# AGENDA
# OAKDALE IRRIGATION DISTRICT
# BOARD OF DIRECTORS
# REGULAR MEETING
# SEPTEMBER 1, 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.

**PUBLIC HEARING** Page No.



**CONSENT CALENDAR**



**ACTION CALENDAR**



**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)(4)
Three (3) matters

14. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Pursuant to Government Code §54956.9(d)(1)
One (1) case

    a. 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: APN 064-032-077
   Agency Negotiator: General Manager
   Under Negotiation: Price, Terms, and Conditions

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

**ADJOURNMENT**

- The next Regular Board Meeting of the **Oakdale Irrigation District Board of Directors** is scheduled for **Tuesday, October 6, 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, September 17, 2026, at 9:00 a.m.** in the boardroom at the office of South San Joaquin Irrigation District, 11011 W. Hwy 120, Manteca, CA 95356.

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

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

# PUBLIC COMMENT

# BOARD MEETING OF SEPTEMBER 1, 2026

# PUBLIC HEARING

# BOARD MEETING OF SEPTEMBER 1, 2026

# BOARD AGENDA REPORT

Date: September 1, 2026
Item Number: 1
APN: N/A

**SUBJECT: PUBLIC HEARING PER ASSEMBLY BILL 2561 (GOVERNMENT CODE §3502.3) ON DISTRICT VACANCIES, RECRUITMENT AND RETENTION EFFORTS**

**RECOMMENDED ACTION:** To Receive the Presentation for Information Purposes During the Public Hearing Pursuant to California State Assembly Bill 2561 (Government Code §3502.3) at which Staff will Report on Vacancies, Recruitment and Retention Efforts.

## BACKGROUND AND/OR HISTORY:

Assembly Bill 2561, signed into law by Governor Gavin Newsom on September 22, 2024, and effective January 1, 2025, added Government Code §3502.3 under the Meyers-Milias-Brown Act (MMBA). This legislation requires public agencies to conduct an annual public hearing as part of the budget process to report on the number of filled and vacant positions within the agency, and to describe efforts to recruit and retain qualified staff. The legislation is intended to promote workforce stability and support public agencies in identifying and addressing recruitment and retention challenges.

If the vacancy rate among full-time positions within a recognized bargaining unit meets or exceeds 20%, the agency must identify barriers to recruitment, review compensation and working conditions, and discuss any policy or procedural changes that may be necessary to improve recruitment and retention. The law also entitles the recognized bargaining unit to make a presentation at the public hearing.

In compliance with the law, the District has notified Operating Engineers – Local 3 (OE3), the recognized employee organization for represented employees, of this agenda item and has invited the Union to make a presentation should they wish to do so.

## VACANCY STATUS AS OF SEPTEMBER 1, 2026:

The District conducted a point-in-time review of staffing levels and vacancy rates, summarized in the table below:

| Group | Vacancies | Total F/T Positions | Vacancy Rate |
|---|---|---|---|
| OE3 | 2 | 59 | 3.39% |
| Confidential | 0 | 7 | 0.00% |
| Supervisor | 1 | 11 | 9.09% |
| Manager | 0 | 6 | 0.00% |
| TOTAL | 3 | 83 | 3.61% |

**AB 2561 THRESHOLD DETERMINATION:**

Because the District's vacancy rate for full-time OE3 represented positions is below the 20% statutory threshold, the additional reporting and review requirements applicable to agencies meeting or exceeding that threshold are not triggered at this time.

This hearing will be conducted annually, in compliance with Government Code §3502.3, prior to the District's budget adoption.

**RECRUITMENT AND RETENTION EFFORTS:**

The District employs a variety of strategies to attract qualified candidates and support a stable, high-performing workforce. Recruitment efforts include job posting opportunities on the District website, public sector platforms such as GovernmentJobs.com, social media, and through professional associations. Local outreach includes word-of-mouth and staff referrals, which reflect employee confidence in the District as an employer.

Retention efforts are supported by competitive compensation and benefits, professional development opportunities, cross training, promotional opportunities and succession planning. Several long tenured employees have advanced into higher classifications in recent years. Additionally, the District maintains a collaborative and safety-focused workplace culture that supports employee retention.

To further support workforce planning, the District is also monitoring generational demographics and anticipated retirements. These trends inform cross-training and knowledge transfer efforts.

The District's current recruitment efforts have been successful in attracting qualified candidates, and staff will continue to evaluate and refine recruitment and selection practices as needed to support the District's workforce needs.

**RECENT RECRUITMENT ACTIVITY:**

During 2026, the District has continued to actively recruit for vacant positions and has successfully filled 9 positions, with 7 of the new employees having started employment as of the date of this report. The District has also implemented improvements to its recruitment and selection processes, including expanded outreach, streamlined candidate communications, and efforts to reduce the time between recruitment, selection, and appointment.

Additional details on recruitment timelines, recent process enhancements, and other efforts to improve the efficiency of the hiring process will be included in the staff presentation.

**FISCAL IMPACT:** There is no direct fiscal impact associated with conducting the public hearing required under Government Code §3502.3. Recruitment and retention activities are conducted within the District's existing personnel and operating budgets.

**ATTACHMENTS:** None

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**BOARD COMMENTS:**

# AGENDA ITEMS
# CONSENT CALENDAR

# BOARD MEETING OF
# SEPTEMBER 1, 2026

# BOARD AGENDA REPORT

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

**SUBJECT: APPROVE THE BOARD OF DIRECTORS' MINUTES OF THE REGULAR MEETING OF AUGUST 4, 2026**

**RECOMMENDED ACTION:** Approve the Board of Directors' Minutes of the Regular Meeting of August 4, 2026

**BACKGROUND AND/OR HISTORY:**

Draft Minutes of the Board of Directors' Regular Meeting of August 4, 2026

**BOARD MOTION:**

Motion by: ________________________________ Second by: ______________________________

**VOTE:**

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

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

**DRAFT MINUTES**

REGULAR MEETING

Oakdale, California
August 4, 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<br>Ed Tobias, Vice President<br>Brad DeBoer<br>Herman Doornenbal |
| Staff Present: | Scot A. Moody, General Manager/Secretary<br>Sharon Cisneros, Chief Financial Officer<br>Eric Thorburn, Water Resources Manager/District Engineer<br>Kim Bukhari, Human Resources Manager |
| Also Present: | Fred Silva, General Counsel<br>Stefanie Morris, Water Counsel |

**ADDITION OR DELETION OF AGENDA ITEMS**

There were no additions or deletions of agenda Items.

General Manager Scot Moody made verbal corrections to the following two items in the Board agenda packet:

- Closed Session Item No. 14 had the incorrect number of anticipated litigation matters. Correction made to state “Two (2) matters”.
- Action Item No. 10 Board report listed an incorrect Director name. Requested to remove “Santos” and replace with Director J. DeBoer.

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

There were no items taken out of sequence.

**PUBLIC COMMENT**

The Board welcomed public comments at the hour of 9:03 a.m. on items not on the agenda.

There was one member of the public who addressed the Board on matters not on the agenda:

- Michael Masuda, Congressional Candidate

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

**<u>CONSENT CALENDAR</u>**
**ITEM NOS. 1-7**

The following items were scheduled to be approved under the Consent Calendar. However, at the request of the Board, Item No. 4 was pulled for separate discussion and action.

1. Approve the Board of Directors Minutes of the Regular Meeting of July 7, 2026

2. Approve Oakdale Irrigation District's Statement of Obligations

3. Approve OID Improvement Districts' Statement of Obligations

4. Adopt Resolution with San Joaquin County for Placement of Delinquent Fixed Charges on the 2026/2027 Tax Rolls

5. Adopt Resolution Finding the North Main Canal Drop 1 and Little John Creek Canal Lining Project Categorically Exempt Under the California Environmental Quality Act (APNs: 002-063-017/026 & 002-073-001)

6. Adopt Resolution Finding the Southwest Pipeline Pool 5 Replacement Project Categorically Exempt Under the California Environmental Quality Act

7. Adopt Resolutions to Abandon a Portion of the Dixon Extension Pipeline and Quitclaim its Deeded Easement (APNs: 010-023-049/050)

A motion was made by Director Tobias, and seconded by Director Doornenbal, to approve the above-noted Consent Item Nos. 1-3 and 5-7.

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

The motion passed by a 4/0 vote.

**<u>PULLED CONSENT CALENDAR</u>**

**ITEM NO. 4**

**ITEM NO. 4**
**<u>ADOPT RESOLUTION WITH SAN JOAQUIN COUNTY FOR PLACEMENT OF DELINQUENT FIXED CHARGES ON THE 2026/2027 TAX ROLLS</u>**

Director Doornenbal abstained from voting on Item No. 4. A motion was made by Director B. DeBoer, and seconded by Director Tobias, to approve the adoption of the resolution with San Joaquin County for the placement of delinquent fixed charges on the 2026/2027 tax rolls.

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

The motion passed by a 3/0 vote.

## ACTION CALENDAR

### ITEM NO. / NOS. 8-10

### ITEM NO. 8
### REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE NOTICE OF PUBLIC HEARING FOR UPDATED IMPROVEMENT DISTRICT 48 WATER RATES PURSUANT TO PROPOSITION 218

A motion was made by Director Doornenbal, and seconded by Director B. DeBoer, to approve the Notice of Public Hearing for updated Improvement District 48 water rates pursuant to Proposition 218.

The Board welcomed public comments on Item No. 8 at 9:22 a.m. Hearing none, public comment closed Item No. 8 at 9:22 a.m.

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

The motion passed by a 4/0 vote.

### ITEM NO. 9
### REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE TREASURER’S REPORT, MID-YEAR BUDGET REPORT, AND FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDING JUNE 30, 2026

Ms. Sharon Cisneros, Chief Financial Officer, presented the mid-year budget report to the Board.

A motion was made by Director Tobias, and seconded by Director B. DeBoer, to approve the Treasurer’s Report, the Mid-Year Budget Report, and Financial Statements for the Six Months Ending June 30, 2026.

The Board welcomed public comments on Item No. 9 at 9:38 a.m. Hearing none, public comment closed Item No. 9 at 9:38 a.m.

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

The motion passed by a 4/0 vote.

**ITEM NO. 10**
**REVIEW AND TAKE POSSIBLE ACTION TO APPOINT AN AD HOC COMMITTEE FOR THE TRI-DAM POWER PURCHASE AGREEMENT**

President Orvis appointed Director J. DeBoer and Director B. DeBoer as committee members to the Power Purchase Agreement Ad-Hoc Committee.

**COMMUNICATIONS**
**ITEM NOS. 11-14**

**ITEM NO. 11**
**DIRECTOR'S COMMENTS/SUGGESTIONS**

Director Tobias thanked District staff for their hard work and efficient water deliveries.

Director Doornenbal provided updates on the construction progress of the new Tri-Dam office. He also provided updates on the recent Water Advisory Committee meeting he attended.

Director B. DeBoer extended his gratitude to the Distribution System Operators (DSOs) and stated that constituents have been very pleased with the level of service they have been receiving. He also thanked President Orvis for appointing him to the Tri-Dam Power Purchase Authority Agreement Committee.

Director Orvis shared positive feedback that he received regarding the leadership that District staff has taken with SGMA and STRGBA. He stated that he and Director B. DeBoer would be attending a Tulloch Shoreline Management Plan Workshop in the near future. He also shared concerns of the potential impacts that a future El Niño could have and stated the District should have a contingency plan in place.

**ITEM NO. 12**

**COMMITTEE REPORTS**

Director Doornenbal shared a summary of what was discussed at the Water-Engineering Committee meeting. He stated that a landowner proposed an off-season recharge basin on their property. He said that he and Director Tobias thought it was an innovative idea, but there is more research that needs to be done.

Director B. DeBoer stated that he and Director Doornenbal had attended a Finance Committee meeting and the mid-year budget was presented by Ms. Sharon Cisneros, Chief Financial Officer. He also stated that there had been a Tri-Dam Advisory Committee meeting, but he had nothing to report.

**ITEM NO. 13**
**GENERAL MANAGER'S REPORT ON THE STATUS OF OID ACTIVITIES**

General Manager Scot Moody shared an update of OID activities for the month of June.

**ITEM NO.14**
**WATER COUNSEL REPORT**

Stefanie Morris, Water Counsel, reported on the following matters:

Referring to the Water-Engineering committee meeting and the proposed recharge basin, she stated that these types of projects could be very important for groundwater sustainability efforts, but they will most likely need permits.

President Orvis announced the items to be discussed in closed session and the Board welcomed public comments on Item Nos. 15-17 at 10:05 a.m. Hearing none, public comment closed at 10:07 a.m., and the Board recessed.

The Board convened to closed session at 10:25 a.m.

**CLOSED SESSION**
**ITEM NOS. 15-17**

15. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Pursuant to Government Code §54956.9(d)(4)
Two (2) matters

16. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Pursuant to Government Code §54956.9(d)(1)
One (1) case

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

17. PERSONNEL MATTER
Pursuant to Government Code §54957(b)(1)
One (1) matter

The Board reconvened to open session at 12:02 p.m. Coming out of closed session, President Orvis stated there were no reportable actions.

**ADJOURNMENT**

The Board meeting was adjourned at 12: 03 p.m. The Board Meeting of the **Oakdale Irrigation District Board of Directors** is scheduled for **Tuesday, September 1, 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, August 20, 2025 at 9:00 a.m.** in the boardroom at the office of Oakdale Irrigation District, 1205 East F Street, Oakdale, CA.

Thomas D. Orvis, President
Board of Directors

Attest:

Scot A. Moody
General Manager/Secretary

# BOARD AGENDA REPORT

Date: September 1, 2026
Item Number: 3
APN: N/A

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

**RECOMMENDED ACTION:** Approve Statement of Obligations

***TOP TEN OBLIGATIONS***

| Vendor | Purpose | | Amount |
|---|---|---|---|
| Internal Revenue Service | Payroll Taxes | | 138,209.87 |
| Kaiser Foundation Health Plan, Inc. | Health Insurance - September | | 97,432.60 |
| CalPERS Retirement System | Retirement Contributions | | 93,530.66 |
| South San Joaquin Irrigation District | Canyon Tunnel | | 81,714.47 |
| L & S Trucking | Hauling Charges | | 77,998.25 |
| PG&E | Electricity - July | | 77,018.96 |
| Target Specialty Products | Weed Management Products | | 65,411.11 |
| Hunt & Sons LLC | Fuel | | 43,082.66 |
| Howk Systems | ID46 Well #1 and ID46 Well #2 | | 41,847.85 |
| ClearChannelVM, LLC | Weed Management Products | | 37,437.26 |
| | Other Obligations: | | 454,961.24 |
| | Total Obligations: | $ | 1,208,644.93 |

**FISCAL IMPACT**: $1,208,644.93

**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 - July 31, 2026 - August 27, 2026

Oakdale Irrigation District
1205 East F Street
Oakdale, CA 95361

| Check Date | Check No | Vendor Name | | Amount | Description |
|---|---|---|---|---|---|
| 7/31/2026 | 731261 | VOYA Retirement | $ | 16,186.29 | Retirement Contribution |
| 7/31/2026 | 731262 | Internal Revenue Service | | 71,255.06 | Payroll Taxes |
| 7/31/2026 | 731263 | ICMA Retirement | | 164.73 | Retirement Contribution |
| 7/31/2026 | 731264 | California Public Employees' Retirement System | | 46,831.35 | Retirement Contribution |
| 7/31/2026 | 731265 | Employment Development Department | | 16,197.71 | Payroll Taxes |
| 8/3/2026 | 803261 | OID Improvement Districts | | 16,960.26 | July 2026 ID Collections |
| 8/3/2026 | 803262 | AmeriFlex | | 100.00 | Open Enrollment Packets |
| 8/3/2026 | 803263 | Bluefin | | 367.95 | Merchant Charges July 2026 |
| 8/3/2026 | 803264 | Merchant Services Inc. | | 292.01 | Merchant Charges - July 2026 |
| 8/4/2026 | 804261 | Internal Revenue Service | | 1,080.42 | Payroll Taxes |
| 8/4/2026 | 804262 | Employment Development Department | | 30.79 | Payroll Taxes |
| 8/5/2026 | 38989 | ABS Direct, Inc. | | 3,066.61 | Volumetric Statements Mailing and Business Cards-Sheldon |
| 8/5/2026 | 38990 | Ace Hardware | | 543.36 | Braided Tube, Cable Cutter, Copper Tubing, Couplings, Elbow, Solders Plumbers Kit and Torch Kit |
| 8/5/2026 | 38991 | Airgas USA, LLC | | 144.08 | Nitrogen |
| 8/5/2026 | 38992 | All Rigging Company | | 275.64 | Latch Kits |
| 8/5/2026 | 38993 | Ameriflex | | 340.00 | FSA-125 |
| 8/5/2026 | 38994 | Backgrounds Online | | 379.00 | New Employee Background Checks |
| 8/5/2026 | 38995 | Business Oriented Software Solutions Inc. | | 4,200.00 | Ticket Management System For 811- 8/26 - 7/27 |
| 8/5/2026 | 38996 | Cadwell, Travis | | 10.00 | Grant Of Easement |
| 8/5/2026 | 38997 | California State Disbursement Unit | | 1,027.83 | Wage Levy |
| 8/5/2026 | 38998 | CalNeva Water | | 36,630.00 | Legal Matters |
| 8/5/2026 | 38999 | Cal-Sierra Pipe, LLC | | 710.51 | Pipe |
| 8/5/2026 | 39000 | Casey Logistics Inc. | | 96.00 | Shredding Service - July |
| 8/5/2026 | 39001 | Petty Cash | | 44.85 | Liquid Chlorine |
| 8/5/2026 | 39002 | Chicago Title Co. | | 182.60 | Refund File# FSST-5152600149 APN# 0002-055-008 |
| 8/5/2026 | 39003 | Chicago Title Company | | 155.57 | Refund File# FBSC2513533 APN# 064-026-052 & 064-028-001 |
| 8/5/2026 | 39004 | City of Oakdale Utilities | | 6,961.33 | Water Usage 6/15/26 - 7/15/26 - ID 41 and OID Facilities |
| 8/5/2026 | 39005 | ClearChannelVM, LLC | | 37,437.26 | Weed Management Products |
| 8/5/2026 | 39006 | Coburn Family Trust, John | | 80.48 | Refund Account #931 Balance |
| 8/5/2026 | 39007 | Coffee Break Service, Inc. | | 302.07 | Coffee Service |
| 8/5/2026 | 39008 | Colonial Life | | 2,310.18 | Supplemental Life Insurance - July |
| 8/5/2026 | 39009 | Comcast Business | | 3,179.37 | Office Ethernet Charges |
| 8/5/2026 | 39010 | Condor Earth Technologies, Inc. | | 114.00 | WR# 002 - CalARP Support 2026 - Respiratory Protection Program |
| 8/5/2026 | 39011 | Conlin Supply Co., Inc. | | 365.77 | Brace Bracket and Flat Caps |
| 8/5/2026 | 39012 | Consumers Choice Pest Control | | 90.00 | Pest Service |
| 8/5/2026 | 39013 | East Penn Manufacturing Co. | | 1,487.51 | Batteries and Core Credits |
| 8/5/2026 | 39014 | Fastenal Company | | 3,002.18 | 18 Volt Combo Kit, Batteries, Brushes, Clamps, Powder Hydration, Rotary Hammer and Safety Glasses |
| 8/5/2026 | 39015 | Garton Tractor, Inc. | | 938.53 | Driver Bit Breaker Assembly |
| 8/5/2026 | 39016 | George Reed, Inc. | | 6,718.93 | 18" Minus, Balast-1-1/2, Ballast-2-1/2, Crushed 3" x 6", Minus-24 and Rock-6 Clean |
| 8/5/2026 | 39017 | Gilton Solid Waste Management, Inc. | | 548.27 | Refuse - June |
| 8/5/2026 | 39018 | GP Crane & Hoist Services | | 17,101.12 | Stamped CA Engineering Calcs and Balance of Crane Installation |
| 8/5/2026 | 39019 | Grainger | | 960.93 | Clamps, Couplers, Elbow, Hose Bibs, Masonry Drill, Pipe, Tees and Wasp/Hornet Spray |
| 8/5/2026 | 39020 | Grover Landscape Services, Inc. | | 1,957.10 | Landscape Maintenance - July |
| 8/5/2026 | 39021 | Haidlen Ford | | 1,338.19 | Accumulator Assemblies, Brake Pads, Hose, Hose Manifold and Suspension Arm Assemblies |
| 8/5/2026 | 39022 | Hughson Farm Supply | | 1,784.07 | Chainsaw Chains and Trash Pumps |
| 8/5/2026 | 39023 | Hunt & Sons LLC | | 31,108.76 | Fuel |
| 8/5/2026 | 39024 | Interstate Truck Center | | 457.15 | Antennas and CB Radio Kits |
| 8/5/2026 | 39025 | Jani cs Enterprises LLC | | 3,393.21 | Janitorial Charges - July |
| 8/5/2026 | 39026 | Ketchum Jr., Castle | | 33.79 | Mileage Reimbursement - On Call Personal Vehicle |
| 8/5/2026 | 39027 | Kisst Diagnostics Inc. | | 2,595.00 | Deluxe Fleet Software Package |
| 8/5/2026 | 39028 | Krohne Inc. | | 1,843.97 | IFC 50 Flow Converter |
| 8/5/2026 | 39029 | L & S Trucking | | 50,996.70 | Hauling Charges |
| 8/5/2026 | 39030 | Liebert Cassidy Whitmore | | 2,740.50 | OID OE3 Negotiations 2026 |
| 8/5/2026 | 39031 | LSA Associates, Inc. | | 3,900.30 | Paulsell Lateral Phase 2 - June |
| 8/5/2026 | 39032 | McCormick, Amanda | | 65.07 | Mileage and Notary Filing Fees Reimbursed |
| 8/5/2026 | 39033 | Microbac Laboratories, Inc. | | 327.00 | Bac T Samples |
| 8/5/2026 | 39034 | Mission Uniform Service | | 1,009.25 | Uniform Service |
| 8/5/2026 | 39035 | Moody, Scot | | 293.93 | Health & Wellness Reimbursement Jan 2026 - July 2026 |
| 8/5/2026 | 39036 | Morrill Industries, Inc. | | 1,254.32 | Elbows and Flanges |
| 8/5/2026 | 39037 | Motor Parts Distributors, Inc. | | 84.31 | Diesel Emissions Fluid |
| 8/5/2026 | 39038 | MRC Smart Technology Solutions Inc. | | 1.08 | Copier Usage 7/18/26 - 8/17/26 |
| 8/5/2026 | 39039 | NAPA Auto Parts of Escalon | | 998.41 | Air Conditioning Compressor Kit, Ball Joints, Fuel Additive, Heater Valves and Hoses |
| 8/5/2026 | 39040 | Oak Valley Hospital District | | 150.00 | DOT Medical Exams |
| 8/5/2026 | 39041 | Oakdale Locksmith | | 56.26 | Keys |

| Check Date | Check No | Vendor Name | Amount | Description |
|---|---|---|---|---|
| 8/5/2026 | 39042 | ODP Business Solutions LLC | 1,102.04 | Office Supplies |
| 8/5/2026 | 39043 | Ontel Security Services, Inc. | 225.00 | Security Monitoring Service - July |
| 8/5/2026 | 39044 | Portola Systems, Inc. | 277.50 | Software Encryption Support |
| 8/5/2026 | 39045 | Principal Life Insurance Company | 652.11 | Life Insurance - August |
| 8/5/2026 | 39046 | Quadient Finance USA, Inc. | 1,000.00 | Postage |
| 8/5/2026 | 39047 | Quadient, Inc. | 4,483.75 | iX-5 Series Postage Meter and Base |
| 8/5/2026 | 39048 | RDO Equipment Co. | 376.02 | Brush Chipper Knife Kit and Curtain Infeed |
| 8/5/2026 | 39049 | Regional Government Services Authority | 8,225.40 | Classification and Compensation Study - June |
| 8/5/2026 | 39050 | Rodgers, Matthew | 56.69 | Mileage Reimbursement 7/16/26 |
| 8/5/2026 | 39051 | Safe-T-Lite of Modesto, Inc. | 273.67 | Vehicle Decals |
| 8/5/2026 | 39052 | SB Builders, LLC | 10.00 | Grant of Easement |
| 8/5/2026 | 39053 | Stanislaus County Clerk Recorder | 114.00 | CEQA Notice of Exemption Filing Fee - Southwest Pipeline and NM Canal Drop 1 |
| 8/5/2026 | 39054 | Target Specialty Products | 30,304.37 | Weed Management Products |
| 8/5/2026 | 39055 | Tilbury Orchards LLC | 10.00 | Grant of Easement |
| 8/5/2026 | 39056 | Tim O'Laughlin A Professional Law Corporation | 24,400.00 | Legal Matters |
| 8/5/2026 | 39057 | TP Express | 1,875.00 | Regular Portable and Single Towable Restrooms |
| 8/5/2026 | 39058 | Tri-West Tractor Incorporated | 14,879.89 | Rammer 555E Hydraulic Breaker 750FT LB |
| 8/5/2026 | 39059 | Underground Service Alert of Northern California | 4,811.05 | California State Fee Regulatory Cost July 2026 - June 2027 and 2025 Billable Tickets |
| 8/5/2026 | 39060 | United Rentals (North America) , Inc. | 8,223.50 | Portable Generators and Equipment Rental - Forklift |
| 8/5/2026 | 39061 | Valley Tire Sales, Inc. | 2,575.70 | Tires |
| 8/5/2026 | 39062 | Verizon | 1,549.24 | Vehicle Tracking Service - July |
| 8/5/2026 | 39063 | White Cap Construction Supply | 204.74 | Bits, Screws and Wedge Anchors |
| 8/5/2026 | 39064 | Wienhoff Drug Testing, Inc. | 1,055.88 | Pre-Employment and Random Drug Testing DOT and Non DOT |
| 8/5/2026 | 39065 | WorkHub Work Health Services | 301.00 | Pre-Employment Medical Exams |
| 8/5/2026 | 805261 | Visa | 2,968.50 | Flowmatic 2437R 888R 6" Check Valve, Laser Receiver Membership Dues and Software Subscriptions |
| 8/14/2026 | 814261 | VOYA Retirement | 16,112.93 | Retirement Contribution |
| 8/14/2026 | 814262 | California Public Employees' Retirement System | 46,699.31 | Retirement Contribution |
| 8/14/2026 | 814263 | Internal Revenue Service | 65,874.39 | Payroll Taxes |
| 8/14/2026 | 814264 | ICMA Retirement | 164.73 | Retirement Contribution |
| 8/14/2026 | 814265 | Employment Development Department | 14,913.71 | Payroll Taxes |
| 8/17/2026 | 817261 | AmeriFlex | 293.90 | FSA Administration Fees - August |
| 8/19/2026 | 39066 | ABS Direct, Inc. | 117.43 | #10 Printed Envelopes |
| 8/19/2026 | 39067 | ACWA - Joint Powers Insurance Authority | 10,894.54 | Cyber Liability Insurance 7/1/26 - 7/1/2027 |
| 8/19/2026 | 39068 | ACWA-JPIA | 9,762.15 | Dental and Vision Insurance - September |
| 8/19/2026 | 39069 | Airgas USA, LLC | 147.29 | Nitrogen Cylinder |
| 8/19/2026 | 39070 | Alexander, Andrew | 40.28 | Hydrant Meter Deposit Refund |
| 8/19/2026 | 39071 | All Rigging Company | 60.84 | Inspect Tags and Chain ID Tags |
| 8/19/2026 | 39072 | ALX Cellular Repair | 120.00 | iPad9 Screen Repair |
| 8/19/2026 | 39073 | Amazon Capital Services | 6,011.84 | Batteries, Carburetor, Chlorine, Filters, Hammers, Power Inverters and Throw Bag Rescue Devices |
| 8/19/2026 | 39074 | American Rock and Rent | 12,933.08 | Premier Plug |
| 8/19/2026 | 39075 | Ameriflex | 1,627.51 | FSA-125 |
| 8/19/2026 | 39076 | Andrews Electric | 2,492.96 | Pump Motor Rebuild |
| 8/19/2026 | 39077 | AT&T Mobility | 2,440.18 | Cell Phone and iPad Charges - August |
| 8/19/2026 | 39078 | Berliner Cohen, LLP | 11,096.50 | Legal Matters |
| 8/19/2026 | 39079 | Bradshaw, Douglas W. & Judy K. | 10.00 | Grant Of Easement |
| 8/19/2026 | 39080 | Brady Industries | 59.40 | Bath Tissue |
| 8/19/2026 | 39081 | California State Disbursement Unit | 1,027.83 | Wage Levy |
| 8/19/2026 | 39082 | Central Irrigation Modesto, LLC | 118.45 | Couplers |
| 8/19/2026 | 39083 | Central Valley Ag Grinding, Inc. | 1,778.00 | Green Waste |
| 8/19/2026 | 39084 | Coffee Break Service, Inc. | 421.48 | Coffee Service |
| 8/19/2026 | 39085 | Cole Land Surveyors Inc. | 2,137.50 | Adams No. 1 Pipeline and RVL Reservoir Expansion - July |
| 8/19/2026 | 39086 | Comcast Business | 457.96 | Office Telephone Charges - July |
| 8/19/2026 | 39087 | Conlin Supply Co., Inc. | 760.76 | Gates |
| 8/19/2026 | 39088 | Cutting Edge Supply | 1,016.79 | Center Blades, End Bits and Fastener Kits |
| 8/19/2026 | 39089 | Davids Engineering, Inc. | 8,170.00 | Paulsell Lateral and RVL Reservoir Expansion |
| 8/19/2026 | 39090 | Denair Lumber Company, Inc. | 1,068.68 | Fence Boards and Lumber |
| 8/19/2026 | 39091 | Fastenal Company | 870.79 | Cordless Impact Wrench, Hammer and Sunscreen |
| 8/19/2026 | 39092 | First Choice Industrial Supply Inc. | 691.05 | Bath Tissue, Hand Soap, Liners, Paper Towels and Trash Can With Lid |
| 8/19/2026 | 39093 | George Reed, Inc. | 6,325.29 | 18" Minus |
| 8/19/2026 | 39094 | George W. Lowry, Inc. | 784.26 | Mobil Oil |
| 8/19/2026 | 39095 | Gilton Solid Waste Management, Inc. | 721.71 | Refuse - July |
| 8/19/2026 | 39096 | Grainger | 161.56 | Elbows, Pressure Switch and Sanding Belts |
| 8/19/2026 | 39097 | Haidlen Ford | 98.58 | Rear Shock Bracket |
| 8/19/2026 | 39098 | Howk Systems | 41,847.85 | ID 46 Well #1 Replace 40hp Pump and Motor and ID 46 Well #2 Disinfect Well and Weld Port |

Statement of Obligations
Check Register - July 31, 2026 - August 27, 2026

Oakdale Irrigation District
1205 East F Street
Oakdale, CA 95361

| Check Date | Check No | Vendor Name | Amount | Description |
|---|---|---|---|---|
| 8/19/2026 | 39099 | Hunt & Sons LLC | 11,973.90 | Fuel |
| 8/19/2026 | 39100 | JLP Ventures LLC | 10.00 | Grant Of Easement |
| 8/19/2026 | 39101 | Kaiser Foundation Health Plan, Inc. | 97,432.60 | Health Insurance - September |
| 8/19/2026 | 39102 | L & S Trucking | 27,001.55 | Hauling Charges |
| 8/19/2026 | 39103 | Liebert Cassidy Whitmore | 395.50 | Negotiations |
| 8/19/2026 | 39104 | LSA Associates, Inc. | 8,491.98 | Paulsell Lateral Expansion PH 2 |
| 8/19/2026 | 39105 | Microbac Laboratories, Inc. | 2,653.88 | Bac T, Lead and Copper Samples |
| 8/19/2026 | 39106 | Mission Uniform Service | 685.00 | Uniform Service |
| 8/19/2026 | 39107 | Modesto Steel Company, Inc. | 3,841.25 | Flat Bars, Raised Grating and Square Tubing |
| 8/19/2026 | 39108 | Motor Parts Distributors, Inc. | 223.80 | Diesel Emission Fluid and Oil |
| 8/19/2026 | 39109 | NAPA Auto Parts of Escalon | 559.53 | Primary Wire Terminals, Radiator Assembly and Hoses |
| 8/19/2026 | 39110 | Network Builders IT, Inc. | 1,111.00 | Trend Micro Renewal 9/1/26 - 8/31/27 |
| 8/19/2026 | 39111 | Oak Valley Hospital District | 75.00 | DOT Medical Exam |
| 8/19/2026 | 39112 | Oakdale Golf & County Club, Inc. | 186.15 | Post Board Lunch - Doornenbal, Moody, Orvis and Steff |
| 8/19/2026 | 39113 | ODP Business Solutions LLC | 1,086.16 | Office Supplies |
| 8/19/2026 | 39114 | P G & E | 77,018.96 | Electricity July 2026 |
| 8/19/2026 | 39115 | Portola Systems, Inc. | 903.47 | Microsoft 365 - August |
| 8/19/2026 | 39116 | Provost & Pritchard Consulting Group, Inc. | 35,788.80 | Howard Deep Well #2, North Main Canal Drop 1, Paulsell Lateral and Thornton Deep Well #2 |
| 8/19/2026 | 39117 | Raff, David and Amanda | 10.00 | Grant Easement |
| 8/19/2026 | 39118 | Safe-T-Lite of Modesto, Inc. | 772.90 | Channelizers, Bases and Tape |
| 8/19/2026 | 39119 | San Joaquin Valley Air Pollution Control District | 340.00 | Annual Permit to Operate 11000 Wild Oak Dr. 10/2026 - 9/2027 |
| 8/19/2026 | 39120 | South San Joaquin Irrigation District | 81,714.47 | Joint Main Canyon Tunnel and Schell Road Maintance |
| 8/19/2026 | 39121 | Springbrook Holding Company, LLC | 191.00 | CivicPay - July |
| 8/19/2026 | 39122 | Stanislaus County Auditor-Controller | 1,218.00 | Encroachment Permit# 288-2026 - 867 Townhill Rd |
| 8/19/2026 | 39123 | Stanislaus County Clerk Recorder | 52.00 | Record Quickclaim Deeds |
| 8/19/2026 | 39124 | Stanislaus County Dept. of Environmental Resources | 3,518.00 | Business Plan, CalARP, CUPA and Generator July 2026 - June 2027 |
| 8/19/2026 | 39125 | Stanislaus County Farm Bureau | 250.00 | 2026 Spray Safe Program Sponsor |
| 8/19/2026 | 39126 | Sutter Health Plus | 12,794.12 | Health Insurance - September |
| 8/19/2026 | 39127 | Target Specialty Products | 35,106.74 | Weed Management Products |
| 8/19/2026 | 39128 | Tri-West Tractor Incorporated | 2,003.45 | Adapter Shank and Breaker Head Bit Assembly |
| 8/19/2026 | 39129 | United Rentals (North America) , Inc. | 10,551.06 | Equipment Rental - 2 Spot Coolers, Forklifts, Scissors Lifts and Telescopic Boom |
| 8/19/2026 | 39130 | Valley Tire Sales, Inc. | 2,666.56 | Tires |
| 8/19/2026 | 39131 | Verizon Wireless | 1,504.26 | Ipad and Cell Phone Charges - July |
| 8/19/2026 | 39132 | Wienhoff Drug Testing, Inc. | 968.36 | Random Drug Testing - Dot and Non DOT |
| | | | $ 1,208,644.93 | |

OAKDALE IRRIGATION DISTRICT
STATEMENT OF OBLIGATIONS
September 1, 2026

THE FOREGOING CLAIMS, NUMBERED 38989 THROUGH 39132, 731261 THROUGH 731265, 803261 THROUGH 803264, 804261 THROUGH 804262, 805261, 814261 THROUGH 814265, 817261 INCLUSIVE ARE APPLIED TO THE GENERAL FUND OF OAKDALE IRRIGATION DISTRICT AND ARE OBLIGATIONS AUTHORIZED THERETO.

# BOARD AGENDA REPORT

| | |
|---|---|
| Date: | September 1, 2026 |
| Item Number: | 4 |
| APN: | N/A |

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

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

| Vendor | Purpose | Amount |
|---|---|---|
| Oakdale Irrigation District | July O & M Expenses | $85,179.39 |

**FISCAL IMPACT**: $85,179.39

**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: 8/18/2026 TO: Oakdale Irrigation District**

*MAINTENANCE PAYABLE*

| I.D. # | July O & M Expense | I.D. # | July O & M Expense | | |
|---|---|---|---|---|---|
| 1 | ($3.00) | 31 | ($3.00) | | Note: Included Misc. Recon. Items |
| 2 | (3.00) | 36 | (3.00) | | |
| 8 | (3.00) | 38 | (3.00) | | |
| 13 | (3.00) | 41 | 5,018.99 | | |
| 19 | 4.98 | 45 | 7,802.02 | **I.D.#** | **Capital Project** |
| 20 | (3.00) | 46 | 36,861.19 | | |
| 21 | (3.00) | 48 | 0.00 | | |
| 22 | 2,125.94 | 51 | 9,072.34 | | |
| 26 | (3.00) | | | 46 | $ 24,312.38 |
| 29 | 11.55 | | | **I.D.#** | **Emergency Repairs** |
| **SUB-TOTAL** | $2,121.47 | **SUB-TOTAL** | $58,745.54 | **SUB-TOTAL** | $ 24,312.38 |

| *VOUCHER CHARGES* | |
|---|---|
| **Maintenance & Operations** | $60,867.01 |
| **Prepaid Expense** | |
| **Capital Projects** | $ 24,312.38 |
| **TOTAL AMOUNT** | $85,179.39 |

THE FOREGOING CLAIM DATED 8/18/2026 WAS APPLIED TO GENERAL FUNDS OF THE OAKDALE IRRIGATION'S IMPROVEMENT DISTRICTS AND ARE AUTHORIZED THERETO.

# BOARD AGENDA REPORT

| | |
|---|---|
| Date: | September 1, 2026 |
| Item Number: | 5 |
| APN: | N/A |

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

**RECOMMENDED ACTION:** Approve the Treasurer's Report and Financial Statements for the Seven Months Ending July 31, 2026

**BACKGROUND AND/OR HISTORY:**

The Treasurer's report provides the total Treasury and Improvement District Funds as of July 31, 2026. The month ended with $44.7 million in designated reserves, $1.5 million in restricted cash and $34.9 million in operating cash.

As of the financial statement date of July 31, 2026, the District realized 82.2% of the budgeted revenues and actual expenditures (including capital projects and asset purchases) utilized 55.7% 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

OAKDALE IRRIGATION DISTRICT

# TREASURER'S REPORT

# FOR THE PERIOD ENDING JULY 31, 2026

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

| PERIOD ENDING | 7/31/2026 | RATE | 6/30/2026 | NET CHANGE |
|---|---|---|---|---|
| *OAKDALE IRRIGATION DISTRICT FUNDS* | | | | |
| LAIF | $6,200,683.69 | 3.84% | $198,743.60 | $6,001,940.09 |
| OAK VALLEY COMMUNITY BANK | 4,394,337.91 | 3.28% | 7,147,811.64 | (2,753,473.73) |
| US BANK | 69,004,473.67 | 3.89% | 68,833,517.52 | 170,956.15 |
| *TOTAL TREASURY FUNDS* | 79,599,495.27 | | 76,180,072.76 | 3,419,422.51 |
| *IMPROVEMENT DISTRICT FUNDS* | | | | |
| IMPROVEMENT DISTRICT'S FUNDS | 1,530,764.47 | | 1,490,494.27 | 40,270.20 |
| *TOTAL IMPROVEMENT DISTRICT FUNDS* | 1,530,764.47 | | 1,490,494.27 | 40,270.20 |
| *TOTAL TREASURY AND IMPROVEMENT DISTRICT FUNDS* | $81,130,259.74 | | $77,670,567.03 | $3,459,692.71 |

OAKDALE IRRIGATION DISTRICT

FOR THE PERIOD ENDING JULY 31, 2026

| DISTRICT CASH AND CASH EQUIVALENTS | | | 7/31/2026 | 7/31/2025 | NET CHANGE |
|---|---|---|---|---|---|
| Beginning Balance: 7/1/2026 | | | $76,180,072.76 | | |
| Receipts / Earnings / Transfers | | | 7,596,754.86 | | |
| Expenditures / Transfers | | | (4,177,332.35) | | |
| TOTAL DISTRICT TREASURY FUNDS ON HAND: | 7/31/2026 | | $79,599,495.27 | $76,585,184.35 | $3,014,310.92 |
| *GENERAL FUND* | | | | | |
| Beginning Balance: 7/1/2026 | | | $31,449,480.30 | | |
| *RECEIPTS / EARNINGS* | | | | | |
| Net Investment Income | | 184,124.90 | | | |
| Collection Receipts | | 7,376,107.46 | | | |
| Transfer from ID's | | 36,522.50 | | | |
| Total Receipts: | | | 7,596,754.86 | | |
| *EXPENDITURES* | | | | | |
| Accounts Payable | | 3,508,184.13 | | | |
| Payroll | | 604,219.12 | | | |
| Transfer to ID's | | 64,929.10 | | | |
| Total Expenditures: | | | (4,177,332.35) | | |
| BALANCE ON HAND: | 7/31/2026 | | $34,868,902.81 | $32,252,317.18 | $2,616,585.63 |
| *DESIGNATED FUNDS:* | | | | | |
| *JOINT CANYON TUNNEL PROJECT RESERVE* | | | | | |
| Beginning Balance: 7/1/2026 | | | $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 |
| *CAPITAL REPLACEMENT / IMPROVEMENT RESERVE* | | | | | |
| Beginning Balance: 7/1/2026 | | | $3,282,810.81 | | |
| Transfer from General Fund | | | 0.00 | | |
| Transfer to General Fund | | | 0.00 | | |
| BALANCE ON HAND: | 7/31/2026 | | $3,282,810.81 | $5,936,296.54 | ($2,653,485.73) |
| *DEBT SERVICE RESERVE* | | | | | |
| Beginning Balance: 7/1/2026 | | | $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 |

OAKDALE IRRIGATION DISTRICT

FOR THE PERIOD ENDING JULY 31, 2026

| DISTRICT CASH AND CASH EQUIVALENTS | | 7/31/2026 | 7/31/2025 | NET CHANGE |
|---|---|---|---|---|
| *OPERATING FACILITY PROJECT RESERVE* | | | | |
| Beginning Balance: 7/1/2026 | | $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) |
| *MUNICIPAL CONSERVATIONPROJECT RESERVE* | | | | |
| Beginning Balance: 7/1/2026 | | $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 |
| *RATE STABILIZATION AND OPERATIONS DESIGNATED RESERVE* | | | | |
| Beginning Balance: 7/1/2026 | | $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 |
| *RURAL WATER SYSTEM CAPITAL REPLACEMENT / IMPROVEMENT RESERVE* | | | | |
| Beginning Balance: 7/1/2026 | | $803,073.77 | | |
| Transfer from General Fund | | 0.00 | | |
| Transfer to General Fund | | 0.00 | | |
| BALANCE ON HAND: | 7/31/2026 | $803,073.77 | $1,144,514.99 | ($341,441.22) |
| *VEHICLE AND EQUIPMENT REPLACEMENT RESERVE* | | | | |
| Beginning Balance: 7/1/2026 | | $1,408,526.16 | | |
| Transfer from General Fund | | 0.00 | | |
| Transfer Funds to General Fund | | 0.00 | | |
| BALANCE ON HAND: | 7/31/2026 | $1,408,526.16 | $1,267,321.37 | $141,204.79 |
| *BUILDING AND FACILITIES IMPROVEMENT PROJECT RESERVE* | | | | |
| Beginning Balance: 7/1/2026 | | $1,025,000.00 | | |
| Transfer from General Fund | | 0.00 | | |
| Transfer to General Fund | | 0.00 | | |
| BALANCE ON HAND: | 7/31/2026 | $1,025,000.00 | $1,025,000.00 | $0.00 |
| *EMPLOYEE COMPENSATION ABSENCES RESERVE* | | | | |
| Beginning Balance: 7/1/2026 | | $1,385,231.10 | | |
| Transfer from General Fund | | 0.00 | | |
| Transfer to General Fund | | 0.00 | | |
| BALANCE ON HAND: | 7/31/2026 | $1,385,231.10 | $1,088,700.68 | $296,530.42 |

OAKDALE IRRIGATION DISTRICT

FOR THE PERIOD ENDING JULY 31, 2026

| DISTRICT CASH AND CASH EQUIVALENTS | 7/31/2026 | 7/31/2025 | NET CHANGE |
|---|---|---|---|
| ***RESTRICTED FUNDS*** | | | |
| ***IMPROVEMENT DISTRICT'S FUNDS*** | | | |
| Beginning Balance: 7/1/2026 | $1,490,494.27 | | |
| Receipts - Transfer from OID | 64,929.10 | | |
| Net Investment Income | 11,863.60 | | |
| Expenditures-Transfer to OID | (36,522.50) | | |
| **BALANCE ON HAND: 7/31/2026** | $1,530,764.47 | $1,486,322.26 | $44,442.21 |

FILED: August 24, 2026 STATE OF CALIFORNIA / COUNTY OF STANISLAUS

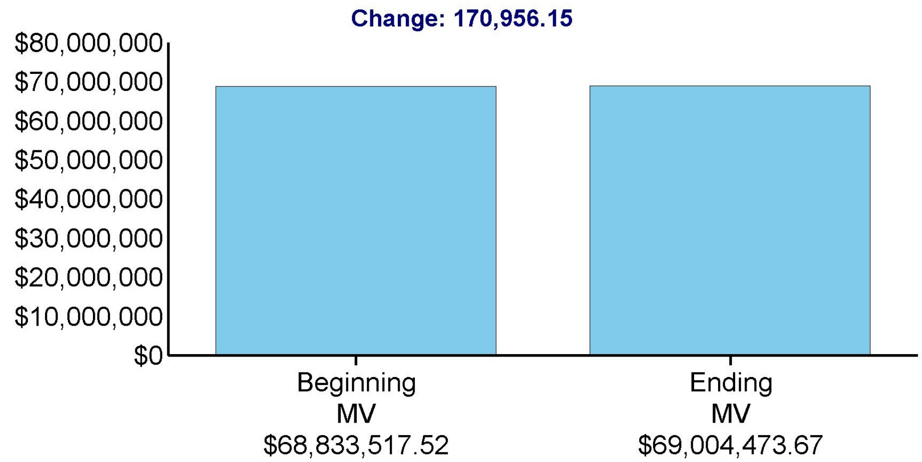
OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [redacted]


July 1, 2026 to July 31, 2026

## MARKET VALUE SUMMARY

| | Current Period 07/01/26 to 07/31/26 | Year-to-Date 01/01/26 to 07/31/26 |
|---|---|---|
| **Beginning Market Value** | **$68,833,517.52** | **$67,762,881.79** |
| Taxable Interest | 217,461.20 | 1,440,705.94 |
| Fees and Expenses | -11,214.02 | -32,808.37 |
| Change in Investment Value | -35,291.03 | -166,305.69 |
| **Ending Market Value** | **$69,004,473.67** | **$69,004,473.67** |

**Current Period 07/01/26 to 07/31/26**

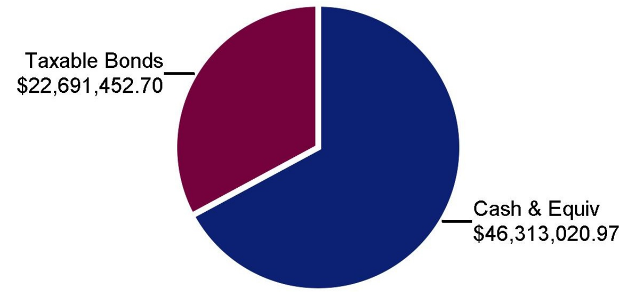


OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [redacted]

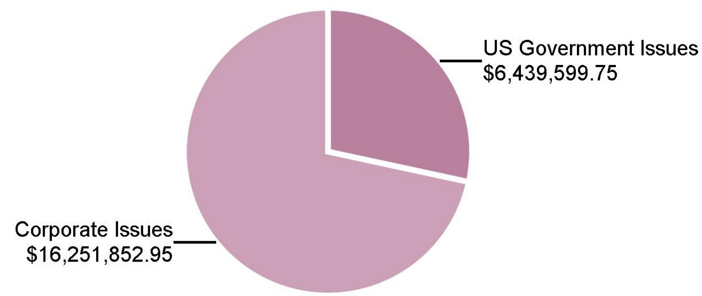


## ASSET SUMMARY

| Assets | Current Period Market Value | % of Total | Estimated Annual Income |
|---|---|---|---|
| Cash & Equivalents | 46,313,020.97 | 67.10 | 1,741,523.38 |
| Taxable Bonds | 22,691,452.70 | 32.90 | 947,431.85 |
| **Total Market Value** | **$69,004,473.67** | **100.00** | **$2,688,955.23** |

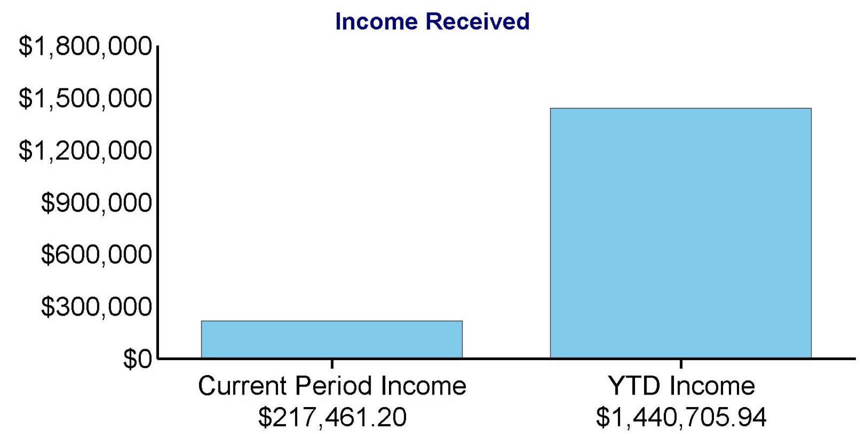



### Fixed Income Summary



## INCOME SUMMARY

| | Income Received Current Period | Income Received YTD |
|---|---|---|
| Taxable Interest | 217,461.20 | 1,440,705.94 |
| **Total Current Period Income** | **$217,461.20** | **$1,440,705.94** |



OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [redacted]



## CASH SUMMARY

| | Cash |
|---|---|
| **Beginning Cash 07/01/2026** | **$0.00** |
| Taxable Interest | 217,461.20 |
| Fees and Expenses | -11,214.02 |
| Purchases | -7,549,281.18 |
| Sales | 7,508,906.55 |
| Net Money Market Activity | -165,872.55 |
| **Ending Cash 07/31/2026** | **$0.00** |

## 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

| Security Description / Shares/Face Amt | Price | Market Value | Tax Cost | Unrealized Gain/Loss | Percent of Total Portfolio | Estimated Annual Income | Estimated Current Yield |
|---|---|---|---|---|---|---|---|
| Cisco Sys Inc C P - 17277BKD6 10/13/2026 | | | | | | | |
| 500,000.000 | 99.2370 | 496,185.00 | 495,260.42 | 924.58 | 0.7 | 19,010.40 | 3.83 |
| Cisco Sys Inc C P - 17277BLH6 11/17/2026 | | | | | | | |
| 500,000.000 | 98.8400 | 494,200.00 | 493,879.17 | 320.83 | 0.7 | 19,770.82 | 4.00 |
| Cisco Sys Inc Disc Coml Paper C P - 17277BHM0 08/21/2026 | | | | | | | |
| 1,000,000.000 | 99.8160 | 998,160.00 | 982,451.39 | 15,708.61 | 1.4 | 36,601.39 | 3.67 |
| Credit Agricole Corporate In C P - 22533UL35 11/03/2026 | | | | | | | |
| 2,000,000.000 | 98.9930 | 1,979,860.00 | 1,974,650.00 | 5,210.00 | 2.9 | 79,083.33 | 3.99 |
| Deere John Cap Corp C P - 24422MJH5 09/17/2026 | | | | | | | |
| 425,000.000 | 99.5290 | 422,998.25 | 421,901.04 | 1,097.21 | 0.6 | 16,158.86 | 3.82 |
| Deere John Cap Corp Disc Coml C P - 24422MHS3 08/26/2026 | | | | | | | |
| 600,000.000 | 99.7650 | 598,590.00 | 595,598.00 | 2,992.00 | 0.9 | 22,630.00 | 3.78 |
| Disney Walt Co New Disc Coml P C P - 2546R3KP8 10/23/2026 | | | | | | | |
| 725,000.000 | 99.1290 | 718,685.25 | 710,082.72 | 8,602.53 | 1.0 | 27,638.62 | 3.85 |
| Emerson Electric Co C P - 29101BJ86 09/08/2026 | | | | | | | |
| 2,000,000.000 | 99.6230 | 1,992,460.00 | 1,980,313.89 | 12,146.11 | 2.9 | 75,636.11 | 3.80 |
| Fidelity Govt Portfolio Inst - 31607A703 #2642 | | | | | | | |
| 14,584,197.270 | 1.0000 | 14,584,197.27 | 14,584,197.27 | 0.00 | 21.1 | 524,806.80 | 3.60 |

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OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [redacted]



## 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 | 98.8400 | 1,284,920.00 | 1,264,711.50 | 20,208.50 | 1.9 | 48,240.83 | 3.75 |
| Lloyds Bk Corporate Mkts Plc D C P - 53948BNS4 01/26/2027 | | | | | | | |
| 700,000.000 | 97.9960 | 685,972.00 | 680,288.00 | 5,684.00 | 1.0 | 27,253.33 | 3.97 |
| Mercedes Benz Fin North Amer L C P - 58768KH57 08/05/2026 | | | | | | | |
| 840,000.000 | 99.9800 | 839,832.00 | 835,060.80 | 4,771.20 | 1.2 | 32,193.00 | 3.83 |
| Mizuho Bk Ltd New York Brh 4 A C P - 60689GM94 12/09/2026 | | | | | | | |
| 560,000.000 | 98.5670 | 551,975.20 | 549,029.44 | 2,945.76 | 0.8 | 22,001.40 | 3.99 |
| Mufg Bank Ltd Ny Bra C P - 62479MKS1 10/26/2026 | | | | | | | |
| 2,000,000.000 | 99.0970 | 1,981,940.00 | 1,976,262.22 | 5,677.78 | 2.9 | 79,488.90 | 4.01 |
| Procter Gamble Co C P - 74271UKE9 10/14/2026 | | | | | | | |
| 1,200,000.000 | 99.2260 | 1,190,712.00 | 1,189,993.33 | 718.67 | 1.7 | 46,233.35 | 3.88 |
| Royal Bk Canada Ny Bra C P - 78015DJA9 09/10/2026 | | | | | | | |
| 1,500,000.000 | 99.6020 | 1,494,030.00 | 1,458,417.08 | 35,612.92 | 2.2 | 56,422.92 | 3.78 |
| Sumitomo Mitsui C P - 86563HHC7 08/12/2026 | | | | | | | |
| 1,300,000.000 | 99.9080 | 1,298,804.00 | 1,286,410.67 | 12,393.33 | 1.9 | 50,613.32 | 3.90 |
| U S Treasury Bill - 912797UX3 05/13/2027 | | | | | | | |
| 10,000,000.000 | 97.0100 | 9,701,000.00 | 9,642,161.45 | 58,838.55 | 14.1 | 376,990.00 | 3.89 |

OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [redacted]



## ASSET DETAIL (continued)

| Security Description<br>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<br>08/06/2026 | | | | | | | |
| 5,000,000.000 | 99.9700 | 4,998,500.00 | 4,816,144.86 | 182,355.14 | 7.2 | 180,750.00 | 3.62 |
| **Total Cash/Money Market** | | **$46,313,020.97** | **$45,936,813.25** | **$376,207.72** | **67.1** | **$1,741,523.38** | |
| **Total Cash & Equivalents** | | **$46,313,020.97** | **$45,936,813.25** | **$376,207.72** | **67.1** | **$1,741,523.38** | |

## Taxable Bonds

### US Government Issues

| Security Description<br>Shares/Face Amt | Price | Market Value | Tax Cost | Unrealized Gain/Loss | Percent of Total Portfolio | Estimated Annual Income | Estimated Current Yield |
|---|---|---|---|---|---|---|---|
| Federal Home Loan Bks - 3130B6R24<br>3.875 06/04/2027 | | | | | | | |
| 3,885,000.000 | 99.8270 | 3,878,278.95 | 3,879,832.95 | -1,554.00 | 5.6 | 150,543.75 | 3.88 |
| Federal Home Loan Bks - 3130B82L5<br>3.500 10/04/2027 | | | | | | | |
| 2,580,000.000 | 99.2760 | 2,561,320.80 | 2,574,762.60 | -13,441.80 | 3.7 | 90,300.00 | 3.53 |
| **Total US Government Issues** | | **$6,439,599.75** | **$6,454,595.55** | **-$14,995.80** | **9.3** | **$240,843.75** | |

### Corporate Issues

| Security Description<br>Shares/Face Amt | Price | Market Value | Tax Cost | Unrealized Gain/Loss | Percent of Total Portfolio | Estimated Annual Income | Estimated Current Yield |
|---|---|---|---|---|---|---|---|
| Jp Morgan Chase Bank Na - 48125LRU8<br>Medium Term Note<br>5.110 12/08/2026 | | | | | | | |
| 1,300,000.000 | 100.2530 | 1,303,289.00 | 1,313,299.00 | -10,010.00 | 1.9 | 66,430.00 | 5.10 |
| Toyota Mtr Cr Corp - 89236TNG6<br>Medium Term Note<br>4.500 05/14/2027 | | | | | | | |
| 695,000.000 | 100.1890 | 696,313.55 | 694,687.25 | 1,626.30 | 1.0 | 31,275.00 | 4.49 |

## 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<br>Medium Term Note<br>4.250 06/23/2027 | | | | | | | |
| 2,100,000.000 | 100.0640 | 2,101,344.00 | 2,099,160.00 | 2,184.00 | 3.0 | 89,250.00 | 4.25 |
| Merck Co Inc - 58933YBP9<br>3.850 09/15/2027 | | | | | | | |
| 1,000,000.000 | 99.4980 | 994,980.00 | 999,050.00 | -4,070.00 | 1.4 | 38,500.00 | 3.87 |
| Eli Lilly Co Sr Glbl Nt - 532457CU0<br>4.550 02/12/2028 | | | | | | | |
| 1,000,000.000 | 100.2300 | 1,002,300.00 | 1,012,240.00 | -9,940.00 | 1.5 | 45,500.00 | 4.54 |
| John Deere Capital Corporation - 24422EYD5<br>Medium Term Note<br>4.250 06/05/2028 | | | | | | | |
| 755,000.000 | 99.7180 | 752,870.90 | 754,328.05 | -1,457.15 | 1.1 | 32,087.50 | 4.26 |
| Bank New York Mellon Corp - 06406RCH8<br>Medium Term Note<br>4.441 06/09/2028 | | | | | | | |
| 610,000.000 | 99.9940 | 609,963.40 | 610,000.00 | -36.60 | 0.9 | 26,939.60 | 4.42 |
| Target Corp - 87612EBU9<br>4.350 06/15/2028 | | | | | | | |
| 1,375,000.000 | 99.7820 | 1,372,002.50 | 1,375,916.25 | -3,913.75 | 2.0 | 59,812.50 | 4.36 |
| Morgan Stanley Private Bk Natl - 61776NVE0<br>4.466 07/06/2028 | | | | | | | |
| 1,200,000.000 | 99.8470 | 1,198,164.00 | 1,200,558.70 | -2,394.70 | 1.7 | 53,592.00 | 4.47 |
| Chevron USA Inc Sr Glbl Nt - 166756BH8<br>4.050 08/13/2028 | | | | | | | |
| 1,045,000.000 | 99.4940 | 1,039,712.30 | 1,044,916.40 | -5,204.10 | 1.5 | 42,322.50 | 4.07 |
| Home Depot Inc - 437076DH2<br>3.750 09/15/2028 | | | | | | | |
| 250,000.000 | 98.6670 | 246,667.50 | 249,837.50 | -3,170.00 | 0.4 | 9,375.00 | 3.80 |
| Alphabet Inc - 02079KAV9<br>3.875 11/15/2028 | | | | | | | |
| 80,000.000 | 98.6360 | 78,908.80 | 79,931.20 | -1,022.40 | 0.1 | 3,100.00 | 3.93 |

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ACCOUNT NUMBER: [redacted]



## ASSET DETAIL (continued)

| Security Description<br>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<br>3.900 11/20/2028 | | | | | | | |
| 1,000,000.000 | 98.4020 | 984,020.00 | 1,000,183.20 | -16,163.20 | 1.4 | 39,000.00 | 3.96 |
| Pepsico Inc Sr Nt - 713448GL6<br>4.100 01/15/2029 | | | | | | | |
| 1,200,000.000 | 99.0790 | 1,188,948.00 | 1,198,548.00 | -9,600.00 | 1.7 | 49,200.00 | 4.14 |
| Nvidia Corporation - 67066GAQ7<br>4.350 06/15/2029 | | | | | | | |
| 1,350,000.000 | 99.0330 | 1,336,945.50 | 1,349,365.50 | -12,420.00 | 1.9 | 58,725.00 | 4.39 |
| Citibank N A - 17325FBT4<br>4.554 06/18/2029 | | | | | | | |
| 1,350,000.000 | 99.6610 | 1,345,423.50 | 1,350,000.00 | -4,576.50 | 1.9 | 61,479.00 | 4.57 |
| **Total Corporate Issues** | | **$16,251,852.95** | **$16,332,021.05** | **-$80,168.10** | **23.6** | **$706,588.10** | |
| **Total Taxable Bonds** | | **$22,691,452.70** | **$22,786,616.60** | **-$95,163.90** | **32.9** | **$947,431.85** | |
| **Total Assets** | | **$69,004,473.67** | **$68,723,429.85** | **$281,043.82** | **100.0** | **$2,688,955.23** | |
| **Estimated Current Yield** | | | | | | | **3.89** |

## 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.

## ASSET DETAIL MESSAGES (continued)

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]



## TRANSACTION DETAIL

| Date Posted | Activity | Description | Cash | Tax Cost |
|---|---|---|---|---|
| **Beginning Balance 07/01/2026** | | | **$0.00** | **$68,517,182.67** |
| 07/01/26 | Sale | Matured 1,000,000 Par Value Of<br>Cisco Sys Inc Disc Coml C P 7/01/26<br>Trade Date 7/1/26<br>1,000,000 Par Value At 100 % | 989,895.83 | -989,895.83 |
| 07/01/26 | Asset Income | Interest Earned On<br>Cisco Sys Inc Disc Coml C P 7/01/26<br>1,000,000 Par Value At 100 % | 10,104.17 | |
| 07/01/26 | Purchase | Purchased 1,000,000 Par Value Of<br>Lilly Eli Co Disc Coml C P 7/27/26<br>Trade Date 7/1/26<br>Purchased Through BofA Securities, Inc./Fxd Inc<br>Purchased On The Off-Exchange Transactions - Li<br>Swift External Ref#: Njcthwqdiqaacaad<br>1,000,000 Par Value At 99.7335 % | -997,335.00 | 997,335.00 |
| 07/01/26 | Asset Income | Interest Earned On<br>Fidelity Govt Port Inst<br>Interest From 6/1/26 To 6/30/26 | 49,971.75 | |
| 07/06/26 | Asset Income | Interest Earned On<br>Morgan Stanley 4.466% 7/06/28<br>0.02233 USD/$1 Pv On 1,200,000 Par Value Due 7/6/26 | 26,796.00 | |
| 07/07/26 | Sale | Matured 1,350,000 Par Value Of<br>Mufg Bk Ltd N Y Brh C P 7/07/26<br>Trade Date 7/7/26<br>1,350,000 Par Value At 100 % | 1,313,340.00 | -1,313,340.00 |
| 07/07/26 | Asset Income | Interest Earned On<br>Mufg Bk Ltd N Y Brh C P 7/07/26<br>1,350,000 Par Value At 100 % | 36,660.00 | |
| 07/07/26 | Sale | Matured 2,000,000 Par Value Of<br>Credit Agricole C P 7/07/26<br>Trade Date 7/7/26<br>2,000,000 Par Value At 100 % | 1,970,758.33 | -1,970,758.33 |
| 07/07/26 | Asset Income | Interest Earned On<br>Credit Agricole C P 7/07/26<br>2,000,000 Par Value At 100 % | 29,241.67 | |

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OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [redacted]



## TRANSCTION DETAIL (continued)

| Date Posted | Activity | Description | Cash | Tax Cost |
|---|---|---|---|---|
| 07/08/26 | Sale | Matured 1,075,000 Par Value Of<br>Natixis N Y Brh C P 7/08/26<br>Trade Date 7/8/26<br>1,075,000 Par Value At 100 % | 1,050,690.67 | -1,050,690.67 |
| 07/08/26 | Asset Income | Interest Earned On<br>Natixis N Y Brh C P 7/08/26<br>1,075,000 Par Value At 100 % | 24,309.33 | |
| 07/09/26 | Purchase | Purchased 2,000,000 Par Value Of<br>Mufg Bank Ltd C P 10/26/26<br>Trade Date 7/8/26<br>Purchased Through Citigroup Global Markets Inc.<br>Purchased On The Off-Exchange Transactions - Li<br>Swift External Ref#: Njhhipaefqaacaad<br>2,000,000 Par Value At 98.813111 % | -1,976,262.22 | 1,976,262.22 |
| 07/09/26 | Purchase | Purchased 2,000,000 Par Value Of<br>Credit Agricole C P 11/03/26<br>Trade Date 7/8/26<br>Purchased Through Wells Fargo Securities, LLC<br>Purchased On The Off-Exchange Transactions - Li<br>Swift External Ref#: Njhhjayefqaacaad<br>2,000,000 Par Value At 98.7325 % | -1,974,650.00 | 1,974,650.00 |
| 07/09/26 | Purchase | Purchased 425,000 Par Value Of<br>Deere John Cap Corp C P 9/17/26<br>Trade Date 7/9/26<br>Purchased Through Citigroup Global Markets Inc.<br>Purchased On The Off-Exchange Transactions - Li<br>Swift External Ref#: Njh3duyefqaacaad<br>425,000 Par Value At 99.27083294 % | -421,901.04 | 421,901.04 |
| 07/13/26 | Sale | Matured 500,000 Par Value Of<br>Royal Bk Canada Ny Bra C P 7/13/26<br>Trade Date 7/13/26<br>500,000 Par Value At 100 % | 490,698.61 | -490,698.61 |
| 07/13/26 | Asset Income | Interest Earned On<br>Royal Bk Canada Ny Bra C P 7/13/26<br>500,000 Par Value At 100 % | 9,301.39 | |

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OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [redacted]



## TRANSACTION DETAIL (continued)

| Date Posted | Activity | Description | Cash | Tax Cost |
|---|---|---|---|---|
| 07/14/26 | Purchase | Purchased 500,000 Par Value Of<br>Cisco Sys Inc C P 10/13/26<br>Trade Date 7/14/26<br>Purchased Through BofA Securities, Inc./Fxd Inc<br>Purchased On The Off-Exchange Transactions - Li<br>Swift External Ref#: Njlfy1yefaaacaad<br>500,000 Par Value At 99.052084 % | -495,260.42 | 495,260.42 |
| 07/15/26 | Asset Income | Interest Earned On<br>Pepsico Inc Sr Nt 4.100% 1/15/29<br>0.0205 USD/$1 Pv On 1,200,000 Par Value Due 7/15/26 | 24,600.00 | |
| 07/27/26 | Sale | Matured 700,000 Par Value Of<br>Sumitomo Mitsui Tr Bk C P 7/27/26<br>Trade Date 7/27/26<br>700,000 Par Value At 100 % | 696,188.11 | -696,188.11 |
| 07/27/26 | Asset Income | Interest Earned On<br>Sumitomo Mitsui Tr Bk C P 7/27/26<br>700,000 Par Value At 100 % | 3,811.89 | |
| 07/27/26 | Sale | Matured 1,000,000 Par Value Of<br>Lilly Eli Co Disc Coml C P 7/27/26<br>Trade Date 7/27/26<br>1,000,000 Par Value At 100 % | 997,335.00 | -997,335.00 |
| 07/27/26 | Asset Income | Interest Earned On<br>Lilly Eli Co Disc Coml C P 7/27/26<br>1,000,000 Par Value At 100 % | 2,665.00 | |
| 07/27/26 | Fee | Trust Fees Collected<br>Charged For Period 04/01/2026 Thru 06/30/2026 | -1,970.84 | |
| 07/27/26 | Purchase | Purchased 500,000 Par Value Of<br>Cisco Sys C P 11/17/26<br>Trade Date 7/27/26<br>Purchased Through BofA Securities, Inc./Fxd Inc<br>Purchased On The Off-Exchange Transactions - Li<br>Swift External Ref#: Njtxgraeyqaacaad<br>500,000 Par Value At 98.775834 % | -493,879.17 | 493,879.17 |

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OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [redacted]



## TRANSACTION DETAIL (continued)

| Date Posted | Activity | Description | Cash | Tax Cost |
|---|---|---|---|---|
| 07/27/26 | Purchase | Purchased 1,200,000 Par Value Of<br>Procter C P 10/14/26<br>Trade Date 7/27/26<br>Purchased Through Rbc Capital Markets, LLC<br>Purchased On The Off-Exchange Transactions - Li<br>Swift External Ref#: Njtxfqaeyqaacaad<br>1,200,000 Par Value At 99.16611083 % | -1,189,993.33 | 1,189,993.33 |
| 07/31/26 | Fee | Trust Fees For Another Account Collected<br>Charged For Acct 35270210 04/01/26 To 06/30/26 | -9,243.18 | |
| | Purchase | Combined Purchases For The Period 7/ 1/26 - 7/31/26 Of<br>Fidelity Govt Port Inst | -7,724,396.91 | 7,724,396.91 |
| | Sale | Combined Sales For The Period 7/ 1/26 - 7/31/26 Of<br>Fidelity Govt Port Inst | 7,558,524.36 | -7,558,524.36 |
| **Ending Balance 07/31/2026** | | | **$0.00** | **$68,723,429.85** |

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OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [redacted]



## SALE/MATURITY SUMMARY

| | Settlement Date | Description | Tax Cost | Proceeds | Estimated Gain/Loss |
|---|---|---|---|---|---|
| **Cash and Equivalents** | | | | | |
| **Cisco Sys Inc Disc Coml Paper C P 07/01/2026 17277BG17** | | | | | |
| | 07/01/26 | Matured 1,000,000 Par Value Trade Date 7/1/26 1,000,000 Par Value At 100 % | -989,895.83 | 989,895.83 | |
| **Credit Agricole Crp In C P 07/07/2026 22533UG72** | | | | | |
| | 07/07/26 | Matured 2,000,000 Par Value Trade Date 7/7/26 2,000,000 Par Value At 100 % | -1,970,758.33 | 1,970,758.33 | |
| **Lilly Eli Co Disc Coml Paper C P 07/27/2026 53245QGT7** | | | | | |
| | 07/27/26 | Matured 1,000,000 Par Value Trade Date 7/27/26 1,000,000 Par Value At 100 % | -997,335.00 | 997,335.00 | |
| **Mufg Bk Ltd N Y Brh Disc Coml C P 07/07/2026 62479MG72** | | | | | |
| | 07/07/26 | Matured 1,350,000 Par Value Trade Date 7/7/26 1,350,000 Par Value At 100 % | -1,313,340.00 | 1,313,340.00 | |

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OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [redacted]



## SALE/MATURITY SUMMARY (continued)

| | Settlement Date | Description | Tax Cost | Proceeds | Estimated Gain/Loss |
|---|---|---|---|---|---|
| **Natixis N Y Brh C P 07/08/2026 63873KG84** | | | | | |
| | 07/08/26 | Matured 1,075,000 Par Value Trade Date 7/8/26 1,075,000 Par Value At 100 % | -1,050,690.67 | 1,050,690.67 | |
| **Royal Bk Canada Ny Bra C P 07/13/2026 78015DGD6** | | | | | |
| | 07/13/26 | Matured 500,000 Par Value Trade Date 7/13/26 500,000 Par Value At 100 % | -490,698.61 | 490,698.61 | |
| **Sumitomo Mitsui Tr Bk Ltd Ny B C P 07/27/2026 86563HGT1** | | | | | |
| | 07/27/26 | Matured 700,000 Par Value Trade Date 7/27/26 700,000 Par Value At 100 % | -696,188.11 | 696,188.11 | |
| **Total Cash and Equivalents** | | | **-$7,508,906.55** | **$7,508,906.55** | **$0.00** |
| **Total Sales & Maturities** | | | **-$7,508,906.55** | **$7,508,906.55** | **$0.00** |

## SALE/MATURITY SUMMARY MESSAGES

Estimates should not be used for tax purposes

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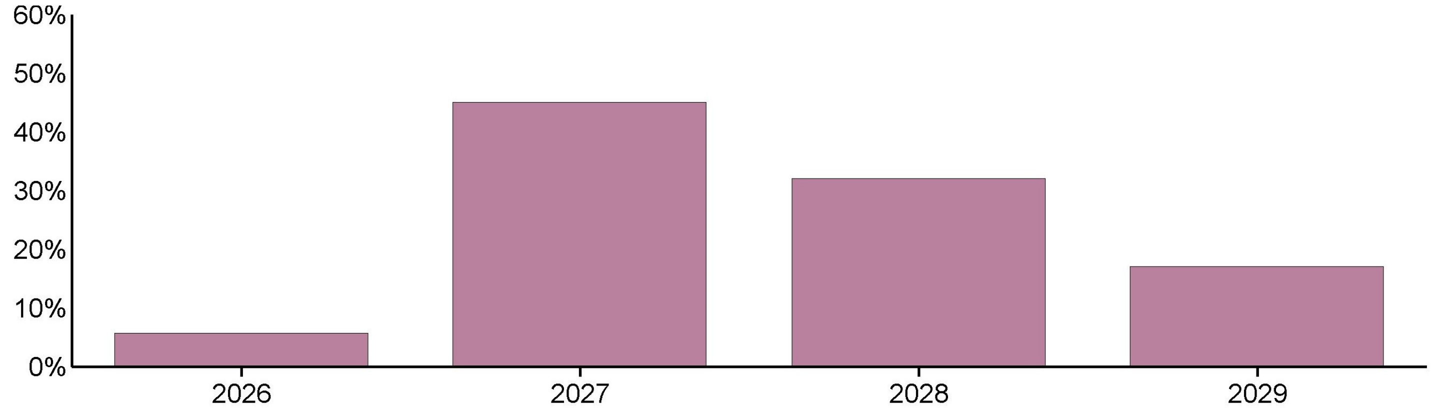
OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [redacted]



## BOND SUMMARY




| | Par Value | Market Value | Percentage of Category |
|---|---|---|---|
| **MATURITY** | | | |
| 2026 | 1,300,000.00 | 1,303,289.00 | 5.75 |
| 2027 | 10,260,000.00 | 10,232,237.30 | 45.09 |
| 2028 | 7,315,000.00 | 7,284,609.40 | 32.10 |
| 2029 | 3,900,000.00 | 3,871,317.00 | 17.06 |
| **Total of Category** | **$22,775,000.00** | **$22,691,452.70** | **100.00** |
| **MOODY'S RATING** | | | |
| Aa1 | 7,815,000.00 | 7,776,545.25 | 34.28 |
| Aa2 | 2,425,000.00 | 2,421,910.10 | 10.67 |
| Aa3 | 5,160,000.00 | 5,150,830.90 | 22.70 |
| A1 | 5,750,000.00 | 5,723,496.45 | 25.22 |
| A2 | 1,625,000.00 | 1,618,670.00 | 7.13 |
| **Total of Category** | **$22,775,000.00** | **$22,691,452.70** | **100.00** |

OAKDALE IRRIGATION DIST
ACCOUNT NUMBER: [redacted]



## BOND SUMMARY (continued)

| | Par Value | Market Value | Percentage of Category |
|---|---|---|---|
| **S&P RATING** | | | |
| AA+ | 6,545,000.00 | 6,518,508.55 | 28.73 |
| AA | 2,350,000.00 | 2,320,965.50 | 10.23 |
| AA- | 3,345,000.00 | 3,345,301.30 | 14.74 |
| A+ | 7,545,000.00 | 7,525,173.05 | 33.16 |
| A | 2,990,000.00 | 2,981,504.30 | 13.14 |
| **Total of Category** | **$22,775,000.00** | **$22,691,452.70** | **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

## July 31, 2026

*FOR INTERNAL REPORTING PURPOSES ONLY*

## Oakdale Irrigation District

### Statement of Net Position

### July 31, 2026 and 2025

| | 2026 | 2025 | Change |
|---|---|---|---|
| **ASSETS** | | | |
| **Current assets:** | | | |
| Cash and cash equivalents | $ 10,595,772 | $ 10,151,200 | $ 444,572 |
| Restricted Cash and cash equivalents | 1,530,764 | 1,486,322 | 44,442 |
| Investments | 69,004,474 | 66,434,735 | 2,569,739 |
| Receivables | | | |
| Agricultural water fees | 644,068 | 648,274 | (4,206) |
| Due from other governmental agencies | 1,457,733 | 1,773 | 1,455,960 |
| Miscellaneous | 949,685 | 2,277 | 947,408 |
| Domestic water fees | 18,571 | 18,494 | 77 |
| Inventory of materials and supplies | 782,807 | 819,147 | (36,340) |
| Prepaid expenses | 608,464 | 536,624 | 71,840 |
| Due from Improvement Districts | 19,067 | 7,935 | 11,132 |
| **Total current assets** | 86,817,821 | 81,225,663 | 5,592,158 |
| **Noncurrent assets:** | | | |
| Annexation fees receivable | 7,320,579 | 8,400,255 | (1,079,676) |
| Investments in Tri-Dam Project/Authority | 64,044,142 | 67,093,999 | (3,049,857) |
| Capital assets: | | | |
| Not being depreciated | 29,772,202 | 30,732,907 | (960,705) |
| Being depreciated, net | 136,475,624 | 118,174,397 | 18,301,227 |
| **Total noncurrent assets** | 237,612,547 | 224,401,558 | 13,210,989 |
| **Total assets** | 324,430,368 | 305,627,221 | 18,803,147 |
| **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** | 328,510,576 | 310,248,657 | 18,261,919 |
| | | | |
| **LIABILITIES** | | | |
| **Current liabilities:** | | | |
| Payable from nonrestricted assets | | | |
| Accounts payable | 484,199 | 1,923,324 | (1,439,126) |
| Accrued salaries, wages and related benefits | 803,505 | 977,673 | (174,168) |
| Unearned revenue | - | 23,022 | (23,022) |
| Deposits payable | 2,113,399 | 1,807,287 | 306,112 |
| Due to Improvement Districts | 16,960 | 22,228 | (5,268) |
| Claims payable | 25,000 | 50,000 | (25,000) |
| Long-term liabilities, due within one-year | - | 27,974 | (27,974) |
| **Total current liabilities** | 3,443,064 | 4,831,509 | (1,388,445) |
| **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** | 29,421,443 | 32,538,025 | (3,116,582) |
| **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 | 1,530,764 | 1,486,322 | 44,442 |
| Unrestricted | 155,755,679 | 155,160,680 | 595,000 |
| **TOTAL NET POSITION** | $ 298,257,966 | $ 277,710,632 | $ 20,547,334 |

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

| | Current Month | YTD Actual | 2026 Budget | Budget Remaining | % of 2026 Budget Remaining |
|---|---|---|---|---|---|
| **Operating revenues:** | | | | | |
| Agricultural water deliver assessments | $ (107) | $ 2,563,047 | $ 2,565,300 | $ 2,253 | 0% |
| In-District water sales | (10) | 740,131 | 1,733,600 | 993,469 | 57% |
| Domestic water delivery fee | 26,559 | 127,696 | 225,000 | 97,304 | 43% |
| Improvement District Fees | - | - | 75,000 | 75,000 | 100% |
| Other water related revenues | 1,035 | 37,417 | 49,000 | 11,583 | 24% |
| **Total operating revenues** | 27,477 | 3,468,291 | 4,647,900 | 1,179,609 | 25% |
| **Operating expenses:** | | | | | |
| Construction and Maintenance | 952,446 | 4,678,602 | 8,806,424 | 4,127,822 | 47% |
| Water operations | 796,194 | 3,003,823 | 5,089,411 | 2,085,588 | 41% |
| General and administrative | 245,733 | 2,340,446 | 4,088,025 | 1,747,579 | 43% |
| Depreciation / amortization | 335,000 | 2,345,000 | 4,290,300 | 1,945,300 | 45% |
| **Total operating expenses** | 2,329,373 | 12,367,871 | 22,274,160 | 9,906,289 | 44% |
| **Net Income (loss) from Operations** | (2,301,895) | (8,899,580) | (17,626,260) | (8,726,680) | 50% |
| **Nonoperating revenues (expenses):** | | | | | |
| County property tax appropriations | 138,086 | 1,746,012 | 3,700,000 | 1,953,988 | 53% |
| Investment income (loss) | 183,556 | 970,533 | 2,260,000 | 1,289,467 | 57% |
| Interest and Investment Expenses | (418,461) | (508,422) | (863,600) | (355,178) | 41% |
| Gain (loss) sale of assets | - | 30,375 | - | (30,375) | 0% |
| Tri-Dam Project distributions (55%) | - | 5,493,930 | 4,468,750 | (1,025,180) | 0% |
| Tri-Dam Power Authority distributions (55%) | - | 1,714,900 | 1,112,400 | (602,500) | 0% |
| **Total Nonoperating Revenues (Expenses)** | (96,818) | 9,447,328 | 10,677,550 | 1,230,222 | 12% |
| **Income (loss) before Capital Contributions** | (2,398,714) | 547,748 | (6,948,710) | (7,496,458) | |
| Local Out of District Water Sales | - | 1,439,305 | 2,725,000 | 1,285,695 | 47% |
| Out of Area Water Sales | 917,873 | 1,498,182 | | | |
| Tri-Dam Project (45%) | - | 4,495,034 | 3,656,250 | (838,784) | 0% |
| Tri-Dam Power Authority (45%) | - | 1,403,100 | 1,359,600 | (43,500) | 0% |
| Contribution Revenues | 35,574 | 65,253 | - | (65,253) | 0% |
| Grant Revenue | - | 1,454,094 | 5,000,000 | 3,545,906 | 71% |
| Total Capital Contributions | 953,446 | 10,354,967 | 12,740,850 | 3,884,065 | 30% |
| **Change in net position** | $ (1,445,267) | $ 10,902,715 | $ 5,792,140 | $ (3,612,393) | |
| **Capital expenditures & debt obligations** | $ (8,968,903) | $ - | $ - | $ - | #DIV/0! |

# Oakdale Irrigation District
## Revenue Summary
## For the One Month and Seven Months Ended July 31, 2026

| | Current Month | YTD Actual | 2026 Budget | Budget Remaining | % of 2026 Budget Remaining |
|---|---|---|---|---|---|
| **Operating revenues** | | | | | |
| Agricultural water service fees | | | | | |
| Tier 1 | $ (107) | $ 2,272,334 | $ 2,272,700 | $ 366 | 0% |
| Tier 2 | - | 290,713 | 292,600 | 1,887 | 1% |
| Water sales | | | | | |
| Tier 1 | (10) | 311,142 | 770,700 | 459,558 | 60% |
| Tier 2 | - | 428,989 | 962,900 | 533,911 | 55% |
| Domestic water sales | 26,559 | 127,696 | 225,000 | 97,304 | 43% |
| Improvement District Admin Fees | - | - | 75,000 | 75,000 | 100% |
| Miscellaneous revenues | 1,035 | 37,417 | 49,000 | 11,583 | 24% |
| **Total Operating Revenue** | 27,477 | 3,468,291 | 4,647,900 | 1,179,609 | 25% |
| **Non-operating revenues** | | | | | |
| County property tax appropriations | 138,086 | 1,746,012 | 3,700,000 | 1,953,988 | 53% |
| Investment earnings | | | | | |
| Investment earnings (Loss) | 183,556 | 970,533 | 2,000,000 | 1,029,467 | 51% |
| Other Interest income | - | - | 260,000 | 260,000 | 100% |
| Gain (loss) sale of assets | - | 30,375 | - | (30,375) | 0% |
| Tri-Dam Project 55% | - | 5,493,930 | 4,468,750 | (1,025,180) | 0% |
| Tri-Dam Authority 55% | - | 1,714,900 | 1,112,400 | (602,500) | 0% |
| **Total Nonoperating Revenues** | 321,643 | 9,955,750 | 11,541,150 | 1,585,400 | 14% |
| **Funds Allocated to Capital** | | | | | |
| Local Out-of-District Water Sales | - | 1,439,305 | 2,725,000 | 1,285,695 | 47% |
| Out of Area Water Sales | 917,873 | 1,498,182 | - | (1,498,182) | |
| Tri-Dam Project-45% | - | 4,495,034 | 3,656,250 | (838,784) | 0% |
| Tri-Dam Power Authority-45% | - | 1,403,100 | 1,359,600 | (43,500) | 0% |
| Contribution Revenues | 35,574 | 65,253 | - | (65,253) | 0% |
| Grant for Paulsell Project | - | 1,454,094 | 5,000,000 | 3,545,906 | 71% |
| **Capital Constributions** | 953,446 | 10,354,967 | 12,740,850 | 2,385,883 | 19% |
| **Total Revenues** | $ 1,302,567 | $ 23,779,008 | $ 28,929,900 | $ 5,150,892 | 18% |

*FOR INTERNAL REPORTING PURPOSES ONLY*

# Oakdale Irrigation District

## Operating Expenses Summary

## For the One Month and Seven Months Ended July 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 | 139,816 | 867,611 | 810,656 | (56,955) | 0% |
| South Main Canal Maintenance | 84,236 | 475,802 | 850,856 | 375,054 | 44% |
| Irrigation Water Lateral Maint-North Side | 199,574 | 1,094,840 | 2,653,760 | 1,558,920 | 59% |
| Irrigation Water Lateral Maint - South Side | 201,684 | 932,250 | 1,951,660 | 1,019,410 | 52% |
| Pumping Plant Operations and Maintenance | 66,653 | 297,804 | 446,700 | 148,896 | 33% |
| Drainage System Maintenance | 118,848 | 298,647 | 718,400 | 419,753 | 58% |
| Building and Grounds Maintenance | 67,643 | 358,284 | 451,967 | 93,683 | 21% |
| Vehicle and Equipment Maintenance | 73,992 | 352,845 | 871,125 | 518,280 | 59% |
| **Total Maintenance** | 952,446 | 4,678,602 | 8,806,424 | 4,127,822 | 47% |
| **Water Operations** | | | | | |
| Domestic Water System Maintenance | 56,246 | 329,205 | 504,804 | 175,599 | 35% |
| Irrigation Water Operations - North Division | 373,588 | 1,324,021 | 2,302,662 | 978,641 | 43% |
| Irrigation Water Operations - South Division | 360,659 | 1,305,177 | 2,189,846 | 884,669 | 40% |
| Drainage Water Operations | 3,257 | 31,034 | 67,000 | 35,966 | 54% |
| Water Measurement Management | 2,443 | 14,386 | 25,100 | 10,714 | 43% |
| **Total Water Operations** | 796,194 | 3,003,823 | 5,089,411 | 2,085,589 | 41% |
| **General and Administrative** | | | | | |
| General and Administrative | 245,733 | 2,340,446 | 4,088,025 | 1,747,579 | 43% |
| Depreciation and Amortization | 335,000 | 2,345,000 | 4,290,300 | 1,945,300 | 45% |
| **Total General, Administrative and Depreciation** | 580,733 | 4,685,446 | 8,378,325 | 3,692,879 | 44% |
| **Total Operating expenses** | 2,329,373 | 12,367,871 | 22,274,160 | 9,906,290 | 44% |
| **Non-operating expenses** | | | | | |
| Interest and investment expenses | 418,461 | 508,422 | 863,600 | 355,178 | 41% |
| **Total non-operating expenses** | 418,461 | 508,422 | 863,600 | 355,178 | 41% |
| **Total Expenses** | $ 2,747,834 | $ 12,876,293 | $ 23,137,760 | $ 10,261,468 | 44% |

*FOR INTERNAL REPORTING PURPOSES ONLY*

# Oakdale Irrigation District
## Capital and Debt Expenditures
## For the Seven Months Ended July 31, 2026

| GL ACCOUNT NO. | GL DESCRIPTION | PROJECT DESCRIPTION | 2026 | 2026 ANNUAL BUDGET | REMAINING BALANCE |
|---|---|---|---|---|---|
| 00-000-15200-00 | Capital Work | Capital construction projects | | | |
| | | Canal and Lateral Rehabilitation | $ 274,522 | $ 300,000 | $ 25,478 |
| | | Irrigation Service Turnout Replacement | 91,917 | 300,000 | 208,083 |
| | | Main Canals and Tunnels Improvement Projects | 177,905 | 150,000 | (27,905) |
| | | Pipeline Replacement | 401,416 | 2,106,000 | 1,704,584 |
| | | Reclamation Projects | - | 50,000 | 50,000 |
| | | Subtotal for In House Construction Projects | 945,759 | 2,906,000 | 1,960,241 |
| | | Domestic Water Well Projects | 80,511 | 570,000 | 489,489 |
| | | Ag Groundwater Wells Replacement | 95,243 | 600,000 | 504,757 |
| | | RVL Reservoir Expansion | 121,190 | 2,000,000 | 1,878,810 |
| | | Paulsell Lateral Expansion Project | 4,922,884 | 5,000,000 | 77,116 |
| | | Paulsell Lateral Expansion Project - Phase 2 | 12,392 | 2,000,000 | 1,987,608 |
| | | Ag Pump Replacements | - | 50,000 | 50,000 |
| | | Greger SCADA Tower (Amd 11/4/25) | 241,225 | 200,000 | (41,225) |
| | | SCADA Tower Expansion Project - North Side Reservoir | | 100,000 | 100,000 |
| | | Canyon Tunnel - Joint with SSJID | 2,474,915 | 10,100,000 | 7,625,085 |
| | | North Main Canal Leak Mitigation (D/S of LJC Dam) | 11,572 | 800,000 | 788,429 |
| | | Subtotal for Contruction Projects | 8,905,692 | 24,326,000 | 15,420,308 |
| 00-000-15150-00 | Pumping Plants | | | | |
| | | 10" Saddle Magmeter - Gambini River Pump | 3,178 | - | (3,178) |
| | | | 3,178 | | (3,178) |
| 00-000-15158-00 | Residential Water System - Equipment | | | | |
| | | Walchem Metering Pump | 1,339 | - | (1,339) |
| | | | 1,339 | | (1,339) |
| 00-000-15183-00 | Miscellaneous Construction Equipment | | | | |
| | | Breaker Assembly for Skidsteer | 11,266 | 10,000 | (1,266) |
| | | Stihl Chain Saw M-Tronic | 1,154 | - | (1,154) |
| | | Breaker Assembly for Mini Excavator | 14,880 | 10,000 | (4,880) |
| | | | 27,300 | 20,000 | (7,300) |
| 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) | 69,391 | 110,000 | 40,609 |
| | | | 69,391 | 305,000 | 235,609 |
| 00-000-15186-00 | Shop/Whse/Yard | | | | |
| | | Greger Yard Forklift | | 100,000 | 100,000 |
| | | Greger Auto Shop Crane | 145,441 | 125,000 | (20,441) |
| | | Stationary Compressor (Greger) | 22,879 | 30,000 | 7,121 |
| | | Portable Generators (4) | 6,797 | 13,600 | 6,803 |
| | | Suction Trash Pumps (4) | 6,041 | 7,000 | 959 |
| | | | 181,158 | 275,600 | 94,442 |
| 00-000-15187-00 | Office and Engineerir | Computer Replacement Program | - | 20,000 | 20,000 |
| | | | - | 20,000 | 20,000 |
| 00-000-15189-00 | Office Building, Yard Equipment | | | | |
| | | Main Office HVAC Replacement/Repair | 51,000 | 30,000 | (21,000) |
| | | IT Server Room Mini Split | 6,500 | - | (6,500) |
| | | Postage Meter & Base | 4,484 | - | (4,484) |
| | | Ice Machine for Greger Facility | - | 6,500 | 6,500 |
| | | Pressure Washer for Greger Facility | 4,661 | 5,000 | 339 |
| | | Water Utilities Supervisor AC Replacement | 5,903 | - | (5,903) |
| | | | 72,548 | 41,500 | (31,048) |
| | TOTAL CAPITAL PROJECTS AND PURCHASES EXPENDITURES | | 9,260,606 | 24,988,100 | 15,727,494 |

*FOR INTERNAL REPORTING PURPOSES ONLY*

# AGENDA ITEMS
# ACTION CALENDAR

# BOARD MEETING OF
# SEPTEMBER 1, 2026

# BOARD AGENDA REPORT

Date: September 1, 2026
Item Number: 6
APN: N/A

**SUBJECT: REVIEW AND TAKE POSSIBLE ACTION TO CONTINUE TO PROVIDE IRRIGATION WATER AFTER THE END OF THE WATER YEAR ON SEPTEMBER 30, 2026 TO IN-DISTRICT LANDS ONLY**

**RECOMMENDED ACTION:** Review and Take Possible Action to Continue to Provide Irrigation Water After the End of the Water Year on September 30, 2026 to In-District Lands Only

**BACKGROUND AND/OR HISTORY:**

Any water used in October will count against OID's annual water use for WY 2026/27. The source of OID's water availability in October comes from the 1988 Agreement with Reclamation (Agreement). Under that Agreement OID and SSJID receive the first 600,000 AF of runoff from the basin. If less than 600,000 AF, OID and SSJID receive inflow plus 1/3 of the difference between 600,000 and actual inflow (Formula Water). Based on the Formula Water benefit under the Agreement, OID and SSJID have 200,000 AF available on October 1st each year.

Per the NOAA Climate Prediction Center El Nino Southern Oscillation (ENSO) Update (attached), El Nino is present and strengthening with a greater than 90% chance of a very strong event during the Northern Hemisphere fall and winter 2026-27. However, equal chances of above/below normal precipitation and temperatures leaning above normal are predicted in our area of the state through November 2026.

OID's investments in modernization and infrastructure have created significant drought resiliency within the District. Water has been provided up until the last week of October consecutively for the last 10 years with average October diversions being approximately 16,300 AF. Many OID constituents have expressed their appreciation and support of continuing to provide water throughout the month of October. With farmers otherwise needing to pump groundwater to meet ET and/or post-harvest irrigate if OID does not make surface water available. Staff is recommending water deliveries continue into the last week of October (end scheduled deliveries midnight on October 26th) pending weather and demand.

Alternative options available to the Board:
1. Offer no rotations/water in October
2. Offer only a single rotation (+/-15 days) in October

**ATTACHMENTS:**

- NOAA ENSO U.S. Seasonal Outlooks and Summary (as of August 24, 2026)

**FISCAL IMPACT:** Unknown at this time

**BOARD MOTION:**

Motion by: ________________________________ Second by: ______________________________

**VOTE:**

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

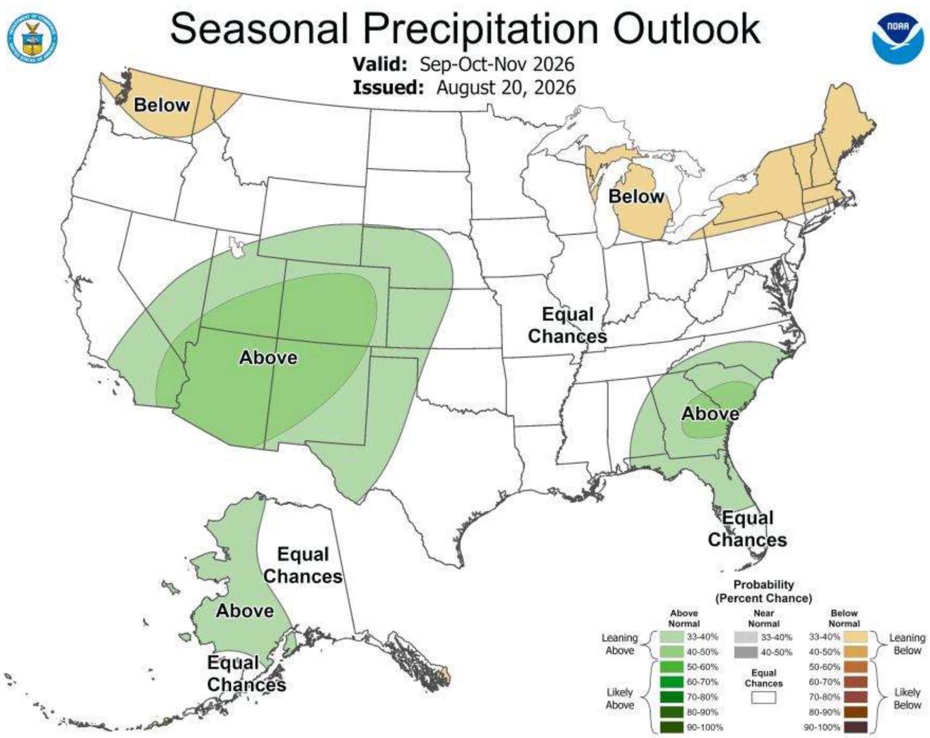
**ACTION(S) TO BE TAKEN:**

# U. S. Seasonal Outlooks

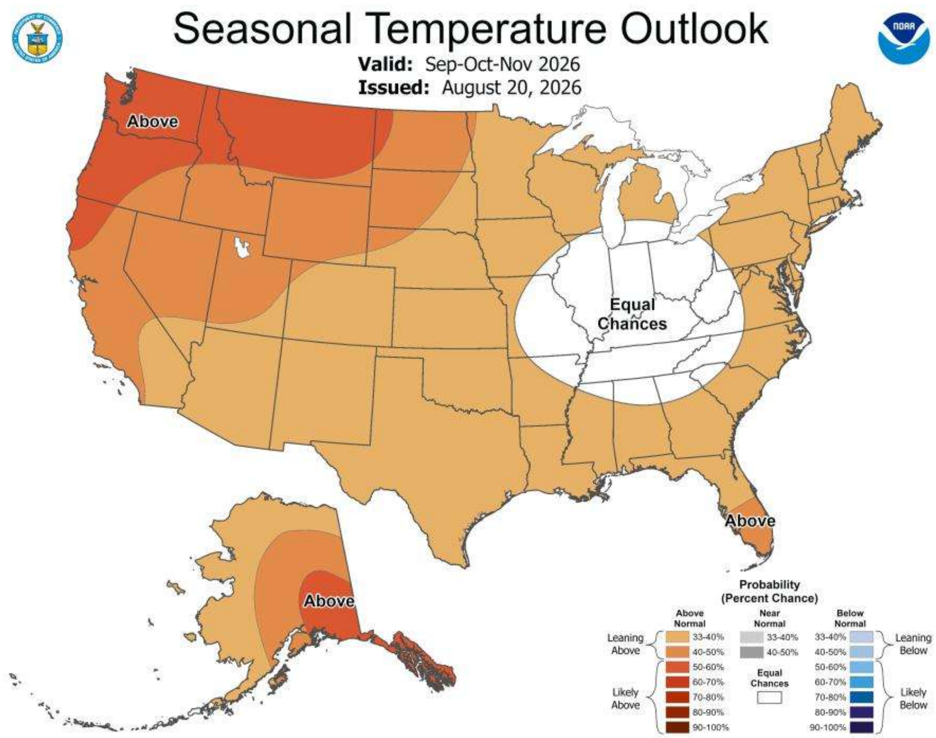
## September – November 2026

The seasonal outlooks combine the effects of long-term trends, soil moisture, and, when appropriate, ENSO.

**Precipitation**




**Temperature**



# Summary

ENSO Alert System Status: El Niño Advisory

El Niño is present.*

Equatorial sea surface temperatures (SSTs) are above average across the east-central and eastern Pacific Ocean.

The atmospheric circulation anomalies over the equatorial Pacific Ocean are consistent with El Niño.

El Niño is strengthening, with a greater than 90% chance of a very strong event during the Northern Hemisphere fall and winter 2026-27.*

* Note: These statements are updated once a month (2nd Thursday of each month) in association with the ENSO Diagnostics Discussion, which can be found by clicking here.

# BOARD AGENDA REPORT

| | |
|---|---|
| Date: | September 1, 2026 |
| Item Number: | 7 |
| APN: | N/A |

**SUBJECT: REVIEW AND TAKE POSSIBLE ACTION TO APPROVE TRANSITIONING TO THE ASSOCIATION OF CALIFORNIA WATER AGENCIES (ACWA) HEALTH BENEFITS PROGRAM EFFECTIVE JANUARY 1, 2027**

**RECOMMENDED ACTION:** Approve Transitioning to the ACWA Health Benefits Program Effective January 1, 2027

**BACKGROUND AND DISCUSSION:**

District staff has reviewed 2027 health insurance options through CalPERS, Special District Risk Management Authority (SDRMA), and the Association of California Water Agencies (ACWA). Staff presented the 2027 health insurance options and recommendation to the District's Personnel Committee on August 18, 2026. The committee agreed with staff's recommendation and provided direction to present to the Board for approval.

The District currently offers three Kaiser plans and three Sutter Health Plus plans through its health insurance broker Keenan. For the 2026 plan year, Kaiser premiums increased by approximately 8.6%, while Sutter Health Plus premiums increased by approximately 52.6%. Prior to the increase, approximately half of District employees were enrolled in Sutter plans; due to the increased cost, all but six employees are now enrolled in Kaiser.

For 2027, the Kaiser rates through ACWA are increasing by 0.061%. This significant difference in rate increases, along with the benefits of participating in a pooled program, supports staff's recommendation to transition the District's health insurance coverage to ACWA.

The District has worked with its health insurance broker for many years and, given the District's relatively small employee population and the significant rate increases experienced with the current plans, staff believes moving to a pooled health insurance program will provide greater purchasing power and rate stability.

The District already participates in ACWA's dental and vision programs, making the transition to ACWA's health insurance program an expansion of an existing benefits relationship.

ACWA offers Kaiser options as well as HMO and PPO plans through Anthem Blue Cross. The Anthem options would provide employees with additional flexibility and may allow employees who previously utilized Sutter physicians to return to those providers, subject to the applicable network requirements.

Although the District has not yet received its 2027 renewal rates from its current broker, which are expected in September, staff recommend moving forward with ACWA based on the preliminary rates and plan options currently available.

If approved, staff will work with ACWA to complete the required agreements, administrative setup, employee communications, and open enrollment process for January 1, 2027, effective date.

| **Base Plan (no cost to employees)** | **Buy-Up Plans (require employee contributions)** |
|---|---|
| Kaiser – Value HMO | Kaiser Traditional HMO |
| | Anthem Blue Cross - Advantage PPO |
| | Anthem Blue Cross – Value HMO |

**FISCAL IMPACT:**

Based on the 2027 rates reviewed by staff, ACWA provides a favorable cost structure compared to the other options evaluated.

The following table, prepared by Finance, provides a comparison of the District's current health insurance costs with the proposed ACWA rates and the resulting estimated impact to the District and employees:

| | 2027 | 2026 | Change From Prior Year |
|---|---|---|---|
| Health Insurance Paid by OID (Kaiser Base Plan) | $1,522,993.32 | $1,321,929.84 | $201,063.50 |

Moving to a pooled program is also expected to provide greater stability and reduce the District's exposure to significant year-to-year premium increases associated with purchasing health insurance directly from individual plans.

Final rates and employee contribution amounts will be provided as part of the open enrollment process once finalized.

**ATTACHMENTS:** None

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**Board Motion:**

**Motion by:** ______________________________ **Second by:** _________________________________

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

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

# BOARD AGENDA REPORT

| | |
|---|---|
| Date: | September 1, 2026 |
| Item Number: | 8 |
| APN: | N/A |

**SUBJECT: REVIEW AND TAKE POSSIBLE ACTION TO APPROVE RENEWALS OF DELTA DENTAL AND VISION SERVICE PLAN EFFECTIVE JANUARY 1, 2027**

**RECOMMENDED ACTION:** Approve Renewal of Delta Dental and Vision Service Plan Coverage Effective January 1, 2027

**BACKGROUND AND DISCUSSION:**

The District's pooled dental insurance coverage (Delta Dental PPO) through ACWA JPIA is scheduled for renewal effective January 1, 2027, through December 31, 2027. There will be no increase in dental premiums for the 2027 plan year.

The District, in consultation with its broker, Keenan & Associates, reviewed the available dental insurance options for the 2027 plan year. The broker solicited and reviewed alternative dental plan options and was unable to identify a comparable plan that would provide the same level of coverage at a lower cost. Based on this review and the absence of a more cost-effective comparable option, the District recommends continuing Delta Dental PPO coverage for the 2027 plan year.

**Delta Dental PPO Monthly Rates:**

| Coverage Type | 2026 ACWA JPIA Rates | 2027 Renewal Monthly Rates |
|---|---|---|
| Employee | $34.60 | No change |
| Employee + 1 | $71.03 | No change |
| Family | $126.45 | No change |

The District's pooled vision insurance coverage (Vision Service Plan) through ACWA JPIA will also be renewed effective January 1, 2026, through December 31, 2026. There will be no increase in vision premiums for the 2027 plan year.

**Vision Service Plan Monthly Rates:**

| Coverage Type | 2026 ACWA JPIA Rates | 2027 Renewal Monthly Rates |
|---|---|---|
| Employee | $21.32 | No change |
| Employee +1 | $21.32 | No change |
| Family | $21.32 | No change |

Open enrollment will be conducted following board approval of these renewals.

**FISCAL IMPACT:** None

**ATTACHMENTS:** None

**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

# COMMUNICATIONS

# BOARD MEETING OF SEPTEMBER 1, 2026

OAKDALE IRRIGATION DISTRICT

# CLOSED SESSION ITEMS

# BOARD MEETING OF SEPTEMBER 1, 2026