

# **PANOCHÉ WATER DISTRICT**

## **REGULAR BOARD OF DIRECTORS MEETING**

**May 12, 2026 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. PROPOSED 2026-2027 OPERATIONAL AND MAINTENANCE RATES FOR WATER SERVICE FEE AND LAND – BASED CHARGES PUBLIC HEARING (Williams/McGowan)**  
*At approximately 10:00 a.m., President Barcellos will open the Public Hearing to receive testimony on the District's proposed 2026-2027 Operations and Maintenance rate for Water Service Fee and Land-Based Charges. After all public testimony has been received, President Barcellos will close the Public Hearing and Official Protest Period.*

6. **THE BOARD TO REVIEW AND CONSIDER APPROVAL OF RESOLUTION # 857-26 FORMALIZING AND ADOPTING THE DISTRICT'S 2026-2027 WATER RATES AND LAND BASED CHARGES** (Williams/McGowan)
7. **THE BOARD TO REVIEW AND CONSIDER APPROVING APRIL 14, 2026, REGULAR BOARD MEETING MINUTES** (Reyes)
8. **THE BOARD TO REVIEW AND CONSIDER ANY SUGGESTED AMENDMENTS TO THE CENTRAL VALLEY PROJECT WATER TRANSFER POLICY** (McGowan)
9. **THE BOARD TO REVIEW AND CONSIDER ANY SUGGESTED AMENDMENTS TO THE GROUNDWATER CONVEYANCE POLICY** (McGowan)
10. **BOARD TO REVIEW AND CONSIDER APPROVING MARV COIT FARM'S REQUEST TO TRANSFER WATER TO WESTLANDS WD** (McGowan/Reyes)
11. **THE BOARD TO REVIEW AND CONSIDER APPROVAL OF RESOLUTION # 858-26 AN ADDENDUM TO THE MITIGATED NEGATIVE DECLARATION FOR THE PANOCHÉ WATER DISTRICT SURFACE WATER TREATMENT PLANT REPLACEMENT** (McGowan)
12. **FINANCIAL REPORTS** (Brazil)
  - A. Accounts Payable
  - B. Monthly Financials
  - C. FYE 2024 Budget-to-Actual Report
  - D. Other financial matters affecting the District

### REPORT ITEMS

13. **DIVISION REPORTS**
  - A. Water Supply Update (Reyes)
  - B. Operations & Maintenance (Carlucci)
  - C. Ethics, Compliance, and Risk Management Update (Marquez)
    - I. Update on Forefront Solar Project
    - II. Update on USBR Water Smart Grant Project for Contour Canal and Expenses
  - D. Human Resources Update (Brazil)
  - E. Other Matters
14. **BOARD TO RECEIVE UPDATES ON CROP REPORT/MAP AND WATER BUDGET** (Cadena)
15. **BOARD TO RECEIVE UPDATES FROM STAFF ON VARIOUS MATTERS AFFECTING THE DISTRICT** (McGowan)
16. **GENERAL MANAGER'S REPORT** (McGowan)
  - A. SGMA
    - I. Central Delta Mendota GSA
    - II. Delta Mendota JPA

- B. Domestic Water Treatment Plant PER Update
- C. ForeFront Power Phase 1 & Phase 2 Update
- D. Water Supply, Storage, and Conveyance Discussions

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

**18. PANOCHE 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)**

**19. PANOCHE 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. 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
- ii. 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
- iii. 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

**D. CONFERENCE WITH LABOR NEGOTIATORS**

Pursuant to Gov. Code Section 54957.6  
Agency Designated Representative: Patrick McGowan, General Manager  
Unrepresented  
Employees: District Staff  
Employee Organization: International Brotherhood of Electrical Workers

**REPORT FROM CLOSED SESSION**

**20. FUTURE MEETING DATES**

A. Next Regular meeting date: June 9, 2026.

**21. 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**

**RESOLUTION NO. 857-26**

**RESOLUTION FORMALIZING AND ADOPTING THE DISTRICT'S PROPOSED 2026-2027 WATER RATES AND LAND-BASED CHARGES**

WHEREAS, Panoche Water District (the "District") is a California water district established in 1953 with statutory authority pursuant to California Water District Law (Water Code sections 34000-38500) to provide water service to users spanning over 38,000 acres in the Central Valley of California. The District is a multi-county district located on the west side of the San Joaquin Valley, spanning portions of Merced and Fresno Counties, and is authorized, pursuant to the California Constitution, to levy rates and charges for the services the District provides; and

WHEREAS, on March 10, 2026, at the direction of the Board of Directors, District staff identified for the Board of Directors proposed changes to the District's water rates and charges (the "Proposed Water Rates and Charges") as part of the District's annual budget; and

WHEREAS, on March 19, 2026, notice of the Proposed Water Rates and Charges, which notice included the amounts of the Proposed Water Rates and Charges, the bases upon which they were calculated, the reasons for the Proposed Water Rates and Charges, and the date, time, and location of the hearing, along with a protest form were mailed to all landowners and owners of record of lands within the District whose lands were subject to the Proposed Water Rates and Charges; and

WHEREAS, Article XIII D of the California Constitution and the Proposition 218 Omnibus Implementation Act provide that if written protests against the Proposed Water Rates and Charges are presented by a majority of the owners of identified parcels in the District, the Proposed Water Rates and Charges could not be imposed; and

WHEREAS, on May 12, 2026, the District held a public hearing on the Proposed Water Rates and Charges, and invited verbal or written comments and written protest regarding the Proposed Water Rates and Charges; and

WHEREAS, at the close of the public hearing, the District staff confirmed that the District had received [REDACTED] protests on the Proposed Water Rates and Charges.

NOW, THEREFORE, it is hereby resolved by the Board of Directors of the Panoche Water District that:

1. The Board finds that the above Recitals are true and correct.
2. The Board hereby finds that [REDACTED] protests were received protesting the proposed water rates and charges and that it has the authority under the California Constitution and other law to implement the Proposed Water Rates and Charges.

3. The Board hereby finds that the Proposed Water Rates and Charges are necessary and proper for the District to operate and provide water service to its landowners and water users.

4. The Board hereby resolves to adopt, implement, and levy the Proposed Water Rates and Charges for the Water Year beginning March 1, 2026.

5. District staff are hereby directed to take all actions necessary and appropriate to levy the water rates and charges.

PASSED AND ADOPTED this 12<sup>th</sup> day of May, 2026, in a duly noticed and open meeting of the Board of Directors by the following vote, to wit:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_

\_\_\_\_\_  
Aaron Barcellos, President  
Panoche Water District

Attest:

\_\_\_\_\_  
Steve Fausone, Secretary

**CERTIFICATE OF SECRETARY  
OF  
PANOCHÉ WATER DISTRICT,  
A California Water District**

I, Steve Fausone, do hereby certify that I am the duly authorized and appointed Secretary of the Panoche Water District, a California Water District (the “District”); that the following is a true and correct copy of that certain resolution duly and unanimously adopted and approved by the Board of Directors of the District on the 12<sup>th</sup> day of May, 2026; and that said resolution has not been modified or rescinded and remains in full force and effect as the date hereof:

IN WITNESS WHEREOF, I have executed this Certificate on this 12<sup>th</sup> day of May, 2026.

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STEVE FAUSONE  
Secretary of Panoche Water District

**PANOCHÉ WATER DISTRICT  
BOARD OF DIRECTORS  
REGULAR BOARD MEETING MINUTES  
April 14, 2026**

A regular meeting of the Board of Directors was held on April 14th, 2026, starting at 9:30 am. Those present at the meeting were:

Directors: Aaron Barcellos, President  
Beau Correia, Vice-President  
Steve Fausone, Secretary  
Neill Callis, Director  
Wayne Western, Director

Staff: Patrick McGowan, General Manager  
Marlene Brazil, Accounting Supervisor  
Juan Cadena, Water Resources Manager  
Chris Carlucci, Operations & Maintenance Manager  
Josh Marquez, Contracts Administrator  
Sandra Reyes, Water Master

Others: Chase Hurley, Water and Land Solutions  
Palmer McCoy, Grassland Basin Authority  
Rachel McLaughlin, Forefront Power  
Phil Williams, Legal Counsel

**CALL TO ORDER**

President Barcellos called the meeting to order at 9:34 am.

**ROLL CALL**

A quorum of the Board of Directors was present.

**POTENTIAL CONFLICTS OF INTEREST**

There were no conflicts of interest.

**PUBLIC COMMENT**

There was no public comment.

**ACTION ITEMS**

*At this time, General Manager Patrick McGowan informed the Board that we would be discussing Agenda Item 8 and that Rachel McLaughlin from Forefront Power would be updating the Board on the next steps for the District's two solar projects.*

**BOARD TO RECEIVE AN UPDATE FROM FOREFRONT POWER, LLC RACHEL MCLAUGHLIN REGARDING POTENTIAL PPA RATE INCREASE AND REVIEW AND CONSIDER REQUEST TO EXTEND THE GUARANTEED COMMERCIAL OPERATION AND GUARANTEED CONSTRUCTION START DATES**

Rachel McLaughlin of Forefront Power presented the Board with an update on the Office and Linneman Solar Project, noting that Panoche Water District (PWD) was forward thinking in contracting solar before

policy changes, securing the Federal Investment Tax Credit and NEM2. PWD's early action resulted in the District office which is nearing completion and Linneman which is through development and ready for FTNP, with both projects safe harbored for federal incentives. Ms. Laughlin pointed out that solar is going to provide an important budgetary tool to PWD for years to come. Ms. Laughlin explained the reasoning for the increase in PPA rates for both Projects, as well as the GCOD amendment needed. After discussion by the Board, it was decided that this Item would be discussed further in Closed Session.

*At approximately 10:19 am, President Barcellos announced that the Water District meeting would be taking a five-minute break.*

*At approximately 10:24 am, President Barcellos announced that the Water District meeting would resume picking up on Agenda Item 5 – approving the board meeting minutes.*

### **BOARD TO REVIEW AND CONSIDER APPROVING MARCH 10, 2026, REGULAR BOARD MEETING MINUTES**

Upon a motion by Director Callis and seconded by Vice-President Correia, the Board approved March 10, 2026, regular board meeting minutes as presented.

The vote on the motion was as follows:

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

### **BOARD TO REVIEW AND CONSIDER SETTING WY 2026-27 SUPPLEMENTAL WATER RATE**

General Manager Patrick McGowan presented the Board with two proposed water cost budgets for fiscal year 2026-2027. The first budget was based on a USBR allocation of 25% and the second was based on a USBR Allocation of 30%.

After discussion by the Board and upon a motion by Vice-President Correia and seconded by Director Callis, the Board approved a Supplemental Water Rate of \$500/acre-foot for WY 2026-27.

The vote on the motion was as follows:

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

### **BOARD TO REVIEW AND CONSIDER SETTING THE SOUTHERN DELTA-MENDOTA SUBSIDENCE MANAGEMENT AREA (SSMA) WY 2026-27 WATER RATE**

General Manager Patrick McGowan presented the Board with an overview of the Southern Delta-Mendota Subsidence Management Area (SSMA) Policy, as well as a list of the growers located in the current SSMA zone eligible to participate in the SSMA Subsidence Pool. Mr. McGowan explained that the Subsidence Pool is first made available to those landowners, subject to the corrective safe yield restriction with any remaining water being made available to everyone else.

After discussion by the Board and upon a motion by Vice-President Correia and seconded by Director Callis, the Board approved an SSMA rate of \$ 415/acre-foot for WY 2026-27.

The vote on the motion was as follows:

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

Abstain: None

**BOARD TO REVIEW AND CONSIDER ENTERING INTO AGREEMENT WITH TABES CONSULTING, LLC FOR CENTRAL VALLEY PROJECT OPERATIONS MONITORING AND REPORTING SERVICES**

General Manager Patrick McGowan presented the Board with an agreement from TABES Consulting that represented another year of consulting services with Tom Boardman. GM McGowan stated that Mr. Boardman has provided the District with insight and knowledge that has proved valuable in navigating through these times. GM McGowan’s recommendation is that we may rely more on the analysis provided by this group in the months to come to ensure we maximize our water deliveries.

After discussion by the board and upon a motion by Director Western and seconded by Secretary Fausone, the board approved entering into an agreement with TABES Consulting, LLC for WY 2026-27.

The vote on the motion was as follows:

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

**FINANCIAL REPORTS**

- A. Accounts Payable**
- B. Monthly Financials**
- C. FYE 2025 Budget-to-Actual Report**
- D. Other Financial Matters Affecting the District**

After discussion by the Board and upon a motion by Director Callis and seconded by Secretary Fausone, the board approved the financial reports as presented by Accounting Supervisor Mrs. Brazil.

The vote on the motion was as follows:

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

**DIVISION REPORTS**

**A. Water Master Sandra Reyes gave the Water Supply Update as of April 1, 2026:**

San Luis Reservoir Total Storage:	<u>1,809,264 AF</u>
San Luis Reservoir Federal Storage:	<u>769,905 AF</u>
San Luis Reservoir % of Total Capacity	<u>89% (100% = 2,041,000 AF)</u>
San Luis Reservoir Federal % Share	<u>43%</u>

*Average 1,766,452 AF – As of April 1 – Overall at 102% of average*

Panoche Update as of April 1, 2026:

USBR 2026 Water Balance:	<u>18,866 AF</u> (20%)
USBR Resch. Water Balance	<u>5,742 AF</u>
March, 2026 Grower Deliveries:	<u>3,529 AF</u>
Total Deliveries to date (Mar):	<u>3,529 AF</u>

*The water figures do not include the Drought Pool of 2,308 AF.*

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

- The February O&M billings, Interest billings, and M&I Water billings were completed

and mailed out.

- All quarterly and annual billings for WY 2025-26 were completed and mailed out.
- March's Water Usage, Interest, and M&I Billings will go out on 4/15/2026.
- Colored and will report March's Water, M&I, and Transfer Usage for PWD for the DMC and SLC to SJRECWA/SLDMWA/USBR/DWR.
- Finalized the Water Payment Summaries for the DMC & SLC to the USBR & SLDMWA for March.
- Finalized the PDD and PWD Board Meeting Minutes for last month's meetings.
- Reconciled all the bank statements and Fresno County Fund for the month of March and posted any interest in the GL for all Districts.
- Processed the Board Meeting AR Reports for PDD & PWD
- Reached out to growers regarding their delinquencies for both PDD & PWD
- Created a Supp'l Water Scenario spreadsheet for the board meeting.
- Will make sure the PWD WY 2025-2026 Water Inventory File is ready to go for Darryl.
- Still working on a project for Juan of the overall District map APN's and ownership / researching and updating to current / Currently on Division I out of V. (Juan has completed Sections 3, 4, and 5 already).
- Revised the PWD WY 2026-2027 Water Cost Budget and created a new one for a 25% scenario.
- Logged in all 700 Forms received and sent reminders for those who haven't submitted them yet.
- Put in the final request for Rescheduled Water to the USBR for MSWD & PWD – Also submitted the rescheduling fees to AP for the USBR for both Districts.
- Closed out 2025-2026 water year balances and created the WY 2026-2027 water balance statements.
- Finished reconciling both the DMC and SLC FY2025 USBR Water Deliveries and Charges by Month for CVP Water and responded to the USBR for both MSWD and PWD.
- Worked with Patrick, Bobby, & USBR to finalize the water transfer agreements between WSID and PWD.
- Worked with Jeff/FCWD to color the DC Water being brought in.
- Will be processing and mailing out the PDD 1<sup>st</sup> Installment of the Drainage Service Fee/ \$ 23.50/AC. (1/2 of \$47.00/AC)
- Still running point on MSWD audit and researching questions and e-mailing back-up as needed.

Ms. Reyes presented the Board with the District's Water Accounting Spreadsheet for March for WY 26-27, a graph of the current reservoir conditions, as well as graphs specific to the San Luis Reservoir, and a Supplemental Water Scenario spreadsheet. Ms. Reyes also presented the board with a preliminary draft budget of the water cost rates at 25% and 30% for discussion.

Water Resources Manager Juan Cadena presented the board with a total water delivery graph for the month of March, as well as water quality graphs for the District.

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

- General Maintenance.
- Staff installed a new gate for Lateral 3.
- Staff made repairs to the 10E2 gate. (Mile Point 101.48)
- Staff made repairs to the safety railing at Station T-6.

- Contour Canal Project – McElvany staff has finished the Contour Canal Lining Project. All Well pipeline crossings are in place. Just waiting for the 3 canal gates and all the trash racks to be installed. (The 3 gates are for the first weir next to Nees Ave., and the one for the Long-Crested Weir).
- Weed Control – Staff sprayed Lateral 3, 11E, and Russell turnout. Staff also did canal treatment for pondweed and algae on the PWD main canal. (Station 1 to Station 3)
- Water Treatment Plant – No Activity to report.
- Pacheco WD – No Activity to report.
- GBA - No Activity to report.
- Preventative Pump Maintenance Plan. (work in progress)

C. **Contracts Administrator Josh Marquez, reported on the following ethics, compliance, and risk management activities that occurred in March:**

- I. Update on Forefront Solar Project
- II. Update on USBR Water Smart Grant Project for Contour Canal and Expenses

Ethics and Compliance:

- No calls were reported to the Hotline for the month of March.
- Trained staff on Alcohol and Drug Free Workplace.
- Completed Postings and mailings for Prop 218.

Risk Management:

- Safety Compliance Company conducted safety training on trenching and excavation.

Contract Administration:

- Contour Canal – Completion of construction and fully operational. Daily inspection reports completed. Working on final semi-annual report.
- USBR WaterSMART – Attended Small Scale Water Efficiency Program (SSWEP) webinar. SSWEP is intended for projects with a total cost no greater than \$250,000. Will explore if monitoring wells can be a project to qualify. In the meantime, will keep an eye out for Water Energy Efficient Grant (WEEG), no release date as of yet, but will keep up to date with USBR website for grant release and webinar.
- BCT – Worked with BCT for the installation of computers and software upgrades. All reported issues regarding software have been resolved.

Contracts Administrator Josh Marquez also presented the board with pictures of the Contour Canal project's progress.

D. **Accounting Supervisor Marlene Brazil, in the absence of Human Resources Diana Moses, reported on the following risk management and human resources activities that occurred in March:**

**Workers' Compensation Update: No Changes**

Currently there is one active open workers' compensation claim:

- The employees' claim has been resolved with 0% permanent disability: however, the employee does have future medical. According to the labor code, the claim will remain open for 2 years from the last treatment, which was on 1/20/25, and can be closed as of 1/20/2027.
- There were no new claims in March.

**Employee Anniversaries:**

- Zach Huarte: has completed his one-year probationary period. Zach was hired in March 24, 2025.

**Recognition:**

Congratulations to Jose Pimentel. Jose has completed the QAL/QAC Testing, Category C exam with the California Department of Pesticide Regulation.

**E. Other Matters:**

GM McGowan noted that there was nothing further to report on for March.

**BOARD TO RECEIVE UPDATES ON PERMANENT CROP MAP AND SUPPLEMENTAL WATER NEEDS FOR WATER YEAR 2026-2027**

General Manager Patrick McGowan reported that Mr. Juan Cadena has been working with different agencies such as Cal Poly IRTC, Pacheco Water District, EKI, and multiple growers to further update the Crop Map and determine our Supplemental Water Needs. Mr. McGowan noted that Mr. Cadena has put a lot of work into the back end of this project.

**BOARD TO RECEIVE UPDATE FROM DISTRICT ENGINEER**

Engineer Chris Linneman reported to the Board that the Contour Canal had already been discussed but added that flow control gates need to be installed and there are a few areas that need touchup. Mr. Linneman also addressed the Modernization Plan noting that Summers Engineering is currently working on power requirements analysis which includes estimating power demand and comparing that to existing. Other items being reviewed are interim projects that are likely good candidates for grant projects. Such as a new ditch to reduce/eliminate pumping from 6E into new ditch, 6E pipeline replacement that will help reduce pumping costs, and a Lateral 2 pipeline that will address head issues at the lower end of Lateral 2.

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

General Manager Patrick McGowan reported on various items that had been completed, or were ongoing, on the Action Items List presented – dated March 10th, 2026, and answered any questions that the Board had.

**GENERAL MANAGER'S REPORT**

GM McGowan gave the following manager update for the month of March.

**A. SGMA:**

**I. Central Delta-Mendota GSA:**

GM McGowan reported that the CDMGSA meeting will be held next week. President Aaron Barcellos holds the Chair, with General Manager of Santa Nella County Water District, Amy Montgomery holding the position of Vice-President. There will be continued discussion regarding the group's cost share as it relates to the proposed model calibration. The updated well census has been distributed to individual GSAs for review and edits.

**II. Delta Mendota JPA:**

GM McGowan reported that budget and technical committee meetings are needed to discuss both the costs of model calibration and cost share splits.

**B. Domestic Water Treatment Plant PER Update:** GM McGowan reported that Black Water Engineering group has completed their revisions to the Preliminary Engineering Report and it is currently under technical review. A meeting has been scheduled with the state for Friday. GM McGowan also noted that Black Water Engineering is bringing in an additional manager to help with grant funding applications.

**C. Proposition 218 Process:**

**I. Notice to Landowners & Growers:**

GM McGowan presented the Board with a copy of the letter and official protest form that the District had mailed out noting that the District had received one protest form back.

- D. Supplemental Water Application & Letter to Growers:** GM McGowan presented the Board with a copy of the letter and Supplemental Water Application that had been mailed out.
- E. DMC Subsidence Correction Project Federal Funding:** GM McGowan reported on the \$235 million that was awarded that will support rehabilitation of the upper canal, including raising canal embankments, repairing check structures, and advancing potential construction of a new concrete-lined canal segment.
- F. Grant Funding Assistance:** GM McGowan reported that discussions are taking place on acquiring grant funding for future projects. Panoche Water District has reached out to the Hallmark Group, Summers Engineering, and Water and Land Solutions for grant funding assistance. Water and Land Solutions was willing to discuss the possibility of helping the District in acquiring grant funding in the future. The goal would be to eventually handle grant funding internally.
- G. Development of Internship Program:** GM McGowan discussed with the Board whether an internship program was needed in future years.
- H. WINN Act Underpayment/Overpayment Workgroup – April 7, 2026:** GM McGowan reported a zoom meeting had been held by the USBR to discuss the payments that had been made for the WINN Act contract and the status of any overpayments/underpayments. GM McGowan noted that he and Ms. Sandra Reyes had joined the meeting and the USBR conveyed that overpayments made could only be utilized in the way of credit in future years.
- I. Water Supply, Storage, and Conveyance Discussions:** GM McGowan reported that conditions have shifted and the SLDMWA is now expecting to be able to deliver YUBA Transfer Water. Delta conditions and SWP operations will play a critical role in determining how much water can ultimately be delivered. GM McGowan also reported on the Brackish Water Well Recovery Project and being able to increase available irrigation water resources annually.

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

No other items.

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

At 12:09 pm, the Board met in Closed Session to have discussions with legal counsel related to anticipated litigation. At 12:10 pm, Mr. Williams reported that no reportable actions were taken in Closed Session.

#### **PANOCHÉ WATER DISTRICT CLOSED SESSION:**

At 12:27 pm, the Board met in closed session to have discussions with legal counsel related to anticipated and existing litigation. At 12:46 pm, Mr. Williams reported that no reportable actions were taken in Closed session.

#### **FUTURE MEETING DATES**

- A. Next Regular Board Meeting Date: May 12th, 2026, at 9:30 am.

#### **ADJOURNMENT**

With no further business, President Barcellos adjourned the meeting at 12:47 pm.

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Aaron Barcellos, President

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Steve Fausone, Secretary

# PANOCHÉ WATER DISTRICT

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



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## BOARD MEETING MEMORANDUM

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**TO:** PANOCHÉ WATER DISTRICT BOARD OF DIRECTORS

**FROM:** GENERAL MANAGER, PATRICK MCGOWAN

**SUBJECT:** CENTRAL VALLEY PROJECT WATER TRANSFER POLICY

**DATE:** MAY 12, 2026

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Panoche Water District's CVP Water Transfer Policy establishes a framework to balance protection of in-District water supply reliability with limited flexibility for transferring Central Valley Project (CVP) water within the District. Transfers are generally prohibited when supplies are insufficient to meet historical in-District demand, but may be considered during adequate supply conditions, subject to Board approval. The policy applies only to CVP water (excluding groundwater and supplemental supplies), requires all transfers to occur within the same water year, and mandates full cost recovery, including CVP and District O&M, rates. The Board retains oversight through required approvals, annual policy review, and monthly reporting, ensuring transfers do not adversely impact District operations or water users.

**Recommendation:**

The existing policy allows flexibility to our growers while retaining Board oversight. I have no proposed amendments to offer currently.

<b>PANOCHÉ WATER DISTRICT</b>	<b>CURRENT VERSION DATES</b> 7/15/2024	<b>LAST REVIEW DATE</b> 4/12/2022
	<b>RESPONSIBLE FUNCTION:</b> General Manager	
<b>Central Valley Project Water Transfer Policy</b>	<b>APPROVED BY:</b> Board of Directors	
	<b>ORIGINAL ISSUE DATE</b> 4/14/2020	<b>NEXT REVIEW DATE</b> 4/8/2025

# CVP Water Transfer Policy

Board Approved – July 15, 2024

## District's Objectives

The District holds a contract with the United States Bureau of Reclamation for a Central Valley Project agricultural water supply through the San Luis Unit and Delta Division ("CVP Water"). The District allocates the CVP Water to eligible landowners or water users on a pro-rata acreage basis. The quantity of CVP Water made available to the District from this contract is chronically deficient and supplemental surface water supplies can be prohibitively costly and unreliable. Notwithstanding, the District also often seeks to secure supplemental sources of water supply to meet in-District water supply demands. Through this CVP Water Transfer Policy ("Policy") the District seeks to address the challenge of chronic shortages by balancing the potential benefits of transferring water with the District's need to ensure the District's CVP Water supply is protected and that the costs associated with the implementation of this Policy are appropriately allocated and recovered.

## Scope

This Policy shall apply to the transfer of CVP Water. Supplemental surface water supplies, and groundwater supplies, whether developed by the District, individual landowners, or water users, are not eligible for transfer. All transfers out of the shall require approval by the Board of Directors.

### The following definitions shall apply to this CVP Water Transfer Policy:

"CVP Water" shall mean water developed by the United States as part of the Central Valley Project and delivered to the District in accordance with the District's CVP water contract with the United States and through the San Luis Unit and Delta Division.

"Transfer" shall mean the exchange of CVP Water from lands within the District to lands outside the District. The exchange of water between lands or landowners within the District is not a "Transfer" for purposes of this Policy.

## Policy

It is the Policy of the District to generally allow for the transfer of CVP Water, *provided*:

- 1) If the District's water supply, including CVP Water, is insufficient to meet historic in-District water supply demands, as defined by the District, water transfers out of the District will be generally prohibited. However, landowners and water users may request consideration by the Board of Directors in case of hardship. A written request for consideration explaining the hardship must be submitted to the General Manager and will be considered by the Board at its next regularly scheduled meeting.

- 2) If the District's water supply, including CVP Water, is sufficient to meet historic in-District water supply demands, as defined by the District, the Transfer of CVP Water out of the District may be allowed.
  - a. All Transfers must take place during the water year (March through February) in which the water was allocated. The Transfer of water rescheduled into a subsequent water year is subject to the terms of the Bureau of Reclamations then current Rescheduling Guidelines.
  - b. Prior to Transfer, the transferee shall pay for each acre-foot of CVP Water requested for transfer: 1) the then current CVP Water supply rate and, 2) the District's Operations & Maintenance rate, each as determined by the District and approved by the Board of Directors.

Any rate components that the District is not required to pay on transferred supplies, or any incremental chargers assessed by the Bureau of Reclamation for use of facilities to effectuate the Transfer, shall be calculated and credited or paid prior to the District's request to Reclamation to approve the Transfer.

### **Review**

The District's Board of Directors will review and consider this Policy at least annually, and more frequently if circumstances warrant. District staff will provide the Board a report on CVP Water transfers out of the District on a monthly basis.

# PANOCHÉ WATER DISTRICT

52027 WEST ALTHEA AVE, FIREBAUGH, CA 93622  
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## BOARD MEETING MEMORANDUM

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**TO:** PANOCHÉ WATER DISTRICT BOARD OF DIRECTORS

**FROM:** GENERAL MANAGER, PATRICK MCGOWAN

**SUBJECT:** GROUNDWATER CONVEYANCE POLICY

**DATE:** MAY 12, 2026

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The Groundwater Conveyance Policy provides a framework for landowners to use District facilities to convey groundwater as a supplemental supply while ensuring water quality protection and equitable cost recovery. The policy is required to be reviewed annually.

### Key Objectives:

1. Provide a reliable supplemental water source
2. Balance groundwater use with water quality protection
3. Ensure costs associated with the conveyance and monitoring are properly allocated

### Eligibility & Requirements:

1. All users must request approval and comply with the policy and applicable laws (including SGMA)
2. Wells must pass inspection, water quality testing, and meter calibration
3. Approved users must enter into a Groundwater Conveyance License Agreement with the District

### Water Quality Standards:

1. Wellhead requirements are less than **1,500 TDS**
  - CVP allocation less than **25%** blended water quality in District's facilities not to exceed:
    - A. Salinity: Equal to or less than **1,000 TDS** at first turnout downstream of well discharge location
    - B. Boron: Equal to or less than **1.0 PPM** at the first turnout downstream of well discharge location

**Costs:**

All metered water deliveries through a water user's turnout, regardless of the water source, will pay the District's annual O&M fee; except for groundwater utilizing a nominal portion of the District's facilities. All costs associated with the operation and maintenance, and or replacement of the requestors well will be paid by the requester.

**Recommendation:**

The policy enables flexible groundwater use while maintaining strong oversight, water quality protections, and fair cost allocation. My only suggested amendment to the current policy would be:

- **A call from General Manager or District Representative prior to terminating pumping for any related issue.**

<b>PANOCHÉ WATER DISTRICT</b>	<b>CURRENT VERSION DATES</b> 1/12/2021	<b>LAST REVIEW DATE</b> 4/12/2022
	<b>RESPONSIBLE FUNCTION: General Manager</b>	
<b>Groundwater Conveyance Policy</b>	<b>APPROVED BY: Board of Directors</b>	
	<b>ORIGINAL ISSUE DATE</b> 4/14/2020	<b>NEXT REVIEW DATE</b> 4/11/2023

# Groundwater Conveyance Policy

Board Adopted – April 14, 2020

Revised January 12, 2021

## District's Objectives

The District's Central Valley Project contract supply is chronically deficient and supplemental surface water supplies can be prohibitively costly and unreliable. This Groundwater Conveyance Policy (Policy) seeks to address these challenges by balancing the benefits of producing groundwater and utilizing District facilities to convey that groundwater, with the need to ensure water quality is protected, and that the costs associated with the implementation of this Policy are appropriately allocated and recovered.

## Scope

This Policy applies to all landowners or water users wishing to use the District's facilities to convey groundwater. All wells affected by this Policy are subject to the Sustainable Groundwater Management Act. Landowners or water users (Requester) wishing to use the District's facilities must request to do so beforehand and agree to abide by this Policy and applicable law. Prior to use of the District's facilities, a Requester and the District will meet to inspect the Requester's well and appurtenances, review the District's policy, and to schedule a water quality test and meter calibration. The District may require modification of a Requester's facilities to address metering, safety and/or maintenance concerns prior to testing for water quality.

If a Requester qualifies to use the District's facilities to convey groundwater, the Requester will be required to sign a Groundwater Conveyance License Agreement authorizing the terms and conditions for the District's control and regulation of the use of its and the Requester's facilities.

## Policy

It is the Policy of the District to allow use of District facilities to convey groundwater developed by the District and Requesters for use within the District, provided:

- 1) WATER QUALITY: The District will sample water quality once at each well-head to determine pump-in eligibility and priority, and will further test, generally daily for salinity and as appropriate for boron, at multiple sites throughout the District's to monitor blended water quality on an ongoing basis. The District assumes no responsibility for the bacterial quality of water delivered or any other constituent. This water is not intended for human consumption. The District will strive to operate in a manner that enhances the opportunity to produce groundwater by balancing water users demands, water quality, and well production by blending with surface water supplies, if available.

All Requesters must be able to meet the following water quality standards:

a) Well Head:

i. Salinity:  $\leq 1,500$  total dissolved solids (tds).

b) When the District's Central Valley Project contract allocation is  $>25\%$ , blended water quality in the District's facilities shall not exceed:

- i. Salinity:  $\leq 800$  tds at the first turnout downstream of a well discharge location;
  - ii. Boron:  $\leq 5$  ppm at the first turnout downstream of a well discharge location.
- c) When the District's Central Valley Project contract allocation is  $\leq 25\%$ , blended water quality in the District's facilities shall not exceed:
  - i. Salinity:  $\leq 1,000$  tds at the first turnout downstream of a well discharge location;
  - ii. Boron:  $\leq 1.0$  ppm at the first turnout downstream of a well discharge location.
- d) When the District's Central Valley Project contract allocation is  $\leq 10\%$ , blended water quality in the District's facilities shall not exceed:
  - i. Salinity:  $\leq 1,200$  tds at the first turnout downstream of a well discharge location;
  - ii. Boron:  $\leq 1.2$  ppm at the first turnout downstream of a well discharge location.

If these water quality standards are not met, then the District may require a Requester to terminate use of the District's facilities based upon the water quality priority established below in Section 3(b).

Upon request, the District will work with individual growers to attempt to address particularly sensitive crops and/or stages of development, for example germination.

2) GROUNDWATER SUPPLY:

- a) District's Wells: The District may elect to develop groundwater from its wells to supplement water supply to meet in-District demands. Groundwater developed by the District will be allocated to all District water users on a pro-rata acreage basis.
- b) Requester's well(s): Those that qualify may use the District's conveyance facilities to convey groundwater to meet their crop demands in the then current water contract year (March through February). A Requester may develop groundwater at a rate greater than its instantaneous demand, providing pre-approval by the District, but may not develop more groundwater than a Requester can use in any given water contract year. Those using the District's conveyance facilities will be subject to a 10% loss factor. Groundwater cannot be pumped for transfer out of the District, groundwater substitution, or to reschedule. Requesters may develop groundwater for sale to the District and/or other District water users to help meet in-District crop demands in the then current water contract year. Groundwater purchased by the District will be at terms and a price approved by the Board of Directors.

3) PRIORITY: Groundwater can only be pumped when authorized by the District. The District will consider if it has sufficient demand and capacity to assimilate the groundwater and meet blended well water quality standards, location specific conveyance capacity and/or water quality constraints, and any other factors that may adversely impact District operations. The District will prioritize usage of its surface water supplies.

- a) Beneficiary:
  - i. Groundwater developed by the District for all water users, allocated on a pro-rata acreage basis;

- ii. Groundwater developed by a Requester from well(s) within the District for sale to the District for delivery to all water users, allocated on a pro-rata acreage basis;
  - iii. Groundwater developed by a Requester from well(s) within the District for delivery to the Requester's land within the District;
  - iv. Groundwater developed by a Requester from well(s) within the District for delivery to another District water user;
  - v. Requester's well(s) outside the District for delivery to the Requester's land within the District.
- b) **Quality:** If blended water quality standards are exceeded, the District shall require wells of the poorest water quality to terminate discharge into the District facilities, and the District will progress in order from worst to best until blended water quality standards are met. If water quality is the same among operating wells, then the priorities established under Section 3(a) will apply. The District retains the right to make a final determination as to what wells may operate.
- 4) **LICENSE:** If a Requester qualifies to use the District's facilities to convey groundwater, the Requester will be required to sign a Groundwater Conveyance License Agreement authorizing the manner, method, limitations, terms, and provisions for the District's control and regulation of the use of its and the Requester's facilities. The License Agreement will, among other things, grant permission to District personnel to access and operate the Requester's well, and indemnify the District.
- 5) **COSTS:**
- a) **District Wells:** All costs associated with the operation, maintenance, and capital replacement of the District's wells will be paid by the District and recovered from all water users at a per acre-foot rate. District developed groundwater will be allocated and billed on a monthly basis.
  - b) **District Operations & Maintenance (O&M):** All metered water deliveries through a water user's turnout, regardless of water source, will pay the District's annual O&M fee; except for groundwater utilizing a nominal portion of the District's facilities with no District pumping for which the District will only apply an administration fee;
  - c) **Requester's Operations & Maintenance:** All costs associated with the operation, maintenance, and/or replacement of the Requester's well will be paid by the Requester.
  - d) **Monitoring:** Well-head water quality testing and meter calibration costs will be paid by the Requester. Daily water quality monitoring will be paid by the Requester if delivery of the groundwater is to the Requester or another water user within the District. All other Daily water quality monitoring costs will be paid by the District and recovered as part of the District's annual O&M rate.

**Review**

The District's Board of Directors will review and consider this Policy at least annually, and more frequently if circumstances warrant. District staff will provide the Board a report on groundwater development and water quality on a monthly basis.

# *PANOCHÉ WATER DISTRICT*

52027 West Althea Ave., Firebaugh, CA 93622 – (209) 364-6136 – [panochewd.specialdistrict.org](http://panochewd.specialdistrict.org)



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## MEMORANDUM

TO: PANOCHÉ WATER DISTRICT BOARD OF DIRECTORS

FROM: Sandra Reyes, Water Master

SUBJECT: Request to Transfer Water from Marv Coit Farms

DATE: May 5, 2026

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I received a phone call from Mitch Coit asking to transfer 600 AF of his 928 AF USBR Allocation to Westlands WD – balance remaining 328 AF.

Marv Coit Farms has a current rescheduled water balance of 274 AF and is purchasing 900 AF of Supplemental Water.

District's Recommendation:

As the proposed transfer poses no detriment to the District, we recommend approval of Mr. Coit's request to transfer a portion of his USBR supply.

**PANOCHÉ WATER DISTRICT**

**ACCOUNTS PAYABLE LIST**

**PAYMENTS RUN FROM 4/15/2026 THRU 5/12/2026**

MECHANICS O & M CHECKING # 8566				
DATE	CHECK NUMBER	NAME	CHECK AMOUNT	MEMO
4/15/2026	43439	ACWA/JPIA	\$ 16,267.82	1ST QUARTER 2026 WORKERS COMPENSATION
4/15/2026	43440	BAKER MANOCK & JENSEN	\$ 400.20	MARCH 2026 LEGAL SERVICES
4/15/2026	43441	LAW OFFICE OF PHILIP A. WILLIAMS	\$ 4,207.50	MARCH 2026 LEGAL SERVICES
4/15/2026	43442	JOSH MARQUEZ	\$ 37.78	REIMBURSE SAFETY TRAINING REFRESHMENTS
4/15/2026	43443	SUMMERS ENGINEERING INC.	\$ 3,579.35	MODERNIZATION ANALYSIS
4/15/2026	43444	WESTSIDE WATER CONDITIONING	\$ 5,049.63	MARCH 2026 BACTERIA TESTS, DROUGHT REPORTS & WEEKLY SERVICES
4/22/2026	43445	AAA WORKSPACE	\$ 363.69	COPY PAPER
4/22/2026	43446	AMAZON CAPITAL SERVICES	\$ 542.40	DISTRICT SUPPLIES
4/22/2026	43447	A PLUS PLUMBING, LLC	\$ 1,375.00	HOUSE # 2 BATHROOM REPAIRS
4/22/2026	43448	AARON BARCELLOS	\$ 500.00	REPLACEMENT FOR LOST CHECK
4/22/2026	43449	JUSTIN'S TIRE & AUTO	\$ 113.75	OIL CHANGE # 34
4/22/2026	43450	CLEAR CHANNEL	\$ 23,518.44	250 GALLONS TETON - REBILL PACHECO WATER DISTRICT
4/22/2026	43451	BEAU CORREIA	\$ 500.00	REPLACEMENT FOR LOST CHECK
4/22/2026	43452	HOLT OF CALIFORNIA	\$ 914.74	REPAIR # 25
4/22/2026	43453	HOME DEPOT CREDIT SERVICES	\$ 1,245.04	AIR CONDITIONING FOR ICE MACHINE ROOM, LITHIUM BATTERIES FOR METERS, CONCRETE FOR TURNOUT # 21, SUPPLIES FOR # 66 & DISTRICT SUPPLIES
4/22/2026	43454	LOOPUP	\$ 27.28	CONFERENCE LINE MARCH 2026
4/22/2026	43455	MARFAB	\$ 96.83	CHEMICAL SUPPLIES
4/22/2026	43456	MCELVANY INC.	\$ 1,265,128.10	PROGRESS PAYMENT # 3 CONTOUR CANAL
4/22/2026	43457	NAPA AUTO PARTS	\$ 136.95	PART FOR # 3
4/22/2026	43458	PAPE MATERIAL HANDLING	\$ 252.44	SERVICE FOR # 31C
4/22/2026	43459	VALLEY BUSINESS CENTER	\$ 257.98	(2) COPIER CONTRACTS MARCH 2026
4/22/2026	43460	WATER RECLAMATION	\$ 11,288.30	REDO ELECTRICAL WIRING STATION # 6E, SUPPLIES TO REPAIR 3 INCH SUBMERSIBLE PUMP, PARTS FOR CONTOUR CANAL TURNOUTS # 196 & # 198, MATERIAL FOR TURNOUT # 22, MATERIALS FOR AERATION SYSTEM DOMESTIC PLANT, CHECK ELECTRICAL FOR STATION # T6 & PULL AIR COMPRESSOR FOR DISTRIBUTION SYSTEM FOR DOMESTIC PLANT
4/23/2026	43461	BAKER MANOCK & JENSEN	\$ 779.54	LEGAL SERVICES FOR JANUARY AND FEBRUARY 2026
5/12/2026	43462	ACWA/JPIA	\$ 27,251.00	PROPERTY PROGRAM RENEWAL 4/26 - 3/27
5/12/2026	43463	BAKER SUPPLIES	\$ 77.74	CHAINS FOR POLE SAW
5/12/2026	43464	AARON BARCELLOS	\$ 500.00	BOARD STIPEND APRIL 2026
5/12/2026	43465	BCT CONSULTING	\$ 2,574.89	MAY 2026 IT SERVICES, PHONE SERVICES & COMPUTER SUPPLIES
5/12/2026	43466	TABES CONSULTING LLC	\$ 7,000.00	TOM BOARDMAN ANNUAL CONSULTING SERVICE
5/12/2026	43467	EDWARD NEILL CALLIS	\$ 500.00	BOARD STIPEND APRIL 2026
5/12/2026	43468	CLARK PEST CONTROL	\$ 744.00	DISTRICT MONTHLY PEST CONTROL
5/12/2026	43469	BEAU CORREIA	\$ 500.00	BOARD STIPEND APRIL 2026
5/12/2026	43470	DATCO SERVICE CORPORATION	\$ 35.00	RANDOM DOT DRUG TEST
5/12/2026	43471	DEPARTMENT OF PESTICIDE REGULATION	\$ 70.00	PESTICIDE CERTIFICATE RENEWAL
5/12/2026	43472	STEVE FAUSONE	\$ 500.00	BOARD STIPEND APRIL 2026
5/12/2026	43473	HOFFMAN SECURITY	\$ 353.40	DISTRICT SECURITY
5/12/2026	43474	HOLT OF CALIFORNIA	\$ 2,750.84	SERVICE FOR # 25
5/12/2026	43475	LAW OFFICE OF PHILIP A. WILLIAMS	\$ 3,630.00	APRIL 2026 LEGAL SERVICE
5/12/2026	43476	MARFAB	\$ 390.93	SHOP SUPPLIES
5/12/2026	43477	MANUEL'S TIRE SERVICE	\$ 840.11	TIRE REPAIR # 91A & USED TIRE FOR # 28
5/12/2026	43478	JOSUE MARQUEZ	\$ 150.00	BOOT REIMBURSEMENT
5/12/2026	43479	MC REGIONAL WASTE MANAGEMENT AUTHORITY	\$ 20.00	WASTE DISPOSAL
5/12/2026	43480	DIANA MOSES	\$ 18.20	MILEAGE REIMBURSEMENT
5/12/2026	43481	PACIFIC GAS & ELECTRIC	\$ 119,767.34	APRIL 2026 ELECTRICAL SERVICE
5/12/2026	43482	SAFETY COMPLIANCE COMPANY	\$ 550.00	LOCKOUT & PERSONAL PROTECTIVE EQUIPMENT TRAINING
5/12/2026	43483	SEPRO CORPORATION	\$ 10,194.51	275 GALLONS NAUTIQUE - REBILL PACHECO WATER DISTRICT
5/12/2026	43484	SGS NORTH AMERICA INC.	\$ 315.00	WATER SAMPLES & GBP SAMPLES - REBILL
5/12/2026	43485	SUMMERS ENGINEERING INC.	\$ 996.00	CONTOUR CANAL LINING PROJECT

DATE	CHECK NUMBER	NAME	CHECK AMOUNT	MEMO
5/12/2026	43486	UNWIRED BROADBAND, INC.	\$ 359.99	MAY 2026 INTERNET SERVICE
5/12/2026	43487	VERIZON WIRELESS	\$ 871.53	APRIL 2026 CELL PHONES
5/12/2026	43488	VERIZON CONNECT	\$ 365.50	APRIL 2026 GPS SERVICE
5/12/2026	43489	PLATFORM TECHNOLOGY ADVISORS	\$ 146.25	INSTALL FEDERAL & STATE PAYROLL REPORTING FOR NEW COMPUTER & AP RECONCILIATION
5/12/2026	43490	WATER RECLAMATION	\$ 43,753.20	CHECK ELECTRICAL T-4 & 10E2 SOUTH OF SHIELDS, INSTALL MOTOR & PUMP STA # 5, REPLACE FAULTY OILER SOLENOID T-3, CHECK ELECTRICAL T-1 PUMP # 2, REPAIR & RELOCATE ELECTRODES T-6
5/12/2026	43491	WAYNE WESTERN JR.	\$ 500.00	BOARD STIPEND APRIL 2026
5/12/2026	43492	WESTSIDE TRUCK REPAIRS	\$ 16.18	PARTS FOR # 76T
5/12/2026	43493	WINDECKER INC.	\$ 11,298.45	650 GALLONS RED DIESEL @ \$ 5.06 & 1,400 GALLONS UNLEADED @ \$ 5.72
5/12/2026	43494	XEROX FINANCIAL SERVICES	\$ 690.91	COPIER LEASE 4/16 -5/15/26
4/10/2026	W000001108	ISOLVED, INC.	\$ 102.38	SAGE TIME FEBRUARY 2026
4/15/2026	W000001109	SAN LUIS DELTA MENDOTA WATER AUTHORITY	\$ 399,666.76	MARCH 2026 SLDMMWA CONVEYANCE COSTS SLC \$ 348,204.36 & DMC \$ 51,462.40
4/15/2026	W000001110	US BUREAU OF RECLAMATION	\$ 213,606.75	MARCH 2026 USBR WATER COSTS SLC \$ 153,641.65 & DMC \$ 59,965.10
4/15/2026	W000001111	PITNEY BOWES	\$ 565.64	LEASE & SALES TAX ON POSTAGE MACHINE
4/15/2026	W000001112	PURCHASE POWER	\$ 300.00	POSTAGE
4/16/2026	JE-38	TRANSFER FUNDS FOR PAYROLL	\$ 60,000.00	PAYROLL DATED 4/20/2026
4/28/2026	W000001113	WESTAMERICA VISA	\$ 2,414.13	DESK CHAIR, CCTV INSPECTION OF 48" IRRIGATION PIPELINE LATERAL # 2, BUSINESS LUNCH, DISTRICT EMAILS, FUEL FOR # 38, 40 GALLON SPOT SPRAYER FOR # 86C, CAR WASH # 20, EXTRA I CLOUD STORAGE & MONTHLY CHATGPT FEE
5/1/2026	JE-51	TRANSFER FUNDS FOR PAYROLL	\$ 70,000.00	PAYROLL DATED 5/5/2026
<b>TOTAL</b>			<b>\$ 2,320,969.39</b>	

MECHANICS PAYROLL CHECKING # 7895				
DATE	CHECK NUMBER	NAME	AMOUNT	MEMO
4/17/2026	PR-1565	NET PAYROLL	\$ 46,183.25	PAYROLL DATED 4/20/2026
4/20/2026	3514	PRINCIPAL LIFE INSURANCE COMPANY	\$ 682.64	EMPLOYEE PAID INSURANCE MAY 2026
4/20/2026	3515	FRANCHISE TAX BOARD	\$ 425.46	EMPLOYEE WAGE GARNISHMENT
4/20/2026	JE-41	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$ 3,008.81	STATE PAYROLL TAX DEPOSIT
4/20/2026	JE-42	INTERNAL REVENUE SERVICE	\$ 15,895.54	FEDERAL PAYROLL TAX DEPOSIT
4/20/2026	JE-43	JOHN HANCOCK	\$ 8,443.22	401K RETIREMENT
5/4/2026	3517	FRANCHISE TAX BOARD	\$ 443.28	EMPLOYEE WAGE GARNISHMENT
5/4/2026	PR-1566	NET PAYROLL	\$ 47,859.17	PAYROLL DATED 5/5/2026
5/5/2026	JE-54	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$ 3,005.20	STATE PAYROLL TAX DEPOSIT
5/5/2026	JE-55	INTERNAL REVENUE SERVICE	\$ 15,919.19	FEDERAL PAYROLL TAX DEPOSIT
5/5/2026	JE-56	JOHN HANCOCK	\$ 8,461.50	401K RETIREMENT
<b>TOTAL</b>			<b>\$ 150,327.26</b>	

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

	FEBRUARY INTEREST RATE	MARCH INTEREST RATE	APRIL INTEREST RATE	<b>April 30, 2026</b>	<b>March 31, 2026</b>
<u>CURRENT LIABILITIES</u>					
ACCOUNTS PAYABLE				\$223,186	\$254,587
<b>TOTAL CURRENT LIABILITIES</b>				<b>\$223,186</b>	<b>\$254,587</b>
<u>CASH AND INVESTMENT ACCOUNTS</u>					
MECHANICS BANK O&M CHECKING				\$399,258	\$56,327
MECHANICS BANK PAYROLL CHECKING				\$16,070	\$29,833
MECHANICS BANK MONEY MARKET	3.60%	3.60%	3.85%	\$6,943	\$22,886
MECHANICS BANK CONTRACTUAL OBLIGATION FUND MM (OVERCOLLECTION)	3.60%	3.60%	3.85%	\$2,832,292	\$2,197,431
LAIF	4.20%	3.98%	3.81%	\$4,813,018	\$8,386,757
2021 REVENUE BONDS - LAIF RESTRICTED (RATE STABILIZATION FUND)	4.20%	3.98%	3.81%	\$1,244,881	\$1,232,800
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$9,312,461</b>	<b>\$11,926,033</b>
<u>ACCOUNTS RECEIVABLES</u>					
WATER				\$9,944,757	(\$117,825)
GROUNDWATER MANAGEMENT FEE				-	-
DELINQUENT ACCOUNT CHARGES				\$6,250	\$33,087
OTHER				\$34,452	\$3,668
GBA NOTE RECEIVABLE ( 5 YEARS @ 1.75%)				\$200,551	\$240,311
PDD NOTE RECEIVABLE (1/2 AR) \$ 716,521 ( 5 YEARS @ 3.00%)				\$119,610	\$131,408
CASH ADVANCE - PROP 84				\$7,577,083	\$5,894,140
<b>TOTAL ACCOUNTS RECEIVABLES</b>				<b>\$17,882,703</b>	<b>\$6,184,789</b>
<b>TOTAL CURRENT UNAUDITED ASSETS</b>				<b>\$27,195,164</b>	<b>\$18,110,823</b>
<b>NET CURRENT UNAUDITED ASSETS (NET CASH POSITION)</b>				<b>\$26,971,979</b>	<b>\$17,856,236</b>

**General Ledger Detail Report**  
**Summary Report for Period 01 Thru 02 Ending 4/30/2026**

**PANOCHÉ WATER DISTRICT (PWD)**

<b>Account Number/Description</b>	<b>Beginning Balance</b>	<b>Debit</b>	<b>Credit</b>	<b>Net Change</b>	<b>Ending Balance</b>
13112-000 MECHANIC CKNG #*****8566	1,452,889.79	8,879,815.17	9,933,447.28	1,053,632.11-	399,257.68
13132-000 MECHANIC MM # 2305	42,211.25	731.55	36,000.00	35,268.45-	6,942.80
13412-000 MECHANIC PR#*****7895	16,069.82	290,000.00	289,999.59	0.41	16,070.23
13465-000 2021 REVENUE BONDS - LAIF	1,232,800.10	12,080.93	0.00	12,080.93	1,244,881.03
13470-000 CONTRACTUAL OBLIGATION FUND #9745	2,190,517.09	641,774.54	0.00	641,774.54	2,832,291.63
13520-000 LOCAL AGENCY INVESTMENT FD	9,446,756.60	2,495,261.43	7,129,000.00	4,633,738.57-	4,813,018.03
<b>Report Total:</b>	<b>14381244.65</b>	<b>12319663.62</b>	<b>17388446.87</b>	<b>5,068,783.25-</b>	<b>9,312,461.40</b>

**PANOCHÉ WATER DISTRICT QUARTERLY FINANCIAL STATUS**

**CASH BOOK ACCOUNTS AS OF 3/31/2026**

	INTEREST RATE	
<b>PANOCHÉ WATER DISTRICT CHECKING</b>		
Balance as per bank statement		\$447,654
<u>Reconciling Items</u>		
Add: Outstanding deposits		-
Deduct: Outstanding checks		(\$391,327)
Balance as reported in the general ledger account		\$56,327
<b>PANOCHÉ WATER DISTRICT MONEY MARKET</b>		
Balance as per bank statement		\$22,886
<u>Reconciling Items</u>		
Add: Outstanding deposits		-
Deduct: Outstanding checks		-
Balance as reported in the general ledger account	3.600%	\$22,886
<b>PANOCHÉ WATER DISTRICT PAYROLL</b>		
Balance as per bank statement		\$30,224
<u>Reconciling Items</u>		
Add: Outstanding deposits		-
Deduct: Outstanding checks		(\$391)
Balance as reported in the general ledger account		\$29,833
<b>PANOCHÉ WATER DISTRICT 2021 BOND ACQUISITION FUND</b>		
Balance as per bank statement		\$2,197,431
<u>Reconciling Items</u>		
Add: Outstanding deposits		-
Deduct: Outstanding checks		-
Balance as reported in the general ledger account	3.600%	\$2,197,431
<b>PANOCHÉ WATER DISTRICT LAIF ACCOUNT</b>		
LAIF Account balance as of 3/31/2026	3.980%	\$8,482,018
<b>PANOCHÉ WATER DISTRICT 2021 LAIF REVENUE BONDS</b>		
LAIF Account balance as of 3/31/2026	3.980%	\$1,244,881
<b>TOTAL OF GENERAL LEDGER ACCOUNT BALANCES AND LAIF</b>		\$12,033,376

**General Ledger Detail Report**  
**Summary Report for Period 01 Ending 3/31/2026**

**PANOCHÉ WATER DISTRICT (PWD)**

<b>Account Number/Description</b>	<b>Beginning Balance</b>	<b>Debit</b>	<b>Credit</b>	<b>Net Change</b>	<b>Ending Balance</b>
13112-000					
MECHANIC CKNG #*****8566	1,452,889.79	4,431,971.00	5,828,533.78	1,396,562.78-	56,327.01
13132-000					
MECHANIC MM # 2305	42,211.25	674.88	20,000.00	19,325.12-	22,886.13
13412-000					
MECHANIC PR#*****7895	16,069.82	150,000.00	136,237.07	13,762.93	29,832.75
13465-000					
2021 REVENUE BONDS - LAIF	1,232,800.10	12,080.93	0.00	12,080.93	1,244,881.03
13470-000					
CONTRACTUAL OBLIGATION FUND #9745	2,190,517.09	6,913.63	0.00	6,913.63	2,197,430.72
13520-000					
LOCAL AGENCY INVESTMENT FD	9,446,756.60	2,495,261.43	3,460,000.00	964,738.57-	8,482,018.03
<b>Report Total:</b>	<b>14381244.65</b>	<b>7,096,901.87</b>	<b>9,444,770.85</b>	<b>2,347,868.98-</b>	<b>12033375.67</b>

**PANOCHÉ WATER DISTRICT**

2026 Quarterly Investment Report  
For Quarter Ending March 31, 2026

DATE: May 12, 2026

TO: Board of Directors

FROM: Marlene Brazil

In accordance with Government Code Section 53646 and the Panoche Water District Investment Policy, the following shall constitute the quarterly report of investment on behalf of the Panoche Water District:

	MECHANICS BANK (4 ACCTS)	LAIF	TOTAL
INVESTMENT BALANCES March 31, 2026	\$ 2,306,476.61	\$ 9,726,899.06	\$ 12,033,375.67

1. As of the date of the report, the majority of District funds are invested in the State of California Local Agency Investment Fund (LAIF) in accordance with Section 16429.1 of the Government Code. Attached is the most recent statement(s) received by the District.
2. As of the date of the report, the remaining District funds are deposited in Federal Deposit Insurance Corporation (FDIC) insured accounts at Mechanics Bank. Therefore, as provided by Government Code Section 53646 (e), attached are the most recent statements received by the District.
3. The portfolio of the District is in compliance with the District's Statement of Investment Policy.
4. It is expected the District will be able to meet its expenditure requirements for the next six months based on projected revenue from water sales and reimbursements from other agencies.



MALIA M. COHEN  
California State Controller

LOCAL AGENCY INVESTMENT FUND  
REMITTANCE ADVICE

Agency Name PANOCHÉ WATER DISTRICT  
Account Number 90-10-005

As of 4/15/2026, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 3/31/2026.

Earnings Ratio		0.00010906180047888
Interest Rate		3.98%
Dollar Day Total	\$	873,462,836.68
Quarter End Principal Balance	\$	8,386,756.60
Quarterly Interest Earned	\$	95,261.43

**General Ledger Detail Report**  
**Detail Postings for Dates 1/1/2026 Thru 3/31/2026**

**PANOCHE WATER DISTRICT (PWD)**

Account Number/Description					Beginning Balance	Debit	Credit	Net Change	Ending Balance
Period	Date	Journal	Source	Batch					
13520-000					1,756.60				
		LOCAL AGENCY INVESTMENT FD							
11	1/9/2026	JE-000256	G/L	00001		12370000.00	0.00		12371756.60
		<b>Comments:</b> TRANSFER FUNDS INTO LAIF							
11	1/14/2026	JE-000258	G/L	00001		0.00	155,000.00		12216756.60
		<b>Comments:</b> Doc: JE-258 01/14/26 TRANSFER FUNDS							
11	1/23/2026	JE-000271	G/L	00001		0.00	470,000.00		11746756.60
		<b>Comments:</b> Doc: JE-271 01/23/26 TRANSFER FUNDS							
12	2/11/2026	JE-000284	G/L	00001		0.00	2,300,000.00		9,446,756.60
		<b>Comments:</b> Doc: JE-284 02/11/26 TRANSFER FUNDS							
01	3/2/2026	JE-000001	G/L	00001		1,400,000.00	0.00		10846756.60
		<b>Comments:</b> TRANSFER FUNDS FROM CHECKING TO LAIF							
01	3/2/2026	JE-000002	G/L	00001		0.00	1,400,000.00		9,446,756.60
		<b>Comments:</b> Doc: JE-2 03/02/26 BACK OUT JE-1 U							
01	3/2/2026	JE-000003	G/L	00001		1,000,000.00	0.00		10446756.60
		<b>Comments:</b> TRANSFER FUNDS FROM CHECKING INTO LAIF							
01	3/13/2026	JE-000012	G/L	00001		0.00	160,000.00		10286756.60
		<b>Comments:</b> Doc: JE-12 03/13/26 TRANSFER FUNDS							
01	3/26/2026	JE-000021	G/L	00001		0.00	1,900,000.00		8,386,756.60
		<b>Comments:</b> Doc: JE-21 03/26/26 TRANSFER FUNDS							
01	3/31/2026	JE-000039	G/L	00001		95,261.43	0.00		8,482,018.03
		<b>Comments:</b> JE-39 POST 1ST QTR 2026 LAIF INTEREST							
					1,756.60	14865261.43	6,385,000.00	8,480,261.43	8,482,018.03
<b>Report Total:</b>					1,756.60	14865261.43	6,385,000.00	8,480,261.43	8,482,018.03



MALIA M. COHEN  
California State Controller

LOCAL AGENCY INVESTMENT FUND  
REMITTANCE ADVICE

Agency Name PANOCHÉ WATER DISTRICT  
Account Number 11-10-004

As of 4/15/2026, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 3/31/2026.

Earnings Ratio		0.00010906180047888
Interest Rate		3.98%
Dollar Day Total	\$	110,771,425.94
Quarter End Principal Balance	\$	1,232,800.10
Quarterly Interest Earned	\$	12,080.93

Account Number/Description					Beginning Balance	Debit	Credit	Net Change	Ending Balance
Period	Date	Journal	Source	Batch					
13465-000					1,232,800.10				
		2021 REVENUE BONDS - LAIF							
01	3/31/2026	JE-000040	G/L	00001		12,080.93	0.00		1,244,881.03
		Comments: JE-40 POST 1ST QTR 2026 BOND LAIF INTERE							
					1,232,800.10	12,080.93	0.00	12,080.93	1,244,881.03
<b>Report Total:</b>					<b>1,232,800.10</b>	<b>12,080.93</b>	<b>0.00</b>	<b>12,080.93</b>	<b>1,244,881.03</b>

**PANOCHÉ WATER DISTRICT**  
**O & M ACCOUNT**  
 52027 W ALTHEA AVE  
 FIREBAUGH CA 93622-9401

**Managing Your Accounts**

-  Client Services 800.797.6324
-  Online [www.mechanicsbank.com](http://www.mechanicsbank.com)
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**Run Your Business on Clover**

Clover is the smartest point-of-sale system built for small business owners who do it all. Whether you're managing sales, inventory, or customer relationships, Clover gives you the tools to stay in control and keep your business growing — your way.

**Limited Time Offer: \$450 rebate when you act by March 31!\***

\*Terms and conditions apply. See your banker for details.

**Summary of Accounts**

Account Type	Account Number	Ending Balance
PUBLIC CHECKING	XXXXXXXX8566	\$447,654.15

**PUBLIC CHECKING - XXXXXXXX8566**

**Account Summary**

Date	Description	Amount
02/28/2026	Beginning Balance	\$1,502,021.17
	20 Credit(s) This Period	\$3,031,710.00
	68 Debit(s) This Period	\$4,086,077.02
03/31/2026	Ending Balance	\$447,654.15

**Electronic Credits**

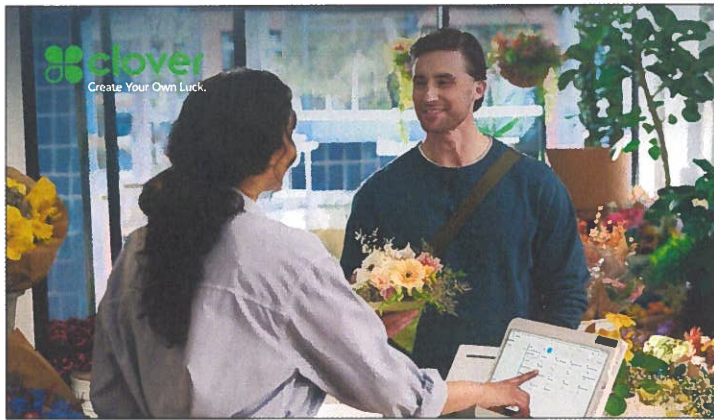
Date	Description	Amount
03/06/2026	Remote Deposit	\$65,624.92
03/11/2026	JE-2 Pay invoice # 3-2026	\$12,874.95
03/12/2026	Remote Deposit	\$37,120.31
03/13/2026	Wire/In/121140218/WEST AM BK SUI CY/NOTPROVIDED/STATE OF CALIFORNIA	\$160,000.00
03/13/2026	Remote Deposit	\$19,752.00
03/16/2026	ACH Paymen FADAK ORCHARDS Payment for invoice 46804	\$1,328.00
03/16/2026	Grassland Basin GBA 46833,46835	\$4,276.49
03/16/2026	Grassland Basin GBA Stlmt Pmt25	\$20,935.84



**PANOCH WATER DISTRICT  
 PAYROLL ACCOUNT**  
 52027 W ALTHEA AVE  
 FIREBAUGH CA 93622-9401

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### Summary of Accounts

Account Type	Account Number	Ending Balance
PUBLIC CHECKING	XXXXXXXX7895	\$30,223.72

### PUBLIC CHECKING - XXXXXXXX7895 ✓

**Account Summary**

Date	Description	Amount
02/28/2026	Beginning Balance	\$18,087.07
	2 Credit(s) This Period	\$150,000.00
	13 Debit(s) This Period	\$137,863.35
03/31/2026	Ending Balance	\$30,223.72

**Electronic Credits**

Date	Description	Amount
03/03/2026	JE-4 Transfer funds for payroll	\$70,000.00
03/18/2026	JE-16 Transfer funds for payroll	\$80,000.00




**Electronic Debits**

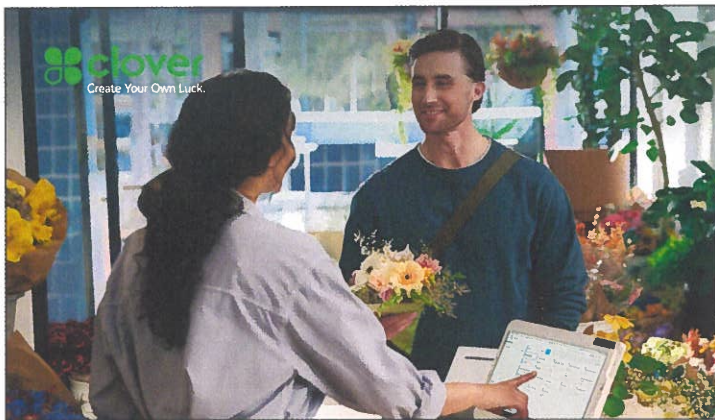
Date	Description	Amount
03/05/2026	EMPLOYMENT DEVEL EDD EFTPMT 1856978400	\$2,534.05
03/05/2026	IRS USATAXPYMT 270646432572188	\$13,635.11
03/05/2026	PANOCHWATERDIST PE02/28/26 XXXXX2036	\$40,144.63



**PANOCHÉ WATER DISTRICT  
 CONTRACTUAL OBLIGATION FUND**  
 52027 W ALTHEA AVE  
 FIREBAUGH CA 93622-9401

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The "Per Check Charge" defined on your statement represents a \$15 charge for each check that exceeds the six check limitation on your account. Refer to Mechanics Bank's Account Agreement for additional information.

**Summary of Accounts**

Account Type	Account Number	Ending Balance
PUBLIC MONEY MARKET	XXXXXXXX9745	\$2,197,430.72

**PUBLIC MONEY MARKET - XXXXXXXXX9745** ✓

**Account Summary**

Date	Description	Amount
02/28/2026	Beginning Balance	\$2,190,517.09
	1 Credit(s) This Period	\$6,913.63
	0 Debit(s) This Period	\$0.00
03/31/2026	Ending Balance	\$2,197,430.72

**Interest Summary**

Description	Amount
Interest Earned From 02/28/2026 Through 03/31/2026	
Annual Percentage Yield Earned	3.66%
Interest Days	32
Interest Earned	\$6,913.63
Interest Paid This Period	\$6,913.63
Interest Paid Year-to-Date	\$20,310.27




**Other Credits**

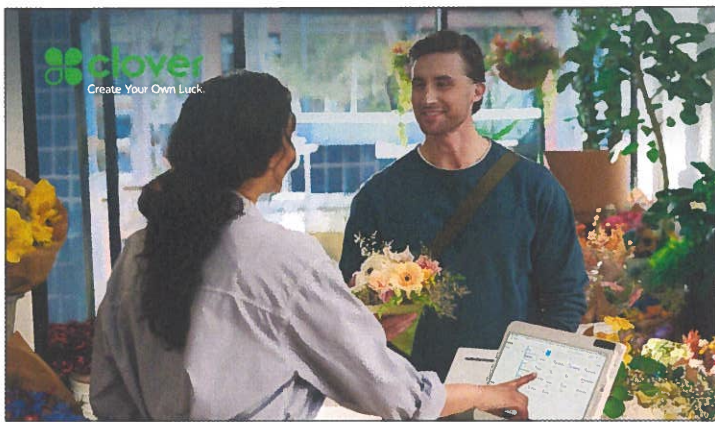
Date	Description	Amount
03/31/2026	INTEREST	\$6,913.63



**PANOCHÉ WATER DISTRICT**  
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The "Per Check Charge" defined on your statement represents a \$15 charge for each check that exceeds the six check limitation on your account. Refer to Mechanics Bank's Account Agreement for additional information.

### Summary of Accounts

Account Type	Account Number	Ending Balance
PUBLIC MONEY MARKET	XXXXXXXX2305	\$22,886.13

### PUBLIC MONEY MARKET - XXXXXXXXX2305


**Account Summary**

Date	Description	Amount
02/28/2026	<b>Beginning Balance</b>	<b>\$42,211.25</b>
	2 Credit(s) This Period	\$674.88
	1 Debit(s) This Period	\$20,000.00
03/31/2026	<b>Ending Balance</b>	<b>\$22,886.13</b>

**Interest Summary**

Description	Amount
Interest Earned From 02/28/2026 Through 03/31/2026	
Annual Percentage Yield Earned	3.66%
Interest Days	32
Interest Earned	\$124.88
Interest Paid This Period	\$124.88
Interest Paid Year-to-Date	\$8,350.53

**Other Credits**

Date	Description	Amount
03/04/2026	ADJ WITHDRAWAL WORK OF 02/02/2026 INCORRECT ACCOUNT POSTED	\$550.00
03/31/2026	INTEREST	\$124.88



PANOCHE WATER DISTRICT  
FY 2025 - 2026  
BUDGET TO ACTUAL  
MARCH 1, 2026 - FEBRUARY 28, 2027

	WATER REVENUE	BUDGET	ACTUAL THRU 4/30/2026	% OF BUDGET TO DATE	ESTIMATE TO COMPLETE	ESTIMATED YEAR END 2/28/27	\$ DIFFERENCE (OVER)UNDER	ESTIMATED % OF BUDGET REMAINING
1	Supplemental Water	\$11,196,810	\$140,000	1%	\$11,056,810	\$11,056,810	\$11,056,810	99%
2	USBR Rescheduled Water (WY 25-26)	\$958,624	\$101,842	11%	\$856,782	\$856,782.00	\$856,782	89%
3	CVP Ag Water Contract (Based on 25%)	\$3,045,600	\$1,145,225	38%	\$1,900,375	\$1,900,375	\$1,900,375	62%
4	Other Revenue	\$600,000	\$708,361	118%	-\$108,361	-\$108,361	(\$108,361)	-18%
	<b>TOTAL WATER REVENUE</b>	<b>\$15,801,034</b>	<b>\$2,095,428</b>	<b>13%</b>	<b>\$13,705,606</b>	<b>\$13,705,606</b>	<b>\$13,705,606</b>	<b>87%</b>

	WATER EXPENSES	BUDGET	ACTUAL THRU 4/30/2026	% OF BUDGET TO DATE	ESTIMATE TO COMPLETE	ESTIMATED YEAR END 2/28/27	\$ DIFFERENCE (OVER)UNDER	ESTIMATED % OF BUDGET REMAINING
5	Supplemental Water	\$11,196,810	\$74,887	1%	\$11,121,923	\$11,121,923	\$11,121,923	99%
6	USBR Rescheduled Water (WY25-26)	\$958,624	\$360,662	38%	\$597,962	\$597,962	\$597,962	62%
7	CVP Ag Water Contract (Based on 25%)	\$3,045,600	\$544,548	18%	\$2,501,052	\$2,501,052	\$2,501,052	82%
8	Planning & Engineering	\$70,000	-	0%	\$70,000	\$70,000	\$70,000	100%
	<b>TOTAL WATER EXPENSES</b>	<b>\$15,271,034</b>	<b>\$980,097</b>	<b>6%</b>	<b>\$14,290,937</b>	<b>\$14,290,937</b>	<b>\$14,290,937</b>	<b>94%</b>

<b>NET WATER REVENUE/(DEFICIT)</b>	<b>\$530,000</b>	<b>\$1,115,331</b>	<b>(\$585,331)</b>	<b>(\$585,331)</b>	<b>(\$585,331)</b>
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	O & M REVENUE	BUDGET	ACTUAL THRU 4/30/2026	% OF BUDGET TO DATE	ESTIMATE TO COMPLETE	ESTIMATED YEAR END 2/28/27	\$ DIFFERENCE (OVER)UNDER	ESTIMATED % OF BUDGET REMAINING
9	Operations & Maintenance	\$4,811,078	\$307,512	6%	\$4,503,566	\$4,503,566	\$4,503,566	94%
10	Labor Reimbursement	\$90,000	\$8,172	9%	\$81,828	\$81,828	\$81,828	91%
11	Reimbursed Expenses	\$230,000	\$46,960	20%	\$183,040	\$183,040	\$183,040	80%
12	Domestic Water Treatment Plant	\$169,500	\$29,105	17%	\$140,395	\$140,395	\$140,395	83%
13	Central Delta-Mendota Region SGMA Fund 65	\$22,663	-	0%	\$22,663	\$22,663	\$22,663	100%
14	SGMA Coordinated Fund 63	\$12,771	-	0%	\$12,771	\$12,771	\$12,771	100%
15	Grant Revenue (Contour Canal)	\$1,877,823	-	0%	\$1,877,823	\$1,877,823	\$1,877,823	100%
16	Domestic Plant Reimbursement - Grant	\$100,000	-	0%	\$100,000	\$100,000	\$100,000	100%
17	GBA Note Receivable \$ 1,201,924 3/1/2024 Less: Interest	\$240,311	\$19,866	8%	\$220,445	\$220,445	\$220,445	92%
18	PDD Note Receivable \$ 716,521.50 2/29/2024 Less: Interest	\$143,176	\$23,566	16%	\$119,610	\$119,610	\$119,610	84%
19	Reserves - Service Truck w/ Boom	\$185,000	\$173,865	94%	\$11,135	\$11,135	\$11,135	6%
20	Reserves - Computer Replacements	\$17,000	\$13,102	77%	\$3,898	\$3,898	\$3,898	23%
21	Reserves - New VFD Station	\$65,250	-	0%	\$65,250	\$65,250	\$65,250	100%
22	Reserves - Forefront Power	\$80,864	\$80,864	100%	-	-	-	0%
23	Reserves - Pumps & Structures Repairs	\$250,000	-	0%	\$250,000	\$250,000	\$250,000	100%
24	Reserves - Supplemental Water	\$400,000	-	0%	\$400,000	\$400,000	\$400,000	100%
	<b>TOTAL O &amp; M REVENUE</b>	<b>\$8,695,436</b>	<b>\$703,011</b>	<b>8%</b>	<b>\$7,992,425</b>	<b>\$7,992,425</b>	<b>\$7,992,425</b>	<b>92%</b>

	ADMINISTRATION EXPENSES	BUDGET	ACTUAL THRU 4/30/2026	% OF BUDGET TO DATE	ESTIMATE TO COMPLETE	ESTIMATED YEAR END 2/28/27	\$ DIFFERENCE (OVER)UNDER	ESTIMATED % OF BUDGET REMAINING
25	Legal Costs	\$75,000	\$4,608	6%	\$70,392	\$70,392	\$70,392	94%
26	Salaries and Wages	\$666,826	\$102,294	15%	\$564,532	\$564,532	\$564,532	85%
27	Employees' Benefits	\$210,000	\$38,768	18%	\$171,232	\$171,232	\$171,232	82%
28	Payroll Burden	\$75,000	\$13,129	18%	\$61,871	\$61,871	\$61,871	82%
29	SLDMWA Activity Agreements	\$132,105	\$66,053	50%	\$66,052	\$66,052	\$66,052	50%
30	SLDMWA DHCCP Bond Payment	\$134,291	-	0%	\$134,291	\$134,291	\$134,291	100%
31	Directors' Benefits	\$30,000	\$5,000	17%	\$25,000	\$25,000	\$25,000	83%
32	Insurance Costs	\$103,000	\$66,154	64%	\$36,846	\$36,846	\$36,846	36%
33	SWRCB Water Rights Fee	\$140,943	-	0%	\$140,943	\$140,943	\$140,943	100%
34	Central Delta-MendotaRegion SGMA Fund 65	\$22,663	\$11,332	50%	\$11,332	\$11,332	\$11,332	50%
35	SGMA Coordinated Fund 63	\$12,771	\$6,385	50%	\$6,386	\$6,386	\$6,386	50%
36	Other Supplies & Services	\$100,000	\$30,994	31%	\$69,006	\$69,006	\$69,006	69%
37	Professional Services	\$60,000	\$14,935	25%	\$45,065	\$45,065	\$45,065	75%
38	Annual Audits	\$42,400	-	0%	\$42,400	\$42,400	\$42,400	100%
39	Communication Costs	\$38,500	\$11,563	30%	\$26,937	\$26,937	\$26,937	70%
40	Conferences and Training Costs	\$22,500	\$1,439	6%	\$21,061	\$21,061	\$21,061	94%
41	Utilities	\$49,000	\$4,159	8%	\$44,841	\$44,841	\$44,841	92%
	<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>\$1,914,999</b>	<b>\$376,813</b>	<b>20%</b>	<b>\$1,538,186</b>	<b>\$1,538,186</b>	<b>\$1,538,186</b>	<b>80%</b>

	OPERATIONS & MAINTENANCE EXPENSES	BUDGET	ACTUAL THRU 4/30/2026	% OF BUDGET TO DATE	ESTIMATE TO COMPLETE	ESTIMATED YEAR END 2/28/27	\$ DIFFERENCE (OVER)UNDER	ESTIMATED % OF BUDGET REMAINING
42	Energy Costs	\$1,800,000	\$220,755	12%	\$1,579,245	\$1,579,245	\$1,579,245	88%
43	Salaries and Wages	\$950,000	\$147,203	15%	\$802,797	\$802,797	\$802,797	85%
44	Employees' Benefits	\$358,000	\$55,788	16%	\$302,212	\$302,212	\$302,212	84%
45	Payroll Burden	\$132,000	\$18,894	14%	\$113,106	\$113,106	\$113,106	86%
46	Reimbursable Expenses	\$230,000	\$36,096	16%	\$193,904	\$193,904	\$193,904	84%
47	Chemical Application	\$193,000	\$8,747	5%	\$184,253	\$184,253	\$184,253	95%
48	Domestic Water Treatment Plant	\$269,500	\$10,099	4%	\$259,401	\$259,401	\$259,401	96%
49	Fuel & Oil costs	\$95,000	\$18,619	20%	\$76,381	\$76,381	\$76,381	80%
50	Pumps & Structures Repairs	\$200,000	\$67,831	34%	\$132,169	\$132,169	\$132,169	66%
51	Equipment repairs	\$55,000	\$8,586	16%	\$46,414	\$46,414	\$46,414	84%
52	Vehicle repairs & Maintenance	\$37,000	\$2,529	7%	\$34,471	\$34,471	\$34,471	93%
53	Buildings Repairs & Maintenance	\$100,000	\$5,720	6%	\$94,280	\$94,280	\$94,280	94%
54	Laboratory - Water Testing	\$15,000	\$1,675	11%	\$13,325	\$13,325	\$13,325	89%
55	Grant Expenses (Contour Canal)	\$1,877,823	\$2,740	0%	\$1,875,083	\$1,875,083	\$1,875,083	100%
56	Reserves - Service Truck w/ Boom	\$185,000	\$173,865	94%	-	-	\$11,135	6%
57	Reserves - Computer Replacements	\$17,000	\$13,102	77%	\$3,898	\$3,898	\$3,898	23%
58	Reserves - New VFD Station	\$65,250	-	0%	\$65,250	\$65,250	\$65,250	100%
59	Reserves - Forefront Power	\$80,864	\$80,864	100%	-	-	-	0%
60	Reserves - Pumps & Structures	\$250,000	-	0%	\$250,000	\$250,000	\$250,000	100%
61	Reserves - Supplemental Water	\$400,000	-	0%	\$400,000	\$400,000	\$400,000	100%
	<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENSES</b>	<b>\$7,310,437</b>	<b>\$873,112</b>	<b>12%</b>	<b>\$6,426,190</b>	<b>\$6,426,190</b>	<b>\$6,437,325</b>	<b>88%</b>

**TOTAL EXPENSES** **\$9,225,436** **\$1,249,926** **\$7,964,375** **\$7,964,375** **\$7,975,510**

**NET O & M REVENUE/(DEFICIT)** **-\$530,000** **(\$546,914)** **\$28,049** **\$28,049** **\$16,914**

**TOTAL REVENUE/(DEFICIT)** **\$568,417**

<b>RESERVES</b>	
Capital Improvement - Service Truck w/ boom	\$ 185,000
Capital Improvement - Computer Replacement	\$ 17,000
Capital Improvement - New VFD Station	\$ 65,250
Reserves - Pumps & Structures	\$ 250,000
Reserves - Forefront Power	\$ 80,864
Reserves - Balance from 25.26 1/2 Pistachio Fencing	\$ 20,937
Reserves - Supplemental Water	\$ 400,000
Board Approved 3.10.2026 Subject to Prop 218	\$ 1,019,051

**Water O & M Rate \$ 86.50**

**Land Based Assessment \$ 11.25**

PANOCHE WATER DISTRICT 2025/2026	
OTHER REVENUE BREAKDOWN	
EMPLOYEE RENT	\$8,260
DELIQUENT CUSTOMER CHARGES	\$87
MECHANICS MONEY MARKET INTEREST	\$182
LAIF INTEREST	\$107,342
PDD INTEREST ON LOAN INSTALLMENT PYMTS	\$2,184
SALE OF DISTRICT VEHICLES	\$0
FRONTIER REFUND - CLOSED PHONE ACCOUNT	\$231
TRUE UP USBR REFUND FOR FY2024 DMC	\$144,038
TRUE UP USBR REFUND FOR FY2024 SLC	\$417,696
GBA PROP 84 INTEREST ON ADVANCES	\$13,668
PROP 218 MONEY MARKET INTEREST	\$13,601
GBA INTEREST ON LOAN INSTALLMENT PYMTS	\$1,070
<b>TOTAL OTHER REVENUE</b>	<b>\$708,361</b>

4.30.2026

PROP 218 BOND RECONCILIATION ACT # 13470					
	AMOUNT	AMOUNT COLLECTED	AMOUNT COLLECTED	TOTAL	OVER
FISCAL YEAR	PAID	1ST INSTALL	2ND INSTALL	COLLECTED	COLLECTED
2021-2022	\$ 1,055,820.59	\$ 749,561.18	\$ 622,392.27	\$ 1,371,953.45	\$ 316,132.86
2022-2023	\$ 931,982.70	\$ 720,029.77	\$ 722,731.77	\$ 1,442,761.54	\$ 510,778.84
2023-2024	\$ 932,292.26	\$ 719,997.07	\$ 717,375.26	\$ 1,437,372.33	\$ 505,080.07
2024-2025	\$ 931,902.50	\$ 729,934.98	\$ 729,954.87	\$ 1,459,889.85	\$ 527,987.35
2025-2026	\$ 273,073.10	\$ 729,969.24	\$ 628,173.05	\$ 1,358,142.29	\$ 1,085,069.19
	\$ 4,125,071.15			\$ 7,070,119.46	\$ 2,945,048.31
21/22 OVERCOLLECTION REFUND FRESNO COUNTY				\$	323,556.68
TOTAL OVERCOLLECTION BALANCE				\$	2,945,048.31
MONEY MARKET ACCOUNT BALANCE WITH INTEREST 4.30.2026				\$	2,832,291.63
22/23 ESTIMATED BOND OVERCOLLECTION REFUND - IN PROGRESS AT FRESNO COUNTY				\$	495,000.00
23/24 ESTIMATED BOND OVERCOLLECTION REFUND				\$	505,263.65

2025 - 2026 TAX ASSESSMENT COLLECTIONS & PAYMENTS	
1ST INSTALL TAX ASSESSMENT COLLECTED 2025-2026 12/30/2025	\$ 729,969.24
PAYMENT MADE 2/28/2026 2025-2026 (INTEREST ONLY)	\$ 273,073.10
2ND INSTALL TAX ASSESSMENT COLLECTON 2025-2026 4/28/2026	\$ 628,173.05
PAYMENT DUE 8/31/2026 2025-2026 (INTEREST & PRINCIPAL)	\$ 663,305.05
<b>25.26 OVERCOLLECTION (ESTIMATE)</b>	<b>\$ 421,764.14</b>

ORIGINAL BOND AMOUNT JULY 2021			
2021A BOND	4%	\$	10,290,000
2021B BOND	3.51%	\$	8,110,000
		\$	18,400,000

\$205,755.00 INTEREST @ 3.60%  
\$5,045.00 FUNDS TO START ACCOUNT  
\$2,621,491.63 OVERCOLLECTION BALANCE  
\$2,832,291.63 APRIL 2026 BALANCE

**MONEY MARKET FUND EARNING 3.60% INTEREST**

4.30.2026

# PANOCHÉ WATER DISTRICT CASH RESERVE REPORT

## BANK ACCOUNT BALANCES THRU 4.30.2026

13112-000		
MECHANIC CKNG #*****8566	\$	399,257.68
13132-000		
MECHANIC MM # 2305	\$	6,942.80
13412-000		
MECHANIC PR#*****7895	\$	16,070.23
13465-000		
2021 REVENUE BONDS - LAIF	\$	1,244,881.03
13470-000		
CONTRACTUAL OBLIGATION FUND #9745	\$	2,832,291.63
13520-000		
LOCAL AGENCY INVESTMENT FD	\$	4,813,018.03
<b>Report Total:</b>	<b>\$</b>	<b>9,312,461.40</b>

EXPECTED EXPENSES FOR 2026 - 2027		
RESERVE BALANCE AVAILABLE	\$	5,219,219
SERVICE TRUCK W/ BOOM	\$	-
PUMPS & STRUCTURES	\$	250,000
COMPUTER REPLACEMENTS	\$	3,926
NEW VFD STATION	\$	65,200
FOREFRONT POWER	\$	-
PISTACHIO FENCING (FORWARD FROM 25.26)	\$	20,937
GRASSLAND BASIN AUTHORITY	\$	7,577,083
WATER REVENUE USED 2026-27	\$	400,000
WATER REVENUE OVERAGE	\$	1,774,666
RESERVE BALANCE AFTER EXPENDITURES	\$	12,056,239
		2024 FORD F550 PICKUP
		PUMP REHAB
		UPDATE COMPUTERS
		VFD FOR PUMP
		SETTLEMENT
		PISTACHIO FENCING - BALANCE OF 1/2 COST
		PROP 84 ADVANCE REIMBURSEMENT EXPECTED * (ADDED IN)
		USED TO OFFSET 2026-27 SUPP'L WATER RATE (\$515 TO \$500)
		WATER YEAR 2024 - 2025 (TRACKING PURPOSES ONLY - NEEDS UPDATE)

**PANOCHÉ WATER DISTRICT**  
**AGED ACCOUNTS RECEIVABLE, BY DUE DATE**  
 As of 4/30/2026

**Delinquency Notification Steps**

Name	L Day + 1 Month 31-60 Days		L Day + 2 Months 61-90 Days		L Day + 75 Days		L Day + 3 Months Over 90 Days		Total A/R
B & C Farms c/o Raquel Barron	36.46	✓	36.46	✓	36.46	✓	2,528.47	✓	2,637.85
Carbajal, Sylvia	7.39	✓	7.39	✓	7.39	✓	641.77	✓	663.94
Correia 2015 Living Trust	43.57	✓					2,904.90	✓	2,948.47
<b>Total:</b>	<b>87.42</b>		<b>43.85</b>		<b>43.85</b>		<b>6,075.14</b>		<b>\$ 6,250.26</b>
	Re-Issue Invoice		Re-Issue Invoice		Re-Issue Invoice		Re-Issue Invoice		
	Send Copy of Policy		Send Copy of Policy		Send Copy of Policy		Send Copy of Policy		
			Notify Owner & Wtr User		Notify Owner & Wtr User		Notify Owner & Wtr User		
			Deny New Wtr Orders		Deny New Wtr Orders		Deny New Wtr Orders		
			GM to call		GM to call		GM to call		
					15 Day Notice to Service		15 Day Notice to Service		
					Assign 1.5% Interest		Assign 1.5% Interest		
							Discontinue Wtr Service		
							May Discontinue Drainage		
							May Lien Property		

**NOTES:**

B&C Farms / Mailed letter / Invoice/ Statement - Along with a copy of the delinquency policy to Daughter 7/7/2025 / Realtor contacted me 8/4/25 / Still Continuing to send statements & billings. 10/31 Sent Certified Letter - Have not heard back / Mailed Statement 1/5/26 & 2/4/26 & 3/4/26 & 4/6/26 & 5/6/26  
 Carbajal / Mailed out Letter along with a copy of the delinquency policy 7/7/ & 8/5 & 9/2 & 9/30 & 10/31 / Still Continuing to send statements & billings  
 Sent Certified Letter - Have not head back. / Mailed Statement 1/5/26 & 2/4/26 & 3/4/26 & 4/6/26 & 5/6/26  
 Correia / E-mailed Statement 4/6/26 & 5/6/2026

# panoche water district

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



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## BOARD MEETING MEMORANDUM

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**TO:** BOARD OF DIRECTORS  
**FROM:** SANDRA REYES, WATER MASTER  
**SUBJECT:** APRIL DIVISION REPORT – WATER DEPT.  
**DATE:** MAY 12, 2026  
**CC :** JUAN CADENA, WATER RESOURCES MANAGER  
PATRICK MCGOWAN, GENERAL MANAGER

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### Water Supply as of May 1, 2026:

San Luis Reservoir Total Storage	<u>1,733,128 AF</u>
San Luis Reservoir Federal Storage	<u>778,803 AF</u>
San Luis Reservoir % of Total Capacity	<u>85 % (100% = 2,041,000 AF)</u>
San Luis Reservoir Federal % Share	<u>45 %</u>

*Average 1,686,677 AF – As of May 1 – Overall at 103% of average*

### Panoche Water Supply as of May 1, 2026:

USBR 2026 Water Balance	<u>18,866 AF (20%)</u>
USBR Resch. Water Balance	<u>2,022 AF</u>
April, 2026 Grower Deliveries	<u>4,103 AF</u>
Total Deliveries to Date (Mar-Apr)	<u>7,632 AF</u>

*The water figures do not include the Drought Pool of 2,285 AF*

### Water Department Updates:

The March O&M billings, Interest billings, & M&I water billings were completed & mailed out. April's Water Usage, Interest, and M&I Billings will go out 5/15/2026. Colored and will report April's Water, M&I, and Transfer Usage for PWD for the DMC & SLC to SJRECWA/SLDMWA/USBR/DWR Will finalize the Water Payment Summaries for the DMC & SLC to the USBR & SLDMWA for April. Finalized the PDD and PWD Board Meeting Minutes for last month's meetings. Reconciled all the bank statements and the Fresno County Fund for the month of April and posted any interest in the GL for all Districts. Processed the Board Meeting AR Reports for PDD & PWD Reached out to Growers regarding their delinquencies for both PDD & PWD

Updated the Supp'l Water Scenario spreadsheet for the board meeting.

Finalized the PWD WY 2025-2026 Water Inventory File & let Darryl know it's ready to go.

Still working on a project with Juan on the overall District map APN's and ownership / researching and updating to current / Currently on Division 1 out of 5. (Juan has completed Sections 3, 4, and 5 already)

Processed the PDD 1<sup>st</sup> Installment Drainage Service Fee 4-15-26 (Total \$ 859,608.31).

Processed the USBR Allocation Deposit Billing 5-17-26 (USBR Wtr) (Total \$ 1,145,224.50)

Tabulated the WY 2025-26 Crop Reports & gave the final version to Juan to submit.

Keeping an eye on water balances and contacting growers when running low.

Created an incoming list of Water Transfers coming in -by month for 2026-27

Created a spreadsheet showing the breakdown of what needs to be brought in through the Direct Connects for Juan & the canalmen.

Processed the WY2026-27 Supplemental Water Cost Billing 5-5-26 (Total \$ 9,008,500)

Processed the WY2026-27 SSMA Allocation Program Water Cost Billing 5-5-26 (Total \$ 240,700)

Still working on MSWD Audit.

**USBR Allocation 20%, or 18,866 AF will equal approximately .48 AF/AC  
At 100%, the allocation is 2.46 AF/AC**

**PANOCHÉ WATER DISTRICT WATER ACCOUNTING**

**Month: April, 2026**

5/7/2026

<b>Water Supply</b>																			
<b>District Water</b>	Annual	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2027	2027	YTD	Transfers	Not	Stored	Remaining
<b>March, 2026 - Feb, 2027</b>	AF	March	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Usage	Out	Pumped		Balance	
Grower Transfer Ins	1,500													0				1,500	
Transfer 1	2,750	242	307											549				2,201	
Transfer 2	4,250													0				4,250	
Transfer 4	750													0				750	
Transfer 5	271													0				271	
Transfer 8	2,000													0				2,000	
Grower Well Water	500		35											35				465	
Gains or Losses	3,000	(291)	98											(193)				3,193	
<b>District Water Total</b>	<b>15,021</b>	<b>(49)</b>	<b>440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>391</b>				<b>14,630</b>	
<b>Bureau Water</b>																			
<b>March, 2026 - Feb, 2027</b>	Annual	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2027	2027	YTD	Transfers	Loss	Transfer	Remaining	
Rescheduled Water	9,320	3,578	3,663											7,241		(57)		2,022	
2026-20267 20% USBR	18,866													0	0			18,866	
USBR Drought Program	2,350													0		(65)		2,285	
Transfer 1	250													0				250	
Transfer 2	750													0				750	
Transfer 3	5,000													0				5,000	
Transfer 4	750													0				750	
Transfer 6	3,967													0				3,967	
Transfer 7	857													0				857	
Grower Transfers In	2,500													0				2,500	
<b>Bureau Water Total</b>	<b>44,610</b>	<b>3,578</b>	<b>3,663</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,241</b>	<b>0</b>	<b>(122)</b>	<b>0</b>	<b>37,247</b>	
<b>Total Water Supply</b>	<b>59,631</b>	<b>3,529</b>	<b>4,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,632</b>	<b>0</b>	<b>(122)</b>	<b>0</b>	<b>51,877</b>	
<b>Usage</b>																			
Growers		3,529	4,103											7,632					
Grower Transfers Out														0					
District Transfers/Sales														0					
USBR Drought Program														0					
<b>Total Usage/Transfers</b>		<b>3,529</b>	<b>4,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,632</b>					
<b>Diff/Losses: % of Supply</b>	<b>%</b>	<b>-8%</b>	<b>2%</b>											<b>-3%</b>					
<b>Budget to Actual - AF</b>	<b>52,000</b>	3,529	4,070											7,599				44,401	

\* Water Supply Numbers are estimates of known Transfers at this time - Deliveries are Actual \* / \* USBR Allocation 20% .

# Panoche Water District

## DELIVERIES, RECYCLED, POWER CHARGES REPORT

DISTRICT DELIVERIES						RETURN FLOWS					RUSSELL RECIRCULATION Energy Charges					PG&E CHARGES				
2022	2023	2024	2025	2026		2022	2023	2024	2025	2026	2022	2023	2024	2025	2026	2022	2023	2024	2025	2026
MAR	982	978	1,992	2,101	3,529	130	3	(164)	37	(291)	\$ 63	\$ 49	\$ 104	\$ 45	\$ 146	\$ 38,061	\$ 20,336	\$ 30,342	\$ 29,501	\$ 24,530
APR	2,303	2,980	3,690	5,012	4,103	556	85	90	145	98	\$ 128	\$ 920	\$ 236	\$ 17,091	\$ 23,155	\$ 95,409	\$ 60,283	\$ 100,923	\$ 81,246	\$ 96,572
MAY	3,839	6,411	7,313	8,294		728	538	747	8		\$ 1,413	\$ 1,266	\$ 24,408	\$ 35,782		\$ 103,548	\$ 76,265	\$ 131,564	\$ 129,334	
JUN	5,434	9,792	10,019	11,370		782	566	1,028	833		\$ 27,615	\$ 11,491	\$ 54,027	\$ 59,609		\$ 148,032	\$ 115,412	\$ 182,855	\$ 178,339	
JUL	5,612	11,545	12,186	11,576		83	650	1,787	2,122		\$ 46,544	\$ 12,039	\$ 74,553	\$ 68,501		\$ 209,145	\$ 213,325	\$ 332,340	\$ 271,389	
AUG	4,165	8,888	7,724	7,545		(253)	862	609	367		\$ 36,685	\$ 28,407	\$ 65,701	\$ 53,744		\$ 179,674	\$ 203,428	\$ 258,161	\$ 248,974	
SEP	2,790	4,724	4,062	4,631		(240)	37	274	228		\$ 22,748	\$ 39,151	\$ 49,877	\$ 50,021		\$ 143,734	\$ 163,960	\$ 196,922	\$ 219,763	
OCT	1,693	2,790	3,614	2,208		(171)	223	(64)	16		\$ 8,034	\$ 2,365	\$ 3,657	\$ 35,291		\$ 82,107	\$ 119,971	\$ 147,887	\$ 150,265	
NOV	266	1,134	748	384		(161)	(107)	(171)	(105)		\$ 7,014	\$ 202	\$ 105			\$ 202,938	\$ 86,638	\$ 112,013		
DEC	89	1,223	240	374		(15)	(58)	(18)	(48)		\$ 113	\$ 211	\$ 105			\$ 33,649	\$ 64,191	\$ 39,249		
JAN	15	1,860	2,466	1,533		(83)	98	(49)	(8)		\$ 93	\$ 222	\$ 110	\$ 227		\$ 25,041	\$ 70,825	\$ 18,785	\$ 14,505	
FEB	743	1,827	3,750	2,633		137	16	292	(143)		\$ 101	\$ 311	\$ 3,120	\$ 222		\$ 31,647	\$ 54,764	\$ 56,196	\$ 26,099	
<b>Total</b>	<b>27,931</b>	<b>54,152</b>	<b>57,804</b>	<b>57,661</b>	<b>7,632</b>	<b>1,493</b>	<b>2,913</b>	<b>4,361</b>	<b>3,452</b>	<b>(193)</b>	<b>\$ 150,552</b>	<b>\$ 96,633</b>	<b>\$ 276,004</b>	<b>\$ 320,533</b>	<b>\$ 23,300</b>	<b>\$ 1,292,985</b>	<b>\$ 1,249,397</b>	<b>\$ 1,607,237</b>	<b>\$ 1,349,416</b>	<b>\$ 121,102</b>
<b>YEAR TO DATE</b>	<b>3,285</b>	<b>3,958</b>	<b>5,682</b>	<b>7,113</b>	<b>7,632</b>	<b>686</b>	<b>88</b>	<b>(74)</b>	<b>182</b>	<b>(193)</b>	<b>\$ 191</b>	<b>\$ 969</b>	<b>\$ 340</b>	<b>\$ 17,137</b>	<b>\$ 23,300</b>	<b>\$ 133,470</b>	<b>\$ 80,618</b>	<b>\$ 131,265</b>	<b>\$ 110,747</b>	<b>\$ 121,102</b>

Water Year	2022-23	2023-24	2024-25	2025-26	2026-27	5 Yr. Average
USBR Allocation	0.00%	100.00%	50.00%	55.00%	20.00%	<b>45%</b>
Total Alloc. Acreage	38,202	38,317	38,317	38,317	38,317	<b>38,294</b>
A/F / acre	<b>0.73</b>	<b>1.41</b>	<b>1.51</b>	<b>1.50</b>	<b>0.20</b>	<b>1.07</b>
Effective Precip.	0.31	0.41	0.19	0.29	0.07	<b>0.25</b>
<b>Total Applied a/f</b>	<b>1.04</b>	<b>1.82</b>	<b>1.70</b>	<b>1.79</b>	<b>0.27</b>	<b>1.32</b>
Total Precip. Inches	7.34	9.73	4.56	6.92	1.73	(From Mar 1 to Apr 22)

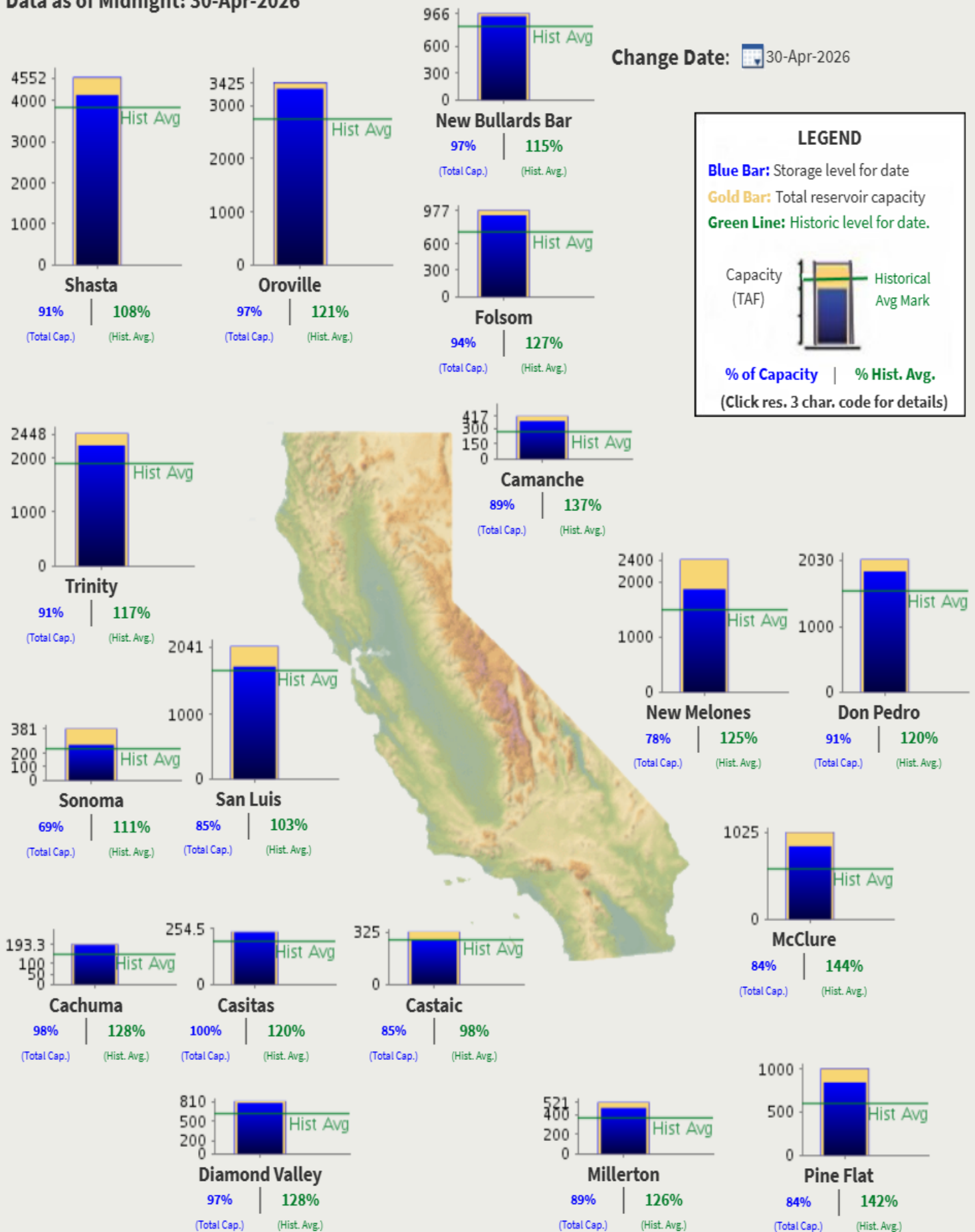
Total rainfall /2/12

**Total Rainfall from Oct. 2025 to today is 7.78 inches.**

**CURRENT CONDITIONS: MAJOR WATER SUPPLY RESERVOIRS:30-APR-2026**

Data as of Midnight: 30-Apr-2026

Change Date: 30-Apr-2026



[Click to download printable version of current data.](#)

Report Generated: 04-May-2026 10:58 AM

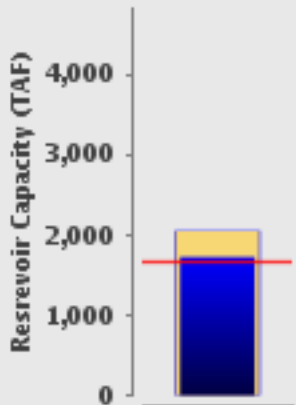
The CSI link has been disabled to zoom in, for the lack of historical data.



# CURRENT RESERVOIR CONDITONS



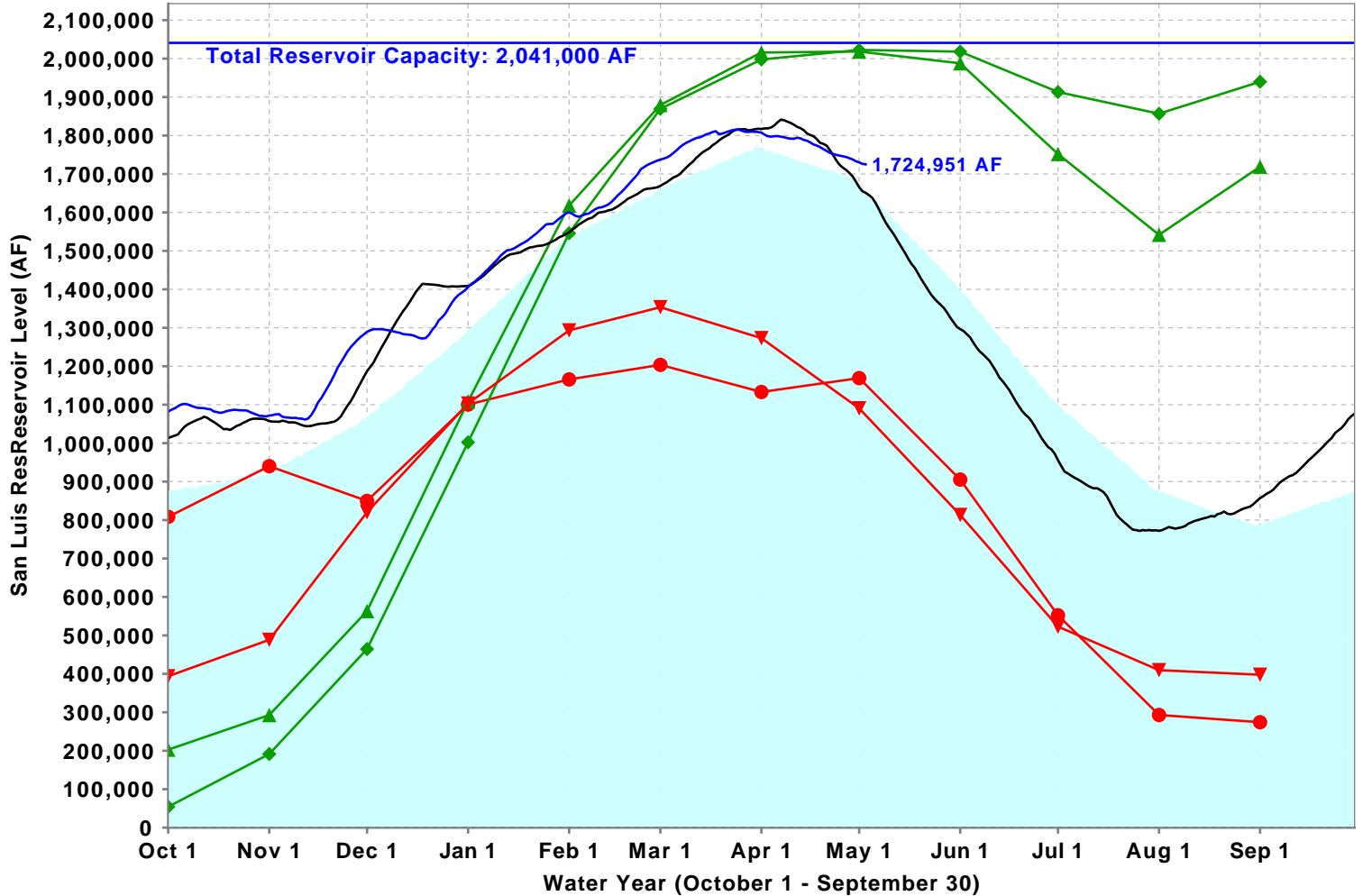
## San Luis Res Conditions (as of Midnight - May 3, 2026)



Current Level: 1,724,951 AF

**85%** (Total Capacity) | **104%** (Historical Avg.)

San Luis Res Levels: Various Past Water Years and Current Water Year, Ending At Midnight May 3, 2026



**PANOCHÉ WATER DISTRICT WY 2026-2027 SUPPLEMENTAL WATER POOL - ALLOCATION AND COSTS**

\$ 20.00

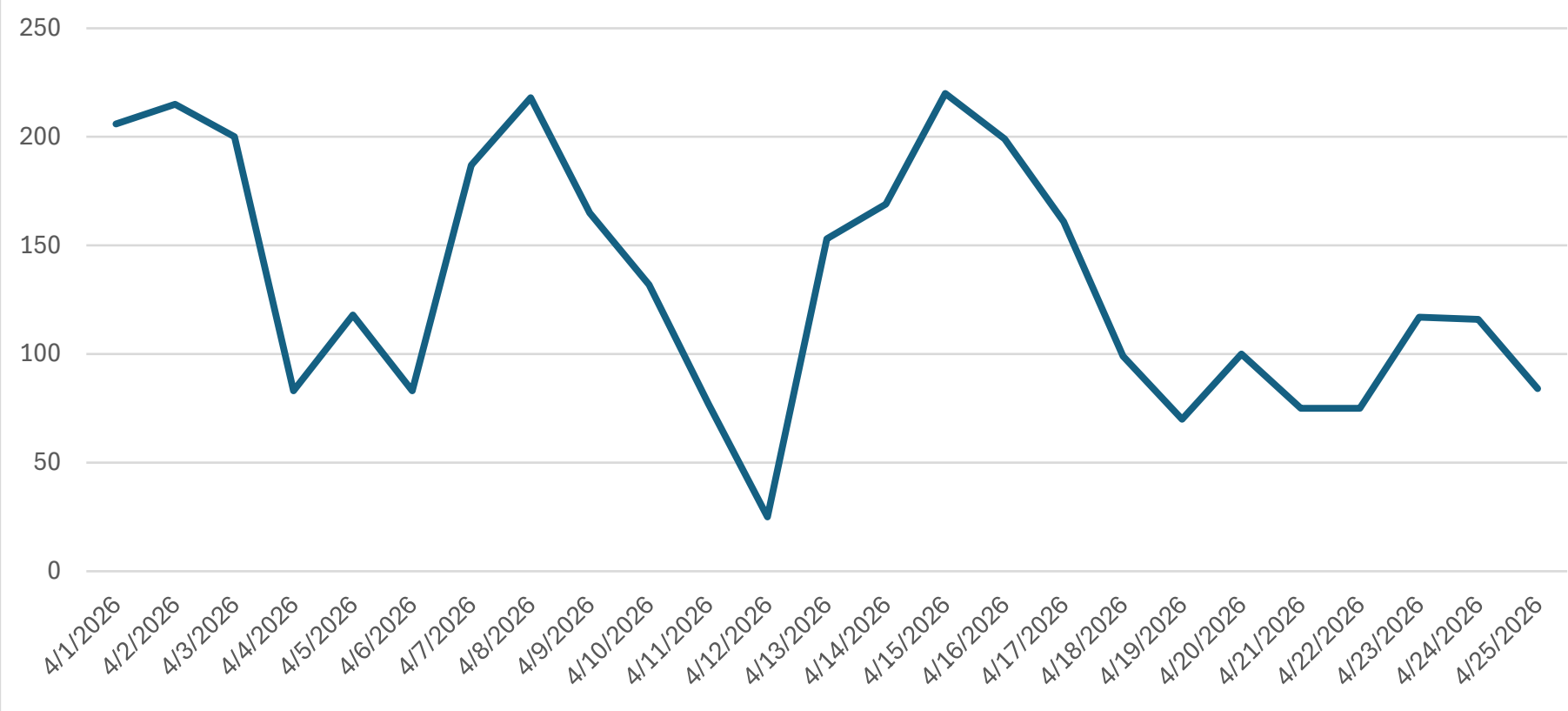
Grower Name	Acreage	Supp'l Water	Supp'l Water	Check Received	Deposit Status		SSMA Water	Final Water Cost True Up	
		25,651 Pro Rata Share	Grower AF Requested		AF Total	Total Deposit		Check Received	Total Payment
<b>A-Bar Ag Enterprises</b>	<b>1,758.47</b>	<b>1,235</b>				\$ -			
Almendra Properties III, LP	134.88	95				-			
Gopher Ridge I, LP	601.84	423	1,130	11060	1,130	\$ 22,600			
Gopher Ridge II, LP	633.60	445				\$ -			
<b>Gopher Ridge Entities Total</b>	<b>1,370.32</b>	<b>962</b>	<b>1,130</b>		<b>1,130</b>	<b>\$ 22,600</b>			
Hugh Bennett Ranch, Inc.	947.74	666	568	46368	568	\$ 11,360			
JFB Ranch, Inc.	2,020.43	1,419	1,135	46368	1,135	\$ 22,700	58		
<b>Bennett Entities Total</b>	<b>2,968.17</b>	<b>2,085</b>	<b>1,703</b>		<b>1,703</b>	<b>\$ 34,060</b>	<b>58</b>		
<b>Bethel, Kenneth 2015 Trust</b>	<b>477.28</b>	<b>335</b>				-			
Correia, Beau & Katherine	40.00	28				-			
KB Family Farm	420.00	295							
Correia 2015 Living Trust	170.13	119				-			
<b>Correia Entities Total</b>	<b>630.13</b>	<b>443</b>				-			
LAT Farming Trust	1,047.12	735	3,100	38984	3,100	\$ 62,000			
WMD Farming, Et Al #1	195.92	138	350	21581	350	\$ 7,000			
<b>Del Don Entities Total</b>	<b>1,243.04</b>	<b>873</b>	<b>3,450</b>		<b>3,450</b>	<b>\$ 69,000</b>			
Diedrich, William Living Trust	19.14	13	38	16472	38	760			
<b>Echeveste, Cecilia Survivors Trust</b>	<b>304.85</b>	<b>214</b>				\$ -			
<b>Epic Farms (Creskide)</b>	<b>638.81</b>	<b>449</b>	<b>600</b>	<b>39622</b>	<b>600</b>	<b>\$ 12,000</b>			
<b>Gargiulo, Inc.</b>	<b>637.14</b>	<b>447</b>	<b>500</b>	<b>349982</b>	<b>500</b>	<b>\$ 10,000</b>			
<b>Gil Management, Inc.</b>	<b>579.13</b>	<b>407</b>	<b>280</b>	<b>6558</b>	<b>280</b>	<b>\$ 5,600</b>		<b>6558</b>	<b>\$ 134,400.00</b>
Hammonds Ranch, Inc.	1,685.05	1,183	625	68054	625	\$ 12,500.00			
Homeland Ranch	923.19	648	200	68054	200	\$ 4,000.00			
Mar-Hi Farms	1,042.80	732	250	68054	250	\$ 5,000.00			
San Joaquin West Ranch	1,075.39	755	1,075	68054	1,075	\$ 21,500.00			
<b>Hammonds Entities Total</b>	<b>4,726.43</b>	<b>3,320</b>	<b>2,150</b>		<b>2,150</b>	<b>\$ 43,000.00</b>			
<b>John S. Diedrich Farms</b>	<b>290.23</b>	<b>204</b>	<b>225</b>	<b>1726</b>	<b>225</b>	<b>\$ 4,500</b>			
Linneman Ranch, Inc.	1,341.09	942	298			-	210		
Tierra Loma Ranch, Inc.	286.16	201				-			
<b>Linneman Entities Total</b>	<b>1,627.25</b>	<b>1,143</b>	<b>298</b>			-	<b>210</b>		
<b>Little Green Nut, LLC</b>	<b>316.48</b>	<b>222</b>	<b>300</b>	<b>39622</b>	<b>300</b>	<b>\$ 6,000</b>			
<b>Marv Coit Farms, LP</b>	<b>1,896.42</b>	<b>1,332</b>	<b>900</b>	<b>5698</b>	<b>900</b>	<b>\$ 18,000</b>			
<b>Nees Avenue Farms</b>	<b>1,245.78</b>	<b>875</b>				\$ -			
<b>Nellore Farms, LLC</b>	<b>404.92</b>	<b>284</b>	<b>400</b>	<b>1198</b>	<b>400</b>	<b>\$ 8,000</b>			
Grandland Pistachio, LP	615.05	432	1,048	2134	1,048	\$ 20,960			
Kariz, LP	312.40	219	545	2453	545	\$ 10,900			
Pardis, LP	466.61	328	760	91378	760	\$ 15,200			
Yazd, LP	598.70	420	1,020	8659	1,020	\$ 20,400			
<b>NIA Investments Entities Total</b>	<b>1,992.76</b>	<b>1,400</b>	<b>3,373</b>		<b>3,373</b>	<b>\$ 67,460</b>			

Grower Name	Acreage	Supp'l Water	Supp'l Water	Check Received	Deposit Status		Final Water Cost True Up		
		25,651 Pro Rata Share	Grower AF Requested		AF Total	Total Deposit	SSMA Water	Check Received	Total Payment
Nyman, Brad & Kristi	612.07	430				\$ -	312		
Nyman, Rebecca	783.75	550				-			
<b>Nyman Entities Total</b>	<b>1,395.82</b>	<b>980</b>				<b>\$ -</b>	<b>312</b>		
<b>Olam West Coast, Inc.</b>	<b>292.11</b>	<b>205</b>				-			
<b>Peri &amp; Sons Farms of CA, LLC</b>	<b>73.18</b>	<b>51</b>				\$ -			
<b>Redfern Ranches, Inc.</b>	<b>2,075.41</b>	<b>1,458</b>				-			
<b>Thiel Air Care, Inc.</b>	<b>11.26</b>	<b>8</b>				-			
AJS Farms, Inc.	157.00	110	500			-			
Donald J. Smith Farms, Inc.	274.39	193				-			
J.W. Palmer Farms, Inc.	636.89	447				\$ -			
S.H. Smith Farms	714.36	502				-			
SHS Family Limited Partnership	706.64	496				\$ -			
SSR Farms	590.74	415				\$ -			
Stuart J. Smith Farms	1,188.23	835				\$ -			
Turlock Fruit Company	305.21	214				\$ -			
<b>Turlock Fruit Entities Total</b>	<b>4,573.46</b>	<b>3,212</b>	<b>500</b>			<b>\$ -</b>			
<b>USC Farms, LLC</b>	<b>1,761.35</b>	<b>1,237</b>				-			
Dehbala Orchards, LP	470.96	331	690	Wire	690	\$ 13,800			
Fadak Orchards, LP	149.72	105	225	Wire	225	\$ 4,500			
Sisters Ranch, LP	302.49	212	435	Wire	435	\$ 8,700			
<b>West Hills Entities Total</b>	<b>923.17</b>	<b>648</b>	<b>1,350</b>		<b>1,350</b>	<b>\$ 27,000</b>			
Green Nut, LLC	318.58	224	500	2648	500	\$ 10,000			
Hanza Farms	609.78	428	200	1647	200	\$ 4,000			
Zagros Farms, LLC	298.70	210	400	2010	400	\$ 8,000			
<b>Western Farm Entities Total</b>	<b>1,227.06</b>	<b>862</b>	<b>1,100</b>		<b>1,100</b>	<b>\$ 22,000</b>			
<b>Westside Transplant</b>	<b>19.88</b>	<b>14</b>				-			
<b>Wood Farming, Doug</b>	<b>1,042.95</b>	<b>733</b>	<b>500</b>	<b>10786</b>	<b>500</b>	<b>\$ 10,000</b>			
<b>Grand Totals</b>	<b>36,522.40</b>	<b>25,651</b>	<b>19,377</b>		<b>17,999</b>	<b>\$ 359,980</b>	<b>580</b>		<b>\$ 134,400</b>
Gains	3,000		800						
Brackish Recovery	2,000								
CCID/FCWD	3,000								
SLCC/Eastside	5,000								
West Stanislaus	5,000								
FCWD/SJRECWA	1,500								
SLDMWA/SJRECWA	3,967								
YUBA Water	857								
FCWD / Add'l	271								
Rescheduled Water 25	1,056								
	25,651								

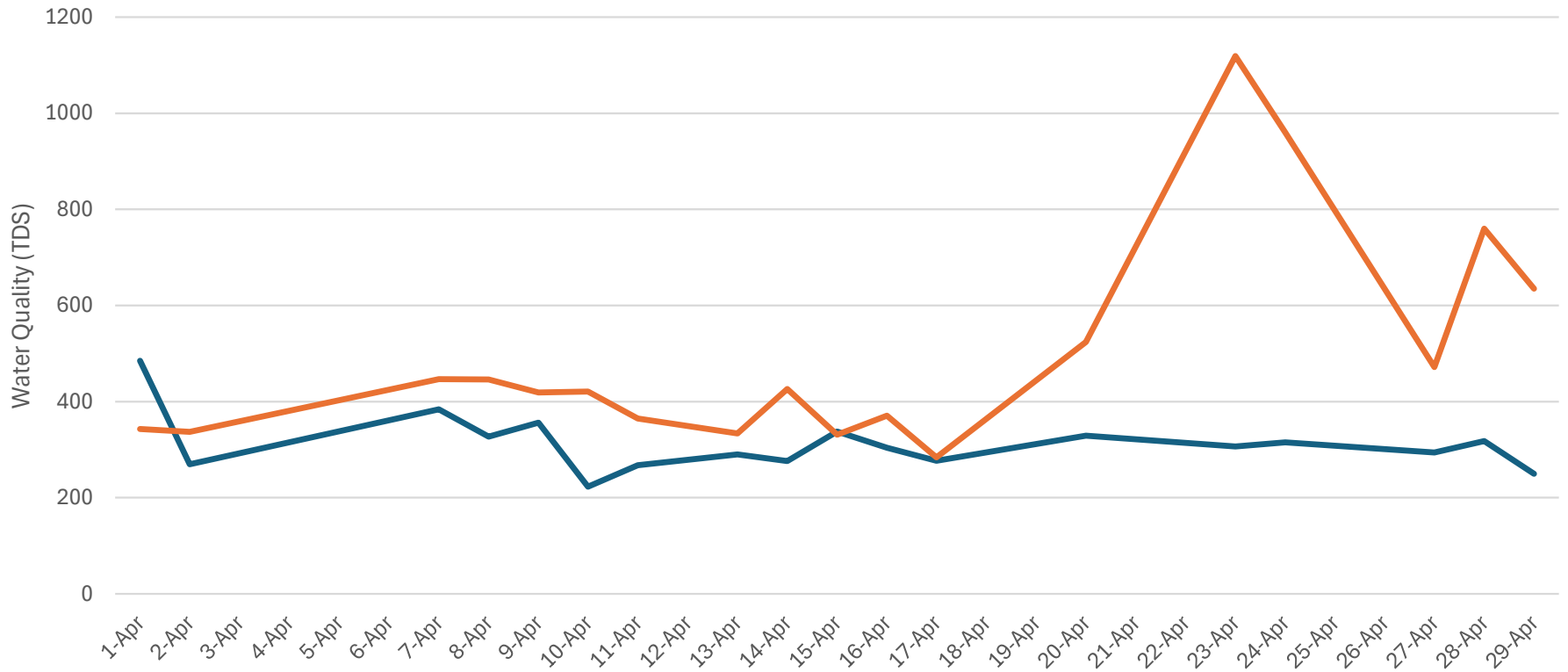
Budgeted Supp'l AF Total	26,151
Yuba Wtr Change in Total (1682-857)	(825)
SJRECWA Increase (3913 to 3967)	54
Add'l FCWD Wtr Purchase	271
<b>New Total</b>	<b>25,651</b>

0.702336101

### Panoche Water District April 2026 Deliveries



Panoche Water District  
April Water Quality  
Main Canal



Panoche Water District  
April Water Quality  
T-canal



# PANOCHÉ WATER DISTRICT

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



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## BOARD MEETING MEMORANDUM

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**TO:** BOARD OF DIRECTORS

**FROM:** CHRIS CARLUCCI, OPERATIONS & MAINTENANCE MANAGER

**SUBJECT:** DIVISION REPORT – OPERATIONS & MAINTENANCE

**DATE:** MAY 12<sup>TH</sup>, 2025

**CC:** PATRICK MCGOWAN, GENERAL MANAGER

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

- General Maintenance.
- Staff installed a new gate on Lateral 2. (204B ditch)
- Staff installed a new road crossing pipe for Turnout #22. (Oxford Ave)
- Staff made repairs to Turnout #21-meter bracket.
- Contour Canal Project- Still waiting for trash racks for all turnouts and canal gates for check structures.
- Weed Control- Staff sprayed T-Canal, PWD main canal and 10E-2 ditch.
- Water Treatment Plant- No Activity
- Pacheco WD- No Activity
- GBA- No Activity
- Preventive Pump Maintenance Plan. (work in progress)



# PANOCHÉ WATER DISTRICT

52027 WEST ALTHEA AVE, FIREBAUGH, CA 93622 (209) 364-6136

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## MEMORANDUM

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**TO:** BOARD OF DIRECTORS

**FROM:** DIANA MOSES, RISK MANAGEMENT ASSISTANT

**SUBJECT:** DIVISION REPORT – HUMAN RESOURCES

**DATE:**

**CC:** PATRICK MCGOWAN, GENERAL MANAGER

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For April 2026, the following risk management and human resource activities occurred:

**Workers' Compensation Update: No Changes**

Currently, there is 1 active open workers' compensation claim:

- The employees' claim has been resolved with 0% permanent disability; however, the employees does have future medical. According to the labor code, the claim will remain open for 2 years from the last treatment, which was on 1/20/25, and can be closed as of 1/20/27.
- There were no new claims in April.

**PWD**  
**April 14, 2026**  
**BOARD MEETING ACTION ITEMS**

1. ForeFront Solar extension & amendment. PATRICK & PHIL  
**COMPLETE**
2. Notify growers of Supplemental Water Cost. SANDRA  
**COMPLETE**
3. Review Pump In Water Quality Policy in Aprils Board Meeting. PATRICK  
**COMPLETE**
4. Review Transfer Policy in Aprils Board Meeting. PATRICK  
**COMPLETE**
5. Notify growers within the SSMA zone of SSMA Supplemental Water Cost and their allocation.  
SANDRA  
**COMPLETE**
6. Start 218 process with letters to landowners and protest forms. PATRICK/JOSH  
**COMPLETE**
7. Notify TABES Consulting regarding approval of annual service agreement. PATRICK  
**COMPLETE**
8. Work with PAC to update and format Well Census information for PWD, MSWD, Oro Loma, and Eagle Field. JUAN  
**IN PROGRESS**
9. Submit Invoice to USBR for reimbursement of cost share for Contour Canal. JOSH  
**IN PROGRESS**
10. Credit all growers for unused USBR water. SANDRA  
**COMPLETE**
11. Identify power consumption and assess need for Phase 2 Solar Array Project. JUAN/JOSH  
**COMPLETE**
12. Identify Timeline for Phase 2 Solar Array Project. JUAN/JOSH  
**COMPLETE**
13. Request cost benefit analysis from ForeFront power for Phase 1 & Phase 2. JUAN/JOSH  
**COMPLETE**
14. Develop Water Use Policy. PATRICK & PHIL  
**IN PROGRESS**
15. M&I water application. PATRICK & PHIL  
**IN PROGRESS**
16. Approved plans to Fresno County for mitigation work for House 6 and O&M Shop. CHRIS & JUAN  
**ON GOING**
17. Request estimates for mitigation work for House 6 and O&M Shop. CHRIS & JUAN  
**ON GOING**
18. WIIN Act overcollection reimbursement. PATRICK/SANDRA  
**ON GOING**
19. Discuss fees associated with groundwater extractions and authority to enforce pumping reductions with the CDMGSA. PHIL & PATRICK  
**ON GOING**
20. Refine crop map with groundwater pumping totals, all surface water deliveries and other determining factors that may be associated. JUAN  
**ON GOING**



# Panoche Water District – Next Steps

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5/6/2026

# Discussion

Panoche was forward thinking: contracting solar before policy changes and securing the Federal Investment Tax Credit and NEM2. Electricity rates are expected to increase significantly as global instability drives up energy prices and computing power drives demand.

Panoche's early action resulted in District Office which is ready for Permission to Operate from PG&E and Linneman which is through development and ready for Full Notice to Proceed with a NEM2 Mechanical Completion deadline of 2/14/2027. Both projects are **safe harbored for federal incentives.**

Solar is the only technology that allows Panoche to set its electricity price for 20 years, providing an important budgetary tool for years to come.

## April Meeting:

1. Approved District Office GCOD Amendment
2. Discussion of price increases at District Office and Linneman

## May Meeting:

1. District Office – Price Increase
2. Linneman – Price Increase

# Status of LICB & Property Tax (as of 5/6/26)

## Property Tax:

- Solar projects in CA have been exempt since 1980, however the recent attempt to extend this exemption in May 2025 failed at the Governor's urging. Since this failed, projects that are not energized by January 1, 2027 are subject to property tax.
- While the District is tax-exempt, Fresno County will still assess property taxes on the system because it is privately owned. Fresno County confirmed that when the exemption ends, this system would be a possessory interest subject to property tax. Linneman will not reach Permission to Operate before the exemption ends.
- FFP and industry partners are working to pass a bill that would exempt third party owned systems that serve the public sector. If this bill passes and the Governor signs it, property tax would not be assessed.

## LICB:

- FFP submitted new applications for both District Lot and Linneman.
- FFP received awards for some projects in mid-April, but then has not heard on other applications since. This may indicate that the IRS has awarded all the capacity. It is still possible for projects to get an award through 12/31/2026, but this relies on awarded projects falling out.
- FFP reached out to the administrator of the program, and they would not provide information about the projects' likelihood of award and confirmed they will not publish a dashboard showing what capacity has been allocated.
- Linneman can wait for an award, however waiting for an award at District Lot will delay the project's ability to come online since the project cannot achieve Permission to Operate before receiving the award.

# District Office Lot

PPA rates needed:

- The current rate is \$.1175/kWh
- If the project receives the LICB adder: \$.1309/kWh flat
- If the project does not receive the LICB adder: \$.1524/kWh flat
- \$80K cash contribution for interconnection included

Site	PPA Rate	Solar System Size	Pre-Solar Utility Bill	Year 1 Savings	20 Year Savings
Office Lot - 3/1/2026 - Current	\$0.1175	1,072	\$917,181	\$156,260	\$6,143,620
Office Lot - 3/1/2026 - LICB	\$0.1309	1,072	\$917,181	\$125,621	\$5,559,095
Office Lot - 3/1/2026 – No LICB	\$0.1524	1,072	\$917,181	\$76,462	\$4,621,236

<b>PPA Increase of \$.0554/kWh</b>	<b>\$1,639,044</b>
Operating & Financing Cost Change since 2022	-\$333,579
Security O&M	-\$195,372
10% Loss of ITC	-\$431,028
EPC Cost Change	-\$818,539
Total Costs	-\$1,778,518
FFP Covering	\$139,473

# Linneman

## PPA rates needed:

- The current rate is \$.1175/kWh
- If property tax is assessed:
  - If the project receives the LICB adder: \$.1428/kWh flat
  - If the project does not receive the LICB adder: \$.1636/kWh flat
- If property tax is not assessed:
  - If the project receives the LICB adder: \$.1300/kWh flat
  - If the project does not receive the LICB adder: \$.1508/kWh flat

Site	PPA Rate	Solar System Size	Pre-Solar Utility Bill	Year 1 Savings	20 Year Savings
Linneman – 3/1/26 – Current	\$0.1175	1,168	\$654,772	\$104,110	\$4,968,467
Linneman – 3/1/26 – LICB + No Tax	\$0.1300	1,168	\$654,772	\$72,157	\$4,358,883
Linneman – 3/1/26 – LICB + Tax	\$0.1428	1,168	\$654,772	\$39,438	\$3,734,668
Linneman – 3/1/26 – No LICB + No Tax	\$0.1508	1,168	\$654,772	\$18,989	\$3,344,534
Linneman – 3/1/26 – No LICB + Tax	\$0.1636	1,168	\$654,772	(\$13,731)	\$2,720,320

<b>PPA Increase of \$.0659/kWh</b>	\$2,121,852
Operating & Financing Cost Change since 2022	-\$573,775
Property tax	-\$517,249
Security O&M	-\$180,508
10% Loss of ITC	-\$446,694
EPC Cost Change	-\$1,544,644
<b>Total Costs</b>	<b>-\$3,262,870</b>
FFP Covering	\$1,141,017