8	21,915.22	4.00
U S Treasury Bill - 912797QN0 05/14/2026	5,000,000.000	99.8710	4,993,550.00	4,813,079.17	180,470.83	7.3	181,662.50	3.64



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

Page 7 of 14

April 1, 2026 to April 30, 2026

**ASSET DETAIL (continued)****Security Description**

	<b>Shares/Face Amt</b>	<b>Price</b>	<b>Market Value</b>	<b>Tax Cost</b>	<b>Unrealized Gain/Loss</b>	<b>Percent of Total Portfolio</b>	<b>Estimated Annual Income</b>	<b>Estimated Current Yield</b>
U S Treasury Bill - 912797RG4 08/06/2026	5,000,000.000	99.0320	4,951,600.00	4,816,144.86	135,455.14	7.2	178,965.00	3.61
<b>Total Cash/Money Market</b>			<b>\$48,263,530.54</b>	<b>\$47,795,931.76</b>	<b>\$467,598.78</b>	<b>70.6</b>	<b>\$1,764,797.27</b>	
<b>Total Cash &amp; Equivalents</b>			<b>\$48,263,530.54</b>	<b>\$47,795,931.76</b>	<b>\$467,598.78</b>	<b>70.6</b>	<b>\$1,764,797.27</b>	
<b>Taxable Bonds</b>								
<b>US Government Issues</b>								
Federal Home Loan Bks - 3130B6R24 3.875 06/04/2027	3,885,000.000	100.0500	3,886,942.50	3,879,832.95	7,109.55	5.7	150,543.75	3.87
Federal Home Loan Bks - 3130B82L5 3.500 10/04/2027	2,580,000.000	99.4940	2,566,945.20	2,574,762.60	-7,817.40	3.8	90,300.00	3.52
<b>Total US Government Issues</b>			<b>\$6,453,887.70</b>	<b>\$6,454,595.55</b>	<b>-\$707.85</b>	<b>9.4</b>	<b>\$240,843.75</b>	
<b>Corporate Issues</b>								
Jp Morgan Chase Bank Na - 48125LRU8 Medium Term Note 5.110 12/08/2026	1,300,000.000	100.6000	1,307,800.00	1,313,299.00	-5,499.00	1.9	66,430.00	5.08
Toyota Mtr Cr Corp - 89236TNG6 Medium Term Note 4.500 05/14/2027	695,000.000	100.4480	698,113.60	694,687.25	3,426.35	1.0	31,275.00	4.48



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

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April 1, 2026 to April 30, 2026

**ASSET DETAIL (continued)****Security Description**

	<b>Shares/Face Amt</b>	<b>Price</b>	<b>Market Value</b>	<b>Tax Cost</b>	<b>Unrealized Gain/Loss</b>	<b>Percent of Total Portfolio</b>	<b>Estimated Annual Income</b>	<b>Estimated Current Yield</b>
Paccar Financial Corp - 69371RT89 Medium Term Note 4.250 06/23/2027	2,100,000.000	100.2780	2,105,838.00	2,099,160.00	6,678.00	3.1	89,250.00	4.24
Merck Co Inc - 58933YBP9 3.850 09/15/2027	1,000,000.000	99.7530	997,530.00	999,050.00	-1,520.00	1.5	38,500.00	3.86
Eli Lilly Co Sr Gbl Nt - 532457CU0 4.550 02/12/2028	1,000,000.000	100.6940	1,006,940.00	1,012,240.00	-5,300.00	1.5	45,500.00	4.52
John Deere Capital Corporation - 24422EYD5 Medium Term Note 4.250 06/05/2028	755,000.000	100.3500	757,642.50	754,328.05	3,314.45	1.1	32,087.50	4.23
Bank New York Mellon Corp - 06406RCH8 Medium Term Note 4.441 06/09/2028	610,000.000	100.2110	611,287.10	610,000.00	1,287.10	0.9	27,090.10	4.43
Target Corp - 87612EBU9 4.350 06/15/2028	1,375,000.000	100.4640	1,381,380.00	1,375,916.25	5,463.75	2.0	59,812.50	4.33
Morgan Stanley Private Bk Natl - 61776NVE0 4.466 07/06/2028	1,200,000.000	99.9850	1,199,820.00	1,200,558.70	-738.70	1.8	53,592.00	4.47
Chevron USA Inc Sr Gbl Nt - 166756BH8 4.050 08/13/2028	1,045,000.000	99.9260	1,044,226.70	1,044,916.40	-689.70	1.5	42,322.50	4.05
Home Depot Inc - 437076DH2 3.750 09/15/2028	250,000.000	99.2990	248,247.50	249,837.50	-1,590.00	0.4	9,375.00	3.78
Alphabet Inc - 02079KAV9 3.875 11/15/2028	80,000.000	99.5220	79,617.60	79,931.20	-313.60	0.1	3,100.00	3.89



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

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April 1, 2026 to April 30, 2026

**ASSET DETAIL (continued)****Security Description**

	<b>Shares/Face Amt</b>	<b>Price</b>	<b>Market Value</b>	<b>Tax Cost</b>	<b>Unrealized Gain/Loss</b>	<b>Percent of Total Portfolio</b>	<b>Estimated Annual Income</b>	<b>Estimated Current Yield</b>
Amazon Com Inc - 023135CS3 3.900 11/20/2028	1,000,000.000	99.3500	993,500.00	1,000,183.20	-6,683.20	1.5	39,000.00	3.93
Pepsico Inc Sr Nt - 713448GL6 4.100 01/15/2029	1,200,000.000	99.8920	1,198,704.00	1,198,548.00	156.00	1.8	49,200.00	4.10
<b>Total Corporate Issues</b>			<b>\$13,630,647.00</b>	<b>\$13,632,655.55</b>	<b>-\$2,008.55</b>	<b>19.9</b>	<b>\$586,534.60</b>	
<b>Total Taxable Bonds</b>			<b>\$20,084,534.70</b>	<b>\$20,087,251.10</b>	<b>-\$2,716.40</b>	<b>29.4</b>	<b>\$827,378.35</b>	
<b>Total Assets</b>			<b>\$68,348,065.24</b>	<b>\$67,883,182.86</b>	<b>\$464,882.38</b>	<b>100.0</b>	<b>\$2,592,175.62</b>	

**Estimated Current Yield**

3.79

**ASSET DETAIL MESSAGES**

Time of trade execution and trading party (if not disclosed) will be provided upon request.

Publicly traded assets are valued in accordance with market quotations or valuation methodologies from financial industry services believed by us to be reliable. Assets that are not publicly traded may be reflected at values from other external sources. Assets for which a current value is not available may be reflected at a previous value or as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could be bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

Estimated Current Yield and Estimated Annual Income are estimates provided for informational purposes only and should not be relied on for making investment, trading, or tax decisions. The estimates may not represent the actual value earned by your investments and they provide no guarantee of what your investments may earn in the future.



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

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April 1, 2026 to April 30, 2026

## TRANSACTION DETAIL

Date Posted	Activity	Description	Cash	Tax Cost
<b>Beginning Balance 04/01/2026</b>			<b>\$0.00</b>	<b>\$67,771,683.97</b>
04/01/26	Asset Income	Interest Earned On Fidelity Govt Port Inst Interest From 3/1/26 To 3/31/26	64,770.63	
04/06/26	Asset Income	Interest Earned On F H L B Deb 3.500% 10/04/27 0.017014 USD/\$1 Pv On 2,580,000 Par Value Due 4/4/26	43,895.83	
04/09/26	Sale	Matured 700,000 Par Value Of Emerson Electric Co C P 4/09/26 Trade Date 4/9/26 700,000 Par Value At 100 %	693,913.11	-693,913.11
04/09/26	Asset Income	Interest Earned On Emerson Electric Co C P 4/09/26 700,000 Par Value At 100 %	6,086.89	
04/09/26	Purchase	Purchased 725,000 Par Value Of Disney Walt Co New Disc C P 10/23/26 Trade Date 4/9/26 Purchased Through Goldman Sachs & Co. LLC Purchased On The Off-Exchange Transactions - Li Swift External Ref#: Nhl3xwielqaacaad 725,000 Par Value At 97.94244414 %	-710,082.72	710,082.72
04/27/26	Sale	Matured 500,000 Par Value Of Mizuho Bk Ltd New York C P 4/27/26 Trade Date 4/27/26 500,000 Par Value At 100 %	492,567.36	-492,567.36
04/27/26	Asset Income	Interest Earned On Mizuho Bk Ltd New York C P 4/27/26 500,000 Par Value At 100 %	7,432.64	
04/27/26	Fee	Trust Fees Collected Charged For Period 01/01/2026 Thru 03/31/2026	-1,904.38	



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

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April 1, 2026 to April 30, 2026

**TRANSACTION DETAIL (continued)**

<b>Date Posted</b>	<b>Activity</b>	<b>Description</b>	<b>Cash</b>	<b>Tax Cost</b>
04/27/26	Purchase	Purchased 500,000 Par Value Of Deere John Cap Corp C P 6/10/26 Trade Date 4/27/26 Purchased Through Barclays Capital Inc. Fixed In Purchased On The Off-Exchange Transactions - Li Swift External Ref#: Nhxxlayeiqaacaad 500,000 Par Value At 99.549 %	-497,745.00	497,745.00
04/28/26	Fee	Trust Fees For Another Account Collected Charged For Acct 35270210 01/01/26 To 03/31/26	-8,782.72	
	Purchase	Combined Purchases For The Period 4/ 1/26 - 4/30/26 Of Fidelity Govt Port Inst	-1,306,762.08	1,306,762.08
	Sale	Combined Sales For The Period 4/ 1/26 - 4/30/26 Of Fidelity Govt Port Inst	1,216,610.44	-1,216,610.44
<b>Ending Balance 04/30/2026</b>			<b>\$0.00</b>	<b>\$67,883,182.86</b>



OAKDALE IRRIGATION DIST  
ACCOUNT NUMBER: [REDACTED]

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April 1, 2026 to April 30, 2026

**SALE/MATURITY SUMMARY**

Settlement Date	Description	Tax Cost	Proceeds	Estimated Gain/Loss
<b>Cash and Equivalents</b>				
<b>Emerson Electric Co C P</b>				
04/09/2026 29101BD90				
04/09/26	Matured 700,000 Par Value Trade Date 4/9/26 700,000 Par Value At 100 %	-693,913.11	693,913.11	
<b>Mizuho Bk Ltd New York Brh 4 A C P</b>				
04/27/2026 60689GDT0				
04/27/26	Matured 500,000 Par Value Trade Date 4/27/26 500,000 Par Value At 100 %	-492,567.36	492,567.36	
<b>Total Cash and Equivalents</b>		<b>-\$1,186,480.47</b>	<b>\$1,186,480.47</b>	<b>\$0.00</b>
<b>Total Sales &amp; Maturities</b>		<b>-\$1,186,480.47</b>	<b>\$1,186,480.47</b>	<b>\$0.00</b>

**SALE/MATURITY SUMMARY MESSAGES**

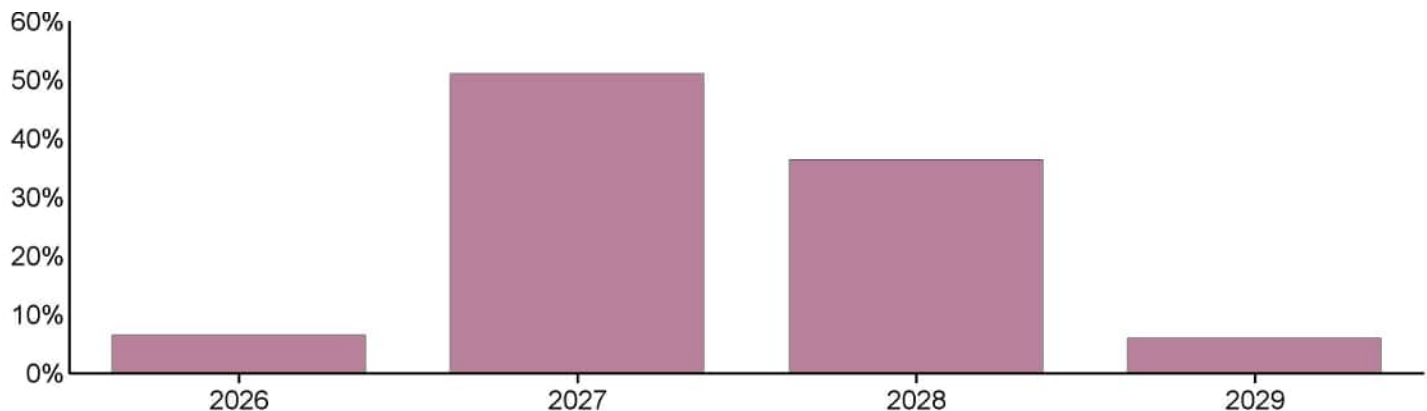
Estimates should not be used for tax purposes



OAKDALE IRRIGATION DIST  
ACCOUNT NUMBER: [REDACTED]

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April 1, 2026 to April 30, 2026

**BOND SUMMARY**



	Par Value	Market Value	Percentage of Category
<b>MATURITY</b>			
2026	1,300,000.00	1,307,800.00	6.52
2027	10,260,000.00	10,255,369.30	51.07
2028	7,315,000.00	7,322,661.40	36.45
2029	1,200,000.00	1,198,704.00	5.96
<b>Total of Category</b>	<b>\$20,075,000.00</b>	<b>\$20,084,534.70</b>	<b>100.00</b>

<b>MOODY'S RATING</b>			
Aa1	6,465,000.00	6,453,887.70	32.13
Aa2	2,425,000.00	2,431,644.30	12.11
Aa3	3,810,000.00	3,815,577.10	19.00
A1	5,750,000.00	5,753,798.10	28.65
A2	1,625,000.00	1,629,627.50	8.11
<b>Total of Category</b>	<b>\$20,075,000.00</b>	<b>\$20,084,534.70</b>	<b>100.00</b>



OAKDALE IRRIGATION DIST  
ACCOUNT NUMBER: [REDACTED]

Page 14 of 14  
April 1, 2026 to April 30, 2026

### BOND SUMMARY (continued)

	Par Value	Market Value	Percentage of Category
<b>S&amp;P RATING</b>			
AA+	6,545,000.00	6,533,505.30	32.53
AA	1,000,000.00	993,500.00	4.95
AA-	3,345,000.00	3,358,966.70	16.72
A+	6,195,000.00	6,200,005.60	30.87
A	2,990,000.00	2,998,557.10	14.93
<b>Total of Category</b>	<b>\$20,075,000.00</b>	<b>\$20,084,534.70</b>	<b>100.00</b>

### BOND SUMMARY MESSAGES

Data contained within this section excluded Mutual Funds, Exchange Traded Funds, and Closed-Ended Funds.

# OAKDALE IRRIGATION DISTRICT



## MONTHLY FINANCIAL STATEMENTS

April 30, 2026

*FOR INTERNAL REPORTING PURPOSES ONLY*

**Oakdale Irrigation District**  
**Statement of Net Position**  
**April 30, 2026 and 2025**



	2026	2025	Change
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash and cash equivalents	\$ 8,310,866	\$ 12,876,564	\$ (4,565,697)
Restricted Cash and cash equivalents	1,519,638	1,486,316	33,321
Investments	68,348,065	65,699,930	2,648,135
Receivables			
Agricultural water fees	651,666	595,559	56,107
Due from other governmental agencies	7,435,554	2,435	7,433,119
Miscellaneous	30,931	124,679	(93,748)
Domestic water fees	4,130	5,492	(1,363)
Inventory of materials and supplies	988,682	891,536	97,146
Prepaid expenses	56,936	23,553	33,383
Due from Improvement Districts	11,789	11,951	(161)
<b>Total current assets</b>	<b>88,718,137</b>	<b>82,856,266</b>	<b>5,861,871</b>
<b>Noncurrent assets:</b>			
Annexation fees receivable	7,320,579	8,413,216	(1,092,637)
Investments in Tri-Dam Project/Authority	63,968,992	67,093,999	(3,125,007)
Capital assets:			
Not being depreciated	28,669,671	30,825,693	(2,156,023)
Being depreciated, net	136,212,716	116,402,364	19,810,351
<b>Total noncurrent assets</b>	<b>236,171,957</b>	<b>222,735,272</b>	<b>13,436,685</b>
<b>Total assets</b>	<b>324,890,095</b>	<b>305,591,539</b>	<b>19,298,556</b>
<b>Deferred outflows of resources</b>			
Pensions	1,950,999	2,328,442	(377,443)
Bonds	2,129,209	2,292,994	(163,785)
<b>Total deferred outflows of resources</b>	<b>4,080,208</b>	<b>4,621,436</b>	<b>(541,228)</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>328,970,303</b>	<b>310,212,975</b>	<b>18,757,328</b>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Payable from nonrestricted assets			
Accounts payable	346,862	1,233,869	(887,006)
Accrued salaries, wages and related benefits	915,944	1,056,246	(140,302)
Unearned revenue	41	35,129	(35,088)
Deposits payable	3,436,805	2,081,770	1,355,035
Due to Improvement Districts	4,844	2,970	1,874
Claims payable	25,000	50,000	(25,000)
Long-term liabilities, due within one-year	1,047,134	1,017,974	29,160
<b>Total current liabilities</b>	<b>5,776,629</b>	<b>5,477,956</b>	<b>298,673</b>
<b>Noncurrent liabilities:</b>			
Long-term liabilities, due in more than one-year, net	19,835,738	20,589,409	(753,670)
Pensions	6,142,641	7,117,108	(974,467)
<b>Total noncurrent liabilities</b>	<b>25,978,379</b>	<b>27,706,517</b>	<b>(1,728,137)</b>
<b>TOTAL LIABILITIES</b>	<b>31,755,009</b>	<b>33,184,473</b>	<b>(1,429,464)</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pensions	831,167	-	831,167
<b>Total deferred inflows of resources</b>	<b>831,167</b>	<b>-</b>	<b>831,167</b>
<b>Net Position</b>			
Net investment in capital assets	140,971,523	121,063,630	19,907,893
Restricted	1,519,638	1,486,316	33,321
Unrestricted	153,892,967	154,478,556	(585,589)
<b>TOTAL NET POSITION</b>	<b>\$ 296,384,127</b>	<b>\$ 277,028,502</b>	<b>\$ 19,355,625</b>

**Oakdale Irrigation District**  
**Statement of Revenues, Expenses, and Changes in net position**  
**For the One Month and Four Months Ended April 30, 2026**



	Current Month	YTD Actual	2026 Budget	Budget Remaining	% of 2026 Budget Remaining
<b>Operating revenues:</b>					
Agricultural water deliver assessments	\$ -	\$ 2,563,154	\$ 2,565,300	\$ 2,146	0%
In-District water sales	19	19	1,733,600	1,733,581	100%
Domestic water delivery fee	16,495	55,119	225,000	169,881	76%
Improvement District Fees	-	-	75,000	75,000	100%
Other water related revenues	3,913	18,104	49,000	30,896	63%
<b>Total operating revenues</b>	<b>20,428</b>	<b>2,636,396</b>	<b>4,647,900</b>	<b>2,011,504</b>	<b>43%</b>
<b>Operating expenses:</b>					
Construction and Maintenance	507,130	2,642,681	8,806,424	6,163,743	70%
Water operations	455,196	1,276,556	5,089,411	3,812,855	75%
General and administrative	296,466	2,059,963	4,088,025	2,028,062	50%
Depreciation / amortization	335,000	1,005,000	4,290,300	3,285,300	77%
<b>Total operating expenses</b>	<b>1,593,792</b>	<b>6,984,201</b>	<b>22,274,160</b>	<b>15,289,959</b>	<b>69%</b>
<b>Net Income (loss) from Operations</b>	<b>(1,573,364)</b>	<b>(4,347,805)</b>	<b>(17,626,260)</b>	<b>(13,278,455)</b>	<b>75%</b>
<b>Nonoperating revenues (expenses):</b>					
County property tax appropriations	240,112	329,096	3,700,000	3,370,904	91%
Net Investment income (loss)	177,646	415,158	2,260,000	1,844,842	82%
Interest and Investment Expenses	(12,183)	(74,851)	(863,600)	(788,749)	91%
Gain (loss) sale of assets	-	30,375	-	(30,375)	0%
Tri-Dam Project distributions (55%)	-	5,288,525	4,468,750	(819,775)	0%
Tri-Dam Power Authority distributions (55%)	-	1,714,900	1,112,400	(602,500)	0%
Other non-operating revenue	-	-	-	-	0%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>405,575</b>	<b>7,703,203</b>	<b>10,677,550</b>	<b>2,974,347</b>	<b>28%</b>
<b>Income (loss) before Capital Contributions</b>	<b>(1,167,789)</b>	<b>3,355,399</b>	<b>(6,948,710)</b>	<b>(10,304,109)</b>	
Local Out of District Water Sales	-	-	2,725,000	2,725,000	100%
Tri-Dam Project (45%)	-	4,326,975	3,656,250	(670,725)	0%
Tri-Dam Power Authority (45%)	-	1,403,100	1,359,600	(43,500)	0%
Contribution Revenues	29,679	29,679	-	(29,679)	0%
Grant Revenue	-	-	5,000,000	5,000,000	100%
<b>Total Capital Contributions</b>	<b>29,679</b>	<b>5,759,754</b>	<b>12,740,850</b>	<b>6,981,096</b>	<b>55%</b>
<b>Change in net position</b>	<b>\$ (1,138,110)</b>	<b>\$ 9,115,152</b>	<b>\$ 5,792,140</b>	<b>\$ (3,323,012)</b>	
<b>Capital expenditures &amp; debt obligations</b>	<b>\$ 345,148</b>	<b>\$ 6,924,420</b>	<b>\$ 26,028,100</b>	<b>\$ 19,103,680</b>	<b>73%</b>

**Oakdale Irrigation District**  
**Revenue Summary**  
**For the One Month and Four Months Ended April 30, 2026**



	Current Month	YTD Actual	2026 Budget	Budget Remaining	% of 2026 Budget Remaining
<b>Operating revenues</b>					
Agricultural water service fees					
Tier 1	\$ -	\$ 2,272,441	\$ 2,272,700	\$ 259	0%
Tier 2	-	290,713	292,600	1,887	1%
Water sales					
Tier 1	19	19	770,700	770,681	100%
Tier 2	-	-	962,900	962,900	100%
Domestic water sales	16,495	55,119	225,000	169,881	76%
Improvement District Admin Fees	-	-	75,000	75,000	100%
Miscellaneous revenues	3,913	18,104	49,000	30,896	63%
<b>Total Operating Revenue</b>	<b>20,428</b>	<b>2,636,396</b>	<b>4,647,900</b>	<b>2,011,504</b>	<b>43%</b>
<b>Non-operating revenues</b>					
County property tax appropriations	240,112	329,096	3,700,000	3,370,904	91%
Investment earnings					
Investment earnings (Loss)	177,646	415,158	2,000,000	1,584,842	79%
Other Interest income	-	-	260,000	260,000	100%
Gain (loss) sale of assets	-	30,375	-	(30,375)	0%
Tri-Dam Project 55%	-	5,288,525	4,468,750	(819,775)	0%
Tri-Dam Authority 55%	-	1,714,900	1,112,400	(602,500)	0%
<b>Total Nonoperating Revenues</b>	<b>417,757</b>	<b>7,778,054</b>	<b>11,541,150</b>	<b>3,763,096</b>	<b>33%</b>
<b>Funds Allocated to Capital</b>					
Local out-of-district	-	-	2,725,000	2,725,000	100%
Tri-Dam Project-45%	-	4,326,975	3,656,250	(670,725)	0%
Tri-Dam Power Authority-45%	-	1,403,100	1,359,600	(43,500)	0%
Contribution Revenues	29,679	29,679	-	(29,679)	0%
Grant for Paulsell Project	-	-	5,000,000	5,000,000	100%
<b>Capital Contributions</b>	<b>29,679</b>	<b>5,759,754</b>	<b>12,740,850</b>	<b>6,981,096</b>	<b>55%</b>
<b>Total Revenues</b>	<b>\$ 467,864</b>	<b>\$ 16,174,204</b>	<b>\$ 28,929,900</b>	<b>\$ 12,755,696</b>	<b>44%</b>

**Oakdale Irrigation District**  
**Operating Expenses Summary**  
**For the One Month and Four Months Ended April 30, 2026**



	Current Month	YTD Actual	2026 Budget	Budget Remaining	% of 2026 Budget Remaining
<b>Operating expenses</b>					
<b>Maintenance</b>					
Joint Main Supply Diversion Maintenance	\$ -	\$ 520	\$ 51,300	\$ 50,780	99%
North Main Canal Maintenance	105,203	410,485	810,656	400,171	49%
South Main Canal Maintenance	60,454	309,988	850,856	540,868	64%
Irrigation Water Lateral Maint-North Side	99,861	754,839	2,653,760	1,898,921	72%
Irrigation Water Lateral Maint - South Side	94,812	534,813	1,951,660	1,416,847	73%
Pumping Plant Operations and Maintenance	39,488	114,280	446,700	332,420	74%
Drainage System Maintenance	25,358	138,260	718,400	580,140	81%
Building and Grounds Maintenance	35,371	207,567	451,967	244,400	54%
Vehicle and Equipment Maintenance	46,584	171,930	871,125	699,195	80%
<b>Total Maintenance</b>	<b>507,130</b>	<b>2,642,681</b>	<b>8,806,424</b>	<b>6,163,743</b>	<b>70%</b>
<b>Water Operations</b>					
Domestic Water System Maintenance	33,580	197,786	504,804	307,018	61%
Irrigation Water Operations - North Division	206,819	525,164	2,302,662	1,777,498	77%
Irrigation Water Operations - South Division	211,971	526,363	2,189,846	1,663,483	76%
Drainage Water Operations	1,375	25,029	67,000	41,971	63%
Water Measurement Management	1,450	2,214	25,100	22,886	91%
<b>Total Water Operations</b>	<b>455,196</b>	<b>1,276,556</b>	<b>5,089,411</b>	<b>3,812,856</b>	<b>75%</b>
<b>General and Administrative</b>					
General and Administrative	296,466	2,059,963	4,088,025	2,028,062	50%
Depreciation and Amortization	335,000	1,005,000	4,290,300	3,285,300	77%
<b>Total General, Administrative and Depreciation</b>	<b>631,466</b>	<b>3,064,963</b>	<b>8,378,325</b>	<b>5,313,362</b>	<b>63%</b>
<b>Total Operating expenses</b>	<b>1,593,792</b>	<b>6,984,201</b>	<b>22,274,160</b>	<b>15,289,960</b>	<b>69%</b>
<b>Non-operating expenses</b>					
Interest and investment expenses	12,183	74,851	863,600	788,749	91%
<b>Total non-operating expenses</b>	<b>12,183</b>	<b>74,851</b>	<b>863,600</b>	<b>788,749</b>	<b>91%</b>
<b>Total Expenses</b>	<b>\$ 1,605,974</b>	<b>\$ 7,059,052</b>	<b>\$ 23,137,760</b>	<b>\$ 16,078,709</b>	<b>69%</b>

**Oakdale Irrigation District**  
**Capital and Debt Expenditures**  
**For the Four Months Ended April 30, 2026**



GL ACCOUNT NO.	GL DESCRIPTION	PROJECT DESCRIPTION	2026	2026 ANNUAL BUDGET	REMAINING BALANCE
00-000-15200-00	Capital Work	Capital construction projects			
		Canal and Lateral Rehabilitation	\$ 203,851	\$ 300,000	\$ 96,149
		Domestic Water Well Projects	11,506	570,000	558,494
		Irrigation Service Turnout Replacement	81,138	300,000	218,862
		Main Canals and Tunnels Improvement Projects	181,037	150,000	(31,037)
		Ag Groundwater Wells Replacement	69,535	600,000	530,465
		Reservoirs	13,873	2,000,000	1,986,127
		Pipeline Replacement	315,749	2,106,000	1,790,251
		Reclamation Projects	-	50,000	50,000
		Subtotal for Water Resources Plan Improvements	876,689	6,076,000	5,199,311
		Paulsell Lateral Expansion Project	4,410,078	5,000,000	589,922
		Paulsell Lateral Expansion Project - Phase 2	-	2,000,000	2,000,000
		Ag Pump Replacements	-	50,000	50,000
		Greger SCADA Tower (Amd 11/4/25)	68,264	200,000	131,736
		SCADA Tower Expansion Project - North Side Reservoir	(7,226)	100,000	107,226
		Canyon Tunnel - Joint with SSJID	1,418,995	10,100,000	8,681,005
		North Main Canal Leak Mitigation (D/S of LJC Dam)	-	400,000	400,000
		North Main Canal D-1 Replc & Concrete Liner Overlay	-	400,000	400,000
		Subtotal for Contruction Projects	6,766,800	24,326,000	17,559,200
00-000-15183-00	Miscellaneous Construction Equipment				
		Breaker Assembly for Skidsteer	-	10,000	10,000
		Breaker Assembly for Mini Excavator	-	10,000	10,000
			-	20,000	20,000
00-000-15184-00	Autos/Pickups/Trucks/ Trailers				
		(2) - 1/2 Ton Pickup 2WD (DSO)	-	110,000	110,000
		Utility Truck (C&M)	-	85,000	85,000
		Crew Truck (C&M)	-	110,000	110,000
			-	305,000	305,000
00-000-15186-00	Shop/Whse/Yard				
		Greger Yard Forklift		100,000	100,000
		Greger Auto Shop Crane	125,920	125,000	(920)
		Stationary Compressor (Greger)	21,136	30,000	8,864
		Portable Generators (4)	-	13,600	13,600
		Suction Trash Pumps (4)	-	7,000	7,000
			147,056	275,600	128,544
00-000-15187-00	Office and Engineerir	Computer Replacement Program	-	20,000	20,000
			-	20,000	20,000
00-000-15189-00	Office Building, Yard				
		Main Office HVAC Replacement/Repair	-	30,000	30,000
		Ice Machine for Greger Facility	-	6,500	6,500
		Pressure Washer for Greger Facility	4,661	5,000	339
		WUD 12,000 BTU Ductless System	5,903	-	(5,903)
			10,564	41,500	30,936
		TOTAL CAPITAL PROJECTS AND PURCHASES EXPENDITURES	6,924,420	24,988,100	18,063,680
00-000-22320-00	Current portion - COP Debt		-	1,040,000	1,040,000
		TOTAL CAPITAL AND DEBT EXPENDITURES	\$ 6,924,420	\$ 26,028,100	\$ 19,103,680



**AGENDA ITEMS  
ACTION CALENDAR**

**BOARD MEETING OF  
JUNE 2, 2026**

# BOARD AGENDA REPORT

Date: June 2, 2026  
Item Number: 5  
APN: N/A

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**SUBJECT: REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE ADOPTION OF A RESOLUTION REQUESTING CONSOLIDATION OF THE OAKDALE IRRIGATION DISTRICT ELECTION WITH THE NOVEMBER 3, 2026 STATEWIDE GENERAL ELECTION**

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**RECOMMENDED ACTION:** Approve the adoption of the resolution declaring an election to be held; requesting consolidation with other elections on the same date; and requesting election services from the San Joaquin County Registrar of Voters.

---

## BACKGROUND AND/OR HISTORY:

The San Joaquin County Registrar of Voters has notified Oakdale Irrigation District of the upcoming November 3, 2026 Statewide General Election and requested that districts wishing to participate submit a resolution requesting consolidation of their election with the statewide election.

The terms of Director Doornenbal (Division 2), Director Tom Orvis (Division 3), and Director Brad DeBoer (Division 5) will expire in December 2026. Division 2 is the only division that partially extends into San Joaquin County.

Stanislaus County is the primary provider of election services for OID; however, when the district boundaries of an elected seat overlap into another county, it becomes a multi-jurisdiction seat and election services must be coordinated with every county in that division. Divisions 2, 3, and 5 will appear on the Stanislaus County election schedule, and Division 2 will appear on San Joaquin County's schedule. No resolution is required to request Stanislaus County election services.

In order for the election to be conducted by San Joaquin County, the District must formally request election services through adoption of the attached resolution.

Candidate filing for board member positions opens July 13, 2026 and closes August 7, 2026 for both Stanislaus and San Joaquin Counties.

**FISCAL IMPACT:** Costs associated with election expenses are included in the 2026 Budget.

## ATTACHMENTS:

- Resolution 2026-012
- 

## BOARD MOTION:

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

## VOTE:

B. DeBoer (Yes/No) J. DeBoer (Yes/No) Doornenbal (Yes/No) Orvis (Yes/No) Tobias (Yes/No)

**ACTION(S) TO BE TAKEN:**

**OAKDALE IRRIGATION DISTRICT  
RESOLUTION 2026-012**

**RESOLUTION OF THE GOVERNING BODY OF THE OAKDALE IRRIGATION  
DISTRICT  
DECLARING AN ELECTION TO BE HELD; REQUESTING CONSOLIDATION WITH  
OTHER ELECTIONS ON THE SAME DATE; AND REQUESTING ELECTION  
SERVICES FROM THE SAN JOAQUIN COUNTY REGISTRAR OF VOTERS**

WHEREAS, under the Elections Code § 10400-10418, the governing body of a special district may request consolidation of its election with the statewide general election or another election date; and specifically § 10404 provides a mechanism for special districts to hold elections on the same day as the statewide general election.

WHEREAS, the Governing Body of the Oakdale Irrigation District desires to hold such election on November 3, 2026 for the purpose of electing members to its Board and/or submitting measure(s) to voters.

NOW, THEREFORE, BE IT RESOLVED as follows:

An election is hereby ordered to be held on November 3, 2026, for the purpose of electing members of the Governing Board of the District and/or submitting measure(s) to the voters of the District.

The offices to be filled at this election are:

Incumbent's Name	Division Number <small>(if applicable)</small>	Regular/Short Term
<b>Herman Doornenbal</b>	<b>Division 2</b>	<b>Regular Term</b>

Election Method:  At-Large  By Division  Qualified by Division/Elected At Large

Candidate Statement Parameters:

- Maximum word count: 200
- Cost of Candidate Statement to be paid by:  Candidate  District
- Tie vote resolution:  Lot  Runoff election

Boundary Status:

- There have been changes to District boundaries since the last election (attach map/legal description).
- There have been no District boundary changes since the last election.

Measures to be Submitted to Voters (if applicable):

The District requests submission of measure(s) at this election.

The District does not request submission of measure(s).

If yes, full text attached as Exhibit(s) \_\_\_\_.

The District  requests  does not request the County Registrar of Voters to provide election services. If requested, the District will pay all applicable costs.

Request to Consolidate & Provide Election Services:

The Board of Directors of the Oakdale Irrigation District is hereby requested to:

a. Consolidate the District's election with any other election on the same date.

b. Authorize and direct the County Registrar of Voters to provide necessary election services, at the cost of the District.

Notice & Filing:

This resolution shall serve as the Notice of Election and Election Order, to be filed in accordance with Elections Code deadlines.

PASSED AND ADOPTED by the Governing Body on \_\_\_\_\_, 20\_\_\_\_.

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Thomas D. Orvis, President  
BOARD OF DIRECTORS

ATTEST: \_\_\_\_\_  
Scot A. Moody  
GENERAL MANAGER/SECRETARY

(Seal)

# BOARD AGENDA REPORT

Date: June 2, 2026  
Item Number: 6  
APN: 061-057-001

---

**SUBJECT: REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE ADOPTION OF A RESOLUTION AUTHORIZING DISPOSITION OF JOINTLY OWNED REAL PROPERTY**

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**RECOMMENDED ACTION:** Approve the adoption of a resolution authorizing the disposition of jointly owned real property.

---

**BACKGROUND AND/OR HISTORY:**

The Oakdale Irrigation District (OID) and South San Joaquin Irrigation District (SSJID), operating jointly as the Tri-Dam Project, are the owners of a parcel of real property located in the unincorporated area of Calaveras County, consisting of approximately 2.7 acres. The property is identified as Assessor's Parcel Number 061-057-001 (the "Property").

In 2018, OID and SSJID, acting through the Tri-Dam Project, declared the Property surplus through the adoption of Tri-Dam Resolution No. 2018-03. The resolution directed the Tri-Dam General Manager to comply with the procedural requirements of the Surplus Land Act and authorized Tri-Dam staff to proceed with the disposition and sale of the Property.

The Property has remained on the open market since 2018. In May 2026, Tri-Dam received an offer to purchase the Property. At the regular Tri-Dam Board meeting held on May 21, 2026, the joint boards of OID and SSJID, operating as the Tri-Dam Project, approved the sale of the Property and accepted the purchase offer.

To memorialize the authority granted to the Tri-Dam General Manager to take all actions necessary and appropriate to complete the sale and transfer of OID's interest in the Property, and to authorize the OID President and General Manager to execute all related documents on behalf of OID, the Board should adopt Resolution No. 2026-013.

**FISCAL IMPACT:** None.

**ATTACHMENTS:**

- Resolution 2026-013
- 

**BOARD MOTION:**

Motion by: \_\_\_\_\_ Second by: \_\_\_\_\_

**VOTE:**

B. DeBoer (Yes/No) J. DeBoer (Yes/No) Doornenbal (Yes/No) Orvis (Yes/No) Tobias (Yes/No)

**ACTION(S) TO BE TAKEN:**

**OAKDALE IRRIGATION DISTRICT  
RESOLUTION NO. 2026-013**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
OAKDALE IRRIGATION DISTRICT  
AUTHORIZING DISPOSITION OF JOINTLY-OWNED REAL PROPERTY**

**WHEREAS**, the Oakdale Irrigation District (“OID”) and the South San Joaquin Irrigation District (“SSJID”), operating as the Tri-Dam Project, are the joint owners of record of that real property situate in the unincorporated area of Calaveras County, consisting of approximately 2.7 acres, more or less, and identified by Assessor’s Parcel Number 061-057-001 (the “Property”); and

**WHEREAS**, by Resolution No. 2018-03, adopted May 17, 2018, the joint Boards of Directors of OID and SSJID operating as the Tri-Dam Project declared the Property to be “surplus,” and authorized the Tri-Dam General Manager to dispose of the Property in accordance with the Surplus Lands Act (Government Code sections 54220-54232), authorizing Tri-Dam staff to do all things necessary and proper to effectuate the transfer and sale of the Property; and

**WHEREAS**, the procedural requirements of the Surplus Land Act were complied with; and

**WHEREAS**, the Property has remained on the open market since 2018; and

**WHEREAS**, at a regular meeting of the Tri-Dam Project held May 21, 2026, the joint Boards of Directors of OID and SSJID accepted an offer of purchase for the Property; and

**WHEREAS**, the Board of Directors of OID, as joint owner of the Property, reaffirm acceptance of the offer of purchase and authorize the General Manager of Tri-Dam to do all things necessary and proper to effectuate transfer of OID’s interest in the Property, and authorize the OID President and General Manager to execute all documents related thereto on behalf of OID;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Oakdale Irrigation District that:

1. The foregoing Recitals are true, correct, and incorporated herein.
2. The offer of purchase of the Property is accepted by OID.
3. The General Manager of the Tri-Dam Project is authorized to do all things necessary and proper to effectuate transfer of OID’s interest in the Property.
4. The OID President and General Manager are authorized to execute all documents related to the transfer of OID’s interest in the Property on behalf of OID.

**PASSED AND ADOPTED** by the Oakdale Irrigation District Board of Directors at a regular meeting of said Board held on the 2<sup>nd</sup> of June, 2026, by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

**ATTEST:**

**APPROVED:**

\_\_\_\_\_  
**SCOT MOODY, Secretary**

\_\_\_\_\_  
**TOM ORVIS, President  
Board of Directors**

**CERTIFICATION**

I, Amanda McCormick, Clerk to the Board of Directors of the Oakdale Irrigation District, do hereby certify that the foregoing Resolution was adopted by the Board of Directors of said District at a regular meeting of said Board held on the 2<sup>nd</sup> day of June, 2026.

\_\_\_\_\_  
Amanda McCormick, Clerk to the Board



# **DISCUSSION ITEMS**

## **BOARD MEETING OF JUNE 2, 2026**

## DISCUSSION ITEM

Date: June 2, 2026  
Item Number: 7  
APN: N/A

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**SUBJECT: DISCUSSION AND PRESENTATION ON THE DISTRICT'S SURFACE WATER DIVERSIONS, DEEP WELL PRODUCTION, AND SUSTAINABLE GROUNDWATER MANAGEMENT ACT**

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### **BACKGROUND AND DISCUSSION:**

Eric Thorburn, OID's Water Resources Manager/District Engineer, will provide a presentation and overview of the District's surface water diversions, deep well production, and status of the Sustainable Groundwater Management Act for the Board's information.

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**Board Comments:**

## DISCUSSION ITEM

Date: June 2, 2026  
Item Number: 8  
APN: N/A

---

**SUBJECT: DISCUSSION AND PRESENTATION ON THE DISTRICT'S PHASE 1 PAULSELL  
LATERAL EXPANSION PROJECT**

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### **BACKGROUND AND DISCUSSION:**

Emily Sheldon, OID Associate Engineer, will provide a presentation and update on OID's Phase 1 Paulsell Lateral Expansion Project for the Board's information.

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**Board Comments:**



**COMMUNICATIONS**

**BOARD MEETING OF**  
**JUNE 2, 2026**



# **CLOSED SESSION ITEMS**

## **BOARD MEETING OF JUNE 2, 2026**