

PANOCHÉ WATER DISTRICT

BOARD OF DIRECTORS MEETING

January 9, 2024 at 9:30 am

MEETING LOCATION

Panoche Water District Boardroom
52027 West Althea Ave.
Firebaugh, CA 93622

AGENDA

PRESIDENT'S ANNOUNCEMENT: Pursuant to Government Code Section 54952.3, Water Code sections 34740 and 34741, and the District's Bylaws, let it be known that Board members may receive either: A \$100.00 stipend as compensation for participation in today's meeting and for each day's service rendered as a Director, not to exceed a total of \$600.00 in any calendar month, or, as an Executive Officer of the District, a \$500.00 per month stipend as compensation for their service to the District.

1. CALL TO ORDER

2. ROLL CALL: A quorum will be confirmed, and the Board will consider appointment of an acting Officer (s) in the event the President, Vice-President, and/or Secretary is absent from the meeting.

3. POTENTIAL CONFLICTS OF INTEREST: Any Board member who has a potential conflict of interest may now identify the Agenda Item and recuse themselves from discussing and voting on the matter. [Government Code Section 87105]

4. PUBLIC COMMENT: The Board of Directors welcomes participation in Board meetings. The public may address matters under the jurisdiction of the Board that have not been posted in the Agenda. The public will be given the opportunity to address the Board on any item in the Agenda at this time or before the Board's consideration of that item. If members of the public desire to address the Board relative to a particular Agenda item at the time it is to be considered, they should so notify the President of the Board at this time. Please note, California Law prohibits the Board from taking action on any matter during a regular meeting that is not on the posted Agenda unless the Board determines that it is an emergency or one of the other situations specified in Government Code Section 54954.2. During a special meeting, the Board may not take action on any matter that is not on the posted Agenda. The President may limit the total amount of time allocated for public comment on particular issues to 3 minutes for each individual speaker.

ACTION ITEMS

5. THE BOARD TO REVIEW AND CONSIDER ACCEPTING AS FINAL THE PRICE, PAIGE, & COMPANY DRAFT FINANCIAL AUDIT FOR THE FISCAL YEAR ENDING FEBRUARY 28, 2023, SUBJECT TO ANY FURTHER BOARD DIRECTION

6. **BOARD TO REVIEW AND CONSIDER APPROVING THE DECEMBER 12, 2023 REGULAR BOARD MEETING MINUTES** (Reyes)
7. **FINANCIAL REPORT** (Brazil)
 - A. Accounts Payable
 - B. Monthly Financials
 - C. FYE 2024 Budget-to-Actual Report
 - D. Other financial matters affecting the District
8. **THE BOARD TO REVIEW AND CONSIDER APPROVAL OF WY2023 RETURN WATER POLICY**
9. **THE BOARD TO FURTHER REVIEW AND CONSIDER APPROVING A REQUEST FROM LANDOWNERS/WATER USERS, STEVE SMITH AND NEILL CALLIS REPRESENTING TURLOCK FRUIT COMPANY RELATED TO SUPPLEMENTAL WATER**
10. **THE BOARD TO REVIEW AND CONSIDER APPROVAL OF AWARD FOR SAFETY SERVICES WITH CONTRACTS ADMINISTRATOR MR. MARQUEZ INCLUDING THE PRICE QUOTE FROM SAFETY COMPLIANCE**
11. **THE BOARD TO REVIEW AND APPROVE A 10-YEAR REPAYMENT AGREEMENT BETWEEN PANOCHÉ DRAINAGE DISTRICT AND PANOCHÉ WATER DISTRICT BEGINNING MARCH 1, 2024, FOR THE AMOUNT OF \$1,433,043, AS WELL AS ADOPT THE RESOLUTION NEEDED FOR THIS ACTION**
12. **THE BOARD TO REVIEW AND APPROVE THE SETTLEMENT AGREEMENTS BETWEEN PANOCHÉ WATER DISTRICT (PWD) AND THE GRASSLANDS BASIN AUTHORITY (GBA)**
13. **THE BOARD TO REVIEW AND DISCUSS THE GRASSLAND BASIN AUTHORITY INTEREST REPAYMENT OF PAST INVOICES**

REPORT ITEMS

14. **DIVISION REPORTS**
 - A. Water Supply Update (Reyes)
 - B. Operations & Maintenance (Carlucci)
 - C. Domestic Water Treatment Plant (Cadena/Carlucci/McGowan)
 - D. Ethics, Compliance, and Risk Management Update (Marquez)
 - E. Human Resources Update (Brazil)
 - F. Other Matters
15. **THE BOARD TO RECEIVE AN UPDATE ON THE FOREFRONT SOLAR PROJECT FOR THE DISTRICT** (Cadena)
16. **THE BOARD TO RECEIVE AN UPDATE ON THE USBR WATER SMART GRANT PROJECT FOR THE CONTOUR CANAL AND EXPENSES.** (Marquez)

- 17. **THE BOARD TO RECEIVE UPDATES FROM STAFF ON VARIOUS MATTERS AFFECTING THE DISTRICT** (McGowan)

- 18. **GENERAL MANAGER’S REPORT** (McGowan)
 - A. Sustainable Groundwater Management Act
 - B. Los Vaqueros Expansion Project
 - C. Water Storage and Conveyance Discussions
 - D. San Luis Delta Mendota Water Authority
 - I. South of Delta Transfer Program
 - II. North of Delta Transfer Program
 - E. Other Matters

- 19. **REPORTS ON OTHER ITEMS PURSUANT TO GOVERNMENT CODE SECTION 54954.2(a)(3)**

- 20. **PANOCHÉ WATER & DRAINAGE DISTRICTS JOINT CLOSED SESSION:** Conference with Legal Counsel.
 - A. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Significant Exposure to Litigation pursuant to Section 54956.9(d), paragraph (2) or (3):
Number of Cases: Three

 - B. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION Pursuant to Section 54956.9(d)(1):
Names of Cases:
 - I. PCFFA v. Glaser, et. al.
US District Court, E.D. Cal, Case No. 2:11-cv-02980

REPORT FROM JOINT CLOSED SESSION (GOVERNMENT CODE SECTION 54957.1)

- 21. **PANOCHÉ WATER DISTRICT CLOSED SESSION**
 - A. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Significant Exposure to Litigation pursuant to Section 54956.9(d), paragraph (2) or (3):
Number of Cases: Four

 - B. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION Pursuant to Section 54956.9(d)(1):
Names of Cases:
 - i. Imani Percoats & Chris Bettencourt vs. Panoche Water District Fresno County Superior Court Case No. 18CECG01651

 - ii. Center for Biological Diversity, et al. v. United States, et al.
US District Court, E.D. Cal, Case No. 1:20-CV-00760 DAD-EPG

- iii. North Coast Rivers Alliance, et al. v. Kenneth Salazar, et al.
US District Court, E.D. Cal., Case No. 1:16-cv-00307-DAD-SKO
- iv. Firebaugh Canal Water District & Central California Water District v. United States, et al. US District Court, E.D. Cal., Case 1:88-cv-00634-LJO-SKO

C. CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Pursuant to Section 54956.8

Property: Land and Associated Infrastructure
Agency Negotiator: Patrick McGowan, General Manager
Negotiating Parties: Panoche Water District
Under Negotiation: Price and Terms

Property: Water
Agency Negotiator: Patrick McGowan, General Manager
Negotiating Parties: Panoche Water District
Under Negotiations: Price and Terms

Property: Real Property
Agency Negotiator: Patrick McGowan, General Manager
Negotiating Parties: Panoche Water District, SLDMWA
Under Negotiations: Price and Terms

REPORT FROM CLOSED SESSION

22. FUTURE MEETING DATES

- A. Board to consider action to set special meeting date(s)
- B. Next regular meeting date: February 13, 2024

23. ADJOURNMENT

- ❖ Items on the Agenda may be taken in any order.
- ❖ Action may be taken on any item listed on the Agenda.
- ❖ Writings relating to open session: Agenda items that are distributed to members of the Board of Directors will be available for inspection at the District office, excluding writings that are not public records or are exempt from disclosure under the California Public Records Acts.

Americans with Disabilities Act of 1990: Under this Act, a qualifying person may request that the District provide a disability-related modification or accommodation in order to participate in any public meeting of the District. Such assistance includes alternative formats for the agendas and agenda packets used for any public meetings of the District. Requests for assistance shall be made in person, in written form, or via telephone by calling (209) 364-6136. Requests must be received at least 18 hours prior to a scheduled public meeting.

Investment Information Disclaimer: This agenda has been prepared as required by the applicable laws of the State of California, including but not limited to, Government Code Section 54950 et seq., and has

not been prepared with a view to informing an investment decision in any of the District's bonds, notes, or other obligations. Any projections, plans, or other forward-looking statements included in the information in this agenda are subject to a variety of uncertainties that could cause any actual plans or results to differ materially from any such statement. The information herein is not intended to be used by investors or potential investors in considering the purchase or sale of the District's bonds, notes or other obligations and investors and potential investors should rely only on information filed by the District on the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System for municipal securities disclosures, maintained on the World Wide Web at <https://emma.msrb.org/>.

**PANOCHÉ WATER DISTRICT
BOARD OF DIRECTORS
MEETING MINUTES
December 12, 2023**

A regular meeting of the Board of Directors was held on December 12, 2023, starting at 9:42 am. Those present at the meeting were:

Directors: Aaron Barcellos, President
Neill Callis, Director
Steve Fausone, Director
Wayne Western, Director

Staff: Juan Cadena, Water Resources Manager
Chris Carlucci, Maintenance Manager
Josh Marquez, Contracts Administrator
Patrick McGowan, General Manager
Sandra Reyes, Water Master

Others: Michael Linneman, Linneman Ranches
Steve Creighton, Land Representative
Palmer McCoy, GBA
Phil Williams, Legal Counsel

CALL TO ORDER

President Barcellos called the meeting to order at 9:42 am.

ROLL CALL

A quorum of the Board of Directors was present.

POTENTIAL CONFLICTS OF INTEREST

Director Callis stated that he would have a conflict of interest with Agenda Item 7 and would recuse himself from the meeting at that time.

PUBLIC COMMENT

There was no public comment.

ACTION ITEMS

THE BOARD TO REVIEW AND CONSIDER APPROVING THE NOVEMBER 14, 2023, REGULAR BOARD MEETING MINUTES

On a motion by Director Western and seconded by Director Fausone, the Board approved the November 14, 2023, regular board meeting minutes. The vote on the motion was as follows:

Ayes: Barcellos, Callis, Fausone, Western
Nays: None
Absent: Correia
Abstain: None

FINANCIAL REPORT

- A. Accounts Payable
- B. Monthly Financials
- C. FYE 2024 Budget-to-Actual Report
- D. Other Financial Matters Affecting the District

Upon a motion by Director Callis and seconded by Director Fausone, the board approved the financial report as presented by Ms. Reyes, for Accounting Supervisor Mrs. Brazil, who was absent. The vote on the motion was as follows:

Ayes: Barcellos, Callis, Fausone, Western
Nays: None
Absent: Correia
Abstain: None

THE BOARD TO REVIEW AND CONSIDER APPROVING A REQUEST FROM LANDOWNERS/WATER USERS, STEVE SMITH AND NEILL CALLIS REPRESENTING TURLOCK FRUIT COMPANY RELATED TO SUPPLEMENTAL WATER

Water Master Sandra Reyes presented the board with a written request that was submitted on behalf of Turlock Fruit Company. Mr. Callis and Mr. Smith explained that they had paid for more water than they will be able to use this Water Year and part of this was due to the purchase of approximately 1,500 acres more at the end of last water year.

After discussion by the Board, it was decided that this item would be tabled for now and discussed further at the January Board meeting.

THE BOARD TO REVIEW AND CONSIDER APPROVING THE AGREEMENT WITH DR. CHARLES M. BURT'S CONSULTING SERVICES TO COMPLETE A MODERNIZATION FACILITIES PLAN

Water Resources Manager Juan Cadena reported that Dr. Burt is no longer working with Cal Poly, however, he has given us a quote of \$ 23,500 for another 100 hours of work to continue working on the modernization facilities plan. Mr. Cadena explained that we could continue to work with Dr. Burt or consider working with the new team at Cal Poly. Mr. Cadena also explained that a change to move Station 2 upstream is being considered to improve water quality.

After discussion by the Board, Mr. Cadena was instructed to get two more price quotes - one from Cal Poly and another from California State University Fresno - prior to moving forward with the modernization facilities plan.

THE BOARD TO REVIEW AND CONSIDER APPROVAL OF AWARD FOR SAFETY SERVICES

Contracts Administrator Josh Marquez presented the Board of Directors with three price quotes from companies offering Safety Training & Consulting Services. The services provided varied depending on the options. Option 1 was Safety First Rivera, LLC, with a monthly amount owed of \$ 4,550. Option 2 was HR Mobile Services, Inc., with a monthly amount owed of \$ 1,400. Option 3 was Blue Ocean Safety, with a monthly amount owed of \$ 1,275.

After discussion by the Board, it was decided that a 4th proposal would be needed from Safety Compliance and a decision could then be made upon further discussion, at the January board meeting.

THE BOARD TO CONSIDER PRESENTING YEAR-END INCENTIVES TO ALL DISTRICT EMPLOYEES

General Manager Patrick McGowan explained that he would like to acknowledge the hard work of all Panoche employees, as well as acknowledge the employees' willingness to take on additional responsibilities with staff leaving.

After a discussion by the Board, and upon a motion by Director Callis, and seconded by Director Fausone, the board approved the District presenting year-end incentives to all District employees as discussed. The vote on the motion was as follows:

Ayes: Barcellos, Callis, Fausone, Western
Nays: None
Absent: Correia
Abstain: None

DIVISION REPORTS

A. **Water Master Sandra Reyes gave the Water Supply Update as of December 1, 2023:**

San Luis Reservoir Total Storage:	<u>1,149,651 AF</u>
San Luis Reservoir Federal Storage:	<u>708,035 AF</u>
San Luis Reservoir % of Total Capacity	<u>57%</u>

Panoche Update as of December 1, 2023:

USBR 2023 Water Balance:	<u>74,310 AF</u>
November, 2023 Deliveries:	<u>1,134 AF</u>
Total Deliveries to date (MAR-NOV):	<u>49,147 AF</u>

Ms. Reyes also reported on the following water department activities that occurred in November:

- The O&M Budget has met it's 45,000 AF target delivery base and is 4,147 AF over this month.
- A cash flow analysis was presented to the board for WY 2023-2024 with estimations for the remaining months.
- The November O&M, Interest, and M&I billings were completed and mailed out on 11/16/2023 – (Due to trainings held on the 15th)
- The 2nd Installment of the Land O&M Assessment was billed and mailed out on 12/1/23

B. **Maintenance Manager Chris Carlucci reported on the following operations and maintenance activities that occurred in November:**

- General Maintenance.
- House #1 repairs – The foundation was good, but the stucco is separating from the wall. We are going to replace it with plywood for the siding and repairs are currently being done.
- We received the material for the Millux Ditch project
- Moved concrete boxes to T-Canal for new Turnout
- Made new meter brackets for Turnout 11E
- Repaired Turnout 34 head gate on T-Canal
- Cleaned and re-shaped canal bank on T-Canal from T-1 to T-3 station
- Repaired pipeline leak on G-line G-2 meter
- Repaired pipeline on Lateral 3 Turnout 310
- Weed Control – Sprayed these Locations – Lateral 2, T-Canal, and did spot spraying salt cedars trees. Canal Treatments – T-Canal station, T-3, and sprayed sterilant on Russell Turnout.

Mr. Carlucci also informed the Board that he and Mr. Marquez had generated an income of \$200,000 in sales of District equipment and vehicles. Mr. Carlucci explained that he would like to see the District purchase another vehicle, or two for his maintenance staff. The Board suggested that Mr. Carlucci present those requests on next year's budget.

- C. **Water Resources Manager Juan Cadena reported on the Domestic Water Treatment Plant.** He explained that he has been in discussions with JPA General Counsel, Mr. Delgado regarding an increase in allotted surface water. Mr. Cadena is currently working with engineer, Mr. Jim Gartung, so that the preliminary engineering report can be finalized for the state by mid-January.
- D. **Contracts Administrator Josh Marquez reported on the following ethics, compliance, and risk management activities that occurred in November:**
Ethics and Compliance:
- Mr. Marquez explained that Amy McDougal had conducted a one-on-one training with him regarding Chapter 8 of the federal sentencing guidelines.
 - No calls were reported on the Speak-Up Hotline.
- Risk Management
- Mr. Marquez and Mr. McGowan have a teleconference set with Mrs. McDougal to discuss the Risk Management Assessment parameters. After the discussion, Mr. Marquez and Mr. McGowan will work with staff from each department to complete the assessment. The completed assessment will subsequently be presented to the Board of Directors.
- E. **Accounting Supervisor Marlene Brazil was absent, but Ms. Reyes was able to report for her on the following human resources activities that occurred in November:**
Workers Compensation:
- One Claim remains open.
 - One Employee remains on leave until December.
 - One Employee has returned to work with modified duties
- F. **Other Matters:** No Other Matters to report.

THE BOARD TO RECEIVE AN UPDATE ON THE FOREFRONT SOLAR PROJECT FOR THE DISTRICT

Water Resources Manager Juan Cadena explained that staff had a conference call with Forefront Power. Results are due back from the distribution group study on 12/22/2023 – Phase 1 – and will give us an indication if there are additional costs, such as transformer/line upgrades. Phase 2 is currently in the Electrical Independence Test (EIT) until 12/19/2023 and those results will tell us if we must participate in a distribution group study, if so the window opens March, 2024. A large utility rate increase is expected to be announced January 1, 2024, and Forefront Power will run numbers for savings for both projects in January. Another update will be provided at January's board meeting.

THE BOARD TO RECEIVE AN UPDATE ON THE USBR WATER SMART GRANT PROJECT FOR THE CONTOUR CANAL AND EXPENSES

Contracts Administrator Josh Marquez reported that price quotes had been requested for the land surveying and received from Golden Valley Engineering for \$44,000 and Bedrock Engineering for \$ 28,000. The cultural review price quotes were also requested and had been received by AECOM – declined, Applied Earthworks for \$ 37,970, and HDR – declined. Mr. Marquez stated that Bedrock

Engineering and Applied Earthworks were selected and contracted. A teleconference is scheduled for 12/26/23 with the USBR to discuss the NEPA status.

BOARD TO RECEIVE UPDATES FROM STAFF ON VARIOUS MATTERS AFFECTING THE DISTRICT

Staff reported on various items that had been completed on the Action Items List from the previous board meeting held on November 14, 2023.

GENERAL MANAGER'S REPORT

GM McGowan gave the following manager update for November:

A. Sustainable Groundwater Management Act

Mr. McGowan participated in the Subbasin Committee meeting and methods were discussed to take pro-active management actions to curtail pumping while still providing sufficient surface water for our growers. The focus is to identify areas of over drafting and subsidence within our Zone 4. Mr. McGowan explained it's a complex issue and we are all continuing to move forward in the same direction. He is working to secure a meeting with the additional Zone 4 managers to discuss plans moving forward.

We are currently looking at neighboring agencies policies and see what can be done to start mitigating the problem in our area.

Mr. McGowan mentioned various methods to assist in curtailing groundwater pumping that have been successfully implemented by neighboring agencies.

B. Los Vaqueros Expansion Project

Mr. McGowan was able to participate in the General Managers meeting in Indian Wells during the ACWA conference. Currently the parties involved are working to negotiate an agreed upon backstop agreement. Once complete, they will transition their efforts to the Design Construction Agreement. At this time schedule, the members involved can expect benefits from the proposed project in 2030-2031.

C. Water Storage and Conveyance Discussions:

Mr. McGowan reported that there is a JPA Water Quality Improvement meeting being held on 12/13/23. Our District will be requesting an additional 150 GPM to feed our proposed surface water treatment plant. Our District has been in contact with JPA General Counsel and it looks as though our request will be approved.

Panoche is working to identify potential water storage opportunities that may assist in future years.

D. San Luis Delta Mendota Water Authority

Mr. McGowan reported that he is officially the alternate to the SLDMWA Board.

Mr. McGowan reported that the SLDMWA is holding it's Budget Workshop on the 19th and he will be attending.

A two year agreement has been reached between the Exchange Contractors & Authority activity members.

E. Other:

District staff ordered a take home Sacramento State University Water Treatment Plant Operator 1 book and tests. These ten chapters take home tests will greatly prepare staff to take State Certification tests in future months.

Mr. McGowan explained that the District is looking at testing a new winter weather coagulant to potentially assist with chemical expenses.

Mr. McGowan also noted that Mr. Cadena and engineer Mr. Gartung are looking at the SCADA project to see if any further costs can be saved.

REPORTS ON OTHER ITEMS PURSUANT TO GOVERNMENT CODE SECTION 54954.2(a)(3)

No other items.

FUTURE MEETING DATES

A. Next Regular Meeting Date: January 9, 2024

PANOCHÉ WATER AND DRAINAGE DISTRICTS JOINT CLOSED SESSION: Conference with Legal Counsel

At 12:00 pm, the Boards met in Closed Session to meet with legal counsel related anticipated litigation. At 12:30 pm, Mr. Williams reported that no reportable actions were taken in Closed session.

PANOCHÉ WATER DISTRICT CLOSED SESSION:

At 12:30 pm, the board met in closed session to have discussions legal counsel related to anticipated and existing litigation. At 1:40 PM, Mr. Williams reported that no reportable actions were taken in Closed session.

ADJOURNMENT

With no further business, President Barcellos adjourned the meeting at 1:45 pm.

Aaron Barcellos, President

Steve Fausone, Secretary

PANOCHÉ WATER DISTRICT				
ACCOUNTS PAYABLE LIST				
PAYMENTS RUN FROM 12/13/2023 THRU 1/9/2024				
MECHANICS O & M CHECKING # 8566				
DATE	CHECK NUMBER	NAME	CHECK AMOUNT	MEMO
12/13/2024	41603	APPLIED EARTHWORKS, INC.	\$ 9,492.47	DEPOSIT - CONTOUR CANAL PROJECT
12/13/2024	41604	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	\$ 35.00	PERMIT FOR MODULAR HR TRAILER
12/13/2024	41605	FENTON & KELLER	\$ 7,494.80	OCTOBER 2023 LEGAL SERVICES
12/13/2024	41606	FRONTIER COMMUNICATION	\$ 465.61	NOVEMBER 2023 TELEPHONE SERVICES
12/13/2024	41607	PAUL FUJITANI	\$ 2,000.00	DECEMBER 2023 CONSULTING SERVICE
12/13/2024	41608	GILTON SOLID WASTE INC.	\$ 405.22	NOVEMBER 2023 WASTE SERVICES
12/13/2024	41609	LAW OFFICES OF PHILIP A. WILLIAMS	\$ 6,975.00	NOVEMBER 2023 LEGAL SERVICES
12/13/2024	41610	MCGUIRE BOTTLED WATER	\$ 217.95	NOVEMBER 2023 DRINKING WATER
12/13/2024	41611	SAGASER, WATKINS & WIELAND PC	\$ 315.00	OCTOBER - NOVEMBER 2023 LEGAL SERVICES
12/13/2024	41612	SAVEMART SUPERMARKETS	\$ 993.47	SNACKS FOR OFFICE
12/13/2024	41613	VERIZON WIRELESS	\$ 1,114.65	NOVEMBER 2023 CELL PHONE SERVICE
12/13/2024	41614	WESTSIDE WATER	\$ 23,172.72	CROSS CONNECTION CONTROL SURVEY, NEGATIVE/POSITIVE POLYMER TEST & WEEKLY CHARGES
12/13/2024	41615	XEROX FINANCIAL SERVICES	\$ 613.31	COPIER LEASE
12/20/2023	41616	AAA BUSINESS SUPPLIES	\$ 170.06	COPY PAPER
12/20/2023	41617	WATER & LAND SOLUTIONS, LLC	\$ 187.50	NOVEMBER 2023 GBA RECONCILIATION
12/20/2023	41618	DARRELL ARENA	\$ 700.00	REPAIRS TO DISTRICT HOUSE # 1 & # 4
12/20/2023	41619	APPL, INC.	\$ 36.00	WATER SAMPLES - GBP
12/20/2023	41620	AVIDWATER, LLC	\$ 8,464.56	PIPING FOR NEW TURNOUT ON T CANAL
12/20/2023	41621	ARA AZHDERIAN	\$ 25,000.00	2ND INSTALL OF CONSULTING SERVICE CONTRACT
12/20/2023	41622	BCT CONSULTING	\$ 1,938.57	NOVEMBER 2023 SOFTWARE CHARGES & DECEMBER 2023 IT SERVICES
12/20/2023	41623	JUSTIN'S TIRE & AUTO	\$ 1,414.52	REPAIRS TO # 10B, # 4B & # 40
12/20/2023	41624	BRYANT L. JOLLEY	\$ 900.00	WORK ON MANAGEMENT DISCUSSION & ANALYSIS FOR AUDIT & POST AUDIT WORK
12/20/2023	41625	CLARK PEST CONTROL	\$ 652.00	HOUSE & SHOP PEST CONTROL
12/20/2023	41626	CLEARRESOURCES, LLC	\$ 500.00	ETHICS & COMPLIANCE TRAINING
12/20/2023	41627	DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT	\$ 308.00	ANNUAL PERMIT FEE FOR DISTRICT HOUSES
12/20/2023	41628	FEDERAL EXPRESS	\$ 396.60	WATER SAMPLE SHIPPING - GBP
12/20/2023	41629	CORELOGIC INFORMATION SOLUTIONS	\$ 200.00	NOVEMBER 2023 APN RESEARCH
12/20/2023	41630	CHRIS HURD FARMS	\$ 1,203.97	CUSTOMER REFUND
12/20/2023	41631	LOOPUP	\$ 53.60	OCTOBER & NOVEMBER 2023 CONFERENCE LINE
12/20/2023	41632	MACHADO BACKHOE INC.	\$ 5,139.74	GATES & CONCRETE FOR T CANAL
12/20/2023	41633	MARFAB	\$ 99.75	PARTS FOR # 42
12/20/2023	41634	MC REGIONAL WASTE MANAGEMENT AUTHORITY	\$ 44.11	WASTE DISPOSAL - SLD
12/20/2023	41635	MORRIS GENERAL CONTRACTING, INC.	\$ 8,495.00	WALL REPAIR DISTRICT HOUSE # 1
12/20/2023	41636	PITNEY BOWES	\$ 489.85	QUARTERLY POSTAGE METER LEASE
12/20/2023	41637	PRICE PAIGE & COMPANY	\$ 2,100.00	COMPLETION OF AUDIT FYE 2023
12/20/2023	41638	SORENSEN'S TRUE VALUE	\$ 398.42	SHOP SUPPLIES
12/20/2023	41639	STREAMLINE	\$ 900.00	ANNUAL FEE FOR WEB SITE MAINTENANCE
12/20/2023	41640	SUMMERS ENGINEERING INC.	\$ 980.88	CONTOUR CANAL LINING PROJECT
12/20/2023	41641	TECHNO-FLO	\$ 2,929.08	METER PARTS
12/20/2023	41642	TEE-DEE-US AUTO	\$ 718.85	PART FOR # 42
12/20/2023	41643	TRIPLE J CLEANING SERVICES	\$ 750.00	CLEAN DISTRICT HOUSE # 1
12/20/2023	41644	WATER RECLAMATION EQUIPMENT	\$ 613.21	ELECTRICAL REPAIRS T-4 & PARTS FOR G LINE
12/20/2023	41645	WATER USERS CONFERENCE	\$ 775.00	PRE REGISTRATION FOR WATER USERS CONFERENCE FOR GM & WATER MASTER

DATE	CHECK NUMBER	NAME	AMOUNT	MEMO
12/20/2023	41646	YOUNG'S AIR CONDITIONING	\$ 413.00	REPAIR AIR CONDITIONING IN SERVER ROOM
12/20/2023	41647	ALEX AUTO DIAGNOSTICS	\$ 1,570.60	REPAIRS ON # 4B, # 10B, # 13A & # 6B
1/9/2024	41648	ASSOCIATION OF CALIFORNIA WATER AGENCIES	\$ 23,705.00	2024 ANNUAL DUES
1/9/2024	41649	ACWA/JPIA	\$ 33,382.09	FEBRUARY 2023 INSURANCE - HEALTH \$ 30,883.38, DENTAL \$ 2,039.11, VISION \$ 371.20 & LIFE \$ 88.40
1/9/2024	41650	ALL AMERICAN PLUMBING	\$ 1,335.00	REPAIR DISTRICT HOUSE # 1
1/9/2024	41651	APPL, INC.	\$ 1,011.00	WATER SAMPLES - GBP & PDD
1/9/2024	41652	AARON BARCELLOS	\$ 500.00	DECEMBER 2023 BOARD STIPEND
1/9/2024	41653	BCT CONSULTING	\$ 1,776.04	JANUARY 2024 IT SERVICES
1/9/2024	41654	JUSTIN'S TIRE & AUTO	\$ 183.55	FLAT REPAIR # 44 & # 40
1/9/2024	41655	EDWARD NEILL CALLIS	\$ 500.00	DECEMBER 2023 BOARD STIPEND
1/9/2024	41656	BEAU CORREIA	\$ 500.00	DECEMBER 2023 BOARD STIPEND
1/9/2024	41657	FAMILY FARM ALLIANCE	\$ 5,747.55	2024 MEMBERSHIP DUES
1/9/2024	41658	FEDERAL EXPRESS	\$ 216.27	WATER SAMPLE SHIPPING - GBP & GENERAL SHIPPING
1/9/2024	41659	STEVE FAUSONE	\$ 500.00	DECEMBER 2023 BOARD STIPEND
1/9/2024	41660	PAUL FUJITANI	\$ 2,000.00	JANUARY 2024 CONSULTING SERVICES
1/9/2024	41661	HCL MACHINE WORKS INC.	\$ 349.82	WELDING SUPPLIES
1/9/2024	41662	HOLT OF CALIFORNIA	\$ 1,992.54	REPAIR # SJ33
1/9/2024	41663	HOME DEPOT CREDIT SERVICES	\$ 427.84	DISTRICT SUPPLIES
1/9/2024	41664	LAW OFFICES OF PHILIP A. WILLIAMS	\$ 4,275.00	DECEMBER 2023 LEGAL SERVICES
1/9/2024	41665	MID VALLEY DISPOSAL	\$ 500.00	TRASH FROM HOUSE # 6 TO BE REIMBURSED
1/9/2024	41666	DIANA MOSES	\$ 44.49	MILEAGE REIMBURSEMENT
1/9/2024	41667	NAPA AUTO PARTS	\$ 472.38	PARTS FOR # 42, # 13A, # 76T & CORE CREDIT # 13A
1/9/2024	41668	PACIFIC GAS & ELECTRIC	\$ 64,404.57	DECEMBER 2023 ELECTRICAL SERVICES
1/9/2024	41669	RICK'S SMOG SHOP	\$ 100.00	SMOG # 4 & # 6B
1/9/2024	41670	STATE WATER RESOURCES CONTROL BOARD	\$ 60.00	CONTINUING EDUCATION DRINKING WATER PLANT - P MCGOWAN
1/9/2024	41671	TEE-DEE-US AUTO	\$ 3,223.94	SMOG & REPAIR # 01AA
1/9/2024	41672	UNWIRED BROADBAND, INC.	\$ 549.99	JANUARY 2023 INTERNET SERVICE
1/9/2024	41673	WAYNE WESTERN JR.	\$ 500.00	DECEMBER 2023 BOARD STIPEND
1/9/2024	41674	XIO, INC.	\$ 94.00	CLOUD BASED MONITORING SERVICE - DOMESTIC SYSTEM
1/9/2024	41675	VOID	\$ -	VOID CHECK
1/9/2024	41676	ALEX AUTO DIAGNOSTICS	\$ 85.00	DIAGNOSTIC FEE FOR # 16B
1/9/2024	41677	YOUNG'S AIR CONDITIONING	\$ 352.00	REPAIRS DISTRICT HOUSE # 1
12/13/2023	W000000892	SLDM WATER AUTHORITY	\$ 31,765.37	NOVEMBER 2023 CONVEYANCE COSTS SLC \$ 19,053.00 & DMC \$ 12,712.37
12/13/2023	W000000893	U.S. BUREAU OF RECLAMATION	\$ 64,194.18	NOVEMBER 2023 USBR WATER COSTS \$ 23,547.35 & DMC \$ 25,387.19, RESTORATION WATER COSTS SLC \$ 6,911.30 & DMC \$ 8,348.34
12/13/2023	W000000894	ISOLVED INC.	\$ 110.60	SAGE TIME NOVEMBER 2023
12/18/2023	JE-239	TRANSFER FUNDS FOR PAYROLL	\$ 100,000.00	PAYROLL DATED 12/20/2023 (2)
12/21/2023	W000000895	WESTAMERICA VISA	\$ 2,354.43	ICE - GBP, FUEL FOR #12C, DISTRICT EMAILS, KEYS FOR FILING CABINET, SOLUTION FOR METERS, DISTRICT SUPPLIES FROM AMAZON, THANKSGIVING LUNCHEON, BOARD MEETING LUNCHEON, SUMP PUMP FOR 10 E-2 BOX, XMAS DÉCOR FOR OFFICE, UBER RIDES, MEALS, PARKING & LODGING FOR ACWA CONFERENCE
		TOTAL	\$ 469,050.72	

MECHANICS PAYROLL CHECKING # 7895				
DATE	CHECK NUMBER	NAME	AMOUNT	MEMO
12/19/2023	JE-240	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$ 468.95	STATE PAYROLL TAX DEPOSIT
12/19/2023	JE-241	INTERNAL REVENUE SERVICE	\$ 3,788.75	FEDERAL PAYROLL TAX DEPOSIT
12/19/2023	JE-242	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$ 2,362.26	STATE PAYROLL TAX DEPOSIT
12/19/2023	JE-243	INTERNAL REVENUE SERVICE	\$ 13,748.33	FEDERAL PAYROLL TAX DEPOSIT
12/19/2023	JE-244	JOHN HANCOCK	\$ 9,146.15	401K RETIREMENT
12/19/2023	PR-1495	NET PAYROLL	\$ 15,119.30	PAYROLL DATED 12/20/2023 (BONUS)
12/19/2023	PR-1496	NET PAYROLL	\$ 38,507.77	PAYROLL DATED 12/20/2023
		TOTAL	\$ 83,141.51	

**PANOCHÉ WATER DISTRICT
TREASURER'S MONTHLY FINANCIAL REPORT
BALANCE SHEET-CURRENT ASSETS & LIABILITIES**

	INTEREST RATE	<u>December 31, 2023</u>	<u>November 30, 2023</u>
CURRENT LIABILITIES			
ACCOUNTS PAYABLE		\$520,118	\$564,478
PREPAYMENTS/CREDIT ACCOUNTS		-	-
TOTAL CURRENT LIABILITIES		\$520,118	\$564,478
CASH AND INVESTMENT ACCOUNTS			
O&M CHECKING		\$1,438,693	\$925,104
PAYROLL CHECKING		\$46,172	\$19,356
MONEY MARKET	4.07%	\$3,791,659	\$3,779,647
CONTRACTUAL OBLIGATION FUND MONEY MARKET	4.07%	\$801,346	\$798,807
LAIF	3.670%	\$158,718	\$158,718
2021 REVENUE BONDS - LAIF RESTRICTED	3.670%	\$1,209,223	\$1,209,223
TOTAL CASH AND INVESTMENTS		\$7,445,811	\$6,890,854
ACCOUNTS RECEIVABLES			
WATER		\$247,775	\$792,736
GROUNDWATER MANAGEMENT FEE		-	-
DELINQUENT ACCOUNT CHARGES		\$874,194	\$1,040,024
OTHER		\$0	\$191
GBA NOTE RECEIVABLE		\$34,762	\$52,125
PDD NOTE RECEIVABLE		\$24,833	\$37,203
CASH ADVANCE - PROP 84		\$5,716,043	\$5,716,043
TOTAL ACCOUNTS RECEIVABLES		\$6,897,607	\$7,638,322
TOTAL CURRENT UNAUDITED ASSETS		\$14,343,418	\$14,529,176
NET CURRENT UNAUDITED ASSETS (NET CASH POSITION)		\$13,823,299	\$13,964,698

General Ledger Detail Report
Summary Report for Period 01 Thru 10 Ending 12/31/2023

PANOCHÉ WATER DISTRICT (PWD)

Account Number/Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
13112-000					
MECHANIC CKNG #*****8566	191,704.46	25250139.66	24003150.93	1,246,988.73	1,438,693.19
13132-000					
MECHANIC MM # 2305	0.00	5,839,658.89	2,048,000.00	3,791,658.89	3,791,658.89
13412-000					
MECHANIC PR#*****7895	23,847.54	1,420,136.93	1,397,812.70	22,324.23	46,171.77
13465-000					
2021 REVENUE BONDS - LAIF	1,181,119.41	28,103.32	0.00	28,103.32	1,209,222.73
13470-000					
CONTRACTUAL OBLIGATION FUND #9745	760,413.07	691,862.31	650,929.55	40,932.76	801,345.83
13520-000					
LOCAL AGENCY INVESTMENT FD	4,194,980.79	48,737.32	4,085,000.00	4,036,262.68-	158,718.11
Report Total:	6,352,065.27	33278638.43	32184893.18	1,093,745.25	7,445,810.52

INTER-DISTRICT ACCOUNT RECONCILIATION
NON-AUDITED
December 31, 2023

PWD	
PANOCHÉ WATER DISTRICT ACCOUNTS/NOTES RECEIVABLE	
GBA OUTSTANDING INVOICES	\$ 1,700,000
PANOCHÉ DRAINAGE DISTRICT OUTSTANDING INVOICES (AR)	\$ 1,433,042
PROP 84 CASH ADVANCES	\$ 5,716,043
GBA NOTE PAYABLE ON ORIGINAL \$ 1,000,000.00 (2 MONTHLY PYMTS LEFT - 1.75% INTEREST)	\$ 34,762
PDD NOTE PAYABLE ON ORIGINAL \$ 712,930.00 (13 MONTHLY PYMTS LEFT - 3.00% INTEREST)	\$ 151,256
Balance	\$ 9,035,102

PDD	
PANOCHÉ DRAINAGE DISTRICT ACCOUNTS/NOTES PAYABLE	
GBA OUTSTANDING INVOICES (NOTE PAYABLE WITH INTEREST - TO BE DETERMINED)	\$ 931,012
PANOCHÉ DRAINAGE DISTRICT OUTSTANDING INVOICES (NP W/ INTEREST TO BE DETERMINED)	\$ 1,433,042
PDD NOTE PAYABLE ON ORIGINAL \$ 712,930.00 (13 MONTHLY PYMTS LEFT - 3% INTEREST)	\$ 176,027
Balance	\$ 2,540,081

PDD/PROP 84	
PROP 84 ACCOUNTS PAYABLE (ORIGINALLY PAID BY THESE ENTITIES AT PROP 84 STARTUP)	
PANOCHÉ WATER DISTRICT (CASH ADVANCES)	\$ 5,716,043
Balance	\$ 5,716,043

PDD PROP 84 FUNDING STATUS	
GRANT AMOUNT	\$ 34,162,400
REQUESTED FUNDS (THRU INVOICE # 19)	\$ 15,225,405
FUNDS AVAILABLE	\$ 18,936,995

DESKTOP>BREAKDOWN OF AR.NR.NP 10.31.2032

PANOCHÉ WATER DISTRICT Budget to Actual March 1, 2023 thru December 31, 2023 - 83%					
BOD Approved Mar. 1, 2023 BOD Adopted Apr. 18, 2023, after Prop 218 Process		Approved Budget 2023-2024	Actual thru December 2023	Remaining	
Operating Revenues					
1	Supplemental Water	\$ 8,937,467	\$ 8,861,628	\$ 75,839	1%
2	Operation & Maintenance	\$ 5,784,364	\$ 6,252,321	\$ (467,957)	-8%
3	Fresno/Merced Counties - 2021 CVP Bond	\$ 1,303,892	\$ 669,779	\$ 634,113	49%
4	Labor Reimbursements	\$ 350,079	\$ 111,729	\$ 238,350	68%
5	Other Revenue	\$ 125,416	\$ 464,857	\$ (339,441)	-271%
6	Reimbursed Expenses	\$ 340,000	\$ 241,610	\$ 98,390	29%
7	Domestic Water Treatment Plant	\$ 174,000	\$ 118,631	\$ 55,369	32%
8	Sustainable Groundwater Management ¹	\$ 4,852	\$ -	\$ 4,852	100%
9	CVP AG Water Contract (80%)	\$ 6,075,000	\$ 2,482,337	\$ 3,592,663	59%
Total Revenue		\$ 23,095,070	\$ 19,202,892	\$ 3,892,178	17%
Operating Expenses					
Water Costs					
10	Supplemental Water	\$ 8,937,467	\$ 7,281,781	\$ 1,655,686	19%
11	Planning & Engineering	\$ 57,000	\$ 29,317	\$ 27,683	49%
12	Los Vaqueros Expansion	\$ 224,500	\$ 337,793	\$ (113,293)	-50%
13	BF Sisk Expansion	\$ 366,500	\$ 2,301	\$ 364,199	99%
14	Central Delta-Mendota Region SGMA ¹	\$ 4,852	\$ (3,136)	\$ 7,988	165%
15	CVP AG Water Contract (80%)	\$ 6,075,000	\$ 978,543	\$ 5,096,457	84%
		\$ 15,665,319	\$ 8,626,599	\$ 7,038,720	45%
Administration					
16	2021 CVP Bond Payment	\$ 929,978	\$ 929,978	\$ 0	0%
17	Legal Costs	\$ 250,000	\$ 344,696	\$ (94,696)	-38%
18	2021 CVP Bond Assessment Refund	\$ -	\$ -	\$ -	0%
19	Salaries and Wages	\$ 686,975	\$ 428,858	\$ 258,118	38%
20	Employees' Benefits	\$ 198,151	\$ 138,292	\$ 59,860	30%
21	SLDMWA Activity Agreements	\$ 106,863	\$ 106,620	\$ 243	0%
22	SLDMWA DHCCP Bond Payment	\$ 148,592	\$ 22,117	\$ 126,475	85%
23	Directors' Benefits	\$ 36,000	\$ 25,000	\$ 11,000	31%
24	Insurance Costs	\$ 95,000	\$ 94,149	\$ 851	1%
25	SWRCB Water Rights Fee	\$ 125,000	\$ 128,013	\$ (3,013)	-2%
26	Other Supplies & Services	\$ 106,500	\$ 81,865	\$ 24,635	23%
27	Payroll Burden	\$ 85,268	\$ 62,184	\$ 23,084	27%
28	Professional Services	\$ 78,000	\$ 216,925	\$ (138,925)	-178%
29	Annual Audits	\$ 40,000	\$ 40,000	\$ -	0%
30	Communication Costs	\$ 45,000	\$ 37,461	\$ 7,539	17%
31	Conferences and Training Costs	\$ 45,000	\$ 8,327	\$ 36,673	81%
32	Utilities	\$ 45,000	\$ 52,921	\$ (7,921)	-18%
		\$ 3,021,328	\$ 2,717,405	\$ 303,923	10%

BOD Approved Mar. 1, 2023 BOD Adopted Apr. 18, 2023, after Prop 218 Process		Proposed Budget 2023-2024	Actual thru December 2023	Remaining	
Operations & Maintenance					
33	Energy Costs	\$ 1,795,500	\$ 1,166,373	\$ 629,127	35%
34	Salaries and Wages	\$ 915,001	\$ 699,715	\$ 215,286	24%
35	Employees' Benefits	\$ 325,888	\$ 222,209	\$ 103,679	32%
36	Pumps & Structures Repairs	\$ 241,000	\$ 180,594	\$ 60,406	25%
37	Payroll Burden	\$ 153,734	\$ 99,918	\$ 53,816	35%
38	Reimbursable Expenses	\$ 340,000	\$ 79,669	\$ 260,331	77%
39	Chemical Application	\$ 111,000	\$ 102,273	\$ 8,727	8%
40	Domestic Water Treatment Plant	\$ 174,000	\$ 141,561	\$ 32,439	19%
41	Fuel & Oil costs	\$ 145,000	\$ 71,038	\$ 73,962	51%
42	Capital Cost - Depreciation	\$ -	\$ -	\$ -	0%
43	Equipment repairs	\$ 100,000	\$ 73,362	\$ 26,638	27%
44	Vehicle repairs & Maintenance	\$ 40,000	\$ 32,037	\$ 7,963	20%
45	Buildings Repairs & Maintenance	\$ 50,000	\$ 34,857	\$ 15,143	30%
46	Laboratory - Water Testing	\$ 17,300	\$ 2,581	\$ 14,719	85%
		\$ 4,408,423	\$ 2,906,188	\$ 1,502,235	34%
Total Expenses		\$ 23,095,070	\$ 14,250,192	\$ 8,844,878	38%
Net Revenue/(Deficit)		\$ -	\$ 4,952,700	\$ (4,952,700)	
		Current O&M²	Water Rate³	Acreage Rate⁴	
Water Cost		\$ 128.54	\$ 110.47	\$ 21.22	
Total Delivered Water Cost			\$ 246.00		
			\$ 356.47		
¹ SGMA costs historically billed on an acreage basis ² FYE 2023-24 proposed O&M Rate assumes 45,000 acre-feet of deliveries ³ Potential Water Rate assumes 45,000 acre-feet of deliveries ⁴ Potential Acreage Rate assumes 38,317 acres					

PANOCHÉ WATER DISTRICT
AGED ACCOUNTS RECEIVABLE - Delinquent
As Of 12/31/2023

Name	31-60 Days	61-90 Days	Over 90 Days	Total A/R
Brown, Lupe	-	-	24.49	24.49
Carter, Raymont & Shelley	74.62	-	-	74.62
Correia, Beau & Katherine	8,511.92	11,738.97	-	20,250.89
Correia 2015 Living Trust	99.14	5,728.14	6,748.11	12,575.39
CSU Farms, LLC	-	142,529.16	-	142,529.16
Enrico Irrevocable Trust of 1994	21.54	21.54	1,457.18	1,500.26
Hanna M&M Family Trust	8,610.00	-	156.61	8,766.61
Harvest Point, LLC	-	-	101.47	101.47
Imperial Merchants USA, LLC	-	0.37	31.11	31.48
John S. Diedrich Farms	7,417.16	48,154.38	16,130.13	71,701.67
Kenneth Bethel 2015 Trust	-	69,249.00	75.96	69,324.96
Linneman Ranches, Inc.	4,750.21	73,455.00	-	78,205.21
McGrath Trust, Mary K.	25.90	25.90	1,806.38	1,858.18
Nyman Family	7,690.80	11,031.60	-	18,722.40
Nyman, Brad & Kristi	38,449.15	88,683.00	-	127,132.15
Nyman, Ms. Rebecca	3,204.64	113,775.00	-	116,979.64
Terra Bella Farm Co. & I. Matson	199.37	199.37	13,490.41	13,889.15
Tristone Properties, LLC	43,083.30	-	-	43,083.30
USC Farms, LLC	-	139,605.00	-	139,605.00
Water Reclamation	-	7,838.05	-	7,838.05
	122,137.75	712,034.48	40,021.85	874,194.08
<u>Other</u>	-	-	-	-
Total Accounts - Delinquent	122,137.75	712,034.48	40,021.85	874,194.08

Notes:

Echeveste - We received Echeveste's Check 12/22 for his account in full.

Correia, Beau & Katherine - We received a Check 1/5/24 in the amount of \$ 29,087.37

CSU/USC Farms - We received a payment for \$ 3,075.46 1/3/24

We received a check in the amount of \$ 10 441.30 from Mark Hanna that was returned to us by our bank 12/28.

I've contacted the grower and they will be back on January 8th and take care of this then.



PANOCHÉ WATER DISTRICT

52027 West Althea Ave, Firebaugh, CA 93622 – (209) 364-6136 – panochedrainage.specialdistrict.org

12/20/23

To: Board of Directors

From: Patrick McGowan

Subject: 2023-24 Water Collection Fee Policy

District staff working with General Counsel are in the initial stages of drafting a policy to clarify and bring consistency to the challenges we are facing with this current water year. The letter distributed to growers last April has left growers and District staff uncertain on ways to proceed. District staff have identified various options for moving forward. We have recognized three viable options moving forward:

Option A – Panoche Water District refunds all unused supplemental water fees collected. This would result in approximately \$557,244 returned to our growers.

Option B - Panoche Water District refunds all unused Bureau & supplemental water fees collected. This would result in approximately \$1,722,000 returned to our growers.

Option C – Panoche Water District does not refund collected fees and utilizes the capital to assist in modernization efforts in 2024 for example: Contour Canal Lining Project \$1,900,000 District match obligations. This option would simplify our efforts and would halt the land-based assessments of up to \$21.91 an acre being levied to our growers at this time. If excess money is collected, we could utilize this capital to fund various Capital Improvement Projects approved in the annual budget.

In conjunction with setting a policy for this water year staff are working to identify how to alleviate these concerns with our water rate structure 2024-25. Staff is researching rate structures set by various Districts throughout our area to ensure we are providing alternative solutions in future water years to come. I am requesting feedback currently to ensure we are moving in the proper direction and preferably we have a policy in place for review by the January 9th meeting.

Board of Directors: Aaron Barcellos, *President*
Beau Correia, *Director*

Michael Linneman, *Vice-President*
Wayne Western, *Director*

Steve Fausone, *Secretary*
Patrick McGowan, *General Manager*



PANOCHÉ WATER DISTRICT

52027 WEST ALTHEA AVE, FREBAUGH, CA 93622 • TELEPHONE (209) 364-6136 • FAX (209) 364-6122

Fiscal Year 2023-2024 Unused Supplemental Water Refund Policy

Board Adopted –

District Objectives

Through this Water Year 2023-2024 Return Water Policy (the “FY 24 Water Refund Policy”), the District intends to provide its water users with a refund for unused supplemental water for the 2023-2024 Fiscal Year while also ensuring the District has sufficient funds to continue to provide its water users with a reliable supply of water.

Scope

This FY24 Water Refund Policy applies to all water users who request a refund for unused supplemental water for fiscal year 2023-2024.

Fiscal Year 2023-2024 Unused Supplemental Water Refund Policy

The General Manager shall provide a refund to any water user who provides a written request to the District for a refund of its unused supplemental water for Fiscal Year 2023-2024. To be eligible for a refund, a water user must provide the written request to the District no later than March 31, 2024.

The General Manager shall provide a report to the Board during Regular Meetings, reporting any requests for refunds and the total amount refunded. The General Manager shall also consider whether this FY24 Water Refund Policy may be expanded or altered for implementation in future years.

PANOCHÉ WATER DISTRICT WY 2023-2024
45,000 AF Melded Water Remaining on Grower's Books

Grower Name	Acreage	45,000 AF				SUPPL Water	\$ 246.00	USBR Water	\$ 246.00	Total Credit	
		Water Allocated	Water Usage	Wtr Balance as of 12/1	Invoice Status	Balance Remaining	Suppl'l Credit	Balance Remaining	USBR Credit		
A-Bar Ag Enterprises	1,756.40	2,074.00	(2,074.00)	2,764.57	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Almendra Properties III, LP	134.88	158.00	(158.00)	240.00	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Gopher Ridge I, LP	601.84	711.00	(711.00)	1001.00	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Gopher Ridge II, LP	633.60	748.00	(748.00)	1047.79	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Gopher Ridge Entities Total	1,370.32	1,617.00	(1,617.00)	2,288.79		0	\$ -	0	\$ -	\$ -	
Eagle Loma Farms	316.97	374.00	(374.00)	372.70	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Hugh Bennett Ranch, Inc.	947.74	1,118.00	(1,118.00)	1565.05	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
JFB Ranch, Inc.	62.85	73.00	(73.00)	0	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Oro Loma Ranch	679.02	802.00	(802.00)	330.17	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Rancho De La Esparanza	415.16	489.00	(489.00)	0	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Rancho Las Margueritas	454.25	537.00	(537.00)	0	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Bennett Entities Total	2,875.99	3,393.00	(3,393.00)	2,267.92		0	\$ -	0	\$ -	\$ -	
Bethel, Kenneth 2015 Trust	477.28	563.00	(308.47)	1100.53	2nd Due	0	\$ -	254.53	\$ 62,614.38	\$ 62,614.38	
Correia, Beau & Katherine	40.00	47.00	(47.00)	29.93	2nd Due	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Creekside Farming Company	635.43	749.00	(535.00)	1342.00	Paid	0	\$ -	214.00	\$ 52,644.00	\$ 52,644.00	
LAT Farming Trust	1,047.12	1,235.00	(1,235.00)	637.22	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
WMD Farming, Et Al #1	159.32	188.00	(188.00)	283.00	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Del Don Entities Total	1,206.44	1,423.00	(1,423.00)	920.22		0	\$ -	0	\$ -	\$ -	
Diedrich, William Living Trust	19.14	13.00	0.00	18.52	Paid	0	\$ -	13	\$ 3,198.00	\$ 3,198.00	
Echeveste, Cecilia Survivors Trust	304.85	361.00	(275.47)	626.53	1st & 2nd Due	0	\$ -	85.53	\$ 21,040.38	\$ 21,040.38	
Gargiulo, Inc.	637.14	752.00	(752.00)	1126.68	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Glenpark Building	603.95	712.00	(712.00)	1015.00	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Hammonds Ranch, Inc.	1,369.90	1,616.00	(1,616.00)	2431.00	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Homeland Ranch	1,238.34	1,461.00	(1,111.87)	2546.13	Paid	0	\$ -	349.13	\$ 85,885.98	\$ 85,885.98	
Mar-Hi Farms	1,042.80	1,230.00	(775.55)	2304.45	Paid	0	\$ -	454.45	\$ 111,794.70	\$ 111,794.70	
San Joaquin West Ranch	1,229.58	1,450.00	(1,265.00)	2366.00	Paid	0	\$ -	185.00	\$ 45,510.00	\$ 45,510.00	
Hammonds Entities Total	4,880.62	5,757.00	(4,768.42)	9,647.58		0	\$ -	988.58	\$ 243,190.68	\$ 243,190.68	
Helena Agri Enterprises, LLC	20.72	24.00	0.00	61.00	Paid	10.00	\$ 2,460.00	14.00	\$ 3,444.00	\$ 5,904.00	
John S. Diedrich Farms	290.23	343.00	(343.00)	406.53	1st & 2nd Due	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Linneman Ranch, Inc.	1,341.09	1,584.00	(1,245.74)	2717.26	2nd Due	0	\$ -	338.26	\$ 83,211.96	\$ 83,211.96	
Tierra Loma Ranch, Inc.	286.17	338.00	(142.00)	704.00	2nd Due	0	\$ -	196.00	\$ 48,216.00	\$ 48,216.00	
Linneman Entities Total	1,627.26	1,922.00	(1,387.74)	3,421.26		0	\$ -	534.26	\$ 131,427.96	\$ 131,427.96	
Little Green Nut, LLC	316.48	373.00	(43.80)	891.20	Paid	112.20	\$ 27,601.20	217.00	\$ 53,382.00	\$ 80,983.20	
Lincoln Grantor Farms, LLC	122.44	145.00	(145.00)	0	Paid	0	\$ -	0	\$ -	\$ -	
Winston Farms	456.69	538.00	(538.00)	84.98	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Maricopa Orchards Entities Total	579.13	683.00	(683.00)	84.98		0	\$ -	0	\$ -	\$ -	
Marv Coit Farms, LP	1,896.42	2,237.00	(2,237.00)	2591.07	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Nellore Farms, LLC	404.92	477.00	(75.04)	1119.96	Paid	124.96	\$ 30,740.16	277.00	\$ 68,142.00	\$ 98,882.16	
Grandland Pistachio, LP	615.05	725.00	(306.24)	1509.76	Paid	55.76	\$ 13,716.96	363.00	\$ 89,298.00	\$ 103,014.96	
Kariz, LP	312.40	368.00	(368.00)	456.22	Paid	0	0	0	0	0	Unpaid USBR Only Remaining
Pardis, LP	466.61	550.00	(450.51)	927.49	Paid	0	0	99.49	\$ 24,474.54	\$ 24,474.54	
Yazd, LP	600.46	709.00	(660.50)	1114.50	Paid	0	0	48.50	\$ 11,931.00	\$ 11,931.00	
NIA Investments Entities Total	1,994.52	2,352.00	(1,785.25)	4,007.97		55.76	\$ 13,716.96	510.99	\$ 125,703.54	\$ 139,420.50	

Nyman, Brad & Kristi	612.07	721.00	(721.00)	1008.51	2nd Due	0	0	0	0	0	Unpaid USBR Only Remaining
Nyman, Rebecca	783.75	925.00	(832.27)	1483.73	2nd Due	0	0	92.73	\$ 22,811.58	\$ 22,811.58	
Nyman Entities Total	1,395.82	1,646.00	(1,553.27)	2,492.24		0	0	92.73	\$ 22,811.58	\$ 22,811.58	
Olam West Coast, Inc.	292.11	329.00	0.00	827.00	Paid	139.00	\$ 34,194.00	190.00	\$ 46,740.00	\$ 80,934.00	
Peri & Sons Farms of CA, LLC	73.18	86.00	0.00	245.49	Paid	36.00	\$ 8,856.00	50.00	\$ 12,300.00	\$ 21,156.00	
Redfern Ranches, Inc.	2,075.41	2,447.00	(2,315.29)	3813.71	Paid	0	\$ -	131.71	\$ 32,400.66	\$ 32,400.66	
Thiel Air Care, Inc.	11.26	14.00	0.00	34.00	Paid	6.00	\$ 1,476.00	8.00	\$ 1,968.00	\$ 3,444.00	
Tristone Properties, LLC	641.83	757.00	(599.00)	1297.00	Paid	0	\$ -	158.00	\$ 38,868.00	\$ 38,868.00	
AJS Farms, Inc.	157.00	185.00	(81.70)	382.30	Paid	11.30	\$ 2,779.80	92.00	\$ 22,632.00	\$ 25,411.80	
Donald J. Smith Farms, Inc.	274.39	324.00	(61.00)	750.00	Paid	124.00	\$ 30,504.00	139.00	\$ 34,194.00	\$ 64,698.00	
J.W. Palmer Farms, Inc.	636.89	751.00	(204.00)	1678.00	Paid	111.00	\$ 27,306.00	436.00	\$ 107,256.00	\$ 134,562.00	
S.H. Smith Farms	664.11	782.00	(637.38)	1322.62	Paid	0	0	144.62	\$ 35,576.52	\$ 35,576.52	
SHS Family Limited Partnership	706.64	832.00	0.00	2086.00	Paid	349.00	\$ 85,854.00	483.00	\$ 118,818.00	\$ 204,672.00	
SSR Farms	607.06	716.00	(81.00)	1712.00	Paid	276.00	\$ 67,896.00	359.00	\$ 88,314.00	\$ 156,210.00	
Stuart J. Smith Farms	1,212.91	1,432.00	0.00	3638.94	Paid	600.00	\$ 147,600.00	832.00	\$ 204,672.00	\$ 352,272.00	
Turlock Fruit Company	151.01	179.00	(136.95)	310.05	Paid	0	0	42.05	\$ 10,344.30	\$ 10,344.30	
Turlock Fruit Entities Total	4,410.01	5,201.00	(1,202.03)	11,879.91		1,471.30	\$ 361,939.80	2,527.67	\$ 621,806.82	\$ 983,746.62	
CSU Farms, LLC	809.11	954.00	(486.00)	1904.00	2nd Due	0	0	468.00	\$ 115,128.00	\$ 115,128.00	
USC Farms, LLC	961.43	1,135.00	(170.00)	2671.00	2nd Due	307.00	\$ 75,522.00	658.00	\$ 161,868.00	\$ 237,390.00	
USC Entities Total	1,770.54	2,089.00	(656.00)	4,575.00		307.00	\$ 75,522.00	1,126.00	\$ 276,996.00	\$ 352,518.00	
Dehbala Orchards, LP	470.96	556.00	(556.00)	477.64	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Fadak Orchards, LP	149.72	177.00	(177.00)	104.94	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Sisters Ranch, LP	302.49	357.00	(347.80)	546.20	Paid	0	\$ -	9.20	\$ 2,263.20	\$ 2,263.20	
West Hills Entities Total	923.17	1,090.00	(1,080.80)	1,128.78		0	\$ -	9.20	\$ 2,263.20	\$ 2,263.20	
Green Nut, LLC	318.58	376.00	(376.00)	564.20	Paid	0	\$ -	0	\$ -	\$ -	Unpaid USBR Only Remaining
Hanza Farms	609.78	718.00	(528.61)	1272.39	Paid	0	\$ -	189.39	\$ 46,589.94	\$ 46,589.94	
Zagros Farms, LLC	300.46	354.00	(305.77)	581.23	Paid	0	\$ -	48.23	\$ 11,864.58	\$ 11,864.58	
Western Farm Entities Total	1,228.82	1,448.00	(1,210.38)	2,417.82		0.00	0.00	237.62	\$ 58,454.52	\$ 58,454.52	
Westside Transplant	19.88	24.00	(22.25)	71.75	Paid	0	\$ -	1.75	\$ 430.50	\$ 430.50	
Wood Farming, Doug	1,042.95	1,224.00	(1,175.26)	1897.74	Paid	0	\$ -	48.74	\$ 11,990.04	\$ 11,990.04	
Grand Totals		42,227.00	(32,274.47)	66,412.68		2262.22	\$ 556,506.12	7690.31	\$ 1,891,816.26	\$ 2,448,322.38	

Water Turned back to District:

Grower Name	Acreage	45,000 AF				Credit Already Issued for Water Turned Back to District				
		Water Allocated	Water Usage	Wtr Balance as of 12/1	Invoice Status	SUPPL Water Balance Remaining	\$ Supp'l Credit	USBR Water Balance Remaining	\$ USBR Credit	Total Credit
Artega, Francisco & Arminda	19.75	24.00	0	0	Credited	(10.00)	\$ (2,460.00)	(14.00)	\$ (3,444.00)	\$ (5,904.00)
Brown, Lupe	2.07	2.00	0	0	Credited	(1.00)	\$ (246.00)	(1.00)	\$ (246.00)	\$ (492.00)
Correia 2015 Living Trust	170.13	201.00	0	0	Credited	(85.00)	\$ (20,910.00)	(116.00)	\$ (28,536.00)	\$ (49,446.00)
Crimsonco, LLC	6.61	8.00	0	0	Credited	(3.00)	\$ (738.00)	(5.00)	\$ (1,230.00)	\$ (1,968.00)
DeLaTorre, Carlos and Jose	39.10	46.00	0	0	Credited	(20.00)	\$ (4,920.00)	(26.00)	\$ (6,396.00)	\$ (11,316.00)
Diedrich, William Living Trust	19.14	9.00	0	0	Credited	(9.00)	\$ (2,214.00)	0.00	\$ -	\$ (2,214.00)
Hanna M&M Family Trust	984.10	1,159.00	(241.00)	0	Billed/Credited	(485.00)	\$ (119,310.00)	(674.00)	\$ (165,804.00)	\$ (285,114.00)
Harvest Point, LLC	637.60	752.00	0.00	0	Credited	(316.00)	\$ (77,736.00)	(436.00)	\$ (107,256.00)	\$ (184,992.00)
Hurd Farms, Chris	11.15	14.00	0.00	0	Credited	(6.00)	\$ (1,476.00)	(8.00)	\$ (1,968.00)	\$ (3,444.00)
KB Family Farm	420.00	496.00	0.00	0	Credited	(208.00)	\$ (51,168.00)	(288.00)	\$ (70,848.00)	\$ (122,016.00)

Maxine Riney Lyola	25.13	29.00	0.00	0	Credited	(12.00)	\$ (2,952.00)	(17.00)	\$ (4,182.00)	\$ (7,134.00)
Ortiz, Jorge	12.09	14.00	0.00	0	Credited	(6.00)	\$ (1,476.00)	(8.00)	\$ (1,968.00)	\$ (3,444.00)
R S & N Family Trust	5.45	7.00	0.00	0	Credited	(3.00)	\$ (738.00)	(4.00)	\$ (984.00)	\$ (1,722.00)
Ram, Charles Rene	6.12	7.00	0.00	0	Credited	(3.00)	\$ (738.00)	(4.00)	\$ (984.00)	\$ (1,722.00)
Grand Totals		2,768.00	(241.00)	0.00		(1167.00)	\$ (287,082.00)	(1601.00)	\$ (393,846.00)	\$ (680,928.00)

No Water Allocation - Purchased Water

Franco Miles Soares	158.00	349.00	(349.00)	0	Billed / Paid	77.00	\$ 18,942.00	272.00	\$ 66,912.00	\$ 85,854.00	No Water / Allocated Others Wtr
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42,227
 2768

 44,995 AF
 (2768)

 349
 42,576

PANOACHE WATER DISTRICT

52027 WEST ALTHEA AVE, FIREBAUGH, CA 93622
TELEPHONE (209) 364-6136 • FAX (209) 364-6122



BOARD MEETING MEMORANDUM

TO: BOARD OF DIRECTORS

FROM: SANDRA REYES, WATER MASTER

SUBJECT: DECEMBER DIVISION REPORT – WATER DEPARTMENT

DATE: 01/4/2024

CC : JUAN CADENA, WATER RESOURCES MANAGER
PATRICK MCGOWAN, GENERAL MANAGER

Water Supply as of January 1, 2024:

San Luis Reservoir Total Storage	<u>1,147,347 AF</u>
San Luis Reservoir Federal Storage	<u>778,698 AF</u>
San Luis Reservoir % of Total Capacity	<u>56 %</u>

Panoche Water Supply as of January 1, 2024:

USBR 2023 Water Balance	<u>73,028 AF</u>
December, 2023 Grower Deliveries	<u>1,282 AF</u>
Total Deliveries to Date (Mar-Dec)	<u>50,370 AF</u>

(This is 5,370 AF over the delivery O&M base set at 45,000 AF)

Water Dept. Updates:

The December O&M, Interest, and M&I billings will be completed and mailed out on Monday (1/15/2024).

The e-mail reminder notice and links for the 700 forms due for the different districts will be sent out in January.

We will also be finalizing and mailing out the water forms to growers, such as Water Applications for next WY, Crop Reports for WY 23-24, and Crop Maps for next WY.

If any board member is interested in signing up for the Water Conference, please let me know.

PANOCHÉ WATER DISTRICT WATER ACCOUNTING

Month: **December, 2023**

1/4/2024

Water Supply																		
District Water March, 2023 - Feb, 2024	Annual AF	2023 March	2023 Apr	2023 May	2023 June	2023 July	2023 Aug	2023 Sept	2023 Oct	2023 Nov	2023 Dec	2024 Jan	2024 Feb	YTD Usage	Transfers Out	Not Pumped	Stored	Remaining Balance
Grower Transfer Ins	0													0				0
Transfer 2	3,000				985	930	1,085							3,000				0
Transfer 3	2,733				750	855	657	471						2,733				0
Transfer 6	750					250	250	250						750				0
PWD Grower Wells f/Crdt	97	81		9	7									97				0
Gains or Losses	2,798	3	85	538	566	650	862	37	223	(107)	(59)			2,798				0
District Water Total	9,378	84	85	547	2,308	2,685	2,854	758	223	(107)	(59)	0	0	9,378				0
Bureau Water March, 2023 - Feb, 2024	Annual AF	2023 March	2023 Apr	2023 May	2023 June	2023 July	2023 Aug	2023 Sept	2023 Oct	2023 Nov	2023 Dec	2024 Jan	2024 Feb	YTD Usage	Transfers Out	Loss	Stored	Remaining Balance
Rescheduled Water	9,757	894	2,895	5,443	313									9,545		(212)		0
2023-2024 100% USBR	94,000				3,155	3,575	3,655	3,745	2,319	1,241	1,282			18,972	2,000			73,028
Transfer 3	2,267				750	1,145	343	29						2,267				0
Transfer 4	7,500				1,875	4,000	1,625							7,500				0
Transfer 5	1,270				354	140	411	192	173					1,270				0
Transfer 6	250				250									250				0
Transfer 7	295				295									295				0
Grower Transfers In	988			421	492				75					988				0
Bureau Water Total	116,327	894	2,895	5,864	7,484	8,860	6,034	3,966	2,567	1,241	1,282	0	0	41,087	2,000	(212)	0	73,028
Total Water Supply	125,705	978	2,980	6,411	9,792	11,545	8,888	4,724	2,790	1,134	1,223	0	0	50,465	2,000	(212)	0	73,028
Usage																		
Growers		978	2,980	6,411	9,792	11,545	8,888	4,724	2,790	1,134	1,223			50,465				
Transfers Out/Sales		0	0	0	0	0	1,400	0	600	0	0			2,000				
Total Usage/Transfers		978	2,980	6,411	9,792	11,545	10,288	4,724	3,390	1,134	1,223	0	0	52,465				
Diff/Losses: % of Supply	%	1%	3%	9%	6%	6%	10%	1%	8%	-9%	-5%			6%				
Budget to Actual - AF	45,000	899	2,980	6,402	9,785	11,545	8,888	4,724	2,790	1,134	1,223			50,370	Estimate / Use Jan-Feb 3,200 AF			-5,370

* Water Supply Numbers are estimates of known Transfers at this time - Deliveries are Actual *

Panoche Water District

DELIVERIES, RECYCLED, POWER CHARGES REPORT

DISTRICT DELIVERIES					RETURN FLOWS					RUSSELL RECIRCULATION Energy Charges					PG&E CHARGES					
	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
MAR	2,594	2,964	1,610	982	978	(82)	38	(102)	130	3	\$ 114	\$ 126	\$ 61	\$ 63	\$ 49	\$ 53,663	\$ 83,213	\$ 45,539	\$ 38,061	\$ 20,336
APR	5,237	3,657	2,773	2,303	2,980	290	42	(123)	556	85	\$ 91	\$ 99	\$ 5,811	\$ 128	\$ 920	\$ 83,024	\$ 75,857	\$ 115,722	\$ 95,409	\$ 60,283
MAY	7,172	6,681	5,082	3,839	6,411	99	12	811	728	538	\$ 13,338	\$ 2,851	\$ 16,042	\$ 1,413	\$ 1,266	\$ 140,840	\$ 130,817	\$ 92,000	\$ 103,548	\$ 76,265
JUN	10,812	9,767	6,871	5,434	9,792	600	584	976	782	566	\$ 23,541	\$ 22,899	\$ 21,611	\$ 27,615	\$ 11,491	\$ 202,742	\$ 194,558	\$ 150,006	\$ 148,032	\$ 115,412
JUL	12,273	10,140	6,251	5,612	11,545	1,393	231	249	83	650	\$ 30,850	\$ 24,811	\$ 36,326	\$ 46,544	\$ 12,039	\$ 204,302	\$ 216,355	\$ 191,489	\$ 209,145	\$ 213,325
AUG	8,437	5,985	3,953	4,165	8,888	516	20	541	(253)	862	\$ 43,554	\$ 41,688	\$ 39,615	\$ 36,685	\$ 28,407	\$ 214,317	\$ 201,997	\$ 181,291	\$ 179,674	\$ 203,428
SEP	3,940	3,328	2,764	2,790	4,724	490	504	862	(240)	37	\$ 32,727	\$ 48,288	\$ 25,346	\$ 22,748	\$ 39,151	\$ 192,139	\$ 168,372	\$ 125,375	\$ 143,734	\$ 163,960
OCT	2,708	2,695	1,141	1,693	2,790	835	219	121	(171)	223	\$ 159	\$ 18,975	\$ 186	\$ 8,034	\$ 2,365	\$ 139,437	\$ 107,389	\$ 103,445	\$ 82,107	\$ 119,971
NOV	1,649	742	469	266	1,134	122	111	119	(161)	(107)	\$ 120	\$ 108	\$ 6,239	\$ 7,014	\$ 202	\$ 79,316	\$ 65,990	\$ 57,789	\$ 202,938	\$ 86,638
DEC	88	119	85	89	1,223	(239)	(47)	34	(15)	(59)	\$ 97	\$ 72	\$ 116	\$ 113	\$ 211	\$ 48,581	\$ 25,942	\$ 32,400	\$ 33,649	\$ 64,191
JAN	565	211	291	15		(51)	(58)	261	(83)		\$ 119	\$ 70	\$ 105	\$ 93		\$ 33,480	\$ 16,234	\$ 23,831	\$ 25,041	
FEB	3,968	1,121	1,668	743		75	(102)	558	137		\$ 97	\$ 70	\$ 125	\$ 101		\$ 50,635	\$ 35,030	\$ 73,629	\$ 31,647	
Total	59,443	47,410	32,958	27,931	50,465	4,048	1,554	4,307	1,493	2,798	\$ 144,808	\$ 160,058	\$ 151,583	\$ 150,552	\$ 96,100	\$ 1,442,476	\$ 1,321,754	\$ 1,192,517	\$ 1,292,985	\$ 1,123,808
YEAR TO DATE	54,910	46,078	30,999	27,173	50,465	4,024	1,714	3,488	1,439	2,798	\$ 144,592	\$ 159,917	\$ 151,353	\$ 150,358	\$ 96,100	\$ 1,358,360	\$ 1,270,490	\$ 1,095,056	\$ 1,236,296	\$ 1,123,808

Water Year	2019-20	2020-21	2021-22	2022-23	2023-24	5 Yr. Average
USBR Allocation	75.00%	20.00%	0.00%	0.00%	80.00%	35%
Total Alloc. Acreage	37,442	37,442	37,442	38,202	38,317	37,769
A/F / acre	1.59	1.27	0.88	0.73	1.32	1.16
Effective Precip.	0.20	0.28	0.13	0.31	0.22	0.23
Total Applied af	1.79	1.54	1.01	1.04	1.54	1.38

Total Precip. Inches 4.77 6.69 3.17 7.34 5.25 (From March 1 on)

Total rainfall /2/12 Mike Gonzalez

Total Rainfall from Oct. 2022 to today is 11.96 inches.

Panoche Water District
Water Year 2023-2024
 Water Forecast

1/4/2024

2:00 PM

PWD Forecasted Water Usage

	District Direct Delivery	AF	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb
	CCID/FCWD	3,000				985	930	1,085						
	SLCC Eastside Water	2,733				750	855	657	471					
est.	FCWD Conserved Wtr	750					250	250	250					
	PWD Grower Wells f/Credit	97	81		9	7								
	Gains	2,798	3	85	538	566	650	862	37	223	(107)	(59)		
	Total	9,378	84	85	547	2,308	2,685	2,854	758	223	(107)	(59)	0	0

0
0
0
0
0
0

	Bureau CVP Delivery	AF	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb
	Rescheduled Water	9,757	894	2,895	5,443	313								
	WY23-24 100% USBR Allocation	94,000				3,155	3,574	3,655	3,745	2,319	1,241	1,282	1,100	2,190
	SLCC Eastside Water	2,267				750	1,145	343	29					
	West Stanislaus ID	7,500				1,875	4,000	1,625						
	SJRECWA 5 yr	1,270				354	141	411	192	173				
	FCWD Conserved Wtr	250				250								
	Mercy Springs Resched.	295				295								
est.	Grower Transfers In	988			421	492				75				
	Total	116,327	894	2,895	5,864	7,484	8,860	6,034	3,966	2,567	1,241	1,282	1,100	2,190

(212)
71,738
0
0
0
0
0
0
0
71,738

USBR Surplus	
62,338	
CCWD (2,000)	
60,338	

Totals	125,705	978	2,980	6,411	9,792	11,545	8,888	4,724	2,790	1,134	1,223	1,100	2,190
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USBR Rescheduled Wtr Losses	(212)	(63)	(88)	(58)	(3)								
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PWD Estimated Grower Usage

	AF	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb
Grower Deliveries	53,755	978	2,980	6,411	9,792	11,545	8,888	4,724	2,790	1,134	1,223	1,100	2,190
Transfers Out	2,000	0	0	0	0	0	1,400	0	600				

Totals	69,738	0	0	0	0	0	0	0	0	0	0	0	0
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PANOCHÉ WATER DISTRICT
12 Month Cash Flow Analysis

Water Revenues	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	Totals
Water Cost Billings	\$ 62,825.47	\$ 5,534,385.00					\$ 5,534,385.00						\$ 11,131,595.47
Monthly Water Billings			\$ 14,760.00	\$ 42,034.57	\$ 92,034.16	\$ (211,444.88)	\$ (139,916.11)	\$ 112,885.12	\$ 107,207.01	\$ 55,909.44	\$ 51,182.88	\$ 115,263.00	\$ 239,915.19
Other Water Revenues SJRECWA 5yr			\$ 327,375.00					\$ (189,000.00)					\$ 138,375.00
Water Refunds SLDMWA WY21						\$ 132,918.24							\$ 132,918.24
Total Water Revenues	\$ 62,825.47	\$ 5,534,385.00	\$ 342,135.00	\$ 42,034.57	\$ 92,034.16	\$ (78,526.64)	\$ 5,394,468.89	\$ (76,114.88)	\$ 107,207.01	\$ 55,909.44	\$ 51,182.88	\$ 115,263.00	\$ 11,642,803.90

Water Expenses

Water Cost:													
Rescheduled Water	\$ (82,100.20)											\$ (103,400.00)	\$ (185,500.20)
Refuge Leve 2 Water Rescheduled (GBA)	\$ (3,140.70)								\$ (205,048.00)				\$ (208,188.70)
Warren Act Water (GBA)									\$ (232,092.00)				\$ (232,092.00)
CCID/FCWD Water Purchase (3,000 AF)					\$ (343,062.50)	\$ (323,906.72)	\$ (377,891.18)	\$ (229,354.20)					\$ (1,274,214.60)
SLCC/Eastside Water Transfer (5,000 AF)				\$ (253,728.75)	\$ (407,671.45)	\$ (649,386.30)	\$ (392,398.20)					\$ (52,478.00)	\$ (1,755,662.70)
West Stanislaus Irrigation District (7,500 AF)	\$ (1,125,000.00)	\$ (348,750.00)	\$ (562,500.00)		\$ (281,250.00)								\$ (2,317,500.00)
Firebaugh Canal WD (1,000 AF)					\$ (22,510.00)	\$ (22,500.00)	\$ (22,510.00)	\$ (22,500.00)					\$ (90,020.00)
USBR Water & Transportation Costs		\$ (123,944.00)	\$ (178,153.86)	\$ (205,599.19)	\$ (168,633.37)	\$ (88,141.04)	\$ (179,965.06)	\$ (131,216.07)	\$ (128,286.01)	\$ (63,884.66)	\$ (98,002.00)	\$ (120,765.96)	\$ (1,486,591.22)
SLDMWA O&M Water Costs		\$ (62,321.16)	\$ (152,796.82)	\$ (166,957.20)	\$ (237,474.95)	\$ (113,893.38)	\$ (75,044.89)	\$ (64,818.17)	\$ (50,303.07)	\$ (31,526.51)	\$ (41,923.00)	\$ (61,798.75)	\$ (1,058,857.90)
Other Water Costs SJRECWA 5yr (1,270 AF)					\$ (75,363.48)	\$ (29,983.32)			\$ (14,280.50)				\$ (119,627.30)
Total Water Expenses	\$ (1,210,240.90)	\$ (535,015.16)	\$ (893,450.68)	\$ (626,285.14)	\$ (1,535,965.75)	\$ (1,227,810.76)	\$ (1,047,809.33)	\$ (447,888.44)	\$ (630,009.58)	\$ (95,411.17)	\$ (139,925.00)	\$ (338,442.71)	\$ (8,728,254.62)

Net Totals	\$ (1,147,415.43)	\$ 4,999,369.84	\$ (551,315.68)	\$ (584,250.57)	\$ (1,443,931.59)	\$ (1,306,337.40)	\$ 4,346,659.56	\$ (524,003.32)	\$ (522,802.57)	\$ (39,501.73)	\$ (88,742.12)	\$ (223,179.71)	\$ 2,914,549.28
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Credit Issued to SJRECWA 5yr / 1,512 AF @ \$125/AF
 All Costs have already been paid for this water transfer

Done
Done
Done
Done
Done
Done

PANOACHE WATER DISTRICT

52027 WEST ALTHEA AVE, FIREBAUGH, CA 93622
TELEPHONE (209) 364-6136 • FAX (209) 364-6122



BOARD MEETING MEMORANDUM

TO: BOARD OF DIRECTORS

FROM: CHRIS CARLUCCI, OPERATIONS & MAINTENANCE MANAGER

SUBJECT: DIVISION REPORT – OPERATIONS & MAINTENANCE

DATE: JANUARY 9TH, 2024




CC: PATRICK MCGOWAN, GENERAL MANAGER

For the month of December, the following operations and maintenance activities occurred as follows:

- General Maintenance.
- House #1 Repairs are completed and are being rented out.
- New turnout on T- Canal was completed.
- Made New Meter Brackets for 508 turnout.
- Repaired Lateral 2 Main head gate.
- Weed Control – sprayed sterilant on PWD main canal.
- Started repairing all PWD mainline meters and filter station meters.
- Started making repairs on other spray truck so we can use it this spring.

Panoche Houses

Legend


-  House
-  New O&M Shop
-  Panoche Water District

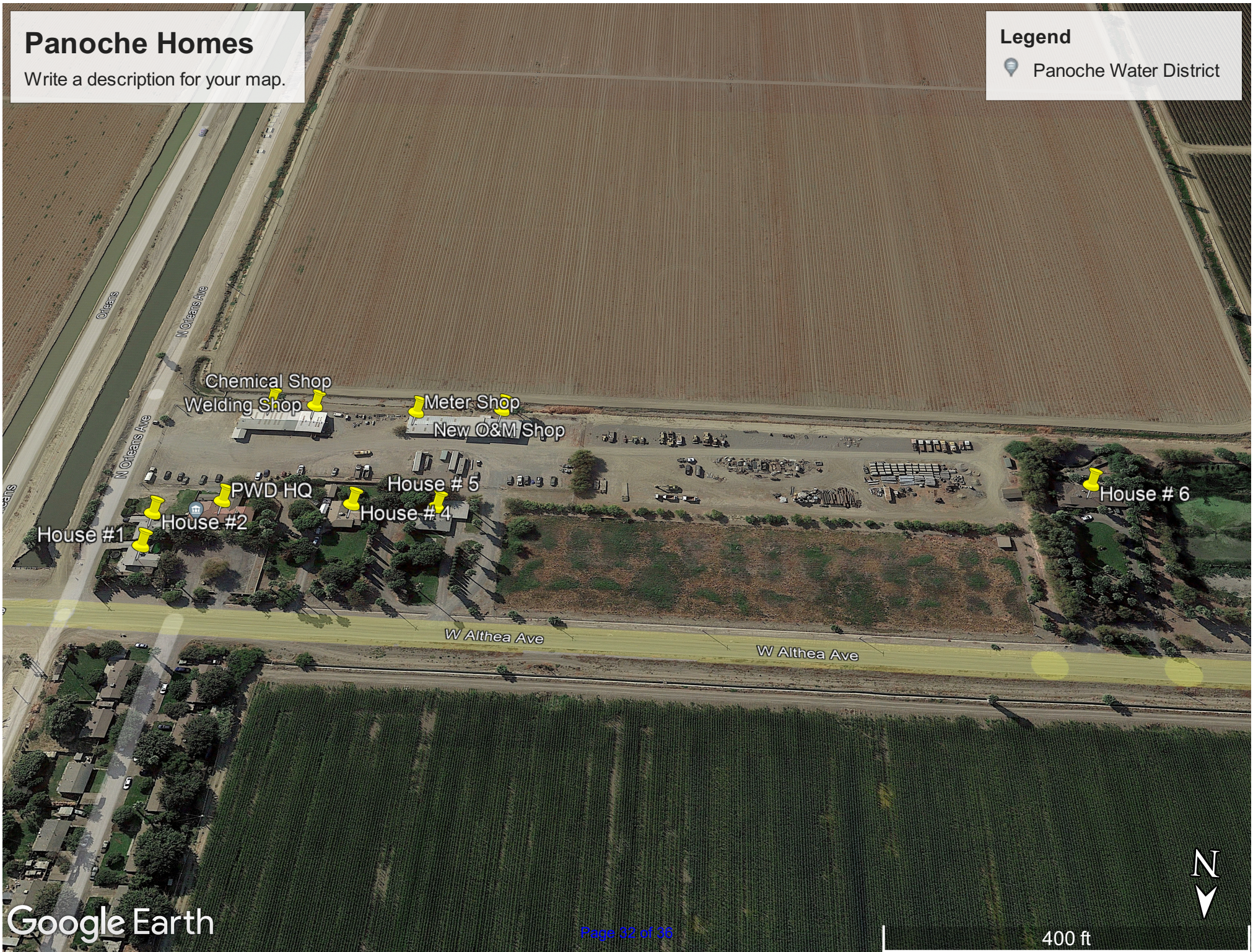


Panoche Homes

Write a description for your map.

Legend

 Panoche Water District



PANOCHÉ WATER DISTRICT

52027 WEST ALTHEA AVE, FIREBAUGH, CA 93622
TELEPHONE (209) 364-6136 • FAX (209) 364-6122



BOARD MEETING MEMORANDUM

TO: BOARD OF DIRECTORS

FROM: MARLENE BRAZIL, ACCOUNTING SUPERVISOR

SUBJECT: DIVISION REPORT – HUMAN RESOURCES

DATE: JANUARY 9, 2024

CC: PATRICK MCGOWAN, GENERAL MANAGER

For the month of December, the following Human Resources activities occurred as follows:

- **Worker's Compensation**
 1. Two claim remains open
 2. One employee remains on leave through the end of January 2024
 3. One employee brought back with limited duties

We have made a change in the way we calculate our clock ins on the timeclock. Per new law as of January 1, 2024, we can no longer round up or round down minutes on the timesheets. We have to pay to the exact minutes worked.

PANOCHÉ WATER DISTRICT

52027 WEST ALTHEA AVE, FIREBAUGH, CA 93622
TELEPHONE (209) 364-6136 • FAX (209) 364-6122



BOARD MEETING MEMORANDUM

TO: BOARD OF DIRECTORS

FROM: JUAN CADENA , WATER RESOURCES MANAGER

SUBJECT: FOREFRONT SOLAR PROJECT UPDATE

DATE: 1/9/2024

CC : PATRICK MCGOWAN, GENERAL MANAGER

Updates:

1. Linneman project (Ph. 2) Electrical Independence Test (EIT) study was finished and as a result, this project will be entering the Distribution Group Study Process (DGSP) in March 2024, the earliest window.
2. Water district office (Ph. 1) application received a delay notice. Results were originally due today, but are now due on 1/12/2024.

Action items:

3. PG&E still has Ara Azhderian as the contact for the Panoche WD Ph. 1 – this needs to be updated to Patrick. [@Patrick McGowan](#) Please provide your mailing address and phone number for us to update PG&E so you can receive the notices.
4. Following up on the extension request for Ph. 1 – due to the latest delay notice from PG&E, I revised the dates by a month on both ends. Please review and let me know if you have any questions – we would like to get this signed in the next month by 1/31/2024.

PWD
January 9th, 2024
BOARD MEETING ACTION ITEMS

1. Follow-up conversation with Dr. Burt and proposed scope of work. Investigate feasibility of Cal Poly or additional Universities continuing modernization study. PATRICK & JUAN
IN PROGRESS
2. Engage in conversations with occupant of District Althea home, regarding move out date. JUAN
COMPLETE
3. Remove monthly banking statements from financial reporting. Provide to Board quarterly.
MARLENE
COMPLETE
4. Research GBA end of year incentive pay policy. PATRICK
COMPLETE
5. Long-term water acquisition plan. PATRICK
IN PROGRESS
6. Develop agreement & resolution for PDD loan repayment to PWD. 10-year term @ 3% rate, with no prepayment penalties. MARLENE & PHIL
IN PROGRESS
7. Supplemental water excess policy creation & implementation. PATRICK SANDRA PHIL
IN PROGRESS
8. Create different scenarios for water year's, wet & dry year rate models. SANDRA
COMPLETE
9. Register for Water User's conference and provide information to Board. SANDRA
COMPLETE
10. Present proposed agreement terms to Water Quality Improvement JPA. JUAN
COMPLETE
11. Research and develop potable new potable water agreements with residents. SANDRA & JOSH
IN PROGRESS
12. Panoche housing map added to January packet. CHRIS
COMPLETE
13. Create preventative maintenance plans system wide. Ie: pumps, vfd's, vehicles. CHRIS
IN PROGRESS
14. District map, providing locations of all known wells. JUAN
COMPLETE
15. Risk assessment training for Patrick & Josh. JOSH
COMPLETE
16. Complete risk assessment. PATRICK & JOSH
IN PROGRESS

17. Obtain estimates for safety consultants. Investigate ability for Panoche staff to fully handle internally. PATRICK & JOSH
IN PROGRESS
18. Identify energy expense from pumping from direct connect vs. canals. JUAN
COMPLETE
19. List with contact information of all growers and landowners within our District. SANDRA
COMPLETE
20. Research groundwater pumping policies throughout our neighboring agencies. SANDRA & JUAN
IN PROGRESS
21. Identify and begin planning for a grower's workshop luncheon early March, 2024. JOSH
IN PROGRESS
22. Review Employee Handbook and updates that may need to be completed. MARLENE
ON GOING
23. Request cost analysis for cross-connection mitigation work to be completed by WWC. CHRIS
IN PROGRESS
24. Visit sites listed in cross-connection survey and begin assessing parts, materials, and plan moving forward. CHRIS & JUAN
IN PROGRESS
25. Research feasibility of adding the additional 40 service connections to our proposed Surface Water Treatment Plant. PATRICK
IN PROGRESS
26. Budget to actual report updated. MARLENE
COMPLETE