



**MADERA IRRIGATION DISTRICT  
BOARD OF EQUALIZATION  
BOARD OF DIRECTORS  
GROUNDWATER SUSTAINABILITY AGENCY  
SPECIAL MEETING**

**AGENDA**

Members of the public can participate ***in-person*** or in the following ways:

1. Zoom Meeting

<https://us02web.zoom.us/j/85678080920?pwd=eJYvYnFmQ3g2MTFDUXMvK1pCVUUrZz09>

Meeting ID: 856 7808 0920

Passcode: 080792

2. Conference Call-In: +1 669 900 9128 or +1 346 248 7799

Meeting ID: 856 7808 0920

Passcode: 080792

3. Email: You may submit comments on a specific agenda item via email to [asandoval@madera-id.org](mailto:asandoval@madera-id.org). We request emails be sent 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](mailto: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 13, 2023  
**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 24-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.

## **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 (3 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 (2 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 and consolidated cases
- 1f. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph (1) of subdivision (d) of Government Code Section 54956.9; Madera Irrigation District and Madera Irrigation District Groundwater Sustainability Agency v. Madera County Groundwater Sustainability Agency, Madera County Board of Supervisors, County of Madera, Case No. MCV086277

- 1g. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph (1) of subdivision (d) of Government Code Section 54956.9; Madera Irrigation District and Madera Irrigation District Groundwater Sustainability Agency v. Madera County Groundwater Sustainability Agency, Madera County Board of Supervisors, County of Madera, Case No. MCV087598
- 1h. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph (1) of subdivision (d) of Government Code Section 54956.9; *NRDC v. Rogers*, U.S. District Court, Eastern District of California (Sacramento Division), Case No. 88-CV-1658-JAM-GGH
- 1i. 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 – TIMED ITEM – 2:00 P.M.**

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**

- 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 April 18, 2023 Board Meeting Minutes

- 2b. Discussion / possible action on approval of warrant list payments through May 31, 2023
- 2c. Discussion / possible action on monthly financial reports for March and April 2023

**3. DEPARTMENT REPORT – DISTRICT OPERATIONS**

**4. GENERAL MANAGER’S REPORT**

- 4a. Update of Activities
  - Cancellation of July Regular Board Meeting
  - Madera-Chowchilla Water & Power Authority
  - Madera Lake Emergency Action Plan Approval
  - Standard & Poor’s Rating
  - Water Supply

**5. NEW BUSINESS**

- 6a. Discussion / possible action on 2023 Incentive Program for Dedicated Recharge Basins for Madera Irrigation District Landowners, Resolution No. 2023-19
- 6b. Discussion / possible action on revised 2023 Budget, Resolution No. 2023-20
- 6c. Discussion / possible action on approval of Purchase and Sale Agreement for Madera County APN 047-060-018 and 047-060-006, Resolution No. 2023-21
- 6d. Discussion / possible action on Regional Water Management Group revised Bylaws and Rules of Order, Resolution No. 2023-22
- 6e. Discussion / possible direction on handling of requests for out-of-District facilities

**6. DIRECTOR REPORTS, COMMITTEE REPORTS, FUTURE AGENDA ITEMS**

- Director DaSilva
- Director Davis
- Director Janzen
- Director Loquaci
- Director Erickson

**7. ADJOURNMENT**

# BOARD OF EQUALIZATION

**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 13, 2023 and end Friday, June 16, 2023.

The annual unequalized assessment roll was presented to the Board Secretary on Thursday, May 11, 2023 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 2024 is \$6,269,736.62 ("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 \$16.683692 per \$100 of assessed District valuation for rural parcels. The 9d benefit assessment 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 2014 through 2024 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 was allowed to increase the 9d benefit assessment by 3% per year for a period of 10 years. The final 3% increase occurred in 2021 for the 2022 assessments. Therefore, the following rates 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 2024 Assessment Rates will occur at the June 16, 2023 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**  
**2024 Unequalized Roll vs 2023 Equalized Roll**  
**June 13, 2023**  
**"Exhibit A"**

| Book        | Assessment Summary |                           | 2024 Unequalized Roll Units | 2023 Equalized Roll Units | Variance     | 2024 Unequalized Roll Assessments | 2023 Equalized Roll Assessment | Variance   |
|-------------|--------------------|---------------------------|-----------------------------|---------------------------|--------------|-----------------------------------|--------------------------------|------------|
| <b>Bk 3</b> | City Assessments   |                           |                             |                           |              |                                   |                                |            |
|             |                    | City Assess               | 2,598,239.00                | 2,598,239.00              | 0.00         | 9,349.17                          | 9,349.17                       | 0.00       |
|             |                    | City Assess > 43,560 sqft | 158,994.00                  | 158,994.00                | 0.00         | 286.04                            | 286.04                         | 0.00       |
|             |                    | Total                     | 2,757,233.00                | 2,757,233.00              | 0.00         | 9,635.21                          | 9,635.21                       | 0.00       |
|             | Total              |                           |                             |                           | 9,635.21     | 9,635.21                          | 0.00                           |            |
| <b>Bk 4</b> | 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       |
| <b>Bk 5</b> | City Assessments   |                           |                             |                           |              |                                   |                                |            |
|             |                    | City Assess               | 6,753,546.00                | 6,753,546.00              | 0.00         | 24,300.70                         | 24,300.70                      | 0.00       |
|             |                    | 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                | 8,424,903.00              | 0.00         | 27,307.62                         | 27,307.62                      | 0.00       |
|             | Rural Assessments  |                           |                             |                           |              |                                   |                                |            |
|             |                    | C3                        | 21.64                       | 21.64                     | 0.00         | 306.33                            | 306.33                         | 0.00       |
|             |                    | C3 - 218 Benefit          | 21.64                       | 21.64                     | 0.00         | 541.56                            | 541.56                         | 0.00       |
|             |                    | Total                     | 43.28                       | 43.28                     | 0.00         | 847.89                            | 847.89                         | 0.00       |
|             | Total              |                           |                             |                           | 28,155.51    | 28,155.51                         | 0.00                           |            |
| <b>Bk 6</b> | City Assessments   |                           |                             |                           |              |                                   |                                |            |
|             |                    | City Assess               | 28,526,693.93               | 28,683,546.93             | (156,853.00) | 102,644.83                        | 103,209.22                     | (564.39)   |
|             |                    | City Assess > 43,560 sqft | 4,637,199.60                | 5,295,740.60              | (658,541.00) | 8,342.67                          | 9,527.44                       | (1,184.77) |
|             |                    | Total                     | 33,163,893.53               | 33,979,287.53             | (815,394.00) | 110,987.50                        | 112,736.66                     | (1,749.16) |
|             | Rural Assessments  |                           |                             |                           |              |                                   |                                |            |
|             |                    | C4                        | 55.36                       | 55.36                     | 0.00         | 235.09                            | 235.09                         | 0.00       |
|             |                    | C4 - 218 Benefit          | 55.36                       | 55.36                     | 0.00         | 415.62                            | 415.62                         | 0.00       |
|             |                    | Total                     | 110.72                      | 110.72                    | 0.00         | 650.71                            | 650.71                         | 0.00       |
|             | Total              |                           |                             |                           | 111,638.21   | 113,387.37                        | (1,749.16)                     |            |
| <b>Bk 7</b> | City Assessments   |                           |                             |                           |              |                                   |                                |            |
|             |                    | City Assess               | 5,782,464.70                | 5,782,464.70              | 0.00         | 20,806.69                         | 20,806.69                      | 0.00       |
|             |                    | City Assess > 43,560 sqft | 152,234.85                  | 152,234.85                | 0.00         | 273.88                            | 273.88                         | 0.00       |
|             |                    | Total                     | 5,934,699.55                | 5,934,699.55              | 0.00         | 21,080.57                         | 21,080.57                      | 0.00       |
|             | Total              |                           |                             |                           | 21,080.57    | 21,080.57                         | 0.00                           |            |
| <b>Bk 8</b> | City Assessments   |                           |                             |                           |              |                                   |                                |            |
|             |                    | City Assess               | 7,346,545.49                | 7,346,545.49              | 0.00         | 26,434.26                         | 26,434.26                      | 0.00       |
|             |                    | City Assess > 43,560      | 878,391.20                  | 878,391.20                | 0.00         | 1,580.29                          | 1,580.29                       | 0.00       |
|             |                    | Total                     | 8,224,936.69                | 8,224,936.69              | 0.00         | 28,014.55                         | 28,014.55                      | 0.00       |
|             | Rural Assessments  |                           |                             |                           |              |                                   |                                |            |
|             |                    | C1                        | 2.01                        | 2.01                      | 0.00         | 44.58                             | 44.58                          | 0.00       |
|             |                    | C1 - 218 Benefit          | 2.01                        | 2.01                      | 0.00         | 78.81                             | 78.81                          | 0.00       |
|             |                    | C3                        | 35.52                       | 35.55                     | (0.03)       | 502.79                            | 503.22                         | (0.43)     |
|             |                    | C3 - 218 Benefit          | 35.52                       | 35.55                     | (0.03)       | 888.91                            | 889.66                         | (0.75)     |
|             |                    | C4                        | 41.20                       | 41.20                     | 0.00         | 174.97                            | 174.97                         | 0.00       |
|             | C4 - 218 Benefit   | 41.20                     | 41.20                       | 0.00                      | 309.31       | 309.31                            | 0.00                           |            |
|             | Total              | 157.46                    | 157.52                      | (0.06)                    | 1,999.37     | 2,000.55                          | (1.18)                         |            |
|             | Total              |                           |                             |                           | 30,013.92    | 30,015.10                         | (1.18)                         |            |
| <b>Bk 9</b> | City Assessments   |                           |                             |                           |              |                                   |                                |            |
|             |                    | City Assess               | 25,649,577.18               | 25,724,842.18             | (75,265.00)  | 92,291.73                         | 92,562.55                      | (270.82)   |
|             |                    | City Assess > 43,560 sqft | 11,830,464.00               | 11,809,638.80             | 20,825.20    | 21,283.88                         | 21,246.43                      | 37.45      |
|             |                    | Total                     | 37,480,041.18               | 37,534,480.98             | (54,439.80)  | 113,575.61                        | 113,808.98                     | (233.37)   |
|             | Rural Assessments  |                           |                             |                           |              |                                   |                                |            |
|             |                    | C1                        | 12.52                       | 12.52                     | 0.00         | 277.65                            | 277.65                         | 0.00       |
|             |                    | C1 - 218 Benefit          | 12.52                       | 12.52                     | 0.00         | 490.87                            | 490.87                         | 0.00       |
|             |                    | C2                        | 37.36                       | 37.36                     | 0.00         | 687.49                            | 687.49                         | 0.00       |
|             |                    | C2 - 218 Benefit          | 37.36                       | 37.36                     | 0.00         | 1,215.44                          | 1,215.44                       | 0.00       |
|             |                    | C3                        | 145.67                      | 140.99                    | 4.68         | 2,062.00                          | 1,995.75                       | 66.25      |
|             | C3 - 218 Benefit   | 145.67                    | 140.99                      | 4.68                      | 3,645.48     | 3,528.36                          | 117.12                         |            |
|             | Total              | 391.10                    | 381.74                      | 9.36                      | 8,378.93     | 8,195.56                          | 183.37                         |            |

**MADERA IRRIGATION DISTRICT**  
**2024 Unequalized Roll vs 2023 Equalized Roll**  
**June 13, 2023**  
**"Exhibit A"**

| Book         | Assessment Summary        | 2024 Unequalized Roll Units | 2023 Equalized Roll Units | Variance    | 2024 Unequalized Roll Assessments | 2023 Equalized Roll Assessment | Variance |
|--------------|---------------------------|-----------------------------|---------------------------|-------------|-----------------------------------|--------------------------------|----------|
|              | Total                     |                             |                           |             | 121,954.54                        | 122,004.54                     | (50.00)  |
| <b>Bk 10</b> | City Assessments          |                             |                           |             |                                   |                                |          |
|              | City Assess               | 6,082,221.78                | 6,082,221.78              | 0.00        | 21,885.63                         | 21,885.63                      | 0.00     |
|              | City Assess > 43,560 sqft | 373,515.00                  | 373,515.00                | 0.00        | 671.98                            | 671.98                         | 0.00     |
|              | Total                     | 6,455,736.78                | 6,455,736.78              | 0.00        | 22,557.61                         | 22,557.61                      | 0.00     |
|              | Total                     |                             |                           |             | 22,557.61                         | 22,557.61                      | 0.00     |
| <b>Bk 11</b> | City Assessments          |                             |                           |             |                                   |                                |          |
|              | City Assess               | 12,550,672.84               | 12,550,672.84             | 0.00        | 45,160.12                         | 45,160.12                      | 0.00     |
|              | City Assess > 43,560 sqft | 1,055,151.60                | 1,055,151.60              | 0.00        | 1,898.31                          | 1,898.31                       | 0.00     |
|              | Total                     | 13,605,824.44               | 13,605,824.44             | 0.00        | 47,058.43                         | 47,058.43                      | 0.00     |
|              | Rural Assessments         |                             |                           |             |                                   |                                |          |
|              | C2                        | 294.24                      | 299.87                    | (5.63)      | 5,414.56                          | 5,518.15                       | (103.59) |
|              | C2 - 218 Benefit          | 294.24                      | 299.87                    | (5.63)      | 9,572.57                          | 9,755.73                       | (183.16) |
|              | C3                        | 21.13                       | 21.13                     | 0.00        | 299.11                            | 299.11                         | 0.00     |
|              | C3 - 218 Benefit          | 21.13                       | 21.13                     | 0.00        | 528.80                            | 528.80                         | 0.00     |
|              | C4                        | 7.50                        | 7.50                      | 0.00        | 31.85                             | 31.85                          | 0.00     |
|              | C4 - 218 Benefit          | 7.50                        | 7.50                      | 0.00        | 56.31                             | 56.31                          | 0.00     |
|              | C7                        | 17.48                       | 17.48                     | 0.00        | 321.66                            | 321.66                         | 0.00     |
|              | C7 - 218 Benefit          | 17.48                       | 17.48                     | 0.00        | 568.68                            | 568.68                         | 0.00     |
|              | Total                     | 680.70                      | 691.96                    | (11.26)     | 16,793.54                         | 17,080.29                      | (286.75) |
|              | Total                     |                             |                           |             | 63,851.97                         | 64,138.72                      | (286.75) |
| <b>Bk 12</b> | City Assessments          |                             |                           |             |                                   |                                |          |
|              | City Assess               | 17,814,827.37               | 17,873,615.37             | (58,788.00) | 64,101.29                         | 64,312.81                      | (211.52) |
|              | City Assess > 43,560 sqft | 5,292,529.00                | 5,296,885.00              | (4,356.00)  | 9,521.65                          | 9,529.49                       | (7.84)   |
|              | Total                     | 23,107,356.37               | 23,170,500.37             | (63,144.00) | 73,622.94                         | 73,842.30                      | (219.36) |
|              | Rural Assessments         |                             |                           |             |                                   |                                |          |
|              | C1                        | 35.65                       | 35.65                     | 0.00        | 790.60                            | 790.60                         | 0.00     |
|              | C1 - 218 Benefit          | 35.65                       | 35.65                     | 0.00        | 1,397.72                          | 1,397.72                       | 0.00     |
|              | C2                        | 389.05                      | 389.05                    | 0.00        | 7,159.23                          | 7,159.23                       | 0.00     |
|              | C2 - 218 Benefit          | 389.05                      | 389.05                    | 0.00        | 12,657.05                         | 12,657.05                      | 0.00     |
|              | C3                        | 135.16                      | 135.16                    | 0.00        | 1,913.24                          | 1,913.24                       | 0.00     |
|              | C3 - 218 Benefit          | 135.16                      | 135.16                    | 0.00        | 3,382.46                          | 3,382.46                       | 0.00     |
|              | Total                     | 1,119.72                    | 1,119.72                  | 0.00        | 27,300.30                         | 27,300.30                      | 0.00     |
|              | Total                     |                             |                           |             | 100,923.24                        | 101,142.60                     | (219.36) |
| <b>Bk 13</b> | City Assessments          |                             |                           |             |                                   |                                |          |
|              | City Assess               | 5,526,131.60                | 5,526,131.60              | 0.00        | 19,883.75                         | 19,883.75                      | 0.00     |
|              | City Assess > 43,560 sqft | 7,916,562.60                | 7,916,562.60              | 0.00        | 14,242.50                         | 14,242.50                      | 0.00     |
|              | Total                     | 13,442,694.20               | 13,442,694.20             | 0.00        | 34,126.25                         | 34,126.25                      | 0.00     |
|              | Rural Assessments         |                             |                           |             |                                   |                                |          |
|              | C1                        | 37.40                       | 37.40                     | 0.00        | 829.39                            | 829.39                         | 0.00     |
|              | C1 - 218 Benefit          | 37.40                       | 37.40                     | 0.00        | 1,466.32                          | 1,466.32                       | 0.00     |
|              | C2                        | 562.43                      | 563.43                    | (1.00)      | 10,349.72                         | 10,368.12                      | (18.40)  |
|              | C2 - 218 Benefit          | 562.43                      | 563.43                    | (1.00)      | 18,297.63                         | 18,330.16                      | (32.53)  |
|              | C3                        | 353.14                      | 353.14                    | 0.00        | 4,998.79                          | 4,998.79                       | 0.00     |
|              | C3 - 218 Benefit          | 353.14                      | 353.14                    | 0.00        | 8,837.49                          | 8,837.49                       | 0.00     |
|              | C4                        | 137.22                      | 137.22                    | 0.00        | 582.69                            | 582.69                         | 0.00     |
|              | C4 - 218 Benefit          | 137.22                      | 137.22                    | 0.00        | 1,030.22                          | 1,030.22                       | 0.00     |
|              | Total                     | 2,180.38                    | 2,182.38                  | (2.00)      | 46,392.25                         | 46,443.18                      | (50.93)  |
|              | Total                     |                             |                           |             | 80,518.50                         | 80,569.43                      | (50.93)  |
| <b>Bk 23</b> | Rural Assessments         |                             |                           |             |                                   |                                |          |
|              | 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        | 39,744.17                         | 39,744.17                      | 0.00     |
|              | C2A                       | 858.92                      | 858.92                    | 0.00        | 15,805.69                         | 15,805.69                      | 0.00     |
|              | C2A - 218 Benefit         | 858.92                      | 858.92                    | 0.00        | 27,943.41                         | 27,943.41                      | 0.00     |
|              | C3                        | 4.07                        | 4.07                      | 0.00        | 57.61                             | 57.61                          | 0.00     |
|              | C3 - 218 Benefit          | 4.07                        | 4.07                      | 0.00        | 101.85                            | 101.85                         | 0.00     |
|              | C4                        | 63.69                       | 63.69                     | 0.00        | 270.46                            | 270.46                         | 0.00     |
|              | C4 - 218 Benefit          | 63.69                       | 63.69                     | 0.00        | 478.17                            | 478.17                         | 0.00     |

**MADERA IRRIGATION DISTRICT**  
**2024 Unequalized Roll vs 2023 Equalized Roll**  
**June 13, 2023**  
**"Exhibit A"**

| Book         | Assessment Summary   | 2024 Unequalized Roll Units | 2023 Equalized Roll Units | Variance | 2024 Unequalized Roll Assessments | 2023 Equalized Roll Assessment | Variance |
|--------------|----------------------|-----------------------------|---------------------------|----------|-----------------------------------|--------------------------------|----------|
|              | Total                | 4,296.66                    | 4,296.66                  | 0.00     | 106,881.94                        | 106,881.94                     | 0.00     |
|              | Total                |                             |                           |          | 106,881.94                        | 106,881.94                     | 0.00     |
| <b>Bk 27</b> | Rural Assessments    |                             |                           |          |                                   |                                |          |
|              | C1                   | 2.85                        | 2.85                      | 0.00     | 63.20                             | 63.20                          | 0.00     |
|              | C1 - 218 Benefit     | 2.85                        | 2.85                      | 0.00     | 111.74                            | 111.74                         | 0.00     |
|              | 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     | 98,238.90                         | 98,238.90                      | 0.00     |
|              | C3                   | 41.38                       | 41.38                     | 0.00     | 585.75                            | 585.75                         | 0.00     |
|              | C3 - 218 Benefit     | 41.38                       | 41.38                     | 0.00     | 1,035.56                          | 1,035.56                       | 0.00     |
|              | C4                   | 5.94                        | 5.94                      | 0.00     | 25.23                             | 25.23                          | 0.00     |
|              | C4 - 218 Benefit     | 5.94                        | 5.94                      | 0.00     | 44.60                             | 44.60                          | 0.00     |
|              | C7                   | 54.94                       | 54.94                     | 0.00     | 1,010.99                          | 1,010.99                       | 0.00     |
|              | C7 - 218 Benefit     | 54.94                       | 54.94                     | 0.00     | 1,787.38                          | 1,787.38                       | 0.00     |
|              | Total                | 6,249.52                    | 6,249.52                  | 0.00     | 158,470.36                        | 158,470.36                     | 0.00     |
|              | Cat S2               | 302.61                      | 302.61                    | 0.00     | 0.00                              | 0.00                           | 0.00     |
|              | Cat S2 - 218 Benefit | 302.61                      | 302.61                    | 0.00     | 9,844.86                          | 9,844.86                       | 0.00     |
|              | Total                | 605.22                      | 605.22                    | 0.00     | 9,844.86                          | 9,844.86                       | 0.00     |
|              | Total                |                             |                           | 0.00     | 168,315.22                        | 168,315.22                     | 0.00     |
| <b>Bk 28</b> | Rural Assessments    |                             |                           |          |                                   |                                |          |
|              | C1                   | 9.50                        | 9.50                      | 0.00     | 210.68                            | 210.68                         | 0.00     |
|              | C1 - 218 Benefit     | 9.50                        | 9.50                      | 0.00     | 372.46                            | 372.46                         | 0.00     |
|              | 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     | 335,301.42                        | 335,301.42                     | 0.00     |
|              | C3                   | 265.95                      | 265.95                    | 0.00     | 3,764.56                          | 3,764.56                       | 0.00     |
|              | C3 - 218 Benefit     | 265.95                      | 265.95                    | 0.00     | 6,655.53                          | 6,655.53                       | 0.00     |
|              | C4                   | 32.58                       | 32.58                     | 0.00     | 138.37                            | 138.37                         | 0.00     |
|              | C4 - 218 Benefit     | 32.58                       | 32.58                     | 0.00     | 244.59                            | 244.59                         | 0.00     |
|              | C7                   | 26.33                       | 26.33                     | 0.00     | 484.52                            | 484.52                         | 0.00     |
|              | C7 - 218 Benefit     | 26.33                       | 26.33                     | 0.00     | 856.60                            | 856.60                         | 0.00     |
|              | Total                | 21,281.60                   | 21,281.60                 | 0.00     | 537,686.02                        | 537,686.02                     | 0.00     |
|              | Total                |                             |                           |          | 537,686.02                        | 537,686.02                     | 0.00     |
| <b>Bk 29</b> | 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     | 4,322.54                          | 4,322.54                       | 0.00     |
|              | 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     | 139,531.63                        | 139,531.63                     | 0.00     |
|              | C3                   | 486.56                      | 486.56                    | 0.00     | 6,887.40                          | 6,887.40                       | 0.00     |
|              | C3 - 218 Benefit     | 486.56                      | 486.56                    | 0.00     | 12,176.46                         | 12,176.46                      | 0.00     |
|              | C4                   | 117.11                      | 117.11                    | 0.00     | 497.30                            | 497.30                         | 0.00     |
|              | C4 - 218 Benefit     | 117.11                      | 117.11                    | 0.00     | 879.20                            | 879.20                         | 0.00     |
|              | C7                   | 68.83                       | 68.83                     | 0.00     | 1,266.59                          | 1,266.59                       | 0.00     |
|              | C7 - 218 Benefit     | 68.83                       | 68.83                     | 0.00     | 2,239.25                          | 2,239.25                       | 0.00     |
|              | Total                | 10,143.30                   | 10,143.30                 | 0.00     | 249,168.91                        | 249,168.91                     | 0.00     |
|              | 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     | 50,547.12                         | 50,547.12                      | 0.00     |
|              | Cat S3               | 366.59                      | 366.59                    | 0.00     | 0.00                              | 0.00                           | 0.00     |
|              | Cat S3 - 218 Benefit | 366.59                      | 366.59                    | 0.00     | 9,174.11                          | 9,174.11                       | 0.00     |
|              | Total                | 3,840.60                    | 3,840.60                  | 0.00     | 59,721.23                         | 59,721.23                      | 0.00     |
|              | Total                |                             |                           |          | 308,890.14                        | 308,890.14                     | 0.00     |
| <b>Bk 30</b> | 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     | 82,821.34                         | 82,821.34                      | 0.00     |
|              | C3                   | 18.95                       | 18.95                     | 0.00     | 268.24                            | 268.24                         | 0.00     |
|              | C3 - 218 Benefit     | 18.95                       | 18.95                     | 0.00     | 474.23                            | 474.23                         | 0.00     |
|              | C4                   | 30.00                       | 30.00                     | 0.00     | 127.40                            | 127.40                         | 0.00     |
|              | C4 - 218 Benefit     | 30.00                       | 30.00                     | 0.00     | 225.23                            | 225.23                         | 0.00     |
|              | Total                | 5,189.40                    | 5,189.40                  | 0.00     | 130,762.91                        | 130,762.91                     | 0.00     |
|              | 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     | 131,696.63                        | 131,696.63                     | 0.00     |

**MADERA IRRIGATION DISTRICT**  
**2024 Unequalized Roll vs 2023 Equalized Roll**  
**June 13, 2023**  
**"Exhibit A"**

| Book         | Assessment Summary   | 2024 Unequalized Roll Units | 2023 Equalized Roll Units | Variance | 2024 Unequalized Roll Assessments | 2023 Equalized Roll Assessment | Variance |
|--------------|----------------------|-----------------------------|---------------------------|----------|-----------------------------------|--------------------------------|----------|
|              | 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     | 131,696.63                        | 131,696.63                     | 0.00     |
|              | Total                |                             |                           |          | 262,459.54                        | 262,459.54                     | 0.00     |
| <b>Bk 31</b> | Rural Assessments    |                             |                           |          |                                   |                                |          |
|              | C2                   | 1,320.84                    | 1,320.84                  | 0.00     | 24,305.87                         | 24,305.87                      | 0.00     |
|              | C2 - 218 Benefit     | 1,320.84                    | 1,320.84                  | 0.00     | 42,971.13                         | 42,971.13                      | 0.00     |
|              | C2A                  | 739.79                      | 739.79                    | 0.00     | 13,613.48                         | 13,613.48                      | 0.00     |
|              | C2A - 218 Benefit    | 739.79                      | 739.79                    | 0.00     | 24,067.73                         | 24,067.73                      | 0.00     |
|              | C4                   | 95.44                       | 95.44                     | 0.00     | 405.29                            | 405.29                         | 0.00     |
|              | C4 - 218 Benefit     | 95.44                       | 95.44                     | 0.00     | 716.52                            | 716.52                         | 0.00     |
|              | Total                | 4,312.14                    | 4,312.14                  | 0.00     | 106,080.02                        | 106,080.02                     | 0.00     |
|              | 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     | 137,936.86                        | 137,936.86                     | 0.00     |
|              | Total                | 8,479.76                    | 8,479.76                  | 0.00     | 137,936.86                        | 137,936.86                     | 0.00     |
|              | Total                |                             |                           | 0.00     | 244,016.88                        | 244,016.88                     | 0.00     |
| <b>Bk 32</b> | Rural Assessments    |                             |                           |          |                                   |                                |          |
|              | C1                   | 5.95                        | 5.95                      | 0.00     | 131.96                            | 131.96                         | 0.00     |
|              | C1 - 218 Benefit     | 5.95                        | 5.95                      | 0.00     | 233.29                            | 233.29                         | 0.00     |
|              | C2                   | 59.01                       | 59.01                     | 0.00     | 1,085.89                          | 1,085.89                       | 0.00     |
|              | C2 - 218 Benefit     | 59.01                       | 59.01                     | 0.00     | 1,919.79                          | 1,919.79                       | 0.00     |
|              | C3                   | 534.30                      | 534.30                    | 0.00     | 7,563.81                          | 7,563.81                       | 0.00     |
|              | C3 - 218 Benefit     | 534.30                      | 534.30                    | 0.00     | 13,371.38                         | 13,371.38                      | 0.00     |
|              | Total                | 1,198.52                    | 1,198.52                  | 0.00     | 24,306.12                         | 24,306.12                      | 0.00     |
|              | Total                |                             |                           |          | 24,306.12                         | 24,306.12                      | 0.00     |
| <b>Bk 33</b> | Rural Assessments    |                             |                           |          |                                   |                                |          |
|              | C1                   | 25.06                       | 25.06                     | 0.00     | 555.75                            | 555.75                         | 0.00     |
|              | C1 - 218 Benefit     | 25.06                       | 25.06                     | 0.00     | 982.51                            | 982.51                         | 0.00     |
|              | C2                   | 4,275.33                    | 4,270.30                  | 5.03     | 78,673.84                         | 78,581.29                      | 92.55    |
|              | C2 - 218 Benefit     | 4,275.33                    | 4,270.30                  | 5.03     | 139,090.15                        | 138,926.51                     | 163.64   |
|              | C3                   | 75.55                       | 75.55                     | 0.00     | 1,069.44                          | 1,069.44                       | 0.00     |
|              | C3 - 218 Benefit     | 75.55                       | 75.55                     | 0.00     | 1,890.67                          | 1,890.67                       | 0.00     |
|              | C4                   | 57.97                       | 57.97                     | 0.00     | 246.19                            | 246.19                         | 0.00     |
|              | C4 - 218 Benefit     | 57.97                       | 57.97                     | 0.00     | 435.22                            | 435.22                         | 0.00     |
|              | C7                   | 33.31                       | 33.31                     | 0.00     | 612.96                            | 612.96                         | 0.00     |
|              | C7 - 218 Benefit     | 33.31                       | 33.31                     | 0.00     | 1,083.68                          | 1,083.68                       | 0.00     |
|              | Total                | 8,934.44                    | 8,924.38                  | 10.06    | 224,640.41                        | 224,384.22                     | 256.19   |
|              | Total                |                             |                           |          | 224,640.41                        | 224,384.22                     | 256.19   |
| <b>Bk 34</b> | Rural Assessments    |                             |                           |          |                                   |                                |          |
|              | C1                   | 31.72                       | 31.72                     | 0.00     | 703.44                            | 703.44                         | 0.00     |
|              | C1 - 218 Benefit     | 31.72                       | 31.72                     | 0.00     | 1,243.63                          | 1,243.63                       | 0.00     |
|              | C2                   | 364.56                      | 379.70                    | (15.14)  | 6,708.56                          | 6,987.16                       | (278.60) |
|              | C2 - 218 Benefit     | 364.56                      | 379.70                    | (15.14)  | 11,860.30                         | 12,352.85                      | (492.55) |
|              | C3                   | 235.24                      | 238.71                    | (3.47)   | 3,329.62                          | 3,378.74                       | (49.12)  |
|              | C3 - 218 Benefit     | 235.24                      | 238.71                    | (3.47)   | 5,886.42                          | 5,973.26                       | (86.84)  |
|              | C4                   | 13.41                       | 13.41                     | 0.00     | 56.94                             | 56.94                          | 0.00     |
|              | C4 - 218 Benefit     | 13.41                       | 13.41                     | 0.00     | 100.67                            | 100.67                         | 0.00     |
|              | C7                   | 12.36                       | 12.36                     | 0.00     | 227.45                            | 227.45                         | 0.00     |
|              | C7 - 218 Benefit     | 12.36                       | 12.36                     | 0.00     | 402.11                            | 402.11                         | 0.00     |
|              | Total                | 1,314.58                    | 1,351.80                  | (37.22)  | 30,519.14                         | 31,426.25                      | (907.11) |
|              | Cat S2               | 172.37                      | 172.37                    | 0.00     | 0.00                              | 0.00                           | 0.00     |
|              | Cat S2 - 218 Benefit | 172.37                      | 172.37                    | 0.00     | 5,607.75                          | 5,607.75                       | 0.00     |
|              | Cat S3               | 100.38                      | 100.38                    | 0.00     | 0.00                              | 0.00                           | 0.00     |
|              | Cat S3 - 218 Benefit | 100.38                      | 100.38                    | 0.00     | 2,512.06                          | 2,512.06                       | 0.00     |
|              | Total                | 545.50                      | 545.50                    | 0.00     | 8,119.81                          | 8,119.81                       | 0.00     |
|              | Total                |                             |                           |          | 38,638.95                         | 39,546.06                      | (907.11) |
| <b>Bk 35</b> | Rural Assessments    |                             |                           |          |                                   |                                |          |
|              | C1                   | 84.01                       | 84.01                     | 0.00     | 1,863.07                          | 1,863.07                       | 0.00     |

**MADERA IRRIGATION DISTRICT**  
**2024 Unequalized Roll vs 2023 Equalized Roll**  
**June 13, 2023**  
**"Exhibit A"**

| Book         | Assessment Summary   | 2024 Unequalized Roll Units | 2023 Equalized Roll Units | Variance | 2024 Unequalized Roll Assessments | 2023 Equalized Roll Assessment | Variance |
|--------------|----------------------|-----------------------------|---------------------------|----------|-----------------------------------|--------------------------------|----------|
|              | C1 - 218 Benefit     | 84.01                       | 84.01                     | 0.00     | 3,293.75                          | 3,293.75                       | 0.00     |
|              | C2                   | 1,361.62                    | 1,362.62                  | (1.00)   | 25,056.22                         | 25,056.22                      | 0.00     |
|              | C2 - 218 Benefit     | 1,361.62                    | 1,361.62                  | 0.00     | 44,297.87                         | 44,297.87                      | 0.00     |
|              | C3                   | 559.62                      | 561.22                    | (1.60)   | 7,921.53                          | 7,944.19                       | (22.66)  |
|              | C3 - 218 Benefit     | 559.62                      | 561.22                    | (1.60)   | 14,004.80                         | 14,044.84                      | (40.04)  |
|              | C4                   | 95.60                       | 95.60                     | 0.00     | 405.97                            | 405.97                         | 0.00     |
|              | C4 - 218 Benefit     | 95.60                       | 95.60                     | 0.00     | 717.74                            | 717.74                         | 0.00     |
|              | C7                   | 9.82                        | 9.82                      | 0.00     | 180.71                            | 180.71                         | 0.00     |
|              | C7 - 218 Benefit     | 9.82                        | 9.82                      | 0.00     | 319.48                            | 319.48                         | 0.00     |
|              | Total                | 4,221.34                    | 4,225.54                  | (4.20)   | 98,061.14                         | 98,123.84                      | (62.70)  |
|              | Cat S2               | 673.97                      | 673.97                    | 0.00     | 0.00                              | 0.00                           | 0.00     |
|              | Cat S2 - 218 Benefit | 673.97                      | 673.97                    | 0.00     | 21,926.40                         | 21,926.40                      | 0.00     |
|              | Total                | 1,347.94                    | 1,347.94                  | 0.00     | 21,926.40                         | 21,926.40                      | 0.00     |
|              | Total                |                             |                           |          | 119,987.54                        | 120,050.24                     | (62.70)  |
| <b>Bk 37</b> | Rural Assessments    |                             |                           |          |                                   |                                |          |
|              | C3                   | 36.97                       | 36.97                     | 0.00     | 523.35                            | 523.35                         | 0.00     |
|              | C3 - 218 Benefit     | 36.97                       | 36.97                     | 0.00     | 925.18                            | 925.18                         | 0.00     |
|              | Total                | 73.94                       | 73.94                     | 0.00     | 1,448.53                          | 1,448.53                       | 0.00     |
|              | Total                |                             |                           |          | 1,448.53                          | 1,448.53                       | 0.00     |
| <b>Bk 40</b> | Rural Assessments    |                             |                           |          |                                   |                                |          |
|              | C1                   | 18.43                       | 18.43                     | 0.00     | 408.72                            | 408.72                         | 0.00     |
|              | C1 - 218 Benefit     | 18.43                       | 18.43                     | 0.00     | 722.58                            | 722.58                         | 0.00     |
|              | C2                   | 12,510.30                   | 12,529.18                 | (18.88)  | 230,212.30                        | 230,559.73                     | (347.43) |
|              | C2 - 218 Benefit     | 12,510.30                   | 12,529.18                 | (18.88)  | 406,999.97                        | 407,614.20                     | (614.23) |
|              | C2A                  | 110.20                      | 110.20                    | 0.00     | 2,027.87                          | 2,027.87                       | 0.00     |
|              | C2A - 218 Benefit    | 110.20                      | 110.20                    | 0.00     | 3,585.16                          | 3,585.16                       | 0.00     |
|              | C3                   | 381.45                      | 362.57                    | 18.88    | 5,399.55                          | 5,132.30                       | 267.25   |
|              | C3 - 218 Benefit     | 381.45                      | 362.57                    | 18.88    | 9,545.99                          | 9,073.51                       | 472.48   |
|              | C3A                  | -                           | -                         | 0.00     | -                                 | -                              | 0.00     |
|              | C3A - 218 Benefit    | -                           | -                         | 0.00     | -                                 | -                              | 0.00     |
|              | C4                   | 27.03                       | 27.03                     | 0.00     | 114.77                            | 114.77                         | 0.00     |
|              | C4 - 218 Benefit     | 27.03                       | 27.03                     | 0.00     | 202.94                            | 202.94                         | 0.00     |
|              | Total                | 26,094.82                   | 26,094.82                 | 0.00     | 659,219.85                        | 659,441.78                     | (221.93) |
|              | Total                |                             |                           |          | 659,219.85                        | 659,441.78                     | (221.93) |
| <b>Bk 44</b> | Rural Assessments    |                             |                           |          |                                   |                                |          |
|              | C1                   | 12.11                       | 12.11                     | 0.00     | 268.56                            | 268.56                         | 0.00     |
|              | C1 - 218 Benefit     | 12.11                       | 12.11                     | 0.00     | 474.79                            | 474.79                         | 0.00     |
|              | C2                   | 12,144.04                   | 12,144.04                 | 0.00     | 223,472.51                        | 223,472.51                     | 0.00     |
|              | C2 - 218 Benefit     | 12,144.04                   | 12,144.04                 | 0.00     | 395,084.40                        | 395,084.40                     | 0.00     |
|              | C2A                  | 254.56                      | 254.56                    | 0.00     | 4,684.37                          | 4,684.37                       | 0.00     |
|              | C2A - 218 Benefit    | 254.56                      | 254.56                    | 0.00     | 8,281.65                          | 8,281.65                       | 0.00     |
|              | C3                   | 426.81                      | 426.81                    | 0.00     | 6,041.66                          | 6,041.66                       | 0.00     |
|              | C3 - 218 Benefit     | 426.81                      | 426.81                    | 0.00     | 10,680.90                         | 10,680.90                      | 0.00     |
|              | C4                   | 32.07                       | 32.07                     | 0.00     | 136.19                            | 136.19                         | 0.00     |
|              | C4 - 218 Benefit     | 32.07                       | 32.07                     | 0.00     | 240.77                            | 240.77                         | 0.00     |
|              | Total                | 25,739.18                   | 25,739.18                 | 0.00     | 649,365.80                        | 649,365.80                     | 0.00     |
|              | Cat S2               | 81.22                       | 81.22                     | 0.00     | 0.00                              | 0.00                           | 0.00     |
|              | Cat S2 - 218 Benefit | 81.22                       | 81.22                     | 0.00     | 2,642.35                          | 2,642.35                       | 0.00     |
|              | Total                | 162.44                      | 162.44                    | 0.00     | 2,642.35                          | 2,642.35                       | 0.00     |
|              | Total                |                             |                           |          | 652,008.15                        | 652,008.15                     | 0.00     |
| <b>Bk 45</b> | 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     | 6,950.95                          | 6,950.95                       | 0.00     |
|              | 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     | 385,545.30                        | 385,545.30                     | 0.00     |
|              | C3                   | 267.18                      | 267.18                    | 0.00     | 3,782.03                          | 3,782.03                       | 0.00     |
|              | C3 - 218 Benefit     | 267.18                      | 267.18                    | 0.00     | 6,686.31                          | 6,686.31                       | 0.00     |
|              | C4                   | 137.48                      | 137.48                    | 0.00     | 583.82                            | 583.82                         | 0.00     |
|              | C4 - 218 Benefit     | 137.48                      | 137.48                    | 0.00     | 1,032.16                          | 1,032.16                       | 0.00     |

**MADERA IRRIGATION DISTRICT**  
**2024 Unequalized Roll vs 2023 Equalized Roll**  
**June 13, 2023**  
**"Exhibit A"**

| Book         | Assessment Summary   | 2024 Unequalized Roll Units | 2023 Equalized Roll Units | Variance | 2024 Unequalized Roll Assessments | 2023 Equalized Roll Assessment | Variance |
|--------------|----------------------|-----------------------------|---------------------------|----------|-----------------------------------|--------------------------------|----------|
|              | C7                   | 8.03                        | 8.03                      | 0.00     | 147.77                            | 147.77                         | 0.00     |
|              | C7 - 218 Benefit     | 8.03                        | 8.03                      | 0.00     | 261.24                            | 261.24                         | 0.00     |
|              | Total                | 24,881.62                   | 24,881.62                 | 0.00     | 626,998.10                        | 626,998.10                     | 0.00     |
|              | Total                |                             |                           |          | 626,998.10                        | 626,998.10                     | 0.00     |
| <b>Bk 46</b> | Rural Assessments    |                             |                           |          |                                   |                                |          |
|              | C1                   | 434.29                      | 434.29                    | 0.00     | 9,631.02                          | 9,631.02                       | 0.00     |
|              | C1 - 218 Benefit     | 434.29                      | 434.29                    | 0.00     | 17,027.07                         | 17,027.07                      | 0.00     |
|              | C2                   | 4,563.20                    | 4,563.20                  | 0.00     | 83,971.14                         | 83,971.14                      | 0.00     |
|              | C2 - 218 Benefit     | 4,563.20                    | 4,563.20                  | 0.00     | 148,455.50                        | 148,455.50                     | 0.00     |
|              | C3                   | 359.71                      | 359.71                    | 0.00     | 5,091.77                          | 5,091.77                       | 0.00     |
|              | C3 - 218 Benefit     | 359.71                      | 359.71                    | 0.00     | 9,001.96                          | 9,001.96                       | 0.00     |
|              | C4                   | 33.97                       | 33.97                     | 0.00     | 144.26                            | 144.26                         | 0.00     |
|              | C4 - 218 Benefit     | 33.97                       | 33.97                     | 0.00     | 255.05                            | 255.05                         | 0.00     |
|              | Total                | 10,782.34                   | 10,782.34                 | 0.00     | 273,577.77                        | 273,577.77                     | 0.00     |
|              | Total                |                             |                           |          | 273,577.77                        | 273,577.77                     | 0.00     |
| <b>Bk 47</b> | 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     | 10,775.17                         | 10,775.17                      | 0.00     |
|              | C2                   | 9,960.82                    | 9,960.82                  | 0.00     | 183,297.20                        | 183,297.20                     | 0.00     |
|              | C2 - 218 Benefit     | 9,960.82                    | 9,960.82                  | 0.00     | 324,057.32                        | 324,057.32                     | 0.00     |
|              | C3                   | 488.84                      | 488.84                    | 0.00     | 6,919.77                          | 6,919.77                       | 0.00     |
|              | C3 - 218 Benefit     | 488.84                      | 488.84                    | 0.00     | 12,232.91                         | 12,232.91                      | 0.00     |
|              | C4                   | 190.27                      | 190.27                    | 0.00     | 808.00                            | 808.00                         | 0.00     |
|              | C4 - 218 Benefit     | 190.27                      | 190.27                    | 0.00     | 1,428.49                          | 1,428.49                       | 0.00     |
|              | C7                   | 18.84                       | 18.84                     | 0.00     | 346.69                            | 346.69                         | 0.00     |
|              | C7 - 218 Benefit     | 18.84                       | 18.84                     | 0.00     | 612.93                            | 612.93                         | 0.00     |
|              | Total                | 21,867.62                   | 21,867.62                 | 0.00     | 546,573.23                        | 546,573.23                     | 0.00     |
|              | Cat S2               | 387.68                      | 387.68                    | 0.00     | 0.00                              | 0.00                           | 0.00     |
|              | Cat S2 - 218 Benefit | 387.68                      | 387.68                    | 0.00     | 12,612.47                         | 12,612.47                      | 0.00     |
|              | Total                | 775.36                      | 775.36                    | 0.00     | 12,612.47                         | 12,612.47                      | 0.00     |
|              | Total                |                             |                           |          | 559,185.70                        | 559,185.70                     | 0.00     |
| <b>Bk 48</b> | Rural Assessments    |                             |                           |          |                                   |                                |          |
|              | C1                   | 57.35                       | 57.35                     | 0.00     | 1,271.83                          | 1,271.83                       | 0.00     |
|              | C1 - 218 Benefit     | 57.35                       | 57.35                     | 0.00     | 2,248.52                          | 2,248.52                       | 0.00     |
|              | C2                   | 12,019.39                   | 12,019.39                 | 0.00     | 221,178.54                        | 221,178.54                     | 0.00     |
|              | C2 - 218 Benefit     | 12,019.39                   | 12,019.39                 | 0.00     | 391,029.21                        | 391,029.21                     | 0.00     |
|              | C2A                  | 77.81                       | 77.81                     | 0.00     | 1,431.84                          | 1,431.84                       | 0.00     |
|              | C2A - 218 Benefit    | 77.81                       | 77.81                     | 0.00     | 2,531.41                          | 2,531.41                       | 0.00     |
|              | C3                   | 383.76                      | 382.94                    | 0.82     | 5,432.26                          | 5,420.65                       | 11.61    |
|              | C3 - 218 Benefit     | 383.76                      | 382.94                    | 0.82     | 9,603.84                          | 9,583.31                       | 20.53    |
|              | C4                   | 96.74                       | 96.74                     | 0.00     | 410.84                            | 410.84                         | 0.00     |
|              | C4 - 218 Benefit     | 96.74                       | 96.74                     | 0.00     | 726.31                            | 726.31                         | 0.00     |
|              | C7                   | 62.07                       | 62.07                     | 0.00     | 1,142.20                          | 1,142.20                       | 0.00     |
|              | C7 - 218 Benefit     | 62.07                       | 62.07                     | 0.00     | 2,019.33                          | 2,019.33                       | 0.00     |
|              | Total                | 25,394.24                   | 25,392.60                 | 1.64     | 639,026.13                        | 638,993.99                     | 32.14    |
|              | Total                |                             |                           |          | 639,026.13                        | 638,993.99                     | 32.14    |
| <b>Bk 49</b> | 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     | 10,715.79                         | 10,715.79                      | 0.00     |
|              | Total                | 658.76                      | 658.76                    | 0.00     | 16,776.98                         | 16,776.98                      | 0.00     |
|              | Cat S2               | 347.86                      | 347.86                    | 0.00     | 0.00                              | 0.00                           | 0.00     |
|              | Cat S2 - 218 Benefit | 347.86                      | 347.86                    | 0.00     | 11,317.00                         | 11,317.00                      | 0.00     |
|              | Total                | 695.72                      | 695.72                    | 0.00     | 11,317.00                         | 11,317.00                      | 0.00     |
|              | Total                |                             |                           |          | 28,093.98                         | 28,093.98                      | 0.00     |
| <b>Bk 51</b> | Rural Assessments    |                             |                           |          |                                   |                                |          |
|              | C2                   | 87.65                       | 87.65                     | 0.00     | 1,612.92                          | 1,612.92                       | 0.00     |

**MADERA IRRIGATION DISTRICT**  
**2024 Unequalized Roll vs 2023 Equalized Roll**  
**June 13, 2023**  
**"Exhibit A"**

| Book             | Assessment Summary          | 2024 Unequalized Roll Units | 2023 Equalized Roll Units | Variance     | 2024 Unequalized Roll Assessments | 2023 Equalized Roll Assessment | Variance   |
|------------------|-----------------------------|-----------------------------|---------------------------|--------------|-----------------------------------|--------------------------------|------------|
|                  | C2 - 218 Benefit            | 87.65                       | 87.65                     | 0.00         | 2,851.53                          | 2,851.53                       | 0.00       |
|                  | C3                          | 354.38                      | 354.38                    | 0.00         | 5,016.32                          | 5,016.32                       | 0.00       |
|                  | C3 - 218 Benefit            | 354.38                      | 354.38                    | 0.00         | 8,868.56                          | 8,868.56                       | 0.00       |
|                  | Total                       | 884.06                      | 884.06                    | 0.00         | 18,349.33                         | 18,349.33                      | 0.00       |
|                  | Total                       |                             |                           |              | 18,349.33                         | 18,349.33                      | 0.00       |
| <b>Bk 52</b>     | 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         | 4,403.69                          | 4,403.69                       | 0.00       |
|                  | Total                       | 270.72                      | 270.72                    | 0.00         | 6,894.56                          | 6,894.56                       | 0.00       |
|                  | 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         | 70,460.40                         | 70,460.40                      | 0.00       |
|                  | Total                       | 4,331.60                    | 4,331.60                  | 0.00         | 70,460.40                         | 70,460.40                      | 0.00       |
|                  | Total                       |                             |                           | 0.00         | 77,354.96                         | 77,354.96                      | 0.00       |
| <b>Bk 81</b>     | City Assessments            |                             |                           |              |                                   |                                |            |
|                  | City Assess                 | 9,665,216.20                | 6,573,805.20              | 3,091,411.00 | 34,777.00                         | 23,653.66                      | 11,123.34  |
|                  | City Assess > 43,560 sqft   | 2,750,619.60                | 2,358,095.60              | 392,524.00   | 4,948.58                          | 4,242.41                       | 706.17     |
|                  | Total                       | 12,415,835.80               | 8,931,900.80              | 3,483,935.00 | 39,725.58                         | 27,896.07                      | 11,829.51  |
|                  | Rural Assessments           |                             |                           |              |                                   |                                |            |
|                  | C3                          | 1,016.25                    | 1,178.47                  | (162.22)     | 14,385.23                         | 16,681.46                      | (2,296.23) |
|                  | C3- 218 Benefit             | 1,016.25                    | 1,178.47                  | (162.22)     | 25,432.18                         | 29,491.81                      | (4,059.63) |
|                  | Total                       | 2,032.50                    | 2,356.94                  | (324.44)     | 39,817.41                         | 46,173.27                      | (6,355.86) |
|                  | Total                       |                             |                           |              | 79,542.99                         | 74,069.34                      | 5,473.65   |
| <b>Bk 95</b>     | 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         | 12,673.56                         | 12,673.56                      | 0.00       |
|                  | Total                       | 646.50                      | 646.50                    | 0.00         | 19,842.14                         | 19,842.14                      | 0.00       |
|                  | Total                       |                             |                           |              | 19,842.14                         | 19,842.14                      | 0.00       |
| <b>Total All</b> | City Assessments            |                             |                           |              |                                   |                                |            |
|                  | City Assess                 | 130,779,847.25              | 127,979,342.25            | 2,800,505.00 | 470,572.12                        | 460,495.51                     | 10,076.61  |
|                  | City Assess > 43,560 sqft   | 36,717,018.45               | 36,966,566.25             | (249,547.80) | 66,056.70                         | 66,505.69                      | (448.99)   |
|                  | Total                       | 167,496,865.70              | 164,945,908.50            | 2,550,957.20 | 536,628.82                        | 527,001.20                     | 9,627.62   |
|                  | Rural Assessments           |                             |                           |              |                                   |                                |            |
|                  | C1                          | 1,654.47                    | 1,654.47                  | 0.00         | 36,690.44                         | 36,690.44                      | 0.00       |
|                  | C1 - 218 Benefit            | 1,654.47                    | 1,654.47                  | 0.00         | 64,866.28                         | 64,866.28                      | 0.00       |
|                  | C2                          | 93,647.80                   | 93,683.42                 | (35.62)      | 1,723,289.80                      | 1,723,945.27                   | (655.47)   |
|                  | C2 - 218 Benefit            | 93,647.80                   | 93,683.42                 | (35.62)      | 3,046,662.10                      | 3,047,820.93                   | (1,158.83) |
|                  | C2A                         | 2,041.28                    | 2,041.28                  | 0.00         | 37,563.25                         | 37,563.25                      | 0.00       |
|                  | C2A - 218 Benefit           | 2,041.28                    | 2,041.28                  | 0.00         | 66,409.36                         | 66,409.36                      | 0.00       |
|                  | C3                          | 6,649.23                    | 6,792.17                  | (142.94)     | 94,122.16                         | 96,145.49                      | (2,023.33) |
|                  | C3 - 218 Benefit            | 6,649.23                    | 6,792.17                  | (142.94)     | 166,399.43                        | 169,976.56                     | (3,577.13) |
|                  | C3A                         | -                           | -                         | 0.00         | -                                 | -                              | 0.00       |
|                  | C3A - 218 Benefit           | -                           | -                         | 0.00         | -                                 | -                              | 0.00       |
|                  | C4                          | 1,270.58                    | 1,270.58                  | 0.00         | 5,395.63                          | 5,395.63                       | 0.00       |
|                  | C4 - 218 Benefit            | 1,270.58                    | 1,270.58                  | 0.00         | 9,539.12                          | 9,539.12                       | 0.00       |
|                  | C7                          | 312.01                      | 312.01                    | 0.00         | 5,741.54                          | 5,741.54                       | 0.00       |
|                  | C7 - 218 Benefit            | 312.01                      | 312.01                    | 0.00         | 10,150.68                         | 10,150.68                      | 0.00       |
|                  | Total                       | 211,150.74                  | 211,507.86                | (357.12)     | 5,266,829.79                      | 5,274,244.55                   | (7,414.76) |
|                  | Subordinate Lands           |                             |                           |              |                                   |                                |            |
|                  | Cat S2                      | 13,973.17                   | 13,973.17                 | 0.00         | -                                 | -                              | 0.00       |
|                  | Cat S2 - 218 Benefit        | 13,973.17                   | 13,973.17                 | 0.00         | 454,591.84                        | 454,591.84                     | 0.00       |
|                  | Cat S3                      | 466.97                      | 466.97                    | 0.00         | -                                 | -                              | 0.00       |
|                  | Cat S3 - 218 Benefit        | 466.97                      | 466.97                    | 0.00         | 11,686.17                         | 11,686.17                      | 0.00       |
|                  | Total                       | 28,880.28                   | 28,880.28                 | 0.00         | 466,278.01                        | 466,278.01                     | 0.00       |
|                  | Total Acres                 |                             |                           |              |                                   |                                |            |
|                  | City Acres                  | 3,845.20                    | 3,786.64                  | 58.56        | 536,628.82                        | 527,001.20                     | 9,627.62   |
|                  | Rural and Subordinate Acres | 120,015.51                  | 120,194.07                | (178.56)     | 5,733,107.80                      | 5,740,522.56                   | (7,414.76) |
|                  | Total                       | 123,860.71                  | 123,980.71                | (120.00)     | \$ 6,269,736.62                   | \$ 6,267,523.76                | \$2,212.86 |

**MADERA IRRIGATION DISTRICT**  
**2024 Unequalized Roll vs 2023 Equalized Roll**  
**June 13, 2023**  
**"Exhibit A"**

| <b>Book</b> | <b>Assessment Summary</b> |  | <b>2024<br/>Unequalized<br/>Roll<br/>Units</b> | <b>2023<br/>Equalized<br/>Roll<br/>Units</b> | <b>Variance</b> | <b>2024<br/>Unequalized<br/>Roll<br/>Assessments</b> | <b>2023<br/>Equalized<br/>Roll<br/>Assessment</b> | <b>Variance</b> |
|-------------|---------------------------|--|--|--|-----------------|--|---|-----------------|
| Legend:     |                           |  |  |  |                 |  |   |                 |
|             | C1                        | Category 1 Commercial Properties                     |  |  |                 |  |   |                 |
|             | C2                        | Category 2 lands (Ag with District service)          |  |  |                 |  |   |                 |
|             | C3                        | Category 3 lands (Ag District service not available) |  |  |                 |  |   |                 |
|             | C4                        | Category 4 lands (Riverbottom, sloughs, etc)         |  |  |                 |  |   |                 |
|             | C7                        | Category 7 lands (Non-irrigated lands program)       |  |  |                 |  |   |                 |
|             |                           |  |  |  |                 |  |   |                 |

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2024 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  |
|-------------|-------------------------------------|-----------|--------|---------------------------|-----------------------------|--|
| 040-082-006 | Thinda, Sumeer & Puneeta - Etal     |           | 39.40  | C2                        | C3                          | Two Users on Same Turnout, Property Needs Own Turnout      |
| 013-220-004 | City of Madera Airport              |           | 1.00   | C2                        | C2 Exempt                   | Make Exempt to Match County - Schafer - Not Getting Billed |
| 006-591-066 | K Hovnanian at Melanie Meadows, LLC | 145054.80 |        | City                      | City Exempt                 | Make Exempt to Match County - Roads                        |
| 006-592-001 | K Hovnanian at Melanie Meadows, LLC | 109335.60 |        | City                      | City Exempt                 | Make Exempt to Match County - Roads                        |
| 006-590-055 | K Hovnanian at Melanie Meadows, LLC | 118919.00 |        | City                      | City Exempt                 | Make Exempt to Match County - Roads                        |
| 006-602-001 | KB Home South Bay, Inc.             | 447274.80 |        | City                      | City Exempt                 | Make Exempt to Match County - Roads                        |
| 012-462-044 | Valley Land Development, LLC        | 47916.00  |        | City                      | City Exempt                 | Make Exempt to Match County - Roads                        |
| 081-010-012 | Town Center RM, LLC                 |           | 9.34   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 1A                    |
| 081-020-006 | Backbone RM, LLC                    |           | 2.08   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 2C                    |
| 081-030-004 | Backbone RM, LLC                    |           | 3.59   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 3A                    |
| 081-030-009 | Backbone RM, LLC                    |           | 2.39   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 3F                    |
| 081-040-004 | Backbone RM, LLC                    |           | 1.68   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 4B                    |
| 081-040-005 | Backbone RM, LLC                    |           | 2.41   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 4C                    |
| 081-050-010 | Backbone RM, LLC                    |           | 2.01   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 5D                    |
| 081-050-011 | Backbone RM, LLC                    |           | 1.76   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 5E                    |
| 081-050-013 | Backbone RM, LLC                    |           | 1.63   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 5G                    |
| 081-100-008 | Backbone RM, LLC                    |           | 3.69   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 11C                   |
| 081-100-009 | Backbone RM, LLC                    |           | 2.05   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 11D                   |
| 081-100-021 | Backbone RM, LLC                    |           | 2.54   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 11F                   |
| 081-120-006 | Backbone RM, LLC                    |           | 2.45   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 13B                   |
| 081-120-007 | Backbone RM, LLC                    |           | 5.04   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 13C                   |
| 081-130-003 | Backbone RM, LLC                    |           | 4.84   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 14A                   |
| 081-140-003 | Backbone RM, LLC                    |           | 2.72   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 15B                   |
| 081-150-005 | Backbone RM, LLC                    |           | 5.89   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 16A                   |
| 081-160-004 | Backbone RM, LLC                    |           | 2.09   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 17A                   |
| 081-160-005 | Backbone RM, LLC                    |           | 4.54   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 17B                   |
| 081-170-004 | Backbone RM, LLC                    |           | 3.56   | C3                        | C3 Exempt                   | Make Exempt to Match County - Outlot 18B                   |
| 081-240-082 | Hillside RM, LLC                    | 41087.00  |        | City                      | City Exempt                 | Make Exempt to Match County - Roads                        |
| 006-360-042 | Pedro Valencia                      | 5190.20   |        | City                      | City                        | Parcel Split: 006-361-001 through 006-361-008              |
| 035-102-050 | Richard Sambueso                    |           | 0.01   | C3                        | C3                          | Parcel Split: 035-102-061 & 035-102-062                    |
| 035-080-046 | City of Madera                      |           | 2.23   | C3                        | C3 Exempt                   | Make Exempt to Match County - City of Madera Owns          |
| 040-082-006 | Thinda, Sumeer & Puneeta - Etal     |           | 39.40  | C3                        | C2                          | Turnout 121/30 will be installed, Job# 07-22-4             |
| 040-021-007 | John Samarin                        |           | 18.88  | C2                        | C3                          | Parcel cannot receive irrigation water                     |
| 009-092-028 | Freedom Legacy LLC                  | 16211.00  |        | City                      | City Exempt                 | Make Exempt due to Ownership: Madera Unified               |
| 009-092-040 | Freedom Legacy LLC                  | 16800.00  |        | City                      | City Exempt                 | Make Exempt due to Ownership: Madera Unified               |
| 034-070-067 | Freedom Legacy LLC                  |           | 3.47   | C3                        | C3 Exempt                   | Make Exempt due to Ownership: Madera Unified               |
| 034-070-068 | Freedom Legacy LLC                  |           | 15.14  | C2                        | C2 Exempt                   | Make Exempt due to Ownership: Madera Unified               |
| 047-050-057 | RH 13/29 Ranch LLC                  |           | (0.01) | C2                        | C2                          | Parcel Number Change, Update Acreage                       |
| 047-050-058 | RH 13/29 Ranch LLC                  |           | (3.06) | C2                        | C2                          | Parcel Number Change, Update Acreage                       |
| 047-050-054 | JHB 13/29 Ranch LLC                 |           | 0.33   | C2                        | C2                          | Parcel Number Change, Update Acreage                       |
| 047-060-037 | RH 13/29 Ranch LLC                  |           | (1.88) | C2                        | C2                          | Parcel Number Change, Update Acreage                       |

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2024 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   |
|-------------|------------------------------------|--------------|--------|---------------------------|-----------------------------|---|
| 047-060-022 | RH 13/29 Ranch LLC                 |              | (1.01) | C2                        | C2                          | Parcel Number Change, Update Acreage  |
| 012-461-010 | Huizar-Mendoza, Katya & Rios, Juan | (7.50)       |        | City                      | City                        | Parcel Merge, Update Acreage  |
| 012-461-080 | DMP Development Corp               | 1929.10      |        | City Exempt               | City                        | Parcel Merge, Update Acreage  |
| 012-461-011 | Risueno, Norma                     | 12.70        |        | City                      | City                        | Parcel Merge, Update Acreage  |
| 012-461-081 | DMP Development Corp               | 2039.70      |        | City Exempt               | City                        | Parcel Merge, Update Acreage  |
| 009-330-033 | Sealed Air Corporation             | 1497.80      |        | City                      | City                        | Parcel Split, Update Acreage  |
| 008-130-019 | Singh, Kuldeep & Rathour, Moika    |              | (0.03) | C3                        | C3                          | Parcel Split  |
| 012-390-018 | Shojaei, Nahideh                   | 1796.00      |        | City                      | City                        | Parcel Split  |
| 033-180-002 | Links Ranch, LLC                   |              | 2.46   | C2                        | C2                          | Parcel Split, Update Acreage  |
| 033-180-003 | Links Ranch, LLC                   |              | 2.57   | C2                        | C2                          | Parcel Split, Update Acreage  |
| 035-162-037 | MSR Holdings LLC                   |              | 0.62   | C3                        | C3                          | Parcel Split, Update Acreage  |
| 009-331-002 | Span Development, LLC              |              | 2.38   | C3 Exempt                 | C3                          | Parcel Merge, Exempt as of 09/18/2020   |
| 009-331-003 | Span Development, LLC              |              | 2.30   | C3 Exempt                 | C3                          | Parcel Merge, Exempt as of 09/18/2020   |
| 012-280-010 | Camarena Health, Inc.              | 20998.00     |        | City                      | City Exempt                 | Make Exempt to Match County   |
| 009-350-031 | A G Miles, LLC                     | (13340.20)   |        | City                      | City                        | Parcel Merge, Update Acreage  |
| 009-350-032 | A G Miles, LLC                     | (9586.40)    |        | City                      | City                        | Parcel Merge, Update Acreage  |
| 081-382-011 | Creekside Holdings RM, LLC         | 224986.00    |        | City                      | City                        | Added new parcel: 081-382-011 through 081-382-052                             |
| 081-030-004 | Backbone RM, LLC                   |              | (0.78) | C3 Exempt                 | C3 Exempt                   | Parcel Split  |
| 081-040-004 | Backbone RM, LLC                   |              | (0.04) | C3 Exempt                 | C3 Exempt                   | Update Acreage to Match County Map  |
| 081-060-005 | Backbone RM, LLC                   |              | (0.04) | C3 Exempt                 | C3 Exempt                   | Update Acreage to Match County Map  |
| 081-060-010 | Backbone RM, LLC                   |              | 0.35   | C3 Exempt                 | C3 Exempt                   | Update Acreage to Match County Map  |
| 081-110-006 | Arroyo Holdings RM, LLC            |              | (0.12) | C3 Exempt                 | C3 Exempt                   | Update Acreage to Match County Map  |
| 081-120-005 | Arroyo Holdings RM, LLC            |              | (0.09) | C3                        | C3                          | Update Acreage to Match County Map  |
| 081-120-006 | Backbone RM, LLC                   |              | 0.80   | C3 Exempt                 | C3 Exempt                   | Update Acreage to Match County Map  |
| 081-150-013 | Backbone RM, LLC                   |              | (0.81) | C3 Exempt                 | C3 Exempt                   | Parcel Split never recorded, parcel no longer exists                          |
| 008-074-001 | Madera Unified School District     | (1110780.00) |        | City Exempt               | City Exempt                 | Changed from sq ft to acres - 2 acre basin behind MLK is going to take water. |
| 008-074-001 | Madera Unified School District     |              | 23.50  | City Exempt - Acres       | City Exempt - Acres         | Changed from sq ft to acres - 2 acre basin behind MLK is going to take water. |
| 008-074-001 | Madera Unified School District     |              | 2.00   | C2 Exempt                 | C2 Exempt                   | Changed from sq ft to acres - 2 acre basin behind MLK is going to take water. |
| 081-010-012 | Town Center RM, LLC                |              | (1.14) | C3 Exempt                 | C3 Exempt                   | Parcel Split  |
| 081-010-015 | Town Center RM, LLC                |              | (0.80) | City Exempt - Acres       | City Exempt - Acres         | Parcel Split  |
| 081-010-027 | Backbone RM, LLC                   |              | 1.03   | C3                        | C3 Exempt                   | Parcel Split  |
| 081-010-028 | Plaza Holdings RM, LLC             |              | 1.29   | C3                        | C3 Exempt                   | Parcel Split  |
| 081-010-029 | Plaza Holdings RM, LLC             |              | 0.56   | C3                        | C3 Exempt                   | Parcel Split  |
| 081-010-030 | Plaza Holdings RM, LLC             |              | 0.11   | C3                        | C3 Exempt                   | Parcel Split  |
| 081-010-031 | Town Center RM, LLC                |              | 2.20   | C3                        | C3 Exempt                   | Parcel Split  |
| 081-021-001 | Town Center RM, LLC                | 11727.00     | (0.27) | C3                        | City                        | Parcel Split  |
| 081-021-002 | Town Center RM, LLC                | 7182.00      | (0.17) | C3                        | City                        | Parcel Split  |
| 081-021-003 | Town Center RM, LLC                | 4285.00      | (0.10) | C3                        | City                        | Parcel Split  |
| 081-021-004 | Town Center RM, LLC                | 11210.00     | (0.26) | C3                        | City                        | Parcel Split  |
| 081-021-005 | Town Center RM, LLC                | 79714.00     | (1.83) | C3                        | City                        | Parcel Split  |
| 081-021-006 | Camarena Health, Inc.              | 15681.00     | (0.36) | C3                        | City                        | Parcel Split  |

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2024 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                                       |
|-------------|----------------------------|-------------|---------|---------------------------|-----------------------------|---|
| 081-021-007 | Town Center RM, LLC        | 9852.00     | (0.23)  | C3 Exempt                 | City                        | Parcel Split                                  |
| 081-021-008 | Town Center RM, LLC        | 10024.00    | (0.23)  | C3 Exempt                 | City                        | Parcel Split                                  |
| 081-021-009 | Town Center RM, LLC        | 3743.00     | (0.09)  | C3 Exempt                 | City                        | Parcel Split                                  |
| 081-401-040 | Backbone RM, LLC           | 8712.00     | (0.20)  | C3 Exempt                 | City                        | Parcel Split                                  |
| 081-401-001 | Plaza Holdings RM, LLC     | 466092.00   | (10.70) | C3                        | City                        | Parcel Split                                  |
| 081-401-001 | Plaza Holdings RM, LLC     | (128536.00) |         | City                      | City                        | Parcel Split: Loss went to community roads    |
| 081-020-001 | Town Center RM, LLC        |             | 3.96    | C3                        | C3 Exempt                   | Parcel Split                                  |
| 081-020-006 | Town Center RM, LLC        |             | 1.11    | C3 Exempt                 | C3                          | Parcel Split                                  |
| 081-020-016 | Town Center RM, LLC        | 299806.00   | (6.88)  | C3 Exempt                 | City Exempt                 | Parcel Split: Roads                           |
| 081-020-017 | Town Center RM, LLC        | 70302.00    | (1.61)  | C3 Exempt                 | City Exempt                 | Parcel Split: Roads                           |
| 081-020-018 | Town Center RM, LLC        | 102488.00   | (2.35)  | C3 Exempt                 | City Exempt                 | Parcel Split: Roads                           |
| 081-021-010 | Town Center RM, LLC        | 18801.00    | (0.43)  | C3                        | City                        | Parcel Split                                  |
| 081-021-011 | Town Center RM, LLC        | 16064.00    | (0.37)  | C3                        | City                        | Parcel Split                                  |
| 081-021-012 | Town Center RM, LLC        | 76665.00    | (1.77)  | C3                        | City                        | Parcel Split                                  |
| 081-441-001 | Town Center RM, LLC        | 1321610.40  | (30.34) | C3                        | City                        | Parcel Split: 081-441-001 through 081-449-039 |
| 081-441-001 | Town Center RM, LLC        | (89242.40)  |         | City                      | City                        | Parcel Split: Loss went to community roads    |
| 081-250-038 | Hillside RM, LLC           | (3421.00)   |         | City                      | City                        | Parcel Split                                  |
| 081-330-017 | Hillside RM, LLC           | 4392.00     |         | City                      | City                        | Parcel Split                                  |
| 081-320-063 | Hillside RM, LLC           | 25680.00    |         | City                      | City Exempt                 | Parcel Split                                  |
| 081-110-002 | Creekside Holdings RM, LLC |             | (0.89)  | C3                        | C3                          | Parcel Split                                  |
| 081-060-004 | Creekside Holdings RM, LLC | 63162.00    | (1.45)  | C3 Exempt                 | City                        | Open for direct charges                       |
| 081-060-005 | Backbone RM, LLC           | 247856.00   | (5.65)  | C3 Exempt                 | City                        | Open for direct charges                       |
| 081-060-006 | Backbone RM, LLC           | 24393.00    | (0.56)  | C3 Exempt                 | City                        | Open for direct charges                       |
| 081-060-010 | Backbone RM, LLC           | 59241.00    | (1.71)  | C3 Exempt                 | City                        | Open for direct charges                       |
| 081-060-011 | Backbone RM, LLC           | 38768.00    | (0.89)  | C3 Exempt                 | City                        | Open for direct charges                       |
| 081-060-013 | Backbone RM, LLC           | 51816.00    | (1.19)  | C3 Exempt                 | City                        | Open for direct charges                       |
| 081-060-014 | Creekside Holdings RM, LLC | 20806.00    | (0.48)  | C3                        | City                        | Open for direct charges                       |
| 081-060-015 | Creekside Holdings RM, LLC | 85621.00    | (1.97)  | C3                        | City                        | Open for direct charges                       |
| 081-391-001 | Creekside Holdings RM, LLC | 1134738.00  | (26.05) | C3                        | City                        | Parcel Split: 081-391-001 through 081-394-026 |
| 081-391-001 | Creekside Holdings RM, LLC | (245240.00) |         | City                      | City                        | Parcel Split: Loss went to community roads    |

**AFTER BOE WAS GIVEN TO BOARD SECRETARY 05/11/23**

|             |                            |             |         |           |      |   |
|-------------|----------------------------|-------------|---------|-----------|------|---|
| 081-080-017 | Creekside Holdings RM, LLC | 36089.00    | (0.83)  | C3        | City | Parcel Split, trail                           |
| 081-110-009 | Creekside Holdings RM, LLC | 6549.00     | (0.18)  | C3        | City | Parcel Split, Outlot                          |
| 081-110-008 | Creekside Holdings RM, LLC |             | (3.22)  | C3        | C3   | Update acreage to match county                |
| 081-070-020 | Creekside Holdings RM, LLC | 11822.00    | (0.27)  | C3        | City | Parcel Split, Outlot                          |
| 081-070-005 | Creekside Holdings RM, LLC |             | 0.08    | C3 Exempt | C3   | Parcel Split                                  |
| 081-070-006 | Creekside Holdings RM, LLC |             | 0.07    | C3 Exempt | C3   | Parcel Split                                  |
| 081-411-001 | Creekside Holdings RM, LLC | 1236668.00  | (28.39) | C3        | City | Parcel Split: 081-411-001 through 081-413-042 |
| 081-411-001 | Creekside Holdings RM, LLC | (312366.00) |         | City      | City | Parcel Split: Loss went to community roads    |

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2024 Assessment Year**  
**Individual Parcel Changes - Lot Splits, Parcel Splits, Transfers, Category Changes**  
**"Exhibit B"**

| <b>Parcel No.</b> | <b>Owner</b>                        | <b>Sq. Ft.</b> | <b>Acres</b> | <b>Prior Assessment Category</b> | <b>Current Assessment Category</b> | <b>Remarks</b>   |
|-------------------|-------------------------------------|----------------|--------------|----------------------------------|------------------------------------|--|
| 081-421-001       | Creekside Holdings RM, LLC          | 752716.80      | (17.28)      | C3                               | City                               | Parcel Split: 081-421-001 through 081-422-030              |
| 081-421-001       | Creekside Holdings RM, LLC          | (253106.80)    |              | City                             | City                               | Parcel Split: Loss went to community roads                 |
| 081-431-001       | Creekside Holdings RM, LLC          | 578041.20      | (13.27)      | C3                               | City                               | Parcel Split: 081-431-001 through 081-432-042              |
| 081-431-001       | Creekside Holdings RM, LLC          | (179902.20)    |              | City                             | City                               | Parcel Split: Loss went to community roads                 |
| 035-010-041       | Felicia Leshau                      |                | 3.77         | C3 Exempt                        | C3                                 | Out of exempt status: Disabled vet sold to two individuals |
| 012-480-011       | D.R. Horton CA3, Inc.               | 951350.40      | (21.84)      | C2                               | City                               | Parcel Split: 012-511-001 through 012-512-051              |
| 012-480-011       | D.R. Horton CA3, Inc.               | (244037.40)    |              | City                             | City                               | Parcel Split: Loss went to community roads                 |
| 029-250-007       | Gabriel, Joaquin & Joann - Trustees |                | (0.01)       | C7                               | C7                                 | Changed acreage to match county                            |
|                   |                                     |                |              |                                  |                                    |  |
|                   |                                     |                |              |                                  |                                    |  |

MADERA IRRIGATION DISTRICT  
 BOARD OF EQUALIZATION 2024  
 CATEGORY 7 LANDS  
 "EXHIBIT C"

**Current parcels in Non-Irrigated Program:**

| Parcel      | Owner of Record                               | Acres  |
|-------------|---|--------|
| 011-370-002 | Madera 13 LLC                                 | 8.99   |
| 011-370-003 | Madera 13 LLC                                 | 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 | 12.87  |
| 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, Joaquin & Joann - Trustees           | 9.62   |
| 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 | Janzen, Philip D. & Rebecca A. - Trustees     | 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 | Woodlake Development II, LLC                  | 12.36  |
| 035-222-039 | Velasco Esparza, Luis G & Velazco, Daisy G    | 9.82   |
| 045-152-007 | Sanchez, Robert                               | 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 | Highway 99, LLC                               | 52.67  |
|             |   | 314.00 |

Engineering Department reviewed and confirmed parcels  
 Lands assessed same as Category 2 lands.  
 Waiver fee of \$10/acre.  
 Eligibility - 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, riverbeds, 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   | 2014  | 2015   | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  |
|--|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <b>CATEGORY 1 LANDS PER ACRE: COMMERCIAL AND INDUSTRIAL LANDS</b>  |       |        |       |       |       |       |       |       |       |       |       |
| 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  | -      | -     | -     | -     | -     | -     | -     | -     | -     | -     |
| HIDDEN DAM REPAYMENTS  | -     | -      | -     | -     | -     | -     | -     | -     | -     | -     | -     |
| PROPOSITION 218 ASSESSMENTS  | 30.95 | 31.88  | 32.83 | 33.82 | 34.83 | 35.88 | 36.96 | 38.07 | 39.21 | 39.21 | 39.21 |
| TOTAL CAT 1 ASSESSMENT/ACRE  | 55.28 | 54.06  | 55.01 | 56.00 | 57.01 | 58.06 | 59.14 | 60.25 | 61.39 | 61.39 | 61.39 |
| CHANGE FROM PREVIOUS YEAR  | 1.67% | -2.21% | 1.77% | 1.79% | 1.81% | 1.83% | 1.85% | 1.88% | 1.90% | 0.00% | 0.00% |
| <b>CATEGORY 2 &amp; 2A LANDS PER ACRE: LANDS DEVELOPED FOR AG USE AND DISTRICT SERVICE IS AVAILABLE</b>                            |       |        |       |       |       |       |       |       |       |       |       |
| 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  | -      | -     | -     | -     | -     | -     | -     | -     | -     | -     |
| HIDDEN DAM REPAYMENTS  | -     | -      | -     | -     | -     | -     | -     | -     | -     | -     | -     |
| PROPOSITION 218 ASSESSMENTS  | 25.68 | 26.45  | 27.24 | 28.06 | 28.90 | 29.77 | 30.66 | 31.58 | 32.53 | 32.53 | 32.53 |
| TOTAL CAT 2 ASSESSMENT/ACRE  | 46.23 | 44.85  | 45.64 | 46.46 | 47.30 | 48.17 | 49.06 | 49.98 | 50.93 | 50.93 | 50.93 |
| CHANGE FROM PREVIOUS YEAR  | 1.63% | -2.98% | 1.77% | 1.79% | 1.81% | 1.83% | 1.85% | 1.87% | 1.90% | 0.00% | 0.00% |
| <b>CATEGORY 3 &amp; 3A LANDS PER ACRE: LANDS DEVELOPED FOR AG USE BUT NO DISTRICT SERVICE AVAILABLE</b>                            |       |        |       |       |       |       |       |       |       |       |       |
| 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  | -      | -     | -     | -     | -     | -     | -     | -     | -     | -     |
| HIDDEN DAM REPAYMENTS  | -     | -      | -     | -     | -     | -     | -     | -     | -     | -     | -     |
| PROPOSITION 218 ASSESSMENTS  | 19.76 | 20.35  | 20.96 | 21.59 | 22.24 | 22.91 | 23.59 | 24.30 | 25.03 | 25.03 | 25.03 |
| TOTAL CAT 3 ASSESSMENT/ACRE  | 36.07 | 34.51  | 35.12 | 35.75 | 36.40 | 37.07 | 37.75 | 38.46 | 39.19 | 39.19 | 39.19 |
| CHANGE FROM PREVIOUS YEAR  | 1.63% | -4.32% | 1.77% | 1.79% | 1.81% | 1.83% | 1.85% | 1.87% | 1.90% | 0.00% | 0.00% |
| <b>CATEGORY 4 LANDS PER ACRE: LANDS THAT ARE UNDEVELOPED, NON-IRRIGATED FROM ANY SOURCE AND VACANT (SLOUGHS, RIVER BEDS)</b>       |       |        |       |       |       |       |       |       |       |       |       |
| 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  | 5.93  | 6.11   | 6.29  | 6.48  | 6.67  | 6.87  | 7.08  | 7.29  | 7.51  | 7.51  | 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  | 10.17 | 10.35  | 10.53 | 10.72 | 10.91 | 11.11 | 11.32 | 11.53 | 11.75 | 11.75 | 11.75 |
| CHANGE FROM PREVIOUS YEAR  | 1.80% | 1.77%  | 1.74% | 1.80% | 1.77% | 1.83% | 1.86% | 1.89% | 1.90% | 0.00% | 0.00% |
| <b>CATEGORY 7 LANDS PER ACRE: (Non-Irrigated Program) SAME AS CATEGORY 2 LANDS BUT HAVE MET CRITERIA TO BECOME "NON-IRRIGATED"</b> |       |        |       |       |       |       |       |       |       |       |       |
| <b>MANDATORY \$10/ACRE ON LANDS IN ADDITION TO ASSESSMENT</b>  |       |        |       |       |       |       |       |       |       |       |       |
| 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  | -      | -     | -     | -     | -     | -     | -     | -     | -     | -     |
| HIDDEN DAM REPAYMENTS  | -     | -      | -     | -     | -     | -     | -     | -     | -     | -     | -     |
| PROPOSITION 218 ASSESSMENTS  | 25.68 | 26.45  | 27.24 | 28.06 | 28.90 | 29.77 | 30.66 | 31.58 | 32.53 | 32.53 | 32.53 |
| TOTAL CAT 7 ASSESSMENT/ACRE  | 46.23 | 44.85  | 45.64 | 46.46 | 47.30 | 48.17 | 49.06 | 49.98 | 50.93 | 50.93 | 50.93 |
| CHANGE FROM PREVIOUS YEAR  | 1.63% | -2.99% | 1.77% | 1.79% | 1.81% | 1.83% | 1.85% | 1.87% | 1.90% | 0.00% | 0.00% |
| <b>CITY PARCEL SQUARE FOOT BASIS:<br/>(AVERAGE ON 8,000 SQ FT LOT)</b>   |       |        |       |       |       |       |       |       |       |       |       |
| 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% |

| 2024 Assessment Rates and Formulas   |   |  |
|--------------------------------------|---|--|
| <b>Rural Lands:</b>                  | <b>Asmnt Rate</b>   | <b>Assessed Value/Acre<br/>by Category</b> |
| Original Lands                       | \$0.09436830  | Cat 1 \$235                                |
| 9d Benefit Amst:                     | \$0.16683692  | Cat 2 \$195                                |
|                                      |   | Cat 3 \$150                                |
|                                      |   | Cat 4 \$45                                 |
| <i>Example: Category 2 Parcel</i>    |   |  |
| Number of acres in parcel:           | 19.62   | Cat 7 \$195                                |
| 25% assessed value of rate/acre      | 195.00  | Sub 2 \$195                                |
| Assessment Rate:                     | \$0.09436830  | Sub 3 \$150                                |
| <b>Gen Asmt</b>                      | <b>19.62 Acres</b>  |  |
| x                                    | \$195.00 Assessed Value                                     |  |
|                                      | 3825.9 Total Assessed Value                                 |  |
| x                                    | 0.09436830 Assessment Rate                                  |  |
|                                      | \$361.04 General Assessment                                 |  |
| <b>9d Ben</b>                        | <b>19.62 Acres</b>  |  |
| x                                    | \$195.00 Assessed Value                                     |  |
|                                      | 3825.9 Total Assessed Value                                 |  |
| x                                    | 0.16683692 Assessment Rate                                  |  |
|                                      | \$638.30 9d Benefit Assessment                              |  |
|                                      | \$999.35 Total 2024 Assessment                              | Proof:<br>19.62 x \$50.93= \$999.25        |
| <b>Subordinate Lands:</b>            | <b>Asmnt Rate</b>   |  |
| Original Subordinate:                | \$0   |  |
| Other Subordinates:                  | \$0.16683692  |  |
| <i>Example: Subordinate 2 Parcel</i> |   |  |
| <b>Gen Asmt</b>                      | <b>19.62 Acres</b>  |  |
| x                                    | \$0.00 Assessed Value                                       |  |
|                                      | 0 Total Assessed Value                                      |  |
| x                                    | 0.09436830 Assessment Rate                                  |  |
|                                      | \$0.00 General Assessment                                   |  |
| <b>9d Ben</b>                        | <b>19.62 Acres</b>  |  |
| x                                    | \$195.00 Assessed Value                                     |  |
|                                      | 3825.9 Total Assessed Value                                 |  |
| x                                    | 0.16683692 Assessment Rate                                  |  |
|                                      | \$638.30 9d Benefit Assessment                              |  |
|                                      | \$638.30 Total 2024 Assessment                              | Proof:<br>19.62 x \$32.53= \$638.24        |
| <b>City Lands:</b>                   | <b>Asmnt Rate</b>   |  |
|                                      | \$0.00449769  |  |
| <i>Example: 8,000 sq ft lot</i>      |   |  |
|                                      | 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 2024 Assessment                               |  |
|                                      | Note: Unit rate is \$.40 for any<br>thing over 43,560 sq ft |  |
| <b>Minimum Asmt:</b>                 | <b>\$10/parcel</b>  |  |

# AGENDA ITEM 2a.



**MADERA IRRIGATION DISTRICT  
BOARD OF DIRECTORS  
GROUNDWATER SUSTAINABILITY AGENCY  
REGULAR MEETING  
APRIL 18, 2023**

**MINUTES**

**Directors Present:** James Erickson, President  
Tim DaSilva  
Brian Davis entered at 1:12 p.m.  
Carl Janzen, Vice President  
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  
C. Contreras, Operations and Maintenance Manager (OMM Contreras)  
J. Furstenburg, Controller

**Others Present:** General Counsel John Kinsey via Zoom, Wanger Jones Helsley; Kip Hudson, Hudson Henderson; Tom Coleman; Phil Janzen; Ralph Pistoresi; Joel Hastings; others on the Zoom or in-person that did not identify themselves.

**CALL TO ORDER / ROLL CALL**

President Erickson called the meeting to order at 1:00 p.m. at the business office of the District at 12152 Road 28 ¼, Madera, California 93637.

**APPROVAL OF AGENDA**

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

VOTE: ROLL CALL

AYES: Directors Loquaci, Janzen, DaSilva, and Erickson

NOES:

ABSTAIN:

ABSENT: Director Davis

**POTENTIAL CONFLICTS OF INTEREST: Closed Session**

There were no potential conflicts noted.

**PUBLIC COMMENT: Closed Session**

President Erickson opened and closed public comment due to no public in attendance.

*Director Davis entered the meeting at 1:12 p.m. during Closed Session.*

**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 (3 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 (2 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 and consolidated cases
- 1f. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph (1) of subdivision (d) of Government Code Section 54956.9; Madera Irrigation District and Madera Irrigation District Groundwater Sustainability Agency v. Madera County Groundwater Sustainability Agency, Madera County Board of Supervisors, County of Madera, Case No. MCV086277
- 1g. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph (1) of subdivision (d) of Government Code Section 54956.9; Madera Irrigation District and Madera Irrigation District Groundwater Sustainability Agency v. Madera County Groundwater Sustainability Agency, Madera County Board of Supervisors, County of Madera, Case No. MCV087598

- 1h. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph (1) of subdivision (d) of Government Code Section 54956.9; *NRDC v. Rogers*, U.S. District Court, Eastern District of California (Sacramento Division), Case No. 88-CV-1658-JAM-GGH
- 1i. 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 2:05 p.m. with staff in attendance and the public in attendance.

**REPORT ON CLOSED SESSION**

There was no reportable action taken during Closed Session and the Board will reconvene to Closed Session for item 1i.

**POTENTIAL CONFLICTS OF INTEREST**

There were no potential conflicts of interest noted.

**PUBLIC COMMENT: MID Groundwater Sustainability Agency & Regular Session**

Tom Coleman thanked the Board for the work they do to provide water to subordinate growers. Mr. Coleman added that he knows the Board works twice as hard to obtain water for subordinates and although this year will be an easier year, he wanted to thank them for the past years.

**ADJOURN AS MID BOARD OF DIRECTORS & CONVENE AS MID GROUNDWATER SUSTAINABILITY AGENCY – 2:08 p.m.**

- a. Update on MID Groundwater Sustainability Agency (GSA)
  - Joint GSP Annual Report
  - Press Release: MID Unable to Take Action Due to Madera County’s Failure to Implement the GSP

AGM Nolan reported the District submitted the Annual Report along with the other GSAs in the Joint GSP, that includes Madera County, Madera Water District, and the City of Madera. AGM Nolan noted Table 7.1 in the Annual Report shows a list of the project and management actions and the status. The orange highlighted projects are projects that include MID and have already been implemented. There are 21 total MID projects listed in the Joint GSP and 20 have already been implemented. MID’s additional recharge basins Phase 2 project was planned for implementation in 2040, however the District is currently working on the implementation.

The District released an RFP for potential parcel acquisition last Friday to acquire additional property for basins. AGM Nolan reiterated the District has 21 projects with 20 already completed. The 21<sup>st</sup> project planned for 2040 is currently in the works in 2023. We are well ahead of schedule for SGMA implementation.

AGM Nolan noted of the projects that have been implemented amongst the 4 GSAs 20 are MID projects and 1 project has been completed by the City of Madera. AGM Nolan stated the Annual Report was submitted to the Department of Water Resources earlier this month.

AGM Nolan noted the District's press release on the County's failure to implement the GSP was included in the board packet. AGM Nolan reviewed Table 7.2 of the Annual Report, which directly relates to the Board being unable to take action on the Joint GSP updates. One of the projects listed for Madera County is the Chowchilla Bypass Flood Flow Recharge Phase 1 project and the status update states that construction is expected to begin in 2023. AGM Nolan stated that is *this* year. Madera County's demand management action is also included in Table 7.2 and includes the 2022 annual benefit and benefit to date of zero. AGM Nolan stated the Annual Report was submitted to the State of California.

AGM Nolan stated RFP for potential parcel acquisition is open to any MID landowner. It is a simple process and form. AGM Nolan encouraged anyone that would like to submit a proposal do so by the May 26, 2023 deadline. The process was successful several years ago and the District purchased several properties. If the District finds any parcels through this process, it will be included in the June 13 board meeting. Director Davis questioned if we have received any proposals yet. AGM Nolan responded we have received several proposals and a lot of interest.

AGM Nolan reported MID continues to work with Natural Resources Conservation District ("NRCS"). The deadline was the beginning of April for the second round of the pilot program MID helped establish. NRCS received additional funding for MID landowners. Additionally, MID partnered with NRCS for \$1.5 million of funding for MID landowners for on-farm practices and conservation practices. NRCS is now reviewing those applications.

GM Greci thanked AGM Nolan for highlighting the Annual Report because it shows the commitment of the MID Board and the investment in the future for the District landowners by implementing the projects way ahead of schedule. It clearly shows the concerns of MID on the lack progress by the other GSAs, specifically Madera County and the lack of implementation of their projects and the impacts on MID's growers.

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

**2. CONSENT AGENDA**

- 2a. Approval of February 21, 2023 Board Meeting Minutes
- 2b. Approval of March 2, 2023 Special Board Meeting Minutes
- 2c. Discussion / possible action on March 15, 2023 Special Board Meeting Minutes
- 2d. Discussion / possible action on March 21, 2023 Special Board Meeting Minutes
- 2e. Discussion / possible action on approval of warrant list payments through March 30, 2023

- 2f. Discussion / possible action on monthly financial reports for January and February 2023
- 2g. Discussion / possible action on modifications to District Policies, Resolution No. 2023-15
  - Section 213 – Use of Personal Vehicle

MOTION: Director Janzen / Director DaSilva to approve the consent agenda items 2a. – 2g.

DISCUSSION: Director Janzen questioned if there will be a form directors need to fill out for the revised policy. Secretary Sandoval stated she will let board members know what is needed.

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

VOTE: ROLL CALL

AYES: Director Loquaci, Janzen, Davis, DaSilva, and Erickson

NOES:

ABSTAIN:

ABSENT:

### 3. **DEPARTMENT REPORT – DISTRICT OPERATIONS**

OMM Contreras reported the pipeline projects are on hold until the maintenance season. OMM Contreras reported there are out of District turnouts currently under review by MID and the U.S. Bureau of Reclamation (“USBR”). The new turnout box for the Markarian private basin was completed. New MID turnouts have been requested by Rakkar Farms and 5 new meters have been purchased. The new engineering building design has been approved and manufacturing is underway. OMM Contreras reviewed the operations and maintenance photos. Director Loquaci complimented OMM Contreras and his department on their work getting water to growers and all of the repairs/work completed.

OMM Contreras noted the District will be reimbursed for the work completed on the Markarian basin. AGM Nolan complimented OMM Contreras and his staff on the amazing work they have been doing. OMM Contreras reviewed the Semiannual Well Run Average Depth to Groundwater graph. AGM Nolan noted this is the average of the wells that are monitored throughout the District.

### 4. **GENERAL MANAGER’S REPORT**

- 4a. Update of Activities
  - Madera-Chowchilla Water & Power Authority (“MCWPA”)
  - Water Supply

GM Greci reported the Madera Canal has been running, but not at design capacity. There have been some issues due to the reservoir being so low because they are trying to get it low for flood operations that the power plant that dumps into Madera Canal doesn't produce enough water. They are trying to bypass flows around the power plant to try to balance that. MCWPA staff have been working closely with Friant Power Authority and USBR to ensure water is not over or under released.

GM Greci reported the power plants are currently running on the Madera Canal. There was a capital improvement budget item to replace the filtration system for the cooling water at 980 Power Plant. The parts have been ready and the contractor and MCWPA are working on scheduling. The 980 Plant will be offline while the repairs are being made. It will avoid having to take the plant down every 4 days to backflush those old filtration systems.

GM Greci reported he and MCWPA staff met with the consultant that completed the original programming on the power plants and he is developing a scope to provide an upgrade to the programming. There are currently large outdated controls at the plants, and they will be replaced with a small computer box with updated components. GM Greci stated the MCWPA board meeting has been scheduled for next week.

GM Greci stated he recently presented at the Grower Experience with Recharge event held by Sustainable Conservation, NRCS, and RCD. GM Greci stated Director Davis's family presented and the Markarians provided a tour of their new basin.

GM Greci stated we are still in uncontrolled season and will be for some time. The District has access to its full Class 1 and Class 2 supplies, URF water, and RWA. There is also 215 water available, but the District has not entered into a 215 contract because there is so much other water available. GM Greci stated Hidden is out of flood operations and grower demands are up. GM Greci stated a significant number of new users are starting up.

GM Greci stated last week the Friant Water Authority annual meeting was held. He noted it is open to the public and encouraged anyone that can to attend in the future.

An individual on Zoom questioned if there is ranking criteria available for the RFP for potential parcel acquisition. AGM Nolan responded there is and interested parties should email Andrea Sandoval for a copy.

Director Davis questioned if there have been additional lidar fly overs to determine how much snow pack there is. President Erickson stated there was one last week and there should be a report at the next Friant Water Authority meeting. GM Greci stated there is a lot of snow and we are going to be in uncontrolled season through at least July. Director Davis questioned how much water we will carry over to next water year even if we max out our deliveries. GM Greci stated USBR has not been consistent when it comes to the criteria for carryover. There are not max carryover amounts in our contracts, however, in recent years a max carryover of 10% of your contract supply has been allowed by USBR.

**5. OLD BUSINESS**

- 5a. Discussion / possible action on Revised Crop Water Distribution Policy, Resolution No. 2023-16

**MOTION:** Director Davis / Director Loquaci to approve the Revised Crop Water Distribution Policy, Resolution No. 2023.

**DISCUSSION:** GM Greci stated we are moving into the irrigation season rather than recharge mode. GM Greci stated we will need to move to an irrigation rate. GM Greci suggested the rate change occur next week. He stated this year the goal is not revenue, but to put as much water in the ground as possible. It would be ideal to keep the rate as low as possible. GM Greci stated staff recommendation is between \$70 - \$80 per acre foot in order balance the budget.

Director Loquaci stated at the end of the season when the budget has been balanced, we can go down to \$25 per acre foot like we did in 2019. GM Greci stated there may be an opportunity for fall recharge. GM Greci commended the MID growers for taking recharge water. He stated we have had so many growers come in and take water for recharge since January. GM Greci stated the District has been highlighted in articles all over California for its recharge efforts and when he is asked how we have been so successful he gives credit to the growers.

GM Greci stated the District continues to have USBR water costs. Director Janzen questioned if the rates have been published. GM Greci stated it depends on what water the District delivers, there are many types of water available. Director Janzen noted USBR will want MID to pay for Class 1 and Class 2 water and if not, the District will have to pay the extraordinary costs. GM Greci stated it depends and there are many variables to the costs of water.

Director Loquaci suggested \$72.50 per acre foot for Original District and \$145 for Subordinates. Director Janzen stated that is close to what the District will be paying for the water. Operational Management water was set at \$80 per acre foot. The rate will change on April 24, 2023 at the first meter reading.

Director Janzen questioned how many flat raters there still are. Controller Furstenburg stated there are only one or two that sign up each year. AGM Nolan stated it is not cost effective to change them to Original District.

AGM Nolan stated the District has asked Madera County related to the Governor's Executive Order to please identify where they still see an imminent threat for flooding, and we have not received a response. GM Greci stated this will have an impact when the District is running contract water supplies with an associated rate. GM Greci stated there are no flood operations in the District facilities.

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

**VOTE: ROLL CALL**

**AYES:** Director Loquaci, Janzen, Davis, DaSilva, and Erickson  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

**6. NEW BUSINESS**

**6a. Discussion / possible action on Setting Dates for Board of Equalization**

**MOTION:** Director Janzen / Director Davis to approve June 13 and June 16 as the Board of Equalization dates.

**DISCUSSION:** Secretary Sandoval noted she spoke with the Board regarding the June 13 and June 16 at 2:00 p.m. dates for the Board of Equalization. She stated as a reminder once the dates are set, they cannot be changed. The dates will be published in the Madera Tribune. The regular June meeting scheduled for June 20 will be cancelled.

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

**VOTE: ROLL CALL**

**AYES:** Director Loquaci, Janzen, Davis, DaSilva, and Erickson  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

**6b. 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. 2023-17**

**MOTION:** Director Janzen / Director Loquaci to approve the nomination of Brian Davis as a member of the Association of California Water Agencies Region 6 Board of Directors, Resolution No. 2023-17.

**DISCUSSION:** Director Janzen stated Director Davis represents the District well at Region 6. He has been on the ACWA Region 6 Board since 2017.

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

**VOTE: ROLL CALL**

**AYES:** Director Loquaci, Janzen, Davis, DaSilva, and Erickson

NOES:  
ABSTAIN:  
ABSENT:

- 6c. Discussion / possible action on the acceptance of the Audited Financial Statements for Year Ending December 31, 2022 and 2021, Resolution No. 2023-18 [**Timed Item 2:45 p.m.**]

MOTION: Director Janzen / Director Davis to accept the Audited Financial Statement for Years Ended December 31, 2022 and 2021, Resolution No. 2023-18.

DISCUSSION: Controller Furstenburg introduced Kip Hudson from Hudson Henderson. Mr. Hudson stated there were no material deficiencies noted in the audit. There was a semi-material adjustment made for the water rights fees that were paid in 2022, but 50% of the payment was made in 2023. There were no findings in the current audit. The District's total net position at the end of 2022 was \$76,459,471.

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

VOTE: ROLL CALL

AYES: Director Loquaci, Janzen, Davis, DaSilva, and Erickson  
NOES:  
ABSTAIN:  
ABSENT:

**7. DIRECTOR REPORTS, COMMITTEE REPORTS, FUTURE AGENDA ITEMS**

Director DaSilva reported on the RMC meeting.

Director Davis thanked the Board for the ACWA nomination. Director Davis stated OMM Contreras' staff has been doing a great job, but he continues to speak with the canal operators regarding capacities. OMM Contreras noted many of the canal operators are new this year. Director Davis stated growers will need to be patient.

Director Janzen reported on the San Joaquin River Conservancy and Regional Water Management Group.

Director Loquaci stated we need to keep moving forward on SGMA and even though the MID Board did not take action on the Revised Joint GSP, the District is still committed to sustainability and making progress. Director Loquaci added MID supports the coordination agreement and the domestic well program MOU.

Director Erickson reported on Friant Water Authority and he thanked the Board members that attended the Friant Water Authority annual meeting.

*Regular Session adjourned at 3:45 p.m.*

*The Board reconvened to Closed Session for item 1i. at 3:50 p.m. to 4:43 p.m.*

There was no reportable action taken during Closed Session.

**8. ADJOURNMENT**

President Erickson adjourned the meeting at 4:45 p.m.

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 ◆ Tim DaSilva ◆ Brian Davis ◆ James Erickson ◆ David Loquaci-----

**General Account**

◆ Warrant No. 46103 thru 46335 Dates 4/14/2023 thru 5/31/2023 Total \$1,186,874.30

**\$1,842,913.50**

Approved for payment by the Board of Directors

June 13, 2023

\_\_\_\_\_  
James Erickson, President

\_\_\_\_\_  
Andrea Kwock Sandoval, Secretary

**WARRANT LIST**  
Through May 31, 2023

| CHECK NUMBER | CHECK DATE | VENDOR NAME                                | DESCRIPTION   | ADDITIONAL DETAIL | CHECK AMOUNT |
|--------------|------------|--|---|-------------------|--------------|
| 46103        | 4/14/2023  | PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC | Postage Machine Lease   | Feb, March, April | 442.61       |
| 46104        | 4/14/2023  | PG&E                                       | Office, Shop, Control Gates, Ag Pumps                               |                   | 8,591.79     |
| 46105        | 4/14/2023  | AFLAC AMERICAN FAMILY LIFE                 | Employee Payroll Deductions   |                   | 775.68       |
| 46106        | 4/14/2023  | GEORGE'S AUTO SUPPLY                       | Cabin Air Filters, Spark Plugs, Oil Filter, Brackets, Grote Pigtail |                   | 137.57       |
| 46107        | 4/14/2023  | NAPA-GENUINE PARTS COMPANY                 | Belt Tensioner Assembly & Drive Pulley                              |                   | 78.37        |
| 46108        | 4/14/2023  | QUINN COMPANY                              | Breather Filter Kit & Seal #8-15                                    |                   | 190.61       |
| 46109        | 4/14/2023  | VALLEY IRON, INC                           | (10) Pipe,(5) Expanded Metal,(8) Sq Tube, (4) 3" I Beam             |                   | 2,169.60     |
| 46110        | 4/14/2023  | SPARKLETTS                                 | Water: (20) 24pk, (11) 5 Gal  |                   | 336.17       |
| 46111        | 4/14/2023  | KROEGER EQUIPMENT & SUPPLY CO              | (10 ft) 3/8" Nylon Tubing #2-23                                     |                   | 10.41        |
| 46112        | 4/14/2023  | TECO                                       | Misc Tools & Supplies   |                   | 446.23       |
| 46113        | 4/14/2023  | CREATIVE COPY                              | Business Cards - J. Baker   |                   | 53.71        |
| 46114        | 4/14/2023  | M I D EMPLOYEES ASSOCIATION                | Employee Payroll Deductions   |                   | 262.50       |
| 46115        | 4/14/2023  | TECHNOFLO SYSTEMS                          | 24" Meter, 8" Meter, 10" Meter, Spindle Repairs                     |                   | 7,199.84     |
| 46116        | 4/14/2023  | SILVA FORD MADERA                          | (4) Purge Control Valve, (2) Washer Nozzle, Bumper Assembly         |                   | 1,426.23     |
| 46117        | 4/14/2023  | CALIFORNIA INDUSTRIAL RUBBER               | (6) 1/4" x 12" Skirtboard, 6" Aluminum Coupler                      |                   | 225.35       |
| 46118        | 4/14/2023  | FRESNO VALVES & CASTINGS INC.              | (2) 15" Line Gate   |                   | 3,550.58     |
| 46119        | 4/14/2023  | SCHOETTLER TIRE                            | (12) Tires, (1) Installation  |                   | 5,300.62     |
| 46120        | 4/14/2023  | FRESNO TRUCK CENTER                        | Speed Sensor #1-19  |                   | 121.60       |
| 46121        | 4/14/2023  | FRIANT WATER AUTHORITY                     | Call for Funds  | April             | 68,923.00    |
| 46122        | 4/14/2023  | FRESNO WIRE ROPE AND RIGGING, INC.         | Tie Down Chains w/ Grab Hooks                                       |                   | 621.61       |
| 46123        | 4/14/2023  | FASTENAL COMPANY                           | Misc Tools & Supplies   |                   | 1,860.09     |
| 46124        | 4/14/2023  | CALTECH WEB LLC                            | RWMG: Monthly Website Maintenance                                   |                   | 99.00        |
| 46125        | 4/14/2023  | PRE-EMPLOYMENT INVESTIGATIONS              | Pre-Employment Records Search                                       |                   | 47.00        |
| 46126        | 4/14/2023  | LINDE GAS & EQUIPMENT INC.                 | Rental: Welding Tank  |                   | 119.57       |
| 46127        | 4/14/2023  | ACWA/JPIA                                  | Monthly Medical, Dental, & Vision Insurance Premiums                | May               | 37,117.34    |
| 46128        | 4/14/2023  | POWER BUSINESS TECHNOLOGY                  | Maintenance Contract: 2 Printers                                    |                   | 237.78       |
| 46129        | 4/14/2023  | BRADY INDUSTRIES                           | Foam Cups, (2) Bathroom Tissue                                      |                   | 248.93       |
| 46130        | 4/14/2023  | CALMAT CO DBA VULCAN MATERIALS CO          | (7.8 Ton) Rip Rap Rock  |                   | 388.98       |
| 46131        | 4/14/2023  | QUENCH USA, INC.                           | Water Dispenser Rental  | 2nd Qtr 2023      | 269.85       |
| 46132        | 4/14/2023  | HARBOR FREIGHT TOOLS USA, INC.             | Face Mask, Magnetic Hooks, Super Glue                               |                   | 37.28        |
| 46133        | 4/14/2023  | CAL-PACIFIC SUPPLY INC.                    | (2) Swivel Mount Jack   |                   | 108.23       |
| 46134        | 4/14/2023  | HOME DEPOT CREDIT SERVICES                 | Misc Tools & Supplies   |                   | 942.72       |
| 46135        | 4/14/2023  | GOLDEN STATE PETERBILT                     | (2) Mud Flap Brackets   |                   | 101.73       |
| 46136        | 4/14/2023  | CONCENTRA MEDICAL CENTERS                  | Pre-Employment Exam   |                   | 195.00       |
| 46137        | 4/14/2023  | LOWE'S COMPANIES INC.                      | Misc Tools & Supplies   |                   | 1,702.96     |
| 46138        | 4/14/2023  | NIXON-EGLI EQUIPMENT CO.                   | Troubleshoot & Repair #6-11   |                   | 1,765.44     |
| 46139        | 4/14/2023  | VERIZON WIRELESS                           | Data Plan: Cell Phones, Tablets, Rubicon Gates, Sim Cards           |                   | 2,379.55     |
| 46140        | 4/14/2023  | MARK DUARTE                                | Pesticide Spraying: Office  |                   | 40.00        |
| 46141        | 4/14/2023  | SIERRA HYDROGRAPHICS                       | Hydrographic Services   |                   | 16,422.55    |
| 46142        | 4/14/2023  | H.T. HARVEY & ASSOCIATES                   | Project# 4523-02: FR Weir Construction                              |                   | 1,327.00     |
| 46143        | 4/14/2023  | WALPOLE & CO., LLP                         | Sage Consulting   |                   | 87.50        |
| 46144        | 4/14/2023  | SEBASTIAN - ALARM MONITORING               | Monthly Alarm Monitoring  |                   | 204.85       |
| 46145        | 4/14/2023  | WANGER JONES HELSLEY PC                    | Legal Fees through 03/15/23   |                   | 18,376.40    |
| 46146        | 4/14/2023  | CAROLLO ENGINEERS, INC.                    | Professional Services - FRAM  | March             | 692.50       |
| 46147        | 4/14/2023  | MAMMOTH OXYGEN                             | Finance Charge  |                   | 8.12         |
| 46148        | 4/14/2023  | O'REILLY AUTO PARTS                        | Phone Holder, LED Mini Bulb #3-13                                   |                   | 40.93        |
| 46149        | 4/14/2023  | COVERALL NORTH AMERICA, INC                | Monthly Janitorial Services   | April             | 778.00       |
| 46150        | 4/14/2023  | COUNTY OF MADERA -                         | Trash to Landfill   |                   | 403.90       |
| 46151        | 4/14/2023  | TOSHIBA FINANCIAL SERVICES                 | Copier Lease & Startup  |                   | 802.09       |
| 46152        | 4/14/2023  | REAL-TIME INFORMATION SERVICES, INC.       | Servers/Workstations:SmartOptions, Anti-Virus, Backups; Cable       |                   | 2,636.48     |
| 46153        | 4/14/2023  | ZOOM IMAGING SOLUTIONS, INC.               | Maintenance Contract: 2 Printers + Usage                            |                   | 516.29       |
| 46154        | 4/14/2023  | UPL NA INC                                 | (250 Gal) Teton   |                   | 24,733.28    |
| 46155        | 4/14/2023  | CAPITAL ONE TRADE CREDIT                   | (12 pk) 25' Tape Measure  |                   | 51.17        |
| 46156        | 4/14/2023  | ADVANCED DISTRIBUTION CO.                  | 5 Gal Zep-O-Shine Auto Cleaner, Assorted Hydraulic Fittings         |                   | 2,207.75     |
| 46157        | 4/14/2023  | WEST SIDE WATER CONDITIONING               | Well Service  |                   | 195.00       |
| 46158        | 4/14/2023  | NUTRIEN AG SOLUTIONS, INC.                 | (530 Gal) Roundup Custom  |                   | 17,532.00    |
| 46159        | 4/14/2023  | C & C DOOR SERVICE COMPANY                 | Door Closer,Top Pivot Assembly w/Install                            |                   | 645.00       |
| 46160        | 4/14/2023  | HI TOUCH BUSINESS SERVICES                 | Misc. Office Supplies   |                   | 165.17       |
| 46161        | 4/14/2023  | DAVIDS ENGINEERING, INC.                   | Professional Services - Madera GSP & Basin                          | Feb - March       | 2,827.85     |
| 46162        | 4/14/2023  | VAN DE POL, INC.                           | Cardlock Fuel   |                   | 7,532.40     |
| 46163        | 4/14/2023  | UMPQUA BANK                                | Travel, Computer Replacement, Software                              | Admin             | 2,497.39     |
|              |            |  | Vehicle R&M, Maint & Repair, Safety, Telephone                      | Operations        | 452.42       |
|              |            |  | Gates, Office Supplies  | Engineering       | 34.49        |
|              |            |  | Materials & Supplies, Safety, Uniforms                              | Shop              | 5,271.57     |
|              |            |  | Travel  | Finance           | 286.28       |
| 46164        | 4/14/2023  | OTT HYDROMET CORP                          | Discharge Recorder & Accessories                                    |                   | 2,732.46     |
| 46165        | 4/14/2023  | MULTIQUIP INC. (FILE 2368)                 | (2) 2" Submersible Pump   |                   | 769.82       |
| 46166        | 4/14/2023  | GEOTAB USA, INC.                           | ProPlus Plan - Fleet Track  | March             | 1,244.25     |
| 46167        | 4/14/2023  | REY'S GARDEN SERVICES INC                  | Monthly Lawn Service  |                   | 300.00       |
| 46168        | 4/14/2023  | CINTAS CORP                                | Uniforms & Supplies   |                   | 300.67       |
| 46169        | 4/14/2023  | CINTAS                                     | (5) Truck First Aid Kits  |                   | 323.63       |
| 46170        | 4/19/2023  | PG&E                                       | Gate Actuator   |                   | 25.57        |
| 46171        | 4/19/2023  | MADERA CHOWCHILLA WATER &                  | Call for Funds #429   | March             | 84,405.85    |
| 46172        | 4/19/2023  | LINDE GAS & EQUIPMENT INC.                 | Rental: Welding Tank  |                   | 160.76       |
| 46173        | 4/19/2023  | BORGA STEEL BUILDINGS & COMPONENTS, INC.   | #2 - Final Payment Eng. Dept. Building                              |                   | 9,492.39     |
| 46174        | 4/28/2023  | A T & T                                    | Office Phones & Internet  |                   | 969.79       |
| 46175        | 4/28/2023  | A T & T                                    | Office Phones, Fax, Alarms, Tablets                                 |                   | 1,638.79     |
| 46176        | 4/28/2023  | PG&E                                       | Office, Shop, Control Gates, Ag Pumps                               |                   | 8,462.33     |
| 46177        | 4/28/2023  | MADERA COUNTY RECORDER                     | Deed-CD   | April             | 25.00        |
| 46178        | 4/28/2023  | MADERA COUNTY RECORDER                     | (1) Redemption Certificate  |                   | 20.00        |
| 46179        | 4/28/2023  | BUREAU OF RECLAMATION                      | I75R-2891D: Recir. Recaptured Water                                 | 2022              | 35,872.95    |
| 46180        | 4/28/2023  | BUREAU OF RECLAMATION                      | I75R-2891D: Recir. Recaptured Water                                 | 2023              | 36,884.50    |
| 46181        | 4/28/2023  | GENERAL BUILDERS SUPPLY CO.                | Tape, Key & Ring, Grommets, Fan                                     |                   | 115.52       |
| 46182        | 4/28/2023  | GEORGE'S AUTO SUPPLY                       | Battery, (2) Tail Light, Marker Light                               |                   | 168.87       |
| 46183        | 4/28/2023  | NAPA-GENUINE PARTS COMPANY                 | (24) Brake Cleaner, Brake Pads &(2) Rotors #3-13                    |                   | 286.35       |
| 46184        | 4/28/2023  | VALLEY IRON, INC                           | (4) 3" 5.7# I Beam,(5) #3 Expanded Metal                            |                   | 1,972.08     |
| 46185        | 4/28/2023  | TARGET SPECIALTY PRODUCTS                  | Kaput-D, Brandt MSO, Payload, Greenclean Liquid                     |                   | 16,586.53    |

|       |           |                                      |  |                            |           |
|-------|-----------|--------------------------------------|--|----------------------------|-----------|
| 46186 | 4/28/2023 | M I D EMPLOYEES ASSOCIATION          | Employee Payroll Deductions                                    |                            | 262.50    |
| 46187 | 4/28/2023 | TECHNOFLO SYSTEMS                    | Digital Conversion Kit, O-Ring                                 |                            | 1,278.06  |
| 46188 | 4/28/2023 | SCHOETTLER TIRE                      | Tire, Valve Stem, Mount #5-92                                  |                            | 338.45    |
| 46189 | 4/28/2023 | FRESNO TRUCK CENTER                  | (6) Seat Adapters for Air Bag Springs, (6) Pipe Fitting Tee    |                            | 146.22    |
| 46190 | 4/28/2023 | FRIANT WATER AUTHORITY               | Recaptured Water   | WY 2023                    | 95,817.00 |
| 46191 | 4/28/2023 | MADERA COUNTY FARM BUREAU            | RWMG: 2016 Prop 1 IRWM DAC Grant                               |                            | 13,967.30 |
| 46192 | 4/28/2023 | MADERA AUTO CENTER                   | A/C Diagnostics & Repair #2-20                                 |                            | 1,951.31  |
| 46193 | 4/28/2023 | LINDE GAS & EQUIPMENT INC.           | Welding Gases  |                            | 199.46    |
| 46194 | 4/28/2023 | STERICYCLE, INC.                     | Document Management Services                                   |                            | 150.87    |
| 46195 | 4/28/2023 | POWER BUSINESS TECHNOLOGY            | Shipping Fee: Toners   |                            | 25.95     |
| 46196 | 4/28/2023 | KLINGSPOR ABRASIVES, INC.            | Flapwheel, Grit, Cutoff Wheel, Flap Disc                       |                            | 443.60    |
| 46197 | 4/28/2023 | PPLSI                                | Employee Payroll Deductions                                    |                            | 327.95    |
| 46198 | 4/28/2023 | BIG W SALES                          | (24)Air Induct Tip, QT Cap, Seat Washer                        |                            | 190.68    |
| 46199 | 4/28/2023 | HARBOR FREIGHT TOOLS USA, INC.       | Rubber Caster & Brake, Compressor Test Kit                     |                            | 68.14     |
| 46200 | 4/28/2023 | MALLORY SAFETY AND SUPPLY LLC        | (6) Headgear for Face Shield                                   |                            | 84.38     |
| 46201 | 4/28/2023 | KAISER FOUNDATION HEALTH PLAN        | Monthly Medical Insurance Premiums                             | May                        | 36,048.00 |
| 46202 | 4/28/2023 | MADERA COUNTY TAX COLLECTOR          | Revenue Impact   | 2022/2023                  | 20,996.73 |
| 46203 | 4/28/2023 | SUN LIFE AND HEALTH INSURANCE        | Monthly Life Insurance Premiums                                | May                        | 2,685.84  |
| 46204 | 4/28/2023 | SUN LIFE AND HEALTH INSURANCE        | Employee Payroll Deductions                                    |                            | 281.30    |
| 46205 | 4/28/2023 | BSK & ASSOCIATES                     | Water Testing: Office  |                            | 455.50    |
| 46206 | 4/28/2023 | WESTERN AG & TURF                    | (2 Gal) Primer, (2 Gal) Gray Glue, Swabs                       |                            | 536.71    |
| 46207 | 4/28/2023 | SEBASTIAN - ALARM MONITORING         | Repair Security Camera Malfunction                             |                            | 490.00    |
| 46208 | 4/28/2023 | RED ROCK ENVIRONMENTAL               | Trash to Landfill  |                            | 301.94    |
| 46209 | 4/28/2023 | SC FUELS                             | (3,914.90 Gal) Clear Diesel                                    |                            | 15,249.27 |
| 46210 | 4/28/2023 | O'REILLY AUTO PARTS                  | A/C Leak Detection Kit, Engine Mount, Battery Box              |                            | 271.12    |
| 46211 | 4/28/2023 | DIGITAL ATTIC, INC                   | Website Support Consulting                                     |                            | 23.75     |
| 46212 | 4/28/2023 | REAL-TIME INFORMATION SERVICES, INC. | Sonic Wall - 2 Year Renewal, StorageCraft SPX - 1 Year Renewal |                            | 1,825.00  |
| 46213 | 4/28/2023 | BLANKINSHIP & ASSOCIATES, INC        | Aquatic Weed NPDES Permit                                      | 2023                       | 3,056.23  |
| 46214 | 4/28/2023 | NUTRIEN AG SOLUTIONS, INC.           | (265 Gal) Roundup Custom                                       |                            | 8,766.00  |
| 46215 | 4/28/2023 | U.S. BANK EQUIPMENT FINANCE          | Final Payoff: Lease Agrmnt Copier 4515A                        |                            | 9,981.14  |
| 46216 | 4/28/2023 | HI TOUCH BUSINESS SERVICES           | Misc. Office Supplies  |                            | 765.15    |
| 46217 | 4/28/2023 | VAN DE POL, INC.                     | Cardlock Fuel  |                            | 7,846.37  |
| 46218 | 4/28/2023 | ROBERSON, JACOB                      | RWMG - Admin Duties  | May-July 2022 & March 2023 | 2,750.00  |
| 46219 | 4/28/2023 | CINTAS CORP                          | Uniforms & Supplies  |                            | 260.76    |
| 46220 | 5/5/2023  | EMP #200                             | P/E 05/06/23: Final Check                                      |                            | 1,074.34  |
| 46221 | 5/5/2023  | VOID                                 | VOID   |                            | 0.00      |
| 46222 | 5/5/2023  | EMP #200                             | P/E 05/06/23: Vac/Sick Payout                                  |                            | 2,026.91  |
| 46223 | VOID      | VOID                                 | VOID   |                            | 0.00      |
| 46224 | 5/11/2023 | PG&E                                 | Monthly Service Ag Pump  |                            | 66.77     |
| 46225 | 5/11/2023 | GENERAL BUILDERS SUPPLY CO.          | Chain & Key Ring   |                            | 8.01      |
| 46226 | 5/11/2023 | GEORGE'S AUTO SUPPLY                 | Misc Tools & Supplies  |                            | 1,464.89  |
| 46227 | 5/11/2023 | NAPA-GENUINE PARTS COMPANY           | ATM Fuse, A/C Condenser, Valve, Belt Pulley, Rocker Switch     |                            | 341.73    |
| 46228 | 5/11/2023 | KROEGER EQUIPMENT & SUPPLY CO        | Brake Drum, Brake Kit, Seal Kit, Stud, Locknut, Hub Cap        |                            | 881.27    |
| 46229 | 5/11/2023 | TECO                                 | Misc Tools & Supplies  |                            | 807.74    |
| 46230 | 5/11/2023 | FEDEX                                | Shipping   |                            | 35.95     |
| 46231 | 5/11/2023 | M I D EMPLOYEES ASSOCIATION          | Employee Payroll Deductions                                    |                            | 262.50    |
| 46232 | 5/11/2023 | TECHNOFLO SYSTEMS                    | Water Specialty O-Rings, 10" Clamp-On Saddle Meter             |                            | 1,895.19  |
| 46233 | 5/11/2023 | SILVA FORD MADERA                    | Compressor, V-Belt, Tensioner, (3) Relay #7-16                 |                            | 1,079.53  |
| 46234 | 5/11/2023 | SIMPLOT GROWER SOLUTIONS             | (180 Gal) Reglone  |                            | 11,710.70 |
| 46235 | 5/11/2023 | FRESNO VALVES & CASTINGS INC.        | (5) Couplers   |                            | 64.65     |
| 46236 | 5/11/2023 | FRIANT WATER AUTHORITY               | SLDMWA: May Estimate WY23 & WY22 Adj.                          |                            | 7,939.11  |
| 46237 | 5/11/2023 | J W MYERS INC                        | (31.8 LPG) Propane   |                            | 95.01     |
| 46238 | 5/11/2023 | CALTECH WEB LLC                      | RWMG: Monthly Website Maintenance                              |                            | 99.00     |
| 46239 | 5/11/2023 | LINDE GAS & EQUIPMENT INC.           | Rental: Welding Tank   |                            | 306.59    |
| 46240 | 5/11/2023 | ACWA/JPIA                            | Monthly Medical, Dental, & Vision Insurance Premiums           | June                       | 36,926.94 |
| 46241 | 5/11/2023 | POWER BUSINESS TECHNOLOGY            | Maintenance Contract: 2 Printers                               |                            | 241.47    |
| 46242 | 5/11/2023 | CAL-PACIFIC SUPPLY INC.              | 3" Hose & Adapter  |                            | 149.37    |
| 46243 | 5/11/2023 | MALLORY SAFETY AND SUPPLY LLC        | (15) Visor for Face Shield, (6) Headgear for Face Shield       |                            | 164.28    |
| 46244 | 5/11/2023 | HOME DEPOT CREDIT SERVICES           | Premix Fuel, Spray Paint, Chain, Blade, Misc Tools & Supplies  |                            | 1,709.42  |
| 46245 | 5/11/2023 | MIDLAND TRACTOR                      | (11) Sealing Washer, Window Latch                              |                            | 103.52    |
| 46246 | 5/11/2023 | CONCENTRA MEDICAL CENTERS            | Pre-Employment Exam  |                            | 195.00    |
| 46247 | 5/11/2023 | LOWE'S COMPANIES INC.                | Concrete, Plastic Cement, Grinder, Misc Tools & Supplies       |                            | 2,808.11  |
| 46248 | 5/11/2023 | PURL'S SHEET METAL                   | Replace A/C Belt   |                            | 128.16    |
| 46249 | 5/11/2023 | PLATT ELECTRIC SUPPLY                | Misc Electrical Parts & Supplies                               |                            | 147.26    |
| 46250 | 5/11/2023 | MARK DUARTE                          | Pesticide Spraying: Office, Shop & Outer Bldgs.                |                            | 240.00    |
| 46251 | 5/11/2023 | AUTO ZONE, INC                       | (2) Shock Absorber #8-07                                       |                            | 126.71    |
| 46252 | 5/11/2023 | WALPOLE & CO., LLP                   | Sage Consulting  |                            | 43.75     |
| 46253 | 5/11/2023 | FARMERS LUMBER & SUPPLY CO.          | (60) Redwood Lumber & Delivery Fee                             |                            | 9,408.97  |
| 46254 | 5/11/2023 | SEBASTIAN - ALARM MONITORING         | Monthly Alarm Monitoring                                       |                            | 204.85    |
| 46255 | 5/11/2023 | RUBICON SYSTEMS AMERICA, INC         | Gearbox @ 6.2-15.9, (3) Solar Panel, (3) Solar Adaptor         |                            | 3,700.69  |
| 46256 | 5/11/2023 | RED ROCK ENVIRONMENTAL               | Trash to Landfill  |                            | 301.94    |
| 46257 | 5/11/2023 | WANGER JONES HELSLEY PC              | Legal Fees through 04/15/23                                    |                            | 26,965.22 |
| 46258 | 5/11/2023 | CAROLLO ENGINEERS, INC.              | Professional Services - FRAM                                   | April                      | 831.00    |
| 46259 | 5/11/2023 | MAMMOTH OXYGEN                       | (2) Welding Tip Cleaner, Assorted Welding Tips                 |                            | 113.73    |
| 46260 | 5/11/2023 | SC FUELS                             | Exhaust Fluid, Oil, Pyroplex Blue Grease, Synthetic Oil        |                            | 3,467.00  |
| 46261 | 5/11/2023 | O'REILLY AUTO PARTS                  | Belt Pulley, Spark Plugs, Ignition Wire Set, Brake Pads        |                            | 269.25    |
| 46262 | 5/11/2023 | TRIANGLE ROCK PRODUCTS, LLC          | (1.4 Ton) 1/2" Hot Asphalt                                     |                            | 125.42    |
| 46263 | 5/11/2023 | COVERALL NORTH AMERICA, INC          | Monthly Janitorial Services                                    | May                        | 778.00    |
| 46264 | 5/11/2023 | COUNTY OF MADERA -                   | Trash to Landfill  |                            | 120.17    |
| 46265 | 5/11/2023 | TOSHIBA FINANCIAL SERVICES           | Copier Lease Payment   |                            | 727.09    |
| 46266 | 5/11/2023 | REAL-TIME INFORMATION SERVICES, INC. | Servers/Workstations: SmartOptions, Sophos/MTR, Backups        |                            | 2,617.00  |
| 46267 | 5/11/2023 | CAPITAL ONE TRADE CREDIT             | Welding Shirt  |                            | 40.93     |
| 46268 | 5/11/2023 | ADVANCED DISTRIBUTION CO.            | Assorted Hydraulic Fittings, Fill-Rite Cabinet Pump            |                            | 2,756.13  |
| 46269 | 5/11/2023 | WEST SIDE WATER CONDITIONING         | Well Service   |                            | 195.00    |
| 46270 | 5/11/2023 | NUTRIEN AG SOLUTIONS, INC.           | (500 Gal) Alligare Argos, (360 Gal) Choice Weather Master      |                            | 17,455.50 |
| 46271 | 5/11/2023 | HI TOUCH BUSINESS SERVICES           | (12) Toner Cartridge   |                            | 975.40    |
| 46272 | 5/11/2023 | ROBERSON, JACOB                      | RWMG - Admin Duties  | April                      | 2,250.00  |
| 46273 | 5/11/2023 | UMPQUA BANK                          | Travel, Computer Replacement, Software                         | Admin                      | 3,332.66  |
|       |           |                                      | Travel, Mem. Fees, Building Maintenance                        | Operations                 | 1,554.05  |
|       |           |                                      | Travel, Materials & Supply, Groundwater Management             | Engineering                | 634.34    |
|       |           |                                      | Materials & Supplies, Uniforms, R & M                          | Shop                       | 2,973.20  |
| 46274 | 5/11/2023 | GEOTAB USA, INC.                     | ProPlus Plan - Fleet Track                                     | April                      | 1,244.25  |
| 46275 | 5/11/2023 | REY'S GARDEN SERVICES INC            | Monthly Lawn Service   |                            | 300.00    |



|  |                   |          |   |  |  |
|--|-------------------|----------|---|--|--|
|  | 3/21/2023         | \$65.00  | MID Special Board Meeting                           |  |  |
|  | 4/13/2023         | \$65.00  | FWA Annual Meeting                                  |  |  |
|  | 4/18/2023         | \$100.00 | MID Board Meeting                                   |  |  |
|  | 4/28/2023         | \$65.00  | RMC Meeting   |  |  |
|  | Director Davis    |          |   |  |  |
|  | 3/2/2023          | \$65.00  | MID Special Board Meeting                           |  |  |
|  | 3/15/2023         | \$65.00  | MID Special Board Meeting                           |  |  |
|  | 3/21/2023         | \$65.00  | MID Special Board Meeting                           |  |  |
|  | 4/18/2023         | \$100.00 | MID Board Meeting                                   |  |  |
|  | Director Erickson |          |   |  |  |
|  | 3/2/2023          | \$65.00  | MID Special Board Meeting                           |  |  |
|  | 3/3/2023          | \$80.00  | FWA Board Meeting                                   |  |  |
|  | 3/6/2023          | \$65.00  | SLDMWA Finance                                      |  |  |
|  | 3/13/2023         | \$65.00  | FWA EC Board  |  |  |
|  | 3/15/2023         | \$65.00  | MID Special Board Meeting                           |  |  |
|  | 3/21/2023         | \$65.00  | MID Special Board Meeting                           |  |  |
|  | 3/28/2023         | \$65.00  | FWA Ad Hoc Meeting                                  |  |  |
|  | 4/3/2023          | \$65.00  | SLDMWA Los Banos                                    |  |  |
|  | 4/4/2023          | \$65.00  | FWA Ad Hoc Visalia                                  |  |  |
|  | 4/5/2023          | \$65.00  | FWA Round Table Costa Farmersville                  |  |  |
|  | 4/13/2023         | \$65.00  | FWA Annual Meeting                                  |  |  |
|  | 4/17/2023         | \$65.00  | FWA EC Board Meeting Lindsay                        |  |  |
|  | 4/18/2023         | \$100.00 | MID Board Meeting                                   |  |  |
|  | 4/24/2023         | \$65.00  | SLDMWA/FWA Negotiation Los Banos                    |  |  |
|  | 4/27/2023         | \$80.00  | FWA Regular Board Meeting                           |  |  |
|  | Director Janzen   |          |   |  |  |
|  | 3/1/2023          | \$65.00  | SJ River Conservancy                                |  |  |
|  | 3/2/2023          | \$65.00  | MID Special Board Meeting                           |  |  |
|  | 3/15/2023         | \$100.00 | MID Special Board Meeting & ACWA District 6 Meeting |  |  |
|  | 3/21/2023         | \$65.00  | MID Special Board Meeting                           |  |  |
|  | 4/5/2023          | \$65.00  | SJ River Conservancy                                |  |  |
|  | 4/13/2023         | \$65.00  | FWA Annual Meeting                                  |  |  |
|  | 4/18/2023         | \$100.00 | MID Board Meeting                                   |  |  |
|  | 4/24/2023         | \$65.00  | Madera RWMG Meeting                                 |  |  |
|  | Director Loquaci  |          |   |  |  |
|  | 3/2/2023          | \$65.00  | MID Special Board Meeting                           |  |  |
|  | 3/15/2023         | \$65.00  | MID Special Board Meeting                           |  |  |
|  | 3/21/2023         | \$65.00  | MID Special Board Meeting                           |  |  |
|  | 4/18/2023         | \$100.00 | MID Board Meeting                                   |  |  |

## AGENDA ITEM 2c.

**Finance Department Activities**  
**June 13, 2023**

The Finance team have made, and documented, the required parcel changes and have run a 2024 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 16, 2023.

We received the second payment from the County of Madera for assessments paid from December 22<sup>nd</sup> through April 13<sup>th</sup> in the amount of approximately \$2.9 million.

Finance has completed and mailed invoices to Subordinate landowners for 2023 General Assessments. Approximately \$177,000 was billed and payments are due June 20, 2023.

The audit for the 401(a) Plan is in progress and will be presented at the next regular board meeting.

The finance team prepared and submitted the annual Special Districts-Local Government Compensation Reports for both MID and MCWPA.

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  
CASH BALANCE SUMMARY REPORT  
3/31/2023 AND 2/28/2023**

| <b><u>CASH ACCOUNTS (RESTRICTED &amp; UNRESTRICTED)</u></b> | <b><u>3/31/2023</u></b>        | <b><u>2/28/2023</u></b>        | <b><u>Interest Rate</u></b> |
|---|--------------------------------|--------------------------------|-----------------------------|
| CITIZENS BANK   |                                |                                |                             |
| SWEEP ACCOUNT #1859   | \$ 8,407,068.40                | \$ 15,828,586.71               | 0.10%                       |
| PAYROLL ACCOUNT #4092                                       | \$ 7,927.58                    | \$ 7,927.58                    |                             |
| REVOLVING CHECKING FUND #1794                               | \$ 3,369.03                    | \$ 2,656.46                    |                             |
| PETTY CASH AND CHANGE DRAWER                                | \$ 400.00                      | \$ 400.00                      |                             |
| L.A.I.F. #90-20-003   | \$ 34,374,615.88               | \$ 34,374,615.88               | 2.83%                       |
| CACCLASS #0001  | \$ 5,000,000.00                | \$ -                           |                             |
| <b>TOTAL CASH ACCOUNTS (RESTRICTED &amp; UNRESTRICTED)</b>  | <b><u>\$ 47,793,380.89</u></b> | <b><u>\$ 50,214,186.63</u></b> |                             |

**UNRESTRICTED CASH**

|                                |                                |                                |       |
|--------------------------------|--------------------------------|--------------------------------|-------|
| CITIZENS BANK                  |                                |                                |       |
| SWEEP ACCOUNT #1859            | \$ 8,407,068.40                | \$ 15,828,440.36               | 0.10% |
| PAYROLL ACCOUNT #4092          | \$ 7,927.58                    | \$ 7,927.58                    |       |
| REVOLVING CHECKING FUND #1794  | \$ 3,369.03                    | \$ 2,656.46                    |       |
| PETTY CASH AND CHANGE DRAWER   | \$ 400.00                      | \$ 400.00                      |       |
| L.A.I.F. #90-20-003            | \$ 32,019,278.12               | \$ 32,019,174.47               | 2.83% |
| CACCLASS #0001                 | \$ 5,000,000.00                | \$ -                           |       |
| <b>TOTAL UNRESTRICTED CASH</b> | <b><u>\$ 45,438,043.13</u></b> | <b><u>\$ 47,858,598.87</u></b> |       |

**RESTRICTED CASH (218 ASSESSMENTS)**

|                              |                               |                               |       |
|------------------------------|-------------------------------|-------------------------------|-------|
| CITIZENS BANK                |                               |                               |       |
| SWEEP ACCOUNT #1859          | \$ -                          | \$ 146.35                     | 0.10% |
| L.A.I.F. #90-20-003          | \$ 2,355,337.76               | \$ 2,355,441.41               | 2.83% |
| <b>TOTAL RESTRICTED CASH</b> | <b><u>\$ 2,355,337.76</u></b> | <b><u>\$ 2,355,587.76</u></b> |       |

|  |                                |                                |  |
|--|--------------------------------|--------------------------------|--|
| <b>TOTAL CASH ACCOUNTS (RESTRICTED &amp; UNRESTRICTED)</b> | <b><u>\$ 47,793,380.89</u></b> | <b><u>\$ 50,214,186.63</u></b> |  |
|--|--------------------------------|--------------------------------|--|

\* 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.

\* Citizens Business Bank Interest Rate is based on Annual Percentage Yield Earned and interest is paid monthly.

\* L.A.I.F. interest rate is based on L.A.I.F.'s apportionment rate and interest is paid quarterly.

\* CACCLASS interest rate is based on the average daily dividend factor multiplied by the number of days in the year multiplied by 100 divided by the NAV (Net Asset Value).

**MADERA IRRIGATION DISTRICT**  
**2023 Expenses - Budget vs. Actual**  
**3/31/2023**

| Description   | 2023<br>Budget       | Actual<br>through<br>3/31/2023 | % of<br>Budget<br>Used |
|---|----------------------|--------------------------------|------------------------|
| Water Costs   | \$ 8,500,000         | \$ 2,371,560                   | 28%                    |
| System Operations - Excluding Water Costs             | \$ 100,000           | \$ 30,328                      | 30%                    |
| System Maintenance                                    | \$ 817,000           | \$ 136,474                     | 17%                    |
| General Services                                      | \$ 179,000           | \$ 46,448                      | 26%                    |
| Vehicles and Equipment                                | \$ 468,000           | \$ 114,040                     | 24%                    |
| Office and Administrative Services                    | \$ 947,000           | \$ 257,143                     | 27%                    |
| Professional Services                                 | \$ 974,000           | \$ 186,477                     | 19%                    |
| Public and Employee Relations                         | \$ 16,000            | \$ 172                         | 1%                     |
| Non-Operating Expenses                                | \$ 628,000           | \$ 93,625                      | 15%                    |
| Bonds   | \$ 4,229,000         | \$ 709,375                     | 17%                    |
| Capital Expenditures and Capital Improvement Projects | \$ 4,825,000         | \$ 475,721                     | 10%                    |
| Salaries and Benefits                                 | \$ 5,933,000         | \$ 1,191,138                   | 20%                    |
| <b>Total</b>  | <b>\$ 27,616,000</b> | <b>\$ 5,612,501</b>            | <b>20%</b>             |

|                                   |                      |                     |            |
|-----------------------------------|----------------------|---------------------|------------|
| Less: 2022 Budget Funds Carryover | \$ (2,215,000)       | \$ -                |            |
| <b>2023 Approved Budget</b>       | <b>\$ 25,401,000</b> | <b>\$ 5,612,501</b> | <b>22%</b> |

**MADERA IRRIGATION DISTRICT**  
**2023 Other Revenues - Budget vs. Actual**  
**3/31/2023**

| Description                  | 2023<br>Budget      | Actual<br>through<br>3/31/2023 | % of<br>Budget<br>Received |
|------------------------------|---------------------|--------------------------------|----------------------------|
| Water Supply Agreements      | \$1,162,100         | \$599,073                      | 52%                        |
| Assessments and Standby Fees | \$8,016,000         | \$4,674,078                    | 58%                        |
| Power Generation             | \$1,810,000         | \$140,325                      | 8%                         |
| Land Leases                  | \$412,803           | \$412,803                      | 100%                       |
| Interest Income              | \$1,453,000         | \$229,690                      | 16%                        |
| Billable Jobs                | \$250,000           | \$450                          | 0%                         |
| Miscellaneous                | \$107,000           | \$40,411                       | 38%                        |
| <b>Total</b>                 | <b>\$13,210,903</b> | <b>\$6,096,830</b>             | <b>46%</b>                 |

NOTE: Water sales not included

**MADERA IRRIGATION DISTRICT  
CASH BALANCE SUMMARY REPORT  
4/30/2023 AND 3/31/2023**

| <b><u>CASH ACCOUNTS (RESTRICTED &amp; UNRESTRICTED)</u></b> | <b><u>4/30/2023</u></b>        | <b><u>3/31/2023</u></b>        | <b><u>Interest Rate</u></b> |
|---|--------------------------------|--------------------------------|-----------------------------|
| CITIZENS BANK   |                                |                                |                             |
| SWEEP ACCOUNT #1859   | \$ 8,399,352.73                | \$ 8,407,068.40                | 0.10%                       |
| PAYROLL ACCOUNT #4092                                       | \$ 7,927.58                    | \$ 7,927.58                    |                             |
| REVOLVING CHECKING FUND #1794                               | \$ 3,016.06                    | \$ 3,369.03                    |                             |
| PETTY CASH AND CHANGE DRAWER                                | \$ 400.00                      | \$ 400.00                      |                             |
| L.A.I.F. #90-20-003   | \$ 34,597,698.50               | \$ 34,374,615.88               | 2.87%                       |
| CACCLASS #0001  | \$ 5,019,201.55                | \$ 5,000,000.00                | 5.00%                       |
| <b>TOTAL CASH ACCOUNTS (RESTRICTED &amp; UNRESTRICTED)</b>  | <b><u>\$ 48,027,596.42</u></b> | <b><u>\$ 47,793,380.89</u></b> |                             |

**UNRESTRICTED CASH**

|                                |                                |                                |       |
|--------------------------------|--------------------------------|--------------------------------|-------|
| CITIZENS BANK                  |                                |                                |       |
| SWEEP ACCOUNT #1859            | \$ 8,399,352.73                | \$ 8,407,068.40                | 0.10% |
| PAYROLL ACCOUNT #4092          | \$ 7,927.58                    | \$ 7,927.58                    |       |
| REVOLVING CHECKING FUND #1794  | \$ 3,016.06                    | \$ 3,369.03                    |       |
| PETTY CASH AND CHANGE DRAWER   | \$ 400.00                      | \$ 400.00                      |       |
| L.A.I.F. #90-20-003            | \$ 32,228,234.91               | \$ 32,019,278.12               | 2.87% |
| CACCLASS #0001                 | \$ 5,019,201.55                | \$ 5,000,000.00                | 5.00% |
| <b>TOTAL UNRESTRICTED CASH</b> | <b><u>\$ 45,658,132.83</u></b> | <b><u>\$ 45,438,043.13</u></b> |       |

**RESTRICTED CASH (218 ASSESSMENTS)**

|                              |                               |                               |       |
|------------------------------|-------------------------------|-------------------------------|-------|
| CITIZENS BANK                |                               |                               |       |
| SWEEP ACCOUNT #1859          | \$ -                          | \$ -                          | 0.10% |
| L.A.I.F. #90-20-003          | \$ 2,369,463.59               | \$ 2,355,337.76               | 2.87% |
| <b>TOTAL RESTRICTED CASH</b> | <b><u>\$ 2,369,463.59</u></b> | <b><u>\$ 2,355,337.76</u></b> |       |

|  |                                |                                |
|--|--------------------------------|--------------------------------|
| <b>TOTAL CASH ACCOUNTS (RESTRICTED &amp; UNRESTRICTED)</b> | <b><u>\$ 48,027,596.42</u></b> | <b><u>\$ 47,793,380.89</u></b> |
|--|--------------------------------|--------------------------------|

\* 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.

\* Citizens Business Bank Interest Rate is based on Annual Percentage Yield Earned and interest is paid monthly.

\* L.A.I.F. interest rate is based on L.A.I.F.'s apportionment rate and interest is paid quarterly.

\* CACCLASS interest rate is based on the average daily dividend factor multiplied by the number of days in the year multiplied by 100 divided by the NAV (Net Asset Value).

**MADERA IRRIGATION DISTRICT**  
**2023 Expenses - Budget vs. Actual**  
**4/30/2023**

| Description   | 2023<br>Budget       | Actual<br>through<br>4/30/2023 | % of<br>Budget<br>Used |
|---|----------------------|--------------------------------|------------------------|
| Water Costs   | \$ 8,500,000         | \$ 2,613,499                   | 31%                    |
| System Operations - Excluding Water Costs             | \$ 100,000           | \$ 36,730                      | 37%                    |
| System Maintenance                                    | \$ 817,000           | \$ 212,874                     | 26%                    |
| General Services                                      | \$ 179,000           | \$ 60,144                      | 34%                    |
| Vehicles and Equipment                                | \$ 468,000           | \$ 147,962                     | 32%                    |
| Office and Administrative Services                    | \$ 947,000           | \$ 367,032                     | 39%                    |
| Professional Services                                 | \$ 974,000           | \$ 246,479                     | 25%                    |
| Public and Employee Relations                         | \$ 16,000            | \$ 280                         | 2%                     |
| Non-Operating Expenses                                | \$ 628,000           | \$ 139,838                     | 22%                    |
| Bonds   | \$ 4,229,000         | \$ 709,375                     | 17%                    |
| Capital Expenditures and Capital Improvement Projects | \$ 4,825,000         | \$ 485,213                     | 10%                    |
| Salaries and Benefits                                 | \$ 5,933,000         | \$ 1,604,406                   | 27%                    |
| <b>Total</b>  | <b>\$ 27,616,000</b> | <b>\$ 6,623,830</b>            | <b>24%</b>             |

|                                   |                      |                     |            |
|-----------------------------------|----------------------|---------------------|------------|
| Less: 2022 Budget Funds Carryover | \$ (2,215,000)       | \$ -                |            |
| <b>2023 Approved Budget</b>       | <b>\$ 25,401,000</b> | <b>\$ 6,623,830</b> | <b>26%</b> |

**MADERA IRRIGATION DISTRICT**  
**2023 Other Revenues - Budget vs. Actual**  
**4/30/2023**

| Description                  | 2023<br>Budget      | Actual<br>through<br>4/30/2023 | % of<br>Budget<br>Received |
|------------------------------|---------------------|--------------------------------|----------------------------|
| Water Supply Agreements      | \$1,162,100         | \$747,473                      | 64%                        |
| Assessments and Standby Fees | \$8,016,000         | \$4,674,078                    | 58%                        |
| Power Generation             | \$1,810,000         | \$153,220                      | 8%                         |
| Land Leases                  | \$412,803           | \$412,803                      | 100%                       |
| Interest Income              | \$1,453,000         | \$249,468                      | 17%                        |
| Billable Jobs                | \$250,000           | \$450                          | 0%                         |
| Miscellaneous                | \$107,000           | \$47,669                       | 45%                        |
| <b>Total</b>                 | <b>\$13,210,903</b> | <b>\$6,285,161</b>             | <b>48%</b>                 |

NOTE: Water sales not included

# AGENDA ITEM 3.

# MID Engineering, Operations and Maintenance Report

June 13, 2023

## Technicians Report:

- Engineering Staff Maintenance Activities – Coordinating Projects with Maintenance with Maintenance Staff.
- Basins – Install 2<sup>nd</sup> Turnout to Basin #9.
- Crop Survey – Completed.
- Turnout Reviews – Turnouts with more than one user under review.
- Madera Lake Dam – Emergency Action Plan revision #6 completed and approved by Cal OES (California Office of Emergency Services).
- Madera Lake Dam- Completed 2023 DWR (California Department of Water Resources)
- Stage Discharge Recorder – Collecting data flows for tracking, ongoing.
- Rubicon Gate Maintenance – Ongoing maintenance and monitoring for irrigation season.
- National Pollutant Discharge Elimination System (NPDES) – Training in-house for sample collection.
- Tesoro Viejo 6.2 Pipeline – Construction Package Completed – Landscape Design ongoing.
- California High Speed Rail (CHSR) – No current changes.
- Capital Improvement Plan – Stockton/Roberts Pipeline Replacement Design 100% completed after review City of Madera requested a change order.
- Internal GIS Development – Engineering Staff is continuing with right-of-way mapping and facility mapping updates.
- Mountain Diversions – Big Creek diversion and Soquel diversion monitoring, inspection was completed – damages due to high flows.
- Underground Service Alert's (USA) daily review & marked ongoing,

### Basin # 8 and #9 Installed New Signage



38 Turnouts That Have Not Ran Over The Past Years Or Has No History Of Usage

- 24 Turnouts No Usage From 2001-2023
- 14 Turnouts No Usage History

6.2 Turnout #2016 (2013)



Colony Ext Turnout #4 (2008)



6.2 -16.9 Turnout #36 (2013)



Damage Turnout – Accident on Avenue 6



## Work Completed

- 6.2 Extension Canal– Turnout #51 repaired inline valve gate at Road 23 ½ and Avenue 5.
- 6.2-14.0 Canal – Turnout # 6 repaired bent gate stem at Avenue 11 and Road 30 ½.
- 6.2-15.9 Canal – Turnout # 1 installed concrete plug East of Avenue 8.
- 6.2-16.9 Canal – Installed new 15-inch inline valve gates just North of Avenue 7.
- 24.2 -9.0 Canal – Installed 30 Feet of new barbwire fence along Avenue 19.
- Cody Canal – Turnout #15 repaired box connection due to leakage.
- Island Track Canal –Removed sediment in front of pump station.
- Hely Canal – Rebuilt wood forklift just South of Avenue 13.
- Hely Canal – Turnout Box repaired inline gate along Avenue 12.
- Hospital Lateral Canal – Turnout Box #6 South of Avenue 14 ¼ repaired leaking box.
- Ripperdan Canal – Installed a new Turnout Box West of Road 28.

6.2 Turnout Box Repaired Gate Valve



6.2-16.9 Installed New 15 Inch Gate Valve



Island Track Completed Repairs on Pipeline Air Vent



Seepage Repairs on 6.2 Canal on West and Eastside North of Avenue 8



Basin #9 Clean – Up Avenue 7



Improvement Avenue 18 1/2 and Road 17



## Pipeline Leaks Repaired

- 6.2-14.0 – Repaired pipeline leak just South of Avenue 10.
- 6.2-1430 – Repaired (3) pipeline leaks.
- 6.2-18.4-7.0 – Repaired (4) pipeline leaks.
- 24.2-9.0 – Repaired pipeline leak (Techite Pipe) poured concrete collar.
- Hospital Lateral – Repaired pipeline leak (Techite Pipe) poured concrete collar.
- Island Track – Repaired South pipeline broken PVC vent pipe under asphalt.
- Jantzen Schroder – Repaired (4) pipeline leaks.

### 6.2-18.4 Repaired Pipeline



### Jantzen Schroder Repaired Pipeline



## New Pipeline Leaks

- 6.2-9.2-5.0 Along Avenue 7 installed Cofferdam.
- 24.2-9.0 West of Road 22 installed Cofferdam.



## Welding Shop

- Fabricated (6) new trash forks with mesh screen for Canal Operators to remove trash and moss.
- Fabricated and installed multiple broken creek weir board steel uprights.
- Repaired 16.9 Turnout #31 box cover.
- Installed folding safety step at China Garden control box West of Howard Road and Westbury.
- Fabricated and installed new sign frames for Basin #8 and Basin #9.
- Fabricated and installed meter box cover on the 24.2 Airport Basin inlet.
- Fabricated and installed safety railing on catwalk on Recorder # 3.
- Installed expanded metal trash gate on 6.2 Canal crossing along Avenue 7.
- Fabricated and installed weir board locking box at Franchi.
- Fabricated and installed (2) piece catwalk cover around the Rubicon head gate on the 6.2-15.9.
- Repaired new forklift gates on the Main II South of Avenue 13.
- Fabricated and installed trash screen on 18.4 Canal Turnout Box #3.
- Repaired damaged vent pipe on Road 21 and Avenue 10.

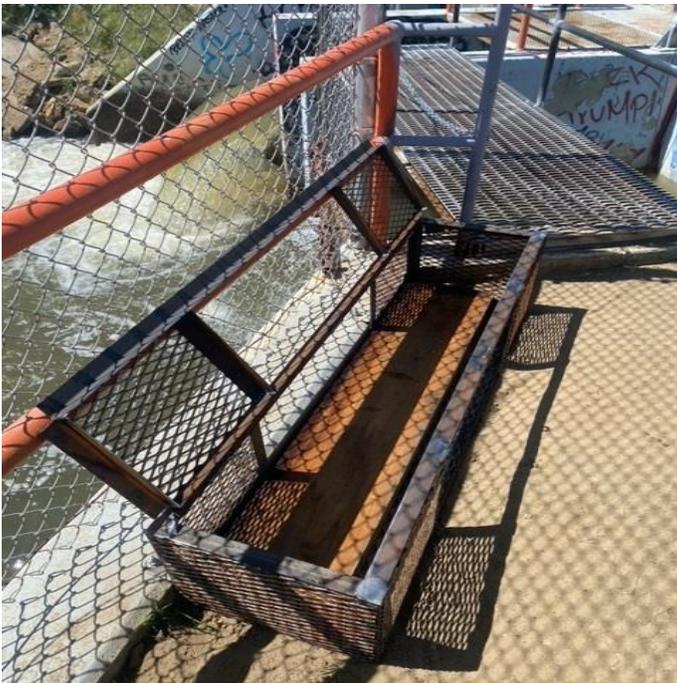
6.2 Canal Crossing Avenue 7



Trash Screen Turnout Box



Weir Board Cage



21.2-9.0 Metal Safety Grating



## Pesticide Report

- Copper Sulfate Crystals – Algae 1,200 Lbs.
- Diquat Herbicide 180 Gallons
- Kaput 75Lbs (Gopher Bait)
- Invade 55 Gallons (Seed-Oil)
- Brandt 105 Gallons (Herbicide)
- Roundup 545 Gallons (Herbicide)
- Teton – 500 Gallons (Aquatic)
- Algae treatments ongoing throughout the District
- Weed spraying ongoing throughout the District

### 6.2 – Algae and Pond Treatment



### Staff Training – NPDES Sampling



### Vehicles and Equipment Repaired or Serviced

- 5-92- Muvall Heavy Equipment Trailer, removed and replaced (2) axles on the right side, installed new brake shoes, drums, and adjusted brakes.
- 10-17 – Freightliner at 486, 224 complete service.
- 1-19- Western Star Dump Truck at 39,886 complete service.
- 8-15 – CAT Excavator at 4,985 hours complete service.
- 16 Vehicles Serviced.
- 15 Vehicles Repaired.
- 7 Heavy Equipment Repaired.
- 4 Heavy Equipment Serviced.

### Western Star Dump Truck Installed Rebuilt Differential and Right-Side Axle on the Rear



### 90 Day DOT Inspections Completed

- #1-18 F-250 Meter Truck
- #4-21 F- 550 Service Truck
- #2-18 F-550 Spray Truck
- #8-20 F-550 Spray Truck
- #6-10 F-350 Spray Truck
- #12-11 F-350 Flat Bed Chemical Truck
- #1-19 Western Star Dump Truck
- #10-17 Freightliner 3- Axle
- #1-21 Kenworth Water Truck
- #11-16 Tilt Bed Backhoe Trailer
- #5-92 Muvall Heavy Equipment Trailer

# AGENDA ITEM 6a.

**JUNE 13, 2023**  
**RESOLUTION NO. 2023-19**

**RESOLUTION OF THE BOARD OF DIRECTORS,  
MADERA IRRIGATION DISTRICT  
2023 INCENTIVE PROGRAM FOR DEDICATED RECHARGE BASINS FOR  
MADERA IRRIGATION DISTRICT LANDOWNERS**

**RESOLVED** by the Board of Directors (“Directors”) of the Madera Irrigation District (“District”), at a special meeting duly called and held on June 13, 2023 at the business office of the District, 12152 Road 28 1/4, Madera, California 93637 as follows:

**WHEREAS**, the District has been working over the last several years to identify projects to replenish groundwater supplies as part of the District’s Groundwater Sustainability Plan’s goal of sustainability; and

**WHEREAS**, the Natural Resources Conservation Service (“NRCS”) in 2022 developed a Pilot Program for Recharge Projects for On-Farm Recharge and Groundwater Recharge Basins or Trenches with MID providing financial incentive to landowners to advance participation in the program; and

**WHEREAS**, the District would like to continue the program and provide additional financial incentive to landowners within the District who have been funded by NRCS for a dedicated recharge basin; and

**WHEREAS**, Employees and Directors of the District, and any entity in which any such person has a financial interest, are not eligible to receive such financial incentive from the District.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Madera Irrigation District, that the facts contained in the recitals above are true and correct and that the Board of Directors of the Madera Irrigation District agree to provide additional financial incentive in the amount up to \$38,000 total to District landowners for NRCS dedicated recharge basins.

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Madera Irrigation District Board of Directors, at a special meeting of the Board held on the 13<sup>th</sup> day of June 2023, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

\_\_\_\_\_  
James Erickson, President

ATTEST: \_\_\_\_\_  
Carl Janzen, 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. 2023-19 adopted June 13, 2023.

---

Andrea Kwock Sandoval, Secretary

## MADERA IRRIGATION DISTRICT

### INSTRUCTIONS FOR RECEIVING 2023 MID GSA INCENTIVE FOR NRCS APPROVED DEDICATED RECHARGE BASINS

If you are within MID and **have been funded by the NRCS for a Dedicated Recharge Basin**, please submit the required information to receive your additional MID incentive funding **PRIOR TO JUNE 30, 2023**. Late submittals will not be accepted, no exceptions.

#### Requirements:

- Must be a NRCS approved, fully constructed DEDICATED recharge basin (no dual use facilities will be eligible)
- Must have a dedicated MID turnout and meter for the basin (no shared turnouts or meters will be eligible)
- Basin must be ready, and landowner must be authorized, to receive District water in 2023

The required information includes:

- A complete copy of your NRCS contract
- Assessor Parcel Numbers (APNs) and Turnout information
- A MID field visit may be required prior to approval

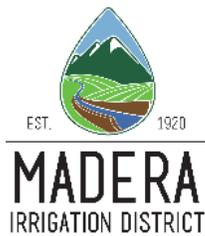
*You must contact the District prior to June 30, 2023 if you are interested in this funding. Basins will not be automatically enrolled.*

The MID incentive funding offset will be credited for the dedicated basin turnout location only.

Please contact Andrea Sandoval at [asandoval@madera-id.org](mailto:asandoval@madera-id.org) or 559-673-3514 ext. 215 to submit your documentation.

#### **REMINDER-INCENTIVE FUNDING FOR PARCELS WITHIN MID ONLY**

- MID Board of Directors approved *up to* \$38,000 total incentive funding for MID landowners who have been funded by the NRCS for a Dedicated Recharge Basin.
- MID incentive funding will be 15% of project reimbursement as determined by NRCS.
- Landowners who receive the MID incentive funding will receive it as an offset on their MID account for the dedicated basin turnout location only. These funds can be used to offset future MID water costs.



# AGENDA ITEM 6b.

**JUNE 13, 2023**  
**RESOLUTION NO. 2023-20**

**RESOLUTION OF THE BOARD OF DIRECTORS,  
MADERA IRRIGATION DISTRICT  
REVISING THE 2023 MADERA IRRIGATION DISTRICT BUDGET**

**RESOLVED** by the Board of Directors (“Directors”) of the Madera Irrigation District (“District”), at a special meeting duly called and held on June 13, 2023 at the business office of the District, 12152 Road 28 1/4, Madera, California 93637 as follows:

**WHEREAS**, the Directors approved the 2023 Madera Irrigation District Budget (the “2023 Budget”) at the Board Meeting of December 15, 2022; and

**WHEREAS**, due to additional information on the water year and the District’s water supplies, it is necessary to revise the 2023 Budget.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Madera Irrigation District, that the facts contained in the recitals above are true and correct and that the Board of Directors of the Madera Irrigation District does hereby adopt the revised 2023 Madera Irrigation District Budget as presented on June 13, 2023.

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Madera Irrigation District Board of Directors, at a special meeting of the Board held on the 13<sup>th</sup> day of June 2023 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

---

James Erickson, President

ATTEST: \_\_\_\_\_  
Carl Janzen, 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. 2023-20 adopted June 13, 2023.

---

Andrea Kwock Sandoval, Secretary

**MADERA IRRIGATION DISTRICT**

**2023 Revised Budget**

At 05/31/23

**IN PROGRESS - NOT ALL INVOICES HAVE BEEN RECEIVED**

| Budget Code | System Operations                | Adopted Budget 2023 | Revised Budget 2023  | YTD 5/31/2023       | Remaining Funds      | % Expended |
|-------------|----------------------------------|---------------------|----------------------|---------------------|----------------------|------------|
| 50020-50055 | Water Costs                      | \$ 8,500,000        | \$ 17,000,000        | \$ 3,155,777        | \$ 13,844,223        | 19%        |
| 50060       | Pumping Utilities                | \$ 30,000           | \$ 30,000            | \$ 7,555            | \$ 22,445            | 25%        |
| 50070       | Meters - Maintenance and Repairs | \$ 30,000           | \$ 30,000            | \$ 3,522            | \$ 26,478            | 12%        |
| 50071       | New Meters                       | \$ 40,000           | \$ 70,000            | \$ 30,015           | \$ 39,985            | 43%        |
|             | <b>Total System Operations</b>   | <b>\$ 8,600,000</b> | <b>\$ 17,130,000</b> | <b>\$ 3,196,868</b> | <b>\$ 13,933,132</b> | <b>19%</b> |

| Budget Code | System Maintenance  | Adopted Budget 2023 | Revised Budget 2023 | YTD 5/31/2023     | Remaining Funds   | % Expended |
|-------------|---|---------------------|---------------------|-------------------|-------------------|------------|
| 51011       | Gates   | \$ 55,000           | \$ 55,000           | \$ 31,919         | \$ 23,081         | 58%        |
| 51012       | Distribution System - Maintenance and Repairs             | \$ 100,000          | \$ 150,000          | \$ 53,730         | \$ 96,270         | 36%        |
| 51015       | Safety - Equipment, Apparel, Training, Testing, and Shoes | \$ 55,000           | \$ 55,000           | \$ 31,518         | \$ 23,482         | 57%        |
| 51020       | Propane   | \$ 7,000            | \$ 7,000            | \$ 702            | \$ 6,298          | 10%        |
| 51025       | Herbicides and Rodenticides                               | \$ 600,000          | \$ 600,000          | \$ 111,369        | \$ 488,631        | 19%        |
|             | <b>Total System Maintenance</b>                           | <b>\$ 817,000</b>   | <b>\$ 867,000</b>   | <b>\$ 229,237</b> | <b>\$ 637,763</b> | <b>26%</b> |

| Budget Code | General Services  | Adopted Budget 2023 | Revised Budget 2023 | YTD 5/31/2023    | Remaining Funds   | % Expended |
|-------------|---|---------------------|---------------------|------------------|-------------------|------------|
| 52010       | Materials and Supplies not for Distribution System                      | \$ 90,000           | \$ 90,000           | \$ 45,058        | \$ 44,942         | 50%        |
| 52020       | Uniforms  | \$ 19,000           | \$ 19,000           | \$ 6,470         | \$ 12,530         | 34%        |
| 52040       | Building - Maintenance, Grounds, Pest Control, Landfill, and Janitorial | \$ 70,000           | \$ 70,000           | \$ 21,597        | \$ 48,403         | 31%        |
|             | <b>Total General Services</b>   | <b>\$ 179,000</b>   | <b>\$ 179,000</b>   | <b>\$ 73,126</b> | <b>\$ 105,874</b> | <b>41%</b> |

| Budget Code | Vehicles and Equipment              | Adopted Budget 2023 | Revised Budget 2023 | YTD 5/31/2023     | Remaining Funds   | % Expended |
|-------------|-------------------------------------|---------------------|---------------------|-------------------|-------------------|------------|
| 52510       | Vehicle - Maintenance and Repairs   | \$ 65,000           | \$ 110,000          | \$ 34,228         | \$ 75,772         | 31%        |
| 52511       | Equipment - Maintenance and Repairs | \$ 90,000           | \$ 120,000          | \$ 33,517         | \$ 86,483         | 28%        |
| 52515       | Gasoline                            | \$ 165,000          | \$ 165,000          | \$ 82,452         | \$ 82,548         | 50%        |
| 52520       | Diesel                              | \$ 120,000          | \$ 120,000          | \$ 34,757         | \$ 85,243         | 29%        |
| 52530       | Motor Oil and Lubricants            | \$ 18,000           | \$ 18,000           | \$ 3,948          | \$ 14,052         | 22%        |
| 52545       | Outside Equipment Rental            | \$ 10,000           | \$ 40,000           | \$ 331            | \$ 39,669         | 1%         |
|             | <b>Total Vehicles and Equipment</b> | <b>\$ 468,000</b>   | <b>\$ 573,000</b>   | <b>\$ 189,231</b> | <b>\$ 383,769</b> | <b>33%</b> |

| Budget Code | Office and Administrative Services               | Adopted Budget 2023 | Revised Budget 2023 | YTD 5/31/2023     | Remaining Funds   | % Expended |
|-------------|--|---------------------|---------------------|-------------------|-------------------|------------|
| 53605       | Advertising and Postings                         | \$ 11,000           | \$ 11,000           | \$ 1,563          | \$ 9,437          | 14%        |
| 53610       | Subscriptions and Publications                   | \$ 1,000            | \$ 1,000            | \$ 491            | \$ 509            | 49%        |
| 53615       | Membership Fees, Licenses, and Dues              | \$ 424,000          | \$ 424,000          | \$ 177,707        | \$ 246,293        | 42%        |
| 53616       | Groundwater Management                           | \$ 50,000           | \$ 125,000          | \$ 33,920         | \$ 91,080         | 27%        |
| 53620       | Employee - Travel, Training, and Meals           | \$ 53,000           | \$ 53,000           | \$ 10,000         | \$ 43,000         | 19%        |
| 53621       | Board of Directors - Travel, Training, and Meals | \$ 25,000           | \$ 25,000           | \$ 7,624          | \$ 17,376         | 30%        |
| 53622       | Education Assistance Program                     | \$ 10,000           | \$ 10,000           | \$ -              | \$ 10,000         | 0%         |
| 53625       | Office Expenses                                  | \$ 43,000           | \$ 43,000           | \$ 19,682         | \$ 23,318         | 46%        |
| 53630       | Office Machine Rental                            | \$ 22,000           | \$ 22,000           | \$ 4,111          | \$ 17,889         | 19%        |
| 53645       | Postage  | \$ 6,000            | \$ 6,000            | \$ 2,057          | \$ 3,943          | 34%        |
| 53650       | Phone, Radio, Internet, and Alarm                | \$ 90,000           | \$ 90,000           | \$ 44,134         | \$ 45,866         | 49%        |
| 53651       | Computer Software and Email                      | \$ 64,000           | \$ 64,000           | \$ 24,424         | \$ 39,576         | 38%        |
| 53652       | Computer Consulting                              | \$ 55,000           | \$ 55,000           | \$ 23,610         | \$ 31,391         | 43%        |
| 53653       | Computer Replacements and Repairs                | \$ 18,000           | \$ 18,000           | \$ 1,734          | \$ 16,266         | 10%        |
| 53655       | Electricity and Gas                              | \$ 75,000           | \$ 120,000          | \$ 38,675         | \$ 81,325         | 32%        |
|             | <b>Total Office and Administrative Services</b>  | <b>\$ 947,000</b>   | <b>\$ 1,067,000</b> | <b>\$ 389,731</b> | <b>\$ 677,269</b> | <b>37%</b> |

| Budget Code | Professional Services                          | Adopted Budget 2023 | Revised Budget 2023 | YTD 5/31/2023     | Remaining Funds   | % Expended |
|-------------|--|---------------------|---------------------|-------------------|-------------------|------------|
| 53710       | Legal Fees and Expenses                        | \$ 250,000          | \$ 250,000          | \$ 120,378        | \$ 129,622        | 48%        |
| 53725       | Consulting Expenses                            | \$ 445,000          | \$ 370,000          | \$ 60,504         | \$ 309,496        | 16%        |
| 53750       | Collection Costs                               | \$ 3,000            | \$ 3,000            | \$ 143            | \$ 2,857          | 5%         |
| 53765       | Bank and Agency Fees                           | \$ 56,000           | \$ 56,000           | \$ 29,182         | \$ 26,818         | 52%        |
| 54005-54016 | Insurance - Auto, General, Property, and Cyber | \$ 220,000          | \$ 220,000          | \$ 82,813         | \$ 137,187        | 38%        |
|             | <b>Total Professional Services</b>             | <b>\$ 974,000</b>   | <b>\$ 899,000</b>   | <b>\$ 293,019</b> | <b>\$ 605,981</b> | <b>33%</b> |

| Budget Code | Public and Employee Relations              | Adopted Budget 2023 | Revised Budget 2023 | YTD 5/31/2023 | Remaining Funds  | % Expended |
|-------------|--|---------------------|---------------------|---------------|------------------|------------|
| 53720       | Public Relations Expenses                  | \$ 4,000            | \$ 4,000            | \$ 240        | \$ 3,760         | 6%         |
| 53721       | Employee Relations Expenses                | \$ 12,000           | \$ 12,000           | \$ 616        | \$ 11,384        | 5%         |
|             | <b>Total Public and Employee Relations</b> | <b>\$ 16,000</b>    | <b>\$ 16,000</b>    | <b>\$ 856</b> | <b>\$ 15,144</b> | <b>5%</b>  |

| Budget Code | Non-Operating Expenses              | Adopted Budget 2023 | Revised Budget 2023 | YTD 5/31/2023     | Remaining Funds   | % Expended |
|-------------|-------------------------------------|---------------------|---------------------|-------------------|-------------------|------------|
| 59020       | Board Meeting and Election Expenses | \$ 3,000            | \$ 3,000            | \$ 1,224          | \$ 1,776          | 41%        |
| 59046       | Friant Power Authority              | \$ -                | \$ -                | \$ -              | \$ -              | 0%         |
| 59050-008   | County Taxes - Madera Ranch         | \$ 25,000           | \$ 25,000           | \$ 20,997         | \$ 4,003          | 84%        |
| 59120       | MCWPA - Power Plants' Cost          | \$ 600,000          | \$ 600,000          | \$ 117,617        | \$ 482,383        | 20%        |
|             | <b>Total Non-Operating Expenses</b> | <b>\$ 628,000</b>   | <b>\$ 628,000</b>   | <b>\$ 139,838</b> | <b>\$ 488,162</b> | <b>22%</b> |

| Budget Code       | Bonds              | Adopted Budget 2023 | Revised Budget 2023 | YTD 5/31/2023     | Remaining Funds     | % Expended |
|-------------------|--------------------|---------------------|---------------------|-------------------|---------------------|------------|
| 58110 & 20226     | 2015 Bond          | \$ 2,553,000        | \$ 2,553,000        | \$ 323,875.00     | \$ 2,229,125        | 13%        |
| 58110-8 & 20226-8 | 2016 Bond          | \$ 1,676,000        | \$ 1,676,000        | \$ 385,500.00     | \$ 1,290,500        | 23%        |
|                   | <b>Total Bonds</b> | <b>\$ 4,229,000</b> | <b>\$ 4,229,000</b> | <b>\$ 709,375</b> | <b>\$ 3,519,625</b> | <b>17%</b> |

| Budget Code | Capital Expenditures and Capital Improvement Projects              | Adopted Budget 2023 | Revised Budget 2023 | YTD 5/31/2023     | Remaining Funds     | % Expended |
|-------------|--|---------------------|---------------------|-------------------|---------------------|------------|
| 11300       | Capital Expenditures   | \$ 1,625,000        | \$ 1,916,000        | \$ 488,090        | \$ 1,427,910        | 25%        |
| 11305       | Capital Improvement Projects                                       | \$ 3,200,000        | \$ 3,200,000        | \$ 9,084          | \$ 3,190,916        | 0%         |
|             | <b>Total Capital Expenditures and Capital Improvement Projects</b> | <b>\$ 4,825,000</b> | <b>\$ 5,116,000</b> | <b>\$ 497,174</b> | <b>\$ 4,618,826</b> | <b>10%</b> |

| Budget Code   | Salaries and Benefits                       | Adopted Budget 2023 | Revised Budget 2023 | YTD 5/31/2023       | Remaining Funds     | % Expended |
|---------------|---|---------------------|---------------------|---------------------|---------------------|------------|
| Various       | Salaries and Wages                          | \$ 3,953,000        | \$ 3,953,000        | \$ 1,354,893        | \$ 2,598,107        | 34%        |
| 53007         | Overtime                                    | \$ 25,000           | \$ 60,000           | \$ 22,730           | \$ 37,270           | 38%        |
| 59005-009-000 | Board of Directors - Per Diems and Benefits | \$ 97,000           | \$ 97,000           | \$ 32,252           | \$ 64,748           | 33%        |
| Various       | Benefits and Taxes                          | \$ 1,858,000        | \$ 1,858,000        | \$ 612,866          | \$ 1,245,134        | 33%        |
|               | <b>Total Salaries and Benefits</b>          | <b>\$ 5,933,000</b> | <b>\$ 5,968,000</b> | <b>\$ 2,022,740</b> | <b>\$ 3,945,260</b> | <b>34%</b> |

|              |                     |                     |
|--------------|---------------------|---------------------|
| <b>Total</b> | <b>\$27,616,000</b> | <b>\$36,672,000</b> |
|--------------|---------------------|---------------------|

|   |                     |                     |
|---|---------------------|---------------------|
| Less 2022 Carryover:                        |                     |                     |
| Westberry Boulevard/Laurel Street Pipeline  | (1,600,000)         | (1,600,000)         |
| Recharge Project Carryover                  | (615,000)           | (615,000)           |
| <b>Total Adopted Budget less Carryovers</b> | <b>\$25,401,000</b> | <b>\$34,457,000</b> |

**MADERA IRRIGATION DISTRICT  
CAPITAL EXPENDITURES AND CAPITAL IMPROVEMENT PROJECTS  
2023 Revised Budget  
At 5/31/2023**

| #  | Capital Expenditures - 11300             | YTD               | Adopted Budget      | Revised Budget      | Description  |
|----|--|-------------------|---------------------|---------------------|--|
| 1  | 2023 12-Yard Dump Truck                  | \$ 179,126        | \$ 265,000          | \$ 265,000          | To Replace Dump Trucks with Engines that are older than 2010 to Comply with 2023 CA Regulations    |
| 2  | Engineering Department Metal Building    | \$ 17,848         | \$ 25,000           | \$ 25,000           | 25 feet by 25 feet Metal Building to be used for Storage for Engineering Parts and Supplies        |
| 3  | Installation of New Office Domestic Well |                   | \$ 150,000          | \$ 150,000          | To Install 10 inch by 700 feet Well with 357 Degrees Pump Setting due to Depletion of Water Levels |
| 4  | Portable High-Pressure Washer            |                   | \$ 8,000            | \$ 8,000            | Hydro Tek Portable Hot High Pressure Tank  |
| 5  | Service Truck Hydraulic Boom             |                   | \$ 17,000           | \$ 17,000           | To Replace 6 feet Boom with 15 feet Electric-Hydraulic Control Boom Extension 3,500 Pound Capacity |
| 6  | Used Heavy Haul Semi-Truck               | \$ 204,049        | \$ 245,000          | \$ 245,000          | To Replace 2008 Mack Semi-Truck with Newer Used Semi-Truck to Comply with 2023 CA Regulations      |
| 7  | 2023 Chevy Tahoe                         | \$ 73,656         | \$ 90,000           | \$ 90,000           | To Replace 2013 Chevy Tahoe  |
| 8  | Contingency Capital Items                | \$ 10,211         | \$ 10,000           | \$ 10,000           | Miscellaneous, Unexpected Capital Purchases  |
| 9  | Recharge Project                         |                   | \$ 200,000          | \$ 200,000          | Recharge Project   |
| 9  | Recharge Project Carryover               |                   | \$ 615,000          | \$ 615,000          | Recharge Project Carryover   |
| 10 | Adobe Property                           | \$ 3,200          | \$ -                | \$ 140,000          |  |
| 11 | 2015 Cat Excavator Engine Repair         |                   | \$ -                | \$ 65,000           | Rebuild Engine   |
| 12 | 2009 John Deere Tractor                  |                   | \$ -                | \$ 20,000           | Long Block Rebuilt Engine  |
| 13 | 2023 1/2 Ton Truck 4 - Door              |                   | \$ -                | \$ 66,000           | Operations & Maintenance Manager Truck   |
|    | <b>Total Capital Expenditures</b>        | <b>\$ 488,090</b> | <b>\$ 1,625,000</b> | <b>\$ 1,916,000</b> |  |

| # | Capital Improvement Projects - 11305                 | YTD             | Budget              | Budget              | Description  |
|---|--|-----------------|---------------------|---------------------|--|
| 1 | Pipeline Replacement                                 | \$ 9,084        | \$ 500,000          | \$ 500,000          | Pipeline Replacement                                 |
| 2 | Westberry Boulevard/Laurel Street Pipeline           |                 | \$ 1,100,000        | \$ 1,100,000        | Westberry Boulevard/Laurel Street Pipeline           |
| 2 | Westberry Boulevard/Laurel Street Pipeline Carryover |                 | \$ 1,600,000        | \$ 1,600,000        | Westberry Boulevard/Laurel Street Pipeline Carryover |
|   | <b>Total Capital Project Improvements</b>            | <b>\$ 9,084</b> | <b>\$ 3,200,000</b> | <b>\$ 3,200,000</b> |  |

| CAPITAL ITEMS GRAND TOTAL |  | YTD               | Budget              | Budget              |
|---------------------------|--|-------------------|---------------------|---------------------|
|                           |  | \$ 497,174        | \$ 4,825,000        | \$ 5,116,000        |
| 2022 Carryovers:          |  |                   |                     |                     |
|                           | Westberry Boulevard/Laurel Street Pipeline |                   | \$ (1,600,000)      | \$ (1,600,000)      |
|                           | Recharge Project Carryover                 |                   | \$ (615,000)        | \$ (615,000)        |
|                           | <b>2023 Adopted Budget</b>                 | <b>\$ 497,174</b> | <b>\$ 2,610,000</b> | <b>\$ 2,901,000</b> |

# AGENDA ITEM 6c.

**JUNE 13, 2023**  
**RESOLUTION NO. 2023-21**

**AMENDED RESOLUTION OF THE BOARD OF DIRECTORS,  
MADERA IRRIGATION DISTRICT  
APPROVING PURCHASE AND SALE AGREEMENT FOR  
MADERA COUNTY APNS 047-060-018 AND 047-060-006**

**RESOLVED** by the Board of Directors (“Directors”) of the Madera Irrigation District (“District”), at a special meeting duly called and held on June 13, 2023 at the business office of the District, 12152 Road 28 1/4, Madera, California 93637, as follows:

**WHEREAS**, the District issued a request for proposals on April 14, 2023 for parcel acquisition from landowners in the Madera Irrigation District on a willing buyer-willing seller basis; and

**WHEREAS**, the District received a proposal from the landowner of Madera County Assessor’s Parcel Numbers (“APNs”) 047-060-018 and 047-060-006 (the “Subject Properties”) and has determined that the acquisition of these parcels 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”

**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 Properties, a copy of which is attached hereto as Exhibit “A,” and authorizes Vice President Carl Janzen 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 Vice President Carl Janzen to execute any further documents necessary to transfer title of the Subject Properties 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 special meeting of the Board held on the 13<sup>th</sup> day of June 2023 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

---

James Erickson, President

ATTEST: \_\_\_\_\_  
Carl Janzen, 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. 2023-21 adopted June 13, 2023.

\_\_\_\_\_  
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 Lilles Family Trust {Seller to write name}. (“Seller”).

RECITALS

A. Seller holds fee title to certain unimproved real property consisting of approximately 44.62 acres {Seller to write in acreage} located in the unincorporated portion of Madera County, California, which is commonly described as Madera County Assessor’s Parcel Number: 047060018, & 047060006 {Seller to write in APN} (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.

2.1 The purchase price for the Property (the "**Purchase Price**") shall be the total sum of \$1,428,000.00 {**Seller to write in Purchase Price**}.

2.2 Deposit.

(i) Within five (5) business days following the Effective Date, Buyer shall deliver into escrow with \_\_\_\_\_ ("**Escrow Holder**" or "**Title Company**"), a deposit in the amount of three percent of the Purchase Price rounded up to the nearest hundred dollars (the "**Deposit**").

(ii) The Deposit shall be applied to the Purchase Price at the Closing (as defined in Section 7.2).

2.3 The balance of the Purchase Price shall be paid in cash to the Escrow Holder at the Close of Escrow.

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 *[Signature]* 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}

Lilles Family Trust  
P.O. Box 1325  
Madera, Ca. 93639

With a copy to:  
{Filled in by Seller}

Adam Basila  
9875 N. Yorktown Dr  
Fresno CA 93720

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 Adam Basila {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:**

Lilles Family Trust  
(Entity Name of Seller)

[Signature]  
(Signature of Seller)

By: [Signature]  
(Name of Person Executing)

Its: Executor  
(Representative Capacity of Person Signing)

DATED: 4/11/23

## AGENDA ITEM 6d.

**JUNE 13, 2023**  
**RESOLUTION NO. 2023-22**

**RESOLUTION OF THE BOARD OF DIRECTORS,  
MADERA IRRIGATION DISTRICT  
APPROVING THE REGIONAL WATER MANAGEMENT GROUP  
REVISED BYLAWS AND RULES OF ORDER**

**RESOLVED** by the Board of Directors of the Madera Irrigation District (“District”), at a special meeting duly called and held on June 13, 2023 at the business office of the District, 12152 Road 28 1/4, Madera, California 93637 as follows:

**WHEREAS**, the District is a member of the Madera Region Regional Water Management Group (“RWMG”); and

**WHEREAS**, the RWMG previously approved the Bylaws and Rules of Order on September 10, 2012; and

**WHEREAS**, the RWMG has reviewed and revised the Bylaws and Rules of Order; and

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Madera Irrigation District, that the facts contained in the recitals above are true and correct and that the Board of Directors of Madera Irrigation District approves the revised RWMG Bylaws and Rules of Order as presented.

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Board of Directors of the Madera Irrigation District, at a special meeting of the Board held on the 13<sup>th</sup> day of June 2023 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

\_\_\_\_\_  
James Erickson, President

ATTEST: \_\_\_\_\_  
Carl Janzen, 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. 2023-22 adopted June 13, 2023.

---

Andrea Kwock Sandoval, Secretary

# BYLAWS

**Bylaws and Rules of Order  
Of the Madera Region  
Regional Water Management Group (RWMG)  
Adopted September 10, 2012  
Revised April 24, 2023**

## 1. Authority

- 1.1. Authorization: These bylaws and rules are authorized by majority vote of the Madera Region Regional Water Management Group (RWMG) and shall apply to all meetings and proceedings of the RWMG.
- 1.2. Water Code Reference: Consistent with Water Code section 10539, a RWMG generally refers to a group of three or more Local Agencies in the Region, at least two of which have statutory authority over water supply or water management, as well as those other entities in the Region that may be necessary for the further development and implementation of the Integrated Regional Water Management Plan (IRWMP). As specifically used in these bylaws, RWMG shall refer to the Parties to the Memorandum of Understanding for Integrated Regional Water Management in the Madera Region (MOU).

## 2. Membership

- 2.1. Eligibility: Membership in the RWMG is open to local agencies, non-profit organizations, or other entities in the Region that desire to participate in the adoption, further development, funding, and implementation of the IRWMP. Interested parties may seek to join the RWMG at any time.

### 2.2. Dues Paying Members:

- 2.2.1. Adoption Procedure for Dues Paying Members: Each Party of the RWMG must adopt the Madera Region IRWMP prior to executing the MOU. For a Local Agency, adoption of the IRWMP is by formal resolution of the governing body or its equivalent (e.g., by a board of directors or other management entity). For any other entities, adoption by way of acknowledgement of acceptance of the IRWMP by the individual(s) authorized to bind the entity, is required. To join the RWMG, an entity must submit a request to the RWMG and become signatory on the MOU. The RWMG shall determine whether the requesting party is a party qualified under Water Code section 10539 and this MOU to participate as a member of the RWMG. If so, the requesting party may join the RWMG by adopting the IRWMP and executing the MOU.

### 2.3. Disadvantaged Community (DAC) Group Members:

- 2.3.1. Adoption Procedure for DAC Group Members: As the RWMG seeks the participation of disadvantaged communities, interested DACs that do not have the ability to contribute substantial financial resources are encouraged to become members of the DAC Group. DAC Group members are not required to contribute monetary dues. DACs desiring to become part of the DAC Group shall submit an application to the RWMG requesting DAC Group member status.

2.3.2. Selection of the voting representative and alternate representative to the RWMG from the DAC Group: The DAC Group is recognized as a single voting entity for the purpose of governance of the RWMG. The DAC Group shall be entitled to one representative and one alternate representative on the RWMG of its own selection (although all DAC Group members are encouraged to attend all meetings). Selection of the DAC Group representative and alternate shall be administered as follows: a letter soliciting nomination of a RWMG candidate to represent the DAC Group will be sent to each DAC within the Madera Region. From the responses received, a list of candidates will be compiled and a ballot distributed to all DACs within the Madera Region; each DAC having one vote in the election. Upon receipt of all ballots within a stated time period, the individual with the most votes shall become the DAC Group representative and the individual with the second most votes shall be the alternate. Said representative and alternate shall serve a two-year term with no limit on the number of terms that an individual can serve.

2.4. Affiliate Members: The RWMG defines affiliate members as agencies or organizations procedurally precluded from contributing monetary dues. Entities that qualify to be Affiliate Members include, but are not limited to, California Department of Fish and Game, California Department of Forestry and Fire Protection, United States Forest Service, and the State Water Quality Control Board. Entities desiring to become Affiliate Members shall submit an application to the RWMG.

2.5. Active Membership: Each agency/signatory group must have representation at each meeting; if three consecutive meetings are missed, a notice will go to the agency/signatory group in regards to the absence with the option of ending their relationship with the RWMG.

2.6. Withdrawal: A member may withdraw from the RWMG upon 30 days advance notice to the other members. A withdrawing member will remain obligated for its proportionate share of any financial obligation incurred in furtherance of the MOU and/or implementation of the IRWMP prior to the effective date of the withdrawal.

### 3. Officers, Lead Agency, Fiscal Agent/Sponsor and Staff

3.1. Terms: Each officer will be elected at the first meeting **of the year**; with one year terms for officers and no term limits. The RWMG shall have the following officers:

#### 3.2. Officers:

3.2.1. Chairperson: The RWMG shall have a chairperson. The chairperson shall be elected by the RWMG in **January** of each year. The person holding the chair position must have participated as a representative for a RWMG member for one year. The chairperson does not have to be a representative of the Lead Agency.

3.2.1.1. Duties: The chairperson is the presiding officer of the RWMG and as such, shall have the following duties:

3.2.1.1.1. In coordination with the RWMG **Coordinator**, set meeting agendas.

3.2.1.1.2. Convene the meeting and call the RWMG to order at the time at which the RWMG is to meet, when a quorum is present, or when there is no prospect of there being a quorum.

- 3.2.1.1.3. Announce the business before the RWMG in the order in which it is to be acted upon.
- 3.2.1.1.4. Conduct public hearings as provided.
- 3.2.1.1.5. State and put to vote all motions which are regularly made, or necessarily arise in the course of the meeting, and announce the result of the vote.
- 3.2.1.1.6. Expedite business in every way compatible with the lawful conducting of business.
- 3.2.1.1.7. Enforce on all occasions the observance of order and decorum among members and the public.
- 3.2.1.1.8. Decide all questions of order and procedure, subject, however, to an appeal to the RWMG as a whole. In the event of an appeal, the decision of the majority of the members present at the meeting shall decide questions of order and procedure.
- 3.2.1.1.9. Gather the information/topics from the group and create the agenda for each meeting.
- 3.2.1.1.10. If the **Group Coordinator** is unable to attend a meeting, the chair will appoint a temporary note taker for that meeting.

3.3. Chair Pro Tem: The RWMG shall have a chair pro tem, who shall be elected in the same manner, at the same time, and for the same term as the chair. The chair pro tem shall have and perform all powers and duties of the chair in the absence of the chair.

3.4. Lead Agency: The RWMG shall mutually agree upon a designated signatory Local Agency to facilitate IRWMP implementation and coordinate RWMG activities in furtherance of the MOU. The Lead Agency will serve at the pleasure of the RWMG. Unless otherwise designated as the Grant Administrator responsible for funding or the Project proponent for an individual Project pursuant to the MOU, the Lead Agency shall not be responsible for any Project, including without limitation completion, funding, or environmental review thereof.

3.5. Staff:

- 3.5.1. **Group Coordinator**: The RWMG will have a **Coordinator**. The **Group Coordinator** provides notice of all meetings as required by law; prepares, keeps and maintain the files, minutes, findings, resolutions, orders, and all other documents and papers relative to those items of business which are or have been before the RWMG; and attends each meeting and records each item of business. This person may be a designee from one of the MOU signatory entities.

3.6. Fiscal Agent/ Agency Sponsor/Grantee:

- 3.6.1. The Fiscal Agent/Sponsor will be Project Manager and Grant Administrator for the Planning grant for the Region as well as Grant Administrator for the Implementation Grants that will be ran through the RWMG. They will complete the reporting, invoicing, and contracting with DWR and other funders for the planning stage and contract with consultants or employee to manage the IRWMP Project and provide administrative support or project assistance. They will have legal obligations for grants with DWR and other funders.

#### 4. Meetings

Proposed agenda items and any corresponding supporting documents must be submitted to the Chairperson and Group Coordinator a minimum of two weeks prior to the scheduled meeting date. When a vote of the RWMG is needed for an action, the item will be designated as an action item on the agenda.

##### 4.1. Regular Meetings:

4.1.1. Unless otherwise designated in the agenda, all regular meetings of the RWMG shall be held virtually, with a call-in option for those without internet access. Meetings will be held on the fourth Monday of each month at 1:30 pm. There will be eleven (11) meetings held throughout the calendar year.

##### 4.2. Special Meetings:

4.2.1. Special meetings of the members shall be held at a time and frequency to be specified by a vote of the members. Special meetings shall conform with the noticing and conduct requirements of regular meetings.

##### 4.3. Brown Act:

4.3.1. All regular and special meetings shall conform, as much as possible, to the requirements of the Ralph M Brown Act (Government Code section 54950 et seq.) including the preparation and posting of agendas, providing notice, inspection of records, conducting of closed sessions, and the like. Meetings will be held virtually, with a call-in option for those without internet access, as outlined in Section 4.1.1 of these bylaws.

##### 4.4. Participation:

4.4.1. Members agree to work in good faith. Good faith implies an obligation to regularly attend and participate in meetings, to strive to understand all perspectives, to engage in dialogue and deliberation, and to earnestly work with fellow RWMG members.

#### 5. Meeting Procedure

5.1. Quorum: A majority of the MOU Signatories (voting members) shall constitute a quorum. Except as may otherwise specifically be required by law or these Bylaws, every act or decision done or made by majority of the members present at a meeting duly held at which a quorum is present shall be regarded as the act and decision of the members.

5.2. Calling Meeting to Order: When a quorum is present or when there is no prospect of there being a quorum, the chair shall convene the meeting and call the RWMG to order.

5.3. In the absence of the Chair and Chair Pro Tem: The Group Coordinator shall convene the meeting and call the RWMG to order, whereupon a temporary chair shall be elected by the members who are present. The temporary chair shall relinquish the chair upon arrival of the chair or chair pro tem and after the conclusion of the item of business then being considered.

##### 5.4. Order of Business:

- 5.4.1. Quorum not Present: If no quorum exists, only the following business may be transacted: taking measures to obtain a quorum, fixing the time to which to adjourn, the action to adjourn, to take a recess or to receive information.
- 5.4.2. When a quorum is present, business shall be conducted in the following order:
  - 5.4.2.1. Reading or waiver of reading, and approval of the minutes of the previous meeting;
  - 5.4.2.2. A period, not to exceed 15 minutes, to allow public comment on matters within the jurisdiction of the members that are not on the current meeting's agenda, with each speaker to give his or her name and address for the record and not to speak in excess of three minutes;
  - 5.4.2.3. Review of agenda items. For agenda items that are informational only the chair will call the item and facilitate discussion as appropriate. For decisional agenda items the chair will call the item and follow the procedure outlined under '6 Decision Making' below.
  - 5.4.2.4. Setting the next meeting date.
  - 5.4.2.5. Adjournment

## 6. Decision Making

- 6.1. Administrative Decisions: Administrative decisions are about the logistical activities of the RWMG (including but not limited to: meeting dates and times, agenda revisions, and schedules). All administrative decisions will be made on a simple majority vote of all Dues Paying members, the DAC Group, and Affiliate Members present. Upon request of a Dues Paying member a prospective decision shall be treated as a Substantive Decision.
- 6.2. Substantive Decisions: All other decisions (including but not limited to updates to the MOU or Bylaws, IRWM Plan adoption, budget/finances, projects related priorities, expenditures or implementation issues) will be made using the following procedure designed to include and value as wide a range of perspectives as feasible.
  - 6.2.1. Introductory Discussion: The chair will provide an opportunity for discussion of the item by all active group members.
  - 6.2.2. Non-Binding Poll of All Meeting Participants: The RWMG will use polling to assess the degree of preliminary support for an idea before it is submitted as a formal proposal for a vote. The poll results will potentially indicate the need for subsequent work to revise the text of a recommendation and to prepare it for a vote. The RWMG will use the following three levels to indicate a degree of approval & support for a proposal or being considered.
    - 6.2.2.1. Thumbs Down / I do not agree with the proposal. I feel the need to block its adaptation and propose an alternative.
    - 6.2.2.2. Thumbs Sideways / I can accept the proposal although I do not necessarily support it.
    - 6.2.2.3. Thumbs Up / I think this proposal is the best choice of the options available to us.
      - 6.2.2.3.1. The RWMG will strive to have participants in the 'Thumbs Up' or 'Thumbs Sideways' indicators of support on a given proposal. If a participant is at a 'Thumbs Down' level, that person should provide a counter proposal that legitimately attempts to achieve his/her interests and the interests of all the RWMG members. The RWMG will evaluate how best to proceed when a counterproposal is presented.
      - 6.2.2.3.2. 'Thumbs Down' viewpoints will be documented in the meeting minutes. If a participant would also like to document their alternate view, the said participant may submit a write up to the RWMG **Coordinator** within one week of the meeting in which the discussion took place. The write up will be attached to the meeting minutes. The write

up should be expressed in the following manner: a) Outlines the key concern from an organizational or interest-based stance. b) Provides a recommendation for improving the decision/product in question.

### 6.3. Formal Voting

- 6.3.1. Dues Paying Member and DAC Group Voting: The Dues Paying members and the DAC Group representative will be referred to as the “RWMG Voting Members.” Each Dues Paying Member can have as many representatives attend as they wish, but at the time of a vote only one person will be allowed to vote per Dues Paying Member entity. As specified in Section 2.3.2. of these bylaws, the DAC Group Representative will vote on behalf of the DAC Group. As with Dues Paying Members, the DAC Group can have as many representatives attend as they wish, but at the time of vote only the designated representative will be allowed to vote.
- 6.3.2. Designated Voting Representative: Each Dues Paying Member entity will designate who the voting party will be to represent their entity. As outlined in Section 2.3.2 of these bylaws, the DAC Group representative will be chosen as specified.
- 6.3.3. Designated Voting Alternate: Each Dues Paying Member will designate an alternate. As specified in Section 2.3.2. of these bylaws, the DAC Group alternate will be chosen as specified.
- 6.3.4. Calling for Motion: Upon the conclusion of the discussion among the RWMG Voting Members on an item of business requiring a vote, the chair shall call for a motion. A motion must be seconded before the chair may put it to a vote of the RWMG Voting Members. If, after a reasonable time, a motion is not seconded, the motion shall die for lack of a second and the chair shall call for a new motion.
- 6.3.5. Putting Motion to a Vote: When a motion has been made and seconded, the chair shall then state the motion and call for a vote. The chair shall first ask for all RWMG Voting Members voting in favor of the motion to give their vote orally, and shall then ask those Voting Members opposed to the motion to give their vote orally. Upon request of any Voting Member, the chair shall call for a roll-call vote, with the chair to vote last.
- 6.3.6. Minimum Votes Needed to Pass Motion: The RWMG shall not approve any item of business except upon the majority vote of those casting a vote.
- 6.3.7. Abstention: Abstaining votes are not counted.
- 6.3.8. Announcement of Vote: When all voting is complete, the chair shall announce whether the motion is approved or denied, or whether a new motion is needed.
- 6.3.9. Change of Vote: A member can change his or her vote up to the time the chair announces the result of the vote. After the chair announces the vote, no changes shall be allowed.

## 7. Dues

- 7.1. Justification: Baseline administration of the RWMG requires financial support from participating members.
- 7.2. Procedure: In October of each calendar year the Chair/Vice-Chair will propose an administrative operating budget for the coming calendar year running from January 1 – December31. The RWMG will seek to formally adopt the budget proposed at the October meeting at the subsequent November meeting.
- 7.3. Dues Paying Members: MOU signatories, including water agencies, irrigation districts, local government, and other entities will pay an equal dues amount.

7.4. DAC Group Members: The RWMG will not require monetary financial support from the DAC Group members through dues. But the DACs will be expected to provide support for sponsored implementation projects (which could be supplied through in-kind support).

7.5. In-Kind Administrative Services: In the case that a RWMG member organization provides administrative support (i.e., sending invoices, receiving dues payments, creating expenditure/receivable reports) that entity may subtract from their dues the cost of providing those services. The amount of credit for In-Kind Administrative Services shall be approved by a majority vote of the Regular Members of the RWMG.

7.6. Special Projects: A "Special Project" is an activity undertaken by fewer than all the Parties in the RWMG. The activity must be consistent with the scope of the RWMG's efforts. Prior to undertaking a Special Project, the Parties electing to participate in the Special Project shall enter into a 'Special Project' agreement. Such activity agreement shall provide that (i) no Special Project undertaken pursuant to such agreement shall conflict with the terms of the RWMG MOU and (ii) the Parties to the activity agreement shall indemnify, defend and hold the other Parties harmless from and against any liabilities, costs or expenses of any kind arising as a result of the Special Project described in the activity agreement. All assets, rights, benefits, debts, liabilities and obligations attributable to a Special Project shall be assets, rights, benefits debts, liabilities and obligations solely of those parties that have entered into the activity agreement for that Special Project, in accordance with the terms of the activity agreement, and shall not be the assets, rights, benefits, debts, liabilities and obligations of those parties that have not executed the activity agreement.

7.7. Unforeseen Circumstances: Due to the uncertainty of the grant funding process and other factors outside the control of the RWMG, circumstances could arise wherein members would need to decide whether an additional financial contribution is necessary. This decision would take place through the RWMG's voting procedures.

7.8. Donations: Donations by participating members are welcomed and will be accepted.

7.9. Conflicts of Interest: Should any member have a financial interest, as defined by Government Code section 87103 and its regulations, in the outcome of any item being considered by the RWMG, that a member shall declare his or her interest and refrain from participation as a member in any debate or discussion and any vote on the item. The recused member shall not be counted toward the existence of a quorum.

## 8. Miscellaneous

8.1. Public Records: The Lead Agency shall be the repository for all records of the RWMG, for purposes of responding to requests for inspection and copying of public records.

8.2. Subcommittees: The RWMG may for subcommittees for the purposes of carrying out its duties, or for addressing issues affecting particular areas of the Madera Region or for certain issues within the general jurisdiction of the RWMG.

8.3. Amendments: These rules and procedures may be amended as needed, in a manner provided by law.

8.4. Roberts Rules of Order: Where these bylaws do not cover an issue; Roberts Rules of Order shall apply.