

# PANOCHÉ WATER DISTRICT

## REGULAR BOARD OF DIRECTORS MEETING

March 11, 2025 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 FEBRUARY 11, 2025, REGULAR BOARD MEETING MINUTES (Reyes)**

6. **THE BOARD TO REVIEW AND DISCUSS THE PROPOSED BUDGET FOR THE FISCAL YEAR ENDING FEBRUARY 28, 2026, AS WELL AS THE PROPOSED WY 2025-26 WATER RATE STRUCTURE**  
(McGowan)
7. **THE BOARD TO DISCUSS AND GIVE DIRECTION TO STAFF REGARDING THE SYSTEM MODERNIZATION PROJECT.** (McGowan)
8. **SAM ZANTZINGER AND MICHELLE GUNTHER OF FOREFRONT POWER TO PRESENT THE BOARD WITH AN OVERVIEW OF THE SOLAR SCOPE UPDATE.** (Gunther/Zantzinger)
9. **THE BOARD TO REVIEW AND DISCUSS THE PROPOSITION 218 LETTER AND PROTEST FORM TO BE SENT TO LANDOWNERS** (McGowan)
10. **FINANCIAL REPORTS** (Brazil)
  - A. Accounts Payable
  - B. Monthly Financials
  - C. FYE 2024 Budget-to-Actual Report
  - D. Other financial matters affecting the District

#### REPORT ITEMS

11. **DIVISION REPORTS**
  - A. Water Supply Update (Reyes)
  - B. Operations & Maintenance (Carlucci)
  - C. Ethics, Compliance, and Risk Management Update (Marquez)
    - I. Update on Forefront Solar Project
    - II. Update on USBR Water Smart Grant Project for Contour Canal and Expenses
  - D. Human Resources Update (Brazil)
  - E. Other Matters
12. **THE BOARD TO RECEIVE UPDATES FROM STAFF ON VARIOUS MATTERS AFFECTING THE DISTRICT** (McGowan)
13. **GENERAL MANAGER'S REPORT** (McGowan)
  - A. Sustainable Groundwater Management Act
    - I. Central Delta Mendota SSMA
  - B. Los Vaqueros Expansion Project
    - I. JPA Dissolution
  - C. Domestic Water Treatment Plant
  - D. Water Supply, Storage, and Conveyance Discussions
  - E. SLDMWA
  - F. Employee Evaluations
  - G. ACWA Spring Conference

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

**15. 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)**

**16. 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  
Unrepresented  
Employees: District Staff  
Employee Organization: International Brotherhood of Electrical Workers

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

**18. FUTURE MEETING DATES**

- A. Next regular meeting date: April 8th, 2025

**19. ADJOURNMENT**

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

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

Investment Information Disclaimer: This agenda has been prepared as required by the applicable laws of the State of California, including but not limited to, Government Code Section 54950 et seq., and has not been prepared with a view to informing an investment decision in any of the District's bonds, notes, or other obligations. Any projections, plans, or other forward-looking statements included in the information in this agenda are subject to a variety of uncertainties that could cause any actual plans or results to differ materially from any such statement. The information herein is not intended to be used by investors or potential investors in considering the purchase or sale of the District's bonds, notes or other obligations and investors and potential investors should rely only on information filed by the District on the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System for municipal securities disclosures, maintained on the World Wide Web at <https://emma.msrb.org/>.

**PANOCHÉ WATER DISTRICT  
BOARD OF DIRECTORS  
REGULAR MEETING MINUTES  
February 11, 2025**

A regular meeting of the Board of Directors was held on February 11, 2025, starting at 9:30 am. Those present at the meeting were:

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

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

Others:                    Phil Williams, Legal Counsel  
                              Palmer McCoy, Grassland Basin Authority (GBA)  
                              Chase Hurley, Water and Land Solutions  
                              Jeff Black, Black Water Consulting Engineers

**CALL TO ORDER**

President Barcellos called the meeting to order at 9:52 am.

**ROLL CALL**

A quorum of the Board of Directors was present.

**POTENTIAL CONFLICTS OF INTEREST**

There were no conflicts of interest.

**PUBLIC COMMENT**

There was no public comment.

**ACTION ITEMS**

**BOARD TO REVIEW AND CONSIDER APPROVING THE JANUARY 14, 2025, REGULAR BOARD MEETING MINUTES**

Upon a motion by Director Callis and seconded by Secretary Fausone, the board approved the January 11th, 2025, regular board meeting minutes as presented.

The vote on the motion was as follows:

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

**BOARD TO REVIEW AND CONSIDER ENTERING INTO AN AGREEMENT WITH BLACK WATER ENGINEERING FOR PROJECT MANAGEMENT/ADMINISTRATION AND FINALIZING THE PRELIMINARY ENGINEERING REPORT FOR DISTRICT WATER TREATMENT PLANT**

Engineer Jeff Black presented the Board with a proposal for engineering services to finalize a Preliminary Engineering Report for our Water Treatment Plant Project. Mr. Black noted that he had worked with General Manager Patrick McGowan in the past and currently has two offices, one in Modesto and one in Fresno. Mr. Black reported that the money spent so far in preparation and planning for the preliminary engineering report should be fully reimbursable. Black Water has reached out to both engineering firms working on this project prior and is eager to begin. The Districts goal is to secure a funding agreement that will cover 100% of the expenses.

Upon a motion by Director Western and seconded by Director Callis, the board agreed to enter into an agreement with Black Water Consulting Engineers to finalize the preliminary engineering report for the district water treatment plant.

The vote on the motion was as follows:

Ayes: Barcellos, Callis, Fausone, Western  
Nays: None  
Absent: Correia (*Had stepped out to take a phone call*)  
Abstain: None

**BOARD TO REVIEW AND GIVE DIRECTION TO STAFF REGARDING THE SUBSIDENCE MITIGATION POLICY ALONG THE DELTA-MENDOTA CANAL WITHIN THE SUSTAINABLE GROUNDWATER MANAGEMENT ACT'S DELTA MENDOTA SUBBASIN**

The board directed Mr. McGowan to remove this Agenda Item as a placeholder since the policy has already been approved.

**BOARD TO REVIEW AND CONSIDER ASSET MANAGEMENT, WATER MANAGEMENT, AND ENERGY & COST OPTIMIZATION PROPOSALS FROM AGMONITOR**

General Manager Patrick McGowan presented the board with a 2025 Project Proposal from AgMonitor that Sales Engineering Manager, Matt Nunes had put together for us. Water Resources Manager Juan Cadena explained that the District receives a weekly monitoring report on Russell Lift Station 1 and T-Canal Station 4. Three-point pump efficiency tests were completed by Myers Pump Testing. Operations and Maintenance Manager Chris Carlucci mentioned the value in the initial pilot year program with AgMonitor. The asset management and testing helped identify numerous opportunities to improve efficiency in our District.

Upon a motion by Director Western and seconded by Vice-President Correia, the board approved the 2025 project proposal from AgMonitor.

The vote on the motion was as follows:

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

**BOARD TO REVIEW AND DISCUSS THE PROPOSED BUDGET FOR THE FISCAL YEAR ENDING FEBRUARY 28, 2026, AS WELL AS THE PROPOSED WY2025-26 WATER RATE STRUCTURE**

General Manager Patrick McGowan presented the board with a draft of next year's budget and water rate structure that staff has been working diligently on. After discussion by the board, there were a few suggestions made, along with a request for the exact total of water revenues that reflect on January 31, 2025's, budget to actual report. The Board requested various options to help identify potential rate scenarios. Staff will follow up and have a budget finalized for March's meeting.

**BOARD TO DISCUSS AND GIVE DIRECTION TO STAFF REGARDING THE PANOCHÉ WATER DISTRICT MODERNIZATION PROJECT**

General Manager Patrick McGowan reported that there are no new updates.

**BOARD TO CONDUCT THE REVIEW OF THE ETHICS & COMPLIANCE INVESTIGATION POLICY AND PROCEDURES**

Contracts Administrator Mr. Josh Marquez reported that the Ethics & Compliance Investigation Policy and Procedures had not been reviewed recently and wanted to bring it back before the board for review. Mr. Marquez also explained that this policy will be submitted with our summary agreement. After discussion by the board, the policy was reviewed and there were no recommended changes.

**FINANCIAL REPORTS**

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

After discussion by the Board and upon a motion by Director Callis and seconded by Vice-President Correia, the board approved the financial reports as presented by Accounting Supervisor Mrs. Brazil. The vote on the motion was as follows:

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

**DIVISION REPORTS**

**A. Water Master Sandra Reyes gave the Water Supply Update as of February 1, 2025:**

|  |                                  |
|--|----------------------------------|
| San Luis Reservoir Total Storage:      | <u>1,543,619 AF</u>              |
| San Luis Reservoir Federal Storage:    | <u>622,841 AF</u>                |
| San Luis Reservoir % of Total Capacity | <u>76% (100% = 2,041,000 AF)</u> |
| San Luis Reservoir Federal % Share     | <u>41%</u>                       |

**Panoche Update as of February 1, 2025:**

|                                     |                  |
|-------------------------------------|------------------|
| USBR 2024 Water Balance:            | <u>10,588 AF</u> |
| USBR Resch. Water Balance           | <u>0 AF</u>      |
| January, 2025 Grower Deliveries:    | <u>2,466 AF</u>  |
| Total Deliveries to date (Mar-Jan): | <u>53,109 AF</u> |

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

- The December O&M, Interest, and M&I billings were completed and mailed out mid-January, along with water balances and statements of accounts (PDD & PWD).
- January’s Water Usage, Interest, and M&I Billings will go out on 2/15/2025.
- Colored and reported Jan.’s Water, M&I, and Transfer Usage for PWD for the DMC and SLC to SJRECWA/SLDMWA/USBR.
- Working on the Water Payment Summaries to the USBR & SLDMWA for January.
- Finalized the PDD and PWD Board Meeting Minutes for last month’s meetings.
- Reconciled all the bank statements and Fresno County Fund for the month of January for all Districts.

- Processed the Board Meeting AR Reports for PDD & PWD
- Reached out to growers regarding their delinquencies.
- E-mailed everyone the link for their 700 forms.
- Created & finalized the Draft Water Cost Budget with Scenarios for the board to decide on.
- Sent in the preliminary request to the USBR for PWD's and MSWD's share of their Rescheduled water.
- Started collecting and track the return of grower's forms for WY 2025-26
- Continuing to work on the SLDMWA Amended Rate Credits for Growers
- Received a total of (\$654,502.00) in water refunds from the USBR
- Attended the Water User's Conference and met some new people from water districts that we handle water transfers and sales with, along with more folks from the USBR's office.

Ms. Reyes presented the Board with the District's Water Accounting Spreadsheet for January for WY 24-25, the District's Power and Reclaimed Water spreadsheet for January, and a current conditions map of the major water supply reservoirs. Water Resources Manager Juan Cadena presented the board with a total water delivery graph, a water quality graph for the Main Station and another water quality graph for the T-Canal.

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

- General Maintenance.
- Staff made repairs to G-line main pipeline and to turnout G4-2 pipeline.
- Staff started cleaning 204B ditch.
- Staff made repairs to station T-4 trash racks.
- Staff have made repairs to 208 N head gate (Lateral 2).
- Staff installed a new discharge on Russell lift stations 1 & 2.
- Staff started pulling district flow meters for yearly repairs and calibrations.
- Weed Control – Staff sprayed weed sterilant on T-Canal.
- Water Treatment Plant – Bennetts have made the transition to use raw water at these locations – Chemical yard, office, and home landscaping is completed.
- Preventative Pump Maintenance Plan. (work in progress)
- Staff have started working on the Winter Project List.
- Started working on PWD chemical cost estimate for 2025 /26 spray program.

Mr. Carlucci also let the Board know that a maintenance position had been posted and fifty-five applications were received. Interviews were in the process of being scheduled for fifteen qualified individuals.

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

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

Ethics and Compliance:

- No calls were reported to the Hotline for the month of January.
- Trained employees on Ethics & Compliance Program, Hazardous Waste Handling, and



Accurate Time reporting.

- Work continues on Annual Risk Assessment and will be available for BOD review for March's meeting.

Risk Management:

- Safety Compliance Company trained on Accident and Incident reporting. Additional training for Sexual Harassment Prevention provided to staff and management.

Contract Administration:

- Contour Canal – On track for fall construction. Notices will be sent early spring to Landowners notifying expected construction time frame and to work to best minimize delivery interruption.
- Forefront – Monthly meeting attended. Josh tabulating PG&E meters tied into Phase 1 project to provide board with information on historical energy usage and required PPA energy purchase requirements. Phase 2 analysis being completed by Forefront and will give update to BOD for March's meeting.

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

WMC: Current Update

Currently there are two active open workers compensation claims:

- One employee continues to be on modified duties & hours. The treating physician requested a referral to pain management to write a final permanent & stationary report which includes addressing work status (regular work vs permanent work restrictions.)
- The other employee is still under medical care, however, and has been returned to regular duties with no restrictions. Currently waiting for regular vs. permanent work assessment report.
- All previous claims have been closed.
- There were no new claims in January.

PWD/PDD Recognition:

Employee Anniversary / Recognition:

- Miguel Arroyo – 17 years. Miguel was hired on January 1, 2008.

E. **Other Matters:**

GM McGowan noted that there was nothing else to report for January.

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

Staff reported on various items that had been completed, or were ongoing, on the Action Items List presented - dated January 14th, 2025. Water Resources Manager, Mr. Juan Cadena also presented the board with a draft crop map for WY 2024-25.

**GENERAL MANAGER'S REPORT**

GM McGowan gave the following manager update for the month of January:

- A. **Sustainable Groundwater Management Act:** GM McGowan reported that the SGMA Coordination Committee meeting was held last week and Panoche Water District showed owing a pending amount, while Mercy Springs Water District showed a credit balance.
- I. **Central Delta Mendota SSMA:** GM McGowan reported that the GSA'S Pumping Reduction Plan is complete and will submitted with our annual reports attached to the single Groundwater Sustainability Plan.

**B. Los Vaqueros Expansion Project:**

- I. **JPA Dissolution:** GM McGowan reported the SLDMWA ratified the dissolution of the JPA at their last board meeting. Dissolution/reimbursement will be their next focus. Any remaining capital will be distributed amongst the previous members proportionally in late spring. GM McGowan also noted that Contra Costa Water District is sending out a survey regarding the termination of the project and he is planning on providing feedback at that time.

**C. Domestic Water Treatment Plant**

- I. **Engineering Services** – GM McGowan discussed his eagerness to move forward with this vital system upgrade and his confidence in the choice the Board had made to work with Black Water Engineering Services.
- II. **Transition from Treated to Raw Water** - GM McGowan reported that the transition had been completed at Mr. Bennett's.

**D. Water Supply, Storage, and Conveyance Discussions**

- E. **SLDMWA:** GM McGowan reported that Water Master Sandra Reyes would be attending the SLDMWA Board meeting in his place since he had to attend another meeting. Noting that the SLDMWA O&M water rates were approved.
- F. **Employee Evaluations:** GM McGowan reported that he will start conducting the employee's evaluations.
- G. **Growers Workshop 1/21/2025:** GM McGowan reported that the workshop went very well. Attendance was good and he has been able to reach out and call folks and get their feedback on how to improve future meetings.
- H. **Mid-State Water User's Conference 1-29 – 1/31/2025:** GM McGowan reported that he and Ms. Reyes were able to attend the Water User's conference in Reno and that it went very well. The sessions were informational and the meetings held outside the sessions only helped to enhance the relationships moving forward.

*At approximately 12:04 pm, President Barcellos announced that the Water District meeting would be taking a five minute break.*

*At approximately 12:09 pm, President Barcellos announced that the Water District meeting would resume and go into Closed Session.*

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

No other items.

**FUTURE MEETING DATES**

- A. Next Regular Board Meeting Date: March 11th, 2025, at 9:30 am.

**PANOCHÉ WATER DISTRICT CLOSED SESSION:**

At 12:20 pm, the Board met in closed session to have discussions with legal counsel related to anticipated and existing litigation. At 12:55 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 12:05 pm, the Board met in Closed Session to have discussions with legal counsel related to anticipated litigation. At 12:19 pm, Mr. Williams reported that no reportable actions were taken in Closed Session.

**ADJOURNMENT**

With no further business, President Barcellos adjourned the meeting at 12:56 pm

---

Aaron Barcellos, President

---

Steve Fausone, Secretary

DRAFT



















**General Ledger Detail Report**  
**Summary Report for Period 01 Thru 12 Ending 2/28/2025**

**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<br>MECHANIC CKNG #*****8566          | 257,503.70               | 27350140.34        | 27536706.23        | 186,565.89-         | 70,937.81             |
| 13132-000<br>MECHANIC MM # 2305                | 8,539,485.11             | 9,922,175.73       | 5,465,000.00       | 4,457,175.73        | 12996660.84           |
| 13412-000<br>MECHANIC PR#*****7895             | 17,066.88                | 1,720,423.02       | 1,714,520.49       | 5,902.53            | 22,969.41             |
| 13465-000<br>2021 REVENUE BONDS - LAIF         | 1,221,370.77             | 54,291.19          | 95,030.56          | 40,739.37-          | 1,180,631.40          |
| 13470-000<br>CONTRACTUAL OBLIGATION FUND #9745 | 1,252,391.59             | 1,578,336.95       | 932,322.46         | 646,014.49          | 1,898,406.08          |
| 13520-000<br>LOCAL AGENCY INVESTMENT FD        | 160,309.46               | 1,372.81           | 160,000.00         | 158,627.19-         | 1,682.27              |
| <b>Report Total:</b>                           | <b>11448127.51</b>       | <b>40626740.04</b> | <b>35903579.74</b> | <b>4,723,160.30</b> | <b>16171287.81</b>    |







| PANOCHE WATER DISTRICT 2024/2025 |  |                    |
|----------------------------------|--|--------------------|
| OTHER REVENUE BREAKDOWN          |  |                    |
| 49690-000                        | HOUSE # 7 SALE                         | \$553,004          |
| 49201-000                        | GBA INTEREST ON LOAN ADVANCE           | \$68,916           |
| 49201-000                        | GBA INTEREST ON LOAN INSTALLMENT PYMTS | \$19,178           |
| 41400-000                        | EMPLOYEE RENT                          | \$49,731           |
| 41720-000                        | DELINQUENT CUSTOMER CHARGES            | \$18,523           |
| 49201-000                        | MECHANICS MONEY MARKET INTEREST        | \$501,145          |
| 49202-000                        | LAIF INTEREST                          | \$55,664           |
| 49205-000                        | PDD INTEREST ON LOAN INSTALLMENT PYMTS | \$21,741           |
| 49690-000                        | SALE OF DISTRICT VEHICLES              | \$31,284           |
| 49201-000                        | PROP 218 MONEY MARKET INTEREST         | \$75,319           |
| 49201-000                        | DRESICK FARMS INTEREST                 | \$4,413            |
| 49681-000                        | WELLNESS GRANT (ACWA)                  | \$760              |
| 49681-000                        | CREDIT CARD REWARD POINTS              | \$600              |
| 49681-000                        | PG&E REFUNDS                           | \$322              |
| 49681-000                        | SALE OF SCRAP METAL                    | \$1,744            |
| 49681-000                        | PAYROLL TAX REFUND                     | \$413              |
| 49681-000                        | SALE OF DISTRICT RECYCLABLES           | \$122              |
| 49681-000                        | LATE FEES                              | \$100              |
| 49681-000                        | RETURNED CHECK CHARGE                  | \$12               |
| 41493-100                        | WATER REFUNDS                          | \$654,502          |
| <b>TOTAL OTHER REVENUE</b>       |  | <b>\$2,057,495</b> |

2/28/2025





Steve Fausone

March 4, 2025

Review Period: 1/8/2025 – 2/6/2025

Statement and documentation made available: 2/26/2025

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 – Water Resources Manager

Mr. Chris Carlucci – Operations & Maintenance Manager

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

Sincerely,



Steve Fausone

**PANOCHÉ WATER DISTRICT**  
**AGED ACCOUNTS RECEIVABLE, BY DUE DATE**  
 As of 2/28/2025

**Delinquency Notification Steps**

| Name                            | L Day + 1 Month<br>31-60 Days |   | L Day + 2 Months 61-90<br>Days |   | L Day + 75 Days          |  | L Day + 3 Months Over 90<br>Days |  | Total A/R            |
|---------------------------------|-------------------------------|---|--------------------------------|---|--------------------------|--|----------------------------------|--|----------------------|
| Angers, Alicia & Michael        | 2,817.78                      | ✓ |                                |   |                          |  |                                  |  | 2,817.78             |
| Carter, Raymond & Shelley       | 111.36                        | ✓ | 163.16                         | ✓ |                          |  |                                  |  | 274.52               |
| Correia, Beau and Katherine     | 431.44                        | ✓ | 1,365.00                       | ✓ |                          |  | 33,355.96                        |  | 35,152.40            |
| Enrico Children's Trust         | 2,360.27                      | ✓ |                                |   |                          |  |                                  |  | 2,360.27             |
| Enrico Irrevocable Trust        | 834.86                        | ✓ |                                |   |                          |  |                                  |  | 834.86               |
| Green Nut, LLC                  | 1,965.64                      |   |                                |   |                          |  |                                  |  | 1,965.64             |
| Hanna M&M Family Trust          | 6,071.90                      |   |                                |   |                          |  | 49,896.00                        |  | 55,967.90            |
| Hanza Farm, LLC                 | 3,762.34                      |   |                                |   |                          |  |                                  |  | 3,762.34             |
| Harvest Point, LLC              | 3,933.99                      |   |                                |   |                          |  | 67,392.00                        |  | 71,325.99            |
| KB Family Farm                  | 163.31                        | ✓ | 3,723.69                       | ✓ |                          |  | 55,539.97                        |  | 59,426.97            |
| Kenneth Bethel 2015 Trust       | 25.60                         | ✓ |                                |   |                          |  | 201.32                           |  | 226.92               |
| Nyman Family                    | 7,676.48                      | ✓ | 7,759.92                       | ✓ |                          |  | 11,431.28                        |  | 26,867.68            |
| Nyman, Brad & Kristi            | 5,577.00                      | ✓ | 1,919.39                       | ✓ |                          |  | 1,716.34                         |  | 9,212.73             |
| Nyman, Ms. Rebecca              |                               |   |                                |   |                          |  | 442.89                           |  | 442.89               |
| Olam West Coast, LLC            | 1,802.32                      | ✓ |                                |   |                          |  |                                  |  | 1,802.32             |
| Ortiz, Jorge                    | 74.60                         |   |                                |   |                          |  |                                  |  | 74.60                |
| Panoche Pistachio               | 755.45                        |   |                                |   |                          |  |                                  |  | 755.45               |
| Terra Bella Farm Co & I. Matson | 7,729.10                      |   |                                |   |                          |  |                                  |  | 7,729.10             |
| Winston Farms                   | 1,381.25                      |   |                                |   |                          |  |                                  |  | 1,381.25             |
| Zagros Farms, LLC               | 1,842.97                      |   |                                |   |                          |  |                                  |  | 1,842.97             |
| <b>Total:</b>                   | <b>49,317.66</b>              |   | <b>14,931.16</b>               |   |                          |  | <b>219,975.76</b>                |  | <b>\$ 284,224.58</b> |
|                                 | Re-Issue Invoice              |   | Re-Issue Invoice               |   | Re-Issue Invoice         |  | Re-Issue Invoice                 |  |                      |
|                                 | Send Copy of Policy           |   | Send Copy of Policy            |   | Send Copy of Policy      |  | Send Copy of Policy              |  |                      |
|                                 |                               |   | Notify Owner & Wtr User        |   | Notify Owner & Wtr User  |  | Notify Owner & Wtr User          |  |                      |
|                                 |                               |   | Deny New Wtr Orders            |   | Deny New Wtr Orders      |  | Deny New Wtr Orders              |  |                      |
|                                 |                               |   | GM to call                     |   | GM to call               |  | GM to call                       |  |                      |
|                                 |                               |   |                                |   | 15 Day Notice to Service |  | 15 Day Notice to Service         |  |                      |
|                                 |                               |   |                                |   | Assign 1.5% Interest     |  | Assign 1.5% Interest             |  |                      |
|                                 |                               |   |                                |   |                          |  | Discontinue Wtr Service          |  |                      |
|                                 |                               |   |                                |   |                          |  | May Discontinue Drainage         |  |                      |
|                                 |                               |   |                                |   |                          |  | May Lien Property                |  |                      |

**NOTES:**

Mailed a letter with statement copy & delinquency policy to Angers 3/5/2025

Mailed a letter with statement copy & delinquency policy to Carter 3/5/2025

Have been in communication with Correia

E-mailed statement copies to Ajay/CSU about all 3 of the Enrico Accts 3/5/2025

E-mailed statement copies to Maria/Alex about Green Nut, Hanza, and Zagros 3/5/2025 - Rec'd Hanza payment 3/6/25 Rec'd Green Nut & Zagros 3/7

E-mailed statement copies to Mark Hanna about Hanna and Harvest Point 3/5/2025 / Will Credit back remaining water cost invoicing as of 2/28/2025

Bethel sent a check for \$ 9,307.89 on 2/18/2025 and another for \$ 20,304.31 on 2/20/2025. What's pending are late charges.

Sent an e-mail (Read recpt.) with acct. statements to Brad Nyman & David Oliveira 3/5/2025 - Patrick followed up with a phone call - Payment promised by 3/20.

Sent an e-mail (Read recpt) to Cindy Xiong with acct statement 3/5/2025



Finalized the SLDMWA O&M Rate Credit spreadsheet for the Board to review  
Finalized the WY 2024-2025 Water Revenue vs. Expenses for the Board to review and make determinations on moving forwards such as reserves, or water costs.  
Updated the Water Cost Rate Budget spreadsheet for WY 2025-2026  
Tracking the return of growers forms for WY 2025-26  
Sending in the final request for the trued-up number at 2/28/2025 of Rescheduled Water for both MSWD and PWD  
Sending in the USBR Revision Schedules for next year estimating deliveries.  
Processing the Rescheduling Fee water payment to the USBR  
Will close out Water Balance statements for WY 2024-25 after February s billing  
Create new WY 2025-2026 Water Balance statements

**PANOCHÉ WATER DISTRICT WATER ACCOUNTING**

**Month: February, 2025**

3/6/2025

| <b>Water Supply</b>             |               |              |              |              |               |               |               |              |              |              |             |              |              |               |  |                |            |               |
|---------------------------------|---------------|--------------|--------------|--------------|---------------|---------------|---------------|--------------|--------------|--------------|-------------|--------------|--------------|---------------|--|----------------|------------|---------------|
| <b>District Water</b>           | Annual        | 2024         | 2024         | 2024         | 2024          | 2024          | 2024          | 2024         | 2024         | 2024         | 2024        | 2025         | 2025         | YTD           | Transfers                                | Not            | Stored     | Remaining     |
| <b>March, 2024 - Feb, 2025</b>  | AF            | March        | Apr          | May          | June          | July          | Aug           | Sept         | Oct          | Nov          | Dec         | Jan          | Feb          | Usage         | Out                                      | Pumped         |            | Balance       |
| Grower Transfer Ins             | 615           |              | 175          |              |               |               | 400           | 40           |              |              |             |              |              | 615           |  |                |            | 0             |
| Transfer 1                      | 3,000         |              |              | 800          | 1,100         | 1,100         |               |              |              |              |             |              |              | 3,000         |  |                |            | 0             |
| Transfer 2                      | 3,590         |              |              | 146          | 682           | 1,154         | 1,414         | 194          |              |              |             |              |              | 3,590         |  |                |            | 0             |
| Transfer 4                      | 1,415         |              |              | 185          | 270           | 355           | 415           | 190          |              |              |             |              |              | 1,415         |  |                |            | 0             |
| Transfer 5                      | 2,150         |              |              | 287          | 232           | 327           | 51            |              |              |              |             |              |              | 897           |  | (1,253)        |            | 0             |
| Grower Well Water               | 1,312         |              |              | 58           | 272           | 280           | 408           | 263          | 31           |              |             |              |              | 1,312         |  |                |            | 0             |
| Gains or Losses                 | 4,361         | (164)        | 90           | 747          | 1,028         | 1,787         | 609           | 274          | (64)         | (171)        | (18)        | (49)         | 292          | 4,361         | Add'l 3,036 AF - Est. 1,100 AF for Suppl |                | 0          |               |
| <b>District Water Total</b>     | <b>16,443</b> | <b>(164)</b> | <b>265</b>   | <b>2,223</b> | <b>3,584</b>  | <b>5,003</b>  | <b>3,297</b>  | <b>961</b>   | <b>(33)</b>  | <b>(171)</b> | <b>(18)</b> | <b>(49)</b>  | <b>292</b>   | <b>15,190</b> |  | <b>(1,253)</b> |            | <b>0</b>      |
|                                 |               |              |              |              |               |               |               |              |              |              |             |              |              |               |  |                |            |               |
| <b>Bureau Water</b>             | Annual        | 2024         | 2024         | 2024         | 2024          | 2024          | 2024          | 2024         | 2024         | 2024         | 2024        | 2025         | 2025         | YTD           | Transfers                                | Loss           | Stored     | Remaining     |
| <b>March, 2024 - Feb, 2025</b>  | AF            | March        | Apr          | May          | June          | July          | Aug           | Sept         | Oct          | Nov          | Dec         | Jan          | Feb          | Usage         | Out                                      |                |            | Balance       |
| Rescheduled Water               | 9,400         | 2,156        | 3,425        | 3,710        |               |               |               |              |              |              |             |              |              | 9,291         |  | (109)          |            | 0             |
| 2024-2025 50% USBR              | 47,000        |              |              | 247          | 2,620         | 5,477         | 4,074         | 2,858        | 3,377        | 865          | 253         | 2,508        | 3,390        | 25,669        | 13,912                                   | (204)          |            | 7,215         |
| USBR Drought Program            | 2,350         |              |              |              |               |               |               |              |              |              |             |              |              | 0             |  | (204)          | 204        | 2,350         |
| Transfer 2                      | 1,410         |              |              | 485          | 677           | 227           |               | 21           |              |              |             |              |              | 1,410         |  |                |            | 0             |
| Transfer 3                      | 2,500         |              |              |              | 2,500         |               |               |              |              |              |             |              |              | 2,500         |  |                |            | 0             |
| Transfer 4                      | 85            |              |              |              |               |               |               | 85           |              |              |             |              |              | 85            |  |                |            | 0             |
| Grower Transfers In             | 3,659         |              |              | 648          | 638           | 1,479         | 353           | 137          | 270          | 54           | 5           | 7            | 68           | 3,659         |  |                |            | 0             |
| <b>Bureau Water Total</b>       | <b>66,404</b> | <b>2,156</b> | <b>3,425</b> | <b>5,090</b> | <b>6,435</b>  | <b>7,183</b>  | <b>4,427</b>  | <b>3,101</b> | <b>3,647</b> | <b>919</b>   | <b>258</b>  | <b>2,515</b> | <b>3,458</b> | <b>42,614</b> | <b>13,912</b>                            | <b>(517)</b>   | <b>204</b> | <b>9,565</b>  |
| <b>Total Water Supply</b>       | <b>82,847</b> | <b>1,992</b> | <b>3,690</b> | <b>7,313</b> | <b>10,019</b> | <b>12,186</b> | <b>7,724</b>  | <b>4,062</b> | <b>3,614</b> | <b>748</b>   | <b>240</b>  | <b>2,466</b> | <b>3,750</b> | <b>57,804</b> | <b>13,912</b>                            | <b>(1,770)</b> | <b>204</b> | <b>9,565</b>  |
|                                 |               |              |              |              |               |               |               |              |              |              |             |              |              |               |  |                |            |               |
| <b>Usage</b>                    |               |              |              |              |               |               |               |              |              |              |             |              |              |               |  |                |            |               |
| Growers                         |               | 1,992        | 3,690        | 7,313        | 10,019        | 12,186        | 7,724         | 4,062        | 3,614        | 748          | 240         | 2,466        | 3,750        | 57,804        |  |                |            |               |
| Grower Transfers Out            |               |              |              |              |               |               | 500           |              |              | 12           |             |              |              | 512           |  |                |            |               |
| District Transfers/Sales        |               |              |              |              | 1,731         |               | 6,000         | 1,669        |              |              |             |              | 4,000        | 13,400        |  |                |            |               |
| <b>Total Usage/Transfers</b>    |               | <b>1,992</b> | <b>3,690</b> | <b>7,313</b> | <b>11,750</b> | <b>12,186</b> | <b>14,224</b> | <b>5,731</b> | <b>3,614</b> | <b>760</b>   | <b>240</b>  | <b>2,466</b> | <b>3,750</b> | <b>67,716</b> |  |                |            |               |
|                                 |               |              |              |              |               |               |               |              |              |              |             |              |              |               |  |                |            |               |
| <b>Diff/Losses: % of Supply</b> | <b>%</b>      | <b>-7%</b>   | <b>3%</b>    | <b>11%</b>   | <b>11%</b>    | <b>15%</b>    | <b>8%</b>     | <b>7%</b>    | <b>-2%</b>   | <b>-18%</b>  | <b>-7%</b>  | <b>-2%</b>   | <b>8%</b>    | <b>7%</b>     |  |                |            |               |
|                                 |               |              |              |              |               |               |               |              |              |              |             |              |              |               |  |                |            |               |
| <b>Budget to Actual - AF</b>    | <b>48,000</b> | <b>1,992</b> | <b>3,690</b> | <b>7,259</b> | <b>9,891</b>  | <b>11,990</b> | <b>7,381</b>  | <b>3,858</b> | <b>3,594</b> | <b>748</b>   | <b>240</b>  | <b>2,466</b> | <b>3,750</b> | <b>56,859</b> |  |                |            | <b>-8,859</b> |

\* Water Supply Numbers are estimates of known Transfers at this time - Deliveries are Actual \* / \* USBR Allocation Increased from 40% to 50% / \* Maverick reached Total AF - Agreement \*

# Panoche Water District

## DELIVERIES, RECYCLED, POWER CHARGES REPORT

| DISTRICT DELIVERIES |               |               |               |               | RETURN FLOWS  |              |              |              |              | RUSSELL RECIRCULATION Energy Charges |                   |                   |                   |                  | PG&E CHARGES      |                     |                     |                     |                     |                     |
|---------------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2020                | 2021          | 2022          | 2023          | 2024          | 2020          | 2021         | 2022         | 2023         | 2024         | 2020                                 | 2021              | 2022              | 2023              | 2024             | 2020              | 2021                | 2022                | 2023                | 2024                |                     |
| MAR                 | 2,964         | 1,610         | 982           | 978           | 1,992         | 38           | (102)        | 130          | 3            | (164)                                | \$ 126            | \$ 61             | \$ 63             | \$ 49            | \$ 104            | \$ 83,213           | \$ 45,539           | \$ 38,061           | \$ 20,336           | \$ 30,342           |
| APR                 | 3,657         | 2,773         | 2,303         | 2,980         | 3,690         | 42           | (123)        | 556          | 85           | 90                                   | \$ 99             | \$ 5,811          | \$ 128            | \$ 920           | \$ 236            | \$ 75,857           | \$ 115,722          | \$ 95,409           | \$ 60,283           | \$ 100,923          |
| MAY                 | 6,681         | 5,082         | 3,839         | 6,411         | 7,313         | 12           | 811          | 728          | 538          | 747                                  | \$ 2,851          | \$ 16,042         | \$ 1,413          | \$ 1,266         | \$ 24,408         | \$ 130,817          | \$ 92,000           | \$ 103,548          | \$ 76,265           | \$ 131,564          |
| JUN                 | 9,767         | 6,871         | 5,434         | 9,792         | 10,019        | 584          | 976          | 782          | 566          | 1,028                                | \$ 22,899         | \$ 21,611         | \$ 27,615         | \$ 11,491        | \$ 54,027         | \$ 194,558          | \$ 150,006          | \$ 148,032          | \$ 115,412          | \$ 182,855          |
| JUL                 | 10,140        | 6,251         | 5,612         | 11,545        | 12,186        | 231          | 249          | 83           | 650          | 1,787                                | \$ 24,811         | \$ 36,326         | \$ 46,544         | \$ 12,039        | \$ 74,553         | \$ 216,355          | \$ 191,489          | \$ 209,145          | \$ 213,325          | \$ 332,340          |
| AUG                 | 5,985         | 3,953         | 4,165         | 8,888         | 7,724         | 20           | 541          | (253)        | 862          | 609                                  | \$ 41,688         | \$ 39,615         | \$ 36,685         | \$ 28,407        | \$ 65,701         | \$ 201,997          | \$ 181,291          | \$ 179,674          | \$ 203,428          | \$ 258,161          |
| SEP                 | 3,328         | 2,764         | 2,790         | 4,724         | 4,062         | 504          | 862          | (240)        | 37           | 274                                  | \$ 48,288         | \$ 25,346         | \$ 22,748         | \$ 39,151        | \$ 49,877         | \$ 168,372          | \$ 125,375          | \$ 143,734          | \$ 163,960          | \$ 196,922          |
| OCT                 | 2,695         | 1,141         | 1,693         | 2,790         | 3,614         | 219          | 121          | (171)        | 223          | (64)                                 | \$ 18,975         | \$ 186            | \$ 8,034          | \$ 2,365         | \$ 3,657          | \$ 107,389          | \$ 103,445          | \$ 82,107           | \$ 119,971          | \$ 147,887          |
| NOV                 | 742           | 469           | 266           | 1,134         | 748           | 111          | 119          | (161)        | (107)        | (171)                                | \$ 108            | \$ 6,239          | \$ 7,014          | \$ 202           | \$ 105            | \$ 65,990           | \$ 57,789           | \$ 202,938          | \$ 86,638           | \$ 112,013          |
| DEC                 | 119           | 85            | 89            | 1,223         | 240           | (47)         | 34           | (15)         | (58)         | (18)                                 | \$ 72             | \$ 116            | \$ 113            | \$ 211           | \$ 105            | \$ 25,942           | \$ 32,400           | \$ 33,649           | \$ 64,191           | \$ 39,249           |
| JAN                 | 211           | 291           | 15            | 1,860         | 2,466         | (58)         | 261          | (83)         | 98           | (49)                                 | \$ 70             | \$ 105            | \$ 93             | \$ 222           | \$ 110            | \$ 16,234           | \$ 23,831           | \$ 25,041           | \$ 70,825           | \$ 18,785           |
| FEB                 | 1,121         | 1,668         | 743           | 1,827         | 3,750         | (102)        | 558          | 137          | 16           | 292                                  | \$ 70             | \$ 125            | \$ 101            | \$ 311           | \$ 3,120          | \$ 35,030           | \$ 73,629           | \$ 31,647           | \$ 54,764           | \$ 56,196           |
| <b>Total</b>        | <b>47,410</b> | <b>32,958</b> | <b>27,931</b> | <b>54,152</b> | <b>57,804</b> | <b>1,554</b> | <b>4,307</b> | <b>1,493</b> | <b>2,913</b> | <b>4,361</b>                         | <b>\$ 160,058</b> | <b>\$ 151,583</b> | <b>\$ 150,552</b> | <b>\$ 96,633</b> | <b>\$ 276,004</b> | <b>\$ 1,321,754</b> | <b>\$ 1,192,517</b> | <b>\$ 1,292,985</b> | <b>\$ 1,249,397</b> | <b>\$ 1,607,237</b> |
| <b>YEAR TO DATE</b> | <b>47,410</b> | <b>32,958</b> | <b>27,931</b> | <b>54,152</b> | <b>57,804</b> | <b>1,554</b> | <b>4,307</b> | <b>1,493</b> | <b>2,913</b> | <b>4,361</b>                         | <b>\$ 160,058</b> | <b>\$ 151,583</b> | <b>\$ 150,552</b> | <b>\$ 96,633</b> | <b>\$ 276,004</b> | <b>\$ 1,321,754</b> | <b>\$ 1,192,517</b> | <b>\$ 1,292,985</b> | <b>\$ 1,249,397</b> | <b>\$ 1,607,237</b> |

| Water Year              | 2020-21     | 2021-22     | 2022-23     | 2023-24     | 2024-25     | 5 Yr. Average |
|-------------------------|-------------|-------------|-------------|-------------|-------------|---------------|
| USBR Allocation         | 20.00%      | 0.00%       | 0.00%       | 80.00%      | 35.00%      | <b>27%</b>    |
| Total Alloc. Acreage    | 37,442      | 37,442      | 38,202      | 38,317      | 38,317      | <b>37,944</b> |
| A/F / acre              | <b>1.27</b> | <b>0.88</b> | <b>0.73</b> | <b>1.41</b> | <b>1.51</b> | <b>1.16</b>   |
| Effective Precip.       | 0.28        | 0.13        | 0.31        | 0.41        | 0.19        | <b>0.26</b>   |
| <b>Total Applied af</b> | <b>1.54</b> | <b>1.01</b> | <b>1.04</b> | <b>1.82</b> | <b>1.70</b> | <b>1.42</b>   |

Total Precip. Inches    6.69      3.17      7.34      9.73      4.56    (From 3/1 thru 2/28) (.66 in March 2025 alone)

Total rainfall /2/12

**Total Rainfall from Oct. 2023 to today is 12.08 inches. October 2024 to today is 3.29 inches.**

PANOCHÉ WATER DISTRICT WY 2024-2025 RESCHEDULED WATER INTO WY 2025-2026 AND ANY USBR OVERAGE

\$108

\$140

| Grower Name                             | Acreage         | 2/28/2025          |                      |                           | Resched. Share                    | USBR          |                       | Tier 3 Water  |                       |
|---|-----------------|--------------------|----------------------|---------------------------|-----------------------------------|---------------|-----------------------|---------------|-----------------------|
|   |                 | USBR Water Balance | Tier 3 Water Balance | All Other Available Water | 9,400 Pro Rata Share Rescheduling | Water Balance | Refund for Water Cost | Water Balance | Refund for Water Cost |
| <b>A-Bar Ag Enterprises</b>             | <b>1,756.40</b> | <b>461</b>         | -                    | -                         | <b>453</b>                        | -             | -                     | -             | -                     |
| Almendra Properties III, LP             | 134.88          | 98                 | -                    | -                         | 35                                | 63            | (\$6,831)             | -             | -                     |
| Gopher Ridge I, LP                      | 601.84          | 369                | -                    | -                         | 155                               | 51            | (\$5,508)             | -             | -                     |
| Gopher Ridge II, LP                     | 633.60          | -                  | -                    | -                         | 163                               | -             | -                     | -             | -                     |
| <b>Gopher Ridge Entities Total</b>      | <b>1,370.32</b> | <b>467</b>         | <b>0</b>             | -                         | <b>353</b>                        | <b>114</b>    | <b>(\$12,339)</b>     | -             | -                     |
| Hugh Bennett Ranch, Inc.                | 947.74          | -                  | 743                  | -                         | 244                               | -             | -                     | -             | -                     |
| JFB Ranch, Inc.                         | 2,020.43        | -                  | -                    | -                         | 521                               | (22)          | \$2,376               | -             | -                     |
| <b>Bennett Entities Total</b>           | <b>2,968.17</b> | <b>0</b>           | <b>743</b>           | -                         | <b>765</b>                        | <b>(22)</b>   | <b>\$2,376</b>        | -             | -                     |
| <b>Bethel, Kenneth 2015 Trust</b>       | <b>477.28</b>   | <b>156</b>         | -                    | -                         | <b>123</b>                        | -             | -                     | -             | -                     |
| Correia, Beau & Katherine               | 40.00           | -                  | -                    | -                         | 10                                | -             | -                     | -             | -                     |
| KB Family Farm                          | 420.00          | -                  | -                    | -                         | 108                               | (101)         | \$10,908              | -             | -                     |
| Correia 2015 Living Trust               | 170.13          | 61                 | -                    | -                         | 44                                | -             | -                     | -             | -                     |
| <b>Correia Entities Total</b>           | <b>630.13</b>   | <b>61</b>          | -                    | -                         | <b>162</b>                        | <b>(101)</b>  | <b>\$10,908</b>       | -             | -                     |
| <b>Creekside Farming Company</b>        | <b>635.43</b>   | <b>(48)</b>        | -                    | -                         | <b>164</b>                        | <b>(53)</b>   | <b>\$5,724</b>        | -             | -                     |
| LAT Farming Trust                       | 1,047.12        | 10                 | 213                  | -                         | 270                               | -             | -                     | -             | -                     |
| WMD Farming, Et Al #1                   | 159.32          | 39                 | 286                  | -                         | 41                                | 39            | (\$4,212)             | 198           | (\$27,720)            |
| <b>Del Don Entities Total</b>           | <b>1,206.44</b> | <b>49</b>          | <b>499</b>           | -                         | <b>311</b>                        | <b>39</b>     | <b>(\$4,212)</b>      | <b>198</b>    | <b>(\$27,720)</b>     |
| Diedrich, William Living Trust          | 19.14           | 2                  | -                    | -                         | 5                                 | (3)           | \$317                 | -             | -                     |
| Echeveste, Cecilia Survivors Trust      | 304.85          | 16                 | 32                   | -                         | 79                                | (31)          | \$3,299               | -             | -                     |
| Gargiulo, Inc.                          | 637.14          | 299                | -                    | -                         | 164                               | -             | -                     | -             | -                     |
| <b>Glenpark Building</b>                | <b>603.95</b>   | <b>156</b>         | -                    | -                         | <b>156</b>                        | -             | -                     | -             | -                     |
| Hammonds Ranch, Inc.                    | 1,369.90        | (26)               | -                    | -                         | 353                               | (144)         | \$15,552              | -             | -                     |
| Homeland Ranch                          | 1,238.34        | (19)               | -                    | -                         | 319                               | (319)         | \$34,452              | -             | -                     |
| Mar-Hi Farms                            | 1,042.80        | 358                | -                    | -                         | 269                               | -             | -                     | -             | -                     |
| San Joaquin West Ranch                  | 1,229.58        | 482                | -                    | -                         | 317                               | -             | -                     | -             | -                     |
| <b>Hammonds Entities Total</b>          | <b>4,880.62</b> | <b>795</b>         | -                    | -                         | <b>1,257</b>                      | <b>(463)</b>  | <b>\$50,004</b>       | -             | -                     |
| <b>John S. Diedrich Farms</b>           | <b>290.23</b>   | -                  | <b>6</b>             | -                         | <b>75</b>                         | <b>(69)</b>   | <b>\$7,428</b>        | -             | -                     |
| Linneman Ranch, Inc.                    | 1,341.09        | 143                | -                    | -                         | 346                               | -             | -                     | -             | -                     |
| Tierra Loma Ranch, Inc.                 | 286.16          | 279                | -                    | -                         | 74                                | 3             | (\$324)               | -             | -                     |
| <b>Linneman Entities Total</b>          | <b>1,627.25</b> | <b>422</b>         | -                    | -                         | <b>419</b>                        | <b>3</b>      | <b>(\$324)</b>        | -             | -                     |
| <b>Little Green Nut, LLC</b>            | <b>316.48</b>   | <b>241</b>         | -                    | -                         | <b>82</b>                         | -             | -                     | -             | -                     |
| Lincoln Grantor Farms, LLC              | 122.44          | -                  | -                    | -                         | 32                                | -             | -                     | -             | -                     |
| Winston Farms                           | 456.69          | 171                | -                    | -                         | 118                               | 21            | (\$2,268)             | -             | -                     |
| <b>Maricopa Orchards Entities Total</b> | <b>579.13</b>   | <b>171</b>         | -                    | -                         | <b>149</b>                        | <b>21</b>     | <b>(\$2,268)</b>      | -             | -                     |
| <b>Marv Coit Farms, LP</b>              | <b>1,896.42</b> | <b>141</b>         | -                    | -                         | <b>489</b>                        | -             | -                     | -             | -                     |
| <b>Nellore Farms, LLC</b>               | <b>404.92</b>   | <b>67</b>          | <b>37</b>            | -                         | <b>104</b>                        | -             | -                     | -             | -                     |
| Grandland Pistachio, LP                 | 615.05          | 145                | -                    | -                         | 158                               | (13)          | \$1,454               | -             | -                     |
| Kariz, LP                               | 312.40          | 20                 | 57                   | -                         | 80                                | (3)           | \$377                 | -             | -                     |
| Pardis, LP                              | 466.61          | 97                 | -                    | -                         | 120                               | (23)          | \$2,508               | -             | -                     |



|                                       |                  | 2/28/2025          |                      |                           | Resched. Share                    | USBR           |                       | Tier 3 Water  |                       |
|---------------------------------------|------------------|--------------------|----------------------|---------------------------|-----------------------------------|----------------|-----------------------|---------------|-----------------------|
| Grower Name                           | Acreage          | USBR Water Balance | Tier 3 Water Balance | All Other Available Water | 9,400 Pro Rata Share Rescheduling | Water Balance  | Refund for Water Cost | Water Balance | Refund for Water Cost |
| Yazd, LP                              | 600.46           | 128                | -                    | -                         | 155                               | (27)           | \$2,884               | -             | -                     |
| <b>NIA Investments Entities Total</b> | <b>1,994.52</b>  | <b>390</b>         | <b>57</b>            | -                         | <b>514</b>                        | <b>(67)</b>    | <b>\$7,224</b>        | -             | -                     |
| Nyman, Brad & Kristi                  | 612.07           | 3                  | -                    | -                         | 158                               | -              | -                     | -             | -                     |
| Nyman, Rebecca                        | 783.75           | 573                | -                    | -                         | 202                               | 216            | (\$23,328)            | -             | -                     |
| <b>Nyman Entities Total</b>           | <b>1,395.82</b>  | <b>576</b>         | -                    | -                         | <b>360</b>                        | <b>216</b>     | <b>(\$23,328)</b>     | -             | -                     |
| Olam West Coast, Inc.                 | 292.11           | 274                | -                    | -                         | 75                                | 199            | (\$21,464)            | -             | -                     |
| Peri & Sons Farms of CA, LLC          | 73.18            | 78                 | -                    | -                         | 19                                | 60             | (\$6,433)             | -             | -                     |
| Redfern Ranches, Inc.                 | 2,075.41         | 397                | -                    | -                         | 535                               | (138)          | \$14,874              | -             | -                     |
| Thiel Air Care, Inc.                  | 11.26            | 14                 | -                    | -                         | 3                                 | 11             | (\$1,188)             | -             | -                     |
| Tristone Properties, LLC              | 641.83           | 165                | -                    | -                         | 165                               | -              | -                     | -             | -                     |
| AJS Farms, Inc.                       | 157.00           | 13                 | -                    | -                         | 40                                | -              | -                     | -             | -                     |
| Donald J. Smith Farms, Inc.           | 274.39           | 28                 | -                    | -                         | 71                                | -              | -                     | -             | -                     |
| J.W. Palmer Farms, Inc.               | 636.89           | 228                | -                    | -                         | 164                               | -              | -                     | -             | -                     |
| S.H. Smith Farms                      | 664.11           | 145                | -                    | -                         | 171                               | -              | -                     | -             | -                     |
| SHS Family Limited Partnership        | 706.64           | 279                | -                    | -                         | 182                               | -              | -                     | -             | -                     |
| SSR Farms                             | 607.06           | 164                | -                    | -                         | 156                               | -              | -                     | -             | -                     |
| Stuart J. Smith Farms                 | 1,212.91         | 383                | -                    | -                         | 313                               | -              | -                     | -             | -                     |
| Turlock Fruit Company                 | 151.01           | 68                 | -                    | -                         | 39                                | -              | -                     | -             | -                     |
| <b>Turlock Fruit Entities Total</b>   | <b>4,410.01</b>  | <b>1,308</b>       | -                    | -                         | <b>1,136</b>                      | -              | -                     | -             | -                     |
| CSU Farms, LLC                        | 809.11           | -                  | -                    | -                         | 208                               | (208)          | \$22,514              | -             | -                     |
| USC Farms, LLC                        | 961.43           | 24                 | -                    | -                         | 248                               | (224)          | \$24,161              | -             | -                     |
| <b>USC Entities Total</b>             | <b>1,770.54</b>  | <b>24</b>          | -                    | -                         | <b>456</b>                        | <b>(432)</b>   | <b>\$46,675</b>       | -             | -                     |
| Dehbala Orchards, LP                  | 470.96           | 56                 | -                    | -                         | 121                               | (65)           | \$7,057               | -             | -                     |
| Fadak Orchards, LP                    | 149.72           | 9                  | -                    | -                         | 39                                | (30)           | \$3,194               | -             | -                     |
| Sisters Ranch, LP                     | 302.49           | 32                 | -                    | -                         | 78                                | (46)           | \$4,961               | -             | -                     |
| <b>West Hills Entities Total</b>      | <b>923.17</b>    | <b>97</b>          | -                    | -                         | <b>238</b>                        | <b>(141)</b>   | <b>\$15,212</b>       | -             | -                     |
| Green Nut, LLC                        | 318.58           | 4                  | 205                  | -                         | 82                                | -              | -                     | -             | -                     |
| Hanza Farms                           | 609.78           | (86)               | -                    | -                         | 157                               | (6)            | \$648                 | -             | -                     |
| Zagros Farms, LLC                     | 300.46           | 118                | 69                   | -                         | 77                                | -              | -                     | -             | -                     |
| <b>Western Farm Entities Total</b>    | <b>1,228.82</b>  | <b>36</b>          | <b>274</b>           | -                         | <b>317</b>                        | <b>(6)</b>     | <b>\$648</b>          | -             | -                     |
| Westside Transplant                   | 19.88            | -                  | -                    | -                         | 5                                 | (5)            | (\$553)               | -             | -                     |
| Wood Farming, Doug                    | 1,042.95         | 94                 | -                    | -                         | 269                               | (175)          | \$18,869              | -             | -                     |
| <b>Grand Totals</b>                   | <b>36,483.80</b> | <b>6,909</b>       | <b>1,648</b>         | <b>0</b>                  | <b>9,400</b>                      | <b>(1,042)</b> | <b>\$111,449</b>      | <b>198</b>    | <b>(\$27,720)</b>     |

0.2576486 Total Water Available to Reschedule on Grower's books 9,400 AF - 1,705 AF = 7,695 AF

This grower has not paid for their Final Installment of the Water Cost - not allowing them to reschedule.

|     |            |     |            |
|-----|------------|-----|------------|
| 663 | (\$71,556) | 198 | (\$27,720) |
|-----|------------|-----|------------|

This is the money it would take if the board decided to issue refunds to those who had excess water remaining on their books at 2/28.

PANOCHÉ WATER DISTRICT WY 2024-2025 SLDMWA O&M RATE COLLECTED - RECONCILIATION

SLDMWA O&M Water Rate Approved and Revised throughout WY 2024-2025

| 20 % Allocation 2/8/2024 |                 |
|--------------------------|-----------------|
| SLC Below Dos Amigos     | \$ 75.42        |
| San Luis Drain           | \$ 0.33         |
| <b>Total Rate</b>        | <b>\$ 75.75</b> |

| 40 % Allocation 4/29/2024 |                 |
|---------------------------|-----------------|
| SLC Below Dos Amigos      | \$ 57.57        |
| San Luis Drain            | \$ 0.23         |
| <b>Total Rate</b>         | <b>\$ 57.80</b> |

| 50 % Allocation 8/12/2024 |                 |
|---------------------------|-----------------|
| SLC Below Dos Amigos      | \$ 46.62        |
| San Luis Drain            | \$ 0.19         |
| <b>Total Rate</b>         | <b>\$ 46.81</b> |

| PWD USBR Water Cost |                  |
|---------------------|------------------|
| USBR                | \$ 26.41         |
| SLDMWA              | \$ 68.55         |
| Restoration         | \$ 13.00         |
| Other Costs         | \$ -             |
| <b>Totals</b>       | <b>\$ 107.96</b> |

| Rescheduled Rate Differential |          |
|-------------------------------|----------|
| PWD SLDMWA O&M Rate           | \$ 75.75 |
| SLDMWA Final Rate             | \$ 46.81 |

| Transfer In Rate Differential |          |
|-------------------------------|----------|
| PWD SLDMWA O&M Rate           | \$ 57.80 |
| SLDMWA Final Rate             | \$ 46.81 |

| USBR Rate Differential |          |
|------------------------|----------|
| PWD SLDMWA O&M Rate    | \$ 68.55 |
| SLDMWA Final Rate      | \$ 46.81 |

| WY 2024-2025 Payment Made to SLDMWA |               |
|-------------------------------------|---------------|
| SLDMWA WY22-23 True-Up              | \$ 351,248.45 |

Rate Differential to Credit \$ 28.94

Rate Differential to Credit \$ 10.99

Rate Differential to Credit \$ 21.74

| PANOCHÉ WATER DISTRICT USBR & RESCHEDULED WATER DELIVERIES FOR WY 2024-2025 |           |            |               |              |            |            |            |           |          |      |           |     | \$ 28.94     | \$ 21.74     | \$ 10.99   |                       |
|---|-----------|------------|---------------|--------------|------------|------------|------------|-----------|----------|------|-----------|-----|--------------|--------------|------------|-----------------------|
| Grower Name   | Mar       | Apr        | May           | Jun          | Jul        | Aug        | Sep        | Oct       | Nov      | Dec  | Jan       | Feb | Total AF     | Total AF     | Total AF   | Total Credit          |
| <b>A-Bar Ag Enterprises</b>   | <b>35</b> | <b>216</b> | <b>214/94</b> | <b>405</b>   | <b>472</b> | <b>333</b> | <b>318</b> | -         | -        | -    | -         | -   | <b>465</b>   | <b>1,622</b> | -          | <b>\$ (48,719.38)</b> |
| Almendra Properties III, LP   | -         | -          | -             | -            | -          | -          | -          | -         | -        | -    | -         | -   | -            | -            | -          | \$ -                  |
| Gopher Ridge I, LP  | 38        | 121        | -             | 257          | 139/195    | 206/2      | 159        | 196       | 6        | -    | -         | -   | 159          | 356          | 804        | \$ (21,176.86)        |
| Gopher Ridge II, LP   | 66        | 134        | 3/61          | 29/197       | 310        | 147        | 60         | -         | 67       | -    | -         | -   | 203          | 842          | 29         | \$ (24,498.61)        |
| <b>Almendra Entities Total</b>  |           |            |               |              |            |            |            |           |          |      |           |     | <b>362</b>   | <b>1,198</b> | <b>833</b> | <b>\$ (45,675.47)</b> |
| Hugh Bennett Ranch, Inc.  | 58        | 44         | 138           | 389          | 388        | -          | -          | -         | -        | -    | -         | -   | 102          | 915          | -          | \$ (22,843.98)        |
| JFB Ranch, Inc.   | 394       | 264        | -             | 1,402        | 1,046      | -          | -          | -         | -        | -    | -         | -   | 658          | 2,448        | -          | \$ (72,262.04)        |
| <b>Bennett Entities</b>   |           |            |               |              |            |            |            |           |          |      |           |     | <b>760</b>   | <b>3,363</b> |            | <b>\$ (95,106.02)</b> |
| <b>Bethel, Kenneth 2015 Trust</b>   | <b>33</b> | <b>9</b>   | <b>63</b>     | <b>21/56</b> | <b>129</b> | <b>36</b>  | <b>21</b>  | <b>26</b> | -        | -    | -         | -   | <b>126</b>   | <b>268</b>   | -          | <b>\$ (9,472.76)</b>  |
| Correia 2015 Living Trust   | -         | -          | -             | -            | -          | -          | -          | -         | -        | -    | -         | -   | -            | -            | -          | \$ -                  |
| Correia, Beau & Katherine   | 6         | 31         | -             | 9            | 141        | 133        | 34         | 12        | -        | -    | 11        | -   | -            | 377          | -          | \$ (8,195.98)         |
| KB Family Farm  | -         | -          | 37            | 53           | -          | 32         | 12         | 44        | -        | -    | -         | -   | -            | 178          | -          | \$ (3,869.72)         |
| <b>Correia Entities</b>   |           |            |               |              |            |            |            |           |          |      |           |     | -            | <b>555</b>   | -          | <b>\$ (12,065.70)</b> |
| <b>Creekside Farming Company</b>  | -         | <b>18</b>  | <b>63</b>     | <b>87</b>    | <b>12</b>  | <b>162</b> | <b>14</b>  | <b>87</b> | -        | -    | -         | -   | <b>168</b>   | <b>275</b>   | -          | <b>\$ (10,840.42)</b> |
| LAT Farming Trust   | 101       | 174/48     | 410           | 282/186      | 484        | -          | -          | -         | -        | -    | -         | -   | 275          | 814          | 186        | \$ (27,699.00)        |
| WMD Farming, Et Al #1   | -         | 42/15      | 188           | 240          | 177        | 64         | 38         | 94        | -        | 1    | 15        | -   | 42           | 203          | 629        | \$ (12,541.41)        |
| <b>Del Don Entities</b>   |           |            |               |              |            |            |            |           |          |      |           |     | <b>317</b>   | <b>1,017</b> | <b>815</b> | <b>\$ (40,240.41)</b> |
| <b>Diedrich, William Living Trust</b>                                       | <b>4</b>  | -          | -             | -            | -          | -          | -          | -         | -        | 1/15 | -         | -   | <b>5</b>     | <b>15</b>    | -          | <b>\$ (470.80)</b>    |
| Echeveste, Cecilia Survivor's Trust   | -         | 31         | 50/20         | 78           | 66         | 51         | 7          | 61        | -        | -    | -         | -   | 81           | 283          | -          | \$ (8,496.56)         |
| <b>Franco, Miles, Soares Partnership</b>                                    | <b>15</b> | -          | -             | -            | -          | <b>210</b> | <b>89</b>  | <b>4</b>  | -        | -    | -         | -   | -            | <b>15</b>    | <b>303</b> | <b>\$ (3,656.07)</b>  |
| <b>Gargiulo, Inc.</b>   | -         | <b>5</b>   | <b>15</b>     | <b>148</b>   | <b>21</b>  | <b>198</b> | <b>173</b> | <b>28</b> | <b>2</b> | -    | <b>17</b> | -   | <b>168</b>   | <b>439</b>   | -          | <b>\$ (14,405.78)</b> |
| Glenpark Building, LLC  | -         | 19         | 92/60         | 271          | 170/104    | 274        | 134        | 36        | -        | 2    | -         | -   | 281          | 881          | -          | \$ (27,285.08)        |
| Tristone Properties, LLC  | 49        | -          | -             | -            | -          | -          | -          | -         | -        | -    | -         | -   | 49           | -            | -          | \$ (1,418.06)         |
| <b>Nees Avenue Farms</b>  |           |            |               |              |            |            |            |           |          |      |           |     | <b>330</b>   | <b>881</b>   | -          | <b>\$ (28,703.14)</b> |
| Hammonds Ranch, Inc.  | 79        | 134        | 185           | -            | 339        | 250        | 3          | 77        | 69       | -    | 180       | -   | 398          | 918          | -          | \$ (31,475.44)        |
| Homeland Ranch,   | 40        | 78         | 209           | -            | 334        | 435        | 126        | 75        | -        | 2    | 42        | -   | 327          | 1,014        | -          | \$ (31,507.74)        |
| Mar-Hi Farms  | 9         | 108        | 147           | -            | -          | 133        | 117        | 42        | 1        | -    | -         | -   | 264          | 293          | -          | \$ (14,009.98)        |
| San Joaquin West Ranch  | 40        | 86         | 175           | -            | -          | 150        | 176        | 114       | 5        | -    | 55        | -   | 301          | 500          | -          | \$ (19,580.94)        |
| <b>Hammonds Entities</b>  |           |            |               |              |            |            |            |           |          |      |           |     | <b>1,290</b> | <b>2,725</b> | -          | <b>\$ (96,574.10)</b> |
| Hanna M&M Family Trust  | 141       | 201        | 134           | -            | 3          | -          | 22         | -         | -        | -    | -         | -   | -            | 501          | -          | \$ (10,891.74)        |
| Harvest Point   | -         | -          | -             | -            | -          | -          | -          | -         | -        | -    | -         | -   | -            | -            | -          | \$ -                  |
| <b>Hanna Entities</b>   |           |            |               |              |            |            |            |           |          |      |           |     | -            | <b>501</b>   | -          | <b>\$ (10,891.74)</b> |

| PANOCH WATER DISTRICT USBR & RESCHEDULED WATER DELIVERIES FOR WY 2024-2025 |     |     |             |         |         |        |       |        |     |     |     |     | \$ 28.94     | \$ 21.74      | \$ 10.99     |                        |
|--|-----|-----|-------------|---------|---------|--------|-------|--------|-----|-----|-----|-----|--------------|---------------|--------------|------------------------|
| Grower Name  | Mar | Apr | May         | Jun     | Jul     | Aug    | Sep   | Oct    | Nov | Dec | Jan | Feb | Total AF     | Total AF      | Total AF     | Total Credit           |
| John S. Diedrich Farms   | 37  | 36  | 1           | 69      | 138     | 44     | 71    | 33     | -   | -   | -   | -   | 77           | 355           | -            | \$ (9,946.08)          |
| Linneman Ranches, Inc.   | 58  | 204 | 168/53      | 324     | 325     | 110    | 155   | 139    | 35  | -   | -   | -   | 430          | 1,141         | -            | \$ (37,249.54)         |
| Tierra Loma Ranch, Inc.  | -   | -   | -           | -       | -       | -      | -     | -      | -   | -   | -   | -   | -            | -             | -            | \$ -                   |
| <b>Linneman Entities</b>   |     |     |             |         |         |        |       |        |     |     |     |     | <b>430</b>   | <b>1,141</b>  | <b>-</b>     | <b>\$ (37,249.54)</b>  |
| Little Green Nut, LLC  | 2   | 19  | 40          | 14/40   | 64      | 12     | 10    | -      | -   | -   | 14  | -   | 75           | 140           | -            | \$ (5,214.10)          |
| Lincoln Grantor Farms, LLC   | 51  | 31  | -           | -       | -       | 38/150 | 126   | 97     | -   | -   | -   | -   | 82           | 373           | 38           | \$ (10,899.72)         |
| Winston Farms, LLC   | 3   | -   | -           | -       | -       | -      | -     | 147    | 17  | -   | -   | -   | 3            | 164           | -            | \$ (3,652.18)          |
| <b>Maricopa Entities</b>   |     |     |             |         |         |        |       |        |     |     |     |     | <b>85</b>    | <b>537</b>    | <b>38</b>    | <b>\$ (14,551.90)</b>  |
| Marv Coit Farms, LP  | 90  | 320 | 91/323      | 70      | 66      | 63/500 | 81    | 264    | 126 | 190 | 242 | -   | 501          | 1,425         | 500          | \$ (50,973.44)         |
| Nellore Farms, LLC   | -   | 14  | 48          | 45      | 30      | 79     | 96    | 69     | 48  | 7   | -   | -   | 107          | 329           | -            | \$ (10,249.04)         |
| Grandland Pistachios, LLC  | -   | -   | 82          | 81      | 189     | 248    | 73    | -      | -   | -   | -   | -   | 163          | 510           | -            | \$ (15,804.62)         |
| Kariz, LP  | -   | -   | -           | 83      | 169     | 105    | 89    | -      | -   | -   | -   | -   | 83           | 363           | -            | \$ (10,293.64)         |
| Pardis Orchards, LP  | -   | -   | -           | 103     | 20/17   | 192    | 76    | -      | -   | -   | 117 | -   | 123          | 402           | -            | \$ (12,299.10)         |
| Yazd, LP   | -   | 4   | 17          | 78      | 60/3    | 198    | 136   | -      | -   | -   | 200 | -   | 159          | 537           | -            | \$ (16,275.84)         |
| <b>NIA Investments</b>   |     |     |             |         |         |        |       |        |     |     |     |     | <b>528</b>   | <b>1,812</b>  | <b>-</b>     | <b>\$ (54,673.20)</b>  |
| Nyman, Brad & Kristi   | 19  | 13  | 14          | 5       | 48      | 156    | 12    | 20     | 20  | 13  | 238 | -   | -            | 559           | -            | \$ (12,152.66)         |
| Nyman, Rebecca   | -   | -   | -           | -       | -       | -      | -     | -      | -   | -   | 193 | -   | -            | 193           | -            | \$ (4,195.82)          |
| <b>Nyman Entities</b>  |     |     |             |         |         |        |       |        |     |     |     |     | <b>-</b>     | <b>752</b>    | <b>-</b>     | <b>\$ (16,348.48)</b>  |
| Peri & Sons  | -   | -   | -           | -       | -       | 13     | -     | -      | -   | -   | -   | -   | -            | 13            | -            | \$ (273.49)            |
| Redfern Ranches, Inc.  | 203 | 196 | 150/172/241 | 627/125 | 437/138 | 63     | 67    | 34/132 | 75  | -   | 69  | -   | 549          | 1,414         | 766          | \$ (55,046.76)         |
| AJS Farms, Inc.  | -   | 7   | 19          | 2       | 44      | 4      | -     | -      | -   | -   | -   | -   | 28           | 48            | -            | \$ (1,853.84)          |
| Donald J. Smith Farms, Inc.  | 52  | 28  | 40          | 13/84   | 169     | 189    | 38    | -      | -   | -   | 29  | -   | 133          | 425           | 84           | \$ (14,011.68)         |
| J.W. Palmer Farms, Inc.  | 134 | 85  | 98          | 87/188  | 234     | 5      | -     | -      | -   | -   | 12  | -   | 317          | 338           | 188          | \$ (18,588.22)         |
| S.H. Smith Farms   | 95  | 106 | 182/105     | 299     | 321/30  | 245    | 77/70 | 100/20 | 27  | 1   | 3   | -   | 383          | 1,073         | 225          | \$ (36,883.79)         |
| SHS Family Limited Partnership   | 6   | 81  | 116         | 196     | 249     | 89     | 46    | 1      | -   | -   | -   | -   | 203          | 581           | -            | \$ (18,505.76)         |
| SSR Farms  | -   | 52  | 10          | 46      | 93      | 32     | 6     | 2      | -   | 2   | 18  | -   | 62           | 199           | -            | \$ (6,120.54)          |
| Stuart J. Smith Farms  | -   | -   | -           | -       | -       | -      | -     | -      | -   | -   | -   | -   | -            | -             | -            | \$ -                   |
| Turlock Fruit Company  | -   | -   | 40/1/4      | 7       | 14      | -      | -     | -      | 5   | -   | -   | -   | 40           | 16            | 15           | \$ (1,670.29)          |
| <b>Turlock Fruit Entities</b>  |     |     |             |         |         |        |       |        |     |     |     |     | <b>1,166</b> | <b>2,680</b>  | <b>512</b>   | <b>\$ (97,634.12)</b>  |
| CSU Farms, LLC   | 18  | 102 | 94/100      | 148/36  | 270     | 375    | -     | 159    | -   | -   | -   | -   | 362          | 940           | -            | \$ (30,911.88)         |
| USC Farms, LLC   | 47  | -   | 59          | -       | -       | -      | -     | -      | -   | -   | -   | -   | 106          | -             | -            | \$ (3,067.64)          |
| <b>CSU/USC Entities</b>  |     |     |             |         |         |        |       |        |     |     |     |     | <b>468</b>   | <b>940</b>    | <b>-</b>     | <b>\$ (33,979.52)</b>  |
| Dehbala Orchards, LP   | 41  | 74  | 9           | 185     | 190     | 13     | -     | -      | -   | -   | -   | -   | 124          | 388           | -            | \$ (12,023.68)         |
| Fadak Orchards, LLC  | 3   | 14  | 23          | 35      | 97      | 51     | -     | -      | -   | -   | -   | -   | 40           | 183           | -            | \$ (5,136.02)          |
| Sisters Ranch, LP  | 25  | 38  | 17          | 29      | 55      | 25     | 25    | 39     | 2   | 2   | -   | -   | 80           | 177           | -            | \$ (6,163.18)          |
| <b>West Hills Financial Entities</b>                                       |     |     |             |         |         |        |       |        |     |     |     |     | <b>244</b>   | <b>748</b>    | <b>-</b>     | <b>\$ (23,322.88)</b>  |
| Green Nut, LLC   | -   | -   | 33          | 51      | 133     | 138    | 115   | -      | -   | -   | -   | -   | 84           | 386           | -            | \$ (10,822.60)         |
| Hanza Farms  | -   | -   | 69          | 92      | 169     | 286    | 128   | 56     | -   | -   | 82  | -   | 161          | 721           | -            | \$ (20,333.88)         |
| Zagros Farms, LLC  | -   | 3   | 32          | 44      | 72      | 111    | 67    | -      | -   | -   | -   | -   | 79           | 250           | -            | \$ (7,721.26)          |
| <b>Western Farm Management</b>   |     |     |             |         |         |        |       |        |     |     |     |     | <b>324</b>   | <b>1,357</b>  | <b>-</b>     | <b>\$ (38,877.74)</b>  |
| Westside Transplant  | 5   | 6   | 7           | 7       | 4       | -      | -     | -      | -   | -   | -   | -   | 5            | 24            | -            | \$ (666.46)            |
| Wood Farming, Doug   | 19  | 113 | 145/23      | 174     | 258     | 320    | 182   | 105    | 33  | 2   | 18  | -   | 277          | 1,115         | -            | \$ (32,256.48)         |
| <b>Grand Credit Totals</b>   |     |     |             |         |         |        |       |        |     |     |     |     | <b>8,908</b> | <b>27,939</b> | <b>3,767</b> | <b>\$ (906,581.58)</b> |

| WATER REVENUE SIDE ONLY                               |                              |
|---|------------------------------|
| <b>Rescheduled Water:</b>                             |                              |
| Rescheduled Water Costs                               | Water Costs<br>\$ 968,196.36 |
| <b>CVP Water:</b>                                     |                              |
| USBR 40% Allocation Deposit/Final Billing             | \$ 4,039,200.00              |
| USBR Add'l 10% Allocation Deposit/Final Billing       | \$ 693,252.00                |
| Water Transfers Done for Growers                      | \$ 60,746.40                 |
| Water Sales for District                              | \$ 609,224.57                |
| Issue Credit for USBR Water Turned Back to District   | \$ (485,136.00)              |
|   | \$ 4,917,286.97              |
| <b>Supplemental Water:</b>                            |                              |
| Supp'l Allocation Deposit/Final Billing               | \$ 5,062,760.00              |
| Add'l Tier 3 Supp'l Water Sales Made                  | \$ 1,184,663.20              |
| Water Transfers Done for Growers                      | \$ 127,075.00                |
| Water Sales for District                              | \$ 2,195,023.65              |
| Maverick Settlement Agreement Payment                 | \$ 280,672.00                |
| USBR Refunds Rec'd 1/28/2025                          | \$ 654,502.00                |
| Issue Credit for SUPP'L Water Turned Back to District | \$ (1,887,880.00)            |
|   | \$ 7,616,815.85              |
| <b>GRAND TOTAL OF WATER REVENUE</b>                   | <b>\$ 13,502,299.18</b>      |

| WATER EXPENSE SIDE ONLY  |                                |
|--|--------------------------------|
| <b>Rescheduled Water:</b>  |                                |
| Rescheduled Water Costs  | Water Costs<br>\$ (837,783.01) |
| <b>CVP Water:</b>  |                                |
| USBR Water Purchases SLC/DMC   | \$ (1,392,560.04)              |
| SLDMWA O&M for SLC/DMC   | \$ (1,109,793.12)              |
| SLDMWA WY22 Financial Analysis True-Up   | \$ (351,248.45)                |
| USBR/SLDMWA Water Payments for February<br>(Includes 4,000 AF Transfer to Kern & Prepayment for April) | \$ (512,203.50)                |
|  | \$ (3,365,805.11)              |
| <b>Supplemental Water:</b>   |                                |
| USBR Water Purchases SLC/DMC   | \$ (954.00)                    |
| SLDMWA O&M for SLC/DMC   | \$ (64,483.36)                 |
| FCWD Water Purchase  | \$ (1,636,600.50)              |
| West Stanislaus ID Water Purchase  | \$ (937,500.00)                |
| San Luis Canal Co. Water Purchase  | \$ (3,265,898.79)              |
| CCID Purchase of 3,000 AF 18% (Not Billed Yet)   | \$ (238,534.20)                |
|  | \$ (6,143,970.85)              |
| <b>GRAND TOTAL OF WATER EXPENSES</b>   | <b>\$ (10,347,558.97)</b>      |

| TOTALS OF EACH CATEGORY OF WATER |           |                     |
|----------------------------------|-----------|---------------------|
| <b>Rescheduled Water:</b>        |           |                     |
| Total Revenue                    | \$        | 968,196.36          |
| Total Expenses                   | \$        | (837,783.01)        |
| <b>Net Total</b>                 | <b>\$</b> | <b>130,413.35</b>   |
| <b>CVP Water:</b>                |           |                     |
| Total Revenue                    | \$        | 4,917,286.97        |
| Total Expenses                   | \$        | (3,365,805.11)      |
| <b>Net Total</b>                 | <b>\$</b> | <b>1,551,481.86</b> |
| <b>Supplemental Water:</b>       |           |                     |
| Total Revenue                    | \$        | 7,616,815.85        |
| Total Expenses                   | \$        | (6,143,970.85)      |
| <b>Net Total</b>                 | <b>\$</b> | <b>1,472,845.00</b> |
| <b>Water Total</b>               | <b>\$</b> | <b>3,154,740.21</b> |

| Scenarios /Examples of How to Apply Water Total:       |                   |
|--|-------------------|
| <b>Scenario 1:</b>                                     | \$ 3,154,740.21   |
| Includes \$25 Collected Last Year from Supp'l Supplies |                   |
| SLDMWA O&M Rate Credits                                | \$ (906,581.58)   |
| Put towards next year's Supp'l water costs             | \$ 2,248,158.63   |
| <b>Scenario 2:</b>                                     | \$ 3,154,740.21   |
| Includes \$25 Collected Last Year from Supp'l Supplies |                   |
| SLDMWA O&M Rate Credits                                | \$ (906,581.58)   |
| Credit USBR Wtr on Grower's Books at 2/28 (663 AF)     | \$ (71,556.00)    |
| Credit Supp'l Wtr on Grower's Books at 2/28(198 AF)    | \$ (27,720.00)    |
| Put towards next year's Supp'l water costs             | \$ 2,148,882.63   |
| <b>Scenario 3:</b>                                     | \$ 3,154,740.21   |
| Includes \$25 Collected Last Year from Supp'l Supplies |                   |
| SLDMWA O&M Rate Credits                                | \$ (906,581.58)   |
| Credit USBR Wtr on Grower's Books at 2/28 (663 AF)     | \$ (71,556.00)    |
| Credit Supp'l Wtr on Grower's Books at 2/28(198 AF)    | \$ (27,720.00)    |
| Put into Reserves                                      | \$ 2,148,882.63   |
| Put towards next yr's Supp'l water costs               | \$ (1,000,000.00) |
|  | \$ 1,148,882.63   |
| <b>Scenario 4:</b>                                     | \$ 3,154,740.21   |
| Includes \$25 Collected Last Year from Supp'l Supplies |                   |
| SLDMWA O&M Rate Credits                                | \$ (906,581.58)   |
| Put into Reserves                                      | \$ 2,248,158.63   |
| Put towards next yr's Supp'l water costs               | \$ (1,000,000.00) |
|  | \$ 1,248,158.63   |

| Breakdown of Water Sales for District:                 | CVP                  | Supp'l                 |
|--|----------------------|------------------------|
| Blue Sky Farms / WWD / 600 AF                          | \$ 32,766.00         | \$ 192,234.00          |
| Blue Sky Farms / WWD / 1,131 AF                        | \$ 61,763.91         | \$ 362,361.09          |
| Blue Sky Farms / WWD / 2,600 AF                        | \$ 141,596.00        | \$ 481,000.00          |
| Kern Tulare WD / KTWD / 5,069 AF                       | \$ 208,538.66        | \$ 928,843.56          |
| Kern Tulare WD / KTWD / 500 AF                         | \$ 20,570.00         | \$ 54,430.00           |
| Kern Tulare WD / KTWD / 3,500 AF                       | \$ 143,990.00        | \$ 176,155.00          |
| <b>Subtotal of Water Sales</b>                         | <b>\$ 609,224.57</b> | <b>\$ 2,195,023.65</b> |
| <b>USBR Refunds Rec'd 1/28/2025</b>                    |                      |                        |
| For CVP FY2023 M&I Net Position for DMC                | \$                   | 1,155.00               |
| For CVP FY2023 M&I Net Position for SLC                | \$                   | 407.00                 |
| For CVP FY2023 Contractor Net Position for SLC 9/30/23 | \$                   | 414,880.00             |
| For Annual Acting Analysis for SLC as of 9/30/2023     | \$                   | 147,492.00             |
| For Annual Acting Analysis for DMC as of 9/30/2023     | \$                   | 49,289.00              |
| USBR Refund Rec'd 1/28/2025                            | \$                   | 41,279.00              |
| <b>Subtotal of USBR Refunds</b>                        | <b>\$</b>            | <b>654,502.00</b>      |

| Panoche Water District<br>WY 2025-26 Total Water Deliveries<br>Proposed Water Rate<br>Based on 35% USBR Allocation |               |               |                      |
|--|---------------|---------------|----------------------|
| District Water   | Allocation    | AF/Cost       | Water Cost           |
| USBR Rescheduled Water (WY 24-25)  | 7,695         | \$ 118        | \$ 908,010           |
| USBR CVP WY 2025-26 35% Allocation   | 32,854        | \$ 103        | \$ 3,383,962         |
| CCID/FCWD Water Transfer   | 3,000         | \$ 457        | \$ 1,371,000         |
| Eastside Canal Water Transfer  | 5,000         | \$ 800        | \$ 4,000,000         |
| Firebaugh Canal Water District   | 1,500         | \$ 487        | \$ 730,500           |
| SJRECWA Transfer   | 3,737         | \$ 556        | \$ 2,077,772         |
| West Stanislaus Irrigation District  | 2,500         | \$ 444        | \$ 1,110,000         |
| Accretions / Gains WY 2025-26  | 3,000         | \$ -          | \$ -                 |
| <b>Subtotal</b>  | <b>59,286</b> | <b>\$ 229</b> | <b>\$ 13,581,244</b> |
| <b>Acre-feet per Acre</b>  | <b>1.55</b>   |               |                      |

| Grower Water        | Allocation   | AF/Cost | Water Cost |
|---------------------|--------------|---------|------------|
| Grower Transfers In | 4,000        | \$ 68   | \$ 272,000 |
| <b>Subtotal</b>     | <b>4,000</b> |         |            |

|                           |               |
|---------------------------|---------------|
| <b>Total</b>              | <b>63,286</b> |
| <b>Acre-feet per Acre</b> | <b>1.65</b>   |

| Panoche Water District<br>WY 2025-26<br>All Estimated Water Costs |                  |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
|   | USBR             | CCID/FCWD        | Eastside         | FCWD             | SJRECWA          | WSID             |
| Water Cost  | \$ -             | \$ 456.31        | \$ 673.10        | \$ 486.94        | \$ 486.94        | \$ 375.00        |
| USBR  | \$ 25.67         | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| SLDMWA  | \$ 54.17         | \$ -             | \$ 13.15         | \$ -             | \$ 58.61         | \$ 58.61         |
| Healthy Riv.  | \$ 10.00         | \$ -             | \$ -             | \$ -             | \$ 10.00         | \$ 10.00         |
| Restoration   | \$ 13.33         | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| Add'l Suppl   | \$ -             | \$ -             | \$ 19.00         | \$ -             | \$ -             | \$ -             |
| Other Costs   | \$ -             | \$ -             | \$ 95.00         | \$ -             | \$ -             | \$ -             |
| <b>Totals</b>   | <b>\$ 103.17</b> | <b>\$ 456.31</b> | <b>\$ 800.25</b> | <b>\$ 486.94</b> | <b>\$ 555.55</b> | <b>\$ 443.61</b> |

| Panoche Water District<br>WY 2025-26<br>Water Allocations |               |                     |        |             |  |
|---|---------------|---------------------|--------|-------------|--|
| USBR Rescheduled Water (WY24-25)                          | 7,695         | \$ 908,010          | \$ 118 | 0.20        |  |
| 35% USBR Water 2025-2026                                  | 32,854        | \$ 3,383,962        | \$ 103 | 0.86        |  |
| Supplemental Water  | 18,737        | \$ 9,289,272        | \$ 496 | 0.49        |  |
| <b>Scenario A</b>   | <b>59,286</b> | <b>\$13,581,244</b> |        | <b>1.55</b> |  |
| USBR Rescheduled Water (WY24-25)                          | 7,695         | \$ 908,010          | \$ 118 | 0.20        |  |
| Melded USBR & Supplemental                                | 51,591        | \$12,673,234        | \$ 246 | 1.35        |  |
| <b>Scenario B</b>   | <b>59,286</b> | <b>\$13,581,244</b> |        | <b>1.55</b> |  |
| USBR Rescheduled Water (WY24-25)                          | 7,695         | \$ 908,010          | \$ 118 | 0.20        |  |
| Melded USBR & SLCC/Eastside                               | 37,854        | \$ 7,383,962        | \$ 195 | 0.99        |  |
| Supplemental Water  | 13,737        | \$ 5,289,272        | \$ 385 | 0.36        |  |
| <b>Scenario C</b>   | <b>59,286</b> | <b>\$13,581,244</b> |        | <b>1.55</b> |  |
| USBR Rescheduled Water (WY24-25)                          | 7,695         | \$ 908,010          | \$ 118 | 0.20        |  |
| 35% USBR Water 2025-2026                                  | 32,854        | \$ 3,383,962        | \$ 103 | 0.86        |  |
| Supplemental Water  | 18,737        | \$ 9,289,272        | \$ 480 | 0.49        |  |
| \$25/AF Collected Last WY f/Suppl Costs                   | (12,000)      | \$ (300,000)        |        |             |  |
| <b>Scenario D</b>   | <b>59,286</b> | <b>\$13,281,244</b> |        | <b>1.55</b> |  |
| USBR Rescheduled Water (WY24-25)                          | 7,695         | \$ 908,010          | \$ 118 | 0.20        |  |
| 35% USBR Water 2025-2026                                  | 32,854        | \$ 3,383,962        | \$ 103 | 0.86        |  |
| Supplemental Water  | 18,737        | \$ 9,289,272        | \$ 365 | 0.49        |  |
| \$25/AF Collected Last WY f/Suppl Costs                   | (12,000)      | \$ (300,000)        |        |             |  |
| Carryover from Last Year                                  |               | \$ (2,148,883)      |        |             |  |
| <b>Scenario E</b>   | <b>59,286</b> | <b>\$11,132,361</b> |        | <b>1.55</b> |  |
| USBR Rescheduled Water (WY24-25)                          | 7,695         | \$ 908,010          | \$ 118 | 0.20        |  |
| 35% USBR Water 2025-2026                                  | 32,854        | \$ 3,383,962        | \$ 103 | 0.86        |  |
| Supplemental Water  | 18,737        | \$ 9,289,272        | \$ 418 | 0.49        |  |
| \$25/AF Collected Last WY f/Suppl Costs                   | (12,000)      | \$ (300,000)        |        |             |  |
| Carryover from Last Year                                  |               | \$ (1,148,883)      |        |             |  |
| <b>Scenario F</b>   | <b>59,286</b> | <b>\$12,132,361</b> |        | <b>1.55</b> |  |
| USBR Rescheduled Water (WY24-25)                          | 7,695         | \$ 908,010          | \$ 118 | 0.20        |  |
| 35% USBR Water 2025-2026                                  | 32,854        | \$ 3,383,962        | \$ 103 | 0.86        |  |
| Supplemental Water  | 18,737        | \$ 9,289,272        | \$ 413 | 0.49        |  |
| \$25/AF Collected Last WY f/Suppl Costs                   | (12,000)      | \$ (300,000)        |        |             |  |
| Carryover from Last Year                                  |               | \$ (1,248,159)      |        |             |  |
| <b>Scenario G</b>   | <b>59,286</b> | <b>\$12,033,085</b> |        | <b>1.55</b> |  |

| Panoche Water District<br>WY 2024-25 Total Water Deliveries<br>Proposed Water Rate<br>Based on 35% USBR Allocation |               |               |                      |
|--|---------------|---------------|----------------------|
| District Water   | Allocation    | AF/Cost       | Water Cost           |
| USBR Rescheduled Water (WY 23-24)  | 9,400         | \$ 71         | \$ 667,400           |
| USBR CVP WY 2024-25 35% Allocation   | 32,854        | \$ 108        | \$ 3,548,448         |
| CCID/FCWD Water Transfer   | 3,000         | \$ 461        | \$ 1,383,000         |
| Eastside Canal Water Transfer  | 5,000         | \$ 769        | \$ 3,845,000         |
| West Stanislaus Irrigation District  | 2,500         | \$ 490        | \$ 1,225,000         |
| Firebaugh Canal Water District   | 1,500         | \$ 494        | \$ 741,000           |
| Maverick Contract Water  | 2,150         | \$ -          | \$ -                 |
| Accretions / Gains WY 2024-25  | 1,100         | \$ -          | \$ -                 |
| <b>Subtotal</b>  | <b>57,504</b> | <b>\$ 198</b> | <b>\$ 11,409,848</b> |
| <b>Acre-feet per Acre</b>  | <b>1.50</b>   |               |                      |

| Grower Water        | Allocation   | AF/Cost | Water Cost |
|---------------------|--------------|---------|------------|
| Grower Transfers In | 2,500        | \$ 76   | \$ 190,000 |
| <b>Subtotal</b>     | <b>2,500</b> |         |            |

|                           |               |
|---------------------------|---------------|
| <b>Total</b>              | <b>60,004</b> |
| <b>Acre-feet per Acre</b> | <b>1.57</b>   |

| Panoche Water District<br>WY 2024-25<br>All Estimated Water Costs |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
|   | USBR             | CCID/FCWD        | Eastside         | WSID             | FCWD             |
| Water Cost  | \$ -             | \$ 435.35        | \$ 630.40        | \$ 375.00        | \$ 468.21        |
| USBR  | \$ 26.41         | \$ -             | \$ -             | \$ -             | \$ -             |
| SLDMWA  | \$ 68.55         | \$ -             | \$ -             | \$ 76.00         | \$ -             |
| Restoration   | \$ 13.00         | \$ -             | \$ -             | \$ -             | \$ -             |
| Add'l Suppl   | \$ -             | \$ 25.00         | \$ 25.00         | \$ 25.00         | \$ 25.00         |
| Other Costs   | \$ -             | \$ -             | \$ 114.00        | \$ 13.36         | \$ -             |
| <b>Totals</b>   | <b>\$ 107.96</b> | <b>\$ 460.35</b> | <b>\$ 769.40</b> | <b>\$ 489.36</b> | <b>\$ 493.21</b> |

| Panoche Water District<br>WY 2024-25<br>Water Allocations |               |                     |        |             |  |
|---|---------------|---------------------|--------|-------------|--|
| USBR Rescheduled Water (WY23-24)                          | 8,927         | \$ 633,817          | \$ 71  | 0.23        |  |
| 35% USBR Water 2024-2025                                  | 32,854        | \$ 3,548,448        | \$ 108 | 0.86        |  |
| Supplemental Water  | 15,723        | \$ 7,227,583        | \$ 460 | 0.41        |  |
| <b>Scenario A</b>   | <b>57,504</b> | <b>\$11,409,848</b> |        | <b>1.50</b> |  |
| USBR Rescheduled Water (WY23-24)                          | 8,927         | \$ 633,817          | \$ 71  | 0.23        |  |
| Melded USBR & Supplemental                                | 48,577        | \$10,776,031        | \$ 222 | 1.27        |  |
| <b>Scenario B</b>   | <b>57,504</b> | <b>\$11,409,848</b> |        | <b>1.50</b> |  |

We had 473 AF of Rescheduled Water not subscribed to - included in Suppl water tier.

|                                      |
|--------------------------------------|
| CCID/FCWD 3,000 (25)=\$ 75,000       |
| Eastside 5,000 (25)=\$ 125,000       |
| West Stanislaus 2,500 (25)=\$ 62,500 |
| FCWD 1,500 (25)=\$ 37,500            |
| <b>\$300,000.00</b>                  |

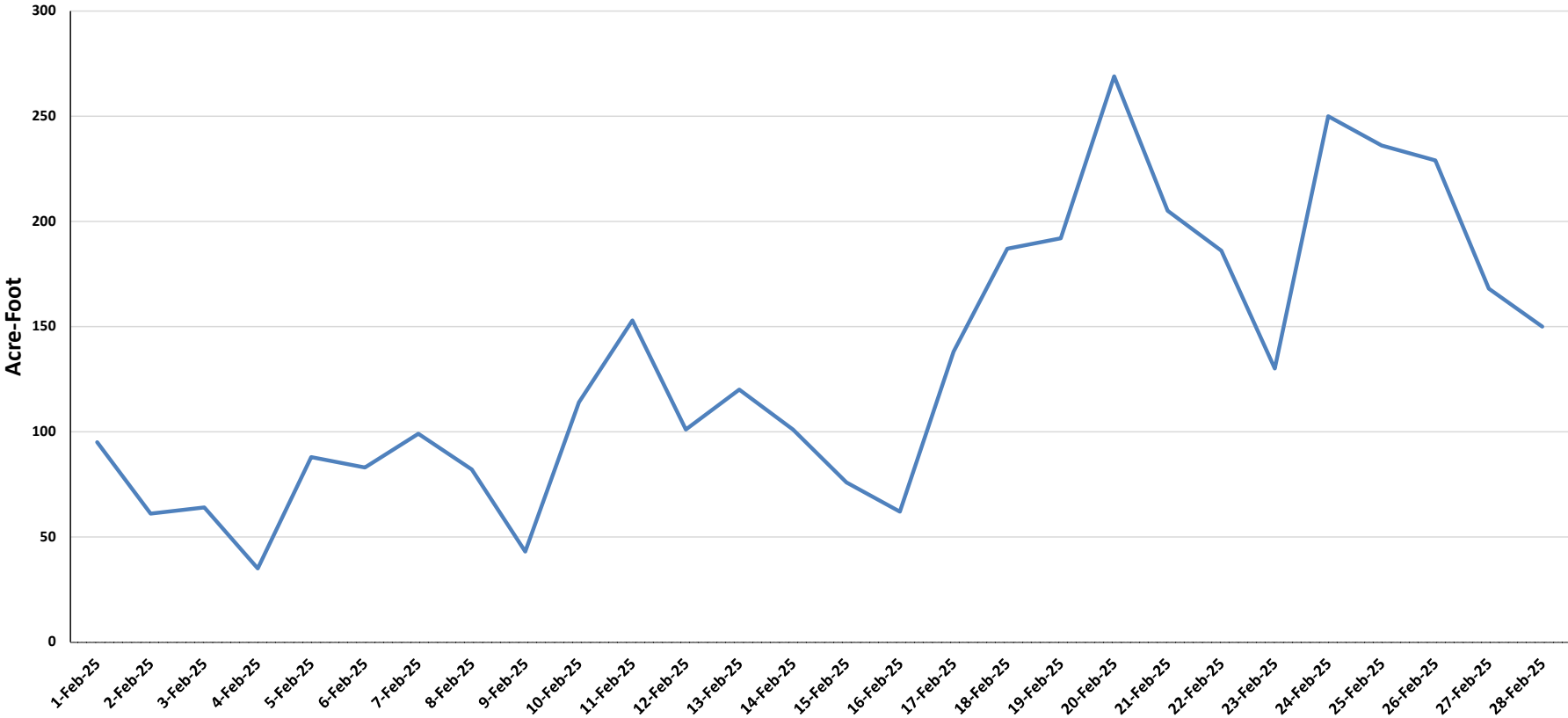
Scenario 2 on Water Revenue/Expenses spreadsheet  
Refunds SLDMWA O&M Credits  
Refunds 663 AF of USBR Wtr & 198 AF of Suppl Wtr on grower's books  
Does not put any money into Reserves.

Scenario 3 on Water Revenue/Expenses spreadsheet  
Refunds SLDMWA O&M Credits  
Refunds 663 AF of USBR Wtr & 198 AF of Suppl Wtr on grower's books.  
Puts \$1,000,000 into our Reserves

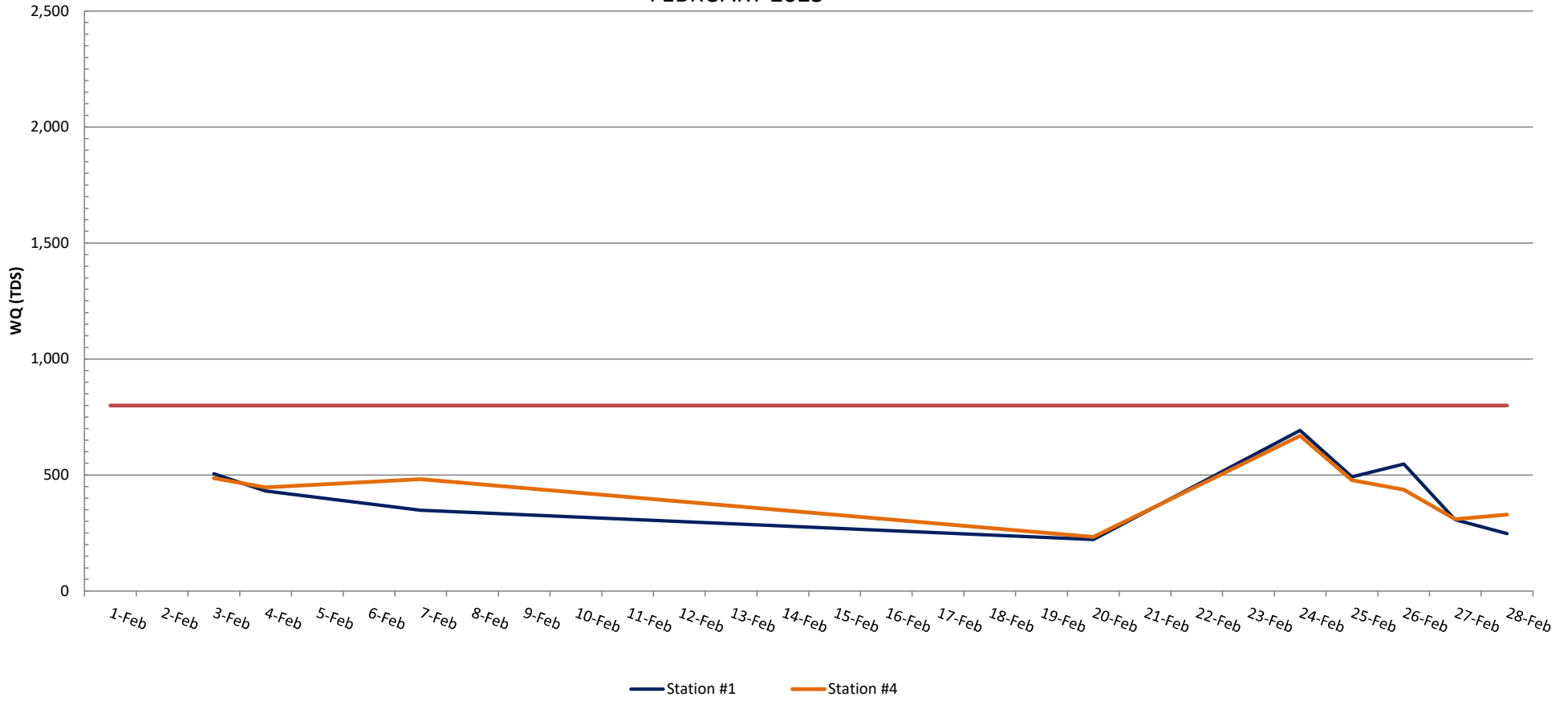
Scenario 4 on Water Revenue/Expenses spreadsheet  
Refunds SLDMWA O&M Credits  
Does not refund water remaining on growers books  
Puts \$ 1,000,000 into our Reserves

WY 2024-2025  
PWD's Tier 1 Supplemental  
Water Cost  
\$ 460.00

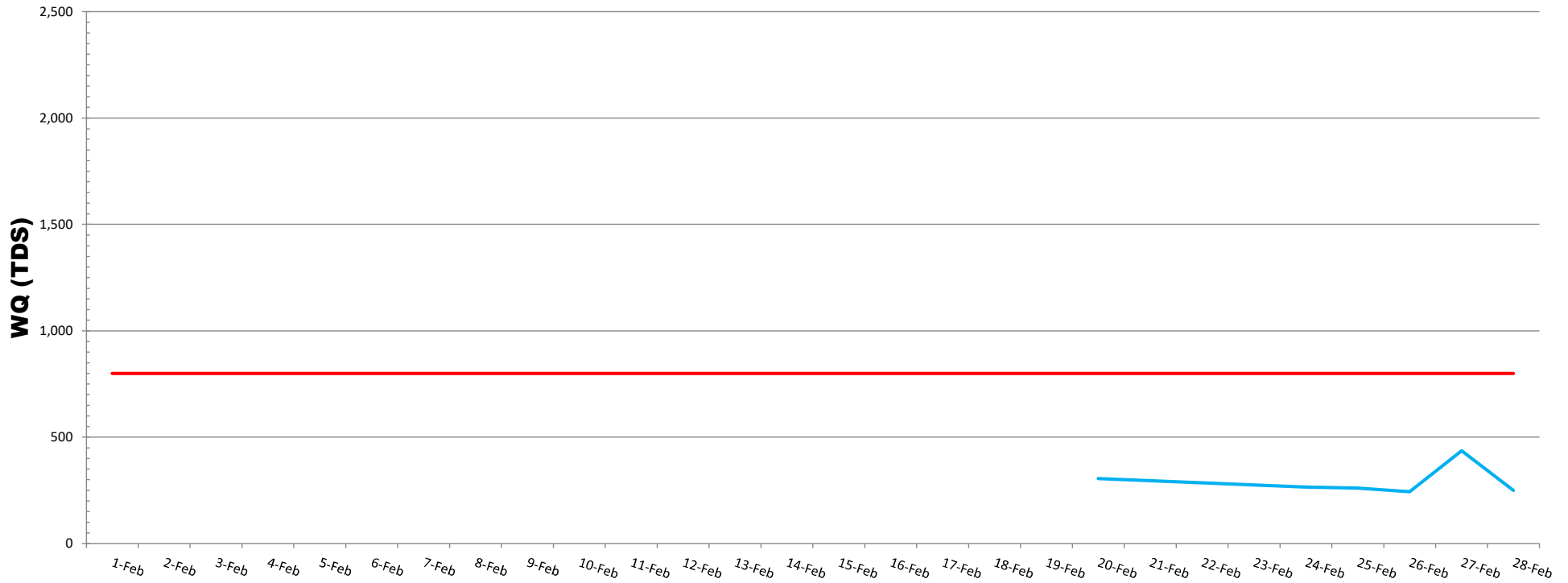
Panoche Water District  
February 2025 Deliveries



Panoche Water District  
Main Canal Water Quality  
FEBRUARY 2025



**Panoche Water District  
T-2 Water Quality  
FEBRUARY 2025**





# PANOCHÉ WATER DISTRICT

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



---

---

## BOARD MEETING MEMORANDUM

---

---

**TO:** BOARD OF DIRECTORS

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

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

**DATE:** MARCH 11<sup>TH</sup>, 2025

**CC:** PATRICK MCGOWAN, GENERAL MANAGER

---

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

- General Maintenance.
- Staff made repairs to the 208-4 gate off Lateral 2.
- Staff cleaned turnout 34A ditch off T-Canal.
- Staff made repairs to Turnout 42 head gate off T- Canal.
- Staff have made repairs for Old Station 1 discharge pipes (Pump #1).
- Staff made repairs to Turnout 71E head gate.
- Staff completed district flow meters for yearly repairs and calibrations.
- Weed Control- Staff sprayed Pre-emergent on PWD Main Canal and part of the contour canal.
- Water Treatment Plant- I started to identify the next locations for backflow insulation.
- Preventative Pump Maintenance Plan. (work in progress)



# *PANOCHÉ WATERDISTRICT*

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

---

---

---

---

## MARCH 11, 2024 BOARD MEETING MEMORANDUM

---

---

**TO:** BOARD OF DIRECTORS

**FROM:** JOSH MARQUEZ, ETHICS & COMPLIANCE / RISK MANAGEMENT/  
CONTRACTS ADMINISTRATOR

**SUBJECT:** FEBRUARY 2025 UPDATE

**DATE:** MARCH 11, 2025

**CC:** PATRICK MCGOWAN, GENERAL MANAGER

---

### **ETHICS & COMPLIANCE:**

- No calls were reported to the hotline for the month of January.
- Review of all required trainings and coordinate make-up trainings for staff.

### **RISK MANAGEMENT:**

- Safety Compliance Company trained on sexual harassment prevention, confined space, emergency plan, and fire plan.

### **CONTRACT ADMIN:**

- Training and renewal of Notary commission.
- ACWA Training attended for Insurance Verification in Contracts Procedures.
- Contour Canal – On track for fall construction. Notices will be sent early spring to Landowners notifying expected construction time frame and to work to best minimize delivery interruption. (No changes)
- Forefront – Monthly meeting attended. Work continues between staff, engineers, and Forefront to begin construction on Phase 1 in the month of April.

# PANOCHÉ WATER DISTRICT

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



---

---

## BOARD MEETING MEMORANDUM

---

---

**TO:** BOARD OF DIRECTORS

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

**SUBJECT:** DIVISION REPORT – HUMAN RESOURCES

**DATE:** MARCH 2025

**CC:** PATRICK MCGOWAN, GENERAL MANAGER

---

**For the month of February, the following risk management and human resources activities occurred as follows:**

### **WMC: Current Update**

Currently there are 2 active open workers compensation claims:

- One employee continues to be on modified duties & hours. The treating physician requested a referral to pain management to write a final permanent & stationary report which includes addressing work status (regular work vs permanent work restrictions).
- We have received the final permanent & stationary report assessment for the other employee. The report states the employee has recovered from his injury with no permanent disability. And has a follow up 1 year from now.
- All previous claims have been closed
- There were no new claims in February

### **Training:**

- Jose Pimentel has completed the PAPA Test Prep to prepare for the QAC/QAL exam. And has applied for the DPR's Licensing and Certification Program / Exam.
- Diana Moses has attended the second in person training session for the 2024 – 2025 ACWA Leadership Development Program.

### **Recognition:**

Employee Anniversary / Recognition / Retirement:

- Marlene Brazil - 10 years. Marlene was hired on February 5<sup>th</sup>, 2015.
- Carl Westbrook Retired on February 7<sup>th</sup>, 2025. Carl was hired on September 11<sup>th</sup>, 1978.
- Amanda Navarro – 4 years. Amanda was hired on February 16<sup>th</sup>, 2021

- Tammy Merriman – It's with great sadness that we announce her passing. Tammy was employed with PWD from October 2012 to November 2020.



**PWD**  
**February 11, 2025**  
**BOARD MEETING ACTION ITEMS**

1. Investigate Lateral 2 efficiency. CHRIS & JUAN  
**IN PROGRESS**
2. Forefront, purchase agreement terms prepare for March meeting. JOSH & JUAN  
**COMPLETE**
3. Forefront Phase 2 on March agenda. JOSH & JUAN  
**COMPLETE**
4. Work with landowner on transitioning from potable treated water to raw water. CHRIS & JUAN  
**COMPLETE**
5. Set up a meeting with the Bureau to discuss M&I water. SANDRA & PATRICK  
**COMPLETE**
6. Move all non-paid unused water back to district. SANDRA  
**COMPLETE**
7. Permanent crop acreage inquiry from board. JUAN & ROGER  
**IN PROGRESS**
8. Investigate utilizing an energy consultant to identify potential savings. JUAN  
**ON GOING**
9. Follow up on USDA emergency assistance for vertical water storage tank replacement. JUAN  
**IN PROGRESS**
10. Develop domestic water agreements with water users. PHIL  
**COMPLETE**
11. Develop M&I water agreements with water users. PHIL  
**IN PROGRESS**
12. Finalize 2025/26 budget & water rates. MARLENE & SANDRA  
**COMPLETE**
13. Begin Prop 218 process, March agenda, etc. PATRICK & PHIL  
**COMPLETE**
14. Black Water & WWC introduction. PATRICK  
**COMPLETE**
15. Remove SSMA from agenda. SANDRA  
**COMPLETE**
16. AgMonitor proposal approved, speak with Matt. JUAN & CHRIS  
**COMPLETE**
17. Where is AgMonitor expense in budget? MARLENE  
**COMPLETE**
18. Remove Bond from Budget, place in Inter District . MARLENE  
**COMPLETE**
19. Contour Canal line-item discrepancies worked out. JOSH & MARLENE  
**COMPLETE**
20. All CIP expenses; VFD, Trucks, Pistachio fencing from reserves not expense into budget.  
MARLENE  
**COMPLETE**

21. Water account balance 2024-25. SANDRA  
**COMPLETE**
22. Identify 2024-25 budget carryover to potentially use to drop 2025-26 O&M rate.  
MARLENE/JUAN/SANDRA  
**COMPLETE**
23. Ensure February PWD minutes reflect E&C Investigation Policy was reviewed. JOSH & SANDRA  
**COMPLETE**
24. Budget format, "Difference" is this correct? SANDRA & MARLENE  
**COMPLETE**
25. PWD investment into Los Vaqueros. MARLENE  
**COMPLETE**
26. Purchase a new truck. PATRICK  
**COMPLETE**
27. Little Panoche Creek recharge Basin update for March meeting. JUAN  
**ON GOING**
28. Complete all employee annual evaluations. PATRICK  
**COMPLETE**
29. Water banking project description to USBR. JUAN  
**IN PROGRESS**

**General Ledger Detail Report**  
**Detail Postings for Dates 1/1/2018 Thru 2/28/2025**

**PANOCHÉ WATER DISTRICT (PWD)**

| Account Number/Description          |            |  |        |       | Beginning Balance | Debit      | Credit   | Net Change | Ending Balance |
|-------------------------------------|------------|--|--------|-------|-------------------|------------|----------|------------|----------------|
| Period                              | Date       | Journal  | Source | Batch |                   |            |          |            |                |
| 56229-000                           |            |  |        |       | 0.00              |            |          |            |                |
| G & A SLDMWA LOS VAQUEROS RESERVOIR |            |  |        |       |                   |            |          |            |                |
| 04                                  | 6/5/2019   | AP-002943  | A/P    | 00001 |                   | 39,347.75  | 0.00     |            | 39,347.75      |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: 004491     |        |       |                   |            |          |            |                |
| 09                                  | 11/5/2019  | AP-003036  | A/P    | 00001 |                   | 39,347.75  | 0.00     |            | 78,695.50      |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: 004575     |        |       |                   |            |          |            |                |
| 08                                  | 10/26/2020 | AP-003258  | A/P    | 00001 |                   | 54,303.25  | 0.00     |            | 132,998.75     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: 004860     |        |       |                   |            |          |            |                |
| 09                                  | 11/23/2020 | AP-003276  | A/P    | 00001 |                   | 54,303.25  | 0.00     |            | 187,302.00     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: 4897       |        |       |                   |            |          |            |                |
| 02                                  | 4/2/2021   | AP-003367  | A/P    | 00001 |                   | 54,303.25  | 0.00     |            | 241,605.25     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: #INVWA0065 |        |       |                   |            |          |            |                |
| 04                                  | 6/2/2021   | AP-003423  | A/P    | 00001 |                   | 3,291.16   | 0.00     |            | 244,896.41     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: #INVWA0146 |        |       |                   |            |          |            |                |
| 05                                  | 7/20/2021  | AP-003455  | A/P    | 00001 |                   | 54,303.25  | 0.00     |            | 299,199.66     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: #INVWA0205 |        |       |                   |            |          |            |                |
| 06                                  | 8/20/2021  | JE-000207  | G/L    | 00001 |                   | 1,875.00   | 0.00     |            | 301,074.66     |
|                                     |            | <b>Comments:</b> JE-207 POST LOS VAQUEROS PYMT CORRECTLY |        |       |                   |            |          |            |                |
| 12                                  | 2/1/2022   | AP-003573  | A/P    | 00001 |                   | 89,712.00  | 0.00     |            | 390,786.66     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: INVWA0375  |        |       |                   |            |          |            |                |
| 01                                  | 3/18/2022  | AP-003606  | A/P    | 00001 |                   | 3,964.00   | 0.00     |            | 394,750.66     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: INVWA0440  |        |       |                   |            |          |            |                |
| 05                                  | 7/26/2022  | AP-003703  | A/P    | 00001 |                   | 89,712.00  | 0.00     |            | 484,462.66     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: INVWA0603  |        |       |                   |            |          |            |                |
| 06                                  | 8/23/2022  | AP-003714  | A/P    | 00001 |                   | 3,964.00   | 0.00     |            | 488,426.66     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: INVWA0648  |        |       |                   |            |          |            |                |
| 01                                  | 3/1/2023   | AP-003839  | A/P    | 00001 |                   | 218,800.00 | 0.00     |            | 707,226.66     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: INVWA0769  |        |       |                   |            |          |            |                |
| 01                                  | 3/7/2023   | AP-003873  | A/P    | 00001 |                   | 0.00       | 3,067.00 |            | 704,159.66     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: INVWA0793  |        |       |                   |            |          |            |                |
| 06                                  | 8/10/2023  | AP-004003  | A/P    | 00001 |                   | 0.00       | 1,840.00 |            | 702,319.66     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: INVWA0914  |        |       |                   |            |          |            |                |
| 07                                  | 9/30/2023  | AP-004061  | A/P    | 00001 |                   | 123,900.00 | 0.00     |            | 826,219.66     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: INVWA0973  |        |       |                   |            |          |            |                |
| 11                                  | 1/31/2024  | AP-004202  | A/P    | 00001 |                   | 123,900.00 | 0.00     |            | 950,119.66     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: INVWA1014  |        |       |                   |            |          |            |                |
| 01                                  | 3/21/2024  | AP-004251  | A/P    | 00001 |                   | 1,576.00   | 0.00     |            | 951,695.66     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: INVWA1100  |        |       |                   |            |          |            |                |
| 06                                  | 8/15/2024  | AP-004416  | A/P    | 00001 |                   | 1,576.00   | 0.00     |            | 953,271.66     |
|                                     |            | <b>Comments:</b> SL & DM WATER AUTHORITY /IN: INVWA1234  |        |       |                   |            |          |            |                |
|                                     |            |  |        |       | 0.00              | 958,178.66 | 4,907.00 | 953,271.66 | 953,271.66     |
| <b>Report Total:</b>                |            |  |        |       | 0.00              | 958,178.66 | 4,907.00 | 953,271.66 | 953,271.66     |

# ACWA Conference + EXPO SPRING 2025

MAY 13 – 15

MONTEREY

## PRELIMINARY AGENDA

### **TUES** 5/13/25

8:30 AM – 12:00 PM  
**ACWA JPIA SEMINARS**

9:30 AM – 10:45 AM  
**GROUNDWATER COMMITTEE**

11:00 – 12:15 PM  
**WATER MANAGEMENT COMMITTEE  
ENERGY COMMITTEE**

12:15 PM – 1:30 PM  
**COMMITTEE NETWORKING LUNCH  
HEADWATERS WORKGROUP**

12:30 PM – 1:30 PM  
**OUTREACH TASK FORCE**

1:45 PM – 3:00 PM  
**AGRICULTURE COMMITTEE  
FINANCE COMMITTEE**

**LOCAL GOVERNMENT COMMITTEE  
WATER QUALITY COMMITTEE**

3:15 PM – 4:45 PM  
**COMMUNICATIONS COMMITTEE  
FEDERAL AFFAIRS COMMITTEE**

**LEGAL AFFAIRS COMMITTEE  
MEMBERSHIP COMMITTEE**

4:00 PM – 5:00 PM  
**NEW MEMBER MIXER**

5:00 PM – 6:30 PM  
**WELCOME RECEPTION  
IN THE EXHIBIT HALL**

### **WED** 5/14/25

7:30 AM – 8:30 AM  
**CONTINENTAL BREAKFAST  
IN THE EXHIBIT HALL**

8:30 AM – 10:00 AM  
**WELCOME KEYNOTE AT MAIN STAGE**

10:30 AM – 11:45 AM  
**PROGRAM SESSIONS** 

12:00 PM – 1:30 PM  
**CONNECT IN THE EXHIBIT HALL  
NETWORKING LUNCHEON**

12:30 PM – 1:00 PM  
**ACWA THEATRE AT MAIN STAGE**

1:30 PM – 2:00 PM  
**SOLUTION SPOTLIGHTS**  
(Member Case Study, Associate Service, Demo)

1:30 PM – 2:15 PM  
**WATER TALK AT MAIN STAGE**

2:30 PM – 3:30 PM  
**PROGRAM SESSIONS** 

3:00 PM – 3:30 PM  
**ACWA THEATRE AT MAIN STAGE**

3:45 PM – 5:00 PM  
**REGION 1-10 MEMBERSHIP MEETINGS**

5:00 PM – 6:00 PM  
**ACWA RECEPTION IN THE EXHIBIT HALL**

### **THUR** 5/15/25

7:00 AM – 8:00 AM  
**WELLNESS ACTIVITY**

7:30 AM – 8:30 AM  
**NETWORKING BREAKFAST**

7:30 AM – 10:30 AM  
**CONNECT IN THE EXHIBIT HALL**

8:30 AM – 9:00 AM  
**ACWA THEATRE AT MAIN STAGE**

9:00 AM – 10:15 AM  
**PROGRAM SESSIONS** 

10:30 AM – 11:45 AM  
**KEYNOTE, AWARDS & CLOSING  
AT MAIN STAGE**

12:00 PM – 1:30 PM  
**LUNCH & LEARN SESSIONS** 

 *May qualify for continuing education credit*

*Last Updated: 2/11/25*

*All conference programs are subject to change without notice.*