MADERA IRRIGATION DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
BOARD OF EQUALIZATION
GROUNDWATER SUSTAINABILITY AGENCY
REGULAR MEETING

AGENDA

In accordance with the Governor's Executive Order (N-29-20) and the declared State of Emergency, including social distancing directives as a result of the COVID-19 virus, there will not be a physical location available for the public to participate in the meeting. Members of the public can participate in the following ways:

1. Zoom Meeting
   https://us02web.zoom.us/j/85039496131?pwd=SE91a2ZFQ2NmTGhqeE1uSmNJUlViZz09
   Meeting ID: 850 3949 6131
   Passcode: 847621

2. Conference Call-In: +1 669 900 9128 or +1 346 248 7799
   Meeting ID: 850 3949 6131
   Passcode: 847621

3. Email: You may submit comments on a specific agenda item via email to asandoval@madera-id.org. Please email at least two hours prior to the start of the meeting.

If Members of the public have any problems accessing the meeting, please contact the District office at 559-673-3514. For a copy of the Board Packet, please contact Board Secretary Andrea Sandoval at asandoval@madera-id.org.

MISSION STATEMENT

To obtain and manage affordable surface water and groundwater supplies in a manner which will ensure the long-term viability of irrigated agriculture in the District.

Meeting Date:
Tuesday, June 15, 2021
1:00 p.m.

Madera Irrigation District
12152 Road 28 ¼
Madera, California 93637

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 559-673-3514, ext. 215. Notification in advance of the meeting will enable MID to make reasonable arrangements to ensure accessibility to this meeting.

In compliance with the California Government Code, members of the public may inspect the agenda and any associated writings, including documents delivered after the 72-hour advance posting of the agenda during regular business hours at the Madera Irrigation District Office, located at 12152 Road 28 1/4, Madera, California 93637.

1:00 p.m. **CALL TO ORDER / ROLL CALL**

APPROVAL OF AGENDA

PUBLIC COMMENT: Closed Session

The first fifteen minutes of this portion of the meeting are reserved for members of the public to address the Board of Directors on Closed Session items listed on the Agenda. Speakers seeking to comment on other items are requested to make those comments during the Public Comment portion of the meeting at 2:00 p.m. Speakers shall be limited to three minutes. Speakers will be asked to identify themselves and state the subject of their comment. The Board is prohibited by law from taking any action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Board does not respond to public comment at this time.

POTENTIAL CONFLICTS OF INTEREST: Closed Session

Any Board Member who has a potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter. *(Govt. Code, § 87105.)*

1. CLOSED SESSION Closed Session items not concluded prior to Regular Session may be continued at the end of the Regular Session.

1a. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION – Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code Section 54956.9 (2 potential cases)

1b. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION – Potential initiation of litigation pursuant to paragraph (4) of subdivision (d) of Government Code Section 54956.9 (4 potential cases)

1c. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph (1) of subdivision (d) of Section 54956.9; Petition for the Adjudication of Rights to the Fresno River, before the State Water Resources Control Board

1d. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph (1) of subdivision (d) of Government Code Section 54956.9; Madera Irrigation District v. Smith-Adobe Ranch Family Limited Partnership, Case No. MCV081757

1e. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph (1) of subdivision (d) of Government Code Section 54956.9; Jose Hernandez v. Madera Irrigation District, et. al., Case No. MCV084802

1f. CONFERENCE WITH REAL PROPERTY NEGOTIATORS – Pursuant to Government Code Section 54956.8

Property: 009-331-016
Agency Negotiator: Thomas Greci and Dina Nolan
Negotiating Party: BFP Partnership

1g. CONFERENCE WITH REAL PROPERTY NEGOTIATORS – Pursuant to Government Code Section 54956.8
Property: 047-310-004
Agency Negotiator: Thomas Greci and Dina Nolan
Negotiating Party: Martin W Talley and Erin A Talley

1h. PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Pursuant to Paragraph (1) of subdivision (b) of Government Code Section 54957
Title: Assistant General Manager

2:00 p.m. **CALL TO ORDER REGULAR SESSION/ PLEDGE OF ALLEGIANCE**

REPORT ON CLOSED SESSION

POTENTIAL CONFLICTS OF INTEREST
Any Board Member who has a potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter. *(Govt. Code, § 87105.)*

PUBLIC COMMENT: MID Groundwater Sustainability Agency & Regular Session
The first fifteen minutes of the meeting are reserved for members of the public to address the MID Board on items which are within the subject matter jurisdiction of the Board. Speakers shall be limited to three minutes. Speakers will be asked to identify themselves and state the subject of their comment. If the subject is an item on the Agenda, the President of the Board has the option of asking the speaker to hold the comment until that item is called. The Board is prohibited by law from taking any action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Board does not respond to public comment at this time.

RECESS AS MID BOARD OF DIRECTORS & CONVENE AS BOARD OF EQUALIZATION

The Board of Directors, acting as the Board of Equalization will hear and determine objections to the valuation, acreage, or any other matter pertaining to assessments.

ADJOURN AS BOARD OF EQUALIZATION & CONVENE AS MID GROUNDWATER SUSTAINABILITY AGENCY

ADJOURN AS BOARD OF EQUALIZATION & CONVENE AS MID GROUNDWATER SUSTAINABILITY AGENCY

a. Update on MID Groundwater Sustainability Agency (GSA)

ADJOURN AS MID GROUNDWATER SUSTAINABILITY AGENCY & RECONVENE AS MID BOARD OF DIRECTORS

2. CONSENT AGENDA

2a. Approval of May 18, 2021 Board Meeting Minutes

2b. Discussion / possible action on approval of warrant list payments through June 15, 2021

2c. Discussion / possible action on monthly financial reports for April and May 2021

3. INFORMATIONAL ITEMS

3a. Finance / Human Resources Reports

3b. Engineering / Operations / Maintenance Report

4. GENERAL MANAGER'S REPORT

4a. Update of Activities
- July-August Board Meetings
- Water Supply

5. NEW BUSINESS

5a. Discussion / possible action on Purchase and Sale Agreement for Madera County APN 047-310-004, Resolution No. 2021-08

6. DIRECTOR REPORTS, COMMITTEE REPORTS, FUTURE AGENDA ITEMS

- Director Cosyns
- Director Davis
- Director Janzen
- Director Loquaci
- Director Erickson

7. ADJOURNMENT

BOARD OF EQUALIZATION

Agenda Item No. BOE
Meeting Date: 06/15/2021

MADERA IRRIGATION DISTRICT
STAFF REPORT

SUBJECT:

Annual Hearings for Madera Irrigation District Board of Equalization

Previous Board Actions/Discussions:

The Board of Equalization meets each year to hear and determine objections to the valuation, acreage, and any matter pertaining to assessments.

Board Policies and Administrative Regulations:

California Water Code Section 25550
Land Category and Assessment Definitions

Summary of Issue(s):

The Board of Directors (BOD) will convene as a Board of Equalization (BOE) pursuant to California Water Code Section 25550 to hear and determine objections to the valuations, acreage, and/or any matter pertaining to assessments coming before the BOE. The BOE meetings begin Tuesday, June 15, 2021 and end Friday, June 18, 2021.

The annual unequalized assessment roll was presented to the Board Secretary on Tuesday, May 11, 2021 as required by the California State Water Code. This roll provides the total assessed value of properties within the Madera Irrigation District boundaries for city, city ag, and rural parcels and is used as a base for computation of the ad valorem assessment rate for the assessment year. Besides the assessments that are collected annually, the District collects other revenues in the form of crop water tolls, standby fees, and other miscellaneous charges that are allocated in addition to those assessments toward District expenditures such as Transmission and Distribution, General and Administrative, Interest, and Source of Supply expenses.

The approximate assessment revenue based on the unequalized roll for 2022 is $6,156,084.58 ("Exhibit A"). This is determined by using the current assessment rate of $.449769 per $100 of the full cash value of city parcels; $9.43683 per $100 of the assessed District valuation of rural parcels; and the additional 9d benefit assessment rate of $16.197759 per $100 of assessed District valuation for rural parcels. Exhibit A does not include the 9d benefit assessment rate increase of 3% for comparison purposes only. The 9d benefit assessment increase is covenanted by the Water Revenue Refunding Bonds, Series 2015.

As part of the Board of Equalization process, parcels are updated when new parcel maps are received from the County of Madera. These changes could consist of lot line adjustments, parcel

splits, category changes and subdivision changes. Those changes are shown on "Exhibit B", Listing of Individual Parcel Changes.

"Exhibit C" identifies those parcels partaking in the District's Non-Irrigated Lands Program.

"Exhibit D" provides the current definitions of the District categories.

"Exhibit E" is informational as it shows the assessment rates for the period 2012 through 2022 and the average increase each year.

Due to the passage of Proposition 218 in 1996, the District cannot increase the original assessment rate without the majority vote of the District landowners. With the passage of the rural landowner majority vote on March 15, 2011 for bonding of the 9d capital repayment obligation with the United States Bureau of Reclamation, the District is allowed to increase the 9d benefit assessment by 3% per year for a period of 10 years. This 3% increase has been included in "Exhibit E". Therefore, the following rates (including the 3% increase) are likely to be set and adopted at the Madera Irrigation District Board of Directors meeting following the Board of Equalization Hearing(s).

Original Assessment Rate for City:	$ .449769 per $100 assessed valuation
Original Assessment Rate for Rural:	$ 9.436830 per $100 assessed valuation
9d Benefit Assessment Rate for Rural:	$16.683692 per $100 assessed valuation

Board Decisions / Options:

1. BOD approval for the Adoption of the 2022 Assessment Rates will occur at the June 18, 2021 Special Board meeting

Financial Impact:

N/A

Staff / General Manager's Recommendation:

N/A

Recommended Motion:

For informational purposes only

Supporting Documents Attached:

"Exhibit A" Parcel Land Changes
"Exhibit B" Listing of Individual Parcel Changes
"Exhibit C" Listing of Non-irrigated parcels
"Exhibit D" Category Definitions
"Exhibit E" Assessment Comparison per Acre

MADERA IRRIGATION DISTRICT
2022 Unequalized Roll vs 2021 Equalized Roll
June 15, 2021
"Exhibit A"

			2022 Unequalized Roll	2021 Equalized Roll		2022 Unequalized Roll	2021 Equalized Roll	
Book	**Assessment Summary**		**Units**	**Units**	**Variance**	**Assessments**	**Assessment**	**Variance**
Bk 3	City Assessments							
		City Assess	2,598,239.00	2,625,564.00	(27,325.00)	9,349.17	9,447.49	(98.32)
		City Assess > 43.560 sqft	158,994.00	158,994.00	0.00	286.04	286.04	0.00
		Total	2,757,233.00	2,784,558.00	(27,325.00)	9,635.21	9,733.53	(98.32)
	Total					9,635.21	9,733.53	(98.32)
Bk 4	City Assessments							
		City Assess	2,483,710.95	2,483,710.95	0.00	8,936.95	8,936.95	0.00
		Total	2,483,710.95	2,483,710.95	0.00	8,936.95	8,936.95	0.00
	Total					8,936.95	8,936.95	0.00
Bk 5	City Assessments							
		City Assess	6,753,546.00	6,794,122.00	(40,576.00)	24,300.70	24,446.70	(146.00)
		City Assess > 43,560 sqft	1,671,357.00	1,671,357.00	0.00	3,006.92	3,006.92	0.00
		Total	8,424,903.00	8,465,479.00	(40,576.00)	27,307.62	27,453.62	(146.00)
	Rural Assessments							
		C3	21.64	21.64	0.00	306.33	306.33	0.00
		C3 - 218 Benefit	21.64	21.64	0.00	525.79	510.46	15.33
		Total	43.28	43.28	0.00	832.12	816.79	15.33
	Total					28,139.74	28,270.41	(130.67)
Bk 6	City Assessments							
		City Assess	27,465,557.93	26,263,419.13	1,202,138.80	98,826.65	94,500.97	4,325.68
		City Assess > 43,560 sqft	6,957,605.80	7,434,890.40	(477,284.60)	12,517.26	13,375.92	(858.66)
		Total	34,423,163.73	33,698,309.53	724,854.20	111,343.91	107,876.89	3,467.02
	Rural Assessments							
		C2	39.33	39.33	0.00	723.74	723.74	0.00
		C2 - 218 Benefit	39.33	39.33	0.00	1,242.26	1,206.08	36.18
		C4	55.36	55.36	0.00	235.09	235.09	0.00
		C4 - 218 Benefit	55.36	55.36	0.00	403.51	391.77	11.74
		Total	189.38	189.38	0.00	2,604.60	2,556.68	47.92
	Total					113,948.51	110,433.57	3,514.94
Bk 7	City Assessments							
		City Assess	5,782,464.70	5,848,291.10	(65,826.40)	20,806.69	21,043.54	(236.85)
		City Assess > 43,560 sqft	152,234.85	179,686.25	(27,451.40)	273.88	323.27	(49.39)
		Total	5,934,699.55	6,027,977.35	(93,277.80)	21,080.57	21,366.81	(286.24)
	Total					21,080.57	21,366.81	(286.24)
Bk 8	City Assessments							
		City Assess	6,580,715.49	6,624,834.49	(44,119.00)	23,678.72	23,837.47	(158.75)
		City Assess > 43,560	878,391.20	878,391.20	0.00	1,580.29	1,580.29	0.00
		Total	7,459,106.69	7,503,225.69	(44,119.00)	25,259.01	25,417.76	(158.75)
	Rural Assessments							
		C1	2.01	2.01	0.00	44.58	44.58	0.00
		C1 - 218 Benefit	2.01	2.01	0.00	76.51	74.29	2.22
		C3	35.55	73.89	(38.34)	503.22	1,045.93	(542.71)
		C3 - 218 Benefit	35.55	73.89	(38.34)	863.76	1,742.99	(879.23)
		C4	44.75	28.70	16.05	190.04	121.88	68.16
		C4 - 218 Benefit	44.75	28.70	16.05	326.19	203.10	123.09
		Total	164.62	209.20	(44.58)	2,004.30	3,232.77	(1,228.47)
	Total					27,263.31	28,650.53	(1,387.22)
Bk 9	City Assessments							
		City Assess	25,724,842.18	25,889,669.18	(164,827.00)	92,562.55	93,155.63	(593.08)
		City Assess > 43,560 sqft	11,655,329.80	11,980,073.40	(324,743.60)	20,968.80	21,553.04	(584.24)
		Total	37,380,171.98	37,869,742.58	(489,570.60)	113,531.35	114,708.67	(1,177.32)
	Rural Assessments							
		C1	15.99	9.13	6.86	354.60	202.47	152.13
		C1 - 218 Benefit	15.99	9.13	6.86	608.65	337.41	271.24

MADERA IRRIGATION DISTRICT
2022 Unequalized Roll vs 2021 Equalized Roll
June 15, 2021
"Exhibit A"

			2022 Unequalized Roll	2021 Equalized Roll		2022 Unequalized Roll	2021 Equalized Roll	
Book	**Assessment Summary**		**Units**	**Units**	**Variance**	**Assessments**	**Assessment**	**Variance**
		C2	40.75	40.75	0.00	749.86	749.86	0.00
		C2 - 218 Benefit	40.75	40.75	0.00	1,287.11	1,249.61	37.50
		C3	140.99	135.16	5.83	1,995.75	1,913.23	82.52
		C3 - 218 Benefit	140.99	135.16	5.83	3,425.59	3,188.29	237.30
		Total	395.46	370.08	25.38	8,421.56	7,640.87	780.69
	Total					121,952.91	122,349.54	(396.63)
Bk 10	City Assessments							
		City Assess	6,084,274.01	6,296,356.00	(212,081.99)	21,893.04	22,656.15	(763.11)
		City Assess > 43,560 sqft	373,515.00	614,478.00	(240,963.00)	671.98	1,105.49	(433.51)
		Total	6,457,789.01	6,910,834.00	(453,044.99)	22,565.02	23,761.64	(1,196.62)
	Total					22,565.02	23,761.64	(1,196.62)
Bk 11	City Assessments							
		City Assess	12,563,347.04	12,665,861.44	(102,514.40)	45,205.76	45,574.64	(368.88)
		City Assess > 43,560 sqft	1,048,223.60	1,017,732.00	30,491.60	1,885.85	1,830.98	54.87
		Total	13,611,570.64	13,683,593.44	(72,022.80)	47,091.61	47,405.62	(314.01)
	Rural Assessments							
		C2	299.87	299.87	0.00	5,518.15	5,518.15	0.00
		C2 - 218 Benefit	299.87	299.87	0.00	9,471.59	9,195.70	275.89
		C3	21.13	21.92	(0.79)	299.11	310.29	(11.18)
		C3 - 218 Benefit	21.13	21.92	(0.79)	513.40	517.08	(3.68)
		C4	7.50	9.54	(2.04)	31.85	40.51	(8.66)
		C4 - 218 Benefit	7.50	9.54	(2.04)	54.67	67.52	(12.85)
		C7	17.48	17.48	0.00	321.66	321.66	0.00
		C7 - 218 Benefit	17.48	17.48	0.00	552.11	536.03	16.08
		Total	691.96	697.62	(5.66)	16,762.54	16,506.94	255.60
	Total					63,854.15	63,912.56	(58.41)
Bk 12	City Assessments							
		City Assess	17,960,735.37	17,323,859.47	636,875.90	64,626.29	62,334.72	2,291.57
		City Assess > 43,560 sqft	5,460,751.60	7,492,097.40	(2,031,345.80)	9,824.30	13,478.82	(3,654.52)
		Total	23,421,486.97	24,815,956.87	(1,394,469.90)	74,450.59	75,813.54	(1,362.95)
	Rural Assessments							
		C1	35.65	35.65	0.00	790.60	790.60	0.00
		C1 - 218 Benefit	35.65	35.65	0.00	1,357.01	1,317.48	39.53
		C2	390.08	390.08	0.00	7,178.18	7,178.18	0.00
		C2 - 218 Benefit	390.08	390.08	0.00	12,320.92	11,962.07	358.85
		C3	135.16	135.16	0.00	1,913.24	1,913.24	0.00
		C3 - 218 Benefit	135.16	135.16	0.00	3,283.94	3,188.31	95.63
		Total	1,121.78	1,121.78	0.00	26,843.89	26,349.88	494.01
	Total					101,294.48	102,163.42	(868.94)
Bk 13	City Assessments							
		City Assess	5,395,451.60	5,427,250.60	(31,799.00)	19,413.53	19,527.95	(114.42)
		City Assess > 43,560 sqft	8,047,677.80	8,047,677.80	0.00	14,478.39	14,478.39	0.00
		Total	13,443,129.40	13,474,928.40	(31,799.00)	33,891.92	34,006.34	(114.42)
	Rural Assessments							
		C1	37.44	37.44	0.00	830.28	830.28	0.00
		C1 - 218 Benefit	37.44	37.44	0.00	1,425.15	1,383.64	41.51
		C2	550.13	550.13	0.00	10,123.38	10,123.38	0.00
		C2 - 218 Benefit	550.13	550.13	0.00	17,376.21	16,870.08	506.13
		C3	353.48	353.48	0.00	5,003.61	5,003.61	0.00
		C3 - 218 Benefit	353.48	353.48	0.00	8,588.38	8,338.22	250.16
		C4	137.40	137.40	0.00	583.45	583.45	0.00
		C4 - 218 Benefit	137.40	137.40	0.00	1,001.52	972.33	29.19
		Total	2,156.90	2,156.90	0.00	44,931.98	44,104.99	826.99
	Total					78,823.90	78,111.33	712.57
Bk 23	Rural Assessments							

MADERA IRRIGATION DISTRICT
2022 Unequalized Roll vs 2021 Equalized Roll
June 15, 2021
"Exhibit A"

			2022 Unequalized Roll	2021 Equalized Roll		2022 Unequalized Roll	2021 Equalized Roll	
Book	**Assessment Summary**		**Units**	**Units**	**Variance**	**Assessments**	**Assessment**	**Variance**
		C2	1,221.65	1,221.65	0.00	22,480.58	22,480.58	0.00
		C2 - 218 Benefit	1,221.65	1,221.65	0.00	38,586.59	37,462.71	1,123.88
		C2A	858.92	858.92	0.00	15,805.69	15,805.69	0.00
		C2A - 218 Benefit	858.92	858.92	0.00	27,129.53	26,339.35	790.18
		C3	4.07	4.07	0.00	57.61	57.61	0.00
		C3 - 218 Benefit	4.07	4.07	0.00	98.89	96.01	2.88
		C4	63.69	63.69	0.00	270.46	270.46	0.00
		C4 - 218 Benefit	63.69	63.69	0.00	464.23	450.71	13.52
		Total	4,296.66	4,296.66	0.00	104,893.58	102,963.12	1,930.46
	Total					104,893.58	102,963.12	1,930.46
Bk 27	Rural Assessments							
		C1	2.85	2.72	0.13	63.20	60.32	2.88
		C1 - 218 Benefit	2.85	2.72	0.13	108.49	100.52	7.97
		C2	3,019.65	3,019.65	0.00	55,567.01	55,567.01	0.00
		C2 - 218 Benefit	3,019.65	3,019.65	0.00	95,377.58	92,599.56	2,778.02
		C3	41.38	72.05	(30.67)	585.75	1,019.89	(434.14)
		C3 - 218 Benefit	41.38	72.05	(30.67)	1,005.40	1,699.57	(694.17)
		C4	5.94	4.78	1.16	25.23	20.30	4.93
		C4 - 218 Benefit	5.94	4.78	1.16	43.30	33.83	9.47
		C7	54.94	54.94	0.00	1,010.99	1,010.99	0.00
		C7 - 218 Benefit	54.94	54.94	0.00	1,735.32	1,684.78	50.54
		Total	6,249.52	6,308.28	(58.76)	155,522.27	153,796.77	1,725.50
		Cat S2	302.61	302.61	0.00	0.00	0.00	0.00
		Cat S2 - 218 Benefit	302.61	302.61	0.00	9,558.12	9,279.74	278.38
		Total	605.22	605.22	0.00	9,558.12	9,279.74	278.38
	Total				0.00	165,080.39	163,076.51	2,003.88
Bk 28	Rural Assessments							
		C1	9.50	9.50	0.00	210.68	210.68	0.00
		C1 - 218 Benefit	9.50	9.50	0.00	361.61	351.08	10.53
		C2	10,306.44	10,306.44	0.00	189,657.29	189,657.29	0.00
		C2 - 218 Benefit	10,306.44	10,306.44	0.00	325,535.42	316,053.73	9,481.69
		C3	265.95	267.70	(1.75)	3,764.56	3,789.33	(24.77)
		C3 - 218 Benefit	265.95	267.70	(1.75)	6,461.71	6,314.77	146.94
		C4	32.58	32.58	0.00	138.37	138.37	0.00
		C4 - 218 Benefit	32.58	32.58	0.00	237.48	230.55	6.93
		C7	26.33	26.33	0.00	484.52	484.52	0.00
		C7 - 218 Benefit	26.33	26.33	0.00	831.65	807.43	24.22
		Total	21,281.60	21,285.10	(3.50)	527,683.29	518,037.75	9,645.54
	Total					527,683.29	518,037.75	9,645.54
Bk 29	Rural Assessments							
		C1	110.25	110.25	0.00	2,444.98	2,444.98	0.00
		C1 - 218 Benefit	110.25	110.25	0.00	4,196.63	4,074.42	122.21
		C2	4,288.90	4,288.90	0.00	78,923.56	78,923.56	0.00
		C2 - 218 Benefit	4,288.90	4,288.90	0.00	135,467.63	131,521.96	3,945.67
		C3	486.56	486.56	0.00	6,887.40	6,887.40	0.00
		C3 - 218 Benefit	486.56	486.56	0.00	11,821.75	11,477.44	344.31
		C4	117.11	117.11	0.00	497.30	497.30	0.00
		C4 - 218 Benefit	117.11	117.11	0.00	853.62	828.75	24.87
		C7	68.83	68.83	0.00	1,266.59	1,266.59	0.00
		C7 - 218 Benefit	68.83	68.83	0.00	2,174.03	2,110.72	63.31
		Total	10,143.30	10,143.30	0.00	244,533.49	240,033.12	4,500.37
		Cat S2	1,553.71	1,553.71	0.00	0.00	0.00	0.00
		Cat S2 - 218 Benefit	1,553.71	1,553.71	0.00	49,074.89	47,645.55	1,429.34
		Cat S3	366.59	366.59	0.00	0.00	0.00	0.00
		Cat S3 - 218 Benefit	366.59	366.59	0.00	8,906.90	8,647.48	259.42
		Total	3,840.60	3,840.60	0.00	57,981.79	56,293.03	1,688.76
	Total					302,515.28	296,326.15	6,189.13

MADERA IRRIGATION DISTRICT
2022 Unequalized Roll vs 2021 Equalized Roll
June 15, 2021
"Exhibit A"

			2022 Unequalized Roll	2021 Equalized Roll		2022 Unequalized Roll	2021 Equalized Roll	
Book	**Assessment Summary**		**Units**	**Units**	**Variance**	**Assessments**	**Assessment**	**Variance**
Bk 30	Rural Assessments							
		C2	2,545.75	2,545.75	0.00	46,846.47	46,846.47	0.00
		C2 - 218 Benefit	2,545.75	2,545.75	0.00	80,409.08	78,067.08	2,342.00
		C3	18.95	18.95	0.00	268.24	268.24	0.00
		C3 - 218 Benefit	18.95	18.95	0.00	460.42	447.01	13.41
		C4	30.00	30.00	0.00	127.40	127.40	0.00
		C4 - 218 Benefit	30.00	30.00	0.00	218.67	212.30	6.37
		Total	5,189.40	5,189.40	0.00	128,330.28	125,968.50	2,361.78
		Cat S2	4,048.07	4,048.07	0.00	0.00	0.00	0.00
		Cat S2 - 218 Benefit	4,048.07	4,048.07	0.00	127,860.84	124,136.73	3,724.11
		Cat S3	-	-	0.00	0.00	0.00	0.00
		Cat S3 - 218 Benefit	-	-	0.00	-	-	0.00
		Total	8,096.14	8,096.14	0.00	127,860.84	124,136.73	3,724.11
	Total					256,191.12	250,105.23	3,724.11
Bk 31	Rural Assessments							
		C2	1,311.23	1,311.23	0.00	24,129.03	24,129.03	0.00
		C2 - 218 Benefit	1,311.23	1,311.23	0.00	41,416.02	40,209.73	1,206.29
		C2A	739.79	739.79	0.00	13,613.48	13,613.48	0.00
		C2A - 218 Benefit	739.79	739.79	0.00	23,366.73	22,686.14	680.59
		C4	95.44	95.44	0.00	405.29	405.29	0.00
		C4 - 218 Benefit	95.44	95.44	0.00	695.66	675.40	20.26
		Total	4,292.92	4,292.92	0.00	103,626.21	101,719.07	1,907.14
		Cat S2	4,239.88	4,239.88	0.00	0.00	0.00	0.00
		Cat S2 - 218 Benefit	4,239.88	4,239.88	0.00	133,919.29	130,018.72	3,900.57
		Total	8,479.76	8,479.76	0.00	133,919.29	130,018.72	3,900.57
	Total				0.00	237,545.50	231,737.79	1,907.14
Bk 32	Rural Assessments							
		C1	5.95	5.95	0.00	131.96	131.96	0.00
		C1 - 218 Benefit	5.95	5.95	0.00	226.47	219.90	6.57
		C2	59.01	59.01	0.00	1,085.89	1,085.89	0.00
		C2 - 218 Benefit	59.01	59.01	0.00	1,863.87	1,809.58	54.29
		C3	534.30	537.55	3.25	7,563.81	7,609.82	(46.01)
		C3 - 218 Benefit	534.30	537.55	3.25	12,982.10	12,680.61	301.49
		Total	1,198.53	1,205.02	6.49	23,854.10	23,537.76	316.34
	Total					23,854.10	23,537.76	316.34
Bk 33	Rural Assessments							
		C1	25.06	25.06	0.00	555.75	555.75	0.00
		C1 - 218 Benefit	25.06	25.06	0.00	953.91	926.12	27.79
		C2	4,270.30	4,270.30	0.00	78,581.29	78,581.29	0.00
		C2 - 218 Benefit	4,270.30	4,270.30	0.00	134,880.13	130,951.56	3,928.57
		C3	75.55	75.55	0.00	1,069.44	1,069.44	0.00
		C3 - 218 Benefit	75.55	75.55	0.00	1,835.61	1,782.15	53.46
		C4	57.97	57.97	0.00	246.19	246.19	0.00
		C4 - 218 Benefit	57.97	57.97	0.00	422.53	410.24	12.29
		C7	33.31	33.31	0.00	612.96	612.96	0.00
		C7 - 218 Benefit	33.31	33.31	0.00	1,052.11	1,021.47	30.64
		Total	8,924.38	8,924.38	0.00	220,209.92	216,157.17	4,052.75
	Total					220,209.92	216,157.17	4,052.75
Bk 34	Rural Assessments							
		C1	31.72	31.72	0.00	703.44	703.44	0.00
		C1 - 218 Benefit	31.72	31.72	0.00	1,207.42	1,172.25	35.17
		C2	379.70	379.70	0.00	6,987.16	6,987.16	0.00
		C2 - 218 Benefit	379.70	379.70	0.00	11,993.07	11,643.76	349.31
		C3	238.71	238.85	(0.14)	3,378.74	3,380.72	(1.98)

MADERA IRRIGATION DISTRICT
2022 Unequalized Roll vs 2021 Equalized Roll
June 15, 2021
"Exhibit A"

			2022 Unequalized Roll	2021 Equalized Roll		2022 Unequalized Roll	2021 Equalized Roll	
Book	**Assessment Summary**		**Units**	**Units**	**Variance**	**Assessments**	**Assessment**	**Variance**
		C3 - 218 Benefit	238.71	238.85	(0.14)	5,799.51	5,633.97	165.54
		C4	13.41	13.41	0.00	56.94	56.94	0.00
		C4 - 218 Benefit	13.41	13.41	0.00	97.74	94.91	2.83
		C7	12.36	12.36	0.00	227.45	227.45	0.00
		C7 - 218 Benefit	12.36	12.36	0.00	390.40	379.03	11.37
		Total	1,351.80	1,352.08	(0.28)	30,841.87	30,279.63	562.24
		Cat S2	172.37	172.37	0.00	0.00	0.00	0.00
		Cat S2 - 218 Benefit	172.37	172.37	0.00	5,444.42	5,285.84	158.58
		Cat S3	100.38	100.38	0.00	0.00	0.00	0.00
		Cat S3 - 218 Benefit	100.38	100.38	0.00	2,438.90	2,367.86	71.04
		Total	545.50	545.50	0.00	7,883.32	7,653.70	229.62
	Total					38,725.19	37,933.33	791.86
Bk 35	Rural Assessments							
		C1	84.01	84.01	0.00	1,863.07	1,863.07	0.00
		C1 - 218 Benefit	84.01	84.01	0.00	3,197.81	3,104.68	93.13
		C2	1,371.23	1,367.35	3.88	25,233.06	25,161.66	71.40
		C2 - 218 Benefit	1,371.23	1,367.35	3.88	43,311.15	41,930.70	1,380.45
		C3	561.22	565.10	(3.88)	7,944.19	7,999.11	(54.92)
		C3 - 218 Benefit	561.22	565.10	(3.88)	13,635.81	13,330.09	305.72
		C4	95.60	95.60	0.00	405.97	405.97	0.00
		C4 - 218 Benefit	95.60	95.60	0.00	696.81	676.53	20.28
		C7	9.82	9.82	0.00	180.71	180.71	0.00
		C7 - 218 Benefit	9.82	9.82	0.00	310.17	301.14	9.03
		Total	4,243.76	4,243.76	0.00	96,778.75	94,953.66	1,825.09
		Cat S2	673.97	673.97	0.00	0.00	0.00	0.00
		Cat S2 - 218 Benefit	673.97	673.97	0.00	21,287.77	20,667.73	620.04
		Total	1,347.94	1,347.94	0.00	21,287.77	20,667.73	620.04
	Total					118,066.52	115,621.39	2,445.13
Bk 37	Rural Assessments							
		C3	36.97	36.97	0.00	523.35	523.35	0.00
		C3 - 218 Benefit	36.97	36.97	0.00	898.24	872.07	(26.17)
		Total	73.94	73.94	0.00	1,421.59	1,395.42	(26.17)
	Total					1,421.59	1,395.42	(26.17)
Bk 40	Rural Assessments							
		C1	18.43	18.43	0.00	408.72	408.72	0.00
		C1 - 218 Benefit	18.43	18.43	0.00	701.54	681.10	20.44
		C2	12,498.68	12,536.25	(37.57)	229,998.47	230,689.83	(691.36)
		C2 - 218 Benefit	12,498.68	12,536.25	(37.57)	394,778.66	384,432.22	10,346.44
		C2A	94.32	94.32	0.00	1,735.65	1,735.65	0.00
		C2A - 218 Benefit	94.32	94.32	0.00	2,979.16	2,892.38	86.78
		C3	393.07	395.82	(2.75)	5,564.03	5,602.96	(38.93)
		C3 - 218 Benefit	393.07	395.82	(2.75)	9,550.27	9,337.04	213.23
		C3A	15.88	15.88	0.00	224.79	224.79	0.00
		C3A - 218 Benefit	15.88	15.88	0.00	385.83	374.59	11.24
		C4	27.03	27.67	(0.64)	114.77	117.49	(2.72)
		C4 - 218 Benefit	27.03	27.67	(0.64)	197.03	195.80	1.23
		Total	26,094.82	26,176.74	(81.92)	646,638.92	636,692.57	9,946.35
	Total					646,638.92	636,692.57	9,946.35
Bk 44	Rural Assessments							
		C1	12.11	12.11	0.00	268.56	268.56	0.00
		C1 - 218 Benefit	12.11	12.11	0.00	460.96	447.54	13.42
		C2	12,125.86	12,125.86	0.00	223,137.96	223,137.96	0.00
		C2 - 218 Benefit	12,125.86	12,125.86	0.00	383,002.94	371,847.49	11,155.45
		C2A	254.56	254.56	0.00	4,684.37	4,684.37	0.00
		C2A - 218 Benefit	254.56	254.56	0.00	8,040.44	7,806.25	234.19

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2022 Unequalized Roll vs 2021 Equalized Roll
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			2022 Unequalized Roll	2021 Equalized Roll		2022 Unequalized Roll	2021 Equalized Roll	
Book	**Assessment Summary**		**Units**	**Units**	**Variance**	**Assessments**	**Assessment**	**Variance**
		C3	426.81	427.53	(0.72)	6,041.66	6,051.85	(10.19)
		C3 - 218 Benefit	426.81	427.53	(0.72)	10,370.24	10,085.07	285.17
		C4	32.07	32.07	0.00	136.19	136.19	0.00
		C4 - 218 Benefit	32.07	32.07	0.00	233.75	226.96	6.79
		C7	18.18	18.18	0.00	334.55	334.55	0.00
		C7 - 218 Benefit	18.18	18.18	0.00	574.23	557.50	16.73
		Total	25,739.18	25,740.62	(1.44)	637,285.85	625,584.29	11,701.56
		Cat S2	81.22	81.22	0.00	0.00	0.00	0.00
		Cat S2 - 218 Benefit	81.22	81.22	0.00	2,565.38	2,490.66	74.72
		Total	162.44	162.44	0.00	2,565.38	2,490.66	74.72
	Total				0.00	639,851.23	628,074.95	11,776.28
Bk 45	Rural Assessments							
		C1	177.29	177.29	0.00	3,931.68	3,931.68	0.00
		C1 - 218 Benefit	177.29	177.29	0.00	6,748.50	6,551.93	196.57
		C2	11,850.83	11,850.83	0.00	218,076.84	218,076.84	0.00
		C2 - 218 Benefit	11,850.83	11,850.83	0.00	374,315.88	363,413.58	10,902.30
		C3	267.18	267.18	0.00	3,782.03	3,782.03	0.00
		C3 - 218 Benefit	267.18	267.18	0.00	6,491.57	6,302.49	189.08
		C4	137.48	137.48	0.00	583.82	583.82	0.00
		C4 - 218 Benefit	137.48	137.48	0.00	1,002.10	972.91	29.19
		C7	8.03	8.03	0.00	147.77	147.77	0.00
		C7 - 218 Benefit	8.03	8.03	0.00	253.63	246.25	7.38
		Total	24,881.62	24,881.62	(0.00)	615,333.82	604,009.30	11,324.52
	Total					615,333.82	604,009.30	11,324.52
Bk 46	Rural Assessments							
		C1	449.97	449.97	0.00	9,978.74	9,978.74	0.00
		C1 - 218 Benefit	449.97	449.97	0.00	17,128.00	16,629.11	498.89
		C2	4,486.62	4,486.62	0.00	82,561.94	82,561.94	0.00
		C2 - 218 Benefit	4,486.62	4,486.62	0.00	141,712.76	137,585.16	4,127.60
		C3	418.32	418.32	0.00	5,921.40	5,921.40	0.00
		C3 - 218 Benefit	418.32	418.32	0.00	10,163.76	9,867.74	296.02
		C4	33.97	33.97	0.00	144.26	144.26	0.00
		C4 - 218 Benefit	33.97	33.97	0.00	247.60	240.40	7.20
		Total	10,777.76	10,777.76	0.00	267,858.46	262,928.75	4,929.71
	Total					267,858.46	262,928.75	4,929.71
Bk 47	Rural Assessments							
		City Asmnts	0.21	0.21	0.00	0.00	0.00	0.00
		Total	0.21	0.21	0.00	0.00	0.00	0.00
		C1	274.83	274.83	0.00	6,094.75	6,094.75	0.00
		C1 - 218 Benefit	274.83	274.83	0.00	10,461.32	10,156.62	304.70
		C2	9,968.99	9,971.80	(2.81)	183,447.54	183,499.25	(51.71)
		C2 - 218 Benefit	9,968.99	9,971.80	(2.81)	314,876.85	305,791.85	9,085.00
		C3	488.85	489.88	(1.03)	6,919.91	6,934.49	(14.58)
		C3 - 218 Benefit	488.85	489.88	(1.03)	11,877.84	11,555.87	321.97
		C4	190.27	190.27	0.00	808.00	808.00	0.00
		C4 - 218 Benefit	190.27	190.27	0.00	1,386.86	1,346.47	40.39
		C7	18.84	18.84	0.00	346.69	346.69	0.00
		C7 - 218 Benefit	18.84	18.84	0.00	595.07	577.74	17.33
		Total	21,883.56	21,891.24	(7.68)	536,814.83	527,111.73	9,703.10
		Cat S2	387.68	387.68	0.00	0.00	0.00	0.00
		Cat S2 - 218 Benefit	387.68	387.68	0.00	12,245.11	11,888.45	356.66
		Total	775.36	775.36	0.00	12,245.11	11,888.45	356.66
	Total					549,059.94	539,000.18	10,059.76
Bk 48	Rural Assessments							
		C1	57.35	58.35	(1.00)	1,271.83	1,294.01	(22.18)

MADERA IRRIGATION DISTRICT
2022 Unequalized Roll vs 2021 Equalized Roll
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			2022 Unequalized Roll	2021 Equalized Roll		2022 Unequalized Roll	2021 Equalized Roll	
Book	**Assessment Summary**		**Units**	**Units**	**Variance**	**Assessments**	**Assessment**	**Variance**
		C1 - 218 Benefit	57.35	58.35	(1.00)	2,183.01	2,156.40	26.61
		C2	11,968.34	11,968.34	0.00	220,239.13	220,239.13	0.00
		C2 - 218 Benefit	11,968.34	11,968.34	0.00	378,027.50	367,017.09	11,010.41
		C2A	77.81	77.81	0.00	1,431.84	1,431.84	0.00
		C2A - 218 Benefit	77.81	77.81	0.00	2,457.68	2,386.10	71.58
		C3	433.99	434.81	(0.82)	6,143.28	6,154.89	(11.61)
		C3 - 218 Benefit	433.99	434.81	(0.82)	10,544.47	10,256.75	287.72
		C4	96.74	96.74	0.00	410.84	410.84	0.00
		C4 - 218 Benefit	96.74	96.74	0.00	705.15	684.62	20.53
		C7	62.07	62.07	0.00	1,142.20	1,142.20	0.00
		C7 - 218 Benefit	62.07	62.07	0.00	1,960.52	1,903.42	57.10
		Total	25,392.60	25,396.24	(3.64)	626,517.45	615,077.29	11,440.16
	Total					626,517.45	615,077.29	11,440.16
Bk 49	Rural Assessments							
		C2	329.38	329.38	0.00	6,061.19	6,061.19	0.00
		C2 - 218 Benefit	329.38	329.38	0.00	10,403.66	10,100.65	303.01
		Total	658.76	658.76	0.00	16,464.85	16,161.84	303.01
		Cat S2	347.86	347.86	0.00	0.00	0.00	0.00
		Cat S2 - 218 Benefit	347.86	347.86	0.00	10,987.38	10,667.36	320.02
		Total	695.72	695.72	0.00	10,987.38	10,667.36	320.02
	Total					27,452.23	26,829.20	623.03
Bk 51	Rural Assessments							
		C2	87.65	87.65	0.00	1,612.92	1,612.92	0.00
		C2 - 218 Benefit	87.65	87.65	0.00	2,768.48	2,687.85	80.63
		C3	354.38	354.38	0.00	5,016.32	5,016.32	0.00
		C3 - 218 Benefit	354.38	354.38	0.00	8,610.24	8,359.48	250.76
		Total	884.06	884.06	0.00	18,007.96	17,676.57	331.39
	Total					18,007.96	17,676.57	331.39
Bk 52	Rural Assessments							
		C2	135.36	135.36	0.00	2,490.87	2,490.87	0.00
		C2- 218 Benefit	135.36	135.36	0.00	4,275.43	4,150.90	124.53
		Total	270.72	270.72	0.00	6,766.30	6,641.77	124.53
		Cat S2	2,165.80	2,165.80	0.00	0.00	0.00	0.00
		Cat S2 - 218 Benefit	2,165.80	2,165.80	0.00	68,408.16	66,415.68	1,992.48
		Total	4,331.60	4,331.60	0.00	68,408.16	66,415.68	1,992.48
	Total				0.00	75,174.46	73,057.45	2,117.01
Bk 81	City Assessments							
		City Assess	6,121,540.20	6,221,238.00	(99,697.80)	22,026.41	22,385.02	(358.61)
		City Assess > 43,560 sqft	4,603,688.60	4,622,153.00	(18,464.40)	8,282.40	8,315.61	(33.21)
		Total	10,725,228.80	10,843,391.00	(118,162.20)	30,308.81	30,700.63	(391.82)
	Rural Assessments	C3	1,215.21	1,214.20	1.01	17,201.54	17,187.29	14.25
		C3- 218 Benefit	1,215.21	1,214.20	1.01	29,525.53	28,641.73	883.80
		Total	2,430.42	2,428.40	2.02	46,727.07	45,829.02	898.05
	Total					77,035.88	76,529.65	506.23
Bk 95	Rural Assessments							
		C1	323.25	323.25	0.00	7,168.58	7,168.58	0.00
		C1 - 218 Benefit	323.25	323.25	0.00	12,304.42	11,946.05	358.37
		Total	646.50	646.50	0.00	19,473.00	19,114.63	358.37
	Total					19,473.00	19,114.63	358.37
Total All								
	City Assessments							
		City Assess	125,514,424.68	124,464,176.57	1,050,248.11	451,626.46	447,847.23	3,779.23
		City Assess > 43,560 sqft	41,007,769.25	44,097,530.45	(3,089,761.20)	73,776.11	79,334.77	(5,558.66)

MADERA IRRIGATION DISTRICT
2022 Unequalized Roll vs 2021 Equalized Roll
June 15, 2021
"Exhibit A"

			2022 Unequalized Roll	2021 Equalized Roll		2022 Unequalized Roll	2021 Equalized Roll	
Book	**Assessment Summary**		**Units**	**Units**	**Variance**	**Assessments**	**Assessment**	**Variance**
		Total	166,522,193.93	168,561,707.02	(2,039,513.09)	525,402.57	527,182.00	(1,779.43)
	Rural Assessments							
		C1	1,673.66	1,667.67	5.99	37,116.00	36,983.17	132.83
		C1 - 218 Benefit	1,673.66	1,667.67	5.99	63,707.41	61,630.54	2,076.87
		C2	93,545.73	93,582.23	(36.50)	1,721,411.51	1,722,083.18	(671.67)
		C2 - 218 Benefit	93,545.73	93,582.23	(36.50)	2,954,700.79	2,869,760.70	84,940.09
		C2A	2,025.40	2,025.40	0.00	37,271.03	37,271.03	0.00
		C2A - 218 Benefit	2,025.40	2,025.40	0.00	63,973.54	62,110.22	1,863.32
		C3	6,969.42	7,046.72	(77.30)	98,654.52	99,748.77	(1,094.25)
		C3 - 218 Benefit	6,969.42	7,046.72	(77.30)	169,334.22	166,225.21	3,109.01
		C3A	15.88	15.88	0.00	224.79	224.79	0.00
		C3A - 218 Benefit	15.88	15.88	0.00	385.83	374.59	11.24
		C4	1,274.31	1,259.78	14.53	5,411.46	5,349.75	61.71
		C4 - 218 Benefit	1,274.31	1,259.78	14.53	9,288.42	8,915.10	373.32
		C7	330.19	330.19	0.00	6,076.09	6,076.09	0.00
		C7 - 218 Benefit	330.19	330.19	0.00	10,429.24	10,125.51	303.73
		Total	211,669.19	211,855.75	(186.56)	5,177,984.85	5,086,878.65	91,106.20
	Subordinate Lands							
		Cat S2	13,973.17	13,973.17	0.00	-	0.00	0.00
		Cat S2 - 218 Benefit	13,973.17	13,973.17	0.00	441,351.36	428,496.46	12,854.90
		Cat S3	466.97	466.97	0.00	-	0.00	0.00
		Cat S3 - 218 Benefit	466.97	466.97	0.00	11,345.80	11,015.34	330.46
		Total	28,880.28	28,880.28	0.00	452,697.16	439,511.80	13,185.36
	Total	City	166,522,193.93	168,561,707.02	(2,039,513.09)	525,402.57	527,182.00	(1,779.43)
		Rural and Subordinate	120,274.73	120,368.01	(93.28)	5,630,682.01	5,526,390.45	104,291.56
		City acres	3,822.82	3,869.64		$ 6,156,084.58	$ 6,053,572.45	**$102,512.13**
		Acres	124,097.55	124,237.65				
Legend:								
	apns	Assessor Parcel Number(s)						
	C1	Category 1 Commercial Properties						
	C2	Category 2 lands (with District service)						
	C3	Category 3 lands (District service not available)						
	C4	Category 4 lands (Riverbottom, sloughs, etc)						
	C7	Category 7 lands (non-irrigated lands program)						
	Exempt	Lands not assessed - county, city, state owned						

MADERA IRRIGATION DISTRICT
Board of Equalization -
2022 Assessment Year
Individual Parcel Changes - Lot Splits, Parcel Splits, Transfers, Category Changes
"Exhibit B"

Parcel No.	Owner	Sq. Ft.	Acres	Prior Assessment Category	Current Assessment Category	Remarks
007-121-013	Madera County Children and Families	(196.40)		City Exempt	City Exempt	Merge Parcel
007-113-015	Johal, Ranveer Singh			City	City	Merge Parcel - No Change
011-300-011	Gonzalez, John & Beatrice		(0.45)	C3	C3	Parcel Adjustment
011-300-010	SJR LLC	(2614.20)		City	City	Parcel Adjustment
011-234-019	Quality Children's Services	(4184.00)		City	City	Parcel # Change & Merge Parcel
012-390-012	Palepino LLC	(435.60)		City	City	Parcel Split
012-411-001	Joseph Crown Construction & Develop.			City	City	Parcel Split - Multi Lots - No Change
007-093-003	City of Madera	(7500.00)		City	City Exempt	City to City Exempt
012-133-050	Millennium Acquisition LLC	(8276.60)		City	City	Parcel Split
011-330-002	Castillo, Bernabe & Guillermina Ramirez		0.34	C3	C3 Exempt	Changed to City of Madera
007-031-022	Cappelluti, Rodney Daniel			City	City	Parcel Split - No Change
010-081-003	Pafford, Paul D. & Cheryl C. - Co-Trustee	(7500.00)		City	City	Parcel Should be Inactive
010-081-004	Pafford, Paul D. & Cheryl C. - Co-Trustee	(11250.00)		City	City	Parcel Should be Inactive
010-081-005	Pafford, Paul D. & Cheryl C. - Co-Trustee	(11250.00)		City	City	Parcel Should be Inactive
010-081-012	Pafford, Paul D. & Cheryl C. - Co-Trustee	(22500.00)		City	City	Parcel Should be Inactive
047-240-012	Liberty Farms II		1.62	C2	C2 Exempt	Lot Line Adjustment
006-380-059	K Hovnanian at Melanie Meadows, LLC	1742400.20		City Exempt	City	Parcel Split
007-022-014	City of Madera	(7427.00)		City Exempt	City Exempt	Parcel Splits
008-180-005	Gerbi, Michel P and Matthew A		34.28	C3	C4	Parcel Split
			(4.06)	C3	C3	Parcel Split
011-143-006	Self Help Enterprises	5288.00		City Exempt	City	Parcel Merge
		(2238.60)		City	City	Parcel Merge
009-331-010	Tranpak Manufacturing Company, LLC		6.86	C3 Exempt	C1	Grant Deed: City of Madera to Tranpak
027-201-024	Henderson, Richard L		0.13	C1	C1	Lot Line Adjustment
027-201-028	Loredo, Samuel & Beth - Trustees		1.16	C4	C4	New Parcel
047-340-012	Bishel, Robert D abd Barbara M - Trus.		(1.19)	C2	C2	Lot Line Adjustment - Portion given to Madera County
012-461-078	DMP Development Corp	263084.70		City	City Exempt	Roadway - Make Exempt to Match County
081-070-004	Backbone RM, LLC		(1.45)	C3	C3	Match County
081-070-008	" "		(0.01)	C3	C3	Match County
081-070-010	" "		(0.01)	C3 Exempt	C3 Exempt	Match County
081-070-014	Oak Knoll Holdings RM, LLC		(0.01)	C3 Exempt	C3 Exempt	Match County
081-080-002	Backbone RM, LLC		0.38	C3	C3	Match County
081-080-003	" "		0.24	C3	C3	Match County
081-080-005	" "		0.44	C3	C3	Match County
081-080-010	Vistas Holdings RM, LLC		(0.06)	C3	C3	Match County
081-080-011	" "		0.17	C3	C3	Match County
081-080-012	Backbone RM, LLC		(0.14)	C3 Exempt	C3 Exempt	Match County
081-090-001	Ranch House Holdings RM, LLC		(0.05)	C3	C3	Match County
081-090-005	" "		(0.02)	C3	C3	Match County
081-090-006	Backbone RM, LLC		0.05	C3	C3	Match County
081-090-007	" "		(0.02)	C3	C3	Match County
081-090-009	Ranch House Holdings RM, LLC		0.17	C3 Exempt	C3 Exempt	Match County
081-090-010	Backbone RM, LLC		(0.13)	C3 Exempt	C3 Exempt	Match County
081-100-002	Vistas Holdings RM, LLC		0.13	C3	C3	Match County
081-100-006	" "		0.60	C3	C3	Match County

MADERA IRRIGATION DISTRICT
Board of Equalization -
2022 Assessment Year
Individual Parcel Changes - Lot Splits, Parcel Splits, Transfers, Category Changes
"Exhibit B"

				Prior	Current	Remarks
Parcel No.	Owner	Sq. Ft.	Acres	Assessment Category	Assessment Category	
081-100-012	Backbone RM, LLC		(0.01)	C3	C3	Match County
081-100-013	Vistas Holdings RM, LLC		(0.06)	C3 Exempt	C3 Exempt	Match County
081-100-017	Backbone RM, LLC		(0.13)	C3 Exempt	C3 Exempt	Match County
081-100-018	Vistas Holdings RM, LLC		(0.09)	C3 Exempt	C3 Exempt	Match County
081-110-003	Creekside Holdings RM, LLC		(0.08)	C3	C3	Match County
081-110-004	Backbone RM, LLC		(0.03)	C3	C3	Match County
081-110-005	" "		0.02	C3 Exempt	C3 Exempt	Match County
081-110-006	Arroyo Holdings RM, LLC		0.11	C3 Exempt	C3 Exempt	Match County
081-110-007	Backbone RM, LLC		0.07	C3	C3	Match County
081-120-001	Arroyo Holdings RM, LLC		(0.03)	C3	C3	Match County
081-120-006	Backbone RM, LLC		(0.80)	C3	C3	Match County
081-120-009	" "		0.03	City Exempt	City Exempt	Match County
081-130-004	" "		0.15	C3	C3	Match County
081-130-005	" "		(0.26)	C3	C3	Match County
081-130-007	Oak Knoll Holdings RM, LLC		0.10	C3 Exempt	C3 Exempt	Match County
081-140-002	Arroyo Holdings RM, LLC		0.02	C3	C3	Match County
081-140-004	" "		0.09	C3	C3	Match County
081-140-005	Backbone RM, LLC		0.01	C3	C3	Match County
081-150-001	Arroyo Holdings RM, LLC		(0.07)	C3	C3	Match County
081-150-006	" "		0.22	C3 Exempt	C3 Exempt	Match County
081-150-007	Backbone RM, LLC		(0.10)	C3	C3	Match County
081-150-008	Vineyard Holdings RM, LLC		(0.05)	C3 Exempt	C3 Exempt	Match County
081-150-010	Backbone RM, LLC		0.02	C3 Exempt	C3 Exempt	Match County
081-150-011	" "		0.88	C3	C3	Match County
081-150-012	" "		(0.14)	C3	C3	Match County
081-150-014	Vineyard Holdings RM, LLC		0.04	C3 Exempt	C3 Exempt	Match County
081-160-003	Oak Knoll Holdings RM, LLC		(0.13)	C3	C3	Match County
081-160-006	" "		(0.20)	C3	C3	Match County
081-160-007	Backbone RM, LLC		0.41	C3	C3	Match County
081-170-003	Vineyard Holdings RM, LLC		(0.08)	C3	C3	Match County
081-170-005	" "		0.04	C3 Exempt	C3 Exempt	Match County
081-170-006	Backbone RM, LLC		(0.18)	C3	C3	Match County
081-180-002	" "		2.28	C3	C3	Match County
081-180-003	" "		(0.04)	C3	C3	Match County
081-190-002	Hillside RM, LLC	100.80		City	City	Match County
081-190-004	" "	(46.40)		City	City	Match County
081-190-007	" "	(1554.60)		City	City	Match County
081-190-012	" "	(12845.60)		City	City	Match County
081-220-051	" "	(3638.00)		City	City	Match County
081-220-052	" "	(1285.00)		City	City	Match County
081-220-049	City of Madera	2394.00		City Exempt	City Exempt	Match Doc#2019023577
081-220-050	" "	2549.00		City Exempt	City Exempt	Match Doc#2019023577
081-360-005	Hillside RM, LLC	(297.00)		City	City	Match County
081-360-010	" "	(225.40)		City	City	Match County
081-242-025	" "	(13.00)		City	City	Lot Line Adj
081-350-077	" "	393.00		City	City	Match Doc#2019015005
081-350-076	" "	2081.00		City	City	Match Doc#2019015000
081-350-075	" "	1680.00		City	City	Match Doc#2019014999
081-350-074	" "	1440.00		City	City	Match Doc#2019014998
081-350-073	" "	1680.00		City	City	Match Doc#2019014994
081-350-072	" "	1440.00		City	City	Match Doc#2019014993
081-350-071	" "	1680.00		City	City	Match Doc#2019014992

MADERA IRRIGATION DISTRICT
Board of Equalization -
2022 Assessment Year
Individual Parcel Changes - Lot Splits, Parcel Splits, Transfers, Category Changes
"Exhibit B"

				Prior	Current	Remarks
Parcel No.	Owner	Sq. Ft.	Acres	Assessment Category	Assessment Category	
081-350-070	" "	1213.00		City	City	Match Doc#2019014988
081-350-069	" "	840.00		City	City	Match Doc#2019014987
081-350-068	" "	228.00		City	City	Match Doc#2019014986
081-350-067	" "	(384.00)		City	City	Match Doc#2019015038
081-350-066	" "	(618.00)		City	City	Match Doc#2019015039
081-350-065	" "	(866.00)		City	City	Match Doc#2019015034
081-350-064	" "	(109.00)		City	City	Match Doc#2019015035
081-350-062	" "	(558.00)		City	City	Match Doc#2019015028
081-350-060	" "	(180.00)		City	City	Match Doc#2019014483
081-350-059	" "	(130.00)		City	City	Match Doc#2019014482
081-350-057	" "	(263.00)		City	City	Match Doc#2019014476
081-350-056	" "	(556.00)		City	City	Match Doc#2019014470
081-350-055	" "	(766.00)		City	City	Match Doc#2019014469
081-340-035	" "	(603.00)		City	City	Match Doc#2019014463
081-340-036	" "	817.00		City	City	Match Doc#2019014464
081-340-038	" "	1142.00		City	City	Match Doc#2019014468
081-340-040	" "	1033.00		City	City	Match Doc#2019014475
081-340-041	" "	587.00		City	City	Match Doc#2019014474
081-340-042	" "	564.00		City	City	Match Doc#2019014485
081-340-043	" "	253.00		City	City	Match Doc#2019015027
081-340-044	" "	777.00		City	City	Match Doc#2019015026
081-340-045	" "	937.00		City	City	Match Doc#2019015033
081-340-047	" "	937.00		City	City	Match Doc#2019015041
081-340-048	" "	866.00		City	City	Match Doc#2019015040
081-340-049	" "	244.00		City	City	Match Doc#2019015045
081-340-050	" "	1385.00		City	City	Match Doc#2019015044
081-291-082	John Beck	(260.00)		City	City	Match Doc#2019011965
081-291-083	Steven Haskett	347.00		City	City	Match Doc#2019011964
081-291-084	Patrick & Sarah Ferguson	(87.00)		City	City	Match Doc#2019011963
081-291-085	Redrock RM, LLC	(395.00)		City	City	Match Doc#2019011414
081-291-086	" "	395.00		City	City	Match Doc#2019011413
081-270-040	Treasure Hills, LLC	(136.00)		City	City	Match Doc#2019012554
081-270-042	Hillside RM, LLC	(164.00)		City	City	Match Doc#2019012555
081-270-045	Treasure Hills, LLC	92.00		City	City	Match Doc#2019013217
081-270-046	" "	40.00		City	City	Match Doc#2019013216
081-270-047	" "	(320.00)		City	City	Match Doc#2019013215
081-270-048	" "	183.00		City	City	Match Doc#2019013212
081-270-049	" "	209.00		City	City	Match Doc#2019013218
081-270-050	" "	(173.00)		City	City	Match Doc#2019013210
081-270-052	" "	398.00		City	City	Match Doc#2019013206
081-270-053	" "	370.00		City	City	Match Doc#2019013205
081-270-054	" "	(402.00)		City	City	Match Doc#2019013209
081-270-055	Hillside RM, LLC	(396.00)		City	City	Match Doc#2019013204
081-260-043	" "	(90.00)		City	City	Match Doc#2019013224
081-260-045	" "	138.00		City	City	Match Doc#2019013223
081-260-046	" "	(445.00)		City	City	Match Doc#2019015011
081-260-047	" "	(455.00)		City	City	Match Doc#2019015010
081-260-048	" "	454.00		City	City	Match Doc#2019015009
081-260-050	" "	(1013.00)		City	City	Match Doc#2019014983
081-260-051	Treasure Hills, LLC	1013.00		City	City	Match Doc#2019014982

MADERA IRRIGATION DISTRICT
Board of Equalization -
2022 Assessment Year
Individual Parcel Changes - Lot Splits, Parcel Splits, Transfers, Category Changes
"Exhibit B"

Parcel No.	Owner	Sq. Ft.	Acres	Prior Assessment Category	Current Assessment Category	Remarks
081-250-026	Hillside RM, LLC	(4165.00)		City	City	Match Doc#2019011407
081-250-027	Andrew & Virginia Wagner	1110.00		City	City	Match Doc#2019014980
081-250-028	Hillside RM, LLC	(1110.00)		City	City	Match Doc#2019014979
081-250-038	" "	4355.00		City	City	Match Doc#2019011408
081-242-001	" "	(13.00)		City	City	Match Doc#2019015080
081-242-002	" "	360.00		City	City	Match Doc#2019015079
081-242-010	" "	(18.00)		City	City	Match Doc#2019011404
081-242-011	" "	17.00		City	City	Match Doc#2019011403
081-242-014	" "	345.00		City	City	Match Doc#2019015078
081-242-015	" "	(13.00)		City	City	Match Doc#2019015077
081-242-016	" "	(13.00)		City	City	Match Doc#2019015062
081-242-018	" "	360.00		City	City	Match Doc#2019015064
081-242-021	" "	180.00		City	City	Match Doc#2019015067
081-242-022	" "	(180.00)		City	City	Match Doc#2019015068
081-242-023	" "	360.00		City	City	Match Doc#2019015069
081-242-024	" "	(360.00)		City	City	Match Doc#2019015070
081-241-015	" "	365.00		City	City	Match Doc#2019015059
081-241-017	" "	(13.00)		City	City	Match Doc#2019015057
081-241-018	" "	337.00		City	City	Match Doc#2019015056
081-240-083	" "	9.00		City	City	Match Doc#2019010834
081-240-084	" "	293.00		City	City	Match Doc#2019010833
081-240-085	" "	500.00		City	City	Match Doc#2019010832
081-240-086	" "	500.00		City	City	Match Doc#2019010827
081-240-098	Treasure Hills, LLC	62.00		City	City	Match Doc#2019027819
081-240-099	" "	(62.00)		City	City	Match Doc#2019027818
081-210-084	Hillside RM, LLC	167.00		City	City	Match Doc#2019010825
081-210-085	" "	54.00		City	City	Match Doc#2019010826
081-010-015	Town Center RM, LLC		5.39	City Exempt	City Exempt	Match County Assesment Map
081-010-005	Backbone RM, LLC		(0.36)	C3 Exempt	C3 Exempt	Match County Assesment Map
006-251-053	Castle Court Owners Association	6596.00		City	City Exempt	Make Exempt to Match County
006-251-057	" "	6596.00		City	City Exempt	Make Exempt to Match County
007-181-004	Daniel Irwin - Trustee	1116.20		City	City	Match County Assesment Map
009-331-020	Robert & Carol Poythress- Trustees	(27.70)		City	City	Match County Assesment Map
009-331-021	Will & Sons Gill	89.10		City	City	Match County Assesment Map
009-331-018	Span Development, LLC	(3.64)		C3 Exempt	C3 Exempt	Match County Assesment Map
		3.35		C3	C3	Match County Assesment Map
009-331-023	BFP Partnership			C3	C3	Match County Assesment Map
009-331-024	City of Madera			C3 Exempt	C3 Exempt	Match County Assesment Map
012-133-039	State of California	90167.00		City	City Exempt	Match Doc#2020025579
027-201-009	Anthony & Barbara Basila - Trustees		30.67	C3	MID Owned	MID Purchase
040-082-003	" "		37.57	C2	MID Owned	MID Purchase
007-101-011	Susan Savage	20250.00		City	City Exempt	Madera County Owns Property

MADERA IRRIGATION DISTRICT
BOARD OF EQUALIZATION 2022
CATEGORY 7 LANDS
"EXHIBIT C"

Current parcels in Non-Irrigated Program:

Parcel	Owner of Record	Acres
011-370-002	West, Gary K. & Debra G. et al	8.99
011-370-003	West, Gary K. & Debra G. et al	8.49
027-201-002	Loredo, Samuel & Beth - Trustees	37.04
027-201-008	Oliver, Jesse	7.03
027-202-016	Gagliardi, Jim Vincenzo & Maryvonne - Trustee	10.87
028-080-027	Wilson, Robert C & Teresa L. - Trustees	6.65
028-130-028	Van Klaveren, C Mark & Kristi L - Trustees	19.68
029-250-007	Gabriel, Joann,	9.63
029-250-045	Duran, Guillermo and Maria G Medina	6.52
029-260-033	Letourneau, Edmond F & Frankie - Trustees	10.83
029-260-034	First Assembly Of God Church	10.83
029-260-046	James, Rebecca A	9.09
029-280-041	Pastor, Rufino A & Nenita A	21.93
033-040-012	Charros Unidos Inc	9.69
033-040-016	Trang, Ben et al	23.62
034-130-033	Jaime, Salvador Sr & Maria L	12.36
035-222-039	Bruner, Randy W. & Jeri	9.82
045-152-007	Sanchez, James Michael	8.03
047-330-012	Chimienti, Frank & Pasqua Family LP	18.84
048-040-016	Sullivan, Peter Paul & Laura D	9.40
048-270-001	Shmavonian, Gerald S	52.67
		312.01

Engineering Department reviewed and confirmed parcels
Lands assessed same as Category 2 lands.
Waiver fee of $10/acre.
Elgibility - Land must be fallow 3 years in a row.

MADERA IRRIGATION DISTRICT
Category Definitions
"Exhibit D"

In 1978, the Madera Irrigation District Board of Directors, through Resolution #26-78, established land categories to equalize the assessments within the District to reflect the benefits provided by the District. Within these categories, full cash values were determined by the District Assessor. These values were last updated in 1981 by Resolution #24-81. The Madera Irrigation District Board of Directors re-established the Category Definitions by Resolution No. 2014-BOE1 on September 16, 2014. Definitions for land categories are as follows:

ORIGINAL DISTRICT LANDS

Rural Lands – Category 1: Full cash value per acre: $940
Assessed value per acre: $235

These lands are primarily used for commercial and industrial purposes. The size of any parcel may vary from a fraction of an acre and upward and may include an entire parcel or a portion of a parcel. Parking areas, storage areas, ponding areas and other areas directly connected to the industrial or commercial parcel will be included in this category.

Rural Lands – Category 2: Full cash value per acre: $780
Assessed value per acre: $195

Land developed for agricultural use where Madera Irrigation District water service is available.

Rural Lands – Category 2A: Full cash value per acre: $780
Assessed value per acre: $195

Lands developed for agricultural use where Madera Irrigation District water service is available. The 2A lands are not able to receive water until District delivery obligations have been met with the Category 2 Lands.

Rural Lands – Category 3: Full cash value per acre: $600
Assessed value per acre: $150

Lands developed for agricultural use where Madera Irrigation District water service is not available. All lands used exclusively for residential purposes, small and/or large acreage, will be included in Category 3 provided a residence is in existence. This category does not include residential lands within the City of Madera.

Rural Lands – Category 3A: Full cash value per acre: $600
Assessed value per acre: $150

Lands developed for agricultural use where Madera Irrigation District water service is not available. All lands used exclusively for residential purposes, small and/or large acreage, will be included in Category 3 provided a residence is in existence. This category does not include residential lands within the City of Madera. In the event that MID service becomes available to this land, it will be classified as Category 2A.

Rural Lands – Category 4: Full cash value per acre: $180
Assessed value per acre: $ 45

Lands that are undeveloped, non-irrigated, and vacant. This category includes parcels or portions of parcels in sloughs, river beds, borrow pits, County roads not deeded to the County of Madera, and subdivision lots until the subdivision has installed utilities and/or streets. Small parcels from a fraction of an acre or upward which are undeveloped, non-irrigated, and vacant and are located in the City or County of Madera shall be included in this category.

City Lands- Category 5: Unit Rate – First 43,560 square feet: $ .80 per sq. ft., and
$ .40 per sq. ft. for the remaining square footage
if parcel is one+ acres.

Residential lands within the City of Madera. These lands are assessed on the square footage of the parcel.

Rural Lands – Category 7: Full cash value per acre: $780
Assessed value per acre: $195

Lands that were previously Category 2, but have met the criteria set forth by the Board of Directors to become part of the "Non-irrigated Program". A $10.00 per acre is charged annually in addition to the assessment charges. If a landowner should desire to no longer participate in the non-irrigated program but at a later date request to enter into the program again, the land will have to lay fallow for three consecutive years before the request will be considered. The landowner will be subject to all fees during that time.

Subordinate District Lands

Subordinate District Lands were annexed into the District after the original District boundary was established. The lands are not charged an annual assessment during the annual assessment process which is in accordance with their Subordinate Annexation Agreement with the District.

Subordinate Lands – Category S2: Full cash value per acre: $780
(Original) Assessed value per acre: $195

Land developed for agricultural use where Madera Irrigation District water service is available. These lands receive water during years the Board of Directors has declared surplus District water or when other outside water is available. These lands are assessed for the 9d Benefit Assessment during the annual original District assessment process.

Subordinate Lands – Category S2A: Full cash value per acre: $780
Assessed value per acre: $195

They are developed for agricultural use where Madera Irrigation District water service is available. The Category S2A lands are not able to receive water until District delivery obligations have been met with the Category S2 lands. These lands are assessed for the 9d Benefit Assessment during the annual original District assessment process.

Subordinate Lands – Category 3: Full cash value per acre: $600
(Original) Assessed value per acre: $150

Lands developed for agricultural use where Madera Irrigation District water service is not available. In the event that MID service becomes available to this land, it will be classified as Category S2. Category S3 are assessed for the 9d Benefit Assessment during the annual original District assessment process.

Subordinate Lands – Category S3A: Full cash value per acre: $600
Assessed value per acre: $150

Lands developed for agricultural use but do not have Madera Irrigation District water service available. In the event that MID service becomes available to this land, it will be classified as Category S2A. Category S3A are assessed for the 9d Benefit Assessment during the annual original District assessment process.

MADERA IRRIGATION DISTRICT
ASSESSMENT COMPARISONS PER ACRE
"Exhibit E"

ITEM	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
CATEGORY 1 LANDS PER ACRE: COMMERCIAL AND INDUSTRIAL LANDS											
GENERAL ASSESSMENTS	22.18	22.18	22.18	22.18	22.18	22.18	22.18	22.18	22.18	22.18	22.18
SYSTEMS REPAYMENTS	2.15	2.15	2.15	-	-	-	-	-	-	-	-
HIDDEN DAM REPAYMENTS	-	-	-	-	-	-	-	-	-	-	-
PROPOSITION 218 ASSESSMENTS	29.17	30.04	30.95	31.88	32.83	33.82	34.83	35.88	36.96	38.07	39.21
TOTAL CAT 1 ASSESSMENT/ACRE	53.50	54.37	55.28	54.06	55.01	56.00	57.01	58.06	59.14	60.25	61.39
CHANGE FROM PREVIOUS YEAR	102.42%	1.63%	1.67%	-2.21%	1.77%	1.79%	1.81%	1.83%	1.85%	1.88%	1.90%
CATEGORY 2 & 2A LANDS PER ACRE: LANDS DEVELOPED FOR AG USE AND DISTRICT SERVICE IS AVAILABLE											
GENERAL ASSESSMENTS	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40
SYSTEMS REPAYMENTS	2.15	2.15	2.15	-	-	-	-	-	-		
HIDDEN DAM REPAYMENTS	-	-	-	-	-	-	-	-	-		
PROPOSITION 218 ASSESSMENTS	24.21	24.94	25.68	26.45	27.24	28.06	28.90	29.77	30.66	31.58	32.53
TOTAL CAT 2 ASSESSMENT/ACRE	44.76	45.49	46.23	44.85	45.64	46.46	47.30	48.17	49.06	49.98	50.93
CHANGE FROM PREVIOUS YEAR	97.62%	1.63%	1.63%	-2.98%	1.77%	1.79%	1.81%	1.83%	1.85%	1.87%	1.90%
CATEGORY 3 & 3A LANDS PER ACRE: LANDS DEVELOPED FOR AG USE BUT NO DISTRICT SERVICE AVAILABLE											
GENERAL ASSESSMENTS	14.16	14.16	14.16	14.16	14.16	14.16	14.16	14.16	14.16	14.16	14.16
SYSTEMS REPAYMENTS	2.15	2.15	2.15	-	-	-	-	-	-		
HIDDEN DAM REPAYMENTS	-	-	-	-	-	-	-	-	-		
PROPOSITION 218 ASSESSMENTS	18.62	19.18	19.76	20.35	20.96	21.59	22.24	22.91	23.59	24.30	25.03
TOTAL CAT 3 ASSESSMENT/ACRE	34.93	35.49	36.07	34.51	35.12	35.75	36.40	37.07	37.75	38.46	39.19
CHANGE FROM PREVIOUS YEAR	89.73%	1.60%	1.63%	-4.32%	1.77%	1.79%	1.81%	1.83%	1.85%	1.87%	1.90%
CATEGORY 4 LANDS PER ACRE: LANDS THAT ARE UNDEVELOPED, NON-IRRIGATED FROM ANY SOURCE AND VACANT (SLOUGHS, RIVER BEDS)											
GENERAL ASSESSMENTS	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24	4.24
PROPOSITION 218 ASSESSMENTS	5.59	5.75	5.93	6.11	6.29	6.48	6.67	6.87	7.08	7.29	7.51
MINIMUM BILLING	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
TOTAL CAT 4 ASSESSMENT/ACRE	9.83	9.99	10.17	10.35	10.53	10.72	10.91	11.11	11.32	11.53	11.75
CHANGE FROM PREVIOUS YEAR	131.84%	1.63%	1.80%	1.77%	1.74%	1.80%	1.77%	1.83%	1.86%	1.89%	1.90%
CATEGORY 7 LANDS PER ACRE: (Non-Irrigated Program) SAME AS CATEGORY 2 LANDS BUT HAVE MET CRITERIA TO BECOME "NON-IRRIGATED" MANDATORY $10/ACRE ON LANDS IN ADDITION TO ASSESSMENT											
GENERAL ASSESSMENTS	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40
SYSTEMS REPAYMENTS	2.15	2.15	2.15	-	-	-	-	-	-	-	-
HIDDEN DAM REPAYMENTS	-	-	-	-	-	-	-	-	-	-	-
PROPOSITION 218 ASSESSMENTS	24.21	24.94	25.68	26.45	27.24	28.06	28.90	29.77	30.66	31.58	32.53
TOTAL CAT 7 ASSESSMENT/ACRE	44.76	45.49	46.23	44.85	45.64	46.46	47.30	48.17	49.06	49.98	50.93
CHANGE FROM PREVIOUS YEAR	97.62%	1.63%	1.63%	-2.99%	1.77%	1.79%	1.81%	1.83%	1.85%	1.87%	1.90%
CITY PARCEL SQUARE FOOT BASIS: (AVERAGE ON 8,000 SQ FT LOT)											
GENERAL ASSESSMENT - LOT SIZE	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
CHANGE FROM PREVIOUS YEAR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

2022 Assessment Rates and Formulas

Rural Lands:	Asmnt Rate
Original Lands	$0.09436830
9d Benefit Amst:	$0.16683692

Assessed Value/Acre by Category	
Cat 1	$235
Cat 2	$195
Cat 3	$150
Cat 4	$45
Cat 7	$195
Sub 2	$195
Sub 3	$150

Example: Category 2 Parcel

Number of acres in parcel:	19.62	
25% assessed value of rate/acre	195.00	
Assessment Rate:	$0.09436830	

Gen Asmt	19.62	Acres
x	$195.00	Assessed Value
	3825.9	Total Assessed Value
x	0.09436830	Assessment Rate
	$361.04	General Assessment

9d Ben	19.62	Acres
x	$195.00	Assessed Value
	3825.9	Total Assessed Value
x	0.16683692	Assessment Rate
	$638.30	9d Benefit Assessment
	$999.35	Total 2022 Assessment

Proof: 19.62 x $50.93= $999.25

Subordinate Lands:	Asmnt Rate
Original Subordinate:	$0
Other Subordinates:	$0.16683692

Example: Subordinate 2 Parcel

Gen Asmt	19.62	Acres
x	$0.00	Assessed Value
	0	Total Assessed Value
x	0.09436830	Assessment Rate
	$0.00	General Assessment

9d Ben	19.62	Acres
x	$195.00	Assessed Value
	3825.9	Total Assessed Value
x	0.16683692	Assessment Rate
	$638.30	9d Benefit Assessment
	$638.30	Total 2022 Assessment

Proof: 19.62 x $32.53= $638.24

City Lands:	Asmnt Rate
	$0.00449769

Example: 8,000 sq ft lot

8000	Square feet lot size
0.80	Unit rate up to 43,560 sq ft
6400	Assessed Value
0.00449769	Assessment Rate
$28.80	Total 2022 Assessment

Note: Unit rate is $.40 for any thing over 43,560 sq ft

Minimum Asmt: $10/parcel

AGENDA ITEM 2a.

MADERA IRRIGATION DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
GROUNDWATER SUSTAINABILITY AGENCY
REGULAR MEETING
MAY 18, 2021

MINUTES

Directors Present: James Erickson, President
Richard Cosyns, Vice President entered at 1:20 p.m. due to a conflict of interest
Brian Davis
Carl Janzen
David Loquaci

Directors Absent: None

Staff Present:
T. Greci, General Manager (GM Greci)
D. Cadenazzi Nolan, Assistant General Manager (AGM Nolan)
A. Kwock Sandoval, Secretary to the Board
J. Furstenburg, Controller exited at 3:25 p.m.
C. Contreras, Operations & Maintenance Manager (OMM Contreras) exited at 3:25 p.m.
T. Welch, HR Administrator / Risk Manager (HR/RM Welch) exited at 3:25 p.m.

Others Present: General Counsel John Kinsey, Wanger Jones Helsley; Kip Hudson, Hudson & Henderson; and others on the virtual meeting platform that did not identify themselves

CALL TO ORDER / ROLL CALL

President Erickson called the meeting to order at 1:04 p.m. at the business office of the District at 12152 Road 28 ¼, Madera, California 93637. Due to COVID-19, the majority of the Board of Directors and staff attended in-person practicing social distancing and the public participated via Zoom teleconferencing only.

APPROVAL OF AGENDA

MOTION: Director Janzen / Director Davis to approve the agenda as presented.

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VOTE:
AYES: Directors Loquaci, Davis, Janzen, and Erickson
NOES:
ABSTAIN:
ABSENT: Director Cosyns

PUBLIC COMMENT: Closed Session
President Erickson opened and closed public comment due to no public in attendance prior to Closed Session.

POTENTIAL CONFLICTS OF INTEREST: Closed Session
General Counsel Kinsey reported Director Cosyns will recuse himself from the topics related to Fresno River.

Director Cosyns entered the meeting at 1:20 p.m. during Closed Session due to a conflict of interest.

1. CLOSED SESSION Closed Session items not concluded prior to Regular Session may be continued at the end of the Regular Session.

1a. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION – Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code Section 54956.9 (2 potential cases)

1b. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION – Potential initiation of litigation pursuant to paragraph (4) of subdivision (d) of Government Code Section 54956.9 (3 potential cases)

1c. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph (1) of subdivision (d) of Section 54956.9; Petition for the Adjudication of Rights to the Fresno River, before the State Water Resources Control Board

1d. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph (1) of subdivision (d) of Government Code Section 54956.9; Madera Irrigation District v. Smith-Adobe Ranch Family Limited Partnership, Case No. MCV081757

1e. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph (1) of subdivision (d) of Government Code Section 54956.9; Jose Hernandez v. Madera Irrigation District, et. al., Case No. MCV084802

1f. CONFERENCE WITH REAL PROPERTY NEGOTIATORS – Pursuant to Government Code Section 54956.8
Property: 009-331-016, 009-331-015, 009-331-014
Agency Negotiator: Thomas Greci and Dina Nolan
Negotiating Party: BFP Partnership

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1g. PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Pursuant to Paragraph (1) of subdivision (b) of Government Code Section 54957
Title: General Manager

CALL TO ORDER REGULAR SESSION/ PLEDGE OF ALLEGIANCE
President Erickson called regular session to order at 2:13 p.m. with staff in attendance.

REPORT ON CLOSED SESSION
General Counsel Kinsey stated there was no reportable action taken during Closed Session. GM Greci noted the Board will return to Closed Session for items 1g.

POTENTIAL CONFLICTS OF INTEREST
There were no potential conflicts of interest noted.

PUBLIC COMMENT: MID Groundwater Sustainability Agency & Regular Session
President Erickson opened and closed public comment due to no comments from the public.

ADJOURN AS MID BOARD OF DIRECTORS & CONVENE AS MID GROUNDWATER SUSTAINABILITY AGENCY – 2:15 p.m.

a. Update on MID Groundwater Sustainability Agency (GSA)

AGM Nolan provided an update on the MID GSA. The joint Golf Course Basin project with the City of Madera was completed. The project has been in the works for a decade. There will be a press release sent out this afternoon.

There have been many meetings with the other GSAs in the Madera Subbasin regarding requirements in the GSP, data management, and the development of a domestic well program.

There was final approval from the US Bureau of Reclamation ("USBR") on the inclusion of the parcel MID owned of approximately 412 acres. The parcel inclusion has been completed and the property is a part of MID. The parcel has been owned by MID, but was not within the MID boundary.

AGM Nolan stated the District acquired two parcels through the RFP process. There has been a lot of work on the parcels including design and borings.

ADJOURN AS MID GROUNDWATER SUSTAINABILITY AGENCY & RECONVENE AS MID BOARD OF DIRECTORS - 2:17 p.m.

2. CONSENT AGENDA

2a. Approval of March 16, 2021 Board Meeting Minutes

2b. Approval of March 24, 2021 Special Board Meeting Minutes

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2c. Approval of April 29, 2021 Special Board Meeting Minutes

2d. Discussion / possible action on approval of warrant list payments through May 18, 2021

2e. Discussion / possible action on monthly financial reports for February and March 2021

MOTION: Director Janzen / Director Cosyns to approve the Consent Agenda as presented.

DISCUSSION: There was no discussion.

PUBLIC COMMENT: President Erickson opened and closed public comment due to no comments from the public in attendance.

VOTE: ROLL CALL
AYES: Directors Cosyns, Davis, Janzen, and Erickson
NOES:
ABSTAIN:
ABSENT: Director Loquaci (out of the room)

3. INFORMATIONAL ITEMS

3a. Finance / Human Resources Reports

Controller Furstenburg reported the Finance Department has completed and mailed invoices to subordinate landowners for the 2021 general assessments. Approximately $265,000 was billed and payments are due by June 21, 2021. The Madera-Chowchilla Water & Power Authority ("MCWPA") audit was completed and will be presented at the next Board Meeting. The MID audit was completed by Hudson, Henderson & Company and will be presented later today. The Finance Department prepared and submitted the annual Special Districts-Local Compensation Reports for both MID and MCWPA.

HR/RM Welch stated current efforts are on ensuring mandated trainings are conducted. Defensive driving and Valley Fever trainings were recently conducted. Other trainings being looked at are CPR training, harassment training, and leadership training. HR/RM Welch stated for MCWPA the 457 Plan documents were updated. Recruitment has opened for Meter Technician to fill Smokey's position once he retires. HR/RM Welch thanked those in attendance at the wellness event.

3b. Engineering / Operations / Maintenance Report

OMM Contreras reported the Airport 1.0W Pipeline Replacement project has been completed with 2,500 feet of HDPE triple wall 30-inch pipe installed. The Madera Municipal Golf Course 18-inch water hazard connection was completed. The new basin site designs and permit applications are being processed for the well abandonments and dwelling demolition. All staff gauges are being

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replaced, and catwalks are being repaired at all SCADA sites. OMM Contreras reviewed the project photos.

4. GENERAL MANAGER'S REPORT

4a. Update of Activities

GM Greci reported the Friant Water Authority will be offering Ethics AB1234 training on May 27, 2021. Secretary Sandoval stated she will let Board Members know if they are due for the training.

GM Greci stated there is a Fresno River Cleanup Townhall tonight in partnership with the County and City of Madera that MID has been asked to participate in. The meeting is being held via Zoom.

5. NEW BUSINESS

5a. Discussion / possible action on Crop Water Distribution Policy, Resolution No. 2021-05

MOTION: Director Janzen / Director Loquaci to approve the Crop Water Distribution Policy as presented, Resolution No. 2021-05.

DISCUSSION: GM Greci stated there has been a lot of wait and see when it comes to water supply due to the many unknowns. There is still a risk to a call on Friant by the USBR for the Exchange Contractors demands. The State, Feds, and all the authorities are working to ensure it does not happen. From the Friant Water Authority modeling, it shows the 20% should not change. The recommendation is to move forward with the assumption the 20% allocation will not change. There is approximately 15,000 acre feet at Hidden. Depending on the pricing and usage, staff estimates the water season will last between 4-5 weeks. GM Greci stated the District was able to secure a block of water for subordinates. GM Greci stated the District continues to look for opportunities to work with Friant partners to obtain additional supplies.

GM Greci stated this year is tracking similar to 1977. GM Greci stated to close the District's budget the Original District rate will need to be set at $200 per acre foot and Subordinate rate at $1,250 per acre foot.

AGM Nolan stated as part of the process the approved budget and budget to actuals were looked at. AGM Nolan stated the expenditures and revenues are as accurate as possible at this time. Director Erickson stated staff is great about coming under budget on expenditures. Director Janzen questioned what the USBR Class 1 rate was set at. AGM Nolan responded the rate is $43.64. Director Janzen stated the true up from USBR will be high. GM Greci stated the difficult thing to budget for is the USBR extraordinary costs billed in the Fall. The extraordinary costs are based on water deliveries and will likely be high coming off a dry year. GM Greci stated there is $1,000,000 in the budget for the extraordinary costs this year.

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Director Loquaci stated he knows staff has done their due diligence. Director Janzen stated he can't argue with the numbers. Director Davis stated it is a tough year, but he trusts staff has it nailed down. Director Cosyns stated no one likes numbers like this, but having water will help the groundwater. Director Loquaci stated this will help some emergencies in July. Director Erickson stated he is hearing consensus from the Board on the rates for Original District and Subordinates.

The Board reviewed the Crop Water Distribution Policy and included a price of $200 per acre foot for Original District Lands and $1,250 per acre foot for Subordinate Lands. Operational Management Water was set at $200 per acre foot. There is no construction water available this year. The District conveyance charge for lands within the District was set at $70 / acre foot plus 15% losses. The District conveyance for lands outside the District was set at $180 / acre foot plus 15% losses. Water orders will be accepted beginning on June 14, 2021 and estimated water deliveries will begin on June 21, 2021 as available.

PUBLIC COMMENT: Phil Janzen commented June 21 will help the almonds and the pistachios. There were several clarifying questions regarding the rates. The rates were reiterated along with the start date.

VOTE: ROLL CALL
AYES: Directors Loquaci, Cosyns, Davis, Janzen, and Erickson
NOES:
ABSTAIN:
ABSENT:

5b. Discussion / possible action on Audited Financial Statements for Years Ended 2020 and 2019, Resolution No. 2021-06 – **Timed Item 3:00 p.m.**

MOTION: Director Janzen / Director Cosyns to accept the Audited Financial Statements for Years Ended 2020 and 2019, Resolution No. 2021-06.

DISCUSSION: Kip Hudson, Hudson & Henderson provided an overview of the Audited Financial Statements for Years Ended 2020 and 2019. Mr. Hudson stated there were no disagreements with management. Mr. Hudson stated the total assets are $113,034,405. Liabilities are currently approximately $52,000,000. The District's total net positions is $61,909,320. Director Janzen requested the charts be enlarged next year.

PUBLIC COMMENT: President Erickson opened and closed public comment due to no comments from the public in attendance.

VOTE: ROLL CALL
AYES: Directors Loquaci, Cosyns, Davis, Janzen, and Erickson
NOES:
ABSTAIN:
ABSENT:

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5c. Discussion / possible action on placing nomination of Brian Davis as a member of the Association of California Water Agencies Region 6 Board of Directors, Resolution No. 2021-07

MOTION: Director Janzen / Director Loquaci to place the nomination of Brian Davis as a member of the Association of California Water Agencies Region 6 Board of Directors, Resolution No. 2021-07.

DISCUSSION: Director Loquaci thanked Director Davis for volunteering his time for ACWA. Director Davis stated he is glad for agriculture to be involved.

PUBLIC COMMENT: President Erickson opened and closed public comment due to no comments from the public in attendance.

VOTE: ROLL CALL
AYES: Directors Loquaci, Cosyns, Davis, Janzen, and Erickson
NOES:
ABSTAIN:
ABSENT:

5d. Discussion / possible action on Setting of Board of Equalization Dates

MOTION: Director Loquaci / Director Cosyns set the Board of Equalization Dates for June 15 and June 18, 2021 at 2:00 p.m.

DISCUSSION: Secretary Sandoval stated to meet the deadlines of Madera County for duties related to collection, the District must set the Board of Equalization hearing dates in June for the equalization of the 2022 assessment rates and roll. During the Board of Equalization meetings, the Board will meet to hear and determine objections to the valuation, acreage, or any matter pertaining to the assessments pursuant to Water Code Section 25551-25552. Secretary Sandoval noted she contacted the Board for availability on June 15 and June 18, 2021.

PUBLIC COMMENT: President Erickson opened and closed public comment due to no comments from the public in attendance.

VOTE: ROLL CALL
AYES: Directors Loquaci, Cosyns, Davis, Janzen, and Erickson
NOES:
ABSTAIN:
ABSENT:

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6. DIRECTOR REPORTS, COMMITTEE REPORTS, FUTURE AGENDA ITEMS

Director Cosyns reported on the groundwater percolation Zoom meeting he participated in with Sustainable Conservation. He noted there will be an additional event on May 19.

Director Davis stated the systems looks great and ready to run water.

Director Janzen reported on the virtual ACWA conference and ACWA-JPIA Committee meetings.

Director Loquaci stated he has been attending various Zoom meeting regarding SGMA. The District has continued to purchase properties for basins and just finished a basin in conjunction with the City of Madera. Director Loquaci stated he has not seen much action from the other GSAs in the subbasin. Director Loquaci stated the water table is dropping like a rock and there needs to be real action rather than studies and grants.

Director Erickson reported on the Friant Water Authority Executive Committee meeting.

Regular session concluded at 3:25 p.m.

The Board reconvened to Closed Session at 3:30 p.m. for item 1g.

There were no reportable actions taken during Closed Session.

7. ADJOURNMENT

President Erickson adjourned the meeting at 4:15 p.m.

APPROVED FOR THE BOARD:

_____	_____
James Erickson	Andrea Kwock Sandoval
President	Secretary to the Board

Date:_____

DRAFT

AGENDA ITEM 2b.

Madera Irrigation District

12152 ROAD 28¼ ▪ MADERA ▪ CA 93637
Phone (559) 673-3514
FAX (559) 673-0564

Board of Directors
Carl Janzen ⧫ Rick Cosyns ⧫ Brian Davis ⧫ Jim Erickson ⧫ Dave Loquaci

General Account

⧫ *Warrant No.* *43300* *thru* *43404* *Dates* *5/14/2021* *thru* *5/26/2021* *Total* *$816,867.33*

$1,242,353.15

Approved for payment by the Board of Directors
June 15, 2021

_____
James Erickson, President

_____
Andrea Kwock Sandoval, Secretary

WARRANT LIST

June 15, 2021

CHECK NUMBER	CHECK DATE	VENDOR NAME	DESCRIPTION	ADDITIONAL DETAIL	CHECK AMOUNT
043300	05/14/21	A T & T	Office, Fax, Alarms, Tablets		647.75
043301	05/14/21	A T & T	Office Phones & Internet		990.00
043302	05/14/21	P G & E	Office, Shop, Control Gates, Ag Pumps		4,302.89
043303	05/14/21	GENERAL BUILDERS SUPPLY CO.	Misc Tools & Supplies		137.18
043304	05/14/21	GEORGE'S AUTO SUPPLY	Filter: (13) Cabin, (2) Oil, Air, Wix Air, Wix		331.25
043305	05/14/21	MADERA CHOWCHILLA WATER &	Call for Funds #406	April	31,895.65
043306	05/14/21	MADERA TRIBUNE	Yearly Subscription Renewal		49.00
043307	05/14/21	NAPA-GENUINE PARTS COMPANY	Funnel Set, Deep Socket, Circuit Breaker, Brakes, Lube		91.12
043308	05/14/21	QUINN COMPANY	(13) Equipment Filters		902.03
043309	05/14/21	VALLEY IRON, INC	Pipe, (7) HR Plate, (4) HR Angle		2,049.17
043310	05/14/21	SPARKLETTS	(12) 5 Gal Bottle		109.78
043311	05/14/21	KROEGER EQUIPMENT & SUPPLY CO	Misc Equipment Parts		365.71
043312	05/14/21	TECHNOFLO SYSTEMS	4" Seametrics Saddle Magmeter		1,464.41
043313	05/14/21	SILVA FORD MADERA	(2) Bed Mat, Fuel Cap Assembly, Trans. Oil Cooler Tube		419.39
043314	05/14/21	UNITED RENTALS NORTHWEST,INC.	Rental: Single Drum Pad Roller, Rammer/Whacker		3,545.53
043315	05/14/21	CALIFORNIA INDUSTRIAL RUBBER	(2 Sqft) Black Neoprene Sheet		9.87
043316	05/14/21	S & J LUMBER, INC	(160 BF) Douglas Fir		413.25
043317	05/14/21	SHERWIN-WILLIAMS - Madera	(1 Gal) Safety Orange Paint		50.43
043318	05/14/21	SCHOETTLER TIRE	Tires, Valve Stems, Mount, Balance, R&M #2-18, 1-10		2,038.30
043319	05/14/21	FRIANT WATER AUTHORITY	SLDMWA: WY '18 O&M, Recapture Annual		121,872.82
043320	05/14/21	FRESNO WIRE ROPE AND RIGGING, INC.	(200 Ft) 3/8" Stainless Steel Cable, (2) Chain Hoist		1,333.76
043321	05/14/21	FASTENAL COMPANY	Misc Tools & Supplies		981.03
043322	05/14/21	LEE'S CONCRETE MATERIAL CO INC	(9 Yd) 6.0 Concrete		1,335.67
043323	05/14/21	J W MYERS INC	(13.6 Gal) Propane		34.89
043324	05/14/21	PRAXAIR DISTRIBUTION INC	Rental: Welding Tanks		252.58
043325	05/14/21	GRAINGER, INC.	(8) Warning Light		423.90
043326	05/14/21	DELRAY TIRE & RETREADING	(8) Tires		1,413.48
043327	05/14/21	SILVA'S AUTO BODY	Front Door & Fender Repair #4-20		1,972.97
043328	05/14/21	WATERMAN VALVE LLC	Stem Coupler: (2) 5/8", (2) 3/4"		76.45
043329	05/14/21	HARBOR FREIGHT TOOLS USA, INC.	Compact Air Needle Scaler		30.30
043330	05/14/21	HOME DEPOT CREDIT SERVICES	Misc Tools & Supplies		1,056.90
043331	05/14/21	LOWE'S COMPANIES INC.	Misc Tools & Supplies		2,302.98
043332	05/14/21	VERIZON WIRELESS	Data Plan: Cell Phones, Tablets, Gates, SDR, MC Turnout		2,825.38
043333	05/14/21	DON'S MOBILE GLASS, INC.	Install Lower Left Window #4-16		156.65
043334	05/14/21	WESTERN AG & TURF	18" 80# PIP 45 Degree Elbow		225.19
043335	05/14/21	SIGNMAX	48x36 Basin Sign, (5) Vehicle ID Number Black Vinyl		155.21
043336	05/14/21	NORTHERN SAFETY CO.,INC.	(36) MED Poly Gloves, (37) Coverall, Wireless Charger		332.67
043337	05/14/21	WILLDAN FINANCIAL SERVICES	Arbitrage Rebate - Series 2015		1,750.00
043338	05/14/21	WALPOLE & CO., LLP	Sage Consulting		87.50
043339	05/14/21	BLAIR, CHURCH & FLYNN	Professional Services	May 2020 to March 2021	42,013.50
043340	05/14/21	SEBASTIAN - ALARM MONITORING	Troubleshoot Camera Motion Alerts, Monthly Alarm Monit.		729.85
043341	05/14/21	WANGER JONES HELSLEY PC	Legal Fees Through 04/15/21		5,199.00
043342	05/14/21	CNA SURETY DIRECT BILL	POB - Erickson		240.00
043343	05/14/21	O'REILLY AUTO PARTS	Misc Auto Supplies		608.85
043344	05/14/21	COVERALL NORTH AMERICA, INC	Monthly Janitorial Services	May	713.00
043345	05/14/21	MADERA CO. FAIRMEAD LANDFILL	Trash to Landfill		475.25
043346	05/14/21	REAL-TIME INFORMATION SERVICES, INC.	SSL Certificate, Dell Laptop, Smart Options & Antivirus		3,884.50
043347	05/14/21	ZOOM IMAGING SOLUTIONS, INC.	Maintenance Contract: 2 Printers		280.40
043348	05/14/21	ADVANCED DISTRIBUTION CO.	Misc Tools & Supplies		6,396.30
043349	05/14/21	GLS/GOLDEN STATE OVERNIGHT	Postage		125.60
043350	05/14/21	NUTRIEN AG SOLUTIONS	(180 Gal) Lifeline		6,691.28
043351	05/14/21	HI TOUCH BUSINESS SERVICES	Office Supplies		310.01
043352	05/14/21	L & L ELECTRICAL, INC.	400' Antenna Cable, Labor-Tech Support: April		2,299.00
043353	05/14/21	DAVIDS ENGINEERING, INC.	Professional Services.- Madera Basin	April	777.50
043354	05/14/21	VAN DE POL, INC.	Cardlock Fuel		3,991.16
043355	05/14/21	UMPQUA BANK $10,470.22	Travel, Computer, Advertising, Vehicle RM	Admin	4,483.14
			Safety, Telephone	Operations	862.38
			Travel	Engineering	698.05
			Safety, Vehicle RM, Equipment RM	Shop	4,352.01
			Employee Relations	HR	74.64
043356	05/14/21	OTT HYDROMET CORP	Installation: SDR		450.00
043357	05/14/21	GEOTAB USA, INC.	Pro Plus Plan - Fleet Track	April	1,227.80
043358	05/14/21	CINTAS	Uniforms & Supplies		246.70
043359	05/26/21	A T & T	Office, Fax, Alarms, Tablets		657.05
043360	05/26/21	P G & E	Monthly Service: Ag Pumps, Gate Actuator		310.66
043361	05/26/21	A & E BEARING & SUPPLY	Hydraulic: Hose, Fitting, Crimp		417.50
043362	05/26/21	VALLEY IRON, INC	(8) Channel, (10) Pipe, (22) Angle		2,375.08
043363	05/26/21	TARGET SPECIALTY PRODUCTS	(200 lbs) Kaput-D		759.74
043364	05/26/21	M I D EMPLOYEES ASSOCIATION	Employee Payroll Deductions		135.00

WARRANT LIST

June 15, 2021

CHECK NUMBER	CHECK DATE	VENDOR NAME	DESCRIPTION	ADDITIONAL DETAIL	CHECK AMOUNT
043365	05/26/21	S & J LUMBER, INC	(32 BF) 2'x12' Douglas Fir		85.25
043366	05/26/21	PAPE' MACHINERY, INC	Window Pane, (2) Filter Element, Grip, Switch		1,017.61
043367	05/26/21	ZEE MEDICAL SERVICE	Replenish First Aid Kit Supplies		17.57
043368	05/26/21	FRIANT WATER AUTHORITY	SLDMWA	June	290,619.72
043369	05/26/21	MADERA AUTO CENTER	(2) Control Cable		58.95
043370	05/26/21	HYDRAULIC CONTROLS, INC.	90 Deg Elbow, Reducer Bushing		11.38
043371	05/26/21	PRAXAIR DISTRIBUTION INC	Welding Gas		363.08
043372	05/26/21	GRAINGER, INC.	(2) Back Plate Placard Holder, (2) Hand Held Wind Meter		158.16
043373	05/26/21	ACWA/JPIA	Monthly Medical, Dental Vision Insurance Premiums	June	45,374.12
043374	05/26/21	WATERMAN VALVE LLC	In-Line Gate, (10) Stem Coupler		1,344.78
043375	05/26/21	HARBOR FREIGHT TOOLS USA, INC.	(5) Paint Brush Packs, (2) Goggles Pack		60.97
043376	05/26/21	KAISER FOUNDATION HEALTH PLAN	Monthly Medical Insurance Premiums	June	36,519.08
043377	05/26/21	SUN LIFE AND HEALTH INSURANCE	Monthly Life Insurance Premiums	June	2,201.50
043378	05/26/21	SUN LIFE AND HEALTH INSURANCE	Employee Payroll Deductions		219.90
043379	05/26/21	PURL'S SHEET METAL	Summer Service		176.00
043380	05/26/21	NIXON-EGLI EQUIPMENT CO.	(2) Rocker Switch, Potentiometer & Kit		326.44
043381	05/26/21	SPECIAL DISTRICT RISK	Worker's Compensation: 2021-2022		131,561.82
043382	05/26/21	BSK & ASSOCIATES	Office Water Testing, Prof. Services: 3/16/21 to 4/15/21		10,142.00
043383	05/26/21	WESTERN AG & TURF	Primer, Gray Glue, Large Swab, (44) 12" 80# PIP Pipe		658.89
043384	05/26/21	SIGNMAX	(2) Basin Sign		165.20
043385	05/26/21	MARK DUARTE	Pesticide Spraying : Shop, Outer Bldgs., Office		240.00
043386	05/26/21	NORTHERN SAFETY CO.,INC.	(12) Utility Knife, (120) L & XL Gloves		118.83
043387	05/26/21	PURCHASE POWER	Postage Refill		2,041.95
043388	05/26/21	CENTRAL SANITARY SUPPLY	Trashcan Liners, Toilet Paper		203.68
043389	05/26/21	REDROCK ENVIRONMENTAL	Trash to Landfill		213.68
043390	05/26/21	O'REILLY AUTO PARTS	(2) Floor Mat Set, Auto Refrigerant, (2) Rocker Switch		230.13
043391	05/26/21	ULINE	(4) XL Nitrile Gloves, Vinyl Tag Protectors, Grip Gloves		342.41
043392	05/26/21	REAL-TIME INFORMATION SERVICES, INC.	(20) Pre-Paid Block Hours - Consulting		2,300.00
043393	05/26/21	LEGAL SHIELD	Employee Payroll Deductions		579.15
043394	05/26/21	FORK LIFT SPECIALTIES, INC	R/M: Hotsy Pressure Washer		1,911.40
043395	05/26/21	TRANSAMERICA EMPLOYEE BENEFITS	Employee Payroll Deductions		38.68
043396	05/26/21	WEST SIDE WATER CONDITIONING	Well Service		177.56
043397	05/26/21	U S BANK EQUIPMENT FINANCE	Copier Lease Payment		712.94
043398	05/26/21	D & R DOOR SERVICE INC.	Furnish & Replace Drive Sprocket Bracket		570.00
043399	05/26/21	HI TOUCH BUSINESS SERVICES	Office Supplies		872.54
043400	05/26/21	L & L ELECTRICAL, INC.	Labor - Tech Support	May	1,000.00
043401	05/26/21	DAVIDS ENGINEERING, INC.	Prof. Svcs. - Madera GSP	April	1,230.75
043402	05/26/21	ROBERSON, JACOB	RWMG - Admin Duties/ Reimburse	April	2,331.89
043403	05/26/21	MFCP INC.	Male Adapters & Connector, Tube Fitting		100.58
043404	05/26/21	CINTAS	Uniforms & Supplies		350.75
					816,867.33
			Payroll Ending 04/24/21	88,601.06	
		*	Payroll Ending 05/08/21	86,552.74	
			Payroll Ending 05/22/21	86,125.55	
					261,279.35
			Tax Transfers 04/24/21	33,944.07	
			Tax Transfers 05/08/21	33,351.14	
			Tax Transfers 05/22/21	33,197.71	
					100,492.92
			Employee Benefits 04/24/21	20,946.97	
			Employee Benefits 05/08/21	21,393.81	
			Employee Benefits 05/22/21	21,372.77	
					63,713.55
				GRAND TOTAL	**1,242,353.15**

WARRANT LIST

June 15, 2021

CHECK NUMBER	CHECK DATE	VENDOR NAME	DESCRIPTION	ADDITIONAL DETAIL	CHECK AMOUNT
		Per Diems Included in above *			
		Director Cosyns			
		Director Davis			
	04/29/21	$65.00	MID Special Meeting		
		Director Erickson			
	04/12/21	$65.00	FWA EC Meeting (Lindsay)		
	04/15/21	$65.00	FWA Special Meeting (Zoom)		
	04/29/21	$100.00	FWA Reg Meeting (Visalia)		
			MID Special Meeting		
		Director Janzen			
	04/07/21	$65.00	SJ River Conservancy (Zoom)		
	04/26/21	$65.00	RWMG (Zoom)		
	04/29/21	$65.00	MID Special Meeting		
		Director Loquaci			
	04/16/21	$65.00	Madera Sub Basin Adhoc		
	04/29/21	$65.00	MID Special Meeting		

AGENDA ITEM 2c.

MADERA IRRIGATION DISTRICT
CASH BALANCE SUMMARY REPORT
4/30/2021 AND 3/31/2021

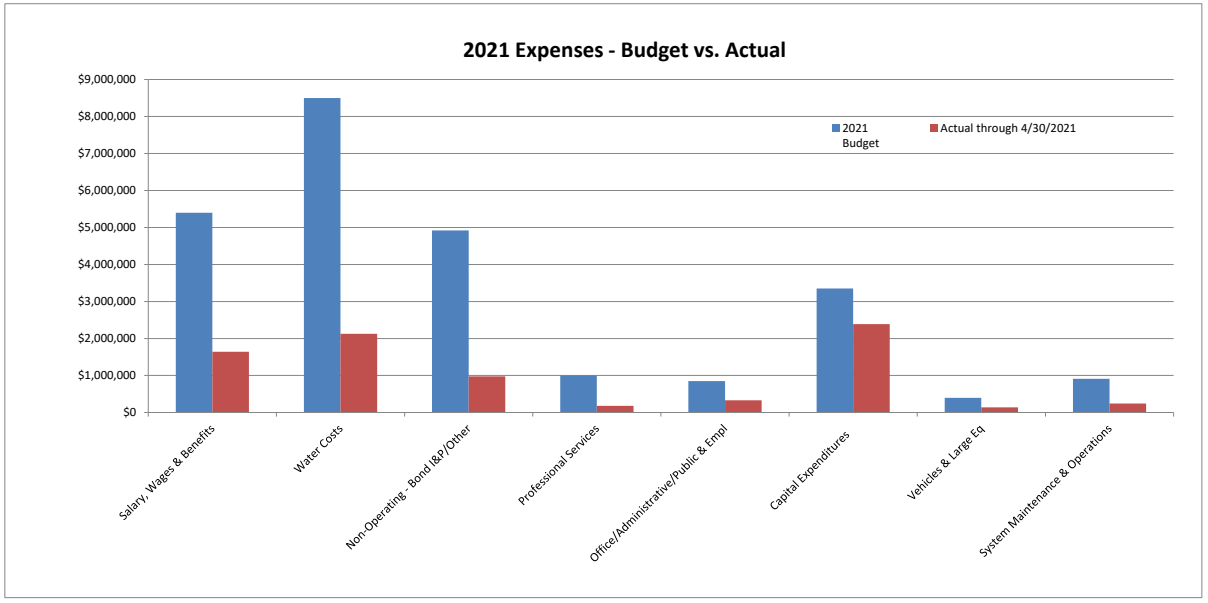
	4/30/2021	3/31/2021	Interest Rate
UNRESTRICTED CASH			
CITIZENS BANK			
SWEEP ACCOUNT	$ 7,393,542.70	$ 8,114,024.15	0.25%
PAYROLL ACCOUNT	7,927.58	7,927.58	
REVOLVING CHECKING FUND	1,628.28	3,548.31	
PETTY CASH AND CHANGE DRAWER	300.00	300.00	
L.A.I.F.-UNRESTRICTED	29,425,914.88	29,394,000.02	0.34%
TOTAL UNRESTRICTED CASH	$ 36,829,313.44	$ 37,519,800.06	
RESTRICTED CASH			
L.A.I.F.-RESTRICTED 218 ASSESSMENT	$ 2,541,798.11	$ 2,538,826.68	0.34%
CITIZENS BUSINESS BANK RESTRICTED	578,659.13	578,659.13	0.25%
TOTAL RESTRICTED CASH	$ 3,120,457.24	$ 3,117,485.81	
TOTAL CASH	**$ 39,949,770.68**	**$ 40,637,285.87**	

District's investments are in compliance with the Investment Guidelines Policy for Madera Irrigation District.

There are sufficient funds available for the District to meet its expenditures for the next six months.

MADERA IRRIGATION DISTRICT
2021 Expenses - Budget vs. Actual

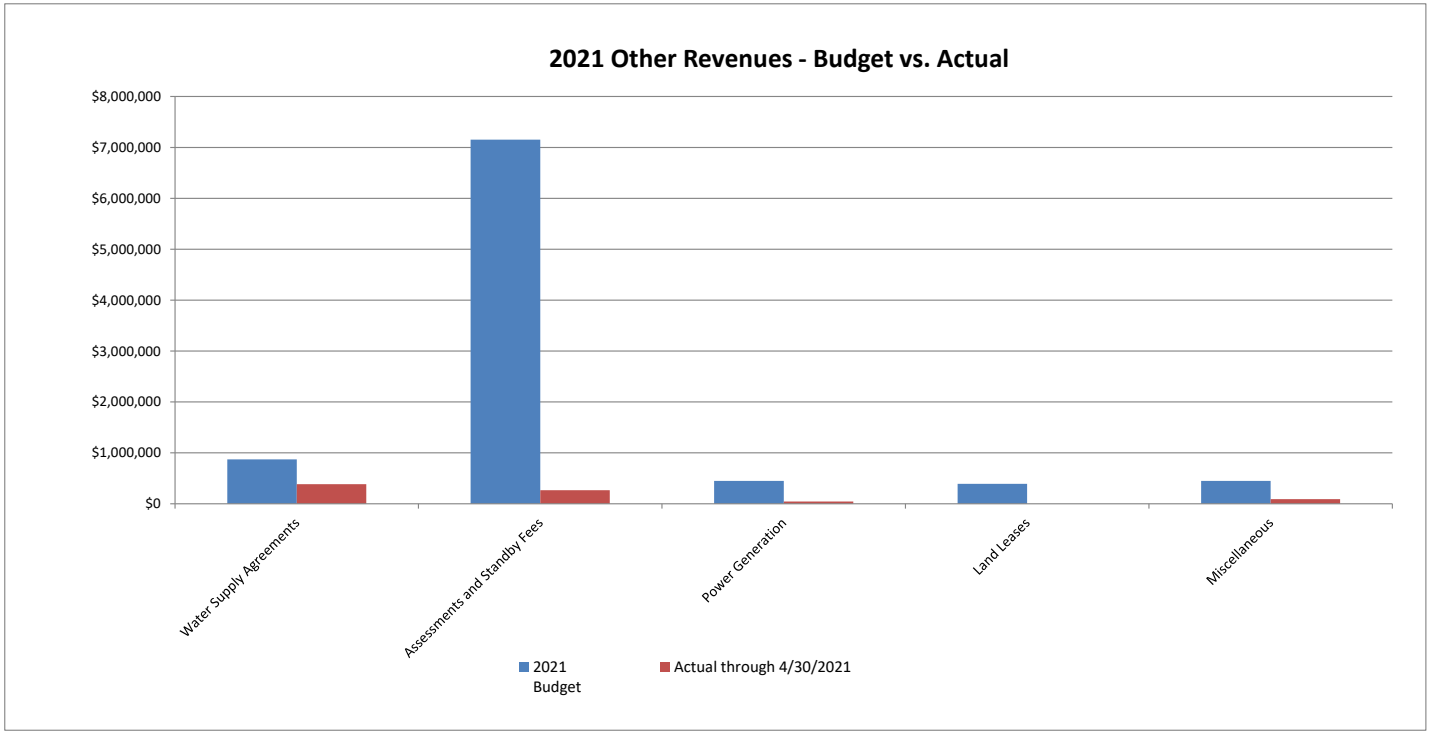
Description	2021 Budget	Actual through 4/30/2021	% of Budget Used
Salary, Wages & Benefits	$5,399,000	$1,642,400	30%
Water Costs	$8,500,000	$2,127,545	25%
Non-Operating - Bond I&P/Other	$4,920,000	$976,978	20%
Professional Services	$1,003,000	$178,365	18%
Office/Administrative/Public & Empl	$850,000	$328,874	39%
Capital Expenditures	$3,352,000	$2,390,239	71%
Vehicles & Large Eq	$395,000	$137,190	35%
System Maintenance & Operations	$911,000	$243,576	27%
Total	**$25,330,000**	**$8,025,167**	**32%**
Less: 2020 Budget Funds Carryover	$ (2,500,000)	$ -	
2021 Approved Budget	**$ 22,830,000**	**$ 8,025,167**	**35%**



MADERA IRRIGATION DISTRICT
2021 Other Revenues - Budget vs. Actual

Description	2021 Budget	Actual through 4/30/2021	% of Budget Received
Water Supply Agreements	$871,800	$383,977	44.0%
Assessments and Standby Fees	$7,151,250	$265,402	3.7%
Power Generation	$450,000	$45,067	10.0%
Land Leases	$393,190	$0	0.0%
Miscellaneous	$451,000	$89,724	19.9%
Total	**$9,317,240**	**$784,171**	**8.4%**

NOTE: Water sales not included



MADERA IRRIGATION DISTRICT
CASH BALANCE SUMMARY REPORT
5/31/2021 AND 4/30/2021

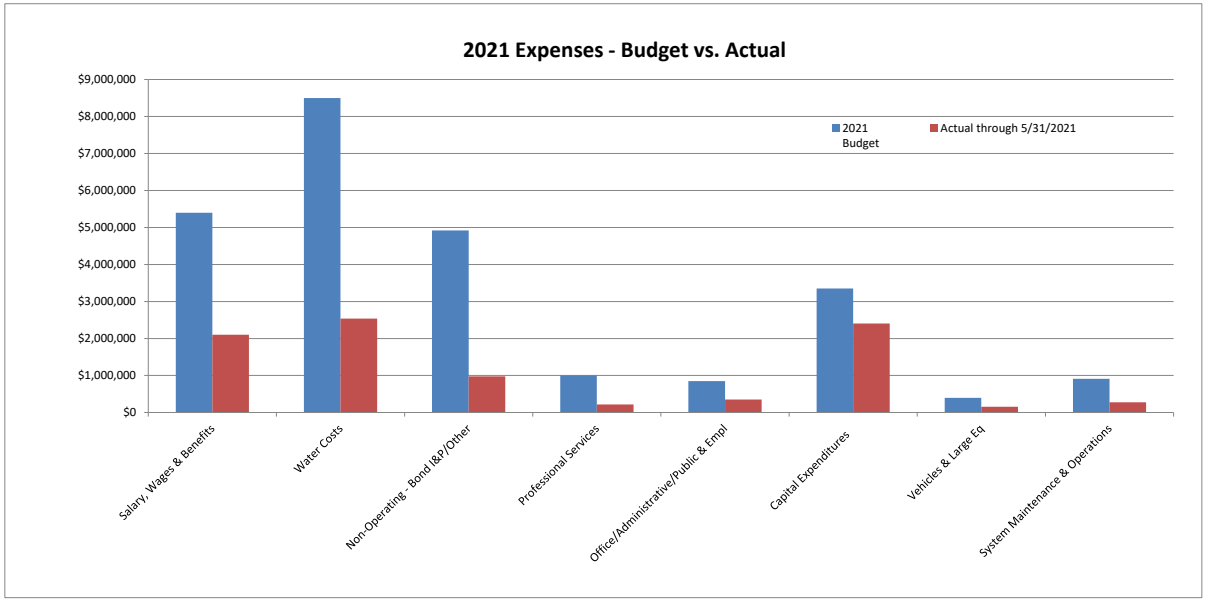
	5/31/2021	4/30/2021	Interest Rate
UNRESTRICTED CASH			
CITIZENS BANK			
SWEEP ACCOUNT	$ 9,109,456.70	$ 7,393,542.70	0.25%
PAYROLL ACCOUNT	7,927.58	7,927.58	
REVOLVING CHECKING FUND	3,315.73	1,628.28	
PETTY CASH AND CHANGE DRAWER	300.00	300.00	
L.A.I.F.-UNRESTRICTED	28,154,391.32	29,425,914.88	0.32%
TOTAL UNRESTRICTED CASH	$ 37,275,391.33	$ 36,829,313.44	
RESTRICTED CASH			
L.A.I.F.-RESTRICTED 218 ASSESSMENT	$ 3,813,321.67	$ 2,541,798.11	0.32%
CITIZENS BUSINESS BANK RESTRICTED	578,659.13	578,659.13	0.25%
TOTAL RESTRICTED CASH	$ 4,391,980.80	$ 3,120,457.24	
TOTAL CASH	**$ 41,667,372.13**	**$ 39,949,770.68**	

District's investments are in compliance with the Investment Guidelines Policy for Madera Irrigation District.

There are sufficient funds available for the District to meet its expenditures for the next six months.

MADERA IRRIGATION DISTRICT
2021 Expenses - Budget vs. Actual

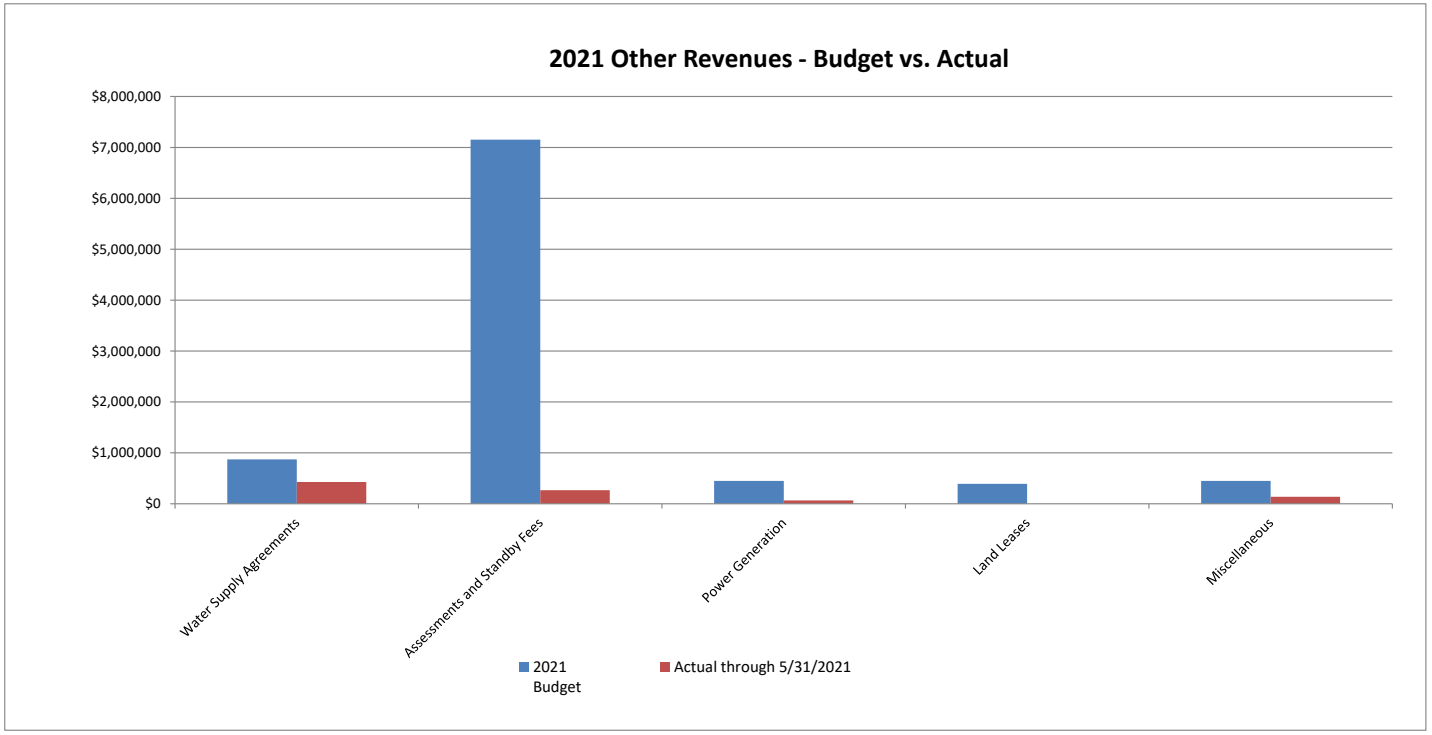
Description	2021 Budget	Actual through 5/31/2021	% of Budget Used
Salary, Wages & Benefits	$5,399,000	$2,100,730	39%
Water Costs	$8,500,000	$2,540,038	30%
Non-Operating - Bond I&P/Other	$4,920,000	$976,510	20%
Professional Services	$1,003,000	$217,760	22%
Office/Administrative/Public & Empl	$850,000	$350,636	41%
Capital Expenditures	$3,352,000	$2,406,873	72%
Vehicles & Large Eq	$395,000	$153,123	39%
System Maintenance & Operations	$911,000	$276,380	30%
Total	**$25,330,000**	**$9,022,049**	**36%**
Less: 2020 Budget Funds Carryover	$ (2,500,000)	$ -	
2021 Approved Budget	**$ 22,830,000**	**$ 9,022,049**	**40%**



MADERA IRRIGATION DISTRICT
2021 Other Revenues - Budget vs. Actual

Description	2021 Budget	Actual through 5/31/2021	% of Budget Received
Water Supply Agreements	$871,800	$426,913	49.0%
Assessments and Standby Fees	$7,151,250	$265,402	3.7%
Power Generation	$450,000	$64,950	14.4%
Land Leases	$393,190	$0	0.0%
Miscellaneous	$451,000	$137,407	30.5%
Total	**$9,317,240**	**$894,672**	**9.6%**

NOTE: Water sales not included



AGENDA ITEM 3a.

Finance Department Activities
June 15, 2021

The Finance team have made, and documented, the required parcel changes and have run a 2022 Unequalized Assessment Roll which is included in the Board of Equalization packet presented today. Any additional parcel changes will be recorded and presented at the Board of Equalization meeting scheduled for this Friday, June 18, 2021.

We received the second payment from the County of Madera for assessments paid from December 21st through April 15th in the amount of approximately $2.6 million.

Accounting (On-going)

Madera Irrigation District
- monthly financial reports
- accounts payable and warrant lists
- bank reconciliations
- CIP/Project tracking and updates

Madera-Chowchilla Water and Power Authority (On-going)
- monthly financial reports
- accounts payable and warrant lists
- bank reconciliations
- Call for Funds

Storm/Assessments (On-going)

Extract Madera Irrigation District deed transfers from Madera County
Process Grant Deed changes
Assessment searches as requested by the public
Redemption documentation

Payroll (On-going)

Madera Irrigation District payroll processing
Compilation of payroll data for employees and third-party requests
Madera-Chowchilla Water and Power Authority payroll processing
Madera-Chowchilla Water and Power Authority payroll tax transfers

Madera Irrigation District

HR Department Report – June

Human Resources General:

- Evaluations Reviewed & Completed for month of May
- Interactive Process and Return to Work Administration
- Employee Separation Administration & Correspondence
- MID Stream Newsletter Article – Staff Retirement
- Standard Documents Preparation
- Employee Relation Meetings

Recruitment:

- Assessment preparation, candidate screening, correspondence, selection, and onboarding for District vacant positions.
- Meter Technician –
    - Assessment testing and scoring completed for qualified candidates.
    - Candidate correspondence and one on one reviews of assessment results
    - Interviews tentatively scheduled for June 17th, 2021.

Benefits:

- Qualifying Event administration and correspondence
- Administer requests and documentation for Supplemental Paid Sick Leave (SPSL).
- Work with Paychex to ensure ARPA requirements are completed.
- Kaiser Update – Vendor meeting
- Wellness Grant Administration – receipts and correspondence with JPIA

Insurance, Risk Management & Compliance:

- Worker's Compensation Claim Administration
- Property and Liability Review and Correspondence
- Risk Transfer Administration
    - Contract review for insurance requirements
    - Complete checklists for certificate of coverage and endorsements
    - Follow up reminders and authorizations

Training:

- Reasonable Suspicion Training Review for Supervisors
- Harassment Training Review
- Webinars:
    - Noble – "Riding the COVID Rollercoaster…It's Not Over Yet."
    - i-Sight – 6 Keys to Building a Workplace Culture that Prioritizes Ethics.

Current Major Focus Areas: Risk Management procedures updates, Training, COVID-19 Compliance, Employee Relations, and District Policy & Program Updates.

MCWPA

Human Resources General:

- Employee Evaluations Review & Administration
- Alternative Work Schedule Review and Preparation

Training:

- All Staff Training – Heat Stress/ Heat Illness Prevention

AGENDA ITEM 3b.

MID Operations and Engineering Report

- The completed design for newly acquired Basin #8 is under review, and the design for the newly acquired Basin #9 is in progress.
- SCADA sites are being taken out of hibernation, solar panels are being cleaned, and battery maintenance is being done for the start of the season.
- All the new 900 MHZ radios, antennas, and hardware are completed for the SDR SCADA sites.
- The mountain diversion sites have ongoing flow monitoring.
- Engineering staff will be having a training session with all the Canal Operators on some new updates on the SCADA System before the start of the 2021 water season.
- Two new solar self-cleaning trash screens were installed by the CHSR on the 6.2 and 6.2-9.2 Canals. Engineering staff will also be having a training session to go over operations of the new screens.
- Engineering staff has been working on raising some of the 450 radio site antennas an additional 5' to 7' for better reception.
- All MID owned parcels are being researched and mapped for review.

Work Completed

- Barbwire fencing and road gates were installed at Basin #3.
- Several loads of sand were hauled from Franchi for projects throughout the District.
- Three concrete canal crossings on the Madera Canal were pumped out and inspected by MID staff.
- Dirt was hauled into Town and Country Park to build up the canal banks along the backside of the baseball fields.
- Installed a rebuilt control gate on the Desmond Canal just south of Avenue 12.
- The rebuilt gate for turnout #1 on the Mordecai Canal was installed.
- Gates were rebuilt for turnouts #9 and #48 on the Dixieland Canal.
- A metal catwalk was installed on the Dixieland turnout #44.
- The control box on the Hospital Canal at Avenue 14 and Road 28 ½ was raised 8".
- Madera Irrigation Signs were installed at the Golf Course on the 24.2-13.2 Canal.
- Sink holes were repaired on the 6.2-9.2-5.0, 6.2-16.9, and 6.2-18.4 Canals.
- All radial gates on the 6.2 Canal east of HWY 99 have been put back into service.
- Debris was cleared out of turnout #7 on the 6.2-9.2 Canal.
- Clean up was done on the 24.2 Canal east of the railroad tracks on Avenue 19 due to fire hazards.
- A 3' tall concrete wall was framed and poured on the Colony Canal at Road 23 ½.
- Installed a 20' PVC Pipeline and a 12" Inline gate on the 6.2-14.0 turnout #10.
- Repaired 3 leaks on the Roberts Line at Sunset east of Schnoor Street.
- Two leaks were repaired on the 6.2-14.0 Canal.

Root Creek Outlet

Sinkholes by the railroad on the 6.2-9.0-3.2

Forklift gate installed on the 6.2 Canal

Clean-up on the 24.2 Canal at Ellis Street

Clean-up on the 24.2 Canal at Ellis Street to Avenue 19

Installed a catwalk on Dixieland turnout #44 Installed boards on the 6.2 east of HWY 99

Grading, Sloping and Road Repair

- The Hospital Canal at Road 28 ½ and the 32.2 Canal were dipped and cleaned.
- The canal banks were sanded, graded, and sloped on the 6.2-16.9 Canal.
- Tractor disking is in progress at Basin #8.

Disking at Basin #8 Grading and sloping on the 32.2 at Avenue 20.

Welding Shop/Mechanic Shop

- Repaired the bent hydraulic hose bracket on backhoe #4-16.
- The damaged board guides were repaired on Weir #4 on the 32.2-13.2 Canal at Avenue 18 ½ and Road 20.
- Built mounting tabs for miscellaneous projects.
- Four (4) 3"x7' fence posts were fabricated to hang cattle gates.
- Replaced the damaged board guides on the Dixieland Canal at Avenue 18 and Road 21.
- Stripped old rubber off the Lowboy Trailer #9-17 and installed new wood decking and diamond plating.
- Finished installing kicker braces on the fence job for Basin #3.
- A box step was installed on Island Tract turnout #10.
- Installed and painted safety railings and 6 radial gates on the 6.2 Canal.
- Some modifications were made to existing channels to that crews could install 2 new canal gates on the 6.2 Head and 15.9 Crossing at Avenue 8.
- Installed a ladder on the 6.2-18.4 control box at Avenue 6 and Road 22.
- A catwalk was installed and painted on the Dixieland Canal at Avenue 17 ½ and Road 19.
- Built a mounting frame for the basin sign at the golf course project.
- Replaced the damaged board guides and catwalk legs at the head of the 6.2-9.2-5.0 Canal.
- A trash guard was built and coated on the Burgess Canal downstream of Avenue 12.
- Installed smaller board guides at the first weir west of HWY 99 on the 6.2, and downstream of the 6.2-16.9 head.
- Built new mounting brackets and installed them on the 6.2 trash guard at Road 33 ½ and the railroad crossing.
- Rebuilt forklift guides on the 6.2 Canal downstream from the Orange Line and installed a steel forklift panel.
- The mechanic shop had a total of 17 vehicles serviced, 7 vehicles repaired, 2 pieces of equipment serviced, and 3 pieces of equipment repaired.
- 90 Day Safety and Bit Inspections:
    - 2-18 F-550 Spray Truck
    - 11-11 F-350 Maintenance Truck
    - 1-18 F-350 Meter Truck
    - 1-15 Izuzu Trash Truck
    - 2-08 Peterbilt Truck
    - 1-19 Western Star Dump Truck
    - 11-16 Interstate Trailer
    - 7-16 F-550 Maintenance Truck
    - 6-20 F-450 Spray Truck

Pesticide Report

The spray department currently has 2 trucks spraying daily.

Type	Product Name	Amount Applied	Unit
Aquatic	AB Brand Copper Sulfate	150	Pounds
Bait	Kaput	275	Pounds
Herbicide	Alligare Imox	20	Gallons
Seed Oil	Brandt MSO	35	Gallons
Herbicide	Lifeline	113	Gallons
Pre-Emergent	Brandt Magnify	90	Gallons
Herbicide	Roundup	622.5	Gallons
Herbicide	Tribune	15	Gallons

AGENDA ITEM 5a.

JUNE 15, 2021
RESOLUTION NO. 2021-08

AMENDED RESOLUTION OF THE BOARD OF DIRECTORS,
MADERA IRRIGATION DISTRICT
APPROVING PURCHASE AND SALE AGREEMENT FOR
MADERA COUNTY APN 047-310-004

RESOLVED by the Board of Directors ("Directors") of the Madera Irrigation District ("District"), at a regular meeting duly called and held on June 15, 2021, at the business office of the District, 12152 Road 28 1/4, Madera, California 93637, as follows:

WHEREAS, Martin W Talley and Erin A Talley ("Seller") holds fee title to unimproved real property consisting of approximately 4.77 acres located in the unincorporated portion of Madera County, California, which is commonly described as Madera County Assessor's Parcel Number: 047-310-004 (the "Subject Property"); and

WHEREAS, Seller now desires to sell and convey to the District; and

WHEREAS, the District has determined that the acquisition of this parcel would serve the District's interests and seeks to enter into a Purchase and Sale Agreement, a copy of which is attached hereto as Exhibit "A" with the Seller; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Madera Irrigation District, that the Board of Directors of the Madera Irrigation District hereby approves the Purchase and Sale Agreement for the Subject Property, a copy of which is attached hereto as Exhibit "A," and authorizes Board President James Erickson to execute the Agreement in the substantial form presented as Exhibit "A," subject to such reasonable modifications, revisions, additions and deletions as he may approve prior to execution, said execution to provide conclusive evidence of such approval.

BE IT FURTHER RESOLVED, the Board of Directors hereby directs and authorizes General Manager Thomas A. Greci and/or Board President James Erickson to execute any further documents necessary to transfer title of the Subject Property to the District, and to carry out all associated acts and duties associated with the purchase and acquisition of the parcel.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Board of Directors of the Madera Irrigation District, at a regular meeting of the Board held on the 15th day of June 2021, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
James Erickson, President

ATTEST: _____
Richard Cosyns, Vice President

CERTIFICATE OF SECRETARY

The undersigned Secretary of the Board of the Madera Irrigation District hereby certifies that the foregoing is a full, true and correct copy of Resolution No. 2021-08 adopted June 15, 2021.

_____
Andrea Kwock Sandoval, Secretary

PURCHASE AND SALE AGREEMENT
AND ESCROW INSTRUCTIONS

This Agreement ("Agreement") is dated as of the date that Buyer (defined below) executes this Agreement below (the "**Effective Date**"), by and between Madera Irrigation District, an irrigation district organized under the California Irrigation District Law, Section 20500 *et seq.* of the California Water Code ("**Buyer**"), and Martin W Talley and Erin A Talley. ("**Seller**").

RECITALS

A. Seller holds fee title to certain unimproved real property consisting of approximately 4.77 acres located in the unincorporated portion of Madera County, California, which is commonly described as Madera County Assessor's Parcel Number: 047-310-004 (the "**Real Property**"). If Buyer elects to purchase the Real Property by executing this Agreement, the legal description shall be prepared by the Title Company.

B. Seller now desires to sell and convey to Buyer, and Buyer desires to purchase from Seller, all right, title and interest in and to the Property (as defined below) on and subject to the terms and conditions contained in this Agreement.

AGREEMENT

In consideration of the respective agreements hereinafter set forth, Seller and Buyer agree as follows:

1. Property Included in Sale. Seller shall sell and convey to Buyer, and Buyer shall purchase from Seller, subject to the terms and conditions set forth herein, the following:

1.1 the Real Property; and

1.2 all of Seller's right, title and interest in and to: (i) all personal property related to the use or operation of the Real Property, except all existing tanks, trash, and debris on Property, which Seller shall remove at Seller's sole cost and expense prior to Close of Escrow (the "**Personal Property**"), and (ii) intangible property related to the use or operation of the Real Property, including without limitation, any licenses and permits owned by Seller in connection with the operation of the Real Property, and any warranties available to Seller with respect to the Real Property, all governmental zoning, use, occupancy, and operating permits, and all other governmental permits, licenses, approvals, applications, subdivision maps, entitlements and certificates relating to the Real Property (collectively, the "**Intangible Property**").

The Personal Property, Real Property and Intangible Property are collectively referred to as the "**Property"**.

2. Purchase Price and Conditions.

2.1 The purchase price for the Property (the "**Purchase Price**") shall be the total sum of one hundred dollars and no cents ($100.00).

2.2 Deposit.

(i) Within five (5) business days following the Effective Date, Buyer shall deposit the Purchase Price (the **"Deposit"**) into escrow with Chicago Title, Madera ("**Escrow Holder**" or "**Title Company**").

(ii) The amounts deposited into Escrow shall be distributed to Seller at the Closing (as defined in Section 7.2).

2.3 In addition to the Purchase Price, Buyer agrees to allow Seller first right of refusal for removal of the soil from the Real Property and adjacent property owned by Madera Irrigation District, commonly described as Madera County Assessor's Parcel Number 047-310-039, for five (5) years from Effective Date. All soil removal shall be in accordance with Madera Irrigation District's Surplus Soil Program, except that Buyer shall waive any payments required thereunder for the removal of soil from the Real Property only.

3. Title to the Property. At the Close of Escrow, Seller shall convey to Buyer insurable title to the Real Property by a duly executed and acknowledged Grant Deed in Title Company's standard form (the "**Grant Deed**"), subject only to the Approved Exceptions (as defined in Section 5.1 below).

4. Due Diligence and Time for Satisfaction of Conditions.

4.1 Buyer, or its designees, shall commence due diligence with respect to the Property promptly following the Effective Date, and the due diligence period (the "**Due Diligence Period**") shall expire at 5 p.m. sixty (60) days from the Effective Date. At Buyer's election, Buyer shall have the right to terminate this Agreement at any time during the Due Diligence Period in which event the Deposit (and any other portion of the Deposit that has been delivered to Escrow Holder prior to such termination) shall be returned to Buyer and neither party shall have any further rights or obligations hereunder. If Buyer does not give Seller and Escrow Holder written notice of Buyer's election to proceed with this Agreement (the "**Election Notice**") prior to the expiration of the Due Diligence Period, then Escrow Holder shall immediately return the Deposit (and any other portion of the Deposit that has been delivered to Escrow Holder prior to the expiration of the Due Diligence Period) to Buyer, this Agreement shall be deemed to have been terminated, and neither party shall have any further obligation to the other hereunder.

4.2 Between the Effective Date and the final Closing Date, Seller shall afford authorized representatives of Buyer reasonable access to the Real Property for purposes of satisfying any Conditions Precedent (as defined in Section 5 below) to the Closing contained herein, and shall have the right to perform such engineering analyses, water, soils and geotechnical studies, site history investigations, marketing studies and environmental assessments as Buyer deems necessary in connection with its investigation of the Real Property. Provided that Seller is not in breach of this Agreement, if this Agreement is terminated, Buyer shall restore the Real Property to the condition existing prior to Buyer's entry onto the Real Property (but Buyer shall not be required to restore any conditions not created by Buyer or Buyer's agents, employees or contractors).

5. Conditions to Closing. The following conditions are conditions precedent to Buyer's obligation to purchase the Property (the "**Conditions Precedent**"):

5.1 Buyer's review and approval of title to the Real Property, as follows:

(a) Within fifteen (15) days after the Effective Date, the Title Company shall deliver to Buyer a preliminary title report for the Real Property issued by Title Company, accompanied by copies of all documents referred to in the report (collectively, the "**Preliminary Report**"). Buyer shall advise Seller, no later than thirty (30) days prior to the expiration of the Due Diligence Period, what exceptions to title, if any, will be accepted by Buyer. Seller shall have ten (10) days after receipt of Buyer's objections to give Buyer: (i) notice that said exceptions will be removed on or before the Closing Date; or (ii) notice that Seller elects not to cause such exceptions to be removed. If Seller shall fail to give Buyer notice of its election within such ten (10)-day period, Seller shall be deemed to have elected to remove any such exceptions. If Seller gives Buyer notice under clause (ii), Buyer shall notify Seller on or before the expiration of the Due Diligence Period whether Buyer elects to proceed with the purchase or terminate this Agreement. If Buyer elects to proceed with the purchase, then Buyer agrees to take title to the Real Property subject to all exceptions approved by Buyer and any exceptions that Seller has elected not to remove in accordance with the terms of this Section 5.1 (the "**Approved Exceptions**"). In no event shall any financing secured by the Property or any monetary liens be deemed an Approved Exception, and Seller agrees to remove any such exception at the Close of Escrow. If Buyer shall fail to deliver the Election Notice prior to the expiration of the Due Diligence Period, Buyer shall be deemed to have elected to terminate this Agreement.

5.2 Buyer's review and approval, within the Due Diligence Period, of all Seller's Documents (as defined below). Seller shall provide Buyer with copies of all documents pertaining to the condition or entitlement status of the Real Property that are in Seller's possession or control (collectively, "**Seller's Documents**"). Seller's Documents shall include, without limitation, surveys, permits, geologic, soils, groundwater and environmental reports, written communications to or from any and all governmental agencies, and engineers' and consultants' plans, reports and studies which Seller may have prepared or caused to be prepared (or which Seller has received) relating to the Property.

5.3 At the Closing, Title Company shall issue, at Buyer's election, a CLTA Owner's or ALTA Owner's Policy (or Policies) of title insurance (the "**Title Policy**"), subject only to the Approved Exceptions.

5.4 Seller shall have performed all obligations to be performed by Seller pursuant to this Agreement prior to Closing.

5.5 Seller's representations and warranties set forth herein shall have been true and correct as of the Effective Date and as of the Close of Escrow.

5.6 At the Closing, the Board of Directors of Buyer shall have approved the transfer of the Property by Seller and acceptance of the Property by Buyer pursuant to the terms and conditions of this Agreement.

The Buyer's Conditions Precedent are intended solely for the benefit of Buyer. If any of the Buyer's Conditions Precedent are not satisfied by the expiration of the Due Diligence Period or the Closing Date, as applicable, Buyer shall have the right in its sole discretion either to terminate this Agreement by written notice to Seller or to waive the Condition Precedent. If Buyer does not approve or waive the Conditions Precedent set forth in Sections 5.1 through 5.2 prior to

the expiration of the Due Diligence Period, such Conditions Precedent shall be deemed disapproved, this Agreement shall terminate, the Deposit shall be returned to Buyer, and neither party shall have any further liability hereunder. If Buyer does not approve or waive the Conditions Precedent set forth in Sections 5.3 through 5.6 prior to the Closing Date, Buyer shall have the right to terminate this Agreement, in which event this Agreement shall terminate, the Deposit shall be returned to Buyer, and neither party shall have any further liability hereunder (unless the failure of such condition was due to Seller's default hereunder, in which case Buyer shall retain all rights and remedies available at law or in equity).

6. DEFAULT:

6.1 BUYER'S DEFAULT. IF ESCROW FAILS TO CLOSE DUE TO BUYER'S DEFAULT UNDER THIS AGREEMENT, BUYER AND SELLER AGREE THAT BASED UPON THE CIRCUMSTANCES NOW EXISTING, KNOWN AND UNKNOWN, IT WOULD BE IMPRACTICAL OR EXTREMELY DIFFICULT TO ESTABLISH SELLER'S DAMAGES CAUSED BY BUYER'S DEFAULT UNDER THIS AGREEMENT. ACCORDINGLY, BUYER AND SELLER AGREE THAT IN THE EVENT ESCROW FAILS TO CLOSE DUE TO BUYER'S DEFAULT UNDER THIS AGREEMENT, IT WOULD BE REASONABLE AT SUCH TIME TO AWARD SELLER "LIQUIDATED DAMAGES" EQUAL TO THE AMOUNT OF THE DEPOSIT PREVIOUSLY PAID BY BUYER. THEREFORE, IF ESCROW FAILS TO CLOSE DUE TO BUYER'S DEFAULT UNDER THIS AGREEMENT, THIS AGREEMENT SHALL TERMINATE, ESCROW HOLDER SHALL CANCEL THE ESCROW AND SELLER SHALL RETAIN THE DEPOSIT PREVIOUSLY PAID BY BUYER AND RELEASED TO SELLER. RETENTION OF THE NONREFUNDABLE DEPOSIT BY SELLER SHALL BE SELLER'S SOLE AND EXCLUSIVE REMEDY AGAINST BUYER IN THE EVENT ESCROW FAILS TO CLOSE DUE TO A MATERIAL BREACH BY BUYER, AND SELLER WAIVES ANY AND ALL RIGHT TO SEEK OTHER RIGHTS OR REMEDIES AGAINST BUYER, INCLUDING WITHOUT LIMITATION, SPECIFIC PERFORMANCE. THE PAYMENT AND RETENTION OF SUCH AMOUNT AS LIQUIDATED DAMAGES IS NOT INTENDED AS A FORFEITURE OR PENALTY WITHIN THE MEANING OF CALIFORNIA CIVIL CODE SECTIONS 3275 OR 3369, BUT IS INTENDED TO CONSTITUTE LIQUIDATED DAMAGES TO SELLER PURSUANT TO CALIFORNIA CIVIL CODE SECTIONS 1671, 1676 AND 1677. SELLER HEREBY WAIVES THE PROVISIONS OF CALIFORNIA CIVIL CODE SECTION 3389. UPON TERMINATION OF THIS AGREEMENT AS PROVIDED IN THIS SECTION 6, NEITHER PARTY SHALL HAVE ANY FURTHER RIGHTS OR OBLIGATIONS HEREUNDER, EACH TO THE OTHER, EXCEPT FOR THE RIGHT OF SELLER TO RETAIN SUCH LIQUIDATED DAMAGES.

INITIALS: Seller_____ Buyer_____

6.2 SELLER'S DEFAULT. In the event of a default under this Agreement by Seller, Buyer may terminate this Agreement by written notice to Seller and, in addition, at Buyer's option, elect to: (i) waive any claim for loss of bargain, in which event all monies paid on account of Buyer, including, but not limited to, the Deposit, shall be repaid to Buyer and in addition, Seller shall pay to Buyer an amount equal to all of Buyer's direct out-of-pocket costs and expenses arising out of the transactions contemplated by this Agreement including, but not limited to, Phase I report, property investigation costs, title examination, staff time, and attorney's fees , or (ii) seek relief in an action for specific performance; provided, however, that an election by Buyer to pursue one or

the other of the foregoing remedies shall not preclude Buyer from pursuing the other remedy until full satisfaction shall have been received on the remedy pursued.

7. Closing and Escrow.

7.1 Upon mutual execution of this Agreement, the parties hereto shall open an escrow for the sale of the Property and shall deposit executed counterparts of this Agreement with Escrow Holder and both of such Agreements shall serve as instructions to Escrow Holder for consummation of the purchase and sale contemplated hereby. Seller and Buyer agree to execute such additional escrow instructions as may be appropriate to enable Escrow Holder to comply with the terms of this Agreement; provided, however, that in the event of any conflict between the provisions of this Agreement and any supplementary escrow instructions, the terms of this Agreement shall control. If the escrow is terminated due to the breach of this Agreement, then the breaching party shall be required to pay all escrow cancellation fees.

7.2 Closing Schedule. The closing of the purchase and sale contemplated hereunder (the "**Closing**") shall occur on the date that is seventy five (75) days after the Effective Date (the "**Closing Date**" or "**Close of Escrow**").

7.3 At or before the Closing (except to the extent otherwise specifically provided below), Seller shall deliver to Buyer the following:

(i) the Grant Deed for the Real Property, duly executed and acknowledged by Seller, subject only to the Approved Exceptions;

(ii) an affidavit pursuant to Section 1445(b)(2) of the Federal Code (the "**Non-Foreign Affidavit**"), and on which Buyer is entitled to rely, that Seller is not a "foreign person" within the meaning of Section 1445(f)(3) of the Federal Code;

(iii) a properly executed California Form 593C (the "**California Tax Certificate**") certifying that Seller is a California resident; and

(iv) any other instruments, records or correspondence called for hereunder which have not previously been delivered. Buyer may waive compliance on Seller's part under any of the foregoing items by an instrument in writing.

7.4 At or before the Closing, Buyer shall deliver to Seller the following:

(i) The Purchase Price (less the Deposit, which shall be credited to the Purchase Price); and

(ii) Buyer's share of closing costs and prorations as provided in Section 7.6 below.

7.5 Seller and Buyer shall each deposit such other instruments as are reasonably required by Escrow Holder or otherwise required to close the escrow and consummate the purchase of the Property in accordance with the terms hereof.

7.6 The following are to be apportioned as of the Closing Date, as follows:

(i) Prorations. Real property taxes and assessments for the Real Property shall be prorated as of the Close of Escrow on the basis of the most recent tax information. Such prorations shall be based on a thirty (30) day month. Seller's portion of such taxes and assessments may be paid using the proceeds of the Close of Escrow.

(ii) Closing Costs. At the Closing, the cost of the CLTA Title Policy, Endorsements, if any, and payment of the Madera County documentary transfer taxes, recording fees, escrow fees, and any other closing costs (the "**Closing Costs**") shall be paid by the Buyer. Any additional cost for an ALTA title policy or survey shall be borne by Buyer. The parties shall each pay their own legal fees, if any are incurred.

7.7 Actions by Escrow Holder. On the Closing Date, provided each of the conditions to the parties' obligations have been satisfied or waived, Escrow Holder shall undertake and perform the following acts in the following order: (a) record the Grant Deed in the Official Records (with documentary transfer tax information to be affixed after recording) and obtain a conformed copy thereof for delivery to Buyer; (b) pay any transfer taxes; (c) instruct the County Recorder to return the Grant Deed to Buyer; (d) distribute to Seller, or as Seller may instruct the Purchase Price for the Real Property less Seller's share of closing costs and prorations as provided herein; (e) deliver to Buyer (i) the conformed copy of the recorded Grant Deed, (ii) the original executed Non-Foreign Affidavit, (iii) the original executed California Tax Certificate, and (iv) the Title Policy, subject only to the Approved Exceptions.

8. Seller's Representations. Seller hereby represents and warrants to Buyer that:

8.1 The Real Property does not contain any hazardous or toxic substances (as defined by any Federal, State or local statute, ordinance, code or regulation) (collectively, "**Hazardous Substances**").

8.2 There are no claims, disputes, or litigation of any kind pending or threatened which affect the Property or Seller's ability to perform its obligations hereunder.

8.3 There are no leases or occupancy agreements currently in effect that burden, encumber or otherwise affect the Real Property.

8.4 There are no liens, encumbrances, boundary line disputes, encroachments or other title matters affecting the Real Property other than those title exceptions contained in the Preliminary Report.

8.5 This Agreement constitutes the legal, valid and binding obligation of Seller. The persons executing this Agreement on behalf of Seller are duly authorized to do so, and Seller has full right, power and authority to enter into this Agreement, to perform its obligations hereunder and to sell the Property pursuant to this Agreement. Neither the execution of this Agreement nor the consummation of any of the transactions contemplated by this Agreement violates any provision of any agreement or document to which Seller is a party or by which Seller or the Property is bound. No consent from any third party is required before any of the Property may be conveyed to Buyer.

8.6 Seller is not bankrupt or insolvent under any applicable federal or state standard, nor has Seller filed for protection or relief under any applicable bankruptcy or creditor

protection statute nor has Seller been threatened by creditors with an involuntary application of any applicable bankruptcy or creditor protection statute. Seller is not entering into the transactions described in this Agreement with an intent to defraud any creditor or to prefer the rights of one creditor over any other. Seller and Buyer have negotiated this Agreement at arms-length and the consideration to be paid represents fair value for the assets to be transferred.

8.7 Seller has not entered into any agreements, contracts, understandings or other written or verbal arrangements to sell, lease, option the Property or any portion thereof that would in any way interfere with Buyer's acquisition, use, development and occupancy of the Property after the Close of Escrow, and Seller shall not enter into any such agreements, contracts, understandings or other written or verbal arrangements during the existence of this Agreement.

Except as provided above, Seller is making no representations or warranties, express or implied, regarding the property or matters affecting the Property. Seller shall notify Buyer in writing if Seller becomes aware of any material change in the foregoing representations at any time from the Effective Date through the Close of Escrow. The representations and warranties contained herein shall survive the Close of Escrow.

9. As-Is Purchase; Buyer's Representations.

9.1 Buyer hereby acknowledges (a) as of the Close of Escrow Buyer shall have had ample opportunity to inspect and evaluate the Property and Buyer's planned use and attendant existing or future regulatory constraints including, without limitation, zoning, building, permitting, and other governmental constraints, site and physical conditions, access, environmental conditions, and other matters affecting the present or future use and condition of the Property; (b) as between Seller and Buyer, Buyer is relying entirely on Buyer's own experience, expertise, and its own inspections of the Property or its planned use; and (c) Buyer is purchasing and accepting the property "AS IS".

9.2 Buyer makes the following representations and warranties, which are true as of the Effective Date:

a. Authority. The execution and delivery of this Agreement and the performance of Buyer's obligations hereunder have been or will be duly authorized by all necessary action on the part of Buyer and this Agreement constitutes the legal, valid and binding obligation of Buyer. The persons executing this Agreement on behalf of Buyer are duly authorized to do so, and Buyer has full right, power and authority to enter into this Agreement, to perform its obligations hereunder and to purchase the Property pursuant to this Agreement. Neither the execution of this Agreement nor the consummation of any of the transactions contemplated by this Agreement violates any provision of any agreement or document to which Buyer is a party or by which Buyer is bound.

b. Due Formation; Power. Buyer is an irrigation district, duly organized under the California Irrigation District Law and validly existing and in good standing under the laws of the State of California and authorized to transact business in the State of California. Buyer has full capacity, right, power and authority to enter into this Agreement and to perform its obligations hereunder.

c. Bankruptcy. Neither Buyer, nor any entity or person that directly or indirectly owns or controls Buyer is bankrupt or insolvent under any applicable federal or state standard, nor has any such party filed for protection or relief under any applicable bankruptcy or creditor protection statute nor has any such party been threatened by creditors with an involuntary application of any applicable bankruptcy or creditor protection statute. Buyer is not entering into the transactions described in this Agreement with an intent to defraud any creditor or to prefer the rights of one creditor over any other. Seller and Buyer have negotiated this Agreement at arms-length and the consideration to be paid represents fair value for the assets to be transferred.

10. Possession. Seller shall deliver possession of the Property to Buyer on the Closing Date free and clear of any tenants or possessory rights of third parties.

11. Maintenance of the Property. Between Seller's execution of this Agreement and the Close of Escrow, and subject to Buyer's rights of entry and inspection provided in Section 4.2 above, Seller shall maintain the Property in the same manner as before the making of this Agreement. Seller shall notify Buyer in writing if Seller becomes aware of any material change in the physical condition of the Property.

12. Condemnation. If, prior to the Close of Escrow, any portion of the Property is taken by any entity by condemnation or with the power of eminent domain, or if the access thereto is reduced or restricted thereby (or is the subject of a pending taking which has not yet been consummated), Seller shall immediately notify Buyer of such fact. In such event, Buyer shall have the right, in Buyer's sole discretion, to terminate this Agreement and the escrow upon written notice to Seller and Escrow Holder not later than fifteen (15) days after receipt of Seller's notice thereof. If this Agreement and the escrow are so terminated, all documents and funds, including the Deposit, shall be returned by Escrow Holder to each party who so deposited the same, and if the Deposit has been released to Seller, Seller shall immediately return the same to Buyer, and neither party shall have any further rights or obligations hereunder, except for payment of escrow cancellation fees, which shall be borne equally by Buyer and Seller, and Buyer's obligation to provide all plans, reports or studies regarding the Property to Seller. Alternatively, Buyer may proceed to consummate the transaction provided for herein at Buyer's sole election, in which event Seller shall assign and turn over, and Buyer shall be entitled to receive and keep, any and all awards made or to be made in connection with such condemnation or eminent domain, and the parties shall proceed to the Close of Escrow pursuant to the terms hereof, without any reduction in the Purchase Price.

13. Indemnity. Buyer agrees to indemnify, defend and hold harmless Seller, its attorneys, agents and assigns, and each of them, in all capacities, including individually from and against any and all claims, demands, liabilities, costs, expenses, damages and losses, cause or causes of action, proceeding(s) or suit(s), including attorneys' fees, expert witness and consultant fees and litigation costs, and all other fees and costs arising out of or related to Buyer's inspection and testing of the Property pursuant to Section 4.2 of this Agreement.

14. Miscellaneous.

14.1 Notices. Any notice, consent or approval required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been given upon (i) hand delivery, or (ii) three (3) days after being deposited in the U.S. Mail, and addressed as follows:

If to Buyer: Madera Irrigation District
General Manager
12152 Road 28 1/4
Madera, CA 93637

With a copy to: Wanger Jones Helsley PC
John P. Kinsey, Esq.
265 E. River Park Circle, Suite 310
Fresno, CA 93720
jkinsey@wjhattorneys.com

If to Seller:
{Filled in by Seller} _____

With a copy to:
{Filled in by Seller} _____

or such other address as either party may from time to time specify in writing to the other.

14.2 Brokers and Finders. Neither party has had any contact or dealings regarding the Property, or any communication in connection with the subject matter of this transaction, through any real estate broker or other person who can claim a right to a commission or finder's fee in connection with the sale contemplated herein except _____ ***{Seller to fill in if applicable}***, representing Seller, whose commissions shall be paid by Seller, in an amount to be set forth in a separate agreement between such brokers and Seller. Seller shall defend, hold harmless and indemnify Buyer from any claims, costs, liabilities, damages and expenses (including reasonable attorneys' fees and costs) incurred by Buyer as a result of Seller's failure to pay such commission. Additionally, if any other broker or finder perfects a claim for a commission or finder's fee based upon any such contact, dealings or communication, the party through whom the broker or finder makes its claim shall be responsible for said commission or fee and all costs and expenses (including reasonable attorneys' fees and costs) incurred by the other party in defending against the same. The provisions of this Section shall survive the Closing.

14.3 Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors, heirs, administrators and assigns.

14.4 Amendments. Except as otherwise provided herein, this Agreement may be amended or modified only by a written instrument executed by Seller and Buyer.

14.5 Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California.

14.6 Negotiated Agreement. Seller and Buyer acknowledge that this Agreement has been negotiated and that each party has had an opportunity to have the Agreement reviewed by legal counsel. Accordingly, notwithstanding the fact that this Agreement was prepared by Buyer's counsel, the doctrine that ambiguities in an agreement shall be construed against the drafting party shall not be employed in connection with this Agreement.

14.7 Enforcement. If either party commences legal proceedings to enforce the terms of this Agreement, the prevailing party shall be entitled to recover from the other party its attorneys' fees and court costs incurred therein.

14.8 Time of the Essence. Seller and Buyer agree that time is of the essence of this Agreement. If either party fails to perform an obligation contained herein by the date such performance is required, it shall not be deemed to be unreasonable for the other party to pursue its remedies hereunder, including termination of this Agreement.

14.9 Severability. If any provision of this Agreement or the application thereof to any person, place or circumstance shall be held by a court of competent jurisdiction to be invalid, unenforceable or void, the remainder of this Agreement and such provisions as applied to other persons, places and circumstances shall remain in full force and effect.

14.10 1031 Tax-Deferred Exchange. Seller shall have the right to complete the transaction contemplated by this Agreement as an exchange which will qualify for nonrecognition of gain under Section 1031 of the Internal Revenue Code of 1986, as amended. Buyer agrees to reasonably cooperate in effecting such an exchange transaction if requested to do so by Seller but at no cost to Buyer and without accepting title to any other property other than the Property. In the event of such exchange, Seller shall indemnify and hold Buyer harmless from any and all liabilities, losses and expenses (including attorney's fees) incurred by Buyer arising from such exchange, which liabilities, losses and expenses would not have been incurred if there had not been an exchange of properties. This indemnity and hold-harmless shall survive the Close of Escrow. The inability of Seller to effect an exchange shall not relieve Seller of the obligation to sell the Property pursuant to the terms of this Agreement.

14.11 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original but all of which shall constitute one and the same document.

[SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date written below.

OPTION 1- (If owned individually - add additional signature pages if required)

SELLER:

_____
(Signature of Individual Seller #1)

_____
(Name of Seller #1)

DATED: _____

(Signature of Individual Seller #2, if any)

_____
(Name of Seller #2, if any)

DATED: _____

BUYER:

MADERA IRRIGATION DISTRICT

By: _____

Name: _____

Its: _____

DATED: _____

OPTION 2- (If owned by entity - add additional signature pages if required)

SELLER:

_____
(Entity Name of Seller)

_____
(Signature of Seller)

By: _____
(Name of Person Executing)

Its: _____
(Representative Capacity of Person Signing)

DATED: _____