

**AGENDA
OAKDALE IRRIGATION DISTRICT
BOARD OF DIRECTORS
REGULAR MEETING
MAY 12, 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 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.

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|----|--|-----------|
| 1. | Approve the Board of Directors' Minutes of the Regular Meeting of April 7, 2026 | 6 |
| 2. | Approve Oakdale Irrigation District's Statement of Obligations | 13 |
| 3. | Approve OID Improvement Districts' Statement of Obligations | 19 |
| 4. | Approve the Treasurer's Report and Financial Statements for the Three Months Ending March 31, 2026 | 21 |
| 5. | Approve the Appointment of Committee Members for Improvement District No. 22 | 49 |

ACTION CALENDAR

- | | | |
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| 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) | 52 |
| 7. | Review and Take Possible Action to Approve the General Manager Employment Agreement – To Be Considered After Closed Session | 58 |
| 8. | Review and Take Possible Action to Approve the 2026 Unrepresented Employee Salary and Wage Schedule Effective May 31, 2026 – To Be Considered After Closed Session | 76 |

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. 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)

ADJOURNMENT

- The next Regular Board Meeting of the **Oakdale Irrigation District Board of Directors** is scheduled for **Tuesday, June 2, 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, May 21, 2026, at 9:00 a.m.** at 31885 Old Strawberry Rd, Strawberry, CA 95375.

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
MAY 12, 2026



AGENDA ITEMS CONSENT CALENDAR

BOARD MEETING OF MAY 12, 2026

BOARD AGENDA REPORT

Date: May 12, 2026
Item Number: 1
APN: N/A

SUBJECT: APPROVE THE BOARD OF DIRECTORS' MINUTES OF THE REGULAR MEETING OF APRIL 07, 2026

RECOMMENDED ACTION: Approve the Board of Directors' Minutes of the Regular Meeting of April 7, 2026

BACKGROUND AND/OR HISTORY:

Draft Minutes of the Board of Directors' Regular Meeting of April 7, 2026

ATTACHMENTS:

- Draft Minutes – April 7, 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:

MINUTES

REGULAR MEETING

Oakdale, California
April 7, 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.

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

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 9:02 a.m. Two (2) members of the public addressed the Board on items not on the agenda.

Public comment on items not on the agenda closed at 9:05 a.m., and the Board meeting continued.

CONSENT CALENDAR **ITEM NOS. 1-7**

1. Approve the Board of Directors Minutes of the Regular Meeting of March 3, 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 Two Months Ending February 28, 2026
5. Approve the Draft Financial Statements for the Twelve Months Ending December 31, 2025

6. Approve Adoption of Resolution to Accept Realigned Portion of the Mendelson Pipeline as a District Facility
7. Approve Adoption of Resolution to Abandon a Portion of the Mendelson Pipeline

A motion was made by Director Doornenbal, and seconded by Director Tobias, to approve the above-noted Consent Item Nos. 1-7.

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

The motion passed by a 5/0 vote.

ACTION CALENDAR
ITEM NO. / NOS. 8-11

ITEM NO. 8

REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE RESOLUTION
OF INTENTION TO APPROVE 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

Ms. Sharon Cisneros, Chief Financial Officer, addressed the board with the review and recommended action to approve the resolution of intention to approve 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 Tobias, and seconded by Director J. DeBoer, to Review and Take Possible Action to Approve the Resolution of Intention to Approve 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

The Board welcomed public comments on Item No. 8 at 9:15 a.m. Hearing none, public comment closed at 9:15 a.m.

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

The motion passed by a 5/0 vote.

ITEM NO. 9

REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE 2026 OID
AGRICULTURAL SCHOLARSHIP

Mr. Scot Moody, General Manager, addressed the board to approve the 2026 OID Agricultural Scholarship.

A motion was made by Director J. DeBoer, and seconded by Director B. DeBoer, to Review and Take Possible Action to Approve the 2026 OID Agricultural Scholarship

The Board welcomed public comments on Item No. 9 at 9:20 a.m. Hearing none, public comment closed at 9:20 a.m.

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

The motion passed by a 5/0 vote

ITEM NO. 10
REVIEW AND TAKE POSSIBLE ACTION TO APPROVE 10% COST-SHARE
TO REPLACE THE ADAMS NO. 1 PIPELINE THROUGH APN: 064-061-020

Mr. Scot Moody, General Manager, addressed the board to approve the 10% cost-share to replace the Adams No. 1 Pipeline through APN: 064-061-020

A motion was made by Director Doornenbal, and seconded by Director B. DeBoer, to Review and Take Possible Action to Approve 10% Cost-Share to Replace the Adams No. 1 Pipeline Through APN: 064-061-020

The Board welcomed public comments on Item No. 10 at 9:25 a.m. Hearing none, public comment closed at 9:25 a.m.

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

The motion passed by a 5/0 vote.

ITEM NO. 11
REVIEW AND TAKE POSSIBLE ACTION TO AWARD THE BID TO ANTHONY
J. PRIETO WATER WELL DRILLING, INC. AS THE LOWEST RESPONSIVE
AND RESPONSIBLE BIDDER FOR THE HOWARD DEEP WELL #2 PROJECT
AND AUTHORIZE THE GENERAL MANAGER TO EXECUTE ASSOCIATED
CHANGE ORDERS

Mr. Scot Moody, General Manager, addressed the board to award the bid to Anthony J. Prieto Water Well Drilling, Inc., as the lowest responsive and responsible bidder for the Howard Deep Well #2 Project and authorize the general manager to execute associated change orders.

A motion was made by Director Doornenbal, and seconded by Director B. DeBoer, with an amendment to the action as drafted to Award the Bid to Masellis Drilling.

After further discussion, Director B. DeBoer withdrew his motion.

Motion went to the floor but failed due to a lack of a second.

A motion was made by J. DeBoer, and seconded by Director B. DeBoer, to Review and Take Possible Action to Award the Bid to Anthony J. Prieto Water Well Drilling, Inc. As the Lowest Responsive and Responsible Bidder for the Howard Deep Well #2 Project and Authorize the General Manager to Execute Associated Change Orders

The Board welcomed public comments on Item No. 11 at 9:38 a.m. Two (2) members of the public addressed the Board on Item No. 11:

Public comment closed Item No. 11 at 9:40 a.m., and the Board meeting continued.

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

The motion passed by a 3/2 vote.

COMMUNICATIONS

ITEM NOS. 12-15

ITEM NO. 12

DIRECTOR'S COMMENTS/SUGGESTIONS

Director B. DeBoer commented on the beautiful weather and expressed appreciation for our ditch tenders. He suggested that, prior to making any significant purchases of equipment, staff come to the board first. He expressed his disappointment that he could not attend the last Tri Dam board meeting to hear the electricity contract presentation. He suggested that more education needs to be addressed on the power purchase contract.

Director J. DeBoer also agreed with Director B. DeBoer about wanting additional education on the best power purchase contract. He mentioned the opportunity to tour the new Joint Supply Tunnel Project and expressed his appreciation for seeing where our constituents' dollars flow and to see the infrastructure perspective. He also gave his appreciation for the coordination of the Mendelson Pipeline.

Director Doornenbal expressed his appreciation for the rain and was curious about the rain in the forecast. He stated the ditch tenders are doing an excellent job.

Director Tobias commented on the lack of run-off this year and how it will affect revenue and transfers. He mentioned the behind-the-scenes discussions from the Ground Water Management Act, the repeated study completions, and the unnecessary cost to repeat those studies. He thanked the staff for their splendid work. He expressed his appreciation for being part of our district.

Director Orvis concurred with Director Tobias on SIGMA and the continued studies, and the cost tied to the studies. He mentioned having the opportunity to speak with members of The Mason's Club. He reminded everyone about the 2026 ACWA Spring conference coming up in May in Sacramento, CA. He also thanked staff and mentioned the Canal Tunnel Project tour coming up on June 4th, 2026, and others later in the summer.

ITEM NO. 13

COMMITTEE REPORTS

Tom Orvis reported Rachel Anthony, Supervisor District #1, stepped down from the water advisory committee and was replaced by Jamie Gates.

ITEM NO. 14

GENERAL MANAGER'S REPORT ON THE STATUS OF OID ACTIVITIES

Mr. Scot Moody thanked Christine Bailey for stepping in as the Interim Executive Assistant/Clerk to the Board. He stated her replacement will be starting April 20th, 2026. He mentioned the ACWA Spring Conference coming up in May. He also gave a brief update on the Paulsell Lateral Expansion Project.

ITEM NO. 15
WATER COUNSEL REPORT

Stefanie Morris, Water Counsel, reported briefly on Dan Steiner's 1st forecast of April 1st, 2026, which included New Melones projections of exceeding 600,000-acre feet of water and all water diversions met. She mentioned the teetering of a critical dry year and the unimpaired runoff. The report was based on the NOAA River Forecast Center. She also mentioned the conservation account is completely full.

President Orvis announced the items to be discussed in closed session, and the Board welcomed public comments on Item Nos. 16-20 at 10:07 a.m. Hearing none, public comment closed at 10:07 a.m., and the Board recessed.

The Board convened to closed session at 10:23 a.m.

CLOSED SESSION
ITEM NOS. 16-20

16. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Pursuant to Government Code §54956.9(d)(2)
One (1) potential case
17. 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
18. 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
19. POTENTIAL LITIGATION
Pursuant to Government Code §54956.9(d)(4)
Two (2) Cases

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

The Board reconvened to open session at 12:10 p.m. Coming out of closed session, President Orvis stated there were no reportable actions.

ADJOURNMENT

The Board meeting was adjourned at 12:10 p.m. The Board Meeting of the **Oakdale Irrigation District Board of Directors** is scheduled for **Tuesday, May 12, 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, April 16, 2026 at 9:00 a.m.** in the boardroom at the office South San Joaquin Irrigation District, 11011 E Hwy 120, Manteca, CA.

Attest:

Thomas D. Orvis, President
Board of Directors

Scot A. Moody
General Manager/Secretary

DRAFT

BOARD AGENDA REPORT

Date: May 12, 2026
Item Number: 2
APN: N/A

SUBJECT: APPROVE OAKDALE IRRIGATION DISTRICT'S STATEMENT OF OBLIGATIONS

RECOMMENDED ACTION: Approve Statement of Obligations

TOP TEN OBLIGATIONS

<u>Vendor</u>	<u>Purpose</u>	<u>Amount</u>
South San Joaquin Irrigation District	Canyon Tunnel Project January & February	\$ 898,494.83
Sierra Mountain Construction, Inc.	Paulsell Lateral Project March	245,218.75
Tim O'Laughlin A Professional Law	Legal Matters	168,009.61
Provost & Pritchard Consulting Group	Paulsell Lateral Project February	153,807.29
Internal Revenue Service	Payroll Taxes	143,097.33
L & S Trucking	Hauling Services	141,348.39
D.A. Wood Construction, Inc.	Mendelson Pipeline - March	110,407.00
Kaiser Foundation Health Plan, Inc.	Health Insurance - May	97,287.26
CalPERS Retirement System	Retirement Contributions	95,710.95
ACWA – Joint Powers Ins Authority	Property Package & Excessive Crime Insurance	75,623.52
	Other Obligations:	873,941.84
	Total Obligations:	\$ 3,002,946.77

FISCAL IMPACT: \$3,002,946.77

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 - March 28, 2026 - April 30, 2026



Oakdale Irrigation District
 1205 East F Street
 Oakdale, CA 95361

Check Date	Check No	Vendor Name	Amount	Description
3/30/2026	330261	Modesto Irrigation District	\$ 2,198.43	Electricity - March
3/30/2026	330262	Samba Holdings, Inc.	260.52	Fleet Watch - February
4/1/2026	38412	Ace Hardware	79.90	Clamps, Insect Spray, Latches and Plumbers Putty
4/1/2026	38413	Airgas USA, LLC	447.60	Nitrogen Cylinder and Welding Clamps
4/1/2026	38414	Amazon Capital Services	574.40	Drill Bit Set, Filters, Squeegee, Tap Magic and Window Tint
4/1/2026	38415	Ameriflex	1,894.18	FSA-125
4/1/2026	38416	Anthony J. Prieto Water Well Drilling, Inc.	2,850.00	Thronton Deep Well - March
4/1/2026	38417	Asbury Environmental Services	153.00	Recycle Used Oil
4/1/2026	38418	BG Agri Sales & Service	170.23	Float Box 2 Gallon
4/1/2026	38419	Brady Industries	274.54	Pop-Up Paper Towels
4/1/2026	38420	Buila, Joseph	113.68	Mileage Reimbursement Backflow Training 3/19/26 - 3/21/26
4/1/2026	38421	California Society of CPAs	620.00	2026-2027 Annual Membership Dues
4/1/2026	38422	California State Disbursement Unit	1,050.91	Wage Levy
4/1/2026	38423	Central Irrigation Modesto, LLC	19,668.93	Caps, Conduit, Couplers, Elbows, Glue, Nipples, Pipe, Primer, Tees and Vents
4/1/2026	38424	City of Oakdale Utilities	2,408.88	Water Usage 2/15/26 - 3/15/26
4/1/2026	38425	Coffee Break Service, Inc.	409.44	Filters
4/1/2026	38426	Colonial Life	2,420.44	Supplemental Life Insurance - March
4/1/2026	38427	Comcast Business	3,153.19	Office Ethernet - March
4/1/2026	38428	Cutting Edge Supply	2,166.00	Blades, Bolts, Bucket Pins, Nuts, Teeth and Washers
4/1/2026	38429	D.A. Wood Construction, Inc.	110,407.00	Mendelson Pipeline - March
4/1/2026	38430	Department of Water Resources	9,595.00	Annual Dam Fee 7/1/26 - 6/30/27 Rodden Lake
4/1/2026	38431	Doerksen, Grant	180.00	Ca Board of Professional Engineers Certificate Renewal
4/1/2026	38432	Fastenal Company	4,214.88	Batteries, Chisels, Drill Bits, Gloves, Paint, Reciprocating Saws, Safety Vests, Screws and Wasp Spray
4/1/2026	38433	First Choice Industrial Supply Inc.	383.70	Can Liners, Cups and Paper Towels
4/1/2026	38434	Fresno Valves & Castings, Inc.	4,417.11	Gates, Lift Nut, Vent Air and Wheel
4/1/2026	38435	George Reed, Inc.	1,164.00	18" Minus and AB Recycled
4/1/2026	38436	Grainger	455.39	Replacement Pipe Die and Quick Exhaust Valve
4/1/2026	38437	Green Rubber-Kennedy Ag	1,398.13	Clamps and Hoses
4/1/2026	38438	Grover Landscape Services, Inc.	567.10	Landscape Maintenance - March
4/1/2026	38439	Haidlen Ford	855.74	Hoses, Tow Service, Regulator and Window Handle
4/1/2026	38440	Holt of California, Inc.	9,556.79	Equipment Rental: Roller Vacuum Trailer and Filters and Joy Stick Control
4/1/2026	38441	Hunt & Sons LLC	19,393.12	Fuel
4/1/2026	38442	Kosakiewicz, Joe	75.00	Safety Toe Boot Reimbursement
4/1/2026	38443	L & S Trucking	74,341.63	Dirt Hauling Service
4/1/2026	38444	Liebert Cassidy Whitmore	1,940.00	Legal Matters
4/1/2026	38445	Love Stanislaus County Inc.	250.00	2026 Mini Mustang Sponsor
4/1/2026	38446	Microbac Laboratories, Inc.	1,946.00	Bac T Samples, Nitrate as N Samples and Volatile Organic Compounds Sample
4/1/2026	38447	Mid Valley Power	57,886.76	Retention Payable 2024-34 NSSR
4/1/2026	38448	Mission Uniform Service	682.42	Uniform Service
4/1/2026	38449	Modesto Steel Company, Inc.	603.71	Flat Bar, Pipe, Square-HR and Square Tub
4/1/2026	38450	Morrill Industries, Inc.	9,383.11	Coupler Starters, Flex Coupling and Gaskets
4/1/2026	38451	Motor Parts Distributors, Inc.	84.31	Diesel Emission Fluid
4/1/2026	38452	MRC Smart Technology Solutions Inc.	931.15	Copier Usage 12/15/25 - 3/17/26
4/1/2026	38453	NAPA Auto Parts of Escalon	164.35	Rear Shock Absorbers
4/1/2026	38454	ODP Business Solutions LLC	898.52	Office Supplies
4/1/2026	38455	Operating Engineers Union Local No. 3	3,024.00	Union Dues
4/1/2026	38456	Principal Life Insurance Company	669.70	Life Insurance - April
4/1/2026	38457	Provost & Pritchard Consulting Group, Inc.	153,807.29	Country Club Well #3, Howard Deep Well, Paulsell Lateral and Thornton Deep Well#2 - February
4/1/2026	38458	Regional Government Services Authority	3,314.30	Classification and Compensation Study - February
4/1/2026	38459	Rubicon, Inc.	21,000.00	Software License, Host Engineering, TCC Integration and Supervision & Commission
4/1/2026	38460	S & K Smoke Check	1,050.00	Smoke Check Tests
4/1/2026	38461	Safe-T-Lite of Modesto, Inc.	901.66	Channelizers, Decals, Stands and Reflective Tape
4/1/2026	38462	Savemart Supermarkets	65.72	Supplies For Cal ASFMRA Tour Presentation and Snacks for Tour Group
4/1/2026	38463	Target Specialty Products	55,410.19	Round Up Pro, Super Marking Dye, Topdeck, Torpedo and Weedar
4/1/2026	38464	Tim O'Laughlin A Professional Law Corporation	85,972.75	Legal Matters
4/1/2026	38465	United Rentals (North America) , Inc.	5,084.07	Equipment Rental: Forklift, Roller, Scissor Lift and Telescopic Boom
4/1/2026	38466	Walsh, John	139.49	Health and Wellness Gym Reimbursement 1/2026 - 3/2026
4/1/2026	38467	Wille Electric Supply Co., Inc.	3,654.81	Circuit Breakers, Conduit, Safety Switch, Fuses, Hinges and Wire
4/2/2026	402261	Bluefin	253.66	Merchant Fees - March 2026
4/2/2026	402262	Merchant Services Inc.	1,047.77	Merchant Fees - March 2026
4/2/2026	402263	OID Improvement Districts	15,413.15	March 2026 ID Collections
4/6/2026	406261	CTC-VIS Air Resources Board	160.65	Compliance Fee 2026
4/7/2026	407261	Internal Revenue Service	1,091.44	Payroll Taxes
4/7/2026	407262	Employment Development Department	30.79	Payroll Taxes

Statement of Obligations
 Check Register - March 28, 2026 - April 30, 2026



Oakdale Irrigation District
 1205 East F Street
 Oakdale, CA 95361

Check Date	Check No	Vendor Name	Amount	Description
4/8/2026	408261	Visa	3,696.23	Cloud Storage Software, Equipment Rental, Digital Mixer, Liquid Chlorine and Security Software
4/10/2026	410261	Internal Revenue Service	70,476.52	Payroll Taxes
4/10/2026	410262	VOYA Retirement	16,035.25	Retirement Contribution
4/10/2026	410263	ICMA Retirement	160.66	Retirement Contribution
4/10/2026	410264	California Public Employees' Retirement System	47,905.11	Retirement Contribution
4/10/2026	410265	Employment Development Department	15,598.67	Payroll Taxes
4/13/2026	413261	AmeriFlex	290.20	FSA Administration Fees April
4/15/2026	38468	711 Materials, Inc.	3,417.81	Cement
4/15/2026	38469	Ace Hardware	63.51	Fasteners
4/15/2026	38470	ACWA-JPIA	9,350.45	Dental and Vision Insurance - May
4/15/2026	38471	Airgas USA, LLC	100.86	Nitrogen
4/15/2026	38472	Amazon Capital Services	2,762.58	Batteries, Blaster Spray, Cables, Caulking Gun, Drill Bits, Hoses, Liquid Chlorine and Safety Goggles
4/15/2026	38473	American Lumber Company	574.64	Lumber
4/15/2026	38474	Ameriflex	1,967.51	FSA-125
4/15/2026	38475	AT&T Mobility	2,627.49	Cell Phone and Ipad Charges - April
4/15/2026	38476	Backgrounds Online	61.50	New Hire Background Check
4/15/2026	38477	Bell, Luke	261.95	Reimburse Fuel For DSO Trucks
4/15/2026	38478	Borba, A.J.	50.00	Uniform Reimbursement
4/15/2026	38479	Brady Industries	116.12	Bath Tissue
4/15/2026	38480	California State Disbursement Unit	1,050.91	Wage Levy
4/15/2026	38481	CalNeva Water	50,865.00	Legal Matters
4/15/2026	38482	Casey Logistics Inc.	94.00	Shredding Service - March
4/15/2026	38483	Central Irrigation Modesto, LLC	3,604.96	Bushings, Caps, Couplers, Elbows, Nipples, Pipe and Tees
4/15/2026	38484	Central Valley Ag Grinding, Inc.	490.00	Green Waste - March
4/15/2026	38485	ClearChannelVM, LLC	43,596.07	Magnacide
4/15/2026	38486	Coffee Break Service, Inc.	176.42	Coffee Service
4/15/2026	38487	Cole Land Surveyors Inc.	5,400.00	Dixon Pipeline, Lesnini Pipeline and Paulsell Lateral - Easement Staking
4/15/2026	38488	Comcast Business	455.30	Office Phone Charges - April
4/15/2026	38489	Condor Earth Technologies, Inc.	342.00	CalARP Support - February
4/15/2026	38490	Core & Main LP	460.51	Lubricant
4/15/2026	38491	CoreLogic Solutions, LLC	328.36	Real Quest - March
4/15/2026	38492	Davids Engineering, Inc.	2,162.10	Agricultural Water Management Plan 2025 Update and Paulsell Lateral - March
4/15/2026	38493	Diesel Emissions Service	506.63	Emission Gasket Kits
4/15/2026	38494	Dristas, Dimitri and Nichole	2,355.17	Refund Balance Root Drain Pipeline Conversion & Clover Install
4/15/2026	38495	Fastenal Company	3,509.37	Batteries, Ear Plugs, Grinders, Hip Waders, Ladders, Paint, Safety Vests and Wood Chisels
4/15/2026	38496	First Choice Industrial Supply Inc.	110.11	Hand Soap
4/15/2026	38497	Fresno Valves & Castings, Inc.	7,313.85	YW Line Gates
4/15/2026	38498	GAR Bennett, LLC	2,947.57	Caps, Elbows Pipe, Reducers and Tees
4/15/2026	38499	Garton Tractor, Inc.	112.55	Collar an Damper Assembly
4/15/2026	38500	George Reed, Inc.	2,041.83	18" Minus
4/15/2026	38501	Gilton Resource Recovery Transfer Facility, Inc.	856.29	Green Waste and Municipal Solid Waste - March
4/15/2026	38502	Gilton Solid Waste Management, Inc.	814.31	Refuse - March
4/15/2026	38503	Governmentjobs.com, Inc	7,830.85	Renewal Governmentjobs.com 6/7/2026 - 6/6/2027
4/15/2026	38504	GP Crane & Hoist Services	61,201.89	10 Ton Crane System - 2nd Installment
4/15/2026	38505	Grainger	60.73	Plastic Funnel Set and Quick Exhaust Valve
4/15/2026	38506	Haidlen Ford	4,251.23	Diesel Injector Control Module, Radiator Assembly, Track Assembly, Pad Seat Cushion Seat Cover And Assembly
4/15/2026	38507	Hilmar Lumber, Inc.	8,960.01	Pipe
4/15/2026	38508	Hughson Farm Supply	777.80	Bar Oil, Cylinder With Piston and Gasket, Chain Saw Chains, Oil and Sharpen Chain Saw Blades
4/15/2026	38509	Hunt & Sons LLC	17,356.42	Fuel
4/15/2026	38510	Interstate Truck Center	876.16	Brake Relay Valve, Coiled Cable Sets, Seals and Thermal/Pneumatic Clean
4/15/2026	38511	Jani cs Enterprises LLC	3,393.21	Janitorial Service - March
4/15/2026	38512	Kaiser Foundation Health Plan, Inc.	97,287.26	Health Insurance - May
4/15/2026	38513	L & S Trucking	18,961.76	Dirt Hauling Service
4/15/2026	38514	Loveall, Michael	689.03	Reimburse Fuel For DSO Trucks
4/15/2026	38515	LSA Associates, Inc.	14,063.03	Paulsell Lateral February
4/15/2026	38516	McMaster-Carr	1,101.76	Steel Screws
4/15/2026	38517	Metron-Farnier, LLC	1,322.64	Register Housing Kits
4/15/2026	38518	Microbac Laboratories, Inc.	215.00	Bac T Samples
4/15/2026	38519	Mission Uniform Service	674.10	Uniform Service
4/15/2026	38520	Modesto Steel Company, Inc.	1,351.91	Pipe
4/15/2026	38521	Morrill Industries, Inc.	709.83	Coupler Starter
4/15/2026	38522	Motor Parts Distributors, Inc.	112.42	Diesel Emission Fluid
4/15/2026	38523	NAPA Auto Parts of Escalon	591.09	Batteries, Brake Cleaner and Filters
4/15/2026	38524	Oak Valley Hospital District	150.00	DOT Medical Exams

Statement of Obligations
 Check Register - March 28, 2026 - April 30, 2026



Oakdale Irrigation District
 1205 East F Street
 Oakdale, CA 95361

Check Date	Check No	Vendor Name	Amount	Description
4/15/2026	38525	Oakdale Golf & County Club, Inc.	606.02	Post Board Lunches and Post Tri Dam Lunches
4/15/2026	38526	ODP Business Solutions LLC	278.29	Office Supplies
4/15/2026	38527	Ontel Security Services, Inc.	300.00	Security Monitoring - March
4/15/2026	38528	P & L Concrete Products, Inc.	610.64	Cement
4/15/2026	38529	P G & E	33,041.31	Electricity
4/15/2026	38530	Portola Systems, Inc.	776.21	Microsoft 365 - April
4/15/2026	38531	Quadiant, Inc.	1,108.86	Postage Meter Rental March 2026 - March 2027
4/15/2026	38532	Rocha, Vincent	321.07	Reimburse Fuel DSO Trucks
4/15/2026	38533	Springbrook Holding Company, LLC	186.00	CivicPay - March
4/15/2026	38534	Sutter EAP	425.00	2026 2nd Quarter Services
4/15/2026	38535	Sutter Health Plus	12,794.12	Health Insurance - May
4/15/2026	38536	TP Express	1,875.00	Regular Portable and Single Towable Restrooms - April
4/15/2026	38537	United Rentals (North America) , Inc.	2,863.08	Equipment Rental - Forklift, Trench Box and Speed Strut
4/15/2026	38538	UNKE, Inc.	2,700.00	(9) Qty. Truck Loads Concrete Waste
4/15/2026	38539	Valley Ag Water Coalition	3,500.00	2025 Membership Dues. 2nd Billing of 2 Installments
4/15/2026	38540	Valley Tire Sales, Inc.	2,283.22	Tires, Mounting, Disposal Fees and Valve Stems
4/15/2026	38541	Verizon	1,528.26	Vehicle Tracking - March
4/15/2026	38542	Verizon Wireless	614.76	Cell Phone and Ipad Charges - March
4/15/2026	38543	White Cap Construction Supply	285.47	Dobie With Wire and Foam Sealant
4/15/2026	38544	Wienhoff Drug Testing, Inc.	1,795.28	1st Qtr 2026 - DOT and Non DOT Excessive Collection Drug Testing
4/15/2026	38545	Wille Electric Supply Co., Inc.	302.12	Conduit, Connectors, Conduit and Wire Pull
4/16/2026	38546	Loveall, Michael	196.26	Reimburse Fuel For DSO Trucks
4/16/2026	38547	Scully, Lee	510.00	Productivity Enhancement Certificate Payout
4/16/2026	38548	Stanislaus County Clerk Recorder	260.00	Quick Deed Claim
4/16/2026	416261	Oak Valley Community Bank	2,700.00	2026 1st Qtr. Productivity Gift Cards
4/17/2026	417261	Internal Revenue Service	743.50	Payroll Taxes
4/17/2026	417262	VOYA Retirement	137.82	Retirement Contribution
4/17/2026	417263	California Public Employees' Retirement System	542.18	Retirement Contribution
4/17/2026	417264	Employment Development Department	154.76	Payroll Taxes
4/24/2026	424261	Internal Revenue Service	70,785.87	Payroll Taxes
4/24/2026	424262	VOYA Retirement	16,181.50	Retirement Contribution
4/24/2026	424263	ICMA Retirement	164.05	Retirement Contribution
4/24/2026	424264	California Public Employees' Retirement System	47,263.66	Retirement Contribution
4/24/2026	424265	Employment Development Department	16,005.21	Payroll Taxes
4/27/2026	427261	Modesto Irrigation District	2,835.55	Electricity April
4/29/2026	38549	711 Materials, Inc.	3,479.76	Cement
4/29/2026	38550	ACWA - Joint Powers Insurance Authority	75,623.52	Excess Crime and Property Insurance 4/1/2026 - 3/31/2027
4/29/2026	38551	Amazon Capital Services	159.18	IPR Air Test Tool Kit, Hose Fittings, Hinges, Mouse Pad and Pipe Fittings
4/29/2026	38552	Ameriflex	1,627.51	FSA-125
4/29/2026	38553	Applied Technology Group, Inc.	883.65	YAGI 900mHz ANTENNA
4/29/2026	38554	Berliner Cohen, LLP	24,097.50	Legal Matters
4/29/2026	38555	Bobcat Central, Inc.	85.25	Hydraulic Cap and Vent
4/29/2026	38556	California State Disbursement Unit	1,050.91	Wage Levy
4/29/2026	38557	Cal-Sierra Pipe, LLC	1,013.84	Steel Pipe
4/29/2026	38558	Campbell Ranches, LP	47,930.40	Refund 2025 and 2026 OOD APN: 011-006-043 / 044
4/29/2026	38559	Central Irrigation Modesto, LLC	5,021.50	Bell Reducers, Close Nipples, Compression Couplers, Elbows, Hex Bushings and Pipe
4/29/2026	38560	Ceres Pipe & Metal	1,180.40	UM Steel Plate and MSE Steel Plates
4/29/2026	38561	Coffee Break Service, Inc.	107.78	Coffee Service
4/29/2026	38562	Colonial Life	2,310.18	Supplemental Life Insurance - April
4/29/2026	38563	Comcast Business	3,152.11	Office Ethernet Charges - April
4/29/2026	38564	Consumers Choice Pest Control	90.00	Pest Service
4/29/2026	38565	Dunn-Edwards Corporation	184.32	Paint and Primer
4/29/2026	38566	F&M Bank	12,906.25	Sierra Mountain #7 March Retention Payable
4/29/2026	38567	Fastenal Company	1,764.07	Lubricants, Wood Screws and Wedge Anchors
4/29/2026	38568	Fresno Valves & Castings, Inc.	17,362.44	Slide Gates
4/29/2026	38569	George Reed, Inc.	4,202.81	18" Minus, Ballast 2-1/2 (#3), Rip Rap-12" Minus and Rock 6" Clean
4/29/2026	38570	George W. Lowry, Inc.	4,532.43	Hoses, Hydraulic Oil, Mobil Oil, Mobil Grease, Nozzle and Safety Break
4/29/2026	38571	Grainger	143.83	Steel Pipe Clips
4/29/2026	38572	Harris, Austin	105.00	Productivity Enhancement Certificate Payout
4/29/2026	38573	Hay, Taran R. & Tamara L.	53.58	Refund Check 005087-000, 10407 Foxborough Drive
4/29/2026	38574	Hunt & Sons LLC	16,337.72	Fuel
4/29/2026	38575	Interstate Truck Center	143.92	Pigtail and Pump Washer Bottle
4/29/2026	38576	Jorgensen Company	798.90	Belt Kits, Filter, Screen Protector and Safety Suite Standard License 1 Year
4/29/2026	38577	L & S Trucking	48,045.00	Dirt Hauling Service

Statement of Obligations
 Check Register - March 28, 2026 - April 30, 2026



Oakdale Irrigation District
 1205 East F Street
 Oakdale, CA 95361

Check Date	Check No	Vendor Name	Amount	Description
4/29/2026	38578	LSA Associates, Inc.	3,526.25	Paulsell Lateral - March
4/29/2026	38579	Matos, Nigel	105.00	Productivity Enhancement Certificate Payout
4/29/2026	38580	Microbac Laboratories, Inc.	764.75	Arsenic, Chloride, Nitrate as N and Total Dissolved Solids Sample and Bac T Samples
4/29/2026	38581	Mission Uniform Service	662.80	Uniform Service
4/29/2026	38582	Modesto Steel Company, Inc.	244.93	Round Tube
4/29/2026	38583	Motor Parts Distributors, Inc.	663.26	Belt, Brake Pads, Filters and Diesel Emissions Fluid
4/29/2026	38584	MRC Smart Technology Solutions Inc.	1.08	Copier Usage 4/18/26 - 5/17/26
4/29/2026	38585	NAPA Auto Parts of Escalon	704.86	Batteries, Hydraulic Hose and Fittings
4/29/2026	38586	Oakdale Locksmith	65.00	Door Repair
4/29/2026	38587	ODP Business Solutions LLC	178.73	Office Supplies
4/29/2026	38588	Operating Engineers Union Local No. 3	2,880.00	Union Dues
4/29/2026	38589	Principal Life Insurance Company	649.00	Life Insurance - May
4/29/2026	38590	Rayco Industrial Supply	1,786.41	Oil Hose Reels
4/29/2026	38591	Resource Building Materials	224.79	Cement
4/29/2026	38592	Richison, Jaalah	50.00	2026 FFA Individual Sponsorship
4/29/2026	38593	Rocha, Vincent	732.00	Health & Wellness Reimbursement 1/2026 - 4/2026 and Productivity Enhancement Certificate Payout
4/29/2026	38594	Rubicon, Inc.	117.05	Shaft Input FG
4/29/2026	38595	Safe-T-Lite of Modesto, Inc.	355.21	Lath bundles
4/29/2026	38596	San Joaquin Valley Air Pollution Control District	46.00	2026/2027 Annual Permit # N3474 To Operate
4/29/2026	38597	Seymour, Mikayla	50.00	FFA Individual Sponsorship
4/29/2026	38598	Sierra Mountain Construction, Inc.	245,218.75	Paulsell Lateral - March
4/29/2026	38599	Skokan, David	110.27	DMV Fees Reimbursed
4/29/2026	38600	South San Joaquin Irrigation District	898,494.83	WO#1902 - Canyon Tunnel
4/29/2026	38601	Stanislaus County Fair	2,500.00	Stanislaus County Fair 2026 Donation
4/29/2026	38602	Tim O'Laughlin A Professional Law Corporation	82,036.86	Legal Matters
4/29/2026	38603	Tri-West Tractor Incorporated	1,586.24	Filters
4/29/2026	38604	United Rentals (North America) , Inc.	1,890.67	Equipment Rental: Boom 4/6/26 - 4/15/26
4/29/2026	38605	USA BlueBook	565.95	Insulated Probes
4/29/2026	38606	Valley Tire Sales, Inc.	674.56	Mounting, Valve Stems and Disposal
4/29/2026	38607	White Cap Construction Supply	1,848.53	Swellstop Rolls
4/29/2026	38608	Wille Electric Supply Co., Inc.	708.41	PVC Conduit and Wire
4/29/2026	38609	WorkHub Work Health Services	367.00	Pre Employment Medical Exam
4/30/2026	430261	Samba Holdings, Inc.	239.62	Fleet Watch - March
			<u>3,002,946.77</u>	
			<u>\$ 3,002,946.77</u>	

OAKDALE IRRIGATION DISTRICT
STATEMENT OF OBLIGATIONS
May 12, 2026

Void Check: 31975 & 32220

THE FOREGOING CLAIMS, NUMBERED 38412 THROUGH 38609, 330261 THROUGH 330262, 402261 THROUGH 402263, 406261, 407261 THROUGH 407262, 408261, 410261 THROUGH 410265, 413261, 416261, 417261 THROUGH 417264, 424261 THROUGH 424265, 427261, 430261 INCLUSIVE ARE APPLIED TO THE GENERAL FUND OF OAKDALE IRRIGATION DISTRICT AND ARE OBLIGATIONS AUTHORIZED THERETO.

BOARD AGENDA REPORT

Date: May 12, 2026
Item Number: 3
APN: N/A

SUBJECT: APPROVE OID IMPROVEMENT DISTRICTS' STATEMENT OF OBLIGATIONS

RECOMMENDED ACTION: Approve OID Improvement Districts' Statement of Obligations

<u>Vendor</u>	<u>Purpose</u>	<u>Amount</u>
Oakdale Irrigation District	March O & M Expenses	\$16,868.00

FISCAL IMPACT: \$16,868.00

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: 4/16/2026		TO: Oakdale Irrigation District			
MAINTENANCE PAYABLE					
I.D. #	March O & M Expense	I.D. #	March O & M Expense		
1		31			Note: Included Misc. Recon. Items
2		36			
8		38			
13		41	1,609.74		
19	(16.20)	45	4,988.63	I.D.#	Capital Project
20		46	5,108.01		
21		48			
22	1,115.05	51	4,072.40	I.D.#	Emergency Repairs
26					
29	(9.63)				
SUB-TOTAL	\$1,089.22	SUB-TOTAL	\$15,778.78	SUB-TOTAL	\$0.00
VOUCHER CHARGES					
Maintenance & Operations				\$16,868.00	
Prepaid Expense					
Capital Projects				\$0.00	
TOTAL AMOUNT				\$16,868.00	

THE FOREGOING CLAIM DATED 4/16/2026 WAS APPLIED TO
GENERAL FUNDS OF THE OAKDALE IRRIGATION'S IMPROVEMENT
DISTRICTS AND ARE AUTHORIZED THERETO.

BOARD AGENDA REPORT

Date: May 12, 2026
Item Number: 4
APN: N/A

SUBJECT: REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE TREASURER'S REPORT AND FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDING MARCH 31, 2026

RECOMMENDED ACTION: Approve the Treasurer's Report and Financial Statements for the Three Months Ending March 31, 2026

BACKGROUND AND/OR HISTORY:

The Treasurer's report provides the total Treasury and Improvement District Funds as of March 31, 2026. The month ended with \$44.7 million in designated reserves, \$1.5 million in restricted cash and \$34.0 million in operating cash.

As of the financial statement date of March 31, 2026, the District realized 61.6% of the operating budget revenues and 54.3% of total budget revenues, and actual expenditures (including capital projects and purchases) utilized 24.0% of the budgeted expenditures. Additional information is provided within the attached reports.

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 MARCH 31, 2026

TREASURER'S REPORT TO THE BOARD OF DIRECTORS
OAKDALE IRRIGATION DISTRICT
STATEMENT OF FUNDS
FOR THE PERIOD ENDING MARCH 31, 2026

<u>PERIOD ENDING</u>	<u>3/31/2026</u>	<u>RATE</u>	<u>2/28/2026</u>	<u>NET CHANGE</u>
<u>OAKDALE IRRIGATION DISTRICT FUNDS</u>				
LAIF	\$196,814.90	3.83%	\$196,814.90	\$0.00
OAK VALLEY COMMUNITY BANK	10,322,242.95		12,113,296.11	(1,791,053.16)
US BANK	68,175,297.70	3.78%	68,147,634.91	27,662.79
	<i>TOTAL TREASURY FUNDS</i>		80,457,745.92	(1,763,390.37)
<u>IMPROVEMENT DISTRICT FUNDS</u>				
IMPROVEMENT DISTRICT'S FUNDS	1,509,302.49		1,504,461.64	4,840.85
	<i>TOTAL IMPROVEMENT DISTRICT FUNDS</i>		1,504,461.64	4,840.85
	<u>TOTAL TREASURY AND IMPROVEMENT DISTRICT FUNDS</u>		<u>\$81,962,207.56</u>	<u>(\$1,758,549.52)</u>

**OAKDALE IRRIGATION DISTRICT
FOR THE PERIOD ENDING MARCH 31, 2026**

DISTRICT CASH AND CASH EQUIVALENTS		3/31/2026	3/31/2025	NET CHANGE
Beginning Balance: 3/1/2026		\$80,457,745.92		
Receipts / Earnings / Transfers		2,148,422.21		
Expenditures / Transfers		(3,911,812.58)		
TOTAL DISTRICT TREASURY FUNDS ON HAND:	3/31/2026	\$78,694,355.55	\$80,768,178.31	(\$2,073,822.76)

GENERAL FUND

Beginning Balance: 3/1/2026 \$35,727,153.46

RECEIPTS / EARNINGS

Net Investment Income 43,704.62

Collection Receipts 2,093,672.07

Transfer from ID's 11,045.52

Total Receipts: 2,148,422.21

EXPENDITURES

Accounts Payable 3,490,558.27

Payroll 405,655.42

Transfer to ID's 15,598.89

Total Expenditures: (3,911,812.58)

BALANCE ON HAND:	3/31/2026	\$33,963,763.09	\$36,435,311.14	(\$2,471,548.05)
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DESIGNATED FUNDS:

JOINT CANYON TUNNEL PROJECT RESERVE

Beginning Balance: 3/1/2026 \$21,312,205.26

Transfer from General Fund 0.00

Transfer Funds to General Fund 0.00

BALANCE ON HAND:		\$21,312,205.26	\$13,925,843.54	\$7,386,361.72
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CAPITAL REPLACEMENT / IMPROVEMENT RESERVE

Beginning Balance: 3/1/2026 \$3,282,810.81

Transfer from General Fund 0.00

Transfer to General Fund 0.00

BALANCE ON HAND:	3/31/2026	\$3,282,810.81	\$5,936,296.54	(\$2,653,485.73)
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DEBT SERVICE RESERVE

Beginning Balance: 3/1/2026 \$13,000,000.00

Transfer from General Fund 0.00

Transfer Funds to General Fund 0.00

BALANCE ON HAND:		\$13,000,000.00	\$13,000,000.00	\$0.00
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OAKDALE IRRIGATION DISTRICT
 FOR THE PERIOD ENDING MARCH 31, 2026

DISTRICT CASH AND CASH EQUIVALENTS	3/31/2026	3/31/2025	NET CHANGE
<u>OPERATING FACILITY PROJECT RESERVE</u>			
Beginning Balance: 3/1/2026	\$0.00		
Transfer from General Fund	0.00		
Transfer Funds to General Fund	0.00		
BALANCE ON HAND:	\$0.00	\$4,431,444.69	(\$4,431,444.69)
<u>MUNICIPAL CONSERVATION PROJECT RESERVE</u>			
Beginning Balance: 3/1/2026	\$5,807.40		
Transfer from General Fund	0.00		
Transfer Funds to General Fund	0.00		
BALANCE ON HAND:	\$5,807.40	\$5,807.40	\$0.00
<u>RATE STABILIZATION AND OPERATIONS DESIGNATED RESERVE</u>			
Beginning Balance: 3/1/2026	\$2,507,937.96		
Transfer from General Fund	0.00		
Transfer Funds to General Fund	0.00		
BALANCE ON HAND:	\$2,507,937.96	\$2,507,937.96	\$0.00
<u>RURAL WATER SYSTEM CAPITAL REPLACEMENT / IMPROVEMENT RESERVE</u>			
Beginning Balance: 3/1/2026	\$803,073.77		
Transfer from General Fund	0.00		
Transfer to General Fund	0.00		
BALANCE ON HAND: 3/31/2026	\$803,073.77	\$1,144,514.99	(\$341,441.22)
<u>VEHICLE AND EQUIPMENT REPLACEMENT RESERVE</u>			
Beginning Balance: 3/1/2026	\$1,408,526.16		
Transfer from General Fund	0.00		
Transfer Funds to General Fund	0.00		
BALANCE ON HAND: 3/31/2026	\$1,408,526.16	\$1,267,321.37	\$141,204.79
<u>BUILDING AND FACILITIES IMPROVEMENT PROJECT RESERVE</u>			
Beginning Balance: 3/1/2026	\$1,025,000.00		
Transfer from General Fund	0.00		
Transfer to General Fund	0.00		
BALANCE ON HAND: 3/31/2026	\$1,025,000.00	\$1,025,000.00	\$0.00
<u>EMPLOYEE COMPENSATION ABSENCES RESERVE</u>			
Beginning Balance: 3/1/2026	\$1,385,231.10		
Transfer from General Fund	0.00		
Transfer to General Fund	0.00		
BALANCE ON HAND: 3/31/2026	\$1,385,231.10	\$1,088,700.68	\$296,530.42

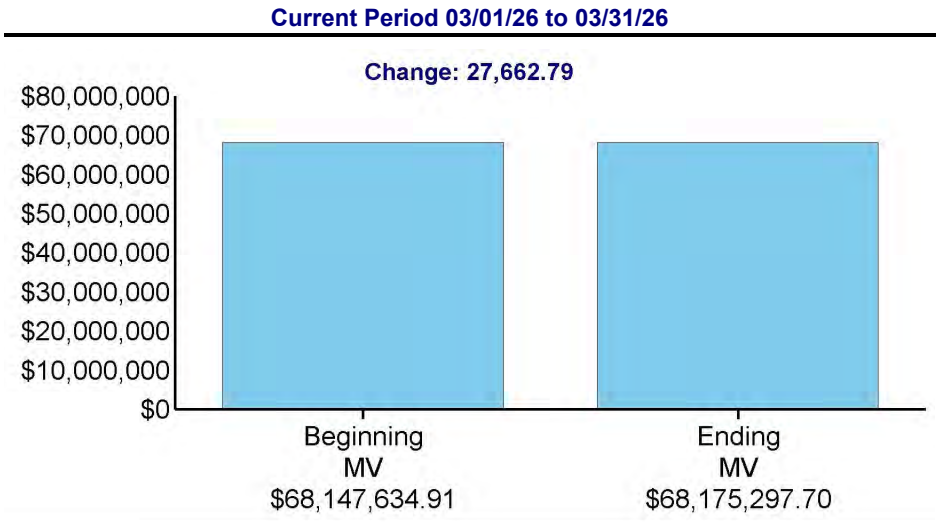


OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [REDACTED]

Page 1 of 16
March 1, 2026 to March 31, 2026

MARKET VALUE SUMMARY

	Current Period 03/01/26 to 03/31/26	Year-to-Date 01/01/26 to 03/31/26
Beginning Market Value	\$68,147,634.91	\$67,762,881.79
Taxable Interest	152,116.93	467,058.94
Fees and Expenses	-	-10,907.25
Change in Investment Value	-124,454.14	-43,735.78
Ending Market Value	\$68,175,297.70	\$68,175,297.70



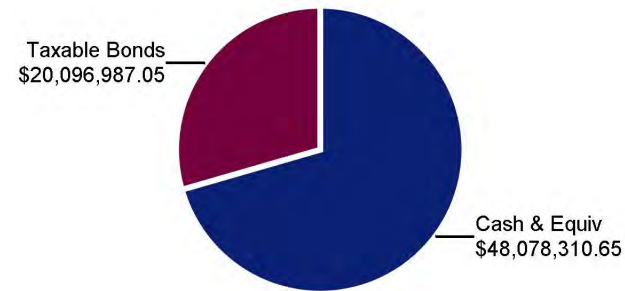


OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [REDACTED]

Page 2 of 16
March 1, 2026 to March 31, 2026

ASSET SUMMARY

Assets	Current Period Market Value	% of Total	Estimated Annual Income
Cash & Equivalents	48,078,310.65	70.50	1,753,945.32
Taxable Bonds	20,096,987.05	29.50	827,378.35
Total Market Value	\$68,175,297.70	100.00	\$2,581,323.67



Fixed Income Summary



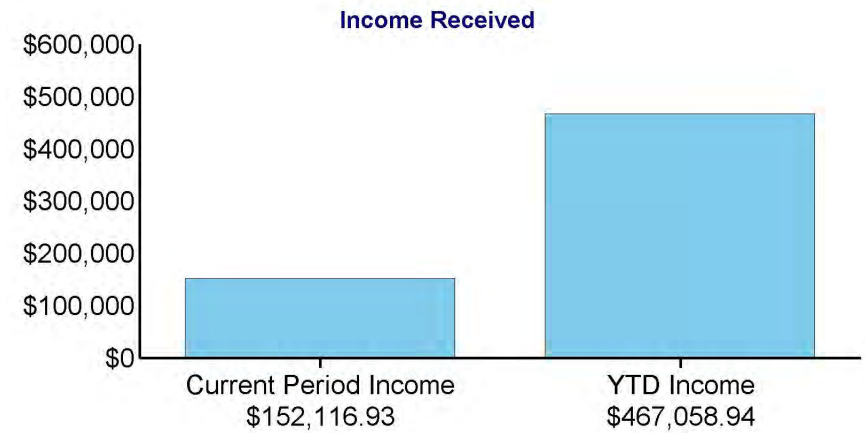


OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [REDACTED]

Page 3 of 16
March 1, 2026 to March 31, 2026

INCOME SUMMARY

	Income Received Current Period	Income Received YTD
Taxable Interest	152,116.93	467,058.94
Total Current Period Income	\$152,116.93	\$467,058.94





OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

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March 1, 2026 to March 31, 2026

CASH SUMMARY

	Cash
Beginning Cash 03/01/2026	\$0.00
Taxable Interest	152,116.93
Purchases	-4,910,114.14
Sales	4,557,573.90
Net Money Market Activity	200,423.31
Ending Cash 03/31/2026	\$0.00



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

Page 5 of 16
March 1, 2026 to March 31, 2026

ASSET DETAIL

Security Description

Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
Cash & Equivalents							
Cash/Money Market							
Cisco Sys Inc Disc Coml Paper C P - 17277BG17 07/01/2026							
1,000,000.000	99.0140	990,140.00	989,895.83	244.17	1.5	38,020.85	3.84
Cisco Sys Inc Disc Coml Paper C P - 17277BHM0 08/21/2026							
1,000,000.000	98.4500	984,500.00	982,451.39	2,048.61	1.4	36,601.39	3.72
Cooperatieve Centrale C P - 21687BFA4 06/10/2026							
900,000.000	99.2420	893,178.00	882,750.00	10,428.00	1.3	34,218.75	3.83
Credit Agricole Crp In C P - 22533UG72 07/07/2026							
2,000,000.000	98.9490	1,978,980.00	1,970,758.33	8,221.67	2.9	73,608.34	3.72
Disney Walt Co New Disc C P - 2546R3F41 06/04/2026							
1,000,000.000	99.3070	993,070.00	990,725.00	2,345.00	1.5	37,615.28	3.79
Emerson Elec Co C P - 29101BE73 05/07/2026							
1,300,000.000	99.6170	1,295,021.00	1,294,297.33	723.67	1.9	49,558.92	3.83
Emerson Electric Co C P - 29101BD90 04/09/2026							
700,000.000	99.9170	699,419.00	693,913.11	5,505.89	1.0	25,833.89	3.69
Fidelity Govt Portfolio Inst - 31607A703 #2642							
21,262,736.650	1.0000	21,262,736.65	21,262,736.65	0.00	31.2	756,998.08	3.56
Johnson Johnson Disc Coml Pa C P - 47816GE47 05/04/2026							
1,300,000.000	99.6490	1,295,437.00	1,282,060.00	13,377.00	1.9	47,450.00	3.66



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

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March 1, 2026 to March 31, 2026**ASSET DETAIL (continued)****Security Description**

	Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
Lloyds Bk Corporate Mkts Plc C P - 53948BLH0 11/17/2026	1,300,000.000	97.4380	1,266,694.00	1,264,711.50	1,982.50	1.9	48,240.83	3.81
Mizuho Bk Ltd New York Brh 4 A C P - 60689GDT0 04/27/2026	500,000.000	99.7310	498,655.00	492,567.36	6,087.64	0.7	19,517.36	3.91
Mufg Bk Ltd N Y Brh Disc Coml C P - 62479MG72 07/07/2026	1,350,000.000	98.9490	1,335,811.50	1,313,340.00	22,471.50	2.0	51,465.00	3.85
Natixis N Y Brh C P - 63873KG84 07/08/2026	1,075,000.000	98.9380	1,063,583.50	1,050,690.67	12,892.83	1.6	41,853.33	3.93
Procter Gamble Co Disc Coml C P - 74271UF47 06/04/2026	1,100,000.000	99.3070	1,092,377.00	1,089,458.94	2,918.06	1.6	40,930.71	3.75
Royal Bk Canada Ny Bra C P - 78015DGD6 07/13/2026	500,000.000	98.8840	494,420.00	490,698.61	3,721.39	0.7	18,756.95	3.79
Royal Bk Canada Ny Bra C P - 78015DJA9 09/10/2026	1,500,000.000	98.2140	1,473,210.00	1,458,417.08	14,792.92	2.2	56,422.92	3.83
Sumitomo Mitsui Tr Bk C P - 86563HF54 06/05/2026	550,000.000	99.2960	546,128.00	545,737.04	390.96	0.8	21,915.22	4.01
U S Treasury Bill - 912797QN0 05/14/2026	5,000,000.000	99.5650	4,978,250.00	4,813,079.17	165,170.83	7.3	179,250.00	3.60



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

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March 1, 2026 to March 31, 2026**ASSET DETAIL (continued)****Security Description**

	Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
U S Treasury Bill - 912797RG4 08/06/2026	5,000,000.000	98.7340	4,936,700.00	4,816,144.86	120,555.14	7.2	175,687.50	3.56
Total Cash/Money Market			\$48,078,310.65	\$47,684,432.87	\$393,877.78	70.5	\$1,753,945.32	
Total Cash & Equivalents			\$48,078,310.65	\$47,684,432.87	\$393,877.78	70.5	\$1,753,945.32	

Taxable Bonds**US Government Issues**

Federal Home Loan Bks - 3130B6R24 3.875 06/04/2027	3,885,000.000	100.0920	3,888,574.20	3,879,832.95	8,741.25	5.7	150,543.75	3.87
Federal Home Loan Bks - 3130B82L5 3.500 10/04/2027	2,580,000.000	99.6370	2,570,634.60	2,574,762.60	-4,128.00	3.8	90,300.00	3.51
Total US Government Issues			\$6,459,208.80	\$6,454,595.55	\$4,613.25	9.5	\$240,843.75	

Corporate Issues

Jp Morgan Chase Bank Na - 48125LRU8 Medium Term Note 5.110 12/08/2026	1,300,000.000	100.5600	1,307,280.00	1,313,299.00	-6,019.00	1.9	66,430.00	5.08
Toyota Mtr Cr Corp - 89236TNG6 Medium Term Note 4.500 05/14/2027	695,000.000	100.3940	697,738.30	694,687.25	3,051.05	1.0	31,275.00	4.48



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

Page 8 of 16
March 1, 2026 to March 31, 2026**ASSET DETAIL (continued)****Security Description**

	Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
Paccar Financial Corp - 69371RT89 Medium Term Note 4.250 06/23/2027	2,100,000.000	100.3340	2,107,014.00	2,099,160.00	7,854.00	3.1	89,250.00	4.24
Merck Co Inc - 58933YBP9 3.850 09/15/2027	1,000,000.000	99.8720	998,720.00	999,050.00	-330.00	1.5	38,500.00	3.85
Eli Lilly Co Sr Gbl Nt - 532457CU0 4.550 02/12/2028	1,000,000.000	100.8050	1,008,050.00	1,012,240.00	-4,190.00	1.5	45,500.00	4.51
John Deere Capital Corporation - 24422EYD5 Medium Term Note 4.250 06/05/2028	755,000.000	100.3150	757,378.25	754,328.05	3,050.20	1.1	32,087.50	4.24
Bank New York Mellon Corp - 06406RCH8 Medium Term Note 4.441 06/09/2028	610,000.000	100.1320	610,805.20	610,000.00	805.20	0.9	27,090.10	4.43
Target Corp - 87612EBU9 4.350 06/15/2028	1,375,000.000	100.4650	1,381,393.75	1,375,916.25	5,477.50	2.0	59,812.50	4.33
Morgan Stanley Private Bk Natl - 61776NVE0 4.466 07/06/2028	1,200,000.000	99.9960	1,199,952.00	1,200,558.70	-606.70	1.8	53,592.00	4.47
Chevron USA Inc Sr Gbl Nt - 166756BH8 4.050 08/13/2028	1,045,000.000	100.1210	1,046,264.45	1,044,916.40	1,348.05	1.5	42,322.50	4.04
Home Depot Inc - 437076DH2 3.750 09/15/2028	250,000.000	99.3630	248,407.50	249,837.50	-1,430.00	0.4	9,375.00	3.77
Alphabet Inc - 02079KAV9 3.875 11/15/2028	80,000.000	99.6760	79,740.80	79,931.20	-190.40	0.1	3,100.00	3.89



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

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March 1, 2026 to March 31, 2026**ASSET DETAIL (continued)****Security Description**

	Shares/Face Amt	Price	Market Value	Tax Cost	Unrealized Gain/Loss	Percent of Total Portfolio	Estimated Annual Income	Estimated Current Yield
Amazon Com Inc - 023135CS3 3.900 11/20/2028	1,000,000.000	99.5730	995,730.00	1,000,183.20	-4,453.20	1.5	39,000.00	3.92
Pepsico Inc Sr Nt - 713448GL6 4.100 01/15/2029	1,200,000.000	99.9420	1,199,304.00	1,198,548.00	756.00	1.8	49,200.00	4.10
Total Corporate Issues			\$13,637,778.25	\$13,632,655.55	\$5,122.70	20.0	\$586,534.60	
Total Taxable Bonds			\$20,096,987.05	\$20,087,251.10	\$9,735.95	29.5	\$827,378.35	
Total Assets			\$68,175,297.70	\$67,771,683.97	\$403,613.73	100.0	\$2,581,323.67	
Estimated Current Yield								3.78

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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March 1, 2026 to March 31, 2026

TRANSACTION DETAIL

Date Posted	Activity	Description	Cash	Tax Cost
Beginning Balance 03/01/2026			\$0.00	\$67,619,567.04
03/02/26	Sale	Matured 1,100,000 Par Value Of Cooperatieve Centrale C P 3/02/26 Trade Date 3/2/26 1,100,000 Par Value At 100 %	1,077,670.00	-1,077,670.00
03/02/26	Asset Income	Interest Earned On Cooperatieve Centrale C P 3/02/26 1,100,000 Par Value At 100 %	22,330.00	
03/02/26	Purchase	Purchased 1,100,000 Par Value Of Procter Gamble Co Disc C P 6/04/26 Trade Date 3/2/26 Purchased Through Rbc Capital Markets, LLC Purchased On The Off-Exchange Transactions - Li Swift External Ref#: Ngs0hqqd5qaacaad 1,100,000 Par Value At 99.04172182 %	-1,089,458.94	1,089,458.94
03/02/26	Asset Income	Interest Earned On Fidelity Govt Port Inst Interest From 2/1/26 To 2/28/26	60,111.66	
03/06/26	Sale	Matured 675,000 Par Value Of Natixis Ny C P 3/06/26 Trade Date 3/6/26 675,000 Par Value At 100 %	668,038.13	-668,038.13
03/06/26	Asset Income	Interest Earned On Natixis Ny C P 3/06/26 675,000 Par Value At 100 %	6,961.87	
03/06/26	Purchase	Purchased 1,000,000 Par Value Of Disney Walt Co C P 6/04/26 Trade Date 3/6/26 Purchased Through BofA Securities, Inc./Fxd Inc Purchased On The Off-Exchange Transactions - Li Swift External Ref#: Ngvrg3id5qaacaad 1,000,000 Par Value At 99.0725 %	-990,725.00	990,725.00
03/16/26	Asset Income	Interest Earned On Home Depot Inc 3.750% 9/15/28 0.01875 USD/\$1 Pv On 250,000 Par Value Due 3/15/26	4,687.50	



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

Page 11 of 16
March 1, 2026 to March 31, 2026**TRANSACTION DETAIL (continued)**

Date Posted	Activity	Description	Cash	Tax Cost
03/16/26	Asset Income	Interest Earned On Merck Co Inc 3.850% 9/15/27 0.019892 USD/\$1 Pv On 1,000,000 Par Value Due 3/15/26	19,891.67	
03/25/26	Sale	Matured 1,000,000 Par Value Of Exxon Mobil Corp Disc C P 3/25/26 Trade Date 3/25/26 1,000,000 Par Value At 100 %	985,433.33	-985,433.33
03/25/26	Asset Income	Interest Earned On Exxon Mobil Corp Disc C P 3/25/26 1,000,000 Par Value At 100 %	14,566.67	
03/25/26	Sale	Matured 850,000 Par Value Of Emerson Elec Co C P 3/25/26 Trade Date 3/25/26 850,000 Par Value At 100 %	841,568.00	-841,568.00
03/25/26	Asset Income	Interest Earned On Emerson Elec Co C P 3/25/26 850,000 Par Value At 100 %	8,432.00	
03/26/26	Purchase	Purchased 1,300,000 Par Value Of Emerson Elec Co C P 5/07/26 Trade Date 3/25/26 Purchased Through Wells Fargo Securities, LLC Purchased On The Off-Exchange Transactions - Li Swift External Ref#: Nhcdpfid4qaagaad 1,300,000 Par Value At 99.56133308 %	-1,294,297.33	1,294,297.33
03/26/26	Purchase	Purchased 550,000 Par Value Of Sumitomo Mitsui Tr Bk C P 6/05/26 Trade Date 3/25/26 Purchased Through BofA Securities, Inc./Fxd Inc Purchased On The Off-Exchange Transactions - Li Swift External Ref#: Nhcduxad4qaacaad 550,000 Par Value At 99.22491636 %	-545,737.04	545,737.04
03/26/26	Sale	Matured 1,000,000 Par Value Of Disney Walt Co New Disc C P 3/26/26 Trade Date 3/26/26 1,000,000 Par Value At 100 %	984,864.44	-984,864.44



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

Page 12 of 16
March 1, 2026 to March 31, 2026**TRANSACTION DETAIL (continued)**

Date Posted	Activity	Description	Cash	Tax Cost
03/26/26	Asset Income	Interest Earned On Disney Walt Co New Disc C P 3/26/26 1,000,000 Par Value At 100 %	15,135.56	
03/26/26	Purchase	Purchased 1,000,000 Par Value Of Cisco Sys Inc Disc Coml C P 7/01/26 Trade Date 3/26/26 Purchased Through Goldman Sachs & Co. LLC Purchased On The Off-Exchange Transactions - Li Swift External Ref#: Nhcvpvad4qaacaad 1,000,000 Par Value At 98.989583 %	-989,895.83	989,895.83
	Purchase	Combined Purchases For The Period 3/ 1/26 - 3/31/26 Of Fidelity Govt Port Inst	-3,709,690.83	3,709,690.83
	Sale	Combined Sales For The Period 3/ 1/26 - 3/31/26 Of Fidelity Govt Port Inst	3,910,114.14	-3,910,114.14
Ending Balance 03/31/2026			\$0.00	\$67,771,683.97



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

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March 1, 2026 to March 31, 2026

SALE/MATURITY SUMMARY

	Settlement Date	Description	Tax Cost	Proceeds	Estimated Gain/Loss
Cash and Equivalents					
Cooperatieve Centrale C P					
03/02/2026					
21687BC25					
	03/02/26	Matured 1,100,000 Par Value Trade Date 3/2/26 1,100,000 Par Value At 100 %	-1,077,670.00	1,077,670.00	
Disney Walt Co New Disc Coml P C P					
03/26/2026					
2546R3CS1					
	03/26/26	Matured 1,000,000 Par Value Trade Date 3/26/26 1,000,000 Par Value At 100 %	-984,864.44	984,864.44	
Emerson Elec Co C P					
03/25/2026					
29101BCR1					
	03/25/26	Matured 850,000 Par Value Trade Date 3/25/26 850,000 Par Value At 100 %	-841,568.00	841,568.00	
Exxon Mobil Corp Disc Coml Pap C P					
03/25/2026					
30229BCR6					
	03/25/26	Matured 1,000,000 Par Value Trade Date 3/25/26 1,000,000 Par Value At 100 %	-985,433.33	985,433.33	



OAKDALE IRRIGATION DIST

ACCOUNT NUMBER: [REDACTED]

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March 1, 2026 to March 31, 2026

SALE/MATURITY SUMMARY (continued)

Settlement Date	Description	Tax Cost	Proceeds	Estimated Gain/Loss
Natixis Ny C P 03/06/2026 63873KC62				
03/06/26	Matured 675,000 Par Value Trade Date 3/6/26 675,000 Par Value At 100 %	-668,038.13	668,038.13	
Total Cash and Equivalents		-\$4,557,573.90	\$4,557,573.90	\$0.00
Total Sales & Maturities		-\$4,557,573.90	\$4,557,573.90	\$0.00

SALE/MATURITY SUMMARY MESSAGES

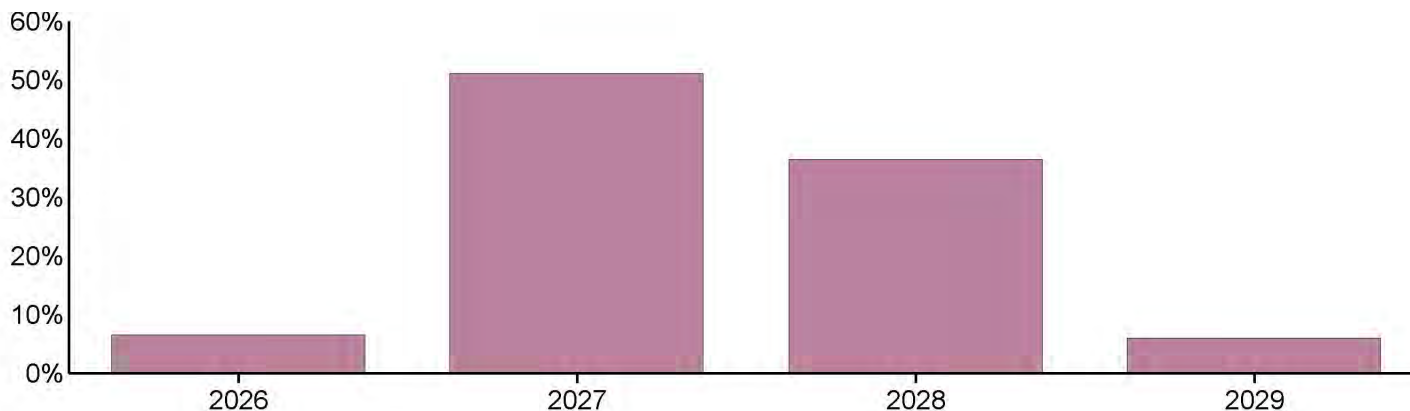
Estimates should not be used for tax purposes



OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [REDACTED]

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March 1, 2026 to March 31, 2026

BOND SUMMARY



	Par Value	Market Value	Percentage of Category
MATURITY			
2026	1,300,000.00	1,307,280.00	6.51
2027	10,260,000.00	10,262,681.10	51.07
2028	7,315,000.00	7,327,721.95	36.46
2029	1,200,000.00	1,199,304.00	5.96
Total of Category	\$20,075,000.00	\$20,096,987.05	100.00

MOODY'S RATING			
Aa1	6,465,000.00	6,459,208.80	32.13
Aa2	2,425,000.00	2,433,285.25	12.11
Aa3	3,810,000.00	3,817,527.20	19.00
A1	5,750,000.00	5,757,164.55	28.65
A2	1,625,000.00	1,629,801.25	8.11
Total of Category	\$20,075,000.00	\$20,096,987.05	100.00



OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [REDACTED]

Page 16 of 16
March 1, 2026 to March 31, 2026

BOND SUMMARY (continued)

	Par Value	Market Value	Percentage of Category
S&P RATING			
AA+	6,545,000.00	6,538,949.60	32.54
AA	1,000,000.00	995,730.00	4.95
AA-	2,345,000.00	2,353,544.45	11.71
A+	7,195,000.00	7,210,778.30	35.88
A	2,990,000.00	2,997,984.70	14.92
Total of Category	\$20,075,000.00	\$20,096,987.05	100.00

BOND SUMMARY MESSAGES

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

OAKDALE IRRIGATION DISTRICT



MONTHLY FINANCIAL STATEMENTS

March 31, 2026

FOR INTERNAL REPORTING PURPOSES ONLY

Oakdale Irrigation District
Statement of Net Position
March 31, 2026 and 2025



	2026	2025	Change
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 10,519,808	\$ 15,278,092	\$ (4,758,284)
Restricted Cash and cash equivalents	1,509,302	1,485,425	23,878
Investments	68,175,298	65,490,837	2,684,461
Receivables			
Agricultural water fees	744,624	718,483	26,141
Due from other governmental agencies	7,435,554	2,435	7,433,119
Miscellaneous	26,965	131,573	(104,608)
Domestic water fees	3,456	866	2,590
Inventory of materials and supplies	944,460	928,660	15,800
Prepaid expenses	34,768	18,491	16,277
Due from Improvement Districts	4,500	13,013	(8,512)
Total current assets	90,780,340	85,217,612	5,562,728
Noncurrent assets:			
Annexation fees receivable	7,320,579	8,417,656	(1,097,077)
Investments in Tri-Dam Project/Authority	63,968,992	67,093,999	(3,125,007)
Capital assets:			
Not being depreciated	29,889,223	30,260,946	(371,723)
Being depreciated, net	134,953,336	116,571,321	18,382,015
Total noncurrent assets	236,132,129	222,343,921	13,788,208
Total assets	326,912,469	307,561,533	19,350,936
Deferred outflows of resources			
Pensions	1,950,999	2,328,442	(377,443)
Bonds	2,129,209	2,292,994	(163,785)
Total deferred outflows of resources	4,080,208	4,621,436	(541,228)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	330,992,677	312,182,969	18,809,708
LIABILITIES			
Current liabilities:			
Payable from nonrestricted assets			
Accounts payable	1,975,572	2,912,919	(937,348)
Accrued salaries, wages and related benefits	901,379	1,046,029	(144,650)
Unearned revenue	-	40,048	(40,048)
Deposits payable	2,706,731	1,179,936	1,526,794
Due to Improvement Districts	15,413	9,135	6,278
Claims payable	25,000	50,000	(25,000)
Long-term liabilities, due within one-year	1,047,134	1,017,974	29,160
Total current liabilities	6,671,229	6,256,041	415,188
Noncurrent liabilities:			
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)
Total noncurrent liabilities	25,978,379	27,706,517	(1,728,137)
TOTAL LIABILITIES	32,649,608	33,962,558	(1,312,950)
DEFERRED INFLOWS OF RESOURCES			
Pensions	831,167	-	831,167
Total deferred inflows of resources	831,167	-	831,167
Net Position			
Net investment in capital assets	140,971,523	121,063,630	19,907,893
Restricted	1,509,302	1,485,425	23,878
Unrestricted	155,031,077	155,671,357	(640,280)
TOTAL NET POSITION	\$ 297,511,902	\$ 278,220,412	\$ 19,291,491

Oakdale Irrigation District
Statement of Revenues, Expenses, and Changes in net position
For the One Month and Three Months Ended March 31, 2026



	Current Month	YTD Actual	2026 Budget	Budget Remaining	% of 2026 Budget Remaining
Operating revenues:					
Agricultural water deliver assessments	\$ 35,462	\$ 2,563,154	\$ 2,565,300	\$ 2,146	0%
In-District water sales	-	-	1,733,600	1,733,600	100%
Domestic water delivery fee	16,748	38,624	225,000	186,376	83%
Improvement District Fees	-	-	75,000	75,000	100%
Other water related revenues	2,610	14,191	49,000	34,810	71%
Total operating revenues	54,820	2,615,969	4,647,900	2,031,931	44%
Operating expenses:					
Construction and Maintenance	760,711	2,135,551	8,806,424	6,670,873	76%
Water operations	356,587	821,360	5,089,411	4,268,051	84%
General and administrative	229,131	1,416,315	4,088,025	2,671,710	65%
Depreciation / amortization	335,000	1,005,000	4,290,300	3,285,300	77%
Total operating expenses	1,681,428	5,378,227	22,274,160	16,895,933	76%
Net Income (loss) from Operations	(1,626,609)	(2,762,258)	(17,626,260)	(14,864,002)	84%
Nonoperating revenues (expenses):					
County property tax appropriations	2,345	88,984	3,700,000	3,611,016	98%
Net Investment income (loss)	(653)	237,512	2,260,000	2,022,488	89%
Interest and Investment Expenses	(1,028)	(74,851)	(863,600)	(788,749)	91%
Gain (loss) sale of assets	30,375	30,375	-	(30,375)	0%
Tri-Dam Project distributions	-	5,288,525	4,468,750	(819,775)	0%
Tri-Dam Power Authority distributions	-	1,714,900	1,112,400	(602,500)	0%
Other non-operating revenue	-	-	-	-	0%
Total Nonoperating Revenues (Expenses)	31,040	7,285,446	10,677,550	3,392,104	32%
Income (loss) before Capital Contributions	(1,595,569)	4,523,188	(6,948,710)	(11,471,898)	
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%
Grant Revenue	-	-	5,000,000	5,000,000	100%
Total Capital Contributions	-	5,730,075	12,740,850	7,010,775	55%
Change in net position	\$ (1,595,569)	\$ 10,253,263	\$ 5,792,140	\$ (4,461,123)	
Capital expenditures & debt obligations	\$ 1,566,952	\$ 6,579,272	\$ 24,988,100	\$ 18,408,828	74%

Oakdale Irrigation District
Revenue Summary
For the One Month and Three Months Ended March 31, 2026



	Current Month	YTD Actual	2026 Budget	Budget Remaining	% of 2026 Budget Remaining
Operating revenues					
Agricultural water service fees					
Tier 1	\$ 35,462	\$ 2,272,441	\$ 2,272,700	\$ 259	0%
Tier 2	-	290,713	292,600	1,887	1%
Water sales					
Tier 1	-	-	770,700	770,700	100%
Tier 2	-	-	962,900	962,900	100%
Domestic water sales	16,748	38,624	225,000	186,376	83%
Improvement District Admin Fees	-	-	75,000	75,000	100%
Miscellaneous revenues	2,610	14,191	49,000	34,810	71%
Total Operating Revenue	54,820	2,615,969	4,647,900	2,031,931	44%
Non-operating revenues					
County property tax appropriations	2,345	88,984	3,700,000	3,611,016	98%
Investment earnings					
Investment earnings (Loss)	(653)	237,512	2,000,000	1,762,488	88%
Other Interest income	-	-	260,000	260,000	100%
Gain (loss) sale of assets	30,375	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%
Total Nonoperating Revenues	32,067	7,360,297	11,541,150	4,180,853	36%
Funds Allocated to Capital					
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%
Grant for Paulsell Project	-	-	5,000,000	5,000,000	100%
Capital Contributions	-	5,730,075	12,740,850	7,010,775	55%
Total Revenues	\$ 86,887	\$ 15,706,340	\$ 28,929,900	\$ 13,223,560	46%

Oakdale Irrigation District
Operating Expenses Summary
For the One Month and Three Months Ended March 31, 2026



	Current Month	YTD Actual	2026 Budget	Budget Remaining	% of 2026 Budget Remaining
Operating expenses					
Maintenance					
Joint Main Supply Diversion Maintenance	\$ -	\$ 520	\$ 51,300	\$ 50,780	99%
North Main Canal Maintenance	160,298	305,282	810,656	505,374	62%
South Main Canal Maintenance	73,692	249,534	850,856	601,322	71%
Irrigation Water Lateral Maint-North Side	188,663	654,978	2,653,760	1,998,782	75%
Irrigation Water Lateral Maint - South Side	174,261	440,001	1,951,660	1,511,659	77%
Pumping Plant Operations and Maintenance	33,767	74,792	446,700	371,908	83%
Drainage System Maintenance	49,802	112,903	718,400	605,497	84%
Building and Grounds Maintenance	33,953	172,196	451,967	279,771	62%
Vehicle and Equipment Maintenance	46,275	125,346	871,125	745,779	86%
Total Maintenance	760,711	2,135,551	8,806,424	6,670,873	76%
Water Operations					
Domestic Water System Maintenance	34,085	164,206	504,804	340,598	67%
Irrigation Water Operations - North Division	160,517	318,344	2,302,662	1,984,318	86%
Irrigation Water Operations - South Division	161,017	314,392	2,189,846	1,875,454	86%
Drainage Water Operations	447	23,654	67,000	43,346	65%
Water Measurement Management	521	764	25,100	24,336	97%
Total Water Operations	356,587	821,360	5,089,411	4,268,052	84%
General and Administrative					
General and Administrative	229,131	1,416,315	4,088,025	2,671,710	65%
Depreciation and Amortization	335,000	1,005,000	4,290,300	3,285,300	77%
Total General, Administrative and Depreciation	564,131	2,421,315	8,378,325	5,957,010	71%
Total Operating expenses	1,681,428	5,378,227	22,274,160	16,895,934	76%
Non-operating expenses					
Interest and investment expenses	1,028	74,851	863,600	788,749	91%
Total non-operating expenses	1,028	74,851	863,600	788,749	91%
Total Expenses	\$ 1,682,456	\$ 5,453,078	\$ 23,137,760	\$ 17,684,683	76%

Oakdale Irrigation District
Capital and Debt Expenditures
For the Three Months Ended March 31, 2026



<u>GL ACCOUNT NO.</u>	<u>GL DESCRIPTION</u>	<u>PROJECT DESCRIPTION</u>	<u>2026</u>	<u>2026 ANNUAL BUDGET</u>	<u>REMAINING BALANCE</u>
00-000-15200-00	Capital Work	Capital construction projects			
		Canal and Lateral Rehabilitation	\$ 137,623	\$ 300,000	\$ 162,377
		Domestic Water Well Projects	8,087	570,000	561,913
		Flow Control and Measurement Structures	(861)	100,000	100,861
		Irrigation Service Turnout Replacement	76,333	300,000	223,667
		Main Canals and Tunnels Improvement Projects	181,037	150,000	(31,037)
		Ag Groundwater Wells Replacement	55,870	600,000	544,130
		Reservoirs	12,495	2,000,000	1,987,506
		Pipeline Replacement	297,663	2,106,000	1,808,337
		Reclamation Projects	-	50,000	50,000
		Subtotal for Water Resources Plan Improvements	768,246	6,176,000	5,407,754
		Paulsell Lateral Expansion Project	4,284,530	5,000,000	715,470
		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)	68,050	200,000	131,950
		Canyon Tunnel - Joint with SSJD	1,365,812	10,100,000	8,734,188
		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 Construction Projects	6,486,638	24,326,000	17,839,362
00-000-15183-00	Miscellaneous Construction Equipment				
		Greger Yard Forklift		100,000	100,000
		Breaker Assembly for Skidsteer		10,000	10,000
		Breaker Assembly for Mini Excavator		10,000	10,000
				120,000	120,000
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 Auto Shop Crane	64,718	125,000	60,282
		Stationary Compressor (Greger)	17,352	30,000	12,648
		Portable Generators (4)	-	13,600	13,600
		Suction Trash Pumps (4)	-	7,000	7,000
			82,070	175,600	93,530
00-000-15187-00	Office and Engineering Equipment				
		Computer Replacement Program	-	20,000	20,000
			-	20,000	20,000
00-000-15189-00	Office Building, Yard Equipment				
		Main Office HVAC Replacement/Repair	-	30,000	30,000
		WUD 12,000 BTU Ductless System	5,903	-	(5,903)
		Ice Machine for Greger Facility	-	6,500	6,500
		Pressure Washer for Greger Facility	4,661	5,000	339
			10,564	41,500	30,936
		TOTAL CAPITAL PROJECTS AND PURCHASES EXPENDITURES	6,579,272	24,988,100	18,408,828
00-000-22320-00	Current portion - COP Debt		-	-	-
	TOTAL CAPITAL AND DEBT EXPENDITURES		\$ 6,579,272	\$ 24,988,100	\$ 18,408,828

FOR INTERNAL REPORTING PURPOSES ONLY

BOARD AGENDA REPORT

Date: May 12, 2026
Item Number: 5
APN: N/A

SUBJECT: APPROVE THE APPOINTMENT OF COMMITTEE MEMBERS FOR IMPROVEMENT DISTRICT NO. 22 (ID22)

RECOMMENDED ACTION: Appoint the Nominated Landowners for the Committee for Improvement District No. 22

BACKGROUND AND/OR HISTORY:

Historically, ID 22 has not been able to meet the three (3) member committee requirements of the Rules and Regulations for Operation of ID 22. Since 2021, the committee has operated with two committee members only. Recently staff received nominations of two landowners for the committee. With one recent vacancy, the additional two would create a full committee of three (3) members. Because the number of landowners accepting nominations for the committee is three, the Board can approve the appointments to the committee without the expense of an election.

The following have volunteered to serve as members of the ID22 Committee:

Kathy McCaskill
Brian Moorehead
Tiffany Sexton

FISCAL IMPACT: None

ATTACHMENTS:

- Rules and Regulations for the Development and Operation of Improvement District No. 22
-

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:

Rules and Regulations for the Development and Operation of Improvement District No. 22

The following rules and regulations are for memorandum purposes only and the Board of Directors of the Oakdale Irrigation District will reserve the right to revise such rules and regulations from time to time as it may be necessary for the efficient and equitable operation of said proposed Improvement District:

1. Property owners should familiarize themselves with the proposed location of the pipelines and understand that all future extensions therefrom will be at the owner's sole cost and expense.
2. All outlets from the main pipe system shall be installed by the owners at their own expense and shall include an approved shut-off valve at or near the main pipeline. All such outlets shall first be approved by the District Engineer and shall be installed in accordance with the District Engineer's specifications.
3. All connections and shut-off valves shall not be larger than $\frac{3}{4}$ " in size and all extensions therefrom shall not be larger than $\frac{3}{4}$ " until after they have reached the owner's property.
4. Each lot or parcel will be allowed one $\frac{3}{4}$ " outlet for each 50 feet of frontage; for example, a 50 foot lot will be entitled to one $\frac{3}{4}$ " turnout, a 100 foot lot will be entitled to two $\frac{3}{4}$ " turnouts, etc. Lots with less than 40 feet of frontage will be entitled to one $\frac{1}{2}$ " outlet.
5. All work on Improvement District facilities and purchases on behalf of the Improvement District will be performed in accordance with OID's policies and procedures and per OID's most current domestic water system standards and specifications.
6. The landowners within the Improvement District will elect a committee of up to three landowners who will assist the Board of Directors of the District with the enforcement of these rules and regulations and, insofar as possible, attempt to have said Improvement District operated as efficiently and equitably as possible for the benefit of all parties concerned. If three or less landowners accept nominations for election, those three or less will be accepted as committee members as if the election was held. Should no landowners be willing to accept nomination for election to the committee, OID may opt to proceed to with enforcement and operations as deemed appropriate for efficient and equitable operations for the benefit of all parties concerned. OID reserves its right to dissolve the improvement district at its discretion in accordance with Chapter 5 of the California Water Code.



**AGENDA ITEMS
ACTION CALENDAR**

**BOARD MEETING OF
MAY 12, 2026**

BOARD AGENDA REPORT

Date: May 12, 2026
Item Number: 6
APN: N/A

SUBJECT: 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 AND THE BOARD OF DIRECTORS FOR OAKDALE IRRIGATION DISTRICT

RECOMMENDED ACTION: Approve Adoption of the Resolution to Authorize 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)

BACKGROUND AND DISCUSSION:

In 2013, CalPERS implemented mandated benefit formulas to align with the changes set forth by the Public Employees' Pension Reform Act of 2013 (PEPRA). These include reduced benefit formulas and increased retirement age provisions, resulting in new defined benefit formulas for all new miscellaneous (non-safety) and safety members.

At the time of the implementation, no formal contract amendment was required for contracting agencies. However, since then, CalPERS has requested that agencies amend their contracts to include the PEPRA language. At the meeting on April 7, 2026, the Board adopted the Resolution of Intention to Approve an Amendment to the Contract to align with the changes under PEPRA. Pursuant to Government Code Section 20471, there must be a 20-day period between the adoption of the Resolution of Intention and the adoption of the final resolution to approve the amendment to the Contract.

The final resolution to adopt the Amendment to the CalPERS Contract is now being presented for final approval and certification of the Amendment to the CalPERS contract.

ATTACHMENTS:

- Resolution Authorizing an Amendment to the Contract
 - Amendment to CalPERS Contract
-

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
AUTHORIZING AN AMENDMENT TO THE CONTRACT**

No. NIL

WHEREAS, the Board of Administration of the California Public Employees' Retirement System and the Board of Director of the Oakdale Irrigation District entered into a contract effective on July 1, 2001, providing for the participation of said public agency in the California Public Employees' Retirement System; and

WHEREAS, it is now desirable to take advantage of certain benefits provided under said Retirement System and not included in said contract;

NOW, THEREFORE, BE IT RESOLVED, that said governing body authorized, and it does hereby authorize, an amendment to said contract, a copy of said amendment attached hereto and by such reference made a part hereof as though herein set out in full; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the presiding officer of said governing body is hereby authorized, empowered and directed to execute said amendment for and on behalf of said public agency.

Adopted this _____ day of _____, _____.

Presiding Officer

Attest:

Clerk/Secretary



EXHIBIT

California
Public Employees' Retirement System



AMENDMENT TO CONTRACT

Between the
Board of Administration
California Public Employees' Retirement System
and the
Board of Directors
Oakdale Irrigation District



The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective July 1, 2001, and witnessed May 23, 2001, which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- A. Paragraphs 1 through 10 are hereby stricken from said contract as executed, effective July 1, 2001, and hereby replaced by the following paragraphs numbered 1 through 13 inclusive:
1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 60 for classic local miscellaneous members and age 62 for new local miscellaneous members.
 2. Public Agency shall participate in the Public Employees' Retirement System from and after July 1, 2001, making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.

3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:
 - (a) Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.
 - (b) Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees' existing retirement benefits, provisions or formulas.
 - (c) Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.
4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
 - a. Employees other than local safety members (herein referred to as local miscellaneous members).
5. Any exclusion(s) shall remain in effect until such time as the Public Employees' Retirement System determines that continuing said exclusion(s) would risk a finding of non-compliance with any federal tax laws or regulations. If such a determination is contemplated, the Public Employees' Retirement System will meet with the Public Agency to discuss the matter and coordinate any required changes or amendments to the contract.

In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:

- a. **SAFETY EMPLOYEES; AND**

- b. MEMBERS OF THE GOVERNING BODY FIRST ELECTED OR APPOINTED PRIOR TO JULY 1, 1994. (Elected or appointed officials who are first elected or appointed on or after July 1, 1994, or to a term of office not consecutive with a term held on June 30, 1994, are excluded pursuant to Government Code Section 20322).**

- 6. Assets heretofore accumulated with respect to members in the local retirement system shall be transferred to the Public Employees' Retirement System upon July 1, 2001, and applied against the liability for prior service incurred hereunder. That portion of the assets so transferred which represent the accumulated contributions (plus interest thereupon) required of the employees under said local system shall be credited to the individual membership account of each such employee under the Public Employees' Retirement System.

- 7. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member shall be determined in accordance with Section 21353 of said Retirement Law (2% at age 60 Supplemental to Federal Social Security).

- 8. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Supplemental to Federal Social Security).

- 9. Public Agency elected and elects to be subject to the following optional provisions:
 - a. Section 20938 (Limit Prior Service to Members Employed on Contract Date).
 - b. Section 21536 (Local System Service Credit Included in Basic Death Benefit).

- 10. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members of said Retirement System.

- 11. Public Agency shall also contribute to said Retirement System as follows:
 - a. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.

- b. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.
12. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.
 13. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the _____ day of _____, _____.

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
MELODY BENAVIDES, CHIEF
PENSION CONTRACTS AND PREFUNDING
PROGRAMS DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

PLEASE DO NOT SIGN "EXHIBIT ONLY"

BOARD OF DIRECTORS
OAKDALE IRRIGATION
DISTRICT

BY _____
PRESIDING OFFICER

PLEASE DO NOT SIGN "EXHIBIT ONLY"

Witness Date

Attest:

Clerk

BOARD AGENDA REPORT

Date: May 12, 2026
Item Number: 7
APN: N/A

SUBJECT: REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE GENERAL MANAGER EMPLOYMENT AGREEMENT

RECOMMENDED ACTION: Approve the General Manager Employment Agreement, effective May 31, 2026

BACKGROUND AND/OR HISTORY:

The General Manager serves as the District's Chief Executive Officer and is employed under the terms of an individual employment agreement approved by the Board of Directors. Periodically, the Board reviews and updates this agreement to ensure it reflects current terms and conditions of employment, as well as organizational needs.

The Personnel Committee conducted a review of the proposed General Manager Employment Agreement and recommends approval by the full Board of Directors. The updated agreement reflects the current compensation structure, including the Board-approved cost-of-living adjustment, and incorporates any necessary administrative or clarifying revisions.

Approval of the agreement will formalize the terms of employment between the District and the General Manager and ensure consistency with the Board's recent compensation actions.

FISCAL IMPACT: Costs associated with the agreement, including salary and benefits, are included in the approved 2026 Budget.

ATTACHMENTS:

- Employment Agreement between the Board of Directors of Oakdale Irrigation District and the General Manager.
-

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:

EMPLOYMENT AGREEMENT

May 12, 2026

THIS AGREEMENT is made and entered into this 12th day of May 2026, by and between the BOARD OF DIRECTORS OF THE OAKDALE IRRIGATION DISTRICT, a California public agency, hereinafter referred to as "District", and Scot A. Moody, hereinafter referred to as "Employee".

Recitals

WHEREAS, The Board of Directors, as appointing power, and Employee desire to agree in writing to the terms and conditions of Employee's employment as General Manager.

NOW THEREFORE, the parties hereto mutually agree as follows:

AGREEMENT

1. DUTIES

(a) District agrees to continue to employ Employee as General Manager of the Oakdale Irrigation District effective May 31, 2026, to perform the functions and duties specific in Exhibit "A" hereto, and to perform other legally permissible and proper duties and functions as the Board of Directors may from time to time assign.

(b) Employee shall perform his duties to the best of his abilities in accordance with the highest professional and ethical standards of the profession and shall comply with all applicable rules and regulations established by the District. Employee performance shall at all times be subject to review by the Board of Directors.

(c) Employee shall not engage in any activity, which is or may become a conflict of interest, prohibited contract, or which may create an incompatibility of office as defined under California law. Prior to performing any services under this Agreement and annually thereafter; Employee must complete all disclosure forms required by law.

2. TERMS

(a) The District agrees to employ the Employee, and the Employee agrees to be employed and remain in the exclusive employment of the District from May 31, 2026, through May 28, 2027, and, thereafter, for such additional employment terms as may be agreed to as provided for under the renewal provisions of this Agreement set forth in Section 3.

(b) Nothing in the Agreement shall prevent, limit, or otherwise interfere with the rights of the Board to terminate the services of the Employee at any time during such employment Term or any renewal thereof subject to the provisions set forth in Sections 3 and 4 hereof.

(c) Nothing in this Agreement shall prevent, limit, or otherwise interfere with the right of the Employee to resign at any time from this provision with the District, subject to the provisions set forth in Section 4 herein.

3. AUTOMATIC RENEWAL

In the event written notice is not given by either party to this Agreement thirty (30) calendar days prior to the termination date as set forth in Section 2 herein, this Agreement shall be automatically renewed and extended upon the same terms and conditions as provided herein, or as may be amended from time to time, for additional, successive employment periods of one (1) year each. Said Agreement, and amendments thereto, shall continue thereafter for one (1) year successive periods unless either party hereto gives thirty (30) days prior written notice to the other party that the party does not wish to renew or extend this Agreement and amendments thereto, for additional one (1) year period.

4. RESIGNATION / TERMINATION AND SEVERANCE

(a) The parties recognize and affirm that: 1) Employee is an “at will” employee whose employment may be terminated by the District without cause, and there is no express or implied promise made to employee for any form of continued employment. This Agreement is the sole and exclusive basis for an employment relationship between Employee and District.

(b) The District may terminate or remove the Employee’s employment services under this Agreement prior to the normal expiration date of the employment Term, or any renewals thereof.

a. If the District terminates the Employee’s employment except as provided for in Paragraph (c) of this Section, during the term of this Agreement, the District shall pay the Employee a cash severance payment of the Employee’s current salary in an amount equal to the number of months left on the unexpired term as provided in Section 2 of this Agreement, but in no case greater than six (6) months in accordance with Government Code section 53260 (“Severance”) and any in lieu payment for accumulated vacation or other accrued benefits or leave to which he is entitled as of the date of such termination. Employee acknowledges and agrees that any Severance provided upon termination is in lieu of all damages, payments and liabilities on account of the early termination of this Agreement and is the sole and exclusive remedy for Employee and shall only be paid upon Employee’s execution and delivery to Employer of a complete “Severance Agreement and Release” referenced in Exhibit “C” of this Agreement.

(c) If the Employee’s employment services are terminated by the Board because of the Employee’s conviction of any illegal act related to his employment hereof, the District shall have no obligation to pay any Severance designated in Paragraph (b) of this Section. However, the Employee shall be entitled to earned salary and any in lieu payments for accumulated vacation or other accrued benefits or leave to which he is entitled as of the date of such termination.

(d) A decision to terminate shall be made in accordance with laws including Brown Act provisions regarding personnel actions. In recognition of employee’s professional status and integrity, Employee and the Board of Directors shall endeavor, in good faith, to prepare a joint

public statement to be made by the Board of Directors at the first public disclosure of termination by the Board.

(e) Employee may choose to resign his office instead of being terminated if an action by the Board of Directors to terminate has been made in closed session. In such event, the public announcement, as provided for in paragraph 4 (d) above, will note Employee has resigned, and paragraph 4 (d) remains applicable.

(f) If the Employee dies while employed by the District under this Agreement or any renewals thereof, the Employee's beneficiaries, or those entitled to his estate, shall be entitled to his earned salary and any in lieu payments for accumulated vacation or other accrued benefits or leave, or portions thereof, to which he would be entitled as of the date of his death.

5. COMPENSATION

(a) The District shall compensate Employee for all services rendered or hours worked pursuant to this Agreement.

(c) The Employee's salary effective May 31, 2026, shall be \$312,469.58 annually.

(c) The Board may also consider such other merit increases or bonuses from time to time as the Board deems warranted by performance and achievement of results by the Employee.

6. AUTOMOBILE

Employee's duties require that Employee shall have the use of an automobile at all times during Employee's employment with District. District shall provide an automobile for Employee's District use during the term of this agreement. District will provide for the maintenance and insurance of that vehicle during the term of this agreement. District will provide fuel for the automobile for the use of District business. Personal use of vehicle will be reported as required by applicable employment laws.

7. SUPPLEMENTAL BENEFITS

(a) The District shall provide Employee with benefits listed and described in Exhibit "B", and as they may be amended from time to time.

(b) In addition to those benefits listed in Exhibit "B", District agrees to the following:

1. District will pay for renewal of Professional licenses during the term of this Agreement and any classes that may be required to keep those professional licenses current.
2. District to provide a cell phone to the employee for District purposes of conducting District business only.

8. PERFORMANCE EVALUATION

The Board of Directors shall evaluate Employee's performance at least annually. In addition, every year, the Board of Directors and Employee will set goals and objectives for the ensuing year. The Board President shall be responsible for scheduling the reviews contemplated by the paragraph.

Any evaluation or review of the Employee's performance shall be considered and discussed with the Employee in closed session of the Board pursuant to Government Code Section 54957. The Employee shall be provided a copy of any written statement or findings of the Board or any of its members and provided an adequate opportunity for the Employee to discuss and respond to the Board in closed session. Any written statement concerning the Employee's performance shall be confidential and placed in the Employee's personnel file along with any written response by the Employee. In effecting the provisions of this Section, the Board and Employee mutually agree to abide by the provisions of applicable State Law concerning personnel matters, due process, and rights of the Employee and of the Employer.

The Board of Directors, by resolution, shall fix any other terms and conditions of employment, as it may determine from time to time, relating to the performance of Employee, provided such terms and conditions are not inconsistent with the provisions of this Agreement or law.

9. BONDING

The District shall bear the full cost of any fidelity or other bonds required of the Employee.

10. INDEMNIFICATION

The District shall defend, save harmless and indemnify the Employee against any tort, professional liability claims or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of the District's duties or when representing the District. The District may compromise and settle any such claim or suit and shall pay the amount of any settlement or judgment rendered thereon or have its insurance coverage do the same.

11. NOTICES

Any notices required by this Agreement shall be in writing and either given in person or by first class mail with the postage prepaid and addressed as follows:

TO DISTRICT: Board of Directors
Oakdale Irrigation District
1205 East "F" Street
Oakdale, California 95361-4198

TO EMPLOYEE: Scot A. Moody
General Manager
Oakdale Irrigation District
1205 East "F" Street
Oakdale, California 95361-4198

12. ARBITRATION

Any controversy or claim arising out of or pertaining to this Agreement, or the breach thereof, shall be subject to arbitration pursuant to California Code of Civil Procedure Section 1280 *et seq.*, under the rules of the American Arbitration Association (“AAA”), pursuant to its Arbitration Rules & Procedures (“AAA rules”). The AAA rules will govern the allocation of costs and expenses of such arbitration. The Arbitrator shall be a mutually agreed upon retired Superior Court Judge. In the event the Parties cannot agree on the selection of an Arbitrator, the Arbitrator shall be designated by a Court of competent jurisdiction. The arbitration hearing shall take place in the County of Stanislaus, California, before a single Arbitrator, unless otherwise agreed in writing. The Arbitrator may grant any remedy or relief that the Arbitrator deems just and equitable, including injunctive relief and including any remedy or relief that would have been available to the parties had the matter been heard in court, provided, however, that the Arbitrator will not have the authority to render a decision that will add to, subtract from, or change the meaning of specific provisions of this Agreement or waive time limits in this Agreement without the consent of the parties. The Arbitrator shall have authority to hear and rule on a motion to dismiss and/or a motion for summary judgment by any party and shall apply the standards governing such motions under the California Code of Civil Procedure.

(a) The arbitrator shall administer and conduct any arbitration in accordance with California law, including the California Code of Civil Procedure, and the arbitrator shall apply substantive and procedural California law to any dispute or claim, without reference to any conflict-of-law provisions of any jurisdiction. To the extent that the AAA rules conflict with California law, California law shall take precedence. The decision of the Arbitrator shall be binding and not subject to appeal.

(b) THE PARTIES HEREBY VOLUNTARILY AGREE TO WAIVE THEIR RIGHT TO HAVE ANY DISPUTE BETWEEN THEM RESOLVED IN A COURT OF LAW BY A JUDGE OR JURY. Notwithstanding the foregoing, this Section will not prevent a Party from seeking injunctive relief (or any other provisional remedy) from any court having jurisdiction over the Parties and the subject matter of their dispute relating to this Agreement and the agreements incorporated herein by reference, and the Parties agree that the prevailing party in any arbitration shall be entitled to injunctive relief in any court of competent jurisdiction to enforce the arbitration award. Should any part of the arbitration agreement contained in this paragraph conflict with any other arbitration agreement between the Parties, the Parties agree that this arbitration agreement shall govern.

13. ENTIRE AGREEMENT

This Agreement is the final expression of the complete agreement of the parties with respect to the matters specified herein and supersedes all prior oral or written understandings. Except as prescribed herein this Agreement cannot be modified except by written agreement signed by both parties.

14. ASSIGNMENT

This Agreement is not assignable by either District or Employee.

15. SEVERABILITY

If any provision, or any portion of any provision hereof is held to be unconstitutional, in valid, or unenforceable, the remainder of this Agreement, or portion thereof shall be deemed severable, shall not be affected, and shall remain in full force and effect.

16. COUNTERPARTS

This Agreement may be executed in two counterparts, which shall be identified by number, and each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS HEREOF, the Board of Directors of the Oakdale Irrigation District has caused this Agreement to be signed and executed in its behalf by the President of the Board and the Employee has signed and executed this Agreement as of the day and year first above-written.

Scot A. Moody, Employee

Tom Orvis, President
Oakdale Irrigation District

EXHIBIT “A”

OAKDALE IRRIGATION DISTRICT JOB DESCRIPTION FOR GENERAL MANAGER / SECRETARY TO THE BOARD

Class specifications are intended to present a descriptive list of the range of duties performed by employees in this classification. Specifications are not intended to reflect all duties performed within the job.

PRIMARY FUNCTION

Under policy direction of the Board of Directors, serves as Chief Executive Officer of the District and is responsible for the overall management, administration, and execution of District programs, operations, and activities. Provides leadership and direction in the planning, organization, coordination, and control of irrigation and domestic water operations, engineering and construction activities, financial management, personnel administration, and public relations.

Implements policies established by the Board of Directors, advises the Board on District operations and strategic matters, and ensures the efficient delivery of water services and protection of District assets.

Serves as Secretary to the Board of Directors, including preparation and maintenance of official records, documents, and correspondence, and coordination of Board-related administrative functions as directed.

Performs other work as required or assigned.

Managerial Dimension

Provides executive leadership and direction to Department Heads and assigned staff, including administrative, human resources, and safety personnel. Establishes organizational priorities; directs and evaluates departmental operations; supervises, trains, disciplines, and evaluates staff; and ensures effective implementation of District policies, procedures, and programs.

Directs the work of attorneys, consultants, and professional service providers. Provides leadership in labor relations, personnel administration, and organizational development.

EXAMPLES OF ESSENTIAL DUTIES

Executive Leadership and Administration

- Plans, organizes, directs, and controls all District activities, programs, and services.
- Implement policies and directives of the Board of Directors.
- Develops and recommends strategic goals, objectives, policies, and priorities for Board consideration.
- Ensures effective coordination of District operations through Department Heads and executive staff.
- Evaluates organizational performance and implements improvements to increase operational efficiency and effectiveness.

- Ensures compliance with applicable federal, state, and local laws and regulations.

Board Relations and Governance

- Advises the Board of Directors on administrative, operational, technical, and policy matters affecting the District.
- Prepares and presents recommendations, reports, and supporting documentation for Board consideration.
- Implements Board actions and directives.
- Serves as liaison between the Board, staff, and external stakeholders.
- Serves as Secretary to the Board and oversees preparation of official records, reports, and correspondence.
- Ensures District compliance with public agency governance requirements, including applicable open meetings and public records laws.

Financial and Resource Management

- Provides executive oversight of the District's financial operations through the Chief Financial Officer.
- Establishes financial policies, priorities, and strategic direction for the District.
- Directs long-range financial planning and resource allocation to support District goals.
- Reviews and recommends the annual budget for Board approval in coordination with the Chief Financial Officer.
- Ensure safeguarding of District assets and responsible fiscal management.
- Reviews and authorizes major expenditures consistent with Board policy and approved budgets.
- Provides oversight of District billing, collections, accounting, and financial reporting functions through designated management staff.

Operations and Engineering Oversight

- Provides executive oversight of irrigation and domestic water operations, engineering, and maintenance activities through the Water Resources Manager/District Engineer.
- Establishes strategic direction, priorities, and policies for infrastructure planning, water delivery operations, and capital improvement programs.
- Directs long-range planning for District facilities, systems, and infrastructure.
- Reviews and recommends capital improvement programs and major infrastructure projects for Board approval.
- Ensures effective coordination of operational and engineering activities among District departments.
- Provides executive oversight of planning, design, construction, maintenance, and regulatory compliance for District facilities and infrastructure through designated management staff.

Personnel and Labor Relations

- Provides executive oversight of the District's personnel administration and human resources functions through the Human Resources Manager.

- Establishes organizational direction, policies, and expectations for personnel management and labor relations.
- Provides guidance and final authority on significant personnel, disciplinary, and labor relations matters.
- Supports organizational development, workforce planning, and leadership development initiatives.
- Ensures compliance with applicable employment laws, regulations, and District policies.
- Evaluates the performance of Department Heads, including the Human Resources Manager.

Public and Interagency Relations

- Represents the District before public agencies, community organizations, and professional groups.
- Coordinates District activities with governmental entities, stakeholders, and outside agencies.
- Ensures appropriate response to public inquiries, complaints, and concerns.
- Maintains effective working relationships with the public and other organizations.

Professional Services Oversight

- Provides executive directions to attorneys, engineers, accountants, and consultants.
- Approves and oversees professional service agreements and contracts.
- Directs investigations and reviews recommendations regarding District matters

Other Duties

- Performs related duties as assigned.

TYPICAL PHYSICAL AND MENTAL ACTIVITIES

Operates various office equipment in a seated position for extended periods, including computers and related technology.

Uses hands and fingers to manipulate equipment, documents, and instruments used in the performance of duties.

Communicates orally with staff, Board members, and the public in person and by telephone; requires normal hearing and vision.

Work involves prolonged periods of typing, writing, and reviewing documents.

Stands, walks, bends, kneels, and climbs intermittently during field inspections and meetings.

Travels to various work sites, meetings, and inspection locations; may work on uneven or irregular surfaces under field conditions.

Performs inspection and problem-solving activities requiring balance, coordination, and physical mobility.

Exercises independent judgment and decision-making in complex work situations.

QUALIFICATIONS

Knowledge of:

- California water law and water rights, including pre-1914, post-1914, and storage rights
- Federal, state, and local laws governing water districts and public agencies
- Brown Act, Public Records Act, and public agency governance requirements
- Principles of public administration, management, and organizational leadership
- Budgeting, financial management, and public sector accounting
- Personnel administration and labor relations
- Engineering, construction, maintenance, and public works operations
- Contract administration and capital project management
- Irrigation and domestic water delivery systems
- Modern office technology and computer applications

Ability to:

- Provide executive leadership and direction in complex organizational environments
- Develop and implement policies, programs, and strategic initiatives
- Interpret and apply laws, regulations, and District policies
- Prepare, read, and interpret legal and technical documents
- Make sound decisions under pressure and within established time constraints
- Establish and maintain effective working relationships
- Communicate effectively both orally and in writing
- Representing the District in public and professional settings
- Prepare clear and concise reports and records

EXPERIENCE AND EDUCATION

Qualifications may be obtained through any combination of training and experience demonstrating the required knowledge and abilities.

Experience:

A minimum of five (5) years of progressively responsible executive or senior management experience, preferably in water management, engineering, public works, public administration, or related field.

Education:

Equivalent to a bachelor's degree from an accredited college or university with major work in engineering, public administration, business administration, economics, personnel management, government, or a related field. Additional qualifying experience may substitute for education. construction, public administration, business administration, economics, personnel

Emphasis in water resources, construction, business, or public administration is desirable.

NECESSARY SPECIAL REQUIREMENTS

Authorization to work in the United States.

Possession of a valid California Driver’s License and a satisfactory driving record.

Successful completion of pre-employment physical and drug screening.

The essential duties and other contents of this job description, and the responsibilities, duties, and requirements for acceptable performance have been explained to me and I understand them. I further understand that it is impossible to identify all the duties and expectations for the position and realize that my daily assignments may vary according to District needs.

Employee Signature

Date

Board President Signature

Date

EXHIBIT B

1. Retirement

CalPERS OID participates in the CalPERS Retirement system and benefits will be paid in accordance with the OID Contract with CalPERS, which is dependent upon Employee's date of entrance of service.

457 Plan OID shall provide an employer matching contribution to the employee's Section 457 Deferred Compensation Plan consistent with the benefit provided to management-level employees.

2. Life Insurance

OID provides a \$100,000 term life and AD&D insurance policy and pays 100% of the premium.

3. Health Insurance

Medical OID shall provide the employee with access to the District's group medical insurance benefits under the same terms and conditions applicable to District employees. Coverage levels and employee premium contributions, if any, shall be consistent with those established by the District.

Dental/Vision OID shall provide the employee with access to the District's group dental and vision insurance benefits under the same terms and conditions applicable to District employees. Coverage levels and employee premium contributions, if any, shall be consistent with those established by the District. Leave

Vacation Accrual Rates:
Vacation accruals are based on an employee's continuous length of service. For purposes of this position, the General Manager will continue at the accrual rate equivalent to four (4) weeks, which equates to 20 days per year.

Cash-Out:

In accordance with the District's current resolution applicable to management employees, any accrued vacation leave in excess of five hundred (500) hours shall be automatically paid out on the second payroll issued in December of each year.

Sick Leave Accrual Rates:
Employee shall accumulate sick leave at the rate of 3.69 hours per pay period.

Cash-Out:

At the time of retirement or termination of employment, the Employee will receive fifty (50%) percent of their pro-rated salary for each day of accrued and unused sick leave. If employee retires from the District, employee has the option to convert sick leave to CalPERS service credit. Consult OID policy for further details.

Administrative Leave

Employee will receive (1.55) hours of administrative leave per pay period, which at the end of the calendar year, shall be reclassified to vacation leave.

EXHIBIT "C"

Severance Agreement and Release

1. **Parties.** This Severance Agreement and Release ("Agreement") is made and entered into by and between SCOT A. MOODY, his heirs, representatives, successors, assigns, executors, and administrators (hereinafter referred to collectively as "Employee") and the OAKDALE IRRIGATION DISTRICT ("District"). Employee and District may also be referred to collectively as the "Parties."
2. **Separation of Employment.** The Parties acknowledge that pursuant to Section 4(b) ("Resignation / Termination and Severance") of the Employment Agreement for General Manager ("Employment Agreement"), the District has terminated Employee from his at-will employment as of *[insert separation date]* (the "Separation Date").
3. **Severance Payment.** Employee acknowledges that the District has no prior obligation to provide him with any severance benefits. However, pursuant to Section 4(b) of the Employment Agreement, and as consideration for this Agreement and the conditions set forth herein, the District agrees to provide the Employee the following benefits (collectively, "the Severance Payment"):
 - A. *[Insert Number]* months' severance pay at Employee's current rate of pay in the amount of *[insert written dollar amount]* dollars and *[insert written cents amount]* cents (\$XX,XXX.XX), less applicable payroll tax withholdings and deductions, in one lump sum payment; and

The Separation Payment shall be made within ten (10) business days after Employee executes this Agreement or on the Separation Date, whichever is later.

4. **Payment For Earned Compensation.** Regardless of whether Employee executes this Agreement, Employer acknowledges and Employee understands that he either already has been paid or he will be paid in accordance with the District's standard payroll practice for all salary, unused vacation or other benefits, if any, earned by him up to and including the Separation Date, and that such earned payment is separate from and unrelated to the Severance Payment referenced in this Agreement.
5. **Release of Claims and Parties.** As consideration for the Separation Payment and agreements described above, Employee on behalf of himself, his heirs, representatives, successors, and assigns, hereby irrevocably and unconditionally waives, releases and forever discharges the District and/or any of its members of the Board of Directors, officers, deputies, employees, agents, servants, representatives, successors, assigns, predecessors, divisions, branches, or attorneys, and all persons acting by, through, under or in concert with the District, past or present (collectively "Released Parties"), and each and all of them, from any and all charges, complaints, lawsuits, claims, liabilities, claims for relief, obligations, promises, agreements, contracts, interests, controversies, injuries, damages, actions, causes of action, suits, rights, demands, costs, losses, debts, liens, judgments, indebtedness, and expenses (including attorneys' fees, interest, expenses, and costs actually incurred), of any nature whatsoever, whether in law or in equity, **KNOWN OR UNKNOWN**, suspected or unsuspected, actual or potential (hereinafter referred to as "claim" or "claims") which Employee at any time had or claimed to have, or which Employee may have or claim to have regarding any and all facts and circumstances that have occurred as of the date of this Agreement, including, without

limitation, any and all claims related or in any manner incidental to Employee's employment with the District and his separation from employment with the District. It is expressly understood by Employee that among the various rights and claims being waived by him in this release are those arising under the Age Discrimination in Employment Act of 1967 (29 U.S.C. § 621, *et. seq.*)

6. **Section 1542 Waiver.** The matters specifically released and dismissed by this Agreement shall include, but are not necessarily limited to, all claims and causes of action which Employee has against the District and/or any of the Released Parties arising on or before the date that this Agreement is executed, and **ANY OTHER CLAIM OF ANY TYPE WHATSOEVER AGAINST THE AUTHORITY, AND/OR ANY OTHER RELEASED PARTY, WHETHER SUCH CLAIM IS KNOWN OR UNKNOWN TO EMPLOYEE AND/OR HIS REPRESENTATIVES AND ATTORNEYS** arising on or before the date that this Agreement is executed. As a further consideration and inducement for this Agreement, to the extent permitted by law, Employee hereby waives and releases any and all rights under Section 1542 of the California Civil Code or any analogous state, local, or federal law, statute, rule, order or regulation, he has or may have with respect to any claims against the District. California Civil Code Section 1542 reads as follows:

“A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM OR HER MUST HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR.”

Employee hereby expressly agrees that this Agreement shall extend and apply to all unknown, unsuspected, and unanticipated claims, injuries, losses and damages as well as those that are now known and/or disclosed.

7. **Non-Disparagement.** Employee shall not at any time originate or publish any statement or take any other action, orally or in writing, which ridicules, disparages, denigrates, or otherwise causes to be held in disrepute the District, any of its affiliates or contractors, or any of their respective managers, members, officers, directors, employees, agents, or contractors. In accordance with California Government Code section 12964.5, nothing in this Agreement prevents Employee from discussing or disclosing information about unlawful acts in the workplace, such as harassment or discrimination or any other conduct that Employee has reason to believe is unlawful. Any violation of this provision will constitute a material breach of this Agreement and will void District's obligations to provide any of the Separation Payment under this Agreement and require Employee to pay back to the District any portion of the Separation Payment already provided pursuant to this Agreement.

7. **Entire Agreement and Admissibility.** This Agreement constitutes the complete understanding between or among Employee on the one hand, and the District and any other Released Party on the other hand, and supersedes any and all prior agreements, promises, representations, or inducements, no matter their form, concerning the subject matter of this Agreement. The Parties desire that this Agreement represents a single integrated contract expressing the entire agreement of the parties with respect to matters set forth herein. No promises, agreements, or modifications to this Agreement made subsequent to the execution of this Agreement by these parties shall be binding unless reduced to writing and signed by authorized representatives of these parties. The Parties to this Agreement represent that this Agreement may be used as evidence in any subsequent proceeding in

which any of the parties alleges a breach of this Agreement or seeks to enforce its terms, provisions or obligations.

8. Representation by Counsel. Employee acknowledges that he is fully aware of his right to discuss any and all aspects of this matter with an attorney of his choice, that the District has advised him of that right, that he has carefully read and fully understands the provisions of this Agreement and that he is voluntarily entering into this Agreement.

9. Severability. Should any of the provisions or terms of this Agreement be determined illegal, invalid, or unenforceable by any court or governmental agency of competent jurisdiction, validity of the remaining parts, terms, or provisions, shall not be affected thereby and said illegal, invalid, or unenforceable part, term, or provision shall be deemed not to be a part of this Agreement.

10. Governing Law. This Agreement is made and entered into in the State of California, and shall be governed, interpreted, and enforced under the laws of the State of California. The Parties agree that jurisdiction and/or venue of any action involving the validity, interpretation, or enforcement of this Agreement or any of its terms, provisions, or obligations, or claiming breach thereof, shall exist exclusively in a court or government agency located within the County of Stanislaus, State of California. The Parties further agree that this Agreement may be used as evidence in any subsequent proceeding in which any of the parties allege a breach of this Agreement or seeks to enforce its terms, conditions, provisions, or obligations.

11. Time for Acceptance of Agreement. Employee may accept this offer by signing below no later than twenty-one (21) days from the day he receives it and by returning the signed and dated Agreement to the District no later than the close of business on the twenty-first (21st) day after the date he receives this offer.

12. Age Discrimination in Employment Act and California Fair Employment and Housing Act Waiver and Release. The Age Discrimination in Employment Act of 1967 (“ADEA”) makes it illegal for an employer to discharge any individual or otherwise discriminate with respect to the nature and privileges of an individual’s employment on the basis that the individual is age forty or older. The Older Workers Benefit Protection Act (“OWBPA”), 29 USC. §§ 626, et. seq. further augments the ADEA and prohibits the waiver of any right or claim under the ADEA unless the waiver is knowing and voluntary.

The California Fair Employment and Housing Act (“FEHA”), California Government Code section 12964.5(b)(4), also prohibits the waiver of any right or claim as part of an agreement related to an employee’s separation of employment without notifying the employee that the employee has a right to consult an attorney regarding the agreement and shall provide the employee with a reasonable period of not less than five business days in which to do so. An employee may sign such an agreement prior to the end of the reasonable time period as long as the employee’s decision to accept such shortening of time is knowing and voluntary and is not induced by the employer through fraud, misrepresentation, or a threat to withdraw or alter the offer prior to the expiration of the reasonable time period, or by providing different terms to employees who sign such an agreement prior to the expiration of such time period.

By entering into this Agreement, Employee acknowledges that he is knowingly and voluntarily, for just compensation in addition to anything of value to which Employee is already entitled, waiving and

releasing any rights he may have under the ADEA, OWBPA and/or FEHA. Employee further acknowledges that he has been advised and understands, pursuant to the provisions of the ADEA, OWBPA and FEHA that:

- A. This waiver/release is written in a manner understood by Employee.
- B. Employee is aware of and has been advised of his rights under the ADEA, OWBPA and FEHA, and of the legal significance of his waiver of any possible claims he currently may have under the ADEA, OWBPA, or similar age discrimination laws, and FEHA.
- C. Employee is entitled to a reasonable time of at least twenty-one (21) days (which includes the five (5) business day time period required under FEHA) within which to review and consider this Agreement, and the waiver and release of any rights he may have under the ADEA, the OWBPA, or similar age discrimination laws and FEHA, but he may, in the exercise of his own discretion, sign or reject this Agreement at any time before the expiration of the twenty-one (21) days. Employee understands and agrees that once he signs this Agreement and does not reject it within the seven (7) days noted in subsection (F) below, he will have voluntarily and forever waived and released any rights to an ADEA, OWBPA or FEHA claims against the District.
- D. The waivers and releases set forth in this Agreement shall not apply to any rights or claims that may arise under the ADEA, OWBPA, and/or FEHA after the date this Agreement takes effect.
- E. Employee was advised and by this Agreement is advised in writing to that he should consult with an attorney prior to executing this Agreement. By executing this Agreement and failing to revoke the Agreement as outlined in subsection (F) below, Employee acknowledges and agrees that he has had an opportunity to discuss this waiver and release with, and to be advised regarding this Agreement, by an attorney of his choice, and does not need any additional time within which to review and consider this Agreement.
- F. Employee has seven (7) days following his execution of this Agreement to revoke the Agreement by submitting a written revocation addressed to and received by:

President, Board of Directors
Oakdale Irrigation District
1205 East "F" Street
Oakdale, California 95361-4198

- G. Employee knowingly and voluntarily agrees to all of the terms set forth in this Agreement and knowingly and voluntarily intends to be bound by those terms.

**PLEASE READ CAREFULLY. THIS SEPARATION AGREEMENT AND RELEASE
INCLUDES A RELEASE OF ALL KNOWN AND UNKNOWN CLAIMS.**

EMPLOYEE

DATED: _____

By _____
Scot A. Moody

OAKDALE IRRIGATION DISTRICT

DATED: _____

By _____
Tom Orvis
President, Board of Directors

BOARD AGENDA REPORT

Date: May 12, 2026
Item Number: 8
APN: N/A

SUBJECT: REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE 2026 UNREPRESENTED EMPLOYEE SALARY AND WAGE SCHEDULE EFFECTIVE MAY 31, 2026

RECOMMENDED ACTION: Approve the 2026 Unrepresented Employee Salary and Wage Schedule, effective May 31, 2026

BACKGROUND AND DISCUSSION:

California Code of Regulations, §570.0 establishes the statutory and regulatory requirements for reporting “compensation earnable” by public employees, pursuant to Government Code §20630, §20636, and §20636.1. One of these requirements mandates that an employer’s Official Salary and Wage Schedule be formally approved and adopted by the governing body in compliance with applicable public meeting laws.

The attached 2026 Salary and Wage Schedule reflects the most current compensation earnable by Oakdale Irrigation District unrepresented employees. The Unrepresented Employee Salary Schedule (Managers, Supervisors, and Confidential Employees) was last updated on January 9, 2026.

This updated schedule incorporates the following change:

- A Cost-of-Living Adjustment (COLA) of 1.6%, as approved by the Board of Directors in connection with the General Manager’s performance evaluation, applied to the General Manager classification.

Approval of the updated salary schedule ensures compliance with CalPERS reporting requirements and reflects the Board-approved compensation adjustment.

FISCAL IMPACT: Included in the 2026 Budget

ATTACHMENTS:

- 2026 Salary Schedule Per Classification – Unrepresented

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
2026 SALARY SCHEDULE
NON-NREPRESENTED EMPLOYEES
EFFECTIVE MAY 31, 2026
BOARD APPROVED ON MAY 12, 2026**

MANAGEMENT LEVEL	HOURLY					BI-WEEKLY					MONTHLY					ANNUAL				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
AG WATER OPERATIONS MANAGER	63.71	66.90	70.25	73.76	77.45	5,096.80	5,352.00	5,620.00	5,900.80	6,196.00	11,043.07	11,596.00	12,176.67	12,785.07	13,424.67	132,516.80	139,152.00	146,120.00	153,420.80	161,096.00
CHIEF FINANCIAL OFFICER/TREASURER	110.47	115.99	121.79	127.88	134.27	8,837.60	9,279.20	9,743.20	10,230.40	10,741.60	19,148.14	20,104.94	21,110.27	22,165.87	23,273.47	229,777.60	241,259.20	253,323.20	265,990.40	279,281.60
CONSTRUCTION AND MAINTENANCE MANAGER	63.71	66.90	70.25	73.76	77.45	5,096.80	5,352.00	5,620.00	5,900.80	6,196.00	11,043.07	11,596.00	12,176.67	12,785.07	13,424.67	132,516.80	139,152.00	146,120.00	153,420.80	161,096.00
GENERAL MANAGER					150.23					12,018.06					26,039.13					312,469.58
HUMAN RESOURCES MANAGER	61.74	64.83	68.07	71.47	75.04	4,939.20	5,186.40	5,445.60	5,717.60	6,003.20	10,701.60	11,237.20	11,798.80	12,388.14	13,006.94	128,419.20	134,846.40	141,585.60	148,657.60	156,083.20
WATER RESOURCES MGR / DISTRICT ENGINEER	85.71	90.00	94.50	99.23	104.19	6,856.80	7,200.00	7,560.00	7,938.40	8,335.20	14,856.40	15,600.00	16,380.00	17,199.87	18,059.60	178,276.80	187,200.00	196,560.00	206,398.40	216,715.20
SUPERVISORY LEVEL	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
ASSISTANT ENGINEER	51.23	53.79	56.48	59.30	62.27	4,098.40	4,303.20	4,518.40	4,744.00	4,981.60	8,879.87	9,323.60	9,789.87	10,278.67	10,793.47	106,558.40	111,883.20	117,478.40	123,344.00	129,521.60
ASSOCIATE ENGINEER	59.81	62.80	65.94	69.24	72.70	4,784.80	5,024.00	5,275.20	5,539.20	5,816.00	10,367.07	10,885.34	11,429.60	12,001.60	12,601.34	124,404.80	130,624.00	137,155.20	144,019.20	151,216.00
FIELD OPERATIONS SUPERVISOR	48.25	50.66	53.19	55.85	58.64	3,860.00	4,052.80	4,255.20	4,468.00	4,691.20	8,363.34	8,781.07	9,219.60	9,680.67	10,164.27	100,360.00	105,372.80	110,635.20	116,168.00	121,971.20
FLEET/WAREHOUSE SUPERVISOR	46.09	48.39	50.81	53.35	56.02	3,687.20	3,871.20	4,064.80	4,268.00	4,481.60	7,988.94	8,387.60	8,807.07	9,247.34	9,710.14	95,867.20	100,651.20	105,684.80	110,968.00	116,521.60
IT SYSTEMS ADMINISTRATOR AND SCADA SUPERVISOR	62.36	65.48	68.75	72.19	75.80	4,988.80	5,238.40	5,500.00	5,775.20	6,064.00	10,809.07	11,349.87	11,916.67	12,512.94	13,138.67	129,708.80	136,198.40	143,000.00	150,155.20	157,664.00
SAFETY COORDINATOR	52.26	54.87	57.61	60.49	63.51	4,180.80	4,389.60	4,608.80	4,839.20	5,080.80	9,058.40	9,510.80	9,985.74	10,484.94	11,008.40	108,700.80	114,129.60	119,828.80	125,819.20	132,100.80
WATER OPERATIONS SUPERVISOR	48.25	50.66	53.19	55.85	58.64	3,860.00	4,052.80	4,255.20	4,468.00	4,691.20	8,363.34	8,781.07	9,219.60	9,680.67	10,164.27	100,360.00	105,372.80	110,635.20	116,168.00	121,971.20
WATER UTILITIES SUPERVISOR	50.89	53.43	56.10	58.91	61.86	4,071.20	4,274.40	4,488.00	4,712.80	4,948.80	8,820.94	9,261.20	9,724.00	10,211.07	10,722.40	105,851.20	111,134.40	116,688.00	122,532.80	128,668.80
NON-EXEMPT CONFIDENTIAL LEVEL	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
ACCOUNTANT	40.86	42.90	45.05	47.30	49.66	3,268.80	3,432.00	3,604.00	3,784.00	3,972.80	7,082.40	7,436.00	7,808.67	8,198.67	8,607.74	84,988.80	89,232.00	93,704.00	98,384.00	103,292.80
ACCOUNT TECHNICIAN	33.93	35.63	37.41	39.28	41.24	2,714.40	2,850.40	2,992.80	3,142.40	3,299.20	5,881.20	6,175.87	6,484.40	6,808.54	7,148.27	70,574.40	74,110.40	77,812.80	81,702.40	85,779.20
EXECUTIVE ASSISTANT/CLERK TO THE BOARD	39.32	41.29	43.35	45.52	47.80	3,145.60	3,303.20	3,468.00	3,641.60	3,824.00	6,815.47	7,156.94	7,514.00	7,890.14	8,285.34	81,785.60	85,883.20	90,168.00	94,681.60	99,424.00
INVENTORY / PURCHASING CLERK	34.99	36.74	38.58	40.51	42.54	2,799.20	2,939.20	3,086.40	3,240.80	3,403.20	6,064.94	6,368.27	6,687.20	7,021.74	7,373.60	72,779.20	76,419.20	80,246.40	84,260.80	88,483.20
IT SUPPORT TECHNICIAN	40.86	42.90	45.05	47.30	49.66	3,268.80	3,432.00	3,604.00	3,784.00	3,972.80	7,082.40	7,436.00	7,808.67	8,198.67	8,607.74	84,988.80	89,232.00	93,704.00	98,384.00	103,292.80
PAYROLL CLERK / ADMINISTRATION CLERK	33.93	35.63	37.41	39.28	41.24	2,714.40	2,850.40	2,992.80	3,142.40	3,299.20	5,881.20	6,175.87	6,484.40	6,808.54	7,148.27	70,574.40	74,110.40	77,812.80	81,702.40	85,779.20
SENIOR ACCOUNTANT	42.90	45.05	47.30	49.66	52.14	3,432.00	3,604.00	3,784.00	3,972.80	4,171.20	7,436.00	7,808.67	8,198.67	8,607.74	9,037.60	89,232.00	93,704.00	98,384.00	103,292.80	108,451.20



COMMUNICATIONS

BOARD MEETING OF
APRIL 7, 2026



CLOSED SESSION ITEMS

BOARD MEETING OF MAY 12, 2026