

# PANOCHÉ WATER DISTRICT

## BOARD OF DIRECTORS MEETING

February 20, 2024 at 9:30 am

### MEETING LOCATION

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

## AGENDA

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

**1. CALL TO ORDER**

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

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

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

### ACTION ITEMS

**5. THE BOARD TO REVIEW AND CONSIDER APPROVING THE JANUARY 9, 2024, REGULAR BOARD MEETING MINUTES (Reyes)**

6. **FINANCIAL REPORT (Brazil)**
  - A. Accounts Payable
  - B. Monthly Financials
  - C. FYE 2024 Budget-to-Actual Report
  - D. Other financial matters affecting the District
  
7. **THE BOARD TO REVIEW AND DISCUSS THE PROPOSED BUDGET FOR FISCAL YEAR ENDING FEBRUARY 28, 2025, AS WELL AS THE PROPOSED WY 2024-25 WATER RATE STRUCTURE**
  
8. **THE BOARD TO REVIEW AND APPROVE A 5-YEAR REPAYMENT AGREEMENT BETWEEN PANOCHÉ DRAINAGE DISTRICT AND PANOCHÉ WATER DISTRICT BEGINNING MARCH 1, 2024, FOR THE AMOUNT OF \$716,521.50 AS WELL AS ADOPT RESOLUTION # 846-24 NEEDED FOR THIS ACTION**
  
9. **THE BOARD TO REVIEW AND GIVE DIRECTION ON A DRAFT SUBSIDENCE MITIGATION POLICY ALONG THE DELTA-MENDOTA CANAL WITHIN THE SUSTAINABLE GROUNDWATER MANAGEMENT ACT'S DELTA-MENDOTA SUBBASIN**
  
10. **THE BOARD TO REVIEW AND APPROVE THE MULTI-YEAR WATER TRANSFER AGREEMENT BETWEEN LANDOWNER AND DISTRICT**
  
11. **THE BOARD TO REVIEW AND CONSIDER APPROVING THREE PROPOSED WATER PURCHASE AGREEMENTS THAT WOULD HELP ADD TO THE DISTRICT'S SUPPLEMENTAL WATER SUPPLY**

**REPORT ITEMS**

12. **DIVISION REPORTS**
  - A. Water Supply Update (Reyes)
  - B. Operations & Maintenance (Carlucci)
  - C. Domestic Water Treatment Plant (Cadena/Carlucci/McGowan)
  - D. Ethics, Compliance, and Risk Management Update (Marquez)
  - E. Human Resources Update (Brazil)
  - F. Other Matters
  
13. **THE BOARD TO RECEIVE AN UPDATE ON THE USBR WATER SMART GRANT PROJECT FOR THE CONTOUR CANAL AND EXPENSES. (Marquez)**
  
14. **THE BOARD TO RECEIVE UPDATES FROM STAFF ON VARIOUS MATTERS AFFECTING THE DISTRICT (McGowan)**
  
15. **GENERAL MANAGER'S REPORT (McGowan)**
  - A. Sustainable Groundwater Management Act
  - B. Los Vaqueros Expansion Project
  - C. Water Storage and Conveyance Discussions

- D. San Luis Delta Mendota Water Authority
  - I. South of Delta Transfer Program
  - II. North of Delta Transfer Program
- E. Other Matters: Discretionary Merit Bonus Policy

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

**17. PANOCHÉ WATER & DRAINAGE DISTRICTS JOINT CLOSED SESSION:** Conference with Legal Counsel.

- A. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
Significant Exposure to Litigation pursuant to Section 54956.9(d), paragraph (2) or (3):  
Number of Cases: Three
- B. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION Pursuant to Section 54956.9(d)(1):  
Names of Cases:
  - I. PCFFA v. Glaser, et. al.  
US District Court, E.D. Cal, Case No. 2:11-cv-02980

**REPORT FROM JOINT CLOSED SESSION (GOVERNMENT CODE SECTION 54957.1)**

**18. PANOCHÉ WATER DISTRICT CLOSED SESSION**

- A. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
Significant Exposure to Litigation pursuant to Section 54956.9(d), paragraph (2) or (3):  
Number of Cases: Four
- B. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION Pursuant to Section 54956.9(d)(1):  
Names of Cases:
  - i. 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  
Employee Organization: International Brotherhood of Electrical Workers

#### **REPORT FROM CLOSED SESSION**

#### **19. FUTURE MEETING DATES**

- A. Board to consider action to set special meeting date(s)
- B. Next regular meeting date: March 12, 2024

#### **20. 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.

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**PANOCHÉ WATER DISTRICT  
BOARD OF DIRECTORS  
MEETING MINUTES  
JANUARY 9, 2024**

A regular meeting of the Board of Directors was held on January 9, 2023, starting at 9:27 am. Those present at the meeting were:

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

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

Others: Michael Linneman, Linneman Ranches  
Palmer McCoy, GBA  
Phil Williams, Legal Counsel

**CALL TO ORDER**

President Barcellos called the meeting to order at 9:27 am.

**ROLL CALL**

A quorum of the Board of Directors was present.

**POTENTIAL CONFLICTS OF INTEREST**

Director Callis stated that he would have a conflict of interest with Agenda Item 9 and would recuse himself from the meeting at that time.

**PUBLIC COMMENT**

There was no public comment.

**ACTION ITEMS**

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

CPA Mr. Fausto Hinojosa with Price, Paige, & Company presented the Fiscal Year audit ending February 28, 2023, to the board of directors. Mr. Hinojosa explained that the audit was issued a clean, unmodified opinion on the financial statement. It was a clean audit with no findings and there were also no material weaknesses, or deficiencies.

Upon a motion by Director Callis and seconded by Director Fausone, the Board approved the FYE Audit dated February 28, 2023, as presented. The vote on the motion was as follows:

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

*At approximately 9:45 am, President Barcellos adjourned the Water District meeting to resume the Drainage District meeting that had been suspended at 9:27 am.*

*At approximately 9:51 am, President Barcellos announced that the Water District meeting would resume.*

**THE BOARD TO REVIEW AND CONSIDER APPROVING THE DECEMBER 12, 2023, REGULAR BOARD MEETING MINUTES**

Upon a motion by Director Callis and seconded by Director Western, the Board approved the December 12, 2023, regular board meeting minutes. The vote on the motion was as follows:

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

**FINANCIAL REPORT**

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

Upon a motion by Director Callis and seconded by Director Correia, the board approved the financial report 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

**THE BOARD TO REVIEW AND CONSIDER APPROVAL OF WY2023 RETURN WATER POLICY**

General Manager Mr. McGowan presented the board with a 2023-24 Water Collection Fee Policy that included three options. Option A would refund all unused Supplemental Water Fees collected – Option B would refund all unused USBR and Supplemental Water Fees collected – and Option C would not refund any collected fees and utilize the capital to assist in modernization efforts such as the Contour Canal Lining Project.

After discussion by the Board and upon a motion by Director Correia and seconded by Director Western, the board approved Option A. The vote on the motion was as follows:

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

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

After discussion by the Board and based on Option A that had been approved for the WY 2023 Return Water Policy, the board approved the request made by Steve Smith and Neill Callis representing

Turlock Fruit Company.

Upon a motion by Director Fausone and seconded by Director Correia, the board approved the request made. The vote on the motion was as follows:

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

**THE BOARD TO REVIEW AND CONSIDER APPROVAL OF AWARD FOR SAFETY SERVICES WITH CONTRACTS ADMINISTRATOR MR. MARQUEZ INCLUDING THE PRICE QUOTE FROM SAFETY COMPLIANCE**

Contracts Administrator Josh Marquez presented the Board of Directors with a fourth price quote from Safety Compliance with a monthly amount owed of \$ 275. Mr. Marquez had previously presented three price quotes from companies offering Safety Training & Consulting Services at January's board meeting. The services provided varied depending on the options. Option 1 was Safety First Rivera, LLC, with a monthly amount owed of \$ 4,550. Option 2 was HR Mobile Services, Inc., with a monthly amount owed of \$ 1,400. Option 3 was Blue Ocean Safety, with a monthly amount owed of \$ 1,275. Mr. Marquez explained that because the District already has it's IIEP in place, Option 4 from Safety Compliance would be the District's best option.

Upon a motion by Director Callis and seconded by Director Western, the board approved the award for safety services to go to Safety Compliance. The vote on the motion was as follows:

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

**THE BOARD TO REVIEW AND APPROVE A 10-YEAR REPAYMENT AGREEMENT BETWEEN PANOCHÉ DRAINAGE DISTRICT AND PANOCHÉ WATER DISTRICT BEGINNING MARCH 1, 2024, FOR THE AMOUNT OF \$ 1,433,043, AS WELL AS ADOPT THE RESOLUTION NEEDED FOR THIS ACTION**

General Manager Patrick McGowan explained that this Agenda Item would be discussed in Closed Session.

**THE BOARD TO REVIEW AND APPROVE THE SETTLEMENT AGREEMENT BETWEEN PANOCHÉ WATER DISTRICT (PWD) AND THE GRASSLAND BASIN AUTHORITY (GBA)**

General Manager Patrick McGowan explained that this Agenda Item would be discussed in Closed Session.

**THE BOARD TO REVIEW AND DISCUSS THE GRASSLAND BASIN AUTHORITY INTEREST REPAYMENT OF PAST INVOICES**

General Manager Patrick McGowan explained that Panoche Water District has been advancing the funds necessary to cover Prop 84 expenses for the duration of the project. As such, the District is looking at applying interest to the Grassland Basin Authority dating back to July 1, 2023.

After discussion by the Board, it was decided that the LAIF Interest rate on the last day of the month would be looked at and adjusted quarterly. With payments starting March, 2024.

**DIVISION REPORTS**

**A. Water Master Sandra Reyes gave the Water Supply Update as of January 1, 2024:**

San Luis Reservoir Total Storage: 1,147,347 AF



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

Panoche Update as of January 1, 2024:

USBR 2023 Water Balance:	<u>73,028 AF</u>
December, 2023 Deliveries:	<u>1,282 AF</u>
Total Deliveries to date (MAR-DEC):	<u>50,370 AF</u>

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

- The O&M Budget has met it's 45,000 AF target delivery base and is 5,370 AF over this month.
- A cash flow analysis was presented to the board for WY 2023-2024 with estimations for the remaining months.
- The December O&M, Interest, and M&I billings will be completed on 1/15/2024.
- The e-mail reminder notice and links for the 700 Forms due for the different Districts will be sent out in January.
- The Water Department will be finalizing and mailing out the water forms to the growers, such as Water Applications for next year, crop reports for WY2023-24, and crop maps for WY 2024-25.
- If any board member is interested in signing up for the Water Conference, please let me know.

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

- General Maintenance.
- House #1 repairs are complete, and the renter has moved in.
- New Turnout on T-Canal was completed.
- Made new meter brackets for Turnout 508.
- Repaired Lateral 2 Main head gate.
- Weed Control – sprayed sterilant on PWD Main Canal.
- Started repairing all PWD mainline meters and filter station meters.
- Started making repairs on the other spray truck, so we can use it this spring.

Mr. Carlucci also presented the board with google maps that showed the layout of the District's homes and shops.

**C. General Manager Patrick McGowan reported on the Domestic Water Treatment Plant.**

He explained that the JPA has requested additional information, in turn Juan Cadena has been working with JPA General Counsel, Mr. Delgado and Engineer, Mr. Jim Gartung. The District is currently awaiting estimates on the installation of twelve backflows. Mr. McGowan stated that the District is starting to look at the savings in costs in training our own staff to install the backflows.

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

Ethics and Compliance:

- No calls were reported on the Speak-Up Hotline.

Risk Management

- Mr. Marquez and Mr. McGowan met with Mrs. McDougal and were trained on how to assess and complete the risk management assessment. Mr. Marquez explained he would have a draft assessment for the board to review at the next board meeting.

E. **Accounting Supervisor Marlene Brazil reported on the following human resources activities that occurred in December:**

Workers Compensation:

- Two claims remain open.
- One Employee remains on leave through the end of January, 2024.
- One Employee has returned to work with modified duties.

Mrs. Brazil also informed the board that the District has made a change in how we calculate our clock ins on the timeclock. Per new law as of January 1, 2024, the District can no longer round up or down minutes on the timesheets. We have to pay for the exact minutes worked.

F. **Other Matters:** No Other Matters to report.

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

General Manager Patrick McGowan explained Phase 2 of the Linneman Project Electrical Independence Test was finished, and as a result, this project will be entering the Distribution Group Study Process in March, 2024. The water district's Phase 1 application received a delay notice and results are now due on 1/12/2024.

Mr. McGowan has updated himself as the contact for PG&E for the Panoche Water District Phase 1.

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

Contracts Administrator Josh Marquez reported that Applied Earthworks is ready to start at the end of this month and that Chris Linneman is currently working on NEPA.

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

Staff reported on various items that had been completed on the Action Items List from the previous board meeting held on December 12, 2023. Mr. McGowan reported that he has a meeting with Chris Linneman tomorrow to get an estimate on the modernization facilities plan.

**GENERAL MANAGER'S REPORT**

GM McGowan gave the following manager update for December:

**A. Sustainable Groundwater Management Act**

Mr. McGowan participated in the Subbasin Committee meeting that was held yesterday and methods were discussed to take pro-active management actions to curtail pumping while still providing sufficient surface water for our growers. Zone 4 of our subbasin has been identified as having subsidence. Mr. McGowan explained that all Districts within zone 4 are compiling Well data to determine the process moving forward. The subsidence management area along the Delta Mendota Canal has been identified as the immediate location to begin. The Districts within zone 4 are scheduled to meet with the Exchange Contractors to discuss potential water transfers of surface water to offset well pumping. All entities are working collaboratively with common interests to minimize subsidence.

**B. Los Vaqueros Expansion Project**

Mr. McGowan stated that the same agreements are going back and forth. Currently being worked on for this upcoming year is to see what needs to be budgeted for this project in our Panoche Water District budget.

- C. Water Storage and Conveyance Discussions:**
- D. San Luis Delta Mendota Water Authority**

**E. Other:**

Mr. McGowan reported that the Althea home is currently in escrow to be sold at \$550,000.00. Also the potential for including 40 additional service connections to our potable water system was discussed. The existing Russel Avenue Community currently receives their water from individual wells located within the overdraft subsidence zone alongside the Delta Mendota Canal. Mr. McGowan is working to communicate the importance of this potential service connection acquisition to various State agencies.

*At approximately 12:02 pm, President Barcellos announced that the Water District meeting would be taking a lunch break.*

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

No other items.

**FUTURE MEETING DATES**

- A. Next Regular Meeting Date: February 20, 2024

**PANOCHÉ WATER DISTRICT CLOSED SESSION:**

At 12:19 pm, the board met in closed session to have discussions with legal counsel related to anticipated and existing litigation. At 1:19 PM, Mr. Williams reported that no reportable actions were taken in Closed session.

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

At 1:19 pm, the Boards met in Closed Session to meet with legal counsel related anticipated litigation. At 1:20 pm, Mr. Williams reported that no reportable actions were taken in Closed session.

**ADJOURNMENT**

With no further business, President Barcellos adjourned the meeting at 1:30 pm.

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Aaron Barcellos, President

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Steve Fausone, Secretary

PANOCHÉ WATER DISTRICT				
ACCOUNTS PAYABLE LIST				
PAYMENTS RUN FROM 1/10/2024 THRU 2/20/2024				
MECHANICS O & M CHECKING # 8566				
DATE	CHECK NUMBER	NAME	CHECK AMOUNT	MEMO
1/10/2024	41678	ARA AZHDERIAN	\$ 25,000.00	CONSULTING SERVICE - FINAL PAYMENT
1/10/2024	41679	DATCO SERVICE CORPORATION	\$ 85.00	1ST QUARTER 2024 DRUG TESTING
1/10/2024	41680	FEDERAL EXPRESS	\$ 223.98	WATER SAMPLE SHIPPING - GBP
1/10/2024	41681	FENTON & KELLER	\$ 3,217.47	NOVEMBER 2023 LEGAL SERVICES
1/10/2024	41682	FRONTIER COMMUNICATION	\$ 465.61	DECEMBER 2023 TELEPHONE
1/10/2024	41683	F.S. ROD, INC.	\$ 445.52	GRAVEL FOR TURNOUT T CANAL
1/10/2024	41684	GILTON SOLID WASTE INC.	\$ 405.22	DECEMBER 2023 WASTE SERVICE
1/10/2024	41685	FERRELLGAS	\$ 552.04	PROPANE FOR DISTRICT HOUSE # 1, # 4 & THE WEEDBURNER
1/10/2024	41686	MCGUIRE BOTTLED WATER	\$ 101.50	DRINKING WATER
1/10/2024	41687	PACIFIC GAS & ELECTRIC	\$ 55.49	DECEMBER 2023 ELECTRICAL SERVICE
1/10/2024	41688	PURCHASE POWER	\$ 7.99	FEES
1/10/2024	41689	SAGASER, WATKINS & WIELAND PC	\$ 70.00	DECEMBER 2023 LEGAL SERVICES
1/10/2024	41690	TECHNO-FLO	\$ 3,603.61	METER PARTS
1/10/2024	41691	VERIZON WIRELESS	\$ 1,205.35	DECEMBER 2023 CELL PHONE SERVICE
1/10/2024	41692	WESTSIDE WATER	\$ 5,978.13	DROUGHT REPORT, BACTERIA REPORT, NEW CONDUIT & WEEKLY SERVICE CALLS
1/10/2024	41693	XEROX FINANCIAL SERVICES	\$ 613.31	COPIER LEASE
1/25/2024	41694	ACWA	\$ 17,063.07	4TH QUARTER 2023 WORKERS COMPENSATION
1/25/2024	41695	AAA BUSINESS SUPPLIES	\$ 170.06	COPY PAPER
1/25/2024	41696	WATER & LAND SOLUTIONS, LLC	\$ 125.00	REPRESENT PWD ON SOUTH OF DELTA RELIABILITY PROJECT CONFERENCE CALL WITH SLDMWA
1/25/2024	41697	ANTHONY'S SHOP	\$ 592.52	GENERATOR FOR # 48A
1/25/2024	41698	APPL, INC.	\$ 144.00	WATER SAMPLES - GBP
1/25/2024	41699	CENTRAL VALLEY SOFTWARE	\$ 3,000.00	2024 ANNUAL SOFTWARE SUPPORT FOR STORM
1/25/2024	41700	CPU TREND	\$ 453.75	MAY - DECEMBER 2023 SECURITY SUPPORT
1/25/2024	41701	DEL PUERTO WATER DISTRICT	\$ 291.66	2023 CCWD TRANSFER COST SHARE BILL - PORTION OF MIZUNO CONSULTING INC.
1/25/2024	41702	DEPARTMENT OF PUBLIC HEALTH	\$ 192.00	ANNUAL DOMESTIC WATER TREATMENT PLANT PERMIT
1/25/2024	41703	EMPLOYERS CHOICE	\$ 3,395.70	CLEAN CANALS & WATER PIPES
1/25/2024	41704	FEDERAL EXPRESS	\$ 472.70	WATER SAMPLE SHIPPING - GBP
1/25/2024	41705	CORELOGIC INFORMATION SOLUTION	\$ 200.00	DECEMBER 2023 APN RESEARCH
1/25/2024	41706	GUTHRIE PETROLEUM	\$ 6,480.71	1,685 GALLONS UNLEADED @ \$ 3.85
1/25/2024	41707	HALLMARK GROUP	\$ 1,175.00	DECEMBER 2023 CONSULTANT
1/25/2024	41708	HOLT OF CALIFORNIA	\$ 1,073.06	REPAIR PWD # 23
1/25/2024	41709	HOME DEPOT CREDIT SERVICES	\$ 1,965.13	SHOP & DISTRICT SUPPLIES
1/25/2024	41710	FERRELLGAS	\$ 382.47	WEED BURNER REPAIR
1/25/2024	41711	MARFAB	\$ 603.30	MATERIALS FOR # SJ65
1/25/2024	41712	MID VALLEY DISPOSAL	\$ 7.50	JANUARY 2024 WASTE SERVICE
1/25/2024	41713	NAPA AUTO PARTS	\$ 293.37	DEF & GREASE FOR HEAVY VEHICLES & BATTERY FOR # 4B
1/25/2024	41714	RAY SMITH & SON HANDLES	\$ 547.24	WEED HOOKS TO CLEAN CANALS
1/25/2024	41715	RICK'S SMOG SHOP	\$ 50.00	SMOG # 13A
1/25/2024	41716	SAVEMART SUPERMARKET	\$ 840.95	SUPPLIES FOR OFFICE
1/25/2024	41717	SORENSEN'S TRUE VALUE	\$ 35.45	PROPANE FOR FORKLIFT
1/25/2024	41718	STATE WATER RESOURCE CONTROL BOARD	\$ 548.00	2024 SURFACE WATER TREATMENT PLANT PERMIT
1/25/2024	41719	TEE-DEE-US AUTO	\$ 3,664.02	REPAIRS TO # SJ65A & # 12C
1/25/2024	41720	THARP'S FARM SUPPLY	\$ 44.76	SHOP TOOLS

DATE	CHECK NUMBER	NAME	AMOUNT	MEMO
1/25/2024	41721	TORO PETROLEUM	\$ 3,096.72	300 GALLONS PUMP OIL @ \$ 10.32 A GALLON
1/25/2024	41722	VALLEY IRON INC.	\$ 2,447.17	STEEL FOR SHOP
1/25/2024	41723	WATER RECLAMATION	\$ 1,224.67	PIPING ON NEW TURNOUT ON T CANAL, CYCLE OIL FOR YARD MAINTENANCE, MATERIAL FOR PUMP METER, SUPPLIES TO FIX LEAK IN O & M SHOP & PAINT FOR CATWALKS
1/25/2024	41724	WINDECKER, INC.	\$ 2,913.83	850 GALLONS @ \$ 3.41 & GUAGE STICK TO MEASURE FUEL LEVEL
1/25/2024	41725	XIO, INC.	\$ 3,720.89	ANNUAL CONTRACT FOR CLOUD SERVICE AT DOMESTIC PLANT
2/13/2024	41726	ACWA/JPIA	\$ 33,363.53	MARCH 2023 INSURANCE - HEALTH \$ 30,883.38, DENTAL \$ 2,039.11, VISION \$ 352.64 & LIFE \$ 88.40
2/13/2024	41727	DARRELL ARENA	\$ 125.00	REPAIR LIGHT IN OFFICE
2/13/2024	41728	APPL, INC.	\$ 218.00	WATER SAMPLES - GBP
2/13/2024	41729	FEDERAL EXPRESS	\$ 474.14	SHIPPING FOR WATER SAMPLES - GBP
2/13/2024	41730	FRAISER IRRIGATION INC.	\$ 2,635.49	SADDLE METERS
2/13/2024	41731	FRONTIER COMMUNICATION	\$ 419.53	JANUARY 2024 TELEPHONE SERVICE
2/13/2024	41732	F.S. ROD, INC.	\$ 1,638.87	2 LOADS OF GRAVEL FOR TURNOUT # 17
2/13/2024	41733	GILTON SOLID WASTE INC.	\$ 405.22	JANUARY 2024 WASTE SERVICE
2/13/2024	41734	FERRELLGAS	\$ 405.33	PROPANE FOR DISTRICT HOUSE # 4
2/13/2024	41735	MCGUIRE BOTTLED WATER	\$ 90.55	DRINKING WATER
2/13/2024	41736	PACIFIC GAS & ELECTRIC	\$ 71,046.69	JANUARY 2024 ELECTRICAL SERVICE
2/13/2024	41737	PURCHASE POWER	\$ 300.00	POSTAGE REFILL
2/13/2024	41738	THOMSON REUTERS	\$ 158.72	2024 WATER CODES
2/13/2024	41739	VERIZON WIRELESS	\$ 1,231.86	JANUARY 2024 CELL PHONE SERVICE
2/13/2024	41740	WESTAIR GASES & EQUIPMENT INC.	\$ 423.87	OXYGEN & ACETYLENE FOR SHOP
2/13/2024	41741	WESTSIDE WATER	\$ 5,764.16	DROUGHT REPORT, CHEMICAL REPORTS & WEEKLY SERVICE CALLS
2/13/2024	41742	XEROX FINANCIAL SERVICES	\$ 613.31	COPIER LEASE
2/20/2024	41743	AG & INDUSTRIAL SUPPLY	\$ 20.34	PARTS FOR # 65A
2/20/2024	41744	WATER & LAND SOLUTIONS, LLC	\$ 460.25	CONSULTING ON LOS VAQUEROS EXPANSION PROJECT
2/20/2024	41745	APEX ANNEX HEALTH CENTER, INC.	\$ 295.00	FIRST AID FOR EMPLOYEE
2/20/2024	41746	BAKER SUPPLIES	\$ 457.30	REPAIR POLE SAW
2/20/2024	41747	AARON BARCELLOS	\$ 500.00	BOARD STIPEND - JANUARY 2024
2/20/2024	41748	BCT CONSULTING	\$ 1,776.04	JANUARY 2024 COMPUTER SERVICE
2/20/2024	41749	JUSTIN'S TIRE & AUTO	\$ 1,133.61	MOUNT TIRES # 6B, # 13A & SHOCKS FOR # 13A
2/20/2024	41750	BRYANT L. JOLLEY	\$ 575.00	REVIEW BOND TRANSPARENCY REPORT
2/20/2024	41751	EDWARD NEILL CALLIS	\$ 500.00	BOARD STIPEND - JANUARY 2024
2/20/2024	41752	ROGER CANDELARIA	\$ 50.00	MAILBOX LOCK FOR DISTRICT HOUSE # 1 - REIMBURSEMENT
2/20/2024	41753	BEAU CORREIA	\$ 500.00	BOARD STIPEND - JANUARY 2024
2/20/2024	41754	RAUL COVARRUBIAS	\$ 145.59	BOOT REIMBURSEMENT
2/20/2024	41755	EMPLOYERS CHOICE	\$ 1,131.90	CLEAN WATER PIPE
2/20/2024	41756	STEVE FAUSONE	\$ 500.00	BOARD STIPEND - JANUARY 2024
2/20/2024	41757	PAUL FUJITANI	\$ 2,000.00	FEBRUARY 2024 CONSULTING SERVICE
2/20/2024	41758	JESUS FARIAS MENDOZA	\$ 150.00	BOOT REIMBURSEMENT
2/20/2024	41759	LAW OFFICES OF PHILIP A. WILLIAMS	\$ 6,150.00	JANUARY 2024 LEGAL SERVICE
2/20/2024	41760	JOSUE MARQUEZ	\$ 150.00	BOOT REIMBURSEMENT
2/20/2024	41761	PATRICK MCGOWAN	\$ 392.62	MILEAGE REIMBURSEMENT - WATER USER CONFERENCE
2/20/2024	41762	MORRIS GENERAL CONTRACTING INC.	\$ 1,278.00	SHED ROOF REPAIR DISTRICT HOUSE # 5
2/20/2024	41763	PROVOST & PRITCHARD	\$ 1,926.00	DECEMBER 2023 CONTROL SURVEY FOR SUBSIDENCE MONITORING
2/20/2024	41764	SANDRA REYES	\$ 227.10	MILEAGE & MEAL REIMBURSEMENT - WATER USER CONFERENCE
2/20/2024	41765	SPRAYTEC SPRAYER TECHNOLOGY	\$ 362.89	PARTS FOR # 42
2/20/2024	41766	TECHNO-FLO	\$ 5,335.14	FLOW METERS (3)
2/20/2024	41767	TEE-DEE-US AUTO	\$ 2,018.06	REPAIR # 4B
2/20/2024	41768	THARP'S FARM SUPPLY	\$ 28.56	RUBBER BOOTS
2/20/2024	41769	TIREHUB, LLC	\$ 1,742.38	TIRES FOR # 13A & # 6B
2/20/2024	41770	WATER RECLAMATION	\$ 51,703.22	CHECK ELECTRICAL PANEL & REPLACE WIRES STATION 6E PUMP # 2, CHECK SOFT START T-4, PULL PUMP # 2 & # 3 FOR INSPECTION & REPAIRS FOR RECIRCULATION PLANT, PULL PUMP & REPLACE FOR DOMESTIC PLANT & SUPPLIES FOR TURNOUT # 17
2/20/2024	41771	WAYNE WESTERN JR.	\$ 500.00	BOARD STIPEND - JANUARY 2024
2/20/2024	41772	WESTSIDE TRUCK REPAIR INC.	\$ 2,188.46	DOT INSPECTION & SERVICE # 76T & # 32

DATE	CHECK NUMBER	NAME	AMOUNT	MEMO
2/20/2024	41773	ALEX AUTO DIAGNOSTIC	\$ 283.03	REPAIR # 6B
1/3/2024	JE-251	TRANSFER FUNDS FOR PAYROLL	\$ 50,000.00	PAYROLL DATED 1/5/2024
1/10/2024	W000000896	US BUREAU OF RECLAMATION	\$ 80,304.20	DECEMBER 2023 USBR WATER COSTS SLC \$ 40,842.73 & DMC \$ 23,811.55, RESTORATION WATER COSTS SLC \$ 7,837.06 & DMC \$ 7,812.86
1/10/2024	W000000897	SLDM WATER AUTHORITY	\$ 37,997.61	DECEMBER 2023 CONVEYANCE COSTS SLC \$ 26,074.16 & DMC \$ 11,923.45
1/12/2024	W00000899	I SOLVED INC.	\$ 110.60	DECEMBER 2023 SAGE TIME SUPPORT
1/23/2024		WESTAMERICA VISA	\$ 2,367.39	WATER TREATMENT PLANT COURSE & MATERIALS, ICE FOR GBP, PINK SLIP REQUEST, FUEL FOR # 12C, SUPPLIES FOR LUNCHEON, DISTRICT EMAILS, AMAZON SUPPLIES FOR OFFICE & DISTRICT, HOLIDAY LUNCHEON, BOARD LUNCH, LODGING DEPOSIT FOR WATER USER CONFERENCE FOR P MCGOWAN & S REYES, LUNCHESES & SUPPLIES FOR DISTRICT HOUSE # 5 ROOF REPAIR
2/1/2024	W000000901	TRANSFER FUNDS FOR PAYROLL	\$ 70,000.00	PAYROLL DATED 1/20/2024
		<b>TOTAL</b>	<b>\$ 543,819.48</b>	

MECHANICS PAYROLL CHECKING # 7895				
DATE	CHECK NUMBER	NAME	AMOUNT	MEMO
1/4/2024	PR-1497	NET PAYROLL	\$ 39,407.13	PAYROLL DATED 1/5/2024
1/5/2024	JE-252	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$ 5,398.82	STATE PAYROLL TAX DEPOSIT
1/5/2024	JE-253	UNITED STATES TREASURY	\$ 12,191.95	FEDERAL PAYROLL TAX DEPOSIT
1/5/2024	JE-254	JOHN HANCOCK	\$ 5,500.01	401K RETIREMENT
1/10/2024	3325	PRINCIPAL LIFE INSURANCE COMPANY	\$ 493.20	JANUARY 2024 EMPLOYEE PAID INSURANCE
1/18/2024	PR-1498	NET PAYROLL	\$ 40,682.09	PAYROLL DATED 1/20/2024
1/19/2024	JE-263	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$ 4,818.70	STATE PAYROLL TAX DEPOSIT
1/19/2024	JE-264	UNITED STATES TREASURY	\$ 13,234.38	FEDERAL PAYROLL TAX DEPOSIT
1/19/2024	JE-265	JOHN HANCOCK	\$ 5,887.62	401K RETIREMENT
2/2/2024	PR-1499	NET PAYROLL	\$ 43,486.58	PAYROLL DATED 2/5/2024
2/2/2024	JE-276	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$ 3,852.99	STATE PAYROLL TAX DEPOSIT
2/2/2024	JE-277	UNITED STATES TREASURY	\$ 13,886.14	FEDERAL PAYROLL TAX DEPOSIT
2/2/2024	JE-278	JOHN HANCOCK	\$ 6,305.07	401K RETIREMENT
1/18/2024	3329	PRINCIPAL LIFE INSURANCE COMPANY	\$ 493.20	FEBRUARY 2024 EMPLOYEE PAID INSURANCE
		<b>TOTAL</b>	<b>\$ 195,637.88</b>	

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

	INTEREST RATE	<u>January 31, 2024</u>	<u>December 31, 2023</u>
<b>CURRENT LIABILITIES</b>			
ACCOUNTS PAYABLE		\$819,396	\$520,118
PREPAYMENTS/CREDIT ACCOUNTS		-	-
<b>TOTAL CURRENT LIABILITIES</b>		<b>\$819,396</b>	<b>\$520,118</b>
<b>CASH AND INVESTMENT ACCOUNTS</b>			
O&M CHECKING		\$395,543	\$1,438,693
PAYROLL CHECKING		\$18,065	\$46,172
MONEY MARKET	4.28%	\$7,514,066	\$3,791,659
CONTRACTUAL OBLIGATION FUND MONEY MARKET	4.28%	\$1,526,135	\$801,346
LAIF	4.00%	\$160,309	\$158,718
2021 REVENUE BONDS - LAIF RESTRICTED	4.00%	\$1,221,371	\$1,209,223
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$10,835,488</b>	<b>\$7,445,811</b>
<b>ACCOUNTS RECEIVABLES</b>			
WATER		(\$369,591)	\$247,775
GROUNDWATER MANAGEMENT FEE		-	-
DELINQUENT ACCOUNT CHARGES		\$831,223	\$874,194
OTHER		-	-
GBA NOTE RECEIVABLE		\$17,419	\$34,762
PDD NOTE RECEIVABLE		\$12,810	\$24,833
CASH ADVANCE - PROP 84		\$3,016,043	\$5,716,043
<b>TOTAL ACCOUNTS RECEIVABLES</b>		<b>\$3,507,904</b>	<b>\$6,897,607</b>
<b>TOTAL CURRENT UNAUDITED ASSETS</b>		<b>\$14,343,392</b>	<b>\$14,343,418</b>
<b>NET CURRENT UNAUDITED ASSETS (NET CASH POSITION)</b>		<b>\$13,523,996</b>	<b>\$13,823,299</b>

**General Ledger Detail Report**  
**Summary Report for Period 01 Thru 11 Ending 1/31/2024**

**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	191,704.46	28376154.41	28172315.72	203,838.69	395,543.15
13132-000					
MECHANIC MM # 2305	0.00	9,562,065.57	2,048,000.00	7,514,065.57	7,514,065.57
13412-000					
MECHANIC PR#*****7895	23,847.54	1,520,136.93	1,525,919.80	5,782.87-	18,064.67
13465-000					
2021 REVENUE BONDS - LAIF	1,181,119.41	40,251.36	0.00	40,251.36	1,221,370.77
13470-000					
CONTRACTUAL OBLIGATION FUND #9745	760,413.07	1,416,651.32	650,929.55	765,721.77	1,526,134.84
13520-000					
LOCAL AGENCY INVESTMENT FD	4,194,980.79	50,328.67	4,085,000.00	4,034,671.33-	160,309.46
<b>Report Total:</b>	<b>6,352,065.27</b>	<b>40965588.26</b>	<b>36482165.07</b>	<b>4,483,423.19</b>	<b>10835488.46</b>



PANOCHÉ WATER DISTRICT					
Budget to Actual March 1, 2023 thru January 31, 2024 - 92%					
BOD Approved Mar. 1, 2023 BOD Adopted Apr. 18, 2023, after Prop 218 Process		Approved Budget 2023-2024	Actual thru January 2024	Remaining	
<b>Operating Revenues</b>					
1	Supplemental Water	\$ 8,937,467	\$ 8,361,889	\$ 575,578	6%
2	Operation & Maintenance	\$ 5,784,364	\$ 6,388,801	\$ (604,437)	-10%
3	Fresno/Merced Counties - 2021 CVP Bond	\$ 1,303,892	\$ 1,389,776	\$ (85,884)	-7%
4	Labor Reimbursements	\$ 350,079	\$ 122,606	\$ 227,473	65%
5	Other Revenue	\$ 125,416	\$ 530,939	\$ (405,523)	-323%
6	Reimbursed Expenses	\$ 340,000	\$ 274,593	\$ 65,407	19%
7	Domestic Water Treatment Plant	\$ 174,000	\$ 125,527	\$ 48,473	28%
8	Sustainable Groundwater Management <sup>1</sup>	\$ 4,852	\$ -	\$ 4,852	100%
9	CVP AG Water Contract (80%)	\$ 6,075,000	\$ 2,541,085	\$ 3,533,915	58%
<b>Total Revenue</b>		<b>\$ 23,095,070</b>	<b>\$ 19,735,216</b>	<b>\$ 3,359,854</b>	<b>15%</b>
<b>Operating Expenses</b>					
<b>Water Costs</b>					
10	Supplemental Water	\$ 8,937,467	\$ 7,274,824	\$ 1,662,643	19%
11	Planning & Engineering	\$ 57,000	\$ 32,198	\$ 24,802	44%
12	Los Vaqueros Expansion	\$ 224,500	\$ 461,693	\$ (237,193)	-106%
13	BF Sisk Expansion	\$ 366,500	\$ 2,301	\$ 364,199	99%
14	Central Delta-Mendota Region SGMA <sup>1</sup>	\$ 4,852	\$ (3,136)	\$ 7,988	165%
15	CVP AG Water Contract (80%)	\$ 6,075,000	\$ 1,104,093	\$ 4,970,907	82%
		\$ 15,665,319	\$ 8,871,973	\$ 6,793,346	43%
<b>Administration</b>					
16	2021 CVP Bond Payment	\$ 929,978	\$ 650,930	\$ 279,049	30%
17	Legal Costs	\$ 250,000	\$ 352,259	\$ (102,259)	-41%
18	2021 CVP Bond Assessment Refund	\$ -	\$ -	\$ -	0%
19	Salaries and Wages	\$ 686,975	\$ 498,560	\$ 188,415	27%
20	Employees' Benefits	\$ 198,151	\$ 154,338	\$ 43,813	22%
21	SLDMWA Activity Agreements	\$ 106,863	\$ 106,620	\$ 243	0%
22	SLDMWA DHCCP Bond Payment	\$ 148,592	\$ 44,234	\$ 104,358	70%
23	Directors' Benefits	\$ 36,000	\$ 27,500	\$ 8,500	24%
24	Insurance Costs	\$ 95,000	\$ 94,149	\$ 851	1%
25	SWRCB Water Rights Fee	\$ 125,000	\$ 128,013	\$ (3,013)	-2%
26	Other Supplies & Services	\$ 106,500	\$ 90,403	\$ 16,097	15%
27	Payroll Burden	\$ 85,268	\$ 73,268	\$ 12,000	14%
28	Professional Services	\$ 78,000	\$ 222,676	\$ (144,676)	-185%
29	Annual Audits	\$ 40,000	\$ 40,000	\$ -	0%
30	Communication Costs	\$ 45,000	\$ 44,030	\$ 970	2%
31	Conferences and Training Costs	\$ 45,000	\$ 8,356	\$ 36,644	81%
32	Utilities	\$ 45,000	\$ 58,350	\$ (13,350)	-30%
		\$ 3,021,328	\$ 2,593,686	\$ 427,642	14%



<b>BOD Approved Mar. 1, 2023 BOD Adopted Apr. 18, 2023, after Prop 218 Process</b>		<b>Proposed Budget 2023-2024</b>	<b>Actual thru January 2024</b>	<b>Remaining</b>	
<b>Operations &amp; Maintenance</b>					
33	Energy Costs	\$ 1,795,500	\$ 1,232,456	\$ 563,044	31%
34	Salaries and Wages	\$ 915,001	\$ 779,799	\$ 135,202	15%
35	Employees' Benefits	\$ 325,888	\$ 245,581	\$ 80,308	25%
36	Pumps & Structures Repairs	\$ 241,000	\$ 227,454	\$ 13,546	6%
37	Payroll Burden	\$ 153,734	\$ 116,583	\$ 37,150	24%
38	Reimbursable Expenses	\$ 340,000	\$ 84,451	\$ 255,549	75%
39	Chemical Application	\$ 111,000	\$ 107,440	\$ 3,560	3%
40	Domestic Water Treatment Plant	\$ 174,000	\$ 169,242	\$ 4,758	3%
41	Fuel & Oil costs	\$ 145,000	\$ 86,164	\$ 58,836	41%
42	Capital Cost - Depreciation	\$ -	\$ -	\$ -	0%
43	Equipment repairs	\$ 100,000	\$ 89,787	\$ 10,213	10%
44	Vehicle repairs & Maintenance	\$ 40,000	\$ 36,179	\$ 3,821	10%
45	Buildings Repairs & Maintenance	\$ 50,000	\$ 37,507	\$ 12,493	25%
46	Laboratory - Water Testing	\$ 17,300	\$ 2,581	\$ 14,719	85%
		\$ 4,408,423	\$ 3,215,224	\$ 1,193,199	27%
<b>Total Expenses</b>		\$ 23,095,070	\$ 14,680,883	\$ 8,414,187	36%
<b>Net Revenue/(Deficit)</b>		\$ -	\$ 5,054,333	\$ (5,054,333)	
		<b>Current O&amp;M<sup>2</sup></b>	<b>Water Rate<sup>3</sup></b>	<b>Acreage Rate<sup>4</sup></b>	
<b>Water Cost</b>		\$ 128.54	\$ 110.47	\$ 21.22	
<b>Total Delivered Water Cost</b>			\$ 246.00		
			\$ 356.47		
<sup>1</sup> SGMA costs historically billed on an acreage basis <sup>2</sup> FYE 2023-24 proposed O&M Rate assumes 45,000 acre-feet of deliveries <sup>3</sup> Potential Water Rate assumes 45,000 acre-feet of deliveries <sup>4</sup> Potential Acreage Rate assumes 38,317 acres					

<b>PANOCHE WATER DISTRICT QUARTERLY FINANCIAL STATUS</b>		
<b>CASH BOOK ACCOUNTS AS OF 12/31/2023</b>		
<b>PANOCHE WATER DISTRICT</b>	<b>INTEREST RATE</b>	
Balance as per bank statement		\$1,487,046
<u>Reconciling Items</u>		
Add: Outstanding deposits		-
Deduct: Outstanding checks		\$48,353
Balance as reported in the general ledger account		\$1,438,693
<b>PANOCHE WATER DISTRICT MONEY MARKET</b>		
Balance as per bank statement		\$3,791,659
<u>Reconciling Items</u>		
Add: Outstanding deposits		-
Deduct: Outstanding checks		-
Balance as reported in the general ledger account	4.070%	\$3,791,659
<b>PANOCHE WATER DISTRICT PAYROLL</b>		
Balance as per bank statement		\$48,627
<u>Reconciling Items</u>		
Add: Outstanding deposits		-
Deduct: Outstanding checks		\$2,455
Balance as reported in the general ledger account		\$46,172
<b>PANOCHE WATER DISTRICT 2021 BOND ACQUISITION FUND</b>		
Balance as per bank statement		\$801,346
<u>Reconciling Items</u>		
Add: Outstanding deposits		-
Deduct: Outstanding checks		-
Balance as reported in the general ledger account	4.070%	\$801,346
<b>PANOCHE WATER DISTRICT LAIF ACCOUNT</b>		
LAIF Account balance as of 12/31/2023	4.000%	\$160,309
<b>PANOCHE WATER DISTRICT 2021 LAIF REVENUE BONDS</b>		
LAIF Account balance as of 12/31/2023	4.000%	\$1,221,371
<b>TOTAL OF GENERAL LEDGER ACCOUNT BALANCES AND LAIF</b>		<b>\$7,459,550</b>

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

**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	191,704.46	25250139.66	24003150.93	1,246,988.73	1,438,693.19
13132-000					
MECHANIC MM # 2305	0.00	5,839,658.89	2,048,000.00	3,791,658.89	3,791,658.89
13412-000					
MECHANIC PR#*****7895	23,847.54	1,420,136.93	1,397,812.70	22,324.23	46,171.77
13465-000					
2021 REVENUE BONDS - LAIF	1,181,119.41	40,251.36	0.00	40,251.36	1,221,370.77
13470-000					
CONTRACTUAL OBLIGATION FUND #9745	760,413.07	691,862.31	650,929.55	40,932.76	801,345.83
13520-000					
LOCAL AGENCY INVESTMENT FD	4,194,980.79	50,328.67	4,085,000.00	4,034,671.33-	160,309.46
<b>Report Total:</b>	<b>6,352,065.27</b>	<b>33292377.82</b>	<b>32184893.18</b>	<b>1,107,484.64</b>	<b>7,459,549.91</b>

**PANOCHÉ WATER DISTRICT**

**2023 Quarterly Investment Report  
For Quarter Ending December 31, 2023**

DATE: February 20, 2024

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 December 31, 2023	\$ 6,077,869.68	\$ 1,381,680.23	\$ 7,459,549.91

1. As of the date of this report, other District Funds are deposited in Federal Deposit Insurance Corporation (FDIC) insured accounts at Mechanics Bank. As provided by Government Code Section 53646 (e) attached are the most recent statements received by the district.
2. The remaining district funds are invested in the State of California Local Agency Investment Fund (LAIF) in accordance with section 16429.1 of the Government Code.
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.






# Mechanics Bank

P.O. Box 2200  
Corona, CA 92878  
800.797.6324  
www.mechanicsbank.com

RETURN SERVICE REQUESTED

**PANOCHÉ WATER DISTRICT  
PAYROLL 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)
-  Mobile Download Our Mobile Apps

## WAIT BEFORE YOU WIRE

Protecting your assets and finances from wire fraud is crucial as a business owner



Check out our blog 'The Long Weekend' to learn what you should do at [www.MechanicsBank.com/Insights](http://www.MechanicsBank.com/Insights)

### WATCH OUT FOR TECH SUPPORT SCAMS

Scammers pose as technology support representatives and offer to fix non-existent computer or technology issues. Learn how to spot this scam at [www.MechanicsBank.com/Security](http://www.MechanicsBank.com/Security).

## Summary of Accounts

Account Type	Account Number	Ending Balance
PUBLIC CHECKING	XXXXXXXX7895	\$48,626.54




✓



**RETURN SERVICE REQUESTED**

**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)
-  Mobile Download Our Mobile Apps

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Scammers pose as technology support representatives and offer to fix non-existent computer or technology issues. Learn how to spot this scam at [www.MechanicsBank.com/Security](http://www.MechanicsBank.com/Security).

**Summary of Accounts**

Account Type	Account Number	Ending Balance
PUBLIC CHECKING	XXXXXXXX8566	\$1,487,046.44








RETURN SERVICE REQUESTED

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

### Managing Your Accounts

-  Client Services 800.797.6324
-  Online [www.mechanicsbank.com](http://www.mechanicsbank.com)
-  Mobile Download Our Mobile Apps

## WAIT BEFORE YOU WIRE

Protecting your assets and finances from wire fraud is crucial as a business owner



Check out our blog 'The Long Weekend' to learn what you should do at [www.MechanicsBank.com/Insights](http://www.MechanicsBank.com/Insights)

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	\$801,345.83








### RETURN SERVICE REQUESTED

PANOCHÉ WATER DISTRICT  
 52027 W ALTHEA AVE  
 FIREBAUGH CA 93622-9401

### Managing Your Accounts

-  Client Services 800.797.6324
-  Online [www.mechanicsbank.com](http://www.mechanicsbank.com)
-  Mobile Download Our Mobile Apps

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### Summary of Accounts

Account Type	Account Number	Ending Balance
PUBLIC MONEY MARKET	XXXXXXXX2305	\$3,791,658.89

✓



MALIA M. COHEN

California State Controller

LOCAL AGENCY INVESTMENT FUND  
REMITTANCE ADVICE

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

As of 01/12/2024, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 12/31/2023.

Earnings Ratio		.00010932476863589
Interest Rate		4.00%
Dollar Day Total	\$	14,556,191.92
Quarter End Principal Balance	\$	158,718.11
Quarterly Interest Earned	\$	1,591.35



MALIA M. COHEN  
California State Controller

LOCAL AGENCY INVESTMENT FUND  
REMITTANCE ADVICE

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

As of 01/12/2024, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 12/31/2023.

Earnings Ratio		.00010932476863589
Interest Rate		4.00%
Dollar Day Total	\$	111,118,809.20
Quarter End Principal Balance	\$	1,209,222.73
Quarterly Interest Earned	\$	12,148.04

INTER-DISTRICT ACCOUNT RECONCILIATION  
NON-AUDITED  
February 20, 2024

PWD	
<b>PANOCHÉ WATER DISTRICT ACCOUNTS/NOTES RECEIVABLE</b>	
GBA OUTSTANDING INVOICES	\$ 1,700,000
PANOCHÉ DRAINAGE DISTRICT OUTSTANDING INVOICES (AR)	\$ 1,433,042
PROP 84 CASH ADVANCES	\$ 3,016,043
GBA NOTE PAYABLE ON ORIGINAL \$ 1,000,000.00 - PAID OFF	\$ -
PDD NOTE PAYABLE ON ORIGINAL \$ 712,930.00 (11 MONTHLY PYMTS LEFT - 3.00% INTEREST)	\$ 126,360
<b>Balance</b>	<b>\$ 6,275,445</b>

PDD	
<b>PANOCHÉ DRAINAGE DISTRICT ACCOUNTS/NOTES PAYABLE</b>	
GBA OUTSTANDING INVOICES (NOTE PAYABLE WITH INTEREST - TO BE DETERMINED)	\$ 931,012
PANOCHÉ DRAINAGE DISTRICT OUTSTANDING INVOICES (NP W/ INTEREST TO BE DETERMINED)	\$ 1,433,042
PDD NOTE PAYABLE ON ORIGINAL \$ 712,930.00 (11 MONTHLY PYMTS LEFT - 3% INTEREST)	\$ 126,360
<b>Balance</b>	<b>\$ 2,490,414</b>

PDD/PROP 84	
<b>PROP 84 ACCOUNTS PAYABLE (ORIGINALLY PAID BY THESE ENTITIES AT PROP 84 STARTUP)</b>	
PANOCHÉ WATER DISTRICT (CASH ADVANCES)	\$ 3,016,043
<b>Balance</b>	<b>\$ 3,016,043</b>

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

DESKTOP>BREAKDOWN OF AR.NR.NP 10.31.2032

Steve Fausone

January 26, 2024

Review Period: 12/7/2023 – 1/5/2024

Statement and documentation made available: 1/25/2024

I have reviewed the credit card documentation for the Westamerica Bank VISA account ending in 8512.

Included in the packet were credit card statement detail and supporting documentation. Activity for this time period include charges from the following cardholders:

Mr. Patrick McGowan – General Manager

Mr. Juan Cadena – Director of Operations

Mr. Chis Carlucci

All charges reviewed appear to be valid district related expenses complete with supporting documents.

Sincerely,



Steve Fausone

**PANOCHÉ WATER DISTRICT**  
**AGED ACCOUNTS RECEIVABLE - Delinquent**  
**As Of 1/31/2024**

<b>Name</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>Over 90 Days</b>	<b>Total A/R</b>
Brown, Lupe	-	-	24.49	24.49
Correia 2015 Living Trust	183.65	99.14	12,476.25	12,759.04
CSU Farms, LLC	-	-	142,529.16	142,529.16
Enrico Irrevocable Trust of 1994	21.54	21.54	1,478.72	1,521.80
Hanna M&M Family Trust	22,140.00	8,610.00	156.61	30,906.61
Harvest Point, LLC	-	-	101.47	101.47
Imperial Merchants USA, LLC	-	-	31.48	31.48
John S. Diedrich Farms	13,019.96	7,417.16	48,154.38	68,591.50
Kenneth Bethel 2015 Trust	97.77	-	69,324.96	69,422.73
Linneman Ranches, Inc.	-	4,750.21	73,455.00	78,205.21
McGrath Trust, Mary K.	25.90	25.90	316.22	368.02
Nyman Family	2,853.60	7,690.80	11,031.60	21,576.00
Nyman, Brad & Kristi	1,932.93	38,449.15	88,683.00	129,065.08
Nyman, Ms. Rebecca	170.68	3,204.64	113,775.00	117,150.32
Terra Bella Farm Co. & I. Matson	199.37	199.37	13,689.78	14,088.52
USC Farms, LLC	-	-	139,605.00	139,605.00
Water Reclamation	-	-	5,276.18	5,276.18
	40,645.40	70,467.91	720,109.30	831,222.61
<u>Other</u>	-	-	-	-
<b>Total Accounts - Delinquent</b>	<b>40,645.40</b>	<b>70,467.91</b>	<b>720,109.30</b>	<b>831,222.61</b>

**Notes:**

Correia - Let me know all accounts would be paid

Diedrich made payments for \$33,292.56 on 1/29/24. Let them know that the 2nd installment of the water costs needs to be paid for prior to rescheduling

We are working with Phil on Imperial Merchants

CSU/USC Entities/Enrico/Terra Bella: Made Payment 2/13 in full.

E-mailed Lance & his secretary for Bethel's balance. Let them know the 2nd installment of the water costs needs to be paid for prior to rescheduling

Linneman made payments this month of \$ 13,038.74. Talked to Michael / Balance will be paid prior to 2/28

E-mailed Brad Nyman & David and let them know that the 2nd installment of the water costs needs to be paid for prior to rescheduling

Water Reclamation has to bill entities to recoup payment / Will pay once collected

**PANOCHÉ WATER DISTRICT**  
**Budget to Actual March 1, 2024 thru February 28, 2025**

<b>Tentative Budget 2024-2025</b>		<b>Proposed Budget 2024- 2025</b>	<b>Approved Budget 2023-2024</b>	<b>Actual 2023-2024</b>	<b>Water Rate Scenario</b>	<b>Acreage Rate Scenario</b>	<b>Service Rate Scenario</b>
<b>Operating Revenues</b>							
1	Supplemental Water	\$ 10,825,500	\$ 8,937,467	\$ 8,361,889	\$ 10,825,500		
2	Operation & Maintenance	\$ 4,420,297	\$ 5,784,364	\$ 6,388,801	\$ 3,864,276	\$ 556,021	
3	Fresno/Merced Counties - 2021 CVP Bond	\$ 1,390,000	\$ 1,303,892	\$ 1,389,776		\$ 1,390,000	
4	Labor Reimbursements	\$ 175,000	\$ 350,079	\$ 122,606			\$ 175,000
5	Other Revenue	\$ 752,091	\$ 125,416	\$ 530,939	\$ 752,091		
6	Reimbursed Expenses	\$ 125,000	\$ 340,000	\$ 274,593			\$ 125,000
7	Domestic Water Treatment Plant	\$ 208,600	\$ 174,000	\$ 125,527			\$ 208,600
8	Sustainable Groundwater Management <sup>1</sup>	\$ 28,846	\$ 4,852	\$ -		\$ 28,846	
9	CVP AG Water Contract (30%)	\$ 3,045,600	\$ 6,075,000	\$ 2,541,085	\$ 3,045,600		
10	Grant Revenue (Contour Canal)	\$ 1,302,733	\$ -	\$ -			\$ 1,302,733
<b>Total Revenue</b>		<b>\$ 22,273,667</b>	<b>\$ 23,095,070</b>	<b>\$ 19,735,216</b>	<b>\$ 18,487,467</b>	<b>\$ 1,974,867</b>	<b>\$ 1,811,333</b>
<b>Operating Expenses</b>							
<b>Water Costs</b>							
11	Supplemental Water	\$ 10,825,500	\$ 8,937,467	\$ 7,274,824	\$ 10,825,500		
12	Planning & Engineering	\$ 32,000	\$ 57,000	\$ 32,198	\$ 32,000		
13	Los Vaqueros Expansion	\$ 250,952	\$ 224,500	\$ 461,693		\$ 250,952	
15	Central Delta-Mendota Region SGMA <sup>1</sup>	\$ 28,846	\$ 4,852	\$ (3,136)		\$ 28,846	
16	CVP AG Water Contract (30%)	\$ 3,045,600	\$ 6,075,000	\$ 1,104,093	\$ 3,045,600		
		<b>\$ 14,182,898</b>	<b>\$ 15,298,819</b>	<b>\$ 8,869,672</b>	<b>\$ 13,903,100</b>	<b>\$ 279,798</b>	<b>\$ -</b>
<b>Administration</b>							
17	2021 CVP Bond Payment	\$ 930,152	\$ 929,978	\$ 650,930		\$ 930,152	
18	Legal Costs	\$ 96,000.00	\$ 250,000	\$ 352,259	\$ 96,000		
19	2021 CVP Bond Assessment Refund	\$ -	\$ -	\$ -			
20	Salaries and Wages	\$ 667,170	\$ 686,975	\$ 498,560	\$ 619,395		\$ 47,775
21	Employees' Benefits	\$ 206,026	\$ 198,151	\$ 154,338	\$ 191,011		\$ 15,015
22	SLDMWA Activity Agreements	\$ 151,820	\$ 106,863	\$ 106,620		\$ 151,820	
23	SLDMWA DHCCP Bond Payment	\$ 134,347	\$ 148,592	\$ 44,234		\$ 134,347	
24	Directors' Benefits	\$ 30,000	\$ 36,000	\$ 27,500	\$ 30,000		
25	Insurance Costs	\$ 100,946	\$ 95,000	\$ 94,149	\$ 100,946		
26	SWRCB Water Rights Fee	\$ 125,000	\$ 125,000	\$ 128,013		\$ 125,000	
27	Other Supplies & Services	\$ 90,000	\$ 106,500	\$ 90,403	\$ 90,000		
28	Payroll Burden	\$ 76,535	\$ 85,268	\$ 73,268	\$ 71,075		\$ 5,460
29	Professional Services	\$ 50,000	\$ 78,000	\$ 222,676	\$ 50,000		
30	Annual Audits	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000		
31	Communication Costs	\$ 42,000	\$ 45,000	\$ 44,030	\$ 42,000		
32	Conferences and Training Costs	\$ 25,500	\$ 45,000	\$ 8,356	\$ 25,500		
33	Utilities	\$ 40,000	\$ 45,000	\$ 58,350	\$ 40,000		
34	Grant Expenses (Contour Canal)	\$ 1,302,733	\$ -	\$ -			\$ 1,302,733
		<b>\$ 4,108,229</b>	<b>\$ 3,021,328</b>	<b>\$ 2,593,686</b>	<b>\$ 1,395,927</b>	<b>\$ 1,341,319</b>	<b>\$ 1,370,983</b>

<b>Tentative Budget 2024 - 2025</b>		<b>Proposed</b>	<b>Approved</b>	<b>Actual</b>	<b>Water</b>	<b>Acreage</b>	<b>Service</b>
		<b>Budget 2024-2025</b>	<b>Budget 2023-2024</b>	<b>2023-2024</b>	<b>Rate Scenario</b>	<b>Rate Scenario</b>	<b>Rate Scenario</b>
<b>Operations &amp; Maintenance</b>							
35	Energy Costs	\$ 1,416,000	\$ 1,795,500	\$ 1,232,456	\$ 1,416,000		
36	Salaries and Wages	\$ 847,882	\$ 915,001	\$ 779,799	\$ 773,157		\$ 74,725
37	Employees' Benefits	\$ 300,504	\$ 325,888	\$ 245,581	\$ 277,019		\$ 23,485
38	Pumps & Structures Repairs	\$ 517,500	\$ 241,000	\$ 227,454	\$ 258,750	\$ 258,750	
39	Payroll Burden	\$ 127,054	\$ 153,734	\$ 116,583	\$ 118,514		\$ 8,540
40	Reimbursable Expenses	\$ 125,000	\$ 340,000	\$ 84,451			\$ 125,000
41	Chemical Application	\$ 128,000	\$ 111,000	\$ 107,440	\$ 128,000		
42	Domestic Water Treatment Plant	\$ 208,600	\$ 174,000	\$ 169,242			\$ 208,600
43	Fuel & Oil costs	\$ 100,000	\$ 145,000	\$ 86,164	\$ 100,000		
44	Capital Cost - Depreciation	\$ -	\$ -	\$ -			
45	Equipment repairs	\$ 85,000	\$ 100,000	\$ 89,787	\$ 42,500	\$ 42,500	
46	Vehicle repairs & Maintenance	\$ 45,000	\$ 40,000	\$ 36,179	\$ 22,500	\$ 22,500	
47	Buildings Repairs & Maintenance	\$ 60,000	\$ 50,000	\$ 37,507	\$ 30,000	\$ 30,000	
48	Laboratory - Water Testing	\$ 22,000	\$ 17,300	\$ 2,581	\$ 22,000		
		\$ 3,982,540	\$ 4,408,423	\$ 3,215,224	\$ 3,188,440	\$ 353,750	\$ 440,350
<b>Total Expenses</b>		\$ 22,273,667	\$ 22,728,570	\$ 14,678,582	\$ 18,487,467	\$ 1,974,867	\$ 1,811,333
<b>Net Revenue/(Deficit)</b>		\$ 0	\$ 366,500	\$ 5,056,634	\$ (0)	\$ 1	\$ -
		<b>Proposed</b>	<b>Approved</b>	<b>Actual</b>	<b>Water</b>	<b>Acreage</b>	<b>Service</b>
		<b>Budget 2024-2025</b>	<b>Budget 2023-2024</b>	<b>2023-2024</b>	<b>Rate Scenario</b>	<b>Rate Scenario</b>	<b>Rate Scenario</b>
50	Capital Improvement - Vehicle Purchase	\$ 137,000	(1 - Ford Ranger & 2 - F-150's)		\$ 68,500	\$ 68,500	
51	Capital Improvement - Equipment Purchase	\$ 240,000	(Kenworth 10 yard Dump Truck)		\$ 120,000	\$ 120,000	
53	Capital Improvement - VFD's	\$ 65,250	(1 - New VFD Station)		\$ 32,625	\$ 32,625	
		<b>Current O&amp;M<sup>2</sup></b>		<b>Water Rate<sup>3</sup></b>	<b>Water Rate<sup>3</sup></b>	<b>Acreage Rate<sup>4</sup></b>	
<b>Melded Water Cost</b>		\$ 108.06		\$ 90.79	\$ 90.79	\$ 20.28	\$ -
<b>Total Delivered Water Cost</b>				\$ 242.00			
				\$ 332.79	\$ (17.27)		
<sup>1</sup> SGMA costs historically billed on an acreage basis <sup>2</sup> FYE 2024-25 proposed O&M Rate assumes 45,000 acre-feet of deliveries <sup>3</sup> Potential Water Rate assumes 45,000 acre-feet of deliveries <sup>4</sup> Potential Acreage Rate assumes 38,317 acres							



**Panoche Water District  
WY 2024-25 Total Water Deliveries  
Draft Only**

Based on 30% USBR Allocation

District Water	Allocation	AF/Cost	Water Cost
USBR CVP WY 2024-25 30% Allocation	28,200	\$ 108	\$ 3,045,600
CCID/FCWD Water Transfer	3,000	\$ 461	\$ 1,383,000
Eastside Canal Water Transfer	5,000	\$ 665	\$ 3,325,000
SJRECWA 2 Yr Water Transfer	5,405	\$ 478	\$ 2,583,590
Accretions / Gains WY 2024-25	1,100	\$ -	\$ -
<b>Subtotal</b>	<b>42,705</b>	<b>\$ 242</b>	<b>\$ 10,337,190</b>
<b>Acre-feet per Acre</b>	<b>1.11</b>		

Grower Water	Allocation	AF/Cost	Water Cost
Grower Transfers In	3,000	\$ 76	\$ 228,000
<b>Subtotal</b>	<b>3,000</b>		

<b>Total</b>	<b>45,705</b>
<b>Acre-feet per Acre</b>	<b>1.19</b>

**Panoche Water District  
WY 2024-25  
All Estimated Water Costs**

	USBR	CCID/FCWD	Eastside	SJRECWA	Gains
Water Cost	\$ -	\$ 435.35	\$ 525.30	\$ 374.57	\$ -
USBR	\$ 26.41	\$ -	\$ -	\$ 1.50	\$ -
SLDMWA	\$ 68.55	\$ -	\$ -	\$ 76.00	\$ -
Restoration	\$ 13.00	\$ -	\$ -	\$ -	\$ -
Add'l Suppl	\$ -	\$ 25.00	\$ 25.00	\$ 25.00	\$ -
Other Costs	\$ -	\$ -	\$ 114.00	\$ -	\$ -
<b>Totals</b>	<b>\$ 107.96</b>	<b>\$ 460.35</b>	<b>\$ 664.30</b>	<b>\$ 477.07</b>	<b>\$ -</b>

**Water Allocations**

	Allocation	Water Cost	AF/Cost	Acre-feet per Acre
30% USBR Water 2024-2025	28,200	\$ 3,045,600	\$ 108	0.74
Supplemental Water	14,505	\$ 7,291,590	\$ 503	0.37
<b>Scenario A</b>	<b>42,705</b>	<b>\$ 10,337,190</b>		<b>1.11</b>
Melded USBR & Supplemental	42,705	\$ 10,337,190	\$ 242	1.11
<b>Scenario B</b>	<b>42,705</b>	<b>\$ 10,337,190</b>		<b>1.11</b>

There are additional Supplemental Water Supplies currently being worked on that are not included in these figures. Finalized rates will be presented at next month's board meeting that includes all supplemental water purchases.

**Panoche Water District  
WY 2023-24 Total Water Deliveries  
Non Critical Year**

Based on 80% USBR Allocation

District Water	Allocation	AF/Cost	Water Cost
Rescheduled Water (WY 22-23)	2,174	\$ 551	\$ 1,197,874
Transfer 1 Rescheduled	361	\$ 413	\$ 149,093
USBR CVP WY 2023-24 80% Allocation	75,000	\$ 81	\$ 6,075,000
Transfer 2	3,000	\$ 437	\$ 1,311,000
Transfer 3	4,750	\$ 782	\$ 3,714,500
Transfer 4	7,500	\$ 342	\$ 2,565,000
Accretions / Gains WY 2023-24	1,100	\$ -	\$ -
<b>Subtotal</b>	<b>93,885</b>	<b>\$ 160</b>	<b>\$ 15,012,467</b>
<b>Acre-feet per Acre</b>	<b>2.45</b>		

Grower Water	Allocation	AF/Cost	Water Cost
Rescheduled Water on Grower's Books	7,000	\$ 532	\$ 3,724,000
PWD Grower Wells for Credit	4,000	\$ -	\$ -
Grower Transfers In	3,000	\$ 17	\$ 51,000
Transfer 5	4,615	\$ 215	\$ 992,225
<b>Subtotal</b>	<b>18,615</b>		
<b>Total</b>	<b>112,500</b>		
<b>Acre-feet per Acre</b>	<b>2.94</b>		

<b>Option 1A: 36,000 AF Delivered</b>	<b>.93 AF/AC</b>		
USBR CVP Allocation	17,115	\$ 81	.44 AF/AC
Supplemental Water Allocation	18,885	\$ 473	.49 AF/AC

<b>Option 1B: 55,000 AF Delivered</b>	<b>1.43 AF/AC</b>		
USBR CVP Allocation	36,115	\$ 81	.94 AF/AC
Supplemental Water Allocation	18,885	\$ 473	.49 AF/AC

<b>Option 2A: 36,000 AF Delivered</b>	<b>Melded</b>		
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<b>Option 2B: 55,000 AF Delivered</b>	<b>Melded</b>		
<b>Melded USBR &amp; Supplemental Wtr Supply</b>	<b>55,000</b>	<b>\$ 216</b>	<b>1.43 AF/AC</b>

<b>Option 2C: 45,000 AF Delivered</b>	<b>Melded</b>		
<b>Melded USBR &amp; Supplemental Wtr Supply</b>	<b>45,000</b>	<b>\$ 246</b>	<b>1.17 AF/AC</b>

36,000 AF based on Budgeted AF Total / 55,000 AF based on WY's 2017 75% Allocation  
The highlighted option is the one that the Board decided upon last year.

Panoche Water District – Panoche Drainage District  
Repayment Agreement and Promissory Note

This Repayment Agreement and Promissory Note (the “Repayment Agreement”) is entered between Panoche Water District (the “Water District”) and Panoche Drainage District (the “Drainage District”; collectively, the “Parties”) on March 1, 2024 (the “Effective Date”) to confirm and document that certain transaction between them, effective as of January 17, 2017, and abrogate and supersede the Repayment Agreement entered between the Water District and the Drainage District on February 12, 2019, and which is attached hereto as Exhibit A (the “Original Repayment Agreement”)

**Recitals**

WHEREAS, the Water District is a California Water District formed and existing under sections 34000, *et seq.* of the California Water Code; and

WHEREAS, the Drainage District is a California Drainage District formed and existing under the Drainage District Act of 1903, found at Appendix 8 of the California Water Code; and

WHEREAS, pursuant to a written agreement, the Water District provides management services to the Drainage District; and

WHEREAS, the Drainage District provides drainage service to the Water District and, until December 1, 2020, collected for such services from the Water District landowners, as well as other landowners within the Drainage District’s boundaries; and

WHEREAS, beginning on December 1, 2020, the Grassland Basin Authority, a Joint Exercise of Powers Authority formed and existing under the California Joint Exercise of Powers Act at sections 6500, *et seq.* of the California Water Code, began collecting drainage service fees of behalf of its members, including the Drainage District; and

WHEREAS, in the fiscal year ending February 28, 2017, the Drainage District experienced cash flow shortages, including shortages with operation and maintenance of the San Joaquin River Improvement Project (the “SJRIP”), a project operated to provide regional drainage service to growers and participants of the Grassland Basin Drainage Area; and

WHEREAS, as of February 20, 2024, the Drainage District owes the Water District \$1,433,043.00 (one million, four hundred thirty-thousand, and forty-three dollars and no cents) for past services the Water District provided for the Drainage District (the “Total Obligation”); and

WHEREAS, the Parties previously entered into the Original Repayment Agreement and now desire that this Repayment Agreement supersede, annul, and abrogate the terms in the Original Repayment Agreement; and

WHEREAS, due to fiscal considerations of both Parties, the Parties desire the Repayment Agreement to provide for the Drainage District to repay half the Total Obligation over five years while retaining and acknowledging the Drainage District’s continuing obligation to repay the remaining half of the Total Obligation; and

Panoche Water District – Panoche Drainage District  
Repayment Agreement and Promissory Note

WHEREAS, pursuant to California Government Code sections 53600, *et seq.*, the Water District adopted an Investment Policy on April 18, 2018, which limited the Water District's ability to advance funds for a term not to exceed five (5) years in order to assist with cash flow shortages of agencies to which the Water District provides management services; and

WHEREAS, the Water District's Debt Management Policy, which, in addition to other things, provided a general guideline of a target savings equal to or greater than 3% (three percent) and provided the Water District may issue debt for the purpose of repayment of past capital or other obligations relating to its operations or water supply; and

WHEREAS, 3% (three percent) as interest for this Repayment Agreement does not exceed the maximum amount of interest permitted by law; and

WHEREAS, drainage services are integral to the operations and water supply of the Water District; and

WHEREAS, the Water District has had surplus cash available for such purposes.

### **Agreement**

NOW, THEREFORE, in consideration of the foregoing Recitals and of the promises, covenants, and conditions contained in this Repayment Agreement, the Parties agree as follows:

1. Incorporation of Recitals. The above Recitals are true and cored and are hereby incorporated into this Repayment Agreement.
2. Abrogation of Original Repayment Agreement. The Original Repayment Agreement, attached as Exhibit A, is hereby superseded, annulled, and abrogated and no longer has any legal effect between the Parties.
3. Principal. The Drainage District shall repay the Water District the initial amount of \$716,521.50 (seven hundred sixteen thousand, five hundred twenty-one dollars and fifty cents) (the "Principal") of the Total Obligation of \$1,433,043.00 (one million, four hundred thirty-thousand, and forty-three dollars and no cents) which the Drainage District owes the Water District for past services the Water District provided for the Drainage District; *provided*, however, that the remaining \$716,521.50 (seven hundred sixteen thousand, five hundred twenty-one dollars and fifty cents) of the Total Obligation (the "Remaining Obligation") shall remain an outstanding obligation by the Drainage District to repay the Water District.

3.1. Acknowledgement of Remaining Obligation. By signing below, and in consideration of the promises in this Repayment Agreement, both Parties acknowledge the Drainage District's continuing obligation to repay the Remaining Obligation to the Water District on terms to be later agreed upon by both Parties; *provided*, however, that neither Party shall insist upon unreasonable terms, including applicable interest and term of repayment, regarding repayment of the Remaining Obligation. The Drainage District shall repay the

Panoche Water District – Panoche Drainage District  
Repayment Agreement and Promissory Note

Water District the Remaining Obligation upon such reasonable terms, for which this Repayment Agreement may be used as reference.

4. Term. The term for repayment of the Principal shall be for five (5) years (the “Term”) and shall commence on the Effective Date and shall become due and payable no later than February 28, 2029 (the “Due Date”).
5. Interest. Interest will begin to accrue on the Principal as of the Effective Date and shall be calculated as compound interest on the unpaid Principal at a rate of 3% (three percent) per annum.
6. Payments. The Principal and Interest shall be due and payable on the Due Date in the form of check, cashier’s check, or money order, or any other form of payment as required by the Water District; *provided*, however, that the Water District provides written notice in advance to the Drainage District of any other form of preferred payment. All payments, including prepayments, shall be made by the Drainage District in accordance with the attached Repayment Schedule, attached as Exhibit B and incorporated herein, (the “Repayment Schedule”) and shall be applied first in payment of accrued interest and any remainder in payment of the remaining principal. If a payment date falls on a weekend or employer observed holiday, such payment shall be paid on the next business day.
7. Prepayment. The Drainage District may prepay the amounts described in this Repayment Agreement, in whole or in part, prior to the Due Date. There shall be no prepayment penalties.
8. Default. If any payment obligation under this Repayment Agreement is not paid when due in accordance with the Repayment Schedule, the Drainage District will pay all costs of collection, including reasonable attorney fees, whether or not a lawsuit is commenced as part of the collection process.
9. Acceleration; Remedies on Default. In the event of default, the remaining unpaid Principal and any accrued interest shall become due immediately at the option of the Water District.
10. Time of the Essence. Time is of the essence in this Repayment Agreement.
11. Successors and Assigns. This Repayment Agreement shall be binding upon, and inure to the benefit of, the assigns or successors of the Parties. Any assignment, transfer, or conveyance of all or any rights or obligations hereunder shall be in writing.
12. Notice. Notices which are required under this Repayment Agreement shall be in writing and kept in the records of each Party.

Panoche Water District – Panoche Drainage District  
Repayment Agreement and Promissory Note

13. Amendments. Any amendment(s) to this Agreement must be in writing and signed by both Parties.
14. Governing Law. This Repayment Agreement shall be interpreted and enforced pursuant to the laws of the State of California.
15. Entire Agreement. This Repayment Agreement contains the entire understanding of the Parties to their interest, obligations, and rights in connection with the subject matter set forth herein. All prior communications, negotiations, stipulations, and understandings, whether oral or written, are of no force or effect, and are superseded, except as referenced herein.
16. Waiver. No waiver of any breach of any covenant or provision in this Repayment Agreement shall be deemed a waiver of any preceding or succeeding breach thereof, or of an other covenant or provision in this Repayment Agreement. No extension of the time for performance of an obligations or acts to be performed herein shall be deemed to be an extension of the time for performance of any other obligations or acts to be performed under this Repayment Agreement.
17. Severability. If one or more clauses, sentences, paragraphs, or provisions of this Repayment Agreement shall be held to be unlawful, invalid, or unenforceable by a court of competent jurisdiction, any and all remaining clauses, sentences, paragraphs, or provisions shall remain in effect.
18. Headings. The titles of the sections of this Repayment Agreement are for convenience only. No presumption or implication of the intent of the Parties as to the construction of this Repayment Agreement shall be drawn therefrom.
19. Warranty. Each of the signatories below warrant they have the authority from their respective Party to bind that Party to this Repayment Agreement.

IN WITNESS WHEREOF, this Repayment Agreement has been executed and delivered in the manner prescribed by law as of the Effective Date.

Panoche Water District – Panoche Drainage District  
Repayment Agreement and Promissory Note

Executed this \_\_\_\_ day of February, 2024, at 52027 W. Althea Ave., in Firebaugh, California.

PANOCHÉ DRAINAGE DISTRICT

PANOCHÉ WATER DISTRICT

\_\_\_\_\_  
Michael Linneman, Vice President

\_\_\_\_\_  
Aaron Barcellos, President

\_\_\_\_\_  
Patrick McGowan, General Manager

\_\_\_\_\_  
Patrick McGowan, General Manager

# panoche water district

## RESOLUTION NO. 846-24

### A RESOLUTION AUTHORIZING EXECUTION OF THE REPAYMENT AGREEMENT AND PROMISSORY NOTE BETWEEN PANOCHÉ WATER DISTRICT AND PANOCHÉ DRAINAGE DISTRICT

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WHEREAS, Panoche Water District is a California Water District formed and existing under sections 34000, *et seq.* of the California Water Code and has the authority to make loans consistent with law and do all things necessary for the provision of water supply within its jurisdiction.

WHEREAS, the drainage services are a necessary component of water service within the Panoche Water District and key to its successful operation.

WHEREAS, pursuant to a written agreement, Panoche Water District provides management services to the Panoche Drainage District.

WHEREAS, in the fiscal year ending February 28, 2017, Panoche Drainage District experienced cash flow shortages, including shortages with operation and maintenance of the San Joaquin River Improvement Project (the "SJRIIP"), a project operated to provide regional drainage service to growers and participants of the Grassland Basin Drainage Area, including Panoche Water District.

WHEREAS, on February 12, 2019, Panoche Water District previously entered into the Original Repayment Agreement with Panoche Drainage District.

WHEREAS, the Board of Directors has reviewed the Repayment Agreement, attached hereto as Exhibit A, and finds it within the best interests of the District to execute it.

WHEREAS, the District has reviewed available rates for lending and indebtedness and the District's bylaws, rules and regulations, and policies.

WHEREAS, Panoche Water District now desires that the Repayment Agreement supersede, annul, and abrogate the terms in the Original Repayment Agreement dated February 12, 2019.

#### **NOW, THEREFORE, BE IT HEREBY RESOLVED AS FOLLOWS:**

1. The Board of Directors of the Panoche Water District hereby finds and determines the above Recitals are true and correct and are incorporated herein by this reference.
2. Executing the Repayment Agreement is in the best interest of the District. The Board of Directors hereby finds that an interest rate of 3% is a fair and equitable interest rate for the Principle, and that the rate will yield an adequate and lawful return for the loan.
3. The President and General Manager are hereby directed and authorized to execute the Repayment Agreement; *provided*, however, that they are both together authorized to make nonmaterial

changes to the Repayment Agreement as currently presented in Exhibit A upon the advice of the District's General Counsel.

4. The General Manager, or any staff member of the District authorized by the General Manager, is hereby authorized to do any and all things and to execute and deliver any and all documents, which they may deem necessary or advisable in order to give effect to and comply with the terms and intent of this Resolution.

PASSED AND ADOPTED this 20<sup>th</sup> day of February 2024, in a duly noticed and open meeting of the Board of Directors by the following vote, to wit:

Ayes:  
Nays:  
Abstain:  
Absent:

\_\_\_\_\_  
Aaron Barcellos, President

Attest: \_\_\_\_\_  
Steve Fausone, Secretary

DRAFT



**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 foregoing 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 20<sup>th</sup> day of February 2024; 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 \_\_\_\_\_ day of February 2024.

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

DRAFT

# **CENTRAL DELTA-MENDOTA GROUNDWATER SUSTAINABILITY AGENCY SUBSIDENCE POLICY**

**POLICY TITLE: SOUTHERN DELTA-MENDOTA CANAL SUBSIDENCE  
MANAGEMENT AREA POLICY**

**POLICY NUMBER: 1001**

**EFFECTIVE DATE: APRIL 1, 2024**

## **PURPOSE:**

Along the Delta-Mendota Canal (“DMC”), the area from approximately mile post 89.71 to 98.73 has experienced subsidence at a rate that exceeds adjacent reaches. The current rate of subsidence in this area is not consistent with the approved Sustainable Groundwater Management Act Groundwater Sustainability Plan (“GSP”) requiring specific groundwater pumping goals. By implementing the stated pumping goals and objectives, the expectation is to reduce the rate of subsidence to be consistent with the GSP.

## **BACKGROUND:**

The Southern DMC Subsidence Management Area (“SSMA”) provided as Exhibit A includes portions of Central California Irrigation District, Eagle Field Water District, Firebaugh Canal Water District, Mercy Springs Water District, Oro Loma Water District, Pacheco Water District, Panoche Water District, and San Luis Water District (collectively, the “Districts”). The objective is for all Districts to adopt and implement this policy to provide uniform regional response and equity for all landowners. This policy will focus on all wells (including composite wells) that pump groundwater from below the Corcoran Clay Layer (“CCL”).

## **DATA AND STATISTICS:**

SSMA Acreage: 24,720 acres

Safe Yield Pumping from below the CCL

Corrective pumping (“Corrective”) limit: 0.25 acre-foot to the acre

Maintenance pumping (“Maintenance”) limit: 0.50 acre-foot to the acre

The SSMA is further divided into three regions to expand or contract policy implementation based on the subsidence degradation rate and overall goal of the GSP. Exhibit A identifies the Region boundaries.

Region A – 0.5 mile from either side of the DMC. (approx. 5,740 acres)

Region B – from 0.5 to 1.0 mile from either side of the DMC. (approx. 5,710 acres)

Region C – from 1.0 miles to the boundary of the SSMA on either side of the DMC.

## **POLICY:**

Well Construction: The construction of new or replacement wells below the CCL is prohibited within the SSMA.

Existing Wells Below CCL: It is assumed all wells within the SSMA are below the CCL unless the landowner, in cooperation with the home district ,can provide a well drillers log showing the well perforations are above the CCL. If a well drillers log is not available, then a well video inspection or other approved method must be conducted to determine that the depth of the well is above the CCL. When pumping a well that extracts water from below the CCL, a landowner is only eligible to deliver groundwater to their parcels (under the same ownership as the parcel with the well) and pumping shall not exceed an annual equivalent volume provided in Tables 1 or 2.

Replacement Water “Subsidence Pool”: Every year each District will contribute surface water to develop a pool of Replacement Water that will be made available to landowners subject to the safe yield restriction. The Subsidence Pool is first made available to those landowners subject to the Corrective safe yield restriction and any remaining water will be made available to the other Regions not subject to the Corrective safe yield restriction. The Subsidence Pool will be administered according to the following guidelines:

- To be eligible for the Subsidence Pool, landowners must show proof of purchase or application of their home District Central Valley Project (“CVP”) allocation, railroad commission water, supplemental water, or other surface water programs for the parcels subject to the Corrective or Maintenance safe yield restriction. Also, landowners must be in good standing with the home District’s rules and regulations.
- If the Subsidence Pool is over subscribed the water will be prorated based on applicant’s acreage owned or leased.
- Each District will contribute water to the Subsidence Pool and a blended rate will be developed. The price for the Subsidence Pool water will target a blended rate not greater than the Exchange Contractor’s Conserved water price structure based on that years CVP allocation, plus 10%. At the end of the water year, participants will be subject to a true-up based on actual cost of each water supply that could increase or decrease the blended rate.
- Home District Subsidence Pool Participation – Each home District shall contribute an amount of Subsidence Pool water equal to 0.25 acre-foot to the acre of District land within each Region subject to Corrective pumping limitations. The cost of water a home District is providing may not exceed the Exchange Contractor’s Conserved water price plus 10% (“Price Cap”). Any home District that does not have a well (district owned or privately owned) below the CCL is not required to supply water, but is encouraged to participate.
- If the Exchange Contractor Conserved Water program is not available (Shasta Critical water year), the home Districts will implement a subscription program. The subscription program average water price may exceed the Price Cap. Home districts are relieved of the 0.25 acre-foot to the acre minimum contribution but shall make every effort to secure water for the subscription program. Landowners

will be provided an application for the subscription program and a landowner is obligated to purchase the subscription water upon submittal of a signed application form to their home District.

Performance and Objectives:

<b>Table 1 - Performance and Implementation Objectives</b>				
<b>Region</b>	<b>Implementation Year Start</b>	<b>Safe Yield Pumping - Corrective Limit</b>	<b>Replacement Water Goal</b>	<b>Subsidence Trigger</b>
Region A	2024	0.25 AF/Acre	5,000 AF	Subsidence Degradation Slope greater than adjacent reaches of the DMC.
Region B	2029	0.25 AF/Acre	7,000 AF	
Region C	2034	0.25 AF/Acre	9,000 AF	

<b>Table 2 - Relief from Performance and Implementation Objectives</b>				
<b>Region</b>	<b>Implementation Start</b>	<b>Safe Yield Pumping - Maintenance Limit</b>	<b>Replacement Water Goal</b>	<b>Subsidence Trigger</b>
Region A-C	After 1 year of trigger compliance	0.5 AF/Acre	Up to approximately 9,000 AF	Subsidence Degradation Slope matches adjacent reaches of the DMC.

Monitoring and Reporting:

The home Districts will map all operational wells and differentiate wells that are above or below the CCL. All wells (above and below CCL) will be required to be fitted with a meter. The home Districts will conduct monthly meter readings for all wells, and those wells below the CCL will be monitored for operating within the safe yield restriction. Annually, the home Districts will use readily available subsidence measurements to determine the effectiveness of the pumping restrictions. Based on the Subsidence Trigger listed in Table 1, the safe yield pumping restrictions may be expanded to the next Region.

Policy Implementation Charge:

The cost for reading well meters, corresponding with the landowners, managing the Subsidence Pool, reporting to the Groundwater Sustainability Agency and any other related activity shall be charged to those landowners operating wells within the SSMA. The rate shall be set a \$5/AF of water pumped and invoiced monthly. At the end of the water year pumpers will be subject to a true-up based on actual cost incurred which could increase or decrease the rate being charged.

Recording Requested by:

Panoche Water District

When recorded please mail to:

Panoche Water District  
52027 W. Althea Avenue  
Firebaugh, CA 93622

**MULTI-YEAR WATER TRANSFER AGREEMENT  
BETWEEN LANDOWNER AND DISTRICT**

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THIS MULTI-YEAR WATER TRANSFER AGREEMENT (this "Agreement") is made by and between \_\_\_\_\_ (hereinafter referred to collectively by the singular term "Transferor") and the Panoche Water District, a California water district ("District"), hereinafter referred to individually as a "Party" and collectively as the "Parties". This Agreement is made with reference to the following facts:

A. Transferor is the owner of all beneficial interests in certain real property located in Merced County, California, more particularly described in Exhibit A, which is attached hereto and incorporated by this reference, (referred to hereinafter as the "Transferor's Property"). As real property located within the jurisdictional boundaries of the District, the Transferor's Property receives a water allocation from the District in accordance with California law and District policies.

B. Transferor does not intend to use any of the water allocated to Transferor's Property on Transferor's Property for the term of this Agreement. Transferor desires to transfer the water allocation from the Transferor's Property to the District in return for the payment of a fixed sum of money for each year this Agreement is in effect, as set forth herein.

C. In order to accomplish the transfer of the water allocation described herein, the parties intend this Agreement to constitute a covenant running with the Transferor's Property in accordance with Title III, Part One, Division 3 of the California Civil Code and other applicable laws and a water transfer pursuant to Rule 5 and 6 of the District's Rules and Regulations.

THEREFORE, in consideration of the foregoing and for other valuable consideration, receipt of which is hereby acknowledged, the Parties agree as follows:

1. Transferor hereby transfers to the District, for the purposes and on the terms and conditions set forth in this instrument, all allocations of water and all right to receive a future allocation of water during the term of this instrument, from the District, available or attributable to the Transferor's Property. Transferor shall timely complete, execute and deliver all forms and documents required or requested by the District or any other party with jurisdiction thereover, necessary to cause all allocations of water from the District available or attributable to the Transferor's Property to be transferred to the District in accordance with the terms of this Agreement.

2. The term of this Agreement shall be in one (1) year increments, beginning on March 1<sup>st</sup> through the last day of February, and the Agreement shall remain effective until a termination notice is delivered, and such termination notice shall be delivered no later than December 31<sup>st</sup> of any year by a Party. Upon receipt of a termination notice by a Party the Agreement shall terminate on the subsequent last day of February.
3. While this Agreement is in effect, the District is hereby relieved of any statutory obligation to give notice to the owner of the Transferor's Property regarding water allocations, supplemental water, or rescheduling, and the owner of the Transferor's Property by virtue of this Agreement is no longer eligible or responsible for:
  - a. Participation in the annual water application process whereby property owners indicate to the District how much of the water allocated to their land they intend to purchase in the coming water year and the Transferor shall be relieved of the Water Allocation Deposit Billing and the Water Allocation Billing; and
  - b. Participation in any supplemental water program or the rescheduling/storage of any water for the Transferor's Property.
4. Each year while this Agreement is in effect, the District will pay Transferor for the water transferred hereunder the sum of sixty dollars (\$60) and this includes reimbursing the grower for the USBR Compliance assessment for each acre in the Transferor's Property that is currently being assessed by the County for the term of this agreement. The District shall pay this sum to the Transferor as set forth in this paragraph. Payment by the District shall become due the day after the District completes the billing for the annual O&M land assessment on properties within the District's boundaries, sometime in June. The sum due to Transferor shall be paid in the following priority:
  - a. First, so much of the sum as is necessary shall be used to pay the current year's water standby charge and/or all Panoche Water District assessments on Transferor's Property;
  - b. Second, so much of the balance as is necessary shall be used to pay any other sums owed to the District by Transferor;
  - c. The remaining balance, if any, shall be paid directly to the Transferor or, if he wishes, shall remain as a credit on the District's books in favor of Transferor.
5. Transferor represents that Transferor has the legal right to make this transfer and will indemnify and hold the District harmless from anyone who claims an interest in the Transferor's Property or who claims that Transferor acted without the authority or consent of that claimant.
6. The District, for its part, agrees that the transfer of the water allocation that is the subject of this Agreement is valid and that the District shall implement the transfer and the other provisions of this Agreement. Use of the water transferred under this Agreement shall comply with District rules and regulations and shall be in accordance with the District's water service contract with the Bureau of Reclamation.



14. In the event any of the terms or provisions of this Agreement shall be held to be invalid, then any such invalidity shall not affect any other term or provision contained herein, which terms and provisions shall remain in full force and effect, and the invalid terms or provisions shall be deemed reformed to be valid to the maximum extent permitted by law.
  
15. Transferor is aware that the District has adopted Bylaws, Rules and Regulations, and Policies governing various aspects of the District's relationship with its landowners and water users, and that such Bylaws, Rules and Regulations, and Policies may be amended from time to time by the District's Board of Directors. Transferor is familiar with the District's Bylaws, Rules and Regulations, and Policies in effect as of the date of this agreement and will diligently review all future amendments thereof. At all times, and as a condition to the continued effectiveness of this agreement, Transferor will be bound by and will comply with, all of the District's Bylaws, Rules and Regulations, and Policies as they may be amended from time to time.

(Signatures on the following page)



IN WITNESS WHEREOF, the Transferor and District have caused this instrument to be executed on \_\_\_\_\_.

Signature(s) of Transferor: \_\_\_\_\_

Print Name: \_\_\_\_\_

Print Title: \_\_\_\_\_

Signature(s) of Transferor: \_\_\_\_\_

Print Name: \_\_\_\_\_

Print Title: \_\_\_\_\_

By execution of this instrument, the Panoche Water District, as transferee and grantee, accepts the asset transferred and acknowledges that the provisions of this Multi-Year Water Transfer Agreement Between Landowner and District are approved and accepted as set forth above.

Signature of Grantee

PANOCHE WATER DISTRICT

By \_\_\_\_\_  
Panoche Water District, General Manager

Attached – Exhibit A

## **Exhibit A**

### **Legal Description of Transferor's Property**

# THE WATER AGENCY, INC.

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February 5, 2024

Mr. Aaron Barcellos, Board President  
Panoche Water District

*Confidential Term Sheet: Possible acquisition of up-to 2,500AF of 2024-25 allocated Central Valley Project (CVP) supply*

Dear Mr. Barcellos and Board Members,

We sincerely appreciate your interest in allowing us to try to source some water for you.

We have located a possible block of water for up-to 2,500 acre-feet (“AF”) and now need your approval to help you negotiate terms for a purchase.

The terms acceptable to the seller(s) would be:

1. Gross Purchase Price to Seller is *approximately* **\$375.00 per AF, or a total of up to \$937,500.00 for up to 2,500 AF.**
2. This Gross Purchase Price includes the following charges (estimated):
  - a. USBR 2024-25 anticipated Contract Rate of \$27.02/AF;
  - b. USBR Restoration Fund charge of \$13.00/AF;
  - c. Trinity PUD charge of \$0.15/AF;
  - d. O’Neill Pumping Plant charge of \$0.52/AF.
  - e. Dos Amigos Pumping Plant charge of \$0.93/AF; and
  - f. Seller’s Premium Payment of \$333.38/AF.
3. Buyer is responsible for paying The Water Agency, Inc.’s commission (4% of Seller’s Premium Payment) of \$13.34AF.
4. Buyer is responsible for paying San Luis Delta Mendota Water Authority’s (“SLDMWA”) 2024-25 O&M rate. The SLDMWA rate is subject to change based on final SOD Ag allocation.
5. Estimated costs – excluding SLDMWA rate – for delivering up to 2,500 AF of 2024-25 allocated CVP water are **\$970,850.00** or *approximately* **\$388.34/AF.**
6. The transfer of the water is conditioned upon Seller **and PWD** executing water transfer agreements containing standard terms and conditions as well as the relevant terms set forth herein to cover the transfer.
7. Within 10 days following the execution of a mutually acceptable Water Transfer Agreement and Memorandum of Agreement, Sellers will invoice PWD for water.
8. Upon Bureau approval and evidence that the water has been scheduled for delivery, Buyer will pay Seller their Gross Seller’s Payment (\$375.00/AF), and Broker will receive their Commission \$13.34/AF (4.0% of Gross Purchase Price).

455 W. Fir Avenue, Clovis, CA 93611  
Phone (559) 438-8418 ❖ Fax (559) 438-0480  
www.WaterAgency.com

9. Pending approval by USBR, the water would be delivered in ***March to June of 2024, but not later than Feb 28, 2025.***
  
10. As in all water transactions, this offer/deal is not binding on either party until a contract is signed.

Thank you for your consideration of this proposal, and please get back to us with any questions, concerns, or comments as necessary.

Erick Johnson, President  
(559) 906-8418

Mitch Partovi, Vice President  
(559) 575-2562

# THE WATER AGENCY, INC.

---

February 5, 2024

Mr. Aaron Barcellos, Board President  
Panoche Water District

*Confidential Term Sheet: Possible acquisition of up-to 2,500AF of 2024-25 allocated Central Valley Project (CVP) supply*

Dear Mr. Barcellos and Board Members,

We sincerely appreciate your interest in allowing us to try to source some water for you.

We have located a possible block of water for up-to 2,500 acre-feet (“AF”) and now need your approval to help you negotiate terms for a purchase.

The terms acceptable to the seller(s) would be:

1. Transfer is contingent upon the Bureau’s final 2024-25 South of Delta Central Valley Project allocation being 35% or higher.
2. Gross Purchase Price to Seller is *approximately* **\$375.00 per AF, or a total of up to \$937,500.00 for up to 2,500 AF.**
3. This Gross Purchase Price includes the following charges (estimated):
  - a. USBR 2024-25 anticipated Contract Rate of \$26.37/AF;
  - b. USBR Restoration Fund charge of \$13.00/AF;
  - c. Trinity PUD charge of \$0.15/AF;
  - d. O’Neill Pumping Plant charge of \$0.52/AF.
  - e. Dos Amigos Pumping Plant charge of \$0.93/AF; and
  - f. Seller’s Premium Payment of \$334.03/AF.
4. Buyer is responsible for paying The Water Agency, Inc.’s commission (4% of Seller’s Premium Payment) of \$13.36/AF.
5. Buyer is responsible for paying San Luis Delta Mendota Water Authority’s (“SLDMWA”) 2024-25 O&M rate. The SLDMWA rate is subject to change based on final SOD Ag allocation.
6. Estimated costs – excluding SLDMWA rate – for delivering up to 2,500 AF of 2024-25 allocated CVP water are **\$970,900.00** or *approximately* **\$388.36/AF.**
7. The transfer of the water is conditioned upon Seller **and PWD** executing water transfer agreements containing standard terms and conditions as well as the relevant terms set forth herein to cover the transfer.
8. Within 10 days following the execution of a mutually acceptable Water Transfer Agreement and Memorandum of Agreement, Sellers will invoice PWD for water.

455 W. Fir Avenue, Clovis, CA 93611  
Phone (559) 438-8418 ❖ Fax (559) 438-0480  
[www.WaterAgency.com](http://www.WaterAgency.com)

February 5, 2024

9. Upon Bureau approval and evidence that the water has been scheduled for delivery, Buyer will pay Seller their Gross Seller's Payment (\$375.00/AF), and Broker will receive their Commission \$13.36/AF (4.0% of Gross Purchase Price).
10. Pending approval by USBR, the water would be delivered in ***March to June of 2024, but not later than Feb 28, 2025.***
11. As in all water transactions, this offer/deal is not binding on either party until a contract is signed.

Thank you for your consideration of this proposal, and please get back to us with any questions, concerns, or comments as necessary.

Erick Johnson, President  
(559) 906-8418

Mitch Partovi, Vice President  
(559) 575-2562

# THE WATER AGENCY, INC.

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February 7, 2024

Mr. Patrick McGowan, General Manager  
Panoche Water District (PWD)

**Confidential Term Sheet:** Possible acquisition of up-to 2,500AF of 2024-25 allocated Central Valley Project (CVP) supply

Dear Mr. McGowan,

We sincerely appreciate your interest in allowing us to try to source some water for Panoche Water District.

We have located a possible block of water for up-to 2,500 acre-feet (AF) and now need your approval to help you negotiate terms for a purchase.

The terms acceptable to West Stanislaus ID (WSID) would be:

1. Gross Purchase Price is *approximately* **\$375.00 per AF, or a total of up to \$937,500.00 for up to 2,500 AF.**
2. This Gross Purchase Price includes the following charges (estimated):
  - a. USBR 2024-25 anticipated Contract Rate of \$26.38/AF;
  - b. USBR Restoration Fund charge of \$13.00/AF;
  - c. Trinity PUD charge of \$0.15/AF;
  - d. O'Neill Conveyance Pumping charge of \$0.52/AF.
  - e. Dos Amigos Conveyance Pumping charge of \$0.93/AF; and
  - f. Seller's Premium Payment of \$334.02/AF.
3. PWD is responsible for paying The Water Agency, Inc.'s commission (4% of Seller's Premium Payment) of \$13.36/AF.
4. PWD is responsible for paying San Luis Delta Mendota Water Authority's (SLDMWA) 2024-25 O&M rate. The SLDMWA rate is subject to change based on final SOD Ag allocation.
5. Estimated costs – excluding SLDMWA rate – for delivering up to 2,500 AF of 2024-25 allocated CVP water are **\$970,900.00** or *approximately* **\$388.36/AF.**
6. The transfer of the water is conditioned upon WSID **and PWD** executing water transfer agreements containing standard terms and conditions as well as the relevant terms set forth herein to cover the transfer.
7. Within 10 days following the execution of a mutually acceptable Water Transfer Agreement and Memorandum of Agreement, WSID will invoice PWD for water.
8. Upon USBR approval and evidence that the water has been scheduled for delivery, WSID will receive their Gross Seller's Payment (\$375.00/AF) and Broker will receive their Commission \$13.36/AF (4.0% of Gross Purchase Price) directly from PWD within 30 days.

455 W. Fir Avenue, Clovis, CA 93611  
Phone (559) 438-8418 ❖ Fax (559) 438-0480  
[www.WaterAgency.com](http://www.WaterAgency.com)

9. Pending approval by USBR, the water would be delivered in *March to June of 2024, but not later than Feb 28, 2025.*
10. As in all water transactions, this offer/deal is not binding on either party until a contract is signed.

Thank you for your consideration of this proposal, and please get back to us with any questions, concerns, or comments as necessary.

Erick Johnson, President  
(559) 906-8418

Mitch Partovi, Vice President  
(559) 575-2562



# PANOACHE 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:** JANUARY DIVISION REPORT – WATER DEPARTMENT

**DATE:** 02/8/2024

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

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### Water Supply as of February 1, 2024:

San Luis Reservoir Total Storage	<u>1,239,583</u> AF
San Luis Reservoir Federal Storage	<u>842,278</u> AF
San Luis Reservoir % of Total Capacity	<u>62 %</u>

### Panoche Water Supply as of February 1, 2024:

USBR 2023 Water Balance	<u>71,666</u> AF
January, 2024 Grower Deliveries	<u>1,860</u> AF
Total Deliveries to Date (Mar-Jan)	<u>52,230</u> AF

(This is 7,230 AF over the delivery O&M base set at 45,000 AF)

### Water Dept. Updates:

The January O&M, Interest, and M&I billings were completed and mailed out on Thursday (2/15/2024).

The 700 forms link has been e-mailed to everyone - reminder e-mails will be sent this month.

We are working on finalizing the water forms required by growers and the plans for the Grower Workshop being held today.

I also helped to work on the O&M Budget and calculated the Water, Acreage, and Service Rate Scenarios, as well as finalized the Water Rate Cost Budget.

*I am focusing now on closing out the year end for the water.*

(Examples): Initial and Final Request to USBR for Rescheduled Water

Closing out Grower Water Balance Statements for WY 2023-2024 - Creating new Water Balance Statements for WY 2024-2025

Allocating Rescheduled Water and Invoicing

Starting the Water Inventory and Rate Assignment Spreadsheets for the Auditor for WY23-24

[Page 57 of 80](#)

Tabulating Information for Crop Reports and tracking forms submitted

PANOCHÉ WATER DISTRICT WATER ACCOUNTING

Month: **January, 2024**

2/16/2024

Water Supply																		
District Water March, 2023 - Feb, 2024	Annual AF	2023 March	2023 Apr	2023 May	2023 June	2023 July	2023 Aug	2023 Sept	2023 Oct	2023 Nov	2023 Dec	2024 Jan	2024 Feb	YTD Usage	Transfers Out	Not Pumped	Stored	Remaining Balance
Grower Transfer Ins	0													0				0
Transfer 2	3,000				985	930	1,085							3,000				0
Transfer 3	2,733				750	855	657	471						2,733				0
Transfer 6	750					250	250	250						750				0
PWD Grower Wells f/Crdt	97	81		9	7									97				0
Gains or Losses	2,896	3	85	538	566	650	862	37	223	(107)	(59)	98		2,896				0
District Water Total	9,476	84	85	547	2,308	2,685	2,854	758	223	(107)	(59)	98	0	9,476				0
Bureau Water March, 2023 - Feb, 2024	Annual AF	2023 March	2023 Apr	2023 May	2023 June	2023 July	2023 Aug	2023 Sept	2023 Oct	2023 Nov	2023 Dec	2024 Jan	2024 Feb	YTD Usage	Transfers Out	Loss	Stored	Remaining Balance
Rescheduled Water	9,757	894	2,895	5,443	313									9,545		(212)		0
2023-2024 100% USBR	94,000				3,155	3,575	3,655	3,745	2,319	1,241	1,282	1,362		20,334	2,000			71,666
Transfer 3	2,267				750	1,145	343	29						2,267				0
Transfer 4	7,500				1,875	4,000	1,625							7,500				0
Transfer 5	1,270				354	140	411	192	173					1,270				0
Transfer 6	250				250									250				0
Transfer 7	295				295									295				0
Grower Transfers In	1,388			421	492				75			400		1,388				0
Bureau Water Total	116,727	894	2,895	5,864	7,484	8,860	6,034	3,966	2,567	1,241	1,282	1,762	0	42,849	2,000	(212)	0	71,666
<b>Total Water Supply</b>	<b>126,203</b>	<b>978</b>	<b>2,980</b>	<b>6,411</b>	<b>9,792</b>	<b>11,545</b>	<b>8,888</b>	<b>4,724</b>	<b>2,790</b>	<b>1,134</b>	<b>1,223</b>	<b>1,860</b>	<b>0</b>	<b>52,325</b>	<b>2,000</b>	<b>(212)</b>	<b>0</b>	<b>71,666</b>
Usage																		
Growers		978	2,980	6,411	9,792	11,545	8,888	4,724	2,790	1,134	1,223	1,860		52,325				
Transfers Out/Sales		0	0	0	0	0	1,400	0	600	0	0	0		2,000				
Total Usage/Transfers		978	2,980	6,411	9,792	11,545	10,288	4,724	3,390	1,134	1,223	1,860	0	54,325				
Diff/Losses: % of Supply	%	1%	3%	9%	6%	6%	10%	1%	8%	-9%	-5%	6%		6%				
<b>Budget to Actual - AF</b>	<b>45,000</b>	899	2,980	6,402	9,785	11,545	8,888	4,724	2,790	1,134	1,223	1,860		52,230	Estimate / Use Jan-Feb 3,200 AF			<b>-7,230</b>

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

**Panoche Water District**  
**Water Year 2023-2024**  
 Water Forecast

2/16/2024

8:45 AM

**PWD Forecasted Water Usage**

	AF	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb
District Direct Delivery													
CCID/FCWD	3,000				985	930	1,085						
SLCC Eastside Water	2,733				750	855	657	471					
est. FCWD Conserved Wtr	750					250	250	250					
PWD Grower Wells f/Credit	97	81		9	7								
Gains	2,896	3	85	538	566	650	862	37	223	(107)	(59)	98	
<b>Total</b>	<b>9,476</b>	<b>84</b>	<b>85</b>	<b>547</b>	<b>2,308</b>	<b>2,685</b>	<b>2,854</b>	<b>758</b>	<b>223</b>	<b>(107)</b>	<b>(59)</b>	<b>98</b>	<b>0</b>

0  
0  
0  
0  
0  
0

	AF	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb
Bureau CVP Delivery													
Rescheduled Water	9,757	894	2,895	5,443	313								
WY23-24 100% USBR Allocation	94,000				3,155	3,574	3,655	3,745	2,319	1,241	1,282	1,362	2,100
SLCC Eastside Water	2,267				750	1,145	343	29					
West Stanislaus ID	7,500				1,875	4,000	1,625						
SJRECWA 5 yr	1,270				354	141	411	192	173				
FCWD Conserved Wtr	250				250								
Mercy Springs Resched.	295				295								
est. Grower Transfers In	1,388			421	492				75			400	
<b>Total</b>	<b>116,727</b>	<b>894</b>	<b>2,895</b>	<b>5,864</b>	<b>7,484</b>	<b>8,860</b>	<b>6,034</b>	<b>3,966</b>	<b>2,567</b>	<b>1,241</b>	<b>1,282</b>	<b>1,762</b>	<b>2,100</b>

(212)  
71,566  
0  
0  
0  
0  
0  
0  
0  
71,566

<b>USBR Surplus</b>
62,166
CCWD (2,000)
<b>60,166</b>

<b>Totals</b>	<b>126,203</b>	<b>978</b>	<b>2,980</b>	<b>6,411</b>	<b>9,792</b>	<b>11,545</b>	<b>8,888</b>	<b>4,724</b>	<b>2,790</b>	<b>1,134</b>	<b>1,223</b>	<b>1,860</b>	<b>2,100</b>
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USBR Rescheduled Wtr Losses	(212)	(63)	(88)	(58)	(3)								
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**PWD Estimated Grower Usage**

	AF	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb
Grower Deliveries	54,425	978	2,980	6,411	9,792	11,545	8,888	4,724	2,790	1,134	1,223	1,860	2,100
Transfers Out	2,000	0	0	0	0	0	1,400	0	600				

<b>Totals</b>	<b>69,566</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>0</b>	<b>0</b>
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# Panoche Water District

## DELIVERIES, RECYCLED, POWER CHARGES REPORT

DISTRICT DELIVERIES					RETURN FLOWS					RUSSELL RECIRCULATION Energy Charges					PG&E CHARGES					
2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	
MAR	2,594	2,964	1,610	982	978	(82)	38	(102)	130	3	\$ 114	\$ 126	\$ 61	\$ 63	\$ 49	\$ 53,663	\$ 83,213	\$ 45,539	\$ 38,061	\$ 20,336
APR	5,237	3,657	2,773	2,303	2,980	290	42	(123)	556	85	\$ 91	\$ 99	\$ 5,811	\$ 128	\$ 920	\$ 83,024	\$ 75,857	\$ 115,722	\$ 95,409	\$ 60,283
MAY	7,172	6,681	5,082	3,839	6,411	99	12	811	728	538	\$ 13,338	\$ 2,851	\$ 16,042	\$ 1,413	\$ 1,266	\$ 140,840	\$ 130,817	\$ 92,000	\$ 103,548	\$ 76,265
JUN	10,812	9,767	6,871	5,434	9,792	600	584	976	782	566	\$ 23,541	\$ 22,899	\$ 21,611	\$ 27,615	\$ 11,491	\$ 202,742	\$ 194,558	\$ 150,006	\$ 148,032	\$ 115,412
JUL	12,273	10,140	6,251	5,612	11,545	1,393	231	249	83	650	\$ 30,850	\$ 24,811	\$ 36,326	\$ 46,544	\$ 12,039	\$ 204,302	\$ 216,355	\$ 191,489	\$ 209,145	\$ 213,325
AUG	8,437	5,985	3,953	4,165	8,888	516	20	541	(253)	862	\$ 43,554	\$ 41,688	\$ 39,615	\$ 36,685	\$ 28,407	\$ 214,317	\$ 201,997	\$ 181,291	\$ 179,674	\$ 203,428
SEP	3,940	3,328	2,764	2,790	4,724	490	504	862	(240)	37	\$ 32,727	\$ 48,288	\$ 25,346	\$ 22,748	\$ 39,151	\$ 192,139	\$ 168,372	\$ 125,375	\$ 143,734	\$ 163,960
OCT	2,708	2,695	1,141	1,693	2,790	835	219	121	(171)	223	\$ 159	\$ 18,975	\$ 186	\$ 8,034	\$ 2,365	\$ 139,437	\$ 107,389	\$ 103,445	\$ 82,107	\$ 119,971
NOV	1,649	742	469	266	1,134	122	111	119	(161)	(107)	\$ 120	\$ 108	\$ 6,239	\$ 7,014	\$ 202	\$ 79,316	\$ 65,990	\$ 57,789	\$ 202,938	\$ 86,638
DEC	88	119	85	89	1,223	(239)	(47)	34	(15)	(59)	\$ 97	\$ 72	\$ 116	\$ 113	\$ 211	\$ 48,581	\$ 25,942	\$ 32,400	\$ 33,649	\$ 64,191
JAN	565	211	291	15	1,860	(51)	(58)	261	(83)	98	\$ 119	\$ 70	\$ 105	\$ 93	\$ 222	\$ 33,480	\$ 16,234	\$ 23,831	\$ 25,041	\$ 70,825
FEB	3,968	1,121	1,668	743		75	(102)	558	137		\$ 97	\$ 70	\$ 125	\$ 101		\$ 50,635	\$ 35,030	\$ 73,629	\$ 31,647	
<b>Total</b>	<b>59,443</b>	<b>47,410</b>	<b>32,958</b>	<b>27,931</b>	<b>52,325</b>	<b>4,048</b>	<b>1,554</b>	<b>4,307</b>	<b>1,493</b>	<b>2,896</b>	<b>\$ 144,808</b>	<b>\$ 160,058</b>	<b>\$ 151,583</b>	<b>\$ 150,552</b>	<b>\$ 96,322</b>	<b>\$ 1,442,476</b>	<b>\$ 1,321,754</b>	<b>\$ 1,192,517</b>	<b>\$ 1,292,985</b>	<b>\$ 1,194,633</b>
<b>YEAR TO DATE</b>	<b>55,475</b>	<b>46,289</b>	<b>31,290</b>	<b>27,188</b>	<b>52,325</b>	<b>3,973</b>	<b>1,656</b>	<b>3,749</b>	<b>1,356</b>	<b>2,896</b>	<b>\$ 144,711</b>	<b>\$ 159,987</b>	<b>\$ 151,458</b>	<b>\$ 150,451</b>	<b>\$ 96,322</b>	<b>\$ 1,391,841</b>	<b>\$ 1,286,724</b>	<b>\$ 1,118,888</b>	<b>\$ 1,261,338</b>	<b>\$ 1,194,633</b>

Water Year	2019-20	2020-21	2021-22	2022-23	2023-24	5 Yr. Average
USBR Allocation	75.00%	20.00%	0.00%	0.00%	80.00%	<b>35%</b>
Total Alloc. Acreage	37,442	37,442	37,442	38,202	38,317	<b>37,769</b>
A/F / acre	1.59	1.27	0.88	0.73	1.37	<b>1.17</b>
Effective Precip.	0.20	0.28	0.13	0.31	0.36	<b>0.25</b>
<b>Total Applied af</b>	1.79	1.54	1.01	1.04	1.72	<b>1.42</b>

Total Precip. Inches    4.77        6.69        3.17        7.34        8.54    (From March 1 -Feb 8th)

Total rainfall /2/12    Mike Gonzalez

**Total Rainfall from Oct. 2022 to today is 15.25 inches.**

**PANOCHÉ WATER DISTRICT**  
12 Month Cash Flow Analysis

Water Revenues	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	Totals
Water Cost Billings	\$ 62,825.47	\$ 5,534,385.00					\$ 5,534,385.00						\$ 11,131,595.47
Monthly Water Billings			\$ 14,760.00	\$ 42,034.57	\$ 92,034.16	\$ (211,444.88)	\$ (139,916.11)	\$ 112,885.12	\$ 107,207.01	\$ 55,909.44	\$ 109,414.80	\$ 115,263.00	\$ 298,147.11
Other Water Revenues SJRECWA 5yr			\$ 327,375.00					\$ (189,000.00)					\$ 138,375.00
Water Refunds SLDMWA WY21						\$ 132,918.24							\$ 132,918.24
<b>Total Water Revenues</b>	<b>\$ 62,825.47</b>	<b>\$ 5,534,385.00</b>	<b>\$ 342,135.00</b>	<b>\$ 42,034.57</b>	<b>\$ 92,034.16</b>	<b>\$ (78,526.64)</b>	<b>\$ 5,394,468.89</b>	<b>\$ (76,114.88)</b>	<b>\$ 107,207.01</b>	<b>\$ 55,909.44</b>	<b>\$ 109,414.80</b>	<b>\$ 115,263.00</b>	<b>\$ 11,701,035.82</b>

Water Expenses	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	Totals
Water Cost:													
Rescheduled Water	\$ (82,100.20)											\$ (75,764.00)	\$ (157,864.20)
Refuge Leve 2 Water Rescheduled ( GBA )	\$ (3,140.70)											\$ (119,852.00)	\$ (122,992.70)
Warren Act Water ( GBA )												\$ (378,224.00)	\$ (378,224.00)
CCID/FCWD Water Purchase (3,000 AF)					\$ (343,062.50)	\$ (323,906.72)	\$ (377,891.18)	\$ (229,354.20)					\$ (1,274,214.60)
SLCC/Eastside Water Transfer (5,000 AF)				\$ (253,728.75)	\$ (407,671.45)	\$ (649,386.30)	\$ (392,398.20)					\$ (52,478.00)	\$ (1,755,662.70)
West Stanislaus Irrigation District (7,500 AF)	\$ (1,125,000.00)	\$ (348,750.00)	\$ (562,500.00)		\$ (281,250.00)								\$ (2,317,500.00)
Firebaugh Canal WD (1,000 AF)					\$ (22,510.00)	\$ (22,500.00)	\$ (22,510.00)	\$ (22,500.00)					\$ (90,020.00)
USBR Water & Transportation Costs		\$ (123,944.00)	\$ (178,153.86)	\$ (205,599.19)	\$ (168,633.37)	\$ (88,141.04)	\$ (179,965.06)	\$ (131,216.07)	\$ (128,286.01)	\$ (63,884.66)	\$ (80,079.63)	\$ (120,765.96)	\$ (1,468,668.85)
SLDMWA O&M Water Costs		\$ (62,321.16)	\$ (152,796.82)	\$ (166,957.20)	\$ (237,474.95)	\$ (113,893.38)	\$ (75,044.89)	\$ (64,818.17)	\$ (50,303.07)	\$ (31,526.51)	\$ (51,846.43)	\$ (61,798.75)	\$ (1,068,781.33)
Other Water Costs SJRECWA 5yr (1,270 AF)					\$ (75,363.48)	\$ (29,983.32)			\$ (14,280.50)				\$ (119,627.30)
<b>Total Water Expenses</b>	<b>\$ (1,210,240.90)</b>	<b>\$ (535,015.16)</b>	<b>\$ (893,450.68)</b>	<b>\$ (626,285.14)</b>	<b>\$ (1,535,965.75)</b>	<b>\$ (1,227,810.76)</b>	<b>\$ (1,047,809.33)</b>	<b>\$ (447,888.44)</b>	<b>\$ (192,869.58)</b>	<b>\$ (95,411.17)</b>	<b>\$ (131,926.06)</b>	<b>\$ (808,882.71)</b>	<b>\$ (8,753,555.68)</b>

<b>Net Totals</b>	<b>\$ (1,147,415.43)</b>	<b>\$ 4,999,369.84</b>	<b>\$ (551,315.68)</b>	<b>\$ (584,250.57)</b>	<b>\$ (1,443,931.59)</b>	<b>\$ (1,306,337.40)</b>	<b>\$ 4,346,659.56</b>	<b>\$ (524,003.32)</b>	<b>\$ (85,662.57)</b>	<b>\$ (39,501.73)</b>	<b>\$ (22,511.26)</b>	<b>\$ (693,619.71)</b>	<b>\$ 2,947,480.14</b>
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Credit Issued to SJRECWA 5yr / 1,512 AF @ \$125/AF  
 All Costs have already been paid for this water transfer

Done  
Done  
Done  
Done  
Done

PANOCHÉ WATER DISTRICT WY 2023-2024 RESCHEDULED WATER INTO WY 2024-2025

2/14/2024  
9:00 AM

Grower Name	Acreage	Initial Share	\$8.06				\$ 81 +\$ 8.06				Final Share	Invoiced Status
		9,400 Pro Rata Share Rescheduling	USBR Wtr Pd Wtr Balance as of 1/1	Wtr Usage After 1/1 thru 2/28	USBR Wtr Pd Remaining Balance	Invoiced Total	Add'l USBR Wtr Wtr Balance as of 1/1	Wtr Usage After 1/1 thru 2/28	USBR Wtr Unpd Remaining Balance	Invoiced Total	9,400 Pro-Rata Share Rescheduling	
<b>A-Bar Ag Enterprises</b>	<b>1,756.40</b>	<b>460.89</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,764.57</b>	<b>(137.29)</b>	<b>2,627.28</b>		<b>465</b>	
Almendra Properties III, LP	134.88	35.39	0	0	0	0	240.00	0	240.00		36	
Gopher Ridge I, LP	601.84	157.93	0	0	0	0	1,001.00	0	1,001.00		159	
Gopher Ridge II, LP	633.60	166.26	0	0	0	0	1,047.79	0	1,047.79		167	
<b>Gopher Ridge Entities Total</b>	<b>1,370.32</b>	<b>359.58</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,288.79</b>	<b>0</b>	<b>2,288.79</b>		<b>362</b>	
Eagle Loma Farms	316.97	83.18	0	0	0	0	372.70	0	372.70		84	
Hugh Bennett Ranch, Inc.	947.74	248.69	0	0	0	0	931.22	(6.00)	925.22		250	
JFB Ranch, Inc.	62.85	16.49	0	0	0	0	17.00	0	17.00		17	
Oro Loma Ranch	679.02	178.18	0	0	0	0	514.00	(335.00)	179.00		179	
Rancho De La Esperanza	415.16	108.94	0	0	0	0	110.00	0	110.00		110	
Rancho Las Margueritas	454.25	119.20	0	0	0	0	323.00	(203.00)	120.00		120	
<b>Bennett Entities Total</b>	<b>2,875.99</b>	<b>754.68</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,267.92</b>	<b>(544.00)</b>	<b>1,723.92</b>		<b>760</b>	
<b>Bethel, Kenneth 2015 Trust</b>	<b>477.28</b>	<b>125.24</b>	<b>254.53</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>846.00</b>	<b>0</b>	<b>846.00</b>		<b>126</b>	<b>Unpaid 2nd Inst</b>
Correia, Beau & Katherine	40.00	10.50	0	0	0	0	29.93				11	
<b>Correia Entities Total</b>	<b>40.00</b>	<b>10.50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29.93</b>				<b>11</b>	
<b>Creekside Farming Company</b>	<b>635.43</b>	<b>166.74</b>	<b>214.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,128.00</b>				<b>168</b>	
LAT Farming Trust	1,047.12	274.77	0	0	0	0	637.22	(1.00)	636.22		275	
WMD Farming, Et Al #1	159.32	41.81	0	0	0	0	283.00				42	
<b>Del Don Entities Total</b>	<b>1,206.44</b>	<b>316.58</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>920.22</b>				<b>317</b>	
<b>Diedrich, William Living Trust</b>	<b>19.14</b>	<b>5.02</b>	<b>18.52</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	
<b>Echeveste, Cecilia Survivors Trust</b>	<b>304.85</b>	<b>79.99</b>	<b>85.53</b>				<b>541.00</b>				<b>81</b>	
<b>Gargiulo, Inc.</b>	<b>637.14</b>	<b>167.19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,126.68</b>				<b>168</b>	
<b>Glenpark Building</b>	<b>603.95</b>	<b>158.48</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,015.00</b>				<b>160</b>	
Hammonds Ranch, Inc.	1,369.90	359.47	172.00	(172.00)	0	0	2,431.00				362	
Homeland Ranch	1,238.34	324.95	349.13	(137.00)	212.13		2197.00				327	
Mar-Hi Farms	1,042.80	273.64	282.45	(16.00)	266.45		1,850.00				276	
San Joaquin West Ranch	1,229.58	322.65	185.00	(69.00)	116.00		2,181.00				325	
<b>Hammonds Entities Total</b>	<b>4,880.62</b>	<b>1,280.71</b>	<b>988.58</b>	<b>(394.00)</b>	<b>594.58</b>		<b>8,659.00</b>				<b>1,290</b>	
<b>Helena Agri Enterprises, LLC</b>	<b>20.72</b>	<b>5.44</b>	<b>14.00</b>				<b>37.00</b>				<b>5</b>	
<b>John S. Diedrich Farms</b>	<b>290.23</b>	<b>76.16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>406.53</b>				<b>77</b>	<b>Unpaid 2nd Inst</b>
Linneman Ranch, Inc.	1,341.09	351.91	264.26				2,379.00				354	Unpaid 2nd Inst
Tierra Loma Ranch, Inc.	286.17	75.09	196.00				508.00				76	
<b>Linneman Entities Total</b>	<b>1,627.26</b>	<b>427.00</b>	<b>460.26</b>				<b>2,887.00</b>				<b>430</b>	
<b>Little Green Nut, LLC</b>	<b>316.48</b>	<b>83.05</b>	<b>204.00</b>				<b>562.00</b>				<b>84</b>	
Lincoln Grantor Farms, LLC	122.44	32.13	0	0	0	0	0	0	0	0	0	
Winston Farms	456.69	119.84	0	0	0	0	84.98				85	
<b>Maricopa Orchards Entities Total</b>	<b>579.13</b>	<b>151.97</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84.98</b>				<b>85</b>	
<b>Marv Coit Farms, LP</b>	<b>1,896.42</b>	<b>497.63</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,431.07</b>	<b>(61.00)</b>	<b>2,370.07</b>		<b>501</b>	
<b>Nellore Farms, LLC</b>	<b>404.92</b>	<b>106.25</b>	<b>277.00</b>				<b>718.00</b>				<b>107</b>	
Grandland Pistachio, LP	615.05	161.39	363.00				1,091.00				163	
Kariz, LP	312.40	81.98	0	0	0	0	456.22	(104.00)	352.22		83	

Pardis, LP	466.61	122.44	33.49	(33.49)	0	0	828	(145.51)	682.49		123	
Yazd, LP	600.46	157.56	0	0	0	0	885.50	(279.00)	606.50		159	
<b>NIA Investments Entities Total</b>	<b>1,994.52</b>	<b>523.37</b>	<b>396.49</b>	<b>(33.49)</b>	<b>0</b>	<b>0</b>	<b>3,260.72</b>				<b>528</b>	
Nyman, Brad & Kristi	612.07	160.61	0	0	0	0	887.79				162	Unpaid 2nd Inst
Nyman, Rebecca	783.75	205.66	0	0	0	0	1,391.00				207	Unpaid 2nd Inst
<b>Nyman Entities Total</b>	<b>1,395.82</b>	<b>366.27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,278.79</b>				<b>369</b>	
Olam West Coast, Inc.	292.11	76.65	190.00				498.00				77	
Peri & Sons Farms of CA, LLC	73.18	19.20	79.49				130.00				19	
Redfern Ranches, Inc.	2,075.41	544.60	94.71				3,682.00				549	
Thiel Air Care, Inc.	11.26	2.95	8.00				20.00				3	
Tristone Properties, LLC	641.83	168.42	158.00				1,139.00				170	
AJS Farms, Inc.	157.00	41.20	0	0	0	0	279.00				41	
Donald J. Smith Farms, Inc.	274.39	72.00	139.00				487.00				73	
J.W. Palmer Farms, Inc.	636.89	167.12	371.24				1,131.00				168	
S.H. Smith Farms	664.11	174.27	78.38				1,178.00				176	
SHS Family Limited Partnership	706.64	185.43	439.00				1,254.00				187	
SSR Farms	607.06	159.30	339.00				1,077.00				160	
Stuart J. Smith Farms	1,212.91	318.28	832.00				2,152.00				321	
Turlock Fruit Company	151.01	39.63	42.05				268.00				40	
<b>Turlock Fruit Entities Total</b>	<b>4,410.01</b>	<b>1,157.23</b>	<b>2,240.67</b>				<b>7,826.00</b>				<b>1,166</b>	
CSU Farms, LLC	809.11	212.32	468.00				1,436.00				214	
USC Farms, LLC	961.43	252.29	658.00				1,706.00				254	
<b>USC Entities Total</b>	<b>1,770.54</b>	<b>464.61</b>	<b>1,126.00</b>				<b>3,142.00</b>				<b>468</b>	
Dehbala Orchards, LP	470.96	123.58	0	0	0	0	466.64				124	
Fadak Orchards, LP	149.72	39.29	0	0	0	0	104.94				40	
Sisters Ranch, LP	302.49	79.38	7.20				537.00				80	
<b>West Hills Entities Total</b>	<b>923.17</b>	<b>242.25</b>	<b>7.20</b>				<b>1,108.58</b>				<b>244</b>	
Green Nut, LLC	318.58	83.60	0.00	0	0	0	470.20	(79.00)	391.20		84	
Hanza Farms	609.78	160.01	189.39	(25.00)	164.39		1083.00				161	
Zagros Farms, LLC	300.46	78.84	48.23				533.00				79	
<b>Western Farm Entities Total</b>	<b>1,228.82</b>	<b>322.45</b>	<b>237.62</b>	<b>(25.00)</b>	<b>164.39</b>		<b>2,086.20</b>	<b>(79.00)</b>	<b>391.20</b>		<b>324</b>	
Westside Transplant	19.88	5.22	36.75				35.00				5	
Wood Farming, Doug	1,042.95	273.68	48.74				1,849.00				277	
<b>Grand Totals</b>	<b>35,822.22</b>	<b>9,400.01</b>	<b>7,140.09</b>				<b>55,768.98</b>				<b>9400</b>	

0.262406964

These growers have not paid for their Final Installment of the Water Cost - do we let them reschedule?

0.264307698

# PANOACHE 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:** FEBRUARY 20<sup>TH</sup>, 2024

**CC:** PATRICK MCGOWAN, GENERAL MANAGER

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

- General Maintenance.
- Installed new staircase at 10E-2 turnout.
- Millux ditch was cleaned out and ready for new liner.
- Repaired head gates at 208 box lateral 2.
- Weed Control – sprayed sterilant at PWD yard and homes, Russell turnout, Lateral 2 & 3.
- Still making repairs all PWD mainline meters and filter station meters.
- Had Facility inspection with County of Fresno Public Health at PWD shops and PWD water treatment facility. Everything went well and we did Pass inspections.
- Preventative Pump Maintenance Plan. (work in progress)
- Equipment Replacement Forecast Plan. (work in progress)



# PANOCHÉ WATER DISTRICT

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TELEPHONE (209) 364-6136 • FAX (209) 364-6122



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## BOARD MEETING MEMORANDUM

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**TO:** BOARD OF DIRECTORS

**FROM:** PATRICK MCGOWAN, GENERAL MANAGER

**SUBJECT:** SURFACE WATER TREATMENT PLANT UPDATE

**DATE:** FEBRUARY 20<sup>TH</sup>, 2024

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- Jim Gartung Engineering is working to finalize the cost analysis for his Preliminary Engineering Report. While analyzing expenses Mr. Gartung has identified that there are minimal savings associated with downsizing the proposed treatment plant upgrade to a 100 GPM plant from 150 GPM.
- The next Water Quality JPA Board meeting is scheduled in March. At this time our District will propose the specifics involved in making an additional connection to the JPA's pipeline. District staff have been in contact with JPA engineer regarding pipeline conveyance capacity requirements, and we do not anticipate any further issues.
- Engineer Jim Gartung stated that making the adjustments to the current design to accommodate this proposed expansion would be relatively easy and would not add significantly to the cost of the current project.
- I spoke with Joel Greathouse and Matthew Freese from the State Water Resource Control Board recently regarding the potential addition of the 40 service connections from the Russel Avenue Community. Below is the email sent to SWRCB after our phone conversation:

Hello Joel & Matthew,

With the complexity involved in this proposed plan, I am hopeful your experience can assist our District in achieving sustainable water services to the severely disadvantaged community along with minimizing overdraft and subsidence within our service area. To recap from our phone conversation: Panoche Water District (PWD) experienced exceedances in water quality approximately four years ago. This has been corrected and currently water quality meets State standards. I began managing PWD in September of 2023. Upon arrival I soon learned of the water quality difficulties and the current pursuit of State funding to assist in upgrading our antiquated water treatment plant. Currently our facilities provide potable water to approximately 46 service connections in our service area. PWD is working with Jim Gartung engineering on finalizing a PER to continue our path of seeking grant funding to rebuild our treatment plant.

Approximately 2 ½ miles northeast of our existing treatment plant there is a severely disadvantaged community of 40 modular we have named the Russel Avenue Community. Each of the 40 residents has existing wells that currently provide their water services. Many of these wells have no records and from our understanding the majority have poor water quality and are unreliable. I recently began working with neighboring Pacheco, San Luis Water District, Oro Loma, Eagle Field, and Mercy Springs Water District regarding Delta Mendota subsidence issues within our Zone 4 of the Proposed Delta Mendota Subbasin GSA. Our goal is to curtail subsidence within historically over drafted areas along or near the Delta Mendota Canal. The 40 domestic wells previously mentioned are directly located within this Zone 4 approximately ½ a mile from the Delta Mendota Canal.

I believe it is a disservice to our community to not follow through and see if there are feasible options that can assist PWD in providing clean, adequate, reliable water to all members of our community. In addition, this could assist in overdraft and subsidence in our area which is the core foundation of the implementation of Sustainable Groundwater Management Act (SGMA.) I appreciate your time and look forward to any questions, comments, or feedback that may assist in moving this proposed project forward.

# PANOACHE 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:** JOSH MARQUEZ, CONTRACTS ADMINISTRATOR,

**SUBJECT:** DIVISION REPORT – ETHICS & COMPLIANCE AND RISK  
MANAGEMENT

**DATE:** February 20, 2024

**CC :** PATRICK MCGOWAN, GENERAL MANAGER

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**For the month of January, the following activities occurred:**

### **Ethics & Compliance**

1. Mr. Marquez attended the live virtual Government Contracting Compliance and Ethics Conference hosted by the Society of Corporate Compliance and Ethics.
2. SpeakUp Hotline – No calls reported.

### **Risk Management**

1. Mrs. Amy McDougal from ClearResources trained Mr. McGowan and myself on the parameters of the Risk Management Assessment. The assessment is hereby included for review. This assessment is a living document that continues to be shaped by the administrative updates and implementations of our District policies and adherence to all laws.

Josh Marquez  
Ethics & Compliance  
Risk Management

RISK AREA	PROB	IMPACT	INHERENT		PROB-mitigated	RESIDUAL	oversight	standards & procedures	training & education	monitoring & auditing	External reporting	Internals Controls
<b>DRAFT</b>												
Environmental - hazardous waste disposal	5	5	25		3	15	Josh, Chris C., Anthony Z.	district "Notice" issued by Chris Linneman; Spill Prevention Policy;	HazMat training performed; one employee certified/one completing; Spill Prevention Training		disclosure requirements	Shared responsibilities within the group to ensure transparency.
Water Accounting Proper metering of water/conveyance: CVP Act	5	5	25		2	10	Juan			Carl:daily report on water quality and volume		Shared responsibilities, between Juan and Sandra to ensure transparency
Cost allowability under fed prgms	5	5	25		3	15	Marlene, Patrick	Accounting Policy Manual	Utilizing District Contracts & Grants administrator to ensure we are following guidelines established within programs.	Price Paige		Shared responsibilities with oversight from outside accountant and auditor.
Financial accounting compliance	5	5	25		3	15	Marlene, Patrick	Accounting Policy Manual	Financial and accounting courses in college.	Price Paige, Ryan Jolly- Darryl Smith		Shared responsibilities with oversight from outside accountant and auditor.
Prop 84 Grant Compliance	5	5	25		3	15	Patrick, Josh, Marlene	Grant Documents/UGG	Procurement and grant management training pending for Josh			Shared responsibilities, Josh, Patrick, Juan, and Chris L involved in process.
Environmental - chemical application/MSDS	5	5	25		2	10	Josh, Chris C, Anthony, Diana	Procedure for inventory reporting	Safety Compliance training; Spill Prevention Training	possible cc on reports to county; Anthony, Diana and Safety Compliance monitors updating of MSDS, 3rd party vendor inspections (Safety Compliance)	Monthly inventory to county;	
Drug Free Workplace Act	5	5	25		2	10	Marlene, Diana	Employee Handbook	Safety Compliance training; drug free workplace and District policy	DOT program; random testing request by 3rd party vendor (DATCO), drug test for on-boarding process.		
False Claims Act	5	3	15		3	9	Josh	Code of Conduct	Lorena prior to departure conducted 2 hours COC training; Amy McDougal conducted for WW, PM, & JM.	Lighthouse Speak up Hotline portal to maintain incidents and reports		
Wage & Hour - Timekeeping	5	3	15		3	9	Marlene	Employee Handbook		Fenton & Keller		
OSHA Compliance	5	3	15		3	9	Diana, Chris C	Employee Handbook	OSHA 10; HazMat disposal; equipment certifications	3rd party vendor inspections Safety Compliance; field inspections	Mandatory safety violation reporting to State Comp	Monthly area inspections
Procurement Policy	5	3	15		3	9	Josh, Patrick	PWD Procurement Policy; PDD Procurement Policy; Employee Handbook; 3rd party Risk Management Policy	Procurement training from legal counsel, Diepenbrock Elkin Firm	ongoing		
Conflicts of Interest	5	3	15		2	6	Sandra, Phil Williams (Legal)	Code of Conduct; Conflict of Interest Code for all 5 districts; PWD/PDD Procurement Policy;	Annual training on filing 700 forms	ongoing	Annual reporting 700 forms	
Wage & Hour Overtime recording	5	3	15		2	6	Marlene	Employee Handbook				
Employment Law - Harassment Discrimination	5	2	10		3	6	Diana, Josh	Employee Handbook				
Records Retention - Litigation Hold	5	3	15		2	6	Phil Williams (Legal)					
Ethics & Compliance Program	5	5	25		1	5	Amy McDougal, Josh	Charter, Code of Conduct, Investigations Policy & Procedure Manual	SCCE Academy 4/8-11; Investigations Workshop 2/21; on-going webinars and trainings to keep up-to-date with regulations	pre-hire background checks; external assessment (Ethics Works)		
Environmental - chemical storage	5	5	25		1	5	Anthony, Jose Pimentel., Chris C.	The Regulation	Spill prevention training			

RISK AREA	PROB	IMPACT	INHERENT		PROB-mitigated	RESIDUAL	oversight	standards & procedures	training & education	monitoring & auditing	External reporting	Internals Controls
False Claims Act - expense reimbursement	5	2	10		2	4	Marlene, Josh	Employee Handbook, PWD Policy Statement on Reimbursement of Reasonable Expenses and Use of Public Resources	Internal training			
Use of PWD/public assets	5	2	10		2	4	BOD/Patrick	Vehicle Policy, Credit Card Policy, Employee Handbook, PWD Policy Statement on Reimbursement of Reasonable Expenses and Use of Public Resources; Motor Vehicle Use Agreement	Annual Code of Conduct training; Motor Vehicle Use Agreement	Board Member monthly review of credit card usage; employees recording mileage in logs; policy requires bi-annual review of vehicle take-home assignments;		
Payroll	5	2	10		2	4	Marlene	Accounting Policy Manual				
Tax	5	2	10		2	4	Marlene	Accounting Policy Manual	N/A	Price Page		
Records Retention - Procurement	5	1	5		4	4	Josh	PWD / PDD Procurement Policies; Records Retention Policy				
Environmental - Clean Water Act/ESA Compl.	3	1	3		3	3	Michael Linneman	Local Board has Basin Plan	Spill prevention training		disclosure requirements	
Employee Benefits	5	3	15		1	3	Marlene, Diana					
Wage & Hour Overtime calc: FLSA	5	3	15		1	3	Marlene					
Gifts and gratuities	5	3	15		1	3	Josh	Handbook				
Employment - break times	5	1	5		3	3	Diana	Handbook				
Conflicts of interest - CA state law disclosure	5	1	5		2	2	BOD/Phil Williams (Legal)	California State Law	N/A	ongoing	annual reporting or upon a change in disclosure categories	
Required training (CA H&D, safety)	5	1	5		2	2	Josh		Ethics BOD; H&D, procurement		Reporting to CA on mandatory training	
Domestic Treatment Plant reporting requirements	5	1	5		2	2	independent contractor		Westside Water	independent contractor		
Employment law - Immigration law compliance (E-Verify)	1	2	2		1	2	Diana	E-Verify guidance	N/A	ongoing as employees are hired; quarterly reviews in designated HR areas	disclosure requirements to employee if E-Verify is negative	
Federal Grant Compliance (SAM registration)	5	1	5		1	1	Patrick, Josh, Marlene	SAM requirements, Grants.gov, GrantSolutions	N/A	SAM emails renewal status annually	Representations and Certifications annually	
Wage & Hour - Minimum Wage	1	1	1		1	1	Marlene					
Brown Act - transparency/disclosure	5	1	5		1	1	Phil Williams (Legal)	statute		ongoing by counsel		
DOT licensing	3	1	3		1	1	Diana, Chris C.					
Operating Permits - facilities	3	1	3		1	1	Diana, Chris C.					
Mandatory Disclosure	4	5	20		1	5	Josh					
Mandatory Disclosure - Bond Issuance	4	5	20		1	5	Patrick, Josh, Sandra, Juan	PWD Policy Disclosure	Stradling at Law (Bonding Counsel)			
National Labor Relations Act						0	Patrick, Che Johnson (Legal)	collective bargaining agreement				
COVID-19 Compliance	5	3	15		2	6	Josh, Patrick, Phill Williams (Legal), SPatrick Boyns (Legal)	COVID-19 Prevention Program / CAL OSHA/ CPHD/CDC	On-going based on changes from OSHA/CPHD/CDC	Reoccurring 30-day emails to review with Fenton & Keller, General Counsel, & GM, Quarterly Worksite Specific COVID-19 Hazard Assessment	When an outbreak occurs, contact County and Insurance	Forms, notices, and COVID-19 related case used, checklists for daily disinfecting common areas.
Terms and Conditions of Settlement Agreement-generally	5	5	25		1	5	Patrick, Josh, Marlene	text of the Settlement Agreement	N/A			
CVP terms and conditions	5	5	25		4	20	Juan, Patrick, Sandra	CVP agreement contract	N/A	Annual review and renewal of contract agreement		
SGMA	3	4			3	12	Juan, Patrick					
Third-Party Risk Management												
Computer Software Policy												
SCALE USED												
IMPACT												

RISK AREA	PROB	IMPACT	INHERENT		PROB- mitigated	RESIDUAL	oversight	standards & procedures	training & education	monitoring & auditing	External reporting	Internals Controls
5- Catastrophic \$20M+												
4 - Severe \$10-20M												
3- Substantial Moderate \$5-10												
2 - Minor \$1-5M												
1 - Negligible Slight under \$1M												
PROBABILITY												
5 - Certain/Has Happened												
4- Probably												
3- Possible												
2- Unlikely/Rare												
1 - Very Unlikely/Never												
Last Updated:												
LC 6/18/21												
LC 9/29/21												
LC 9/21/2022												
JM 2/24												

# *PANOCHÉ WATER DISTRICT*

52027 WEST ALTHEA AVE., FIREBAUGH, CA 93622  
TELEPHONE (209) 364-6136 – [panochewd.specialdistrict.org](http://panochewd.specialdistrict.org)



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## BOARD MEETING MEMORANDUM

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**TO:** BOARD OF DIRECTORS

**FROM:** JOSH MARQUEZ, CONTRACTS ADMINISTRATOR

**SUBJECT:** USBR WATERSMART GRANT – CONTOUR CANAL

**DATE:** FEBRUARY 20, 2024

**CC:** PATRICK MCGOWAN, GENERAL MANAGER

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**Update:** This month Patrick, Josh, and Chris Linneman attended a meeting with USBR staff and note the following:

Environmental Eval: Cultural resource eval is underway (this is required by USBR for NEPA coverage) – this will take the longest to complete, probably 90 days or more. USBR is developing the NEPA document. SEI will complete a Categorical Exemption for CEQA coverage.

Design: Surveying is complete. Initial design drafting is underway. Contract documents and drawing should be ready mid-summer with an expected bid date sometime in October. Construction should begin November/December and be completed before March 1<sup>st</sup>. This is dependent upon USBR completing it's NEPA process before the fall.

Josh

Marquez  
Contracts Administrator

**PWD**  
**February 20th, 2024**  
**BOARD MEETING ACTION ITEMS**

1. Investigate feasibility of Cal Poly, Fresno State, or UC Merced continuing modernization study. **JUAN**
2. Engage in conversations with occupant of District Althea home, regarding move out date. **JUAN**
3. Research end of year incentive pay policy. **PATRICK**
4. Long-term water acquisition plan. **PATRICK**
5. Develop agreement & resolution for PDD loan repayment to PWD. Begin repayment of half of balance at 5-year term @ 3% rate, with no prepayment penalties. **MARLENE/PHIL/DARRYL**
6. Supplemental 2023 water excess policy creation & implementation. **PATRICK SANDRA PHIL**
7. Water rate structure WY 2024. **SANDRA**
8. Present proposed agreement terms to Water Quality Improvement JPA. Provide as built's to engineer. Follow up on being placed on next JPA agenda. **JUAN**
9. Research and develop potable new potable water agreements with residents. **JUAN/JOSH/CHRIS**
10. McElvany permit for Hanna road crossing. **CHRIS**
11. Create preventative maintenance plans system wide. Ie: pumps, vfd's, vehicles. **CHRIS**
12. District map, providing locations of all known wells. **JUAN**
13. Complete risk assessment. **JOSH**
14. Retain services for Safety consultant. **JOSH/CHRIS**
15. Identify energy expense from pumping from direct connect vs. canals. **JUAN**



16. Identify and begin planning for a grower's workshop luncheon February 20<sup>th</sup> 2024.  
JOSH/SANDRA/JUAN/CHRIS/ANTHONY
17. Review Employee Handbook and updates that may need to be completed. Adjust new District hire probationary period from 90 days to 1 year. MARLENE
18. Research feasibility of adding the additional 40 service connections to our proposed Surface Water Treatment Plant. PATRICK
19. Notify growers with excess supplemental water regarding new policy & refund opportunities.  
SANDRA
20. Set CDD meeting. MARLENE/PATRICK
21. Set MSWD meeting. MARLENE/PATRICK
22. Letter to Growers, anticipated 25% allocation % per acre. Supplemental water outlook % per acre. Rescheduling guidelines. PATRICK/SANDRA
23. Pro's and con's of managing Mercy Springs Water District. JUAN
24. Research feasibility of deep water well injection for District landowner/Grower. Contact Russ with Westlands. JUAN
25. Present Board breakdown of O&M rate. JUAN/SANDRA
26. Research and create for PWD, MULTI-YEAR Transfer Agreement Between Landowners and District (SLWD.) JUAN/SANDRA
27. Read all Well Meters monthly following guidelines/policies currently in place within Central Delta Mendota subbasin. Input data on excel spreadsheet provided by John Brodie. JUAN
28. Setup Modernization study meeting with Summers Engineering. PATRICK
29. Surplus vehicle and equipment sold update. JOSH
30. Vehicle Insurance over coverage. JOSH & DIANA

# PANOCHÉ WATER DISTRICT

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TELEPHONE (209) 364-6136 • FAX (209) 364-6122



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## BOARD MEETING MEMORANDUM

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**TO:** BOARD OF DIRECTORS

**FROM:** JUAN CADENA WATER RESOURCES MANAGER

**SUBJECT:** DISTRICT ALTHEA HOME

**DATE:** FEBRUARY 20<sup>TH</sup>, 2024

**CC:** PATRICK MCGOWAN, GENERAL MANAGER

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The District was informed on February 8<sup>th</sup>, that the buyers decided to back out of the purchase. Due to 2 contingencies, the District had to return the deposit back to the buyers. There are a couple of interested buyers. One of the buyers view the home on 14<sup>th</sup> of February.



ORGANIC GROWTHLIKE  
SUBSTANCE ON THE CEILING IN  
THE SHED COULD BE HARMFUL.  
CEILING NEEDS TO BE REPAIRED  
IN THE DETACHED SHED. COST  
TO CURE WOULD BE \$350 TO  
\$400.



ROTTED WOOD ON THE COVERED PATIO NEEDS TO BE REPLACED AND FRESHLY PAINTED. COST TO CURE WOULD BE \$150 TO \$200.

#### Next Steps

- Fix the findings
- Clean the home





Pumping Stations	Pump HP	VFD's	Yrs to be pulled for Inspec/Repair	2025/2026	2026/2027	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035
<b>PWD Main Canal</b>												
<b>Old Station 1</b>												
Pump 1	100 hp			Pump 1								
Pump 2	100 hp				Pump 2							
Pump 3	100 hp				Pump 3							
<b>Station 1</b>												
Pump 1	60 hp			Pump 1								
Pump 2	30 hp											
Pump 3	15 hp											
<b>Station 2</b>												
Pump 1	150 hp			Pump1								
Pump 2	125 hp											
Pump 3	150 hp											
Pump 4	OUT											
<b>Station 3</b>												
Pump 1	150 hp			Pump 1								
Pump 2	125 hp											
Pump 3	125 hp											
Pump 4	150 hp											
Pump 5	100 hp											
<b>Station 4</b>												
Pump 1	150 hp			Pump 1								
Pump 2	150 hp											
Pump 3	150 hp											
Pump 4	150 hp											
<b>Station 5</b>												
Pump 1	125 hp			Pump 1								
Pump 2	75 hp											
Pump 3	75 hp											
<b>Station 6W</b>												
Pump 1	60 hp			Pump 1								
Pump 2	60 hp											
<b>Station 7W</b>												
Pump 1	OUT		1 Working on pump quote									
Pump 2	100 hp		1	Pump 2								
<b>T - Canal</b>												
<b>Station T-1</b>												
Pump 1	40 hp											
Pump 2	OUT		Working on pump quote									
Pump 3	100 hp			Pump 3								
<b>Station T-2</b>												
Pump 1	30 hp											
Pump 2	60 hp			Pump 2								
<b>Station T-3</b>												
Pump 1	75 hp			Pump 1								
Pump 2	50 hp											
<b>Station T-4</b>												
Pump 1	125 hp			Pump 1								
<b>Station T-5</b>												
Pump 1	60 hp			Pump 1								
<b>Station T-6</b>												
Pump 1	60 hp			Pump 1								
<b>Contour Pumps</b>												
<b>Station 6E</b>												
Pump 1	30 hp											
Pump 2	40 hp		1	Pump 2								
Pump 3	100 hp		1									
Pump 4	100 hp		1	Pump 4								
<b>Russell Pumps</b>												
<b>Station R-1</b>												
Pump 1	60 hp		1									
<b>Station R-2</b>												
Pump 1	50 hp		1	Pump 1								
<b>Redirculation Pumps</b>												
Pump 1	200 hp											
Pump 2	200 hp											
Pump 3	200 hp											
<b>12E-3 Pumps</b>												
Pump 1	25 hp		1	Pump 1								
Pump 2	7.5 hp											
Pump 3	15 hp											

# PANOACHE WATER DISTRICT

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## BOARD MEETING MEMORANDUM

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**TO:** BOARD OF DIRECTORS

**FROM:** PATRICK MCGOWAN, GENERAL MANAGER

**SUBJECT:** DISCRETIONARY MERIT BONUS SOP

**DATE:** FEBRUARY 20<sup>TH</sup>, 2024

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### DISCRETIONARY MERIT BONUSES

#### **Purpose**

Each year, the District may, in its sole discretion, subject to the approval of the General Manager and the Board of directors, provide discretionary merit bonuses to eligible employees. Discretionary merit bonuses are intended to recognize and reward exceptional performance and, as such, will be given infrequently.

#### **Procedures**

##### Eligibility

To be eligible for a discretionary merit bonus, an employee must meet the following criteria during the District's 12-month fiscal-year period, running March through February, preceding the bonus award ("bonus consideration period"):

- Be employed with the District for at least six months of continuous service before the bonus award date;
- Receive ratings of 4 or 5 on the employee's most recent performance evaluation;
- Consistently maintain performance at an exceeds or exceptional level during the entire bonus consideration period;
- Be in good standing without disciplinary action at any time during the bonus consideration period;

- Receive a recommendation from the employee's supervisor and the General Manager.

Meeting the eligibility requirements does not guarantee an employee will receive a discretionary merit bonus. The objectives of the District's compensation program, the employee's contributions to the District, the employee's job performance, and the financial resources available to the District will be considered in the decision-making process for discretionary merit bonuses. Merit bonuses are intended to recognize and reward exceptional performance and, as such, will be given infrequently.

#### Determination of Discretionary Merit Bonus

Supervisors will submit annual recommendations to the General Manager regarding: (a) whether an employee meets the eligibility criteria and is recommended for consideration for a discretionary merit bonus based on the employee's annual performance evaluation and consistent job performance at the exceeds or exceptional level, and (b) the amount of proposed discretionary merit bonus appropriate given the employee's performance during the bonus consideration period.

The following factors contribute to the determination of an award of a discretionary merit bonus:

- The employee's performance as reported in the annual performance evaluation;
- The appropriate pay level within the range for the employee considering the employee's performance and performance of others in the range;
- Availability of funds; and
- Recommendations of supervisors and the General Manager.

The District's Board of Directors is responsible for making discretionary merit bonus decisions.