

**AGENDA
OAKDALE IRRIGATION DISTRICT
BOARD OF DIRECTORS
REGULAR MEETING
AUGUST 1, 2023**

A complete copy of the Agenda packet will be available on the Oakdale Irrigation District website 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 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 Office Boardroom
1205 East F Street, Oakdale, California

PLEDGE OF ALLEGIANCE

ROLL CALL: Brad DeBoer, Herman Doornenbal, Tom Orvis, Linda Santos, Ed Tobias

ADDITIONS 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

A. Consent Calendar:

	Page No.
1 Approve the Board of Directors Minutes of the Regular Meeting of July 11, 2023	2
2 Approve Oakdale Irrigation District's Statement of Obligations	8
3 Approve OID Improvement Districts' Statement of Obligations	14
4 Adopt the Resolution with San Joaquin County for Placement of Delinquent Fixed Charges on the 2023/2024 Tax Rolls	17

B. Action Calendar:

5 Review and Take Possible Action to Approve the Treasurer's Report, the mid-year budget report and Financial Statements for the Six Months Ending June 30, 2023	23
6 Review and Take Possible Action regarding donation to the Children's Guardian Home	54

C. Presentation:

7 Discussion and Presentation from Construction and Maintenance Manager Regarding Activities of the Department	58
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D. Communications:

- 8 Directors' Comments/Suggestions
- 9 Committee Reports
- 10 General Manager's report on the status of OID activities
- 11 Water Counsel report

E. Closed Session:

- 12 Government Code §54956.9(d)(1) – Existing Litigation – 2 cases
San Joaquin Tributaries Authority, et al v. California State Water Resources Control Board,
County of Sacramento Superior Court, Case No. JCCP 5013

F. Adjournment:

- The next Regular Board Meeting of the **Oakdale Irrigation District Board of Directors** is scheduled for **Tuesday, September 12, 2023, at 9:00 a.m.** in the board room 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, August 17, 2023, at 9:00 a.m.** at the office of South San Joaquin Irrigation District, Manteca, CA.

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) 840-5507.

ADA Compliance Statement: In compliance with the Americans with Disability Act, if you need special assistance to participate in this meeting, please contact the Executive Assistant at (209) 840-5507. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.



AGENDA ITEMS CONSENT CALENDAR

BOARD MEETING OF AUGUST 1, 2023

BOARD AGENDA REPORT

Date: August 1, 2023
Item Number: 1
Staff: Scot A. Moody

SUBJECT: APPROVE THE BOARD OF DIRECTORS MINUTES OF THE REGULAR MEETING OF JULY 11, 2023

RECOMMENDED ACTION: Approve the Board of Directors Minutes of the Regular Meeting of JULY 11, 2023

ATTACHMENTS:

- Draft Minutes of the Board of Directors' Meeting of June 11, 2023

Board Motion:

Motion by: _____ **Second by:** _____

VOTE:

Orvis (Yes/No) Doornenbal (Yes/No) Santos (Yes/No) DeBoer (Yes/No) Tobias (Yes/No)

Action(s) to be taken:

MINUTES

Oakdale, California
July 11, 2023

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. Upon roll call, there were present:

Directors: Tom Orvis, President
Brad DeBoer, Vice President
Herman Doornenbal
Linda Santos
Ed Tobias

Staff Present: Scot A. Moody, General Manager/Secretary
Sharon Cisneros, Chief Financial Officer
Eric Thorburn, District Engineer/Water Operations Manager
Kim Bukhari, Human Resources Administrator

Also Present: Tim O'Laughlin, Water Counsel
Fred Silva, General Counsel

ACTION TO TAKE VARIOUS ITEMS OUT OF SEQUENCE

There were no items taken out of sequence.

At the hour of 9:03 a.m., the Board welcomed public comment.

PUBLIC COMMENT

There was one public comment from John Brichetto.

Public Comment closed at 9:05 a.m. and the Board Meeting continued.

CONSENT CALENDAR **ITEM NOS. 1-6**

- 1 Approve the Board of Directors Minutes of the Regular Meeting of June 6, 2023
- 2 Approve Oakdale Irrigation District's Statement of Obligations
- 3 Approve OID Improvement Districts' Statement of Obligations
- 4 Approve the Treasurer's Report and Financial Statements for the Five Months Ending May 31, 2023
- 5 Approve Resolution to Abandon a Portion of the Valley Home Pipeline and QuitClaim the Secondary Easement (APNs: 002-006-020/029/050/054/058/065/067)
- 6 Approve Board Attendance to the 2023 CSDA Annual Conference August 28 to August 31, 2023 in Monterey, California

A motion was made by Director DeBoer, and seconded by Director Santos, to approve the above noted Consent Calendar items:

Director Orvis	Yes
Director DeBoer	Yes
Director Santos	Yes
Director Doornenbal	Yes
Director Tobias	Yes

The motion passed by a 5-0 vote.

ACTION CALENDAR **ITEM NOS. 7 - 10**

Item No. 7

Review and Take Possible Action to Approve Resolution to Adopt the Notice of Determination for a Negative Declaration Under CEQA for the Pilot Project Transfer of Water by Oakdale Irrigation District and South San Joaquin Irrigation District to Banta-Carbona Irrigation District

A motion was made by Director Santos, and seconded by Director Tobias, to approve resolution to adopt the notice of determination for a negative declaration under CEQA for the pilot project transfer of water by Oakdale Irrigation District and South San Joaquin Irrigation District to Banta-Carbona Irrigation District:

Director Orvis	Yes
Director DeBoer	Yes
Director Santos	Yes
Director Doornenbal	Yes
Director Tobias	Yes

The motion passed by a 5-0 vote.

Item No. 8

Review and Take Possible Action to Approve Resolution Finding the North Main Canal Tunnels 3 and 4 Rehabilitation Project Categorically Exempt Under the California Environmental Quality Act (CEQA)

A motion was made by Director Doornenbal, and seconded by Director Santos, to approve resolution finding the North Main Canal Tunnels 3 and 4 rehabilitation project categorically exempt under the California Environment Quality Act (CEQA):

Director Orvis	Yes
Director DeBoer	Yes
Director Santos	Yes
Director Doornenbal	Yes
Director Tobias	Yes

The motion passed by a 5-0 vote.

Item No. 12
Committee Reports

There were no committee reports.

Item No. 13
General Managers Report

Scot Moody, General Manager, gave an update on the June water report. He spoke about the Region 4 Leadership meeting with ACWA. He also discussed having a ride-a-long with one of the DSO's and viewed the progress on several job sites.

Item No. 14
Water Counsel Report

Tim O'Laughlin, Water Counsel, discussed Phase One Litigation.

At 9:32 a.m., President Orvis read the items to be discussed in closed session and opened for public comment on these items.

There was no public comment.

At the hour of 9:33 a.m. public comment closed, the Board took a recess and reconvened to closed session at 9:38 a.m.

CLOSED SESSION
ITEM NO. 15-19

- 15 Government Code §54956.9(d)(1) – Existing Litigation – 2 cases
San Joaquin Tributaries Authority, et al v. California State Water Resources Control Board, County of Sacramento Superior Court, Case No. JCCP 5013
- 16 Government Code §54956.9(d)(2) – Potential Exposure to Litigation – 1 case
- 17 Government Code - §54956.8 – Conference Real Property Negotiator
Negotiation Parties: Steve and Sandy Fields, Trustees of the Steve and Sandy Fields Trust
Property: Real Property/Soil
Agency Negotiators: General Manager and General Counsel
Under Negotiations: Price and Terms
- 18 Government Code §54957(b) – Personnel Evaluation-General Manager
- 19 Government Code §54957(b) – Personnel Evaluation

At the hour of 12:44 p.m. the board reconvened to open session

President Orvis commented on Item No. 10, General Manager's personnel evaluation to have personnel committee address any compensation issues moving forward

Coming out of Closed Session, Director Orvis reported the following actions:

Item No. 9
Review and Take Possible Action to Approve Resolution Finding the North Main Canal Segment 1
Project Categorically Exempt Under the California Environmental Quality Act (CEQA)

A motion was made by Director Santos, and seconded by Director DeBoer, to review and take possible action to approve resolution finding the North Main Canal Segment 1 project categorically exempt under the California Environmental Quality Act (CEQA):

Director Orvis	Yes
Director DeBoer	Yes
Director Santos	Yes
Director Doornenbal	Yes
Director Tobias	Yes

The motion passed by a 5-0 vote.

Item No. 10
Personnel Evaluation-General Manager to be Addressed After Closed Session Items

COMMUNICATIONS
ITEM NOS. 11 - 14

Item No. 11
Directors' Comments/Suggestions

Director Tobias:

Director Tobias thanked staff for their hard work on the SCADA communication resolution. Also commented on the New Melones water storage.

Director Doornenbal:

Director Doornenbal had no comments

Director Santos:

Director Santos commented on how the season has progressed and the nice weather we've been having.

Director DeBoer:

Director DeBoer made a suggestion for DSOs to have better means of communication in terms of updated cell phones. Expressed concern about the hotter weather approaching and stressed making sure our crew was drinking plenty of water.

Director Orvis:

Director Orvis welcomed Julie Hassell to OID as the new Executive Assistant/Clerk to the Board. He also suggested Scot Moody, General Manager to join ACWA legislative committees. He reminded everyone on the Tulloch Day Use Grand Opening.

CLOSED SESSION
ITEM NO. 16-17

Item No. 16

Coming out of closed session the board directed Scot Moody, General Manager, and legal counsel to settle with SJTA

Item No.17

Coming out of closed session the board directed Scot Moody, General Manager, and legal counsel to finalize negotiations.

Director Orvis stated an address change from the original agenda report that Tri-Dam Project and Tri-Dam Authority next Board Meeting will be held in Strawberry.

OTHER ACTION

At the hour of 12:46 p.m. the meeting was adjourned. The next Board Meeting of the **Oakdale Irrigation District Board of Directors** is scheduled for **Tuesday, August 1, 2023, 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, July 20, 2023, at 9:00 a.m.** at the office of Tri-Dam, Strawberry CA.

Attest:

Thomas D. Orvis, President
Board of Directors

Scot A. Moody
General Manager/Secretary

BOARD AGENDA REPORT

Date: August 1, 2023
Item Number: 2
APN: N/A

SUBJECT: APPROVE OAKDALE IRRIGATION DISTRICT'S STATEMENT OF OBLIGATIONS

RECOMMENDED ACTION: Approve Statement of Obligations

TOP TEN OBLIGATIONS

<u>Vendor</u>	<u>Purpose</u>	<u>Amount</u>
US Bank	Bond Payment 2023	\$ 1,382,039.57
CalPERS	Employer Contributions-Unfunded Accrued Liability and Employer Retirement Contribution	499,711.66
IRS	Payroll Taxes	131,586.53
Steve Harkrader Trucking	Dirt Hauling Services	128,085.25
USDA Rural Development	Principle Balance Pay Down	85,000.00
PG&E	Electricity June	66,956.02
OID Improvement Districts	June 2023 Reimbursement	60,904.99
ACWA-JPIA	Property, Cyber Liability and Excess Crime Insurance Renewal	52,923.64
Kaiser	Healthcare Insurance – August	51,620.17
Sutter Health	Healthcare Insurance – August	47,612.80
	Other Obligations:	375,931.52
	Total Obligations:	\$ 2,883,372.15

FISCAL IMPACT: \$2,883,372.15

ATTACHMENTS:

- Statement of Obligations – Check Register

Board Motion:

Motion by: _____ **Second by:** _____

VOTE:

DeBoer (Yes/No) Doornenbal (Yes/No) Orvis (Yes/No) Santos (Yes/No) Tobias (Yes/No)

Action(s) to be taken:

OAKDALE IRRIGATION DISTRICT

**STATEMENT
OF
OBLIGATIONS**

8/01/2023

Accounts Payable

Check Register - July 6 through July 25, 2023



Oakdale Irrigation District
1205 East F Street
Oakdale, CA 95361

Check No	Check Date	Vendor Name	Amount	Description
7/6/2023	706231	Visa	\$ 3,014.34	Charts, Light Housing Kits and Teramind Cloud Subscription
7/10/2023	33361	Ace Hardware	167.99	Splice, Connector, Valves and Tees
7/10/2023	33362	ACWA - Joint Powers Insurance Authority	782.00	Excess Crime Insurance Renewal - 07/01/23 - 06/30/24
7/10/2023	33363	Airgas USA, LLC	1,515.63	Cylinder Rentals, Wire and Nitrogen
7/10/2023	33364	Amazon Capital Services	5,765.69	NanoBeams, Batteries, Compact Switch, Ubiquiti Networks and Mgate
7/10/2023	33365	Ameriflex	160.00	FSA-125 - PPE: Directors
7/10/2023	33366	Gagos, Mitchell & Leesa	189.04	AR Refund
7/10/2023	33367	Asbury Environmental Services	95.00	Recycled Oil Service Charge
7/10/2023	33368	Ballinger, Michael	288.00	Health and Wellness Reimbursement Jan-June 2023
7/10/2023	33369	Bobcat Central, Inc.	921.09	Cylinder Head, Hoses, Pin and Seal Kits
7/10/2023	33370	BPS Supply Group	2,959.41	WFR Check Valve
7/10/2023	33371	Brady Industries	159.81	Toilet and Paper Towels
7/10/2023	33372	Brown, Kate	50.00	2023 FFA Project
7/10/2023	33373	California State Disbursement Unit	533.53	Levy
7/10/2023	33374	Casey Records Management	96.00	Shredding - June
7/10/2023	33375	Central Irrigation Modesto, LLC	1,866.24	Elbows, Couplers and Tees
7/10/2023	33376	Chicago Title Co.	28.72	Refund: 2906 Tioga Ave. Oakdale
7/10/2023	33377	Cisneros, Sharon	4,756.20	H&W Reimbursement and Tuition Reimbursement
7/10/2023	33378	City of Oakdale Utilities	7,263.28	Water Usage
7/10/2023	33379	Colonial Life	2,712.26	Supplemental Insurance - June
7/10/2023	33380	Comcast	638.81	Analog Lines, TV and Internet - June
7/10/2023	33381	Condor Earth Technologies, Inc.	147.75	WR# 030 - OID Ongoing CalARP Support 2023
7/10/2023	33382	Conlin Supply Co., Inc.	1,716.17	Fencing and Cattle Gate
7/10/2023	33383	Cutting Edge Supply	2,180.49	Teeth
7/10/2023	33384	Damrell, Nelson, Schrimp, Pallios, Pacher & Silva	9,280.00	Legal Matters
7/10/2023	33385	Denair Lumber Company, Inc.	344.55	Railroad Ties
7/10/2023	33386	Fastenal Company	3,865.13	Glass Wipes, Wrenches, Batteries and Electrolyte Powder
7/10/2023	33387	First Choice Industrial Supply Inc.	299.12	Paper Cups and Towels
7/10/2023	33388	Frasco Profiles	61.05	Background Check
7/10/2023	33389	Freiwald, Denise	179.82	PE Reimbursement and H&W Certificates
7/10/2023	33390	Fresno Valves & Castings, Inc.	3,836.91	Line Gate
7/10/2023	33391	GAR Bennett, LLC	5,435.14	Pipe
7/10/2023	33392	GB Auto Service, Inc.	129.99	Alignment
7/10/2023	33393	George Reed, Inc.	15,819.91	18" Minus and AB-CL II
7/10/2023	33394	Gilton Resource Recovery Transfer Facility, Inc.	673.78	Concrete and Green Waste
7/10/2023	33395	Gilton Solid Waste Management, Inc.	438.15	Refuse Charges - June
7/10/2023	33396	Gladwell Governmental Services, Inc.	1,350.00	Records Retention Consulting
7/10/2023	33397	Golden, Claire	50.00	2023 FFA Project
7/10/2023	33398	Grainger	287.99	Ventilators
7/10/2023	33399	Grover Landscape Services, Inc.	567.10	Landscaping Services - June
7/10/2023	33400	Guerrero, Madison	50.00	2023 FFA Project
7/10/2023	33401	Haidlen Ford	117.05	Tube
7/10/2023	33402	Hilmar Lumber, Inc.	671.51	Cement and Swab
7/10/2023	33403	Holt of California, Inc.	338.86	Pad, Sensor, Shaft and Bearings
7/10/2023	33404	Hunt & Sons Inc.	14,472.67	Fuel
7/10/2023	33405	Jorgensen Company	610.00	Instrument Repairs
7/10/2023	33406	Krohne Inc.	6,297.11	Flow Meter and Converter
7/10/2023	33407	Lee, Bowen	50.00	2023 FFA Project
7/10/2023	33408	Liebert Cassidy Whitmore	135.00	Personnel Rules Update 2022 and 2023 OE3 Negotiations
7/10/2023	33409	Lopez, Enrique	50.00	2023 FFA Project
7/10/2023	33410	McDonald-Serpa, Hayli	50.00	2023 FFA Project
7/10/2023	33411	Mission Uniform Service	1,333.59	Uniform Services
7/10/2023	33412	Mitchell, Skyler	50.00	2023 FFA Project
7/10/2023	33413	Morrill Industries, Inc.	585.51	Adapters, Valves and Couplers
7/10/2023	33414	Motor Parts Distributors, Inc.	429.03	Oil
7/10/2023	33415	Next Level Parts, Inc.	687.72	Couplings, Batteries and Tubing
7/10/2023	33416	Oakdale Golf & County Club, Inc.	92.67	Post Board Meeting Luncheon
7/10/2023	33417	Oakdale Leader	757.20	Bid Notice For Tunnels 3 and 4 and Community Awareness
7/10/2023	33418	OID Improvement Districts	60,904.99	June 2023 Reimbursement
7/10/2023	33419	On-Site Health & Safety	484.00	Random Drug Testing
7/10/2023	33420	Opportunity Stanislaus	375.00	Workkeys Testing
7/10/2023	33421	Orvis, Tom	43.96	2023 ACWA Spring Conference Uber Charge Reimbursement
7/10/2023	33422	Pakmail	28.27	Shipping Services

Accounts Payable

Check Register - July 6 through July 25, 2023



Oakdale Irrigation District
1205 East F Street
Oakdale, CA 95361

Check No	Check Date	Vendor Name	Amount	Description
7/10/2023	33423	P&D Ventures Inc.	2,383.21	Janitorial Services - July
7/10/2023	33424	P & L Concrete Products, Inc.	93.40	Concrete
7/10/2023	33425	Provost & Pritchard Consulting Group, Inc.	18,153.34	WR# 035, WR# 038 and WR# 039
7/10/2023	33426	Resource Building Materials	425.40	Concrete
7/10/2023	33427	Rubicon, Inc.	652.50	WR# 002 - Technical Support
7/10/2023	33428	Sachau, Scott	50.00	2023 FFA Project
7/10/2023	33429	Sachau, Hadley	50.00	2023 FFA Project
7/10/2023	33430	Safe-T-Lite of Modesto, Inc.	382.35	Signs
7/10/2023	33431	Santos, Linda	176.86	2023 ACWA Spring Conference Mileage Reimbursement
7/10/2023	33432	Silva, Colton J.	1,250.00	2022-2023 Scholarship Award
7/10/2023	33433	Snap-on Industrial	699.66	Adapters, Drive Socket Sets and Pressure Test Kit
7/10/2023	33434	Sphar, Rowdy	50.00	2023 FFA Project
7/10/2023	33435	Stanislaus County Clerk Recorder	57.00	CEQA Notice of Exemption Filing Fee
7/10/2023	33436	Stanislaus County Clerk Recorder	57.00	CEQA Notice of Exemption Filing Fee
7/10/2023	33437	Steve Harkrader Trucking	84,117.75	Dirt Hauling Services
7/10/2023	33438	Streamline	497.00	Web Member Services - July
7/10/2023	33439	Stueve, Annaliese	50.00	2023 FFA Project
7/10/2023	33440	Sutter Gould Medical Foundation	145.00	Pre-Employment Physical
7/10/2023	33441	Tim O'Laughlin A Professional Law Corporation	6,650.98	Legal Matters
7/10/2023	33442	TP Express	2,475.00	Regular Portable and Single Towable Restrooms - July
7/10/2023	33443	Tri-West Tractor Incorporated	9,357.66	Turbocharge, Pump Assembly and Kobelco Service Repair
7/10/2023	33444	Hawkins, Tyler and Cydney	35.84	Refund Check, 10013 Plaza De Oro Drive
7/10/2023	33445	UBEO Business Services	425.06	Copier Usage - 05/24/23 - 06/23/23
7/10/2023	33446	United Rentals Northwest, Inc.	8,474.53	Chipper and Boom Rental
7/10/2023	33447	USA BlueBook	142.94	Pipe Mounts
7/10/2023	33448	Verizon	1,498.95	Vehicle Tracking Services - June
7/10/2023	33449	Waterford Irrigation Supply, Inc.	544.33	Pipe and Coupler
7/10/2023	33450	White Cap Construction Supply	795.41	Wood Lathe Stakes and Paddles
7/10/2023	33451	Yanez, Agustin	75.00	Steel Toe Boot Reimbursement
7/10/2023	710231	California Public Employees' Retirement System	43,509.90	Retirement Contribution
7/11/2023	711231	Internal Revenue Service	63,117.53	Payroll Taxes
7/11/2023	711232	ICMA Retirement	4,258.16	Retirement Contribution
7/11/2023	711233	Employment Development Department	11,446.27	Payroll Taxes
7/11/2023	711234	VOYA Retirement	10,179.29	Retirement Contribution
7/11/2023	711235	US Bank	1,382,039.57	Bond Payment 2023
7/11/2023	711236	California Public Employees' Retirement System	413,331.00	Employer Contributions-Unfunded Accrued Liability
7/12/2023	712231	Oak Valley Community Bank	3,829.50	Gift Cards
7/13/2023	713231	Internal Revenue Service	3,155.04	Payroll Taxes
7/13/2023	713232	Employment Development Department	394.37	Payroll Taxes
7/13/2023	713233	VOYA Retirement	532.83	Retirement Contribution
7/13/2023	713234	California Public Employees' Retirement System	618.60	Retirement Contribution
7/16/2023	71620231	AmeriFlex	312.50	FSA Admin Fees - July
7/21/2023	721231	Internal Revenue Service	65,313.96	Payroll Taxes
7/21/2023	721232	ICMA Retirement	4,286.05	Retirement Contribution
7/21/2023	721233	Employment Development Department	12,063.26	Payroll Taxes
7/21/2023	721234	VOYA Retirement	9,643.02	Retirement Contribution
7/25/2023	33452	Aarons Heating & Air Inc.	5,400.00	2 ton 17 seer Daikan Ductless mini Split unit.
7/25/2023	33453	ABS Presort, Inc.	2,686.97	2023 Volumetric Billing - July
7/25/2023	33454	Ace Hardware	95.79	Insect Spray, Paint, Towels and Liquid Nails
7/25/2023	33455	ACWA-JPIA	9,941.18	Dental and Vision Insurance - August
7/25/2023	33456	ACWA - Joint Powers Insurance Authority	43,453.64	Property Insurance 07/01/23 - 06/30/24
7/25/2023	33457	ACWA - Joint Powers Insurance Authority	8,688.00	Cyber Liability Insurance 07/01/23 - 06/30/23
7/25/2023	33458	Airgas USA, LLC	543.72	Nitrogen, Electrodes and Rod Storage Canisters
7/25/2023	33459	Ameriflex	3,045.82	FSA-125 Employees
7/25/2023	33460	Applied Technology Group, Inc.	40,351.04	WR# 005 - Ubiquiti Communications Installation
7/25/2023	33461	Ardurra Group, Inc.	225.00	Monument Preservation - Lane PL
7/25/2023	33462	Blase, Jimmy	420.00	Productivity Enhancement Certificates
7/25/2023	33463	Bobcat Central, Inc.	171.56	Piston
7/25/2023	33464	California State Disbursement Unit	533.53	Levy
7/25/2023	33465	Central Valley Ag Grinding, Inc.	1,016.00	Green Waste - June
7/25/2023	33466	Central Irrigation Modesto, LLC	1,806.21	Tees, Coupler and Elbows
7/25/2023	33467	City of Oakdale	20.00	ID 41 and OID Backflow Prevention Certification
7/25/2023	33468	Coffee Break Service, Inc.	287.00	Coffee Services
7/25/2023	33469	Comcast Business	393.60	Office Phone Charges - June

Accounts Payable

Check Register - July 6 through July 25, 2023



Oakdale Irrigation District
1205 East F Street
Oakdale, CA 95361

Check No	Check Date	Vendor Name	Amount	Description
7/25/2023	33470	CoreLogic Solutions, LLC	300.50	Real Quest - June
7/25/2023	33471	Core & Main LP	3,539.98	Gate Valve
7/25/2023	33472	Cutting Edge Supply	1,034.19	Blades, End Bits, Bolts and Hex Nuts
7/25/2023	33473	Damrell, Nelson, Schrimp, Pallios, Pacher & Silva	6,119.00	Legal Matters
7/25/2023	33474	Denair Lumber Company, Inc.	307.63	Lumber
7/25/2023	33475	Deniz Bros. Ag Services, Inc	4,927.80	Dust Off Application
7/25/2023	33476	Ellis Self Storage, Inc.	101.00	Storage - August
7/25/2023	33477	First Choice Industrial Supply Inc.	250.35	Paper Cups and Gloves
7/25/2023	33478	Fresno Valves & Castings, Inc.	2,786.08	Gates
7/25/2023	33479	George Reed, Inc.	26,730.04	18" Minus and AB-CL II
7/25/2023	33480	Gilton Solid Waste Management, Inc.	104.00	Refuse Charges - June
7/25/2023	33481	Green Rubber-Kennedy Ag	50.07	Gaskets
7/25/2023	33482	Haidlen Ford	281.34	Spring and Lamp Assembly
7/25/2023	33483	Hughson Farm Supply	96.32	Bar
7/25/2023	33484	Hunt & Sons Inc.	15,378.03	Fuel
7/25/2023	33485	Kaiser Foundation Health Plan, Inc.	51,620.17	Healthcare Insurance - August
7/25/2023	33486	Keyes Truck Center	162.56	Filters
7/25/2023	33487	Law Offices of A. Rausch, Jr.	155.12	Deposit Refund
7/25/2023	33488	Mazzanti, Dante	50.00	2023 FFA Project
7/25/2023	33489	Mazzanti, Gianna	50.00	2023 FFA Project
7/25/2023	33490	Mission Uniform Service	751.63	Uniform Services
7/25/2023	33491	Moody, Scot	244.93	Health and Wellness Reimbursement Jan-July 2023
7/25/2023	33492	Morrill Industries, Inc.	4,200.31	Couplers and Gaskets
7/25/2023	33493	Motor Parts Distributors, Inc.	810.03	Oil
7/25/2023	33494	NBS	2,317.50	Irrigation CAP and COS Study - June
7/25/2023	33495	Next Level Parts, Inc.	227.15	Fittings, Headlight, Bulbs and Hoses
7/25/2023	33496	North Coast Laboratories Ltd.	820.00	Aquatic Pesticide Water Samples
7/25/2023	33497	Oak Valley Hospital District	75.00	DOT Exam
7/25/2023	33498	ODP Business Solutions LLC	529.09	Office Supplies
7/25/2023	33499	Operating Engineers Union Local No. 3	3,332.00	Union Dues
7/25/2023	33500	P G & E	66,956.02	Electricity - June
7/25/2023	33501	Pakmail	184.47	Shipping Services
7/25/2023	33502	Pape Kenworth	584.14	Clamp Pin Exhaust Kits and Filters
7/25/2023	33503	Springbrook Holding Company, LLC	144.00	Civic Pay - June
7/25/2023	33504	Stanislaus County Auditor-Controller	5,517.50	Encroachment Permit
7/25/2023	33505	Steve Harkrader Trucking	43,967.50	Hauling Dirt Services
7/25/2023	33506	Sutter Health Plus	47,612.80	Healthcare Insurance - August
7/25/2023	33507	Tri-West Tractor Incorporated	2,825.88	Cab Window Guard and Filter
7/25/2023	33508	Van Laar, Claire	1,250.00	2022-2023 Scholarship Award
7/25/2023	33509	Verizon Wireless	2,939.56	Cell Phone and Ipad Charges - June
7/25/2023	33510	Walsh, John	39.99	Health and Wellness Reimbursement - July
7/25/2023	33511	Waters, Brian	375.00	Productivity Enhancement Certificates
7/25/2023	33512	Wienhoff Drug Testing, Inc.	255.00	Random Drug Testing
7/25/2023	33513	USDA Rural Development	85,000.00	Principle Payment
7/25/2023	725231	California Public Employees' Retirement System	42,252.16	Retirement Contribution
			<u>\$ 2,883,372.15</u>	

OAKDALE IRRIGATION DISTRICT
STATEMENT OF OBLIGATIONS
8/01/2023

Voided Check:

THE FOREGOING CLAIMS, NUMBERED 33361 THROUGH 33513, 706231, 710231, 711231 THROUGH 711236, 712231, 713231 THROUGH 713234, 71620231, 721231 THROUGH 721234, 725231. INCLUSIVE ARE APPLIED TO THE GENERAL FUND OF OAKDALE IRRIGATION DISTRICT AND ARE OBLIGATIONS AUTHORIZED THERETO.

BOARD AGENDA REPORT

Date: August 1, 2023
Item Number: 3
APN: N/A

SUBJECT: APPROVE OID IMPROVEMENT DISTRICTS' STATEMENT OF OBLIGATIONS

RECOMMENDED ACTION: Approve OID Improvement Districts' Statement of Obligations

<u>Vendor</u>	<u>Purpose</u>	<u>Amount</u>
Oakdale Irrigation District	June O & M Expenses	\$ 23,779.27

Total Obligations: \$ 23,779.27

FISCAL IMPACT: \$23,779.27

ATTACHMENTS:

- Statement of Obligations – Accounts Payable

Board Motion:

Motion by: _____ **Second by:** _____

VOTE:

DeBoer (Yes/No) Doornenbal (Yes/No) Orvis (Yes/No) Santos (Yes/No) Tobias (Yes/No)

Action(s) to be taken:

**OAKDALE IRRIGATION DISTRICT
IMPROVEMENT DISTRICT ACCOUNT**

0162

DATE: 7/19/2023		TO: Oakdale Irrigation District			
MAINTENANCE PAYABLE					
I.D. #	June O & M Expense	I.D. #	June O & M Expense		
1		31			Note: Included Misc. Recon. Items
2		36			
8		38			
13		41	6,852.31		
19	32.36	45	2,576.98		
20		46	8,261.47		
21		48	44.10		
22	1,069.21	51	5,827.45		
26		52			
29	(884.61)				
SUB-TOTAL	\$216.96	SUB-TOTAL	\$23,562.31	SUB-TOTAL	\$0.00
				VOUCHER CHARGES	
				Maintenance & Operations \$23,779.27	
				Prepaid Expense \$0.00	
				TOTAL AMOUNT \$23,779.27	

**OAKDALE IRRIGATION DISTRICT
IMPROVEMENT DISTRICTS
STATEMENT OF OBLIGATIONS
FOR JANUARY 1, 2023 - JULY 19, 2023**

CHECK NO.	PAYABLE TO:	AMOUNT	DATE
0154	VOID		
0155	OAKDALE IRRIGATION DISTRICT	\$ 14,783.32	02/01/2023
0156	OAKDALE IRRIGATION DISTRICT	7,935.11	03/01/2023
0157	OAKDALE IRRIGATION DISTRICT	11,164.85	03/29/2023
0158	VOID		
0159	OAKDALE IRRIGATION DISTRICT	10,830.95	04/26/2023
0160	OAKDALE IRRIGATION DISTRICT	12,444.29	05/24/2023
0161	OAKDALE IRRIGATION DISTRICT	30,350.19	06/29/2023
0162	OAKDALE IRRIGATION DISTRICT	23,779.27	07/19/2023

THE FOREGOING CLAIM NUMBERED 0162 WERE APPLIED TO
GENERAL FUNDS OF THE OAKDALE IRRIGATION'S IMPROVEMENT
DISTRICTS AND ARE AUTHORIZED THERETO.

BOARD AGENDA REPORT

Date: August 1, 2023
Item Number: 4
APN: N/A

SUBJECT: ADOPT THE RESOLUTION WITH SAN JOAQUIN COUNTY FOR PLACEMENT OF DELINQUENT FIXED CHARGES ON THE 2023/2024 TAX ROLLS

RECOMMENDED ACTION: Adopt Resolution with San Joaquin County for Placement of Delinquent Charges on the 2023/2024 Tax Rolls

BACKGROUND AND/OR HISTORY:

California Water Code Section 22284 provides that delinquent charges levied under Water Code section 22280, *et seq.*, may be collected by one or more of the procedures specified in Water Code section 25806, including the placement of delinquent water charges and other related charges on the County Tax Roll in which the real property is situated.

Section 25806(2)(b) states that where the County assumes the responsibility of collection pursuant to Chapter 7 (commencing with Section 26500), the amount of the unpaid charges may be added to, and become part of, the annual assessment levied upon the real property upon which the water for which the charges are unpaid was used and upon the real property subject to the charges for any other district services and shall constitute a lien on that real property upon recordation of the order confirming the assessment in the office of the county recorder of the county in which the real property is situated.

San Joaquin County requires a certified copy of the Board approved resolution ordering the levy and collection of charges to be submitted annually with the delinquencies to be placed on the tax rolls.

Stanislaus County does not require an annual resolution. The delinquent accounts sent to Stanislaus County has been attached here for information only. A new resolution will be needed for the County fiscal year starting July 1, 2026.

FISCAL IMPACT: None

ATTACHMENTS:

- Resolution – San Joaquin County
 - List of delinquent accounts to be sent to the San Joaquin County
 - List of delinquent accounts to be sent to the Stanislaus County
-

Board Motion:

Motion by: _____ **Second by:** _____

VOTE

DeBoer (Yes/No) Doornenbal (Yes/No) Orvis (Yes/No) Santos (Yes/No) Tobias (Yes/No)

Action(s) to be taken:

**OAKDALE IRRIGATION DISTRICT
RESOLUTION NO. 2023-NIL**

**ORDERING THE COLLECTION OF DELINQUENT WATER CHARGES AND
OTHER RELATED CHARGES (SAN JOAQUIN COUNTY)**

WHEREAS, the Oakdale Irrigation District (hereinafter "District") on November 1, 1909 was formed into an irrigation district pursuant to Irrigation District Law, Division 11 of the California Water Code (commencing with Section 20500).

WHEREAS, the District has by previous resolutions or other proceedings declared its intent to levy and collect charges for the purpose of meeting the expenses of the District under the provisions of the State of California Water Code ("Water Code"), Section 25800 et seq. and 26500, et seq.

WHEREAS, the charges against the real property are not levied with regard to property values but for the costs associated with the operation and maintenance of the District's irrigation facilities recovered through water delivery service charges and other related charges as provided for by Section 22280(2)(b) of the Water Code.

WHEREAS, the District has determined and certifies that the charges are either exempt from or in compliance with all the provisions of Proposition 218, which was passed by the voters in November 1996. The District has further determined that charges are in compliance with all laws pertaining to the levy of such charges.

NOW THEREFORE BE IT RESOLVED, that the District so orders the levy and collection of such direct assessments within the Oakdale Irrigation District boundaries for the 2023 fiscal year, and in each subsequent calendar year in which the charges may validly be levied; that a certified copy of this resolution and attached documentation shall be delivered to the Auditor-Controller of the County of San Joaquin for placement of such charges on the 2023/2024 County Tax Roll, and in each subsequent fiscal year in which the charges may validly be levied.

Upon motion of Director _____, and seconded by Director _____, and duly submitted to the Board for its consideration, the above-titled Resolution was unanimously adopted this 1st day of August 2023.

OAKDALE IRRIGATION DISTRICT

Thomas D. Orvis, President
Board of Directors

Scot A. Moody
Secretary/General Manager

OAKDALE IRRIGATION DISTRICT
SAN JOAQUIN COUNTY LIST OF DELINQUENT ACCOUNTS

Parcel	Account No.	Open Amount
20719039000	516	170.72
20727014000	2201	350.30
20729062000	3688	345.10
20730016000	829	345.10
20732013000	484	25.17
20732014000	484	25.65
20733020000	147	180.78
22912022000	11	38.86
22915010000	3366	76.27
		<u>\$1,557.95</u>

OAKDALE IRRIGATION DISTRICT
STANISLAUS COUNTY LIST OF DELINQUENT ACCOUNTS

Parcel	Account No.	Open Amount	Parcel	Account No.	Open Amount
002004011000	3957	732.24	062006004000	3390	174.31
002010068000	3581	94.09	062009012000	3843	264.01
002011019000	191	185.62	062009023000	1958	74.34
002013017000	3002	44.62	062009027000	2071	74.34
002013037000	1740	321.92	062010032000	3668	162.05
002015054000	3740	348.92	062012035000	3651	35.37
002016023000	1928	142.31	062012040000	3748	34.42
002016026000	783	74.34	062014006000	739	698.38
002016030000	3574	74.34	062018003000	1252	74.34
002022055000	1320	2,377.37	062019002000	2343	88.21
002024022000	2999	174.31	062019010000	2779	134.94
002028022000	3788	83.63	062019018000	1893	74.34
002028064000	1656	215.44	062019048000	3391	84.71
002028073000	1278	84.40	062023002000	1340	74.34
002034081000	3475	265.02	062023019000	4012	45.00
002051008000	1196	36.85	062024004000	3875	74.34
002057005000	575	82.32	062024006000	3243	74.34
002057010000	3689	35.96	062025017000	3413	212.37
002057012000	1181	74.34	062027011000	3207	88.21
006004067000	3337	87.16	062027014000	17	146.60
006004068000	3156	74.34	062028002000	2262	94.36
006006023000	521	456.56	062029010000	3728	313.75
006006043000	997	225.79	062029011000	2403	187.70
006008037000	2051	141.91	062030005000	3525	38.60
006008038000	1786	47.49	062033006000	3481	111.44
006008043000	1803	122.18	063007018000	780	903.01
006012013000	2906	74.34	063012006000	3086	75.38
006012047000	933	74.34	063012010000	3714	74.34
006012054000	3797	77.90	063012032000	732	74.34
006084012000	2056	42.76	063014004000	3853	792.50
006090007000	3959	131.19	063014025000	3967	1,186.25
006090008000	3971	130.85	063014029000	3623	792.50
006096012000	2374	39.16	064014012000	3882	496.62
009014017000	720	87.03	064014029000	3126	480.28
010003054000	3702	123.92	064018022000	3804	381.63
010003069000	3844	113.51	064018023000	2541	590.42
010009035000	533	2,853.96	064018027000	3838	187.72
010014031000	3825	324.65	064018037000	2515	228.15
010017035000	662	94.91	064018041000	3911	232.63
010017039000	3936	38.86	064018050000	3811	758.46
010017065000	2310	108.37	064019006000	3948	98.34
010018051000	1575	249.81	064019016000	3841	74.34

OAKDALE IRRIGATION DISTRICT
STANISLAUS COUNTY LIST OF DELINQUENT ACCOUNTS

Parcel	Account No.	Open Amount	Parcel	Account No.	Open Amount
010021033000	3836	74.34	064019018000	152	74.34
010021036000	2173	74.34	064019021000	827	74.34
010022012000	3509	698.38	064020002000	2943	162.81
010022013000	3509	733.04	064020003000	2374	74.34
010025103000	3642	595.10	064020006000	2118	38.86
010028004000	1491	38.86	064021006000	3566	84.58
010028005000	2345	143.03	064026026000	1594	100.00
010030019000	2629	372.50	064026032000	2208	168.35
010030032000	739	1,505.70	064026043000	65	74.34
010030033000	2506	1,299.30	064027021000	411	1,541.96
010030034000	3665	557.30	064028020000	411	628.51
010030035000	3573	557.30	064029005000	1090	74.34
010033017000	3206	77.14	064029015000	1641	223.63
010033019000	1093	104.50	064034004000	2597	815.15
010034019000	2499	1,299.34	064034009000	2993	78.58
010034021000	3378	892.54	064034019000	2686	880.48
010034048000	2711	1,290.28	075021006000	3942	74.34
010034072000	2507	855.56	075021007000	3579	115.59
010034080000	412	971.99	075021008000	3840	115.94
010034090000	2554	387.75	075021011000	581	74.34
010039041000	2622	555.54	075022027000	3305	123.77
010048037000	3924	92.74	075023020000	2748	35.91
010060006000	3622	170.37	075024007000	1590	114.56
010062008000	739	104.50	075024011000	196	490.86
010062009000	3923	53.39	075024012000	2985	152.73
010067001000	2666	929.50	075024013000	196	208.89
010074013000	3803	132.58	075024014000	196	493.67
011005034000	640	1,868.11	084001005000	2139	70.89
014001024000	63	78.64	132049027000	798	74.34
014001030000	2769	29.27	132049029000	1895	74.34
014002002000	257	343.11	132049037000	24	74.34
014002003000	257	659.90			<u>\$ 49,318.28</u>
014016015000	3753	92.36			
014019013000	1065	131.89			
014035002000	3889	109.01			
014047005000	1158	351.69			
015002043000	3630	132.83			
015014029000	120	362.09			
062003010000	740	74.34			
062004016000	543	74.34			
062004021000	1685	48.34			
062005013000	3703	975.58			



AGENDA ITEMS ACTION CALENDAR

BOARD MEETING OF AUGUST 1, 2023

BOARD AGENDA REPORT

Date: August 1, 2023
Item Number: 5
APN: N/A

SUBJECT: REVIEW AND TAKE POSSIBLE ACTION TO APPROVE THE TREASURER'S REPORT, THE MID-YEAR BUDGET REPORT, AND FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDING JUNE 30, 2023

RECOMMENDED ACTION: Approve the Treasurer's Report, Mid-Year Budget Report, and Financial Statements for the Six Months Ending June 30, 2023

BACKGROUND AND/OR HISTORY:

The Treasurer's report provides the total Treasury and Improvement District Funds as of June 30, 2023. The month ended with \$54.7 million in designated reserves, \$1.6 million in restricted cash and \$17.1 million in operating cash.

The Mid-Year Budget Report summarizes the District's fiscal performance for the first six months of the current fiscal year. Revenues and expenditures do not come in evenly through the year, and therefore a comparison with the prior year for the same period is useful in determining how the District is performing against the current year budget.

The annual budget allows for a certain number of unplanned events, however, at times, the budget may need to be amended to accommodate for such events. Staff is not currently recommending amendment to the 2023 budget; however, staff may bring back a budget amendment after the close of the third quarter (September 30, 2023) when Tri-Dam distributions and financial results for 2023 can be projected.

As of the financial statement date of June 30, 2023, the District realized 69.0% of the budgeted revenues, and actual expenditures (including capital projects and purchases) utilized 25.5% of the budgeted expenditures. Additional information is provided within the attached reports.

FISCAL IMPACT: None

ATTACHMENTS:

- Treasurer's Report
- Mid-Year Budget Report
- Monthly Financial Report (*unaudited*)

Board Motion:

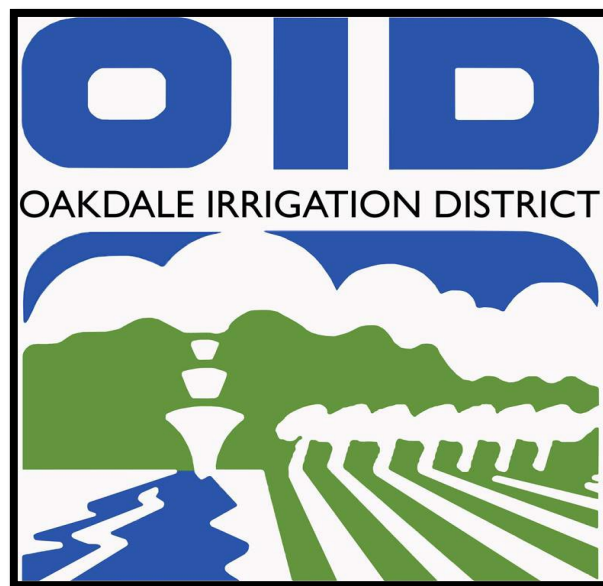
Motion by: _____ **Second by:** _____

VOTE

DeBoer (Yes/No) Doornenbal (Yes/No) Orvis (Yes/No) Santos (Yes/No) Tobias (Yes/No)

Action(s) to be taken:

OAKDALE IRRIGATION DISTRICT



TREASURER'S REPORT FOR THE PERIOD ENDING JUNE 30, 2023

TREASURER'S REPORT TO THE BOARD OF DIRECTORS
OAKDALE IRRIGATION DISTRICT
STATEMENT OF FUNDS
FOR THE PERIOD ENDING JUNE 30, 2023

PERIOD ENDING	6/30/2023	RATE	5/31/2023	NET CHANGE
<u>OAKDALE IRRIGATION DISTRICT FUNDS</u>				
LAIF	\$175,393.28	2.993%	\$175,393.28	\$0.00
OAK VALLEY COMMUNITY BANK CHECKING	1,290,471.98		1,163,494.89	126,977.09
OVCB BUSINESS PLUS SAVINGS	7,050,744.63	0.500%	8,240,379.84	(1,189,635.21)
US BANK	64,863,006.62	4.040%	64,597,963.63	265,042.99
<i>TOTAL TREASURY FUNDS</i>	73,379,616.51		74,177,231.64	(797,615.13)
<u>IMPROVEMENT DISTRICT FUNDS</u>				
IMPROVEMENT DISTRICT'S FUNDS	1,564,021.54		1,579,117.08	(15,095.54)
<i>TOTAL IMPROVEMENT DISTRICT FUNDS</i>	1,564,021.54		1,579,117.08	(15,095.54)
<u>TOTAL TREASURY AND IMPROVEMENT DISTRICT FUNDS</u>	<u>\$74,943,638.05</u>		<u>\$75,756,348.72</u>	<u>(\$812,710.67)</u>

OAKDALE IRRIGATION DISTRICT
FOR THE PERIOD ENDING JUNE 30, 2023

DISTRICT CASH AND CASH EQUIVALENTS		6/30/2023	6/30/2022	NET CHANGE
Beginning Balance: 6/1/2023		\$74,177,231.64		
Receipts / Earnings / Transfers		972,893.84		
Expenditures / Transfers		(1,770,508.97)		
TOTAL DISTRICT TREASURY FUNDS ON HAND:	6/30/2023	\$73,379,616.51	\$69,976,782.27	\$3,402,834.24

GENERAL FUND

Beginning Balance: 6/1/2023		\$19,488,668.62		
<u>RECEIPTS / EARNINGS</u>				
Net Investment Income	274,391.84			
Collection Receipts	698,502.00			
Total Receipts:		972,893.84		
<u>EXPENDITURES</u>				
Accounts Payable	1,393,350.97			
Payroll	377,158.00			
Total Expenditures:		(1,770,508.97)		

BALANCE ON HAND:	6/30/2023	\$18,691,053.49	\$18,122,690.95	\$568,362.54
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DESIGNATED FUNDS:

JOINT CANYON TUNNEL PROJECT RESERVE

Beginning Balance: 6/1/2023		14,474,566.76		
Transfer from General Fund		0.00		
Transfer Funds to General Fund		0.00		
BALANCE ON HAND:		\$14,474,566.76	\$12,529,880.53	\$1,944,686.23

CAPITAL REPLACEMENT / IMPROVEMENT RESERVE

Beginning Balance: 6/1/2023		\$10,559,975.25		
Transfer from General Fund		0.00		
Transfer to General Fund		0.00		
BALANCE ON HAND:	6/30/2023	\$10,559,975.25	\$5,911,438.88	\$4,648,536.37

DEBT SERVICE RESERVE - maximum \$21,145,000

Beginning Balance: 6/1/2023		13,000,000.00		
Transfer from General Fund		0.00		
Transfer Funds to General Fund		0.00		
BALANCE ON HAND:		\$13,000,000.00	\$16,000,000.00	(\$3,000,000.00)

OAKDALE IRRIGATION DISTRICT
FOR THE PERIOD ENDING JUNE 30, 2023

DISTRICT CASH AND CASH EQUIVALENTS	6/30/2023	6/30/2022	NET CHANGE
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OPERATING FACILITY PROJECT RESERVE

Beginning Balance: 6/1/2023	10,453,355.86		
Transfer from General Fund	0.00		
Transfer Funds to General Fund	0.00		
BALANCE ON HAND:	\$10,453,355.86	\$4,783,896.01	\$5,669,459.85

MUNICIPAL CONSERVATION PROJECT RESERVE

Beginning Balance: 6/1/2023	7,381.46		
Transfer from General Fund	0.00		
Transfer Funds to General Fund	0.00		
BALANCE ON HAND:	\$7,381.46	\$198,873.49	(\$191,492.03)

RATE STABILIZATION AND OPERATIONS DESIGNATED RESERVE

Beginning Balance: 6/1/2023	\$2,507,937.96		
Transfer from General Fund	0.00		
Transfer Funds to General Fund	0.00		
BALANCE ON HAND:	\$2,507,937.96	\$7,007,937.96	(\$4,500,000.00)

RURAL WATER SYSTEM CAPITAL REPLACEMENT / IMPROVEMENT RESERVE

Beginning Balance: 6/1/2023	\$1,160,211.76		
Transfer from General Fund	0.00		
Transfer to General Fund	0.00		
BALANCE ON HAND: 6/30/2023	\$1,160,211.76	\$1,085,724.05	\$74,487.71

VEHICLE AND EQUIPMENT REPLACEMENT RESERVE

Beginning Balance: 6/1/2023	\$490,836.93		
Transfer from General Fund	0.00		
Transfer Funds to General Fund	0.00		
BALANCE ON HAND: 6/30/2023	\$490,836.93	\$187,137.19	\$303,699.74

BUILDING AND FACILITIES IMPROVEMENT PROJECT RESERVE

Beginning Balance: 6/1/2023	\$1,025,000.00		
Transfer from General Fund	0.00		
Transfer to General Fund	0.00		
BALANCE ON HAND: 6/30/2023	\$1,025,000.00	\$3,075,000.00	(\$2,050,000.00)

EMPLOYEE COMPENSATION ABSENCES RESERVE

Beginning Balance: 6/1/2023	\$1,009,297.04		
Transfer from General Fund	0.00		
Transfer to General Fund	0.00		
BALANCE ON HAND: 6/30/2023	\$1,009,297.04	\$1,074,203.21	(\$64,906.17)

OAKDALE IRRIGATION DISTRICT
FOR THE PERIOD ENDING JUNE 30, 2023

DISTRICT CASH AND CASH EQUIVALENTS	6/30/2023	6/30/2022	NET CHANGE
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RESTRICTED FUNDS

IMPROVEMENT DISTRICT'S FUNDS

Beginning Balance: 6/1/2023	\$1,579,117.08		
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Receipts	15,254.65		
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Expenditures	(30,350.19)		
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BALANCE ON HAND:	6/30/2023	\$1,564,021.54	\$1,526,164.67	\$37,856.87
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FILED: June 27, 2023

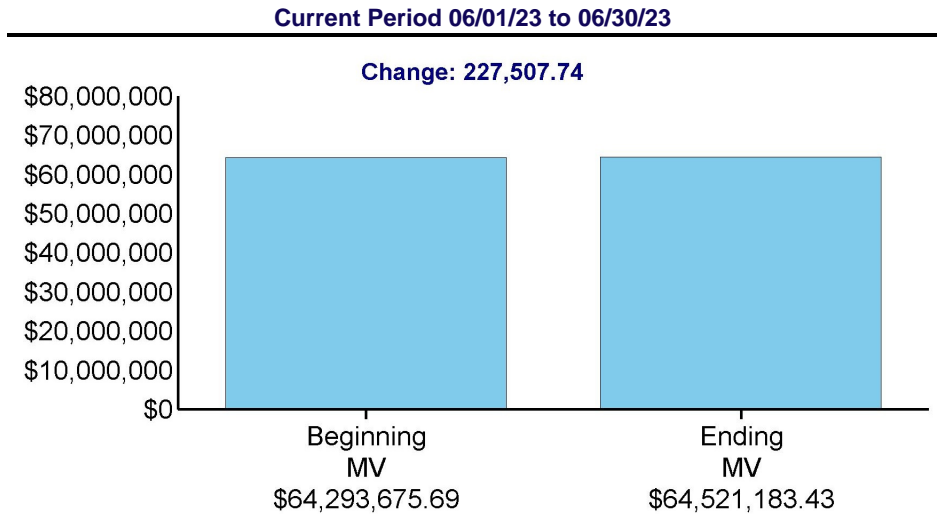
STATE OF CALIFORNIA / COUNTY OF STANISLAUS



OAKDALE IRRIGATION DIST

Page 1 of 14
June 1, 2023 to June 30, 2023**MARKET VALUE SUMMARY**

	Current Period 06/01/23 to 06/30/23	Year-to-Date 01/01/23 to 06/30/23
Beginning Market Value	\$64,293,675.69	\$63,169,518.68
Taxable Interest	188,235.62	764,091.18
Other Income	76,807.37	317,163.35
Fees and Expenses		-26,880.54
Long Term Gains/Losses		-589,474.72
Short Term Gains/Losses		-56,791.50
Amortization/Accretion		96,650.00
Change in Investment Value	-37,535.25	846,906.98
Ending Market Value	\$64,521,183.43	\$64,521,183.43

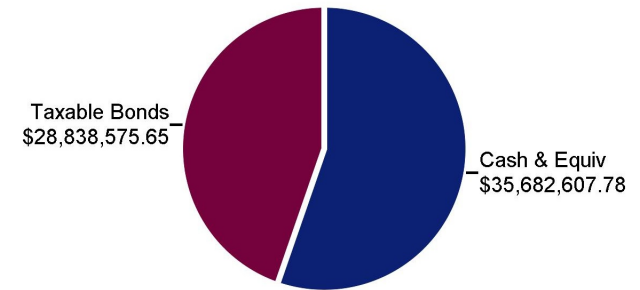
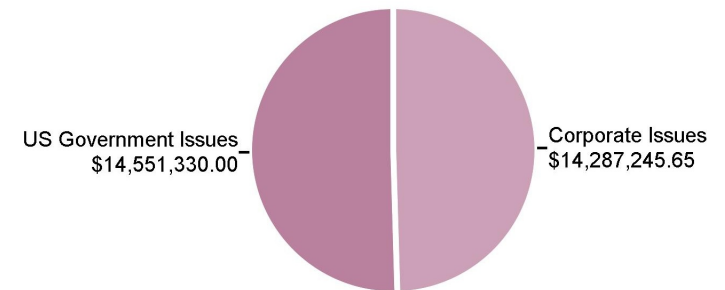




OAKDALE IRRIGATION DIST

Page 2 of 14
June 1, 2023 to June 30, 2023**ASSET SUMMARY**

Assets	Current Period Market Value	% of Total	Estimated Annual Income
Cash & Equivalents	35,682,607.78	55.30	1,828,485.27
Taxable Bonds	28,838,575.65	44.70	881,047.50
Total Market Value	\$64,521,183.43	100.00	\$2,709,532.77

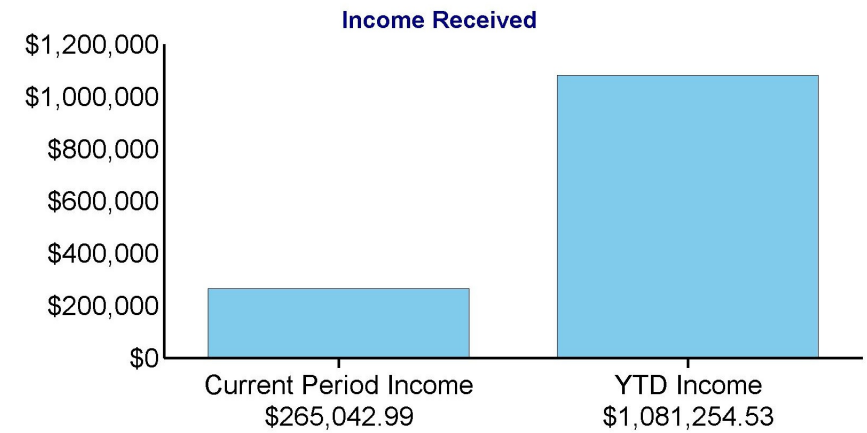
**Fixed Income Summary**



OAKDALE IRRIGATION DIST

Page 3 of 14
June 1, 2023 to June 30, 2023**INCOME SUMMARY**

	Income Received Current Period	Income Received YTD
Taxable Interest	188,235.62	764,091.18
Other Income	76,807.37	317,163.35
Total Current Period Income	\$265,042.99	\$1,081,254.53





OAKDALE IRRIGATION DIST

Page 4 of 14
June 1, 2023 to June 30, 2023

CASH SUMMARY

	Cash
Beginning Cash 06/01/2023	\$0.00
Taxable Interest	188,235.62
Other Income	76,807.37
Purchases	-6,017,943.37
Sales	25,628,060.66
Net Money Market Activity	-19,875,160.28
Ending Cash 06/30/2023	\$0.00



OAKDALE IRRIGATION DIST

Page 5 of 14
June 1, 2023 to June 30, 2023

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							
Cpnational Secs Clea C P - 63763QUB1 07/11/2023							
1,600,000.000	99.8860	1,598,176.00	1,588,666.67	9,509.33	2.5	82,733.31	5.18
Fidelity Govt Portfolio CI I - 316175108 #57							
19,875,160.280	1.0000	19,875,160.28	19,875,160.28	0.00	30.8	990,817.88	4.98
Lloyds Bk Corporate Mkts Plc C P - 53948BXQ7 10/24/2023							
3,100,000.000	98.2580	3,045,998.00	2,988,379.33	57,618.67	4.7	154,324.03	5.07
Mufg Bk Ltd N Y Brh Disc Coml C P - 62479MUL5 07/20/2023							
1,600,000.000	99.7580	1,596,128.00	1,574,109.33	22,018.67	2.5	82,895.57	5.19
National Secs Clearing C P - 63763QV20 08/02/2023							
1,500,000.000	99.5730	1,493,595.00	1,480,488.33	13,106.67	2.3	77,410.43	5.18
Natixis N Y Brh Disc Coml C P - 63873KZ42 12/04/2023							
3,000,000.000	97.5490	2,926,470.00	2,925,940.00	530.00	4.5	167,900.00	5.74
Standard Chartered Bk US Disc C P - 85324UV75 08/07/2023							
2,175,000.000	99.4860	2,163,820.50	2,124,152.13	39,668.37	3.4	111,804.05	5.17



OAKDALE IRRIGATION DIST

Page 6 of 14
June 1, 2023 to June 30, 2023**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
Sumitomo Mitsui Tr Bk Ltd Ny C P - 86563HVA5 08/10/2023	3,000,000.000	99.4420	2,983,260.00	2,955,560.00	27,700.00	4.6	160,600.00	5.38
Total Cash/Money Market			\$35,682,607.78	\$35,512,456.07	\$170,151.71	55.3	\$1,828,485.27	
Total Cash & Equivalents			\$35,682,607.78	\$35,512,456.07	\$170,151.71	55.3	\$1,828,485.27	

Taxable Bonds**US Government Issues**

Federal Home Loan Bks - 3130ARHG9 2.125 02/28/2024	5,000,000.000	97.8330	4,891,650.00	4,963,280.00	-71,630.00	7.6	106,250.00	2.17
Federal Farm Credit Bks - 3133ENWP1 2.625 05/16/2024	5,000,000.000	97.5750	4,878,750.00	4,993,595.00	-114,845.00	7.6	131,250.00	2.69
Federal Home Loan Bks - 3130A1XJ2 2.875 06/14/2024	4,900,000.000	97.5700	4,780,930.00	4,919,727.40	-138,797.40	7.4	140,875.00	2.95
Total US Government Issues			\$14,551,330.00	\$14,876,602.40	-\$325,272.40	22.6	\$378,375.00	

Corporate Issues

Toyota Motor Credit Corp - 89236THF5 Medium Term Note 0.500 08/14/2023	1,250,000.000	99.4550	1,243,187.50	1,251,250.00	-8,062.50	1.9	6,250.00	0.50
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OAKDALE IRRIGATION DIST

Page 7 of 14
June 1, 2023 to June 30, 2023**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
Jpmorgan Chase Co - 46625HJT8 Medium Term Note 3.875 02/01/2024	1,300,000.000	99.0190	1,287,247.00	1,417,936.00	-130,689.00	2.0	50,375.00	3.91
Pub Svc Elec Gas - 74456QBD7 Medium Term Note 3.750 03/15/2024	2,000,000.000	98.8230	1,976,460.00	1,975,680.00	780.00	3.1	75,000.00	3.79
Bank Of America Corp - 06051GFF1 Medium Term Note 4.000 04/01/2024	1,770,000.000	98.8300	1,749,291.00	1,754,070.00	-4,779.00	2.7	70,800.00	4.05
Massmutual Gbl Fdg II Mtn - 57629XBR8 Medium Term Note 2.750 06/22/2024	2,000,000.000	97.2300	1,944,600.00	1,954,020.00	-9,420.00	3.0	55,000.00	2.83
Entergy La LLC L P - 29364WBK3 0.950 10/01/2024	1,155,000.000	94.2630	1,088,737.65	1,091,856.15	-3,118.50	1.7	10,972.50	1.01
Caterpillar Finl Svcs Mtns - 14913R2Y2 Medium Term Note 4.900 01/17/2025	2,000,000.000	99.4980	1,989,960.00	2,013,940.00	-23,980.00	3.1	98,000.00	4.92
John Deere Capital Corporation - 24422EWW5 Medium Term Note 4.950 06/06/2025	2,000,000.000	99.8070	1,996,140.00	1,998,880.00	-2,740.00	3.1	99,000.00	4.96



OAKDALE IRRIGATION DIST

Page 8 of 14
June 1, 2023 to June 30, 2023**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
State Street Corp - 857477AT0 3.550 08/18/2025	1,050,000.000	96.3450	1,011,622.50	1,016,316.00	-4,693.50	1.6	37,275.00	3.68
Total Corporate Issues			\$14,287,245.65	\$14,473,948.15	-\$186,702.50	22.1	\$502,672.50	
Total Taxable Bonds			\$28,838,575.65	\$29,350,550.55	-\$511,974.90	44.7	\$881,047.50	
Total Assets			\$64,521,183.43	\$64,863,006.62	-\$341,823.19	100.0	\$2,709,532.77	
Estimated Current Yield								4.19

ASSET DETAIL MESSAGES

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

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

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



OAKDALE IRRIGATION DIST

Page 9 of 14
June 1, 2023 to June 30, 2023

TRANSACTION DETAIL

Date Posted	Activity	Description	Cash	Tax Cost
Beginning Balance 06/01/2023			\$0.00	\$64,597,963.63
06/01/23	Asset Income	Income Earned On Fidelity Govt Mmkt Inst CI-I #57 Dividend From 5/1/23 To 5/31/23	76,807.37	
06/01/23	Purchase	Purchased 76,807.37 Units Of Fidelity Govt Mmkt Inst CI-I #57 Trade Date 6/1/23	-76,807.37	76,807.37
06/05/23	Sale	Sold 19,726,028.16 Units Of Fidelity Govt Mmkt Inst CI-I #57 Trade Date 6/5/23	19,726,028.16	-19,726,028.16
06/08/23	Purchase	Purchased 2,000,000 Par Value Of John Deere Mtn 4.950% 6/06/25 Trade Date 6/5/23 Purchased Through J.P. Morgan Securities LLC Swift External Ref#: 8315602112474242 2,000,000 Par Value At 99.944 %	-1,998,880.00	1,998,880.00
06/15/23	Asset Income	Interest Earned On F H L B 2.875% 6/14/24 0.014375 USD/\$1 Pv On 4,900,000 Par Value Due 6/14/23	70,437.50	
06/22/23	Asset Income	Interest Earned On Massmutual Gbl Fdg 2.750% 6/22/24 0.01375 USD/\$1 Pv On 2,000,000 Par Value Due 6/22/23	27,500.00	
06/26/23	Sale	Matured 3,000,000 Par Value Of Royal Bk Cda N Y Brh C P 6/26/23 Trade Date 6/26/23 3,000,000 Par Value At 100 %	2,902,032.50	-2,902,032.50
06/26/23	Asset Income	Interest Earned On Royal Bk Cda N Y Brh C P 6/26/23 3,000,000 Par Value At 100 %	97,967.50	
06/26/23	Purchase	Purchased 3,000,000 Par Value Of Natixis N Y Brh Disc C P 12/04/23 Trade Date 6/26/23 Purchased Through Rbc Capital Markets, LLC Purchased On The Off-Exchange Transactions - Li Swift External Ref#: 8317702112522724 3,000,000 Par Value At 97.53133333 %	-2,925,940.00	2,925,940.00



OAKDALE IRRIGATION DIST

Page 10 of 14
June 1, 2023 to June 30, 2023**TRANSACTION DETAIL (continued)**

Date Posted	Activity	Description	Cash	Tax Cost
06/27/23	Purchase	Purchased 1,050,000 Par Value Of State Street Corp 3.550% 8/18/25 Trade Date 6/23/23 Purchased Through Fifth Third Securities, Inc Swift External Ref#: 8317402112520769 1,050,000 Par Value At 96.792 %	-1,016,316.00	1,016,316.00
06/27/23	Purchase Accrued Interest	Paid Accrued Interest On Purchase Of State Street Corp 3.550% 8/18/25 Income Debit 13,356.88- USD	-13,356.88	
06/30/23	Sale	Matured 3,000,000 Par Value Of F H L B Deb Trade Date 6/30/23 3,000,000 Par Value At 100 %	3,000,000.00	-3,000,000.00
06/30/23	Asset Income	Interest Earned On F H L B Deb 0.001896 USD/\$1 Pv On 3,000,000 Par Value Due 6/30/23	5,687.50	
	Purchase	Combined Purchases For The Period 6/ 1/23 - 6/30/23 Of Fidelity Govt Port Cl I	-25,829,653.16	25,829,653.16
	Sale	Combined Sales For The Period 6/ 1/23 - 6/30/23 Of Fidelity Govt Port Cl I	5,954,492.88	-5,954,492.88
Ending Balance 06/30/2023			\$0.00	\$64,863,006.62



OAKDALE IRRIGATION DIST

Page 11 of 14
June 1, 2023 to June 30, 2023**SALE/MATURITY SUMMARY**

	Settlement Date	Description	Tax Cost	Proceeds	Estimated Gain/Loss
Cash and Equivalents					
Royal Bk Cda N Y Brh Disc Coml C P 06/26/2023 78015DTS9					
	06/26/23	Matured 3,000,000 Par Value Trade Date 6/26/23 3,000,000 Par Value At 100 %	-2,902,032.50	2,902,032.50	
Total Cash and Equivalents			-\$2,902,032.50	\$2,902,032.50	\$0.00
Taxable Bonds					
Federal Home Loan Bks 2.275 06/30/2023 3130ASBX6					
	06/30/23	Matured 3,000,000 Par Value Trade Date 6/30/23 3,000,000 Par Value At 100 %	-3,000,000.00	3,000,000.00	
Total Taxable Bonds			-\$3,000,000.00	\$3,000,000.00	\$0.00



OAKDALE IRRIGATION DIST

Page 12 of 14
June 1, 2023 to June 30, 2023**SALE/MATURITY SUMMARY (continued)**

Settlement Date	Description	Tax Cost	Proceeds	Estimated Gain/Loss
Miscellaneous				
Fidelity Instl Cash Portfolios				
U S Govt Portfolio CI-I #57				
Cash Management Sweep				
FIDGOV				
06/05/23	Sold 19,726,028.16 Units Trade Date 6/5/23	-19,726,028.16	19,726,028.16	
Total Miscellaneous		-\$19,726,028.16	\$19,726,028.16	\$0.00
Total Sales & Maturities		-\$25,628,060.66	\$25,628,060.66	\$0.00

SALE/MATURITY SUMMARY MESSAGES

Estimated Year-To-Date Short-Term Gain (Loss): (\$56,791.50)

Estimated Year-To-Date Long-Term Gain (Loss): (\$589,474.72)

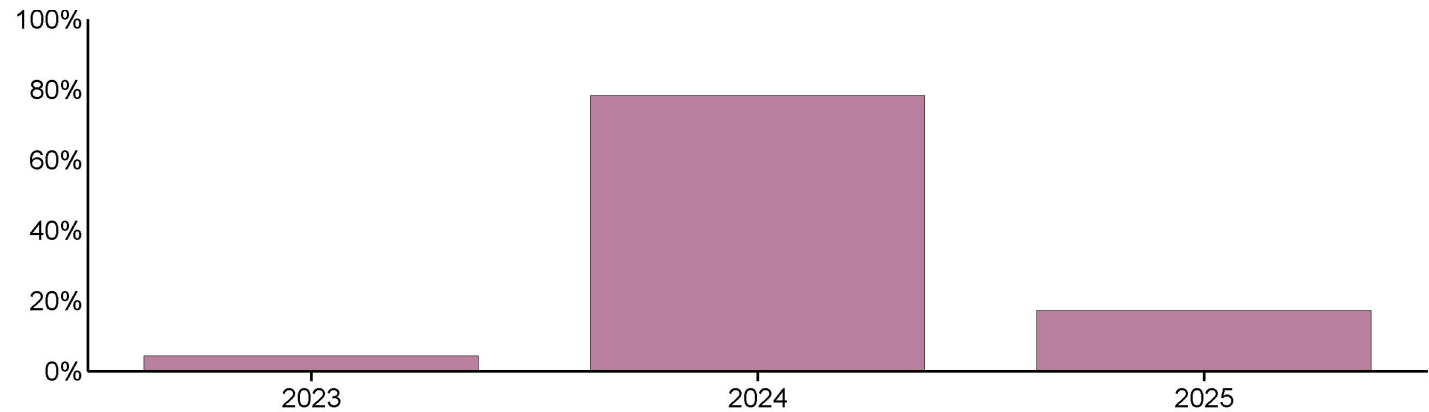
Estimates should not be used for tax purposes



OAKDALE IRRIGATION DIST

Page 13 of 14
June 1, 2023 to June 30, 2023

BOND SUMMARY



	Par Value	Market Value	Percentage of Category
MATURITY			
2023	1,250,000.00	1,243,187.50	4.32
2024	23,125,000.00	22,597,665.65	78.36
2025	5,050,000.00	4,997,722.50	17.32
Total of Category	\$29,425,000.00	\$28,838,575.65	100.00

MOODY'S RATING			
Aaa	14,900,000.00	14,551,330.00	50.46
Aa3	2,000,000.00	1,944,600.00	6.74
A1	7,370,000.00	7,267,808.00	25.20
A2	5,155,000.00	5,074,837.65	17.60
Total of Category	\$29,425,000.00	\$28,838,575.65	100.00



OAKDALE IRRIGATION DIST

Page 14 of 14
June 1, 2023 to June 30, 2023**BOND SUMMARY (continued)**

	Par Value	Market Value	Percentage of Category
S&P RATING			
AA+	16,900,000.00	16,495,930.00	57.20
A+	1,250,000.00	1,243,187.50	4.31
A	8,205,000.00	8,062,920.15	27.96
A-	3,070,000.00	3,036,538.00	10.53
Total of Category	\$29,425,000.00	\$28,838,575.65	100.00

BOND SUMMARY MESSAGES

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



Oakdale Irrigation District

Mid-Year Budget Report Fiscal Year 2023

June 30, 2023

Oakdale Irrigation District

Mid-Year Budget
Report Fiscal Year 2023

Mid-Year Financial Highlights

Operating Revenues

- Annual Assessments increased 2.83% over the same period last year due primarily to the 3% increase in per acre fees
- Water Sales decreased \$640,000 due primarily to a later start in the season because of heavy rains earlier in the year. Out of District water sold to Stockton East Water District offset the loss in sales by \$120,000.
- Domestic Water fees decreased by 15% compared to 2022 primarily increase in rains reducing domestic water use in irrigation.

Operating Expenses

- Operations and maintenance expenses increased by \$426,000 over 2022 primarily due to an increase in supply costs and an increase in labor due to later water season.
- Water operations expenses decreased \$126,000 in comparison to 2022 due primarily to less labor costs due to later water season.
- General & Administrative expenses decreased 3% from the same period in 2022 due to primarily in savings in consulting fees.

Non-operating Revenue

- Tri-Dam distributions for 2023 increased by \$2.2M from 2022 which reflects the increase in power generation sales for both entities.
- Investment and interest income have increased by over \$1M from prior year. In 2023, the increase in interest rates have created increased interest income in our portfolio.

OAKDALE IRRIGATION DISTRICT
MID-YEAR BUDGET REPORT
June 30, 2023



	Current Year 2023			Prior Year 2022		
	YTD Actual	Adopted Budget	% of Budget Remaining	YTD Actual	Adopted Budget	% of Budget Remaining
Operating revenues:						
Agricultural water delivery charges (base rate)	\$ 2,257,195	\$ 2,263,000	0%	\$ 2,195,047	\$ 2,171,900	-1%
Water sales	1,072,036	3,081,900	65%	1,711,990	2,120,000	19%
Domestic water delivery fee	90,590	247,000	63%	106,497	235,000	55%
Improvement District Fees	-	58,820	0%	46	47,450	0%
Other water related revenues	72,671	69,000	0%	64,721	65,000	0%
Total operating revenues	3,492,492	5,719,720	39%	4,078,301	4,639,350	12%
Operating expenses:						
Operation and maintenance	3,352,635	6,763,470	50%	2,926,535	6,304,470	54%
Water operations	1,738,491	4,195,220	59%	1,864,636	3,919,640	52%
General and administrative	1,502,308	3,514,455	57%	1,543,775	3,620,875	57%
Depreciation / amortization	1,680,000	3,585,000	53%	1,737,837	3,490,000	50%
Total operating expenses	8,273,434	18,058,145	54%	8,072,782	17,334,985	53%
Operating Income (loss)	(4,780,942)	(12,338,425)	61%	(3,994,481)	(12,695,635)	69%
Nonoperating revenues (expenses):						
County property tax appropriations	1,662,055	3,500,000	53%	1,561,855	3,900,000	60%
Interest earned	1,397,639	725,000	-93%	348,181	725,000	52%
Gain (loss) sale of assets	6,171	-	0%	99,047	-	0%
Debt service interest	(96,121)	(995,000)	90%	-	(1,036,000)	100%
Change in Tri-Dam Project investment	4,380,000	7,000,000	37%	4,000,000	7,000,000	43%
Change in Tri-Dam Authority investment	2,200,000	2,100,000	-5%	400,000	2,100,000	81%
Other non-operating revenue	6,000	12,000	50%	6,000	12,000	50%
Total non-operating rev. (exp.)	9,555,744	12,342,000	23%	6,415,083	12,701,000	49%
Change in net position	\$ 4,774,801	\$ 3,575	-133461%	\$ 2,420,602	\$ 5,365	-45018%
Capital expenditures & debt obligations	\$ 2,481,686	\$ 24,378,300	90%	\$ 2,741,884	\$ 8,225,100	67%

FOR INTERNAL REPORTING PURPOSES ONLY

OAKDALE IRRIGATION DISTRICT



MONTHLY FINANCIAL STATEMENTS

June 30, 2023

FOR INTERNAL REPORTING PURPOSES ONLY

OAKDALE IRRIGATION DISTRICT



TABLE OF CONTENTS

	<u>PAGE NO.</u>
STATEMENT OF NET POSITION	1
REVENUES, EXPENSES, AND CHANGES IN NET ASSETS	2
REVENUE DETAIL	3
OPERATING EXPENSES SUMMARY	4
CAPITAL AND DEBT EXPENDITURES	5

Oakdale Irrigation District
Statement of Net Position
For the Six Months Ending June 30, 2023 and 2022



	2023	2022	Change
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 8,517,360	\$ 6,275,516	\$ 2,241,843
Restricted Cash and cash equivalents	1,564,022	1,526,165	37,857
Investments	64,863,007	63,702,016	1,160,991
Receivables			
Accrued Interest	150,709	122,219	28,490
Annexation fees	967,832	939,643	28,189
Agricultural water fees	-	385,824	(385,824)
Due from other governmental agencies	-	2,261	(2,261)
Miscellaneous	23,701	120,995	(97,294)
Domestic water fees	11,141	14,423	(3,282)
Inventory of materials and supplies	880,020	805,452	74,568
Prepaid expenses	80,244	134,414	(54,171)
Due from Improvement Districts	18,914	6,807	12,106
Total current assets	77,076,949	74,035,736	3,041,213
Noncurrent assets:			
Accounts receivable - delinquencies	2,615	1,199	1,416
Due from other governmental agencies	-	297,277	(297,277)
Annexation fees receivable	10,405,218	11,654,778	(1,249,561)
Investments in Tri-Dam Project/Authority	59,316,999	58,615,544	701,455
Capital assets:			
Not being depreciated	11,080,894	7,843,245	3,237,649
Being depreciated, net	104,507,020	104,674,664	(167,643)
Total noncurrent assets	185,312,746	183,086,707	2,226,039
Total assets	262,389,695	257,122,442	5,267,252
Deferred outflows of resources			
Pensions	2,372,153	760,863	1,611,290
Bonds	2,620,565	2,784,350	(163,785)
Total deferred outflows of resources	4,992,718	3,545,213	1,447,505
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	267,382,413	260,667,656	6,714,757
LIABILITIES			
Current liabilities:			
Payable from nonrestricted assets			
Accounts payable	-	214,492	(214,492)
Accrued salaries, wages and related benefits	1,037,891	842,117	195,774
Unearned revenue	29	308,752	(308,723)
Deposits payable	383,686	24,234	359,452
Due to Improvement Districts	60,905	67,064	(6,159)
Claims payable	75,000	50,000	25,000
Long-term liabilities, due within one-year	944,801	880,000	64,801
Total current liabilities	2,502,311	2,386,658	115,653
Noncurrent liabilities:			
Long-term liabilities, due in more than one-year, net	23,031,039	24,207,478	(1,176,439)
Pensions	6,348,945	2,320,868	4,028,077
Total noncurrent liabilities	29,379,984	26,528,346	2,851,638
TOTAL LIABILITIES	31,882,296	28,915,004	2,967,291
DEFERRED INFLOWS OF RESOURCES			
Pensions	-	2,025,996	(2,025,996)
Total deferred inflows of resources	-	2,025,996	(2,025,996)
Net Position			
Net investment in capital assets	93,428,108	89,208,529	4,219,578
Restricted	1,564,022	1,526,165	37,857
Unrestricted	140,507,988	138,991,962	1,516,026
TOTAL NET POSITION	\$ 235,500,117	\$ 229,726,655	\$ 5,773,462

FOR INTERNAL REPORTING PURPOSES ONLY

Page 1

Oakdale Irrigation District
Statement of Revenues, Expenses, and Changes in net position
For the Month Ended June 30, 2023



	Current Month	YTD Actual	2023 Budget	Budget Remaining	% of 2023 Budget Remaining
Operating revenues:					
Agricultural water deliver charges (base rate)	\$ -	\$ 2,257,195	\$ 2,263,000	\$ 5,805	0%
Water sales	1,072,036	1,072,035.54	3,081,900	2,009,864	65%
Domestic water delivery fee	22,535	90,590	247,000	156,410	63%
Improvement District Fees	-	-	58,820	58,820	100%
Other water related revenues	13,459	72,671	69,000	(3,671)	0%
Total operating revenues	1,108,029	3,492,492	5,719,720	2,227,228	39%
Operating expenses:					
Operation and maintenance	556,811	3,352,635	6,763,470	3,410,835	50%
Water operations	423,502	1,738,491	4,195,220	2,456,729	59%
General and administrative	112,109	1,502,308	3,514,455	2,012,147	57%
Depreciation / amortization	280,000	1,680,000	3,585,000	1,905,000	53%
Total operating expenses	1,372,422	8,273,434	18,058,145	9,784,711	54%
Operating Income (loss)	(264,393)	(4,780,942)	(12,338,425)	(7,557,483)	61%
Nonoperating revenues (expenses):					
County property tax appropriations	107,574	1,662,055	3,500,000	1,837,945	53%
Net Investment income (loss)	274,392	1,397,639	725,000	(672,639)	0%
Gain (loss) sale of assets	-	6,171	-	(6,171)	0%
Debt service interest	(1,255)	(96,121)	(995,000)	(898,879)	90%
Tri-Dam Project distributions	-	4,380,000	7,000,000	2,620,000	37%
Tri-Dam Power Authority distributions	-	2,200,000	2,100,000	(100,000)	0%
Other non-operating revenue	-	6,000	12,000	6,000	50%
Total non-operating rev. (exp.)	380,711	9,555,744	12,342,000	2,786,256	23%
Capital contributions	116,318	4,774,801	3,575	(4,771,226)	
Change in net position	\$ 116,318	\$ 4,774,801	\$ 3,575	\$ (4,771,226)	0%
Capital expenditures & debt obligations	\$ 264,510	\$ 2,481,686	\$ 24,378,300	\$ 21,896,614	90%

Oakdale Irrigation District
Revenue Summary
For the Month Ended June 30, 2023



	Current Month	YTD Actual	2023 Budget	Budget Remaining	% of 2023 Budget Remaining
Operating revenues					
Agricultural water service fees					
Tier 1	\$ -	\$ 1,998,687	\$ 2,005,000	\$ 6,313	0%
Tier 2	-	258,508	258,000	(508)	0%
Water sales					
Tier 1	209,292	209,292	695,000	485,709	70%
Tier 2	321,336	321,336	786,900	465,564	59%
Local out-of-district	421,408	421,408	1,600,000	1,178,592	74%
Out-of-district	120,000	120,000	-	(120,000)	0%
Domestic water sales	22,535	90,590	247,000	156,410	63%
Improvement District Admin Fees	-	-	58,820	58,820	100%
Miscellaneous revenues					
Service Charges & Penalties	13,459	72,671	69,000	(3,671)	0%
Total Operating Revenue	1,108,029	3,492,492	5,719,720	2,227,228	39%
Non-operating revenues					
County property tax appropriations	107,574	1,662,055	3,500,000	1,837,945	53%
District Rental Properties	-	6,000	12,000	6,000	50%
Domestic Annexation Revenue		-	-	-	0%
Investment earnings					0%
Investment earnings (Loss)	274,392	1,389,546	325,000	(1,064,546)	0%
Other Interest income	-	8,094	400,000	391,906	98%
Gain (loss) sale of assets	-	6,171	-	(6,171)	0%
Change in investment Tri-Dam Project	-	4,380,000	7,000,000	2,620,000	37%
Change in investment Tri-Dam Authority	-	2,200,000	2,100,000	(100,000)	0%
Total Nonoperating Revenues	381,966	9,651,865	13,337,000	3,685,135	28%
Capital Contributions	-	3,434	-	(3,434)	
Total Revenues	\$ 1,489,995.16	\$ 13,147,790.43	\$ 19,056,720	\$ 5,908,930	31%

Oakdale Irrigation District
Operating Expenses Summary
For the Month Ended June 30, 2023



	Current Month	YTD Actual	2023 Budget	Budget Remaining	% of 2023 Budget Remaining
Operating expenses					
Maintenance					
SSJID Main Supply Diversion Works	\$ -	\$ 13,413	\$ 30,000	\$ 16,587	55%
North Main Canal Maintenance	80,264	349,101	459,930	110,829	24%
South Main Canal Maintenance	48,561	375,092	451,140	76,048	17%
Irrigation Water Lateral Maint-North Side	158,145	990,755	2,319,650	1,328,895	57%
Irrigation Water Lateral Maint - South Side	88,867	637,626	1,566,650	929,024	59%
Pumping Plant Operations and Maintenance	50,348	178,368	456,520	278,152	61%
Drainage System Maintenance	60,306	295,916	435,890	139,974	32%
Building and Grounds Maintenance	24,454	189,173	344,210	155,037	45%
Vehicle and Equipment Maintenance	45,866	323,191	699,480	376,289	54%
Total Maintenance	556,811	3,352,635	6,763,470	3,410,835	50%
Water Operations					
Domestic Water System Maintenance	34,762	185,380	473,800	288,420	61%
Irrigation Water Operations - North Division	199,488	717,575	1,846,460	1,128,885	61%
Irrigation Water Operations - South Division	185,808	736,568	1,832,220	1,095,652	60%
Drainage Water Operations	145	91,593	18,660	(72,933)	0%
Water Measurement Management	3,299	7,375	24,080	16,705	69%
Total Water Operations	423,502	1,738,491	4,195,220	2,456,729	59%
General and Administrative					
General and Administrative	112,109	1,502,308	3,514,455	2,012,147	57%
Depreciation and Amortization	280,000	1,680,000	3,585,000	1,905,000	53%
Total General, Administrative and Depreciation	392,109	3,182,308	7,099,455	3,917,147	55%
Total Operating expenses	1,372,422	8,273,434	18,058,145	9,784,711	54%
Non-operating expenses					
Interest and investment expenses	1,255	96,121	995,000	898,879	90%
Total non-operating expenses	1,255	96,121	995,000	898,879	90%
Total Expenses	\$ 1,373,677	\$ 8,369,555	\$ 19,053,145	\$ 10,683,590	56%

Oakdale Irrigation District
Capital and Debt Expenditures
For the Month Ended June 30, 2023



GL ACCOUNT NO.	GL DESCRIPTION	PROJECT DESCRIPTION	2023 YTD ACTUAL	2023 AMENDED ANNUAL BUDGET
00-000-15200-00	Capital Work	Capital construction projects (Water Resources Plan)		
		Canal and Lateral Rehabilitation	\$ 62,015	\$ 458,500
		Domestic Water Projects	-	655,000
		Flow Control and Measurement Structures	143,091	422,000
		Irrigation Service Turnout Replacement	131,918	877,000
		Main Canals and Tunnels Improvement Projects	37,031	-
		Groundwater Wells Replacement	-	250,000
		Outflow Management Projects	-	-
		Pipeline Replacement	722,941	980,800
		Reclamation Projects	-	5,000
		Subtotal for Water Resources Plan Improvements	1,096,996	3,648,300
		Ag Pump Replacements	87,729	80,000
		Operating Headquarters Design	133,683	190,000
		Phase 1 of Greger Facility	-	10,000,000
		North Main Canal Seepage Mitigation Project	109,848	1,500,000
		North Main Canal Tunnels 3 & 4 Rehabilitation Project	-	5,051,000
		Canyon Tunnel - Joint with SSJID (\$1.786M x 28%)	101,936	500,000
		North Main Canal Bridge Replacement	-	100,000
		South Main Canal - Segment 3 Long Term Repair Project	550,477	1,500,000
			2,080,670	22,569,300
00-000-15179-00	Irrigation Flow Meters	Portable Ultrasonic Flowmeter		15,000
00-000-15181-00	Backhoes & Heavy Equipment			
		Excavator (16.6-17 ton)	230,778	240,000
		Skeleton Bucket for Excavator - Large Size	-	20,000
			230,778	260,000
00-000-15183-00	Miscellaneous Construction Equipment			
		12" Brush Chipper (Trailer Mounted) (CF from 2022)	-	70,000
		25KW Trailer Mounted Generator	-	38,000
		Pest Sprayer for RTV	-	2,000
			-	110,000
00-000-15184-00	Autos/Pickups/Trucks/ Trailers			
		1/2 Ton Pickup 2WD (DSO)	42,639	45,000
		3/4 Ton Pickup 4WD (C&M) - 2	112,734	120,000
		Dump truck, 3-axle (diesel)		275,000
			155,373	440,000
00-000-15185-00	Shop/Whse/Yard			
		Mini Split AC Unit for C&M Supervisor Office	-	4,000
		Ice Machine	5,944	-
			5,944	4,000
00-000-15187-00	Office and Engineering Equipment			
		Computer upgrades and replacements	-	10,000
		Engineering GPS Unit (Purchase or Lease)		50,000
			-	60,000
00-000-15188-00	Communications Equipment			
		SCADA Radios	8,921	-
			8,921	-
		TOTAL CAPITAL PROJECTS AND PURCHASES EXPENDITURES	2,481,686	23,458,300
00-000-22320-00	Current portion - COP Debt		-	920,000
		TOTAL CAPITAL AND DEBT EXPENDITURES	\$ 2,481,686	\$ 24,378,300

Page 5

FOR INTERNAL REPORTING PURPOSES ONLY

BOARD AGENDA REPORT

Date: August 01, 2023
Item Number: 6
APN: N/A

SUBJECT: DISCUSSION AND POSSIBLE ACTION TO APPROVE A DONATION TO THE CHILDREN'S GUARDIAN HOME

RECOMMENDED ACTION: Approval of Donation

BACKGROUND AND/OR HISTORY:

In the past OID has been a sponsor of the Children's Guardian Home fundraiser. The Planning and Public Relations Committee had a meeting to discuss and consider supporting this organization and is recommending a \$1,250.00 donation. OID policy 1.107 "Donations and Community Involvement Policy" directs that any donation greater than \$1,000.00 must be approved by the OID Board of Directors.

FISCAL IMPACT: \$1,250.00

ATTACHMENTS: Request for Donation and Cover letter

Board Motion:

Motion by: _____ **Second by:** _____

VOTE

Orvis (Yes/No) Tobias (Yes/No) Doornenbal (Yes/No) Santos (Yes/No) DeBoer (Yes/No)

Action(s) to be taken:



Received

JUL 12 2023

Oakdale
County

OID COMMUNITY DONATION APPLICATION

The Oakdale Irrigation District allocates a budgeted amount each year for community service purposes to non-profit, non-political groups operating within the OID water service area and benefiting OID customers. In return for the donation, the OID must receive some form of promotion or recognition for their participation, including but not limited to a sign or posting or advertisement that will be seen by other OID customers.

The OID does not donate labor or equipment except as approved by its Board of Directors.

Organizations submitting a community service application for the first time are asked to provide a list of their Board members and a description of the organization.

Date of Application: 7/12/2023

Requesting Organization: Children's Guardian Home

Mission or Purpose of the Organization: To provide services for battered & abused children

Federal Tax Identification: #68-0454736

Is this Organization Exempt from Reporting: Yes ☒ No ☐

Contact Person: Elsie Martin

Address: P.O. Box 2455 Oakdale, Ca 95361

Telephone: Day 209-606-3681 Evening

Position within Organization: Founder

Event, Program or Purpose for which Donation will be used: OID will be listed in booklet

Event Date: 8/19/2023 Time: 5:00 Location: 7532 S. Henry Rd. Farmington

Expected Number of People who will attend or be involved in the Event:

one thousand

Amount of Donation being Requested: table of 10 \$2,500.00

How will District participation be recognized? in booklet on the projection screens

The Children's Guardian Fund

phone 209.838.1174 • P.O. Box 2455 • Oakdale, CA 95361



FOUNDERS:

August & Elsie Martin

OFFICERS:

President: Rob Gilbert

Vice President: Joe Martin

Secretary: Jan Gilbert

Treasurer: Elisa Luna

Legal Counsel: Bart Barringer

BOARD OF DIRECTORS:

David Fredriks

Jan Gilbert

Liza Gilbert-Cotton

Rob Gilbert

Sonja Herndon

Karen Looper

Elisa Luna

Elsie Martin

Joe Martin

Kathy Rocha

Janice Vella

HONORARY BOARD MEMBER:

Ed Rocha

We are very excited to once again begin the planning process of our **25th Annual Children's Guardian Home Fundraiser**. This year our event will be held on **August 19, 2023**, at the festive Borges Creekside Park and features a wonderful dinner coupled with exciting auctions.

This is the only major fundraiser Guardian Home has to support this Oakdale residence which provides protective childcare and emergency shelter to high risk children. We are currently soliciting **donated auction items**. These items will be displayed with the donors' *business name*, as well as, *listed in the program for the evening*. All items are **tax deductible** and greatly appreciated given these highly challenging financial times. You might also consider a monetary sponsorship or a **business ad** that would appear in our "events auction program".

Tickets to this year's event are:

Individual tickets \$ 200

Group table of 10 \$2,000

Corporate Sponsor table of 10 \$2,500

Business ads available in our auction program are:

Half page color ad \$200

Full page color ad \$400

Please let us know if you are interested in ad space by July 14, 2023.

Elsie Martin: (209) 606-3681

Janice Vella: (209) 988-5501

Janet Eche: (415) 269-4544

Sonja Herndon (209) 380-2121

Please make checks payable to:

Children's Guardian Fund

P.O. Box 2455, Oakdale CA 95361

Thank you for your support!

"Save the world. One child at a time."



PRESENTATION

BOARD MEETING OF AUGUST 1, 2023

BOARD AGENDA REPORT

Date: August 1, 2023
Item Number: 7
APN: N/A

**SUBJECT: DISCUSSION AND PRESENTATION FROM CONSTRUCTION AND MAINTENANCE
MANAGER REGARDING ACTIVITIES OF THE DEPARTMENT**

RECOMMENDED ACTION: None

BACKGROUND AND/OR HISTORY:

From time to time it is prudent for the Board of Directors to hear from senior management regarding the activities of their respective department and to understand what has been accomplished as well as what remains to be accomplished.

FISCAL IMPACT: None

ATTACHMENTS: (To be presented at the Board meeting)

Board Motion:

Motion by: _____ **Second by:** _____

VOTE

Orvis (Yes/No) Tobias (Yes/No) Doornenbal (Yes/No) Santos (Yes/No) DeBoer (Yes/No)

Action(s) to be taken:



COMMUNICATIONS

BOARD MEETING OF AUGUST 1, 2023

Oakdale Irrigation District FY2024 Budget Calendar

Date	Topic	Responsibility
August 14th	Capital purchase, project worksheets, manpower worksheets, expense worksheets will be provided to Managers.	Finance Staff/CFO
August 28th	All worksheets to be returned to CFO.	Department Managers
September 11th	Preliminary Budget provided to General Manager for review.	General Manager/CFO
September 20th	Finance Committee Review	Finance Committee/General Manager/CFO
October 3rd	Board Review and Discussion	Board of Directors/ General Manager/CFO
November 7th	Proposed Budget Adoption	Board of Directors/ General Manager/CFO
December 12th	Available if Budget not adopted on November 7th	Board of Directors/ General Manager/CFO



CLOSED SESSION ITEMS

BOARD MEETING OF AUGUST 1, 2023