PANOCHE DRAINAGE DISTRICT

REGULAR BOARD OF DIRECTORS MEETING
August 11, 2026, at 9:00 a.m.

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

AGENDA

PRESIDENT'S ANNOUNCEMENT: Pursuant to Government Code Section 54952.3, let it be known that Board Members receive no compensation or stipend for simultaneous or serial order meetings of the Panoche Water District, Panoche Drainage District, Panoche Financing Authority, and/or the Panoche Resource Conservation District.

1. **CALL TO ORDER**

2. **PLEDGE OF ALLEGIANCE**

3. **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.

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

5. **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

1. **BOARD TO REVIEW AND CONSIDER APPROVING JULY 14, 2026, REGULAR BOARD MEETING MINUTES** (Reyes)

2. **BOARD TO REVIEW AND CONSIDER RECOGNITION OF JOE DEL BOSQUE THROUGH A LETTER OF APPRECIATION** (McGowan)

3. **BOARD TO REVIEW AND CONSIDER ADOPTING RESOLUTION # 849-26 CALLING FOR A GENERAL ELECTION ON NOVEMBER 4, 2026, OF REPRESENTATIVES TO SERVE ON THE DISTRICT'S BOARD OF DIRECTORS** (Williams)

4. **FINANCIAL REPORTS** (Brazil)
   A. Accounts Payable
   B. Monthly Financials
   C. FYE 2025 Budget-to-Actual Report
   D. Other financial matters affecting the District

<u>REPORT ITEMS</u>

5. **OPERATIONS & MAINTENANCE** (Carlucci)

6. **DRAINAGE MANAGEMENT** (Cadena)

7. **GRASSLAND BASIN AUTHORITY** (McCoy)

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

9. **GENERAL MANAGER'S UPDATE** (McGowan)
   A. Prop 84 Extension Approval
   B. GBD Steering Committee
   C. San Joaquin Valley Drainage Authority

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

11. **PANOCHE DRAINAGE 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: Three

   REPORT FROM CLOSED SESSION

12. **PANOCHE WATER & DRAINAGE DISTRICTS <u>JOINT</u> 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: One
   i. <u>PCFFA v. Glaser, et. al.</u>
   US District Court, E.D. Cal, Case No. 2:11-cv-02980

   REPORT FROM <u>JOINT</u> CLOSED SESSION (GOVERNMENT CODE SECTION 54957.

13. FUTURE MEETING DATES

A. Next Regular Meeting Date: September 8, 2026.

14. 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.

PANOCHE DRAINAGE DISTRICT
BOARD OF DIRECTORS
REGULAR BOARD MEETING MINUTES
July 14, 2026

A regular meeting of the Board of Directors was held on July 14th, 2026, at 9:00 am. Those present at the meeting were:

Directors:	Aaron Barcellos, President Neill Callis, Vice-President Steve Fausone, Secretary
Staff:	Patrick McGowan, General Manager Marlene Brazil, Accounting Supervisor Juan Cadena, Water Resources Manager Chris Carlucci, Operations & Maintenance Manager Josh Marquez, Contracts Administrator Sandra Reyes, Water Master
Others:	Scott German, Fechter & Company Chase Hurley, Water and Land Solutions Chris Linneman, Summers Engineering Palmer McCoy, Grassland Basin Authority Darryl Smith, Bryant L. Jolley Accounting Firm Phil Williams, Legal Counselor

CALL TO ORDER
President Barcellos called the meeting to order at 9:02 am.

PLEDGE OF ALLEGIANCE
President Barcellos led those in attendance in the Pledge of Allegiance.

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 JUNE 9, 2026, REGULAR BOARD MEETING MINUTES
Upon a motion by Vice-President Callis and seconded by Secretary Fausone, the Board approved the June 9, 2026, Regular Board Meeting Minutes as presented.
The vote on the motion was as follows:
Ayes: Barcellos, Callis, Fausone
Nays: None

Absent: Correia, Western
Abstain: None

BOARD TO REVIEW AND CONSIDER ACCEPTING AS FINAL THE DRAFT AUDIT OF THE FINANCIAL STATEMENTS FROM FECHTER & COMPANY FOR THE FISCAL YEAR ENDING FEBRUARY 28, 2025, SUBJECT TO ANY FURTHER BOARD DIRECTION

General Manager Patrick McGowan introduced CPA Scott German with Fechter & Company. Mr. German gave a board presentation explaining the required communications and responsibilities of the District, as well as Management. A clean opinion was given by Fechter & Company for the Panoche Drainage District audit ending February 28, 2025.

After discussion by the Board and upon a motion by Vice-President Callis and seconded by Secretary Fausone, the Board approved the draft audit as final for the fiscal year ending February 28, 2025.

The vote on the motion was as follows:

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

FINANCIAL REPORTS

- **A. Accounts Payable**
- **B. Monthly Financials**
- **C. FYE 2025 Budget to Actual**
- **D. Other financial matters**

Upon a motion by Secretary Fausone and seconded by Vice-President Callis, the board approved the financial reports as presented by Accounting Supervisor Mrs. Brazil.

The vote on the motion was as follows:

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

REPORT ITEMS

OPERATIONS & MAINTENANCE

Operations and Maintenance Manager Mr. Chris Carlucci reported on the following operations and maintenance activities for the month of June:

- General Maintenance.
- Staff sprayed Hicks, Cambria, and T-Canal drains.
- Staff repaired the discharge pipe on the Buick drain off Shaw Ave.
- Charleston Drainage District – Checking oilers on CH-2 pumps.

DRAINAGE MANAGEMENT

Water Resources Manager Juan Cadena reported on the following drainage management activities for the month of June:

- There has been no activity at Mud Slough, so Site D has continued to remain below the target. No rain reported in the forecast.

GRASSLAND BASIN AUTHORITY

The General Manager of the Grassland Basin Authority (GBA) Mr. Palmer McCoy presented the Board with a report on the following activities:

I). Administrative:

- Insurance Claim – A tractor fire occurred on April 20, 2026, resulting in a total loss. Board approved using insurance claim payment towards the purchase of replacement tractor. Staff is currently looking for tractor at auctions and surrounding areas.

II). Operations and Maintenance:

- Regulating Basins – The basins remain full following storm events in late December 2025. With minimal additional rainfall forecasted, water is being retained to discourage bird habitat. The current plan is to maintain water levels through the end of June, after which migratory patterns for stilts and avocets will be reassessed in coordination with the environmental consultant.
- San Luis Drain – GBA staff continue weekly inspections, debris removal, and maintenance to fencing, gates, and signage. Staff are coordinating with Chris Linneman (Summers Engineering) to evaluate best practices for liner repairs, including the potential use of Concrete Canvas. Weed control efforts have been completed from Russell Ave to Hwy 152, the northern section is scheduled for the coming weeks.
- DMC Tile Sumps/Pumps – Repairs to tile systems K and H/J are currently underway, with an estimated completion date of late July 10th. Tile systems D/E and C will begin starting July 13th and are expected to be done by end of July.
- JTWG – Irrigation scheduling continues based on field availability. The first cutting began on May 6, 2026. Market prices remain low, though there is potential for improvement based on current water year conditions. Mr. McCoy did note that hay prices are up this year $113 as opposed to $ 73 last year.
- Old Ponds – At the April Board meeting, staff were authorized to use up to $ 100,000 from reserve funds for project completion. Contractor did survey and determined the most effective approach and started moving dirt on July 6th. Updates will be provided.
- Well Pumping Program – Staff continues to work with PWD staff and deliver water as requested.

III). Prop 84:

- Funding – We were notified by Panoche Staff that they have received $6 million plus in reimbursements which covers all invoices to date, also received $3 million in retention funds. Staff is awaiting funding updates from DWR, expected in late June, or July.
- OD Pump Station – Coordination with Garney Construction is ongoing, with Summers Engineering assisting in completion of the project punch list.
- O'Banion Area – Work remains halted due to funding constraints. There is concern that previously ripped acreage may dry and harden, potentially impacting future planting. Following board direction at the April meeting, staff will proceed with discing the area.
- Westside Conveyance & Pumps – Work remains on hold due to funding limitations.
- Basin Project Phase 2 – This phase includes the middle siphon. License agreements with CCID were approved at the October GBA Board Meeting. McElvaney Construction has completed installation of the siphon: remaining work includes completion of the pipeline connection from the siphon to the control box for the new basins.

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

GM Mc Gowan reported on various items that had been completed, or were ongoing, on the Action Items List presented – dated June 9th, 2026, and answered any questions that the Board had.

GENERAL MANAGER'S REPORT

General Manager Mr. McGowan reported on the following:

A. Prop 84 Grant Program Fund Expiration

GM McGowan reported on the funds that had been received for invoices to date, as well as the retention money received. GM McGowan also reported that Engineer Chris Linneman followed up with our DWR Contact and was told that Prop 84 was funded in the recently passed budget and we can expect to hear soon about the restart.

B. GBD Steering Committee

GM McGowan and Engineer Chris Linneman reported that the PCFFA lawsuit was appealed to the Supreme Court, but that the Supreme Court declined to hear the case, so it is officially dead. GM McGowan and Engineer Chris Linneman also reported that the GBD staff have met with the SLDMWA staff to begin the transition process out of the SLDMWA, noting that this will be the primary topic for Friday's meeting.

C. San Joaquin Valley Drainage Authority (SJVDA)

GM McGowan and Engineer Chris Linneman reported that the CV Salts P&O Pilot Study is ramping up and that the SJVDA is waiting to see the findings of the State Board on the Expert Panel Report.

D. Other Items

GM McGowan and Legal Counsel Mr. Williams announced that Panoche Drainage District will be holding a General Election on November 3rd, 2026, to fill two vacant seats on the Board of Directors.

GM McGowan discussed interest charges that accumulated over past due amounts with A&H investments for June of 2026 of $4,357.68 and July 2026 of $346.52 totaling $4,704.20. McGowan explained that interest was not assumed in the repayment agreement the parties entered and recommended this amount be forgiven.

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

There were no other items.

PANOCHE DRAINAGE DISTRICT CLOSED SESSION: Conference with Legal Counsel

At 11:46 am, the Board met in Closed Session to discuss with legal counsel on related anticipated litigation.
At 11:51 am, Mr. Williams stated that no reportable actions were taken in Closed session.

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

At 11:41 am, the Boards met in Closed Session to discuss with legal counsel on related anticipated litigation.
At 11:45 am Mr. Williams stated that no reportable actions were taken in Closed Session.

FUTURE MEETING DATES

The next Regular meeting of the Board was scheduled for August 11th, 2026, at 9:00 am.

ADJOURNMENT

With no further business, President Barcellos adjourned the meeting at 9:54 am.

__________________________________ __________________________________

Aaron Barcellos, President Steve Fausone, Secretary

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

August 11, 2026

Joe Del Bosque

Joe,

On behalf of the Panoche Drainage District Board of Directors, we would like to extend our sincere gratitude and appreciation for your tireless efforts and steadfast commitment to advancing the interests of the Westside agricultural community.

Your leadership and dedication in legislative outreach have been instrumental in helping ensure the continued availability of Proposition 84 funding for implementation of the Westside Regional Drainage Plan within the Grassland Drainage Area. Your willingness to advocate on behalf of our region, educate policymakers, and build support for this critical effort has made a meaningful difference.

The implementation of the Westside Regional Drainage Plan is essential to responsibly managing agricultural and storm-induced drainage flows while protecting agricultural productivity, water quality, and the environmental resources that make the Grassland region unique. The continued availability of Proposition 84 funding provides an important opportunity to move these long-planned projects forward, and your advocacy has played a significant role in helping keep that opportunity alive.

Your work reflects a deep commitment not only to the farming community but also to the long-term sustainability of California's Westside. We recognize that efforts such as yours often occur behind the scenes. Those efforts do not go unnoticed, and we are sincerely grateful for your willingness to champion this important cause.

The Board of Directors appreciates your continued partnership and your unwavering dedication to protecting the future of agriculture in our region. We look forward to continuing to work together as we advance the Westside Regional Drainage Plan and other initiatives that benefit our growers, our communities, and California agriculture.

Thank you again for your exceptional service, leadership, and advocacy.

With our deepest appreciation,

Panoche Drainage District
Board of Directors

PANOCHE DRAINAGE DISTRICT
RESOLUTION NO. 849-26

RESOLUTION OF THE BOARD OF DIRECTORS CALLING THE 2026 DISTRICT GENERAL ELECTION AND AUTHORIZING REQUIRED ACTIONS

WHEREAS, Panoche Drainage District (the "District") is a California Drainage District duly organized and existing under and pursuant to the Constitution and laws of the State of California; and

WHEREAS, the District is governed by a Board of Directors consisting of five Directors who are each elected for a term of four years; and

WHEREAS, the District conducts its voting for Directors by Division, there being five divisions within the District; and

WHEREAS, the terms of office for those Directors elected by Divisions 1 and 5 will expire at the end of 2026; and

WHEREAS, California Elections law prescribes the time and manner for the conduct of the election to fill these elective offices; and

WHEREAS, California Elections law provides that forms for declaration of candidacy shall be first available on the 113th day prior to the election and shall be filed no later than 5:00 p.m. on the 88th day prior to the election; and

WHEREAS, during its July 14th, 2026, Regular Board of Directors Meeting, the District Manager reported to the Board that staff were prepared to conduct the 2026 General Election for Divisions 1 and 5, and that a Notice to that effect and forms for Declarations of Candidacy would be available by close of business that day, which report the Board received and then directed the General Manager to conduct the 2026 General Election; and

WHEREAS, this Resolution formalizes and ratifies the decision to hold the 2026 General Election for Divisions 1 and 5; and

WHEREAS, California Elections law prescribes the duties and responsibilities of the District, as well as those of the county clerk if requested by the District.

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

1. In the event that the number of candidates for director exceed the number of positions on the Board of Directors which are to be filled by election this year and an election is required, such election shall be held on November 3rd, 2026.

2. Such election shall be conducted pursuant to the all-mail ballot procedure authorized and described by California Elections laws. Through this Resolution the Board specifically adopts California Elections Code section 10531.

3. Forms for declarations of candidacy have been made available as of July 14th, 2026, and shall be filed not later than 5:00 p.m. on the 88th day after they were made available.

4. In accordance with California Water Code Appendix section 8-7, each voter shall be entitled to cast one vote for each one hundred dollars ($100.00) of assessed valuation or fraction thereof, greater than fifty dollars ($50), of any lands or improvements thereon. The Secretary of the District shall have prepared a list of voters for the election based upon the last equalized assessment book of the District, corrected to reflect, as of September 21st, 2026, those persons who as of that date appear as owners of land within the District on the County's records.

5. The Secretary of the District and District staff are authorized and directed to take any and all actions necessary to properly and efficiently conduct the election pursuant to and in compliance with California Elections law and other legal requirements.

PASSED AND ADOPTED this 11th day of August, 2026, by the following vote, to wit:

AYES:
NOES:
ABSENT:
ABSTAIN:

____
Aaron Barcellos, President
Panoche Drainage District

Attest:

____
Steve Fausone, Secretary

CERTIFICATE OF SECRETARY
OF
PANOCHE DRAINAGE DISTRICT,
A California Drainage District

I, Steve Fausone, do hereby certify that I am the duly authorized and appointed Secretary of the Panoche Drainage District, a California Drainage District (the “District”); that the following is a true and correct copy of that certain resolution duly and unanimously adopted and approved by the Board of Directors of the District on the 11th day of August, 2026; and that said resolution has not been modified or rescinded and remains in full force and effect as the date hereof:

IN WITNESS WHEREOF, I have executed this Certificate on this 11th day of August, 2026.

____
STEVE FAUSONE
Secretary of Panoche Drainage District

PANOCHE DRAINAGE DISTRICT
ACCOUNTS PAYABLE LIST
PAYMENTS RUN FROM 7/15/2026 THRU 8/11/2026

DATE	CHECK NUMBER	VENDOR	AMOUNT	MEMO
7/15/2026	7414	KRONICK, MOSKOVITZ, TIEDEMANN & GIRARD	$ 172.44	MAY 2026 LEGAL SERVICE
7/15/2026	7415	LAW OFFICE OF PHILIP A. WILLIAMS	$ 1,402.50	JUNE 2026 GENERAL COUNSEL
7/23/2026	7416	CIVIC PLUS	$ 900.00	WEBSITE SUPPORT ANNUAL FEE 25/26
7/23/2026	7417	FECHTER & COMPANY	$ 808.00	FY2025 FINAL AUDIT INVOICE
7/23/2026	7418	BRYANT L. JOLLEY	$ 1,375.00	RECONCILE GRANT ACTIVITY
7/23/2026	7419	PACIFIC GAS & ELECTRIC	$ 1,428.45	JULY 2026 ELECTRICAL SERVICE
7/23/2026	7420	SUMMERS ENGINEERING INC.	$ 3,560.38	JUNE 2026 PROP 84 ENGINEERING SERVICE
7/23/2026	7421	SUMMERS ENGINEERING INC.	$ 645.00	JUNE 2026 ENGINEERING SERVICE
7/23/2026	7422	WATER RECLAMATION EQUIPMENT	$ 892.79	SABATTI DRAIN REPAIR
8/11/2026	7423	BCT CONSULTING	$ 40.00	IT SERVICES AUGUST 2026
8/11/2026	7424	FECHTER & COMPANY	$ 5,500.00	AUDIT FYE2026
7/15/2026	JE-34, JE-108	PANOCHE WATER DISTRICT	$ 12,874.95	JULY 2026 LOAN INSTALLMENT PAYMENT
7/16/2026	W000000650	SLDM WATER AUTHORITY	$ 33,024.50	FY27 1ST INSTALLMENT MEMBERSHIP DUES (5TH PAYMENT OF 6)
7/16/2026	W000000651	SLDM WATER AUTHORITY	$ 19,274.15	PAY A&H 4TH INSTALLMENT PYMT LESS: LEGAL FEES
		TOTAL	**$ 81,898.16**	

PANOCHE DRAINAGE DISTRICT
TREASURER'S MONTHLY FINANCIAL REPORT
BALANCE SHEET-CURRENT ASSETS & LIABILITIES

DATE AS OF	MAY INTEREST RATE	JUNE INTEREST RATE	JULY INTEREST RATE	July 31, 2026	June 30, 2026
CURRENT LIABILITIES					
ACCOUNTS PAYABLE				$75,281	$122,080
NOTE PAYABLE - PWD				$84,040	$95,926
TOTAL CURRENT LIABILITIES				**$159,321**	**$218,006**
CASH AND INVESTMENT ACCOUNTS					
MECHANICS BANK CHECKING ACCOUNT				$12,282	$12,582
MECHANICS BANK PDD MONEY MARKET	3.850%	3.850%	3.850%	$2,568,578	$2,650,066
FRESNO COUNTY FUNDS	3.578%	3.578%	3.555%	$32,549	$10,201
MECHANICS BANK PROP 84 CHECKING				$6,000	$6,000
LAIF ACCOUNT	3.810%	3.810%	3.920%	$55,445	$50,894
TOTAL CASH AND INVESTMENTS				**$2,674,854**	**$2,729,743**
ACCOUNTS RECEIVABLES					
DRAINAGE SERVICE CHARGES				($4,074)	($17,863)
OTHER RECEIVABLES				-	-
DELINQUENT ACCOUNT CHARGES				$18,586	$33,040
TOTAL ACCOUNTS RECEIVABLES				**$14,512**	**$15,177**
TOTAL CURRENT UNAUDITED ASSETS				**$2,689,366**	**$2,744,920**
NET CURRENT UNAUDITED ASSETS (NET CASH POSITION)				**$2,530,045**	**$2,526,914**

General Ledger Detail Report
Summary Report for Period 01 Thru 05 Ending 7/31/2026

PANOCHE DRAINAGE DISTRICT (PDD)

Account Number/Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
1311-000					
FRESNO COUNTY CASH ACCOUNT	31,495.72	195,093.60	194,039.84	1,053.76	32,549.48
1311-600					
MECHANIC CKNG#******0066	30,157.36	2,746,663.82	2,764,539.52	17,875.70-	12,281.66
1312-010					
MECHANIC-PROP 84 CK ACCT#******6000	18,127.72	12,545,515.53	12,557,643.25	12,127.72-	6,000.00
1312-400					
MECHANICS MM #******0980	169,444.46	2,644,133.92	245,000.00	2,399,133.92	2,568,578.38
1313-000					
L. A. I. F.	1,254,640.72	15,804.06	1,215,000.00	1,199,195.94-	55,444.78
Report Total:	1,503,865.98	18,147,210.93	16,976,222.61	1,170,988.32	2,674,854.30

PANOCHE DRAINAGE DISTRICT QUARTERLY FINANCIAL STATUS CASH BOOK ACCOUNTS AS OF 6/30/2026		
PANOCHE DRAINAGE DISTRICT	**INTEREST RATE**	
Balance as per bank statement		$18,901
Reconciling Items		
Add: Outstanding deposits		-
Deduct: Outstanding checks		($6,319)
Balance as reported in the general ledger account		$12,582
PANOCHE DRAINAGE DISTRICT MONEY MARKET		
Balance as per bank statement		$2,650,066
Reconciling Items		
Add: Outstanding deposits		-
Balance as reported in the general ledger account	3.85%	$2,650,066
PDD PROP 84 CHECKING		
Balance as per bank statement		$6,000
Reconciling Items		
Add: Outstanding deposits		-
Deduct: Outstanding checks		-
Balance as reported in the general ledger account		$6,000
FRESNO COUNTY CASH ACCOUNT		
Balance as per statement of account	3.555%	$29,241
PANOCHE DRAINAGE DISTRICT LAIF ACCOUNT		
LAIF Account balance as of 6/30/2026	3.920%	$55,445
TOTAL OF GENERAL LEDGER ACCOUNT BALANCES AND LAIF		$2,753,334

Account Number/Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
1311-000 FRESNO COUNTY CASH ACCOUNT	31,495.72	172,744.81	175,000.00	2,255.19-	29,240.53
1311-600 MECHANIC CKNG#******0066	30,157.36	2,642,030.44	2,659,605.42	17,574.98-	12,582.38
1312-010 MECHANIC-PROP 84 CK ACCT#******6000	18,127.72	12,545,515.53	12,557,643.25	12,127.72-	6,000.00
1312-400 MECHANICS MM #******0980	169,444.46	2,635,621.51	155,000.00	2,480,621.51	2,650,065.97
1313-000 L. A. I. F.	1,254,640.72	15,804.06	1,215,000.00	1,199,195.94-	55,444.78
Report Total:	1,503,865.98	18,011,716.35	16,762,248.67	1,249,467.68	2,753,333.66

PANOCHE DRAINAGE DISTRICT

2026 Quarterly Investment Report
For Quarter Ending June 30, 2026

DATE: August 11, 2026

TO: Board of Directors

FROM: Marlene Brazil

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

	MECHANICS BANK (3 ACCTS)	LAIF	FRESNO COUNTY FUND	TOTAL
INVESTMENT BALANCES June 30, 2026	$ 2,668,648.35	$ 55,444.78	$ 29,240.53	$ 2,753,333.66

1. As of the date of the report, the majority of District funds are deposited in Federal Deposit Insurance Corporation(FDIC) insured accounts at Mechanics Bank. Therefore as provided by Government Code Section 53646 (e), attached are the most recent statement(s) received by the District.

2. As of the date of the report, the remaining District funds are invested in the State of California Local Agency Investment Funds (LAIF) in accordance with Section 16429.1 of the Government Code. The remaining District funds are held in the Fresno County Fund account. Attached are the most recent statements received by the District.

3. The portfolio of the District is in compliance with the District's Statement of Investment Policy.

4. It is expected the District will be able to meet its expenditure requirements for the next six months based on projected revenue from drainage service charges, reimbursement for project costs and with application of funds from Fresno County tax allocations.

MALIA M. COHEN

California State Controller

LOCAL AGENCY INVESTMENT FUND
REMITTANCE ADVICE

Agency Name	PANOCHE DRAINAGE DIST
Account Number	90-10-001

As of 7/15/2026, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 6/30/2026.

Earnings Ratio		0.00010743238142967
Interest Rate		3.92%
Dollar Day Total	$	42,363,772.66
Quarter End Principal Balance	$	50,893.54
Quarterly Interest Earned	$	4,551.24

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

Statement Ending 06/30/2026

PANOCHE DRAINAGE DISTRICT
PDD CHECKING
52027 W ALTHEA AVE
FIREBAUGH CA 93622-9401

Managing Your Accounts

Client Services	800.797.6324
Online	www.mechanicsbank.com
Mobile	Download Our Mobile Apps

Summary of Accounts

Account Type	Account Number	Ending Balance
PUBLIC CHECKING	XXXXXXXX0066	$18,901.15

PUBLIC CHECKING - XXXXXXXX0066

✓

Account Summary

Date	Description	Amount
05/30/2026	**Beginning Balance**	**$112,947.50**
	5 Credit(s) This Period	$66,179.44
	8 Debit(s) This Period	$160,225.79
06/30/2026	**Ending Balance**	**$18,901.15**

Electronic Credits

Date	Description	Amount
06/03/2026	Remote Deposit	$16,668.96
06/08/2026	JE-85 Transfer funds for GBA payment for Phil Williams inv #200	$1,200.00
06/15/2026	Remote Deposit	$114.45
06/22/2026	Remote Deposit	$41,598.90
06/25/2026	Remote Deposit	$6,597.13

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

Statement Ending 06/30/2026

Managing Your Accounts

Client Services	800.797.6324
Online	www.mechanicsbank.com
Mobile	Download Our Mobile Apps

PANOCHE DRAINAGE DISTRICT
52027 W ALTHEA AVE
FIREBAUGH CA 93622-9401

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

Summary of Accounts

Account Type	Account Number	Ending Balance
PUBLIC MONEY MARKET	XXXXXXXX0980	$2,650,065.97

✓

PUBLIC MONEY MARKET - XXXXXXXX0980

Account Summary

Date	Description	Amount
05/30/2026	**Beginning Balance**	**$1,536,952.78**
	3 Credit(s) This Period	$1,113,113.19
	0 Debit(s) This Period	$0.00
06/30/2026	**Ending Balance**	**$2,650,065.97**

Interest Summary

Description	Amount
Interest Earned From 05/30/2026 Through 06/30/2026	
Annual Percentage Yield Earned	3.92%
Interest Days	32
Interest Earned	$8,251.51
Interest Paid This Period	$8,251.51
Interest Paid Year-to-Date	$12,070.35

Electronic Credits

Date	Description	Amount
06/03/2026	JE-28 Transfer funds into Money Market	$1,034,861.68
06/30/2026	JE-31 Transfer funds from Checking into Money Market	$70,000.00

EQUAL HOUSING LENDER
Member FDIC

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

Statement Ending 06/30/2026

Managing Your Accounts

Client Services	800.797.6324
Online	www.mechanicsbank.com
Mobile	Download Our Mobile Apps

PANOCHE DRAINAGE DISTRICT
PROP 84 NO 4600012787
52027 W ALTHEA AVE
FIREBAUGH CA 93622-9401

Summary of Accounts

Account Type	Account Number	Ending Balance
PUBLIC CHECKING	XXXXXXXX6000	$6,000.00

PUBLIC CHECKING - XXXXXXXX6000

Account Summary

Date	Description	Amount
05/30/2026	**Beginning Balance**	**$6,000.00**
	2 Credit(s) This Period	$8,611,944.81
	2 Debit(s) This Period	$8,611,944.81
06/30/2026	**Ending Balance**	**$6,000.00**

Deposits

Date	Description	Amount
06/02/2026	DEPOSIT	$2,435,309.48
06/02/2026	DEPOSIT	$6,176,635.33

Electronic Debits

Date	Description	Amount
06/03/2026	JE-28 Transfer funds into Money Market	$1,034,861.68
06/03/2026	JE-27 Pay back PWD for advancement	$7,577,083.13

Member FDIC
EQUAL HOUSING LENDER

Report ID: GLSF9100
Program: GLSF9100

PeopleSoft
MONTHLY GENERAL LEDGER TRANSACTION REGISTER

Journal Dates 06/01/2026 through 06/30/2026

Page No. 1
Run Date 08/02/2026

Run Time 20:50:18

Fund: 4440 Panoche Drainage SUBCLASS: 10000 ACCOUNT: 0110

Sub class: 10000 General Subclass

	Journal Date	Jrnl Src	Jrnl ID	Header Description	Line Ref	Debit Amount	Credit Amount
Account: 0110	Beginning Balance				10,200.69		
	06/02/2026	AUD	0002205622	26-HOPTR 2nd Apportionment	2260-00	807.77	
Cash In Treasury	06/09/2026	AUD	0002206494	26-Teeter 3rd FY 2025-26	2260-00	16,684.25	
	06/23/2026	AUD	0002208709	26-Prior Unsecured 2ND FY	2260-00	74.84	
	06/24/2026	AUD	0002208782	26-Prior Unsecured Supplem	2260-00	14.02	
	06/24/2026	AUD	0002208788	Current Secured Interest A	CSI1ST&2ND	623.17	
	06/25/2026	AUD	0002208974	26-Current Secured Supplem	2260-00	359.52	
	06/30/2026	ALO	0002209426	26- TO RECORD 3RD QTR-2nd		476.27	
0110	Cash In Treasury				Account Total	19,039.84	0.00
	Ending Balance				29,240.53		
Account: 0315	Beginning Balance				0.00		
	06/30/2026	ALO	2604100402	26- To Accrue 4TH QTR-1st		14.39	
Interest Receivable	06/30/2026	ALO	2604100403	26- TO Accrue 4TH QTR-2nt		593.76	
0315	Interest Receivable				Account Total	608.15	0.00
	Ending Balance				608.15		
Account: 3007	Beginning Balance				-58.84		
	06/24/2026	AUD	0002208782	26-Prior Unsecured Supplem	2260-00		14.02
3007	Suppl-Prior Unsecured				Account Total	0.00	14.02
	Ending Balance				-72.86		
Account: 3010	Beginning Balance				-314,947.16		
	06/09/2026	AUD	0002206494	26-Teeter 3rd FY 2025-26	2260-00		16,684.25
3010	Property Taxes-Current Secured				Account Total	0.00	16,684.25
	Ending Balance				-331,631.41		
Account: 3011	Beginning Balance				-5,413.00		
	06/25/2026	AUD	0002208974	26-Current Secured Supplem	2260-00		359.52
3011	Suppl-Current Secured				Account Total	0.00	359.52
	Ending Balance				-5,772.52		
Account: 3025	Beginning Balance				-813.61		
	06/23/2026	AUD	0002208709	26-Prior Unsecured 2ND FY	2260-00		74.84
3025	Property Taxes-Prior Unsecured				Account Total	0.00	74.84
	Ending Balance				-888.45		
Account: 3380	Beginning Balance				-991.36		
	06/24/2026	AUD	0002208788	Current Secured Interest A	CSI1ST&2ND		623.17
Interest	06/30/2026	ALO	0002209426	26- TO RECORD 3RD QTR-2nd			476.27
	06/30/2026	ALO	2604100402	26- To Accrue 4TH QTR-1st			14.39
	06/30/2026	ALO	2604100403	26- TO Accrue 4TH QTR-2nt			593.76
3380	Interest				Account Total	0.00	1,707.59

End of Report

Marlene Brazil
8/3/26

		Journal Date	Jrnl Src	Jrnl ID	Header Description	Line Ref	Debit Amount	Credit Amount
Fund: 4440 Panoche Drainage		SUBCLASS: 10000 ACCOUNT: 3565						
		Ending Balance				-2,698.95		
Account: 3565		Beginning Balance				-807.77		
		06/02/2026	AUD	0002205622	26-HOPTR 2nd Apportionment	2260-00		807.77
	3565	State-I/L Homeowners Prop Tax			Account Total		0.00	807.77
		Ending Balance				-1,615.54		
					Subclass Total		19,647.99	19,647.99
					Fund Total		19,647.99	19,647.99

End of Report

Account Number/Description Period Date	Journal	Source Batch	Beginning Balance	Debit	Credit	Net Change	Ending Balance
1311-000			10,200.69				
FRESNO COUNTY CASH ACCOUNT							
04 6/30/2026	JE-000041	G/L 00001		19,039.84	0.00		29,240.53
Comments: Post June, 2026 Fresno County Fund							
			10,200.69	19,039.84	0.00	19,039.84	29,240.53
		Report Total:	10,200.69	19,039.84	0.00	19,039.84	29,240.53

PANOCHE DRAINAGE DISTRICT
FY 2026 - 2027

BUDGET TO ACTUAL

MARCH 1, 2026 THRU FEBRUARY 28, 2027

	DRAINAGE REVENUE	BUDGET	ACTUAL THRU 7.31.2026	% OF BUDGET TO DATE	ESTIMATE TO COMPLETE	ESTIMATED YEAR END 2/28/2027	$ DIFFERENCE (OVER) UNDER	ESTIMATED % OF BUDGET REMAINING
1	DRAINAGE SERVICE FEE	$ 1,617,271	$ 859,608	53%	$ 757,663	$ 757,663	$ 757,663	47%
2	FRESNO COUNTY PROPERTY TAX	$ 300,000	$ 176,054	59%	$ 123,946	$ 123,946	$ 123,946	41%
3	ANNEXATION REIMBURSEMENT	$ 60,000	$ 4,668	8%	$ 55,332	$ 55,332	$ 55,332	92%
4	ANNEXATION BUY IN	$ 200,981	$ 98,874	49%	$ 102,107	$ 102,107	$ 102,107	51%
5	OTHER REVENUE	$ 45,000	$ 38,508	86%	$ 6,492	$ 6,492	$ 6,492	14%
6	MSWD/GBA REIMBURSEMENT	$ 17,436	$ -	0%	$ 17,436	$ 17,436	$ 17,436	100%
	TOTAL REVENUES	**$ 2,240,688**	**$ 1,177,712**	**53%**	**$ 1,062,977**	**$ 1,062,977**	**$ 1,062,977**	**47%**

	OPERATING EXPENSES	BUDGET	ACTUAL THRU 7.31.2026	% OF BUDGET TO DATE	ESTIMATE TO COMPLETE	ESTIMATED YEAR END 2/28/2027	$ DIFFERENCE (OVER) UNDER	ESTIMATED % OF BUDGET REMAINING
7	GRASSLAND BASIN AUTHORITY	$ 1,082,349	$ 541,174	50%	$ 541,175	$ 541,175	$ 541,175	50%
8	GRASSLAND BYPASS PROJECT	$ 185,939	$ 92,970	50%	$ 92,970	$ 92,970	$ 92,970	50%
9	IRRIGATED LANDS PROGRAM	$ 210,355	$ 105,178	50%	$ 105,178	$ 105,178	$ 105,178	50%
10	ANNEXATION EXPENSES	$ 60,000	$ 2,011	3%	$ 57,989	$ 57,989	$ 57,989	97%
11	ANNEXATION BUY IN	$ 116,925	$ 116,925	100%	$ -	$ -	$ -	0%
12	REPAIRS & MAINTENANCE	$ 98,000	$ 29,967	31%	$ 68,033	$ 68,033	$ 68,033	69%
13	LABOR - FIELD	$ 15,000	$ 4,066	27%	$ 10,934	$ 10,934	$ 10,934	73%
14	PROFESSIONAL FEES	$ 100,000	$ 40,843	41%	$ 59,157	$ 59,157	$ 59,157	59%
15	LEGAL COSTS	$ 43,000	$ 8,752	20%	$ 34,248	$ 34,248	$ 34,248	80%
16	LABOR - ADMIN	$ 52,000	$ 23,392	45%	$ 28,608	$ 28,608	$ 28,608	55%
17	MSWD/ACREAGE BUDGET	$ 17,436	$ -	0%	$ 17,436	$ 17,436	$ 17,436	100%
18	GENERAL OVERHEAD	$ 15,000	$ 1,737	12%	$ 13,263	$ 13,263	$ 13,263	88%
19	DUES & SUBSCRIPTIONS	$ 19,640	$ 16,367	83%	$ 3,273	$ 3,273	$ 3,273	17%
20	ENERGY	$ 17,000	$ 6,083	36%	$ 10,917	$ 10,917	$ 10,917	64%
21	HERBICIDES	$ 22,000	$ 3,179	14%	$ 18,821	$ 18,821	$ 18,821	86%
22	SAN JOAQUIN VALLEY DRAINAGE AUTHORITY	$ 11,634	$ 5,817	50%	$ 5,817	$ 5,817	$ 5,817	50%
23	INSURANCE	$ 5,000	$ 2,765	55%	$ 2,235	$ 2,235	$ 2,235	45%
24	INTEREST	$ 21,235	$ 5,239	25%	$ 15,996	$ 15,996	$ 15,996	75%
25	WATER QUALITY MONITORING	$ 5,000	$ 1,855	37%	$ 3,145	$ 3,145	$ 3,145	63%
26	PWD LOAN PYMT: $716,521 DATED 2/29/24)	$ 143,176	$ 59,136	41%	$ 84,040	$ 84,040	$ 84,040	59%
	TOTAL EXPENSES	**$ 2,240,689**	**$ 1,067,455**	**48%**	**$1,173,234**	**$1,173,234**	**$1,173,234**	**52%**
	NET REVENUE(DEFICIT)	**$ (1)**	**$ 110,257**		**$ (110,258)**	**$ (110,258)**	**$ (110,258)**	

	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
DRAINAGE SERVICE FEE - REGULAR	$ 39.49	$ 50.54	$ 63.12	$ 54.75	$ 71.75	$ 83.00	$ 87.78
DRAINAGE SERVICE FEE - LANDLOCKED	$ 8.71	$ 11.17	$ 16.64	$ 13.25	$ 17.50	$ 20.00	$ 23.72

GRASSLAND BASIN AUTHORITY	$ 1,082,349.00
	48%
GRASSLAND BYPASS PROJECT	$ 185,939.00
	8%
IRRIGATED LAND PROGRAM	$ 210,355.00
	9%
SAN JOAQUIN VALLEY DRAINAGE AUTHORITY	$ 11,634.00
	1%
PANOCHE DRAINAGE DISTRICT	$ 750,411.00
	33%

	RESERVES		
27	GBD Portion of Annexation Fees 22 - 24	$ 95,976	Paid from reserves per BOD
	(Collected in Previous years)		
28	Audit Balance - 2024-2025	$ 19,900	

PANOCHE DRAINAGE DISTRICT		
OTHER REVENUE BREAKDOWN		
4120-000	DELINQUENT CHARGES	$ (3,140.62)
4141-500	LAIF INTEREST	$ 15,804.06
4140-500	MONEY MARKET INTEREST	$ 19,272.24
4140-005	BUY-IN INTEREST	$ 6,572.07
		$ 38,507.75

7.31.2026

PANOCHE DRAINAGE DISTRICT
AGED ACCOUNTS RECEIVABLE, BY DUE DATE
As of 7/31/2026

Delinquency Notification Steps

Name	L Day + 1 Month 31-60 Days		L Day + 2 Months 61-90 Days		L Day + 75 Days		L Day + 3 Months Over 90 Days		Total A/R
B & C Farms	26.48	✓	1,220.33	✓			2,939.40	✓	4,186.21
Carbajal, Sylvia	5.37	✓	247.29	✓			619.78	✓	872.44
Correia 2015 Living Trust			13,232.73	✓			294.24	✓	13,526.97
Total:	**31.85**		**14,700.35**				**3,853.42**		**$ 18,585.62**
	Re-Issue Invoice		Re-Issue Invoice		Re-Issue Invoice		Re-Issue Invoice		
	Send Copy of Policy		Send Copy of Policy		Send Copy of Policy		Send Copy of Policy		
			Notify Owner & Wtr User		Notify Owner & Wtr User		Notify Owner & Wtr User		
			Deny New Wtr Orders		Deny New Wtr Orders		Deny New Wtr Orders		
			GM to call		GM to call		GM to call		
					15 Day Notice to Service		15 Day Notice to Service		
					Assign 1.5% Interest		Assign 1.5% Interest		
							Discontinue Wtr Service		
							May Discontinue Drainage		
							May Lien Property		

NOTES:

B&C Farms / Mailed letter / Invoice/ Statement - Along with a copy of the delinquency policy to Daughter 7/7/2025 / Realtor contacted me 8/4/25 / Still Continuing to send statements & billings. 10/31 Sent a certified letter - have not heard back / Mailed out another statement 12/15/25 & 2/4/26 & 3/4 & 4/6 & 5/6 & 6/2 & 7/7 & 8/3

Carbajal / Mailed out Letter along with a copy of the delinquency policy 7/7/ & 8/5 & 9/2 & 9/30 & 10/31 / Still Continuing to send statements & billings. 10/31 Sent a certified letter - have not heard back / Mailed out another statement 12/15/25 & 2/4/26 & 3/4 & 4/6 & 5/6 & 6/2 & 7/7 & 8/3

Correia / Provided statement copies at the board meeting 8/11

PANOCHE DRAINAGE 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

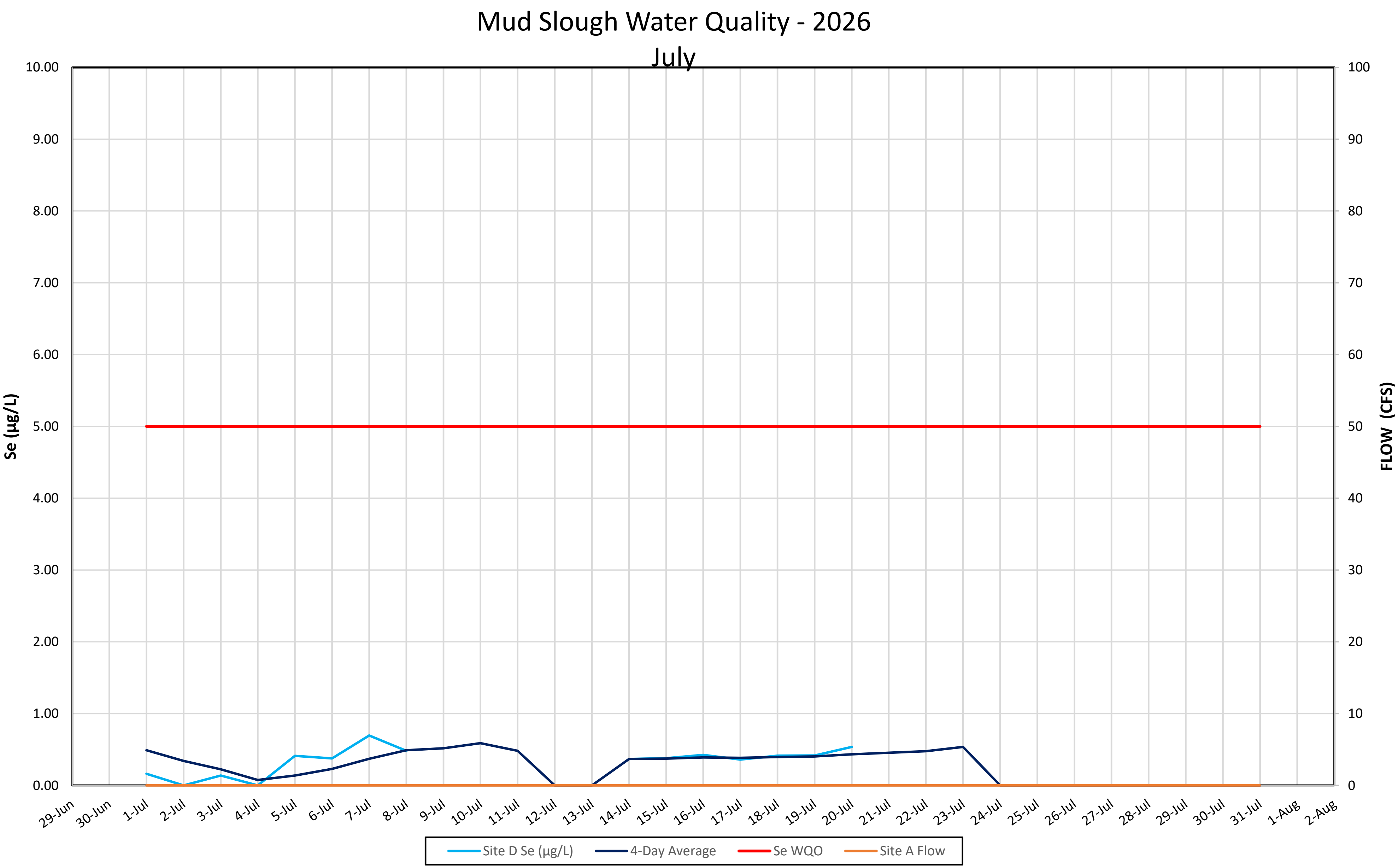
SUBJECT: DIVISION REPORT – OPERATIONS & MAINTENANCE

DATE: AUGUST 11TH, 2026

CC: PATRICK MCGOWAN, GENERAL MANAGER

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

- General Maintenance.
- Staff sprayed 1144, Buick, Russell, and West side drains.
- Staff cleaned out Courtney drain from Oxford Ave to T-Canal.
- Staff mowed Cambria drain.
- Staff disked weeds on Davidson drain.
- Charleston Drainage District- Checking oilers on CH-2 pumps.



Mud Slough Water Quality - 2026
July
Se (µg/L)
FLOW (CFS)
10.00
9.00
8.00
7.00
6.00
5.00
4.00
3.00
2.00
1.00
0.00
100
90
80
70
60
50
40
30
20
10
0
29-Jun
30-Jun
1-Jul
2-Jul
3-Jul
4-Jul
5-Jul
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24-Jul
25-Jul
26-Jul
27-Jul
28-Jul
29-Jul
30-Jul
31-Jul
1-Aug
2-Aug
Site D Se (µg/L)
4-Day Average
Se WQO
Site A Flow

General Managers Report

i) Administrative –
   (1) Insurance Claim – Insurance Claim – A tractor fire occurred on April 20, 2026, resulting in a total loss. Board approve using insurance claim payment toward the purchase of replacement tractor. Staff is currently looking for tractor at auctions and surrounding areas.

ii) Operations and Maintenance –
   (1) Regulating Basins – We started emptying the basins in mid-July in coordination with the environmental consultant. Three of the basins have been emptied and the fourth one is in progress, should be done by August 17th.
   (2) San Luis Drain – There have been several locks cut off the gates in the last few weeks, GBA staff continue weekly inspections, debris removal, and maintenance of fencing, gates, and signage. Staff are coordinating with Chris L. of Summers Engineering to evaluate best practices for liner repairs, including the potential use of Concrete Canvas (www.concretecanvas.us). Weed control efforts have been completed from Russell Ave to Hwy152, the northern section is scheduled for the coming weeks.
   (3) DMC Tile Sumps/Pumps – Repairs to tile systems K and H/J are currently underway, with an estimated completion date of July 10th. Tile systems D/E and C are estimated to be completed by 8/10, motors are in, they are finishing wiring.
   (4) JTWG – Irrigation scheduling continues based on field availability. We finished the first cutting, Market prices has increased to $95-105 a ton.
   (5) Old Ponds – McElvaney construction did surveys the end of July and has completed all work on the Miles/Kota property, and the GBA side.
   (6) Well Pumping Program – Staff continues to work with PWD Staff and deliver water as requested.

iii) Prop 84-
   (1) Funding – We received notice to resume the project on July 27th and have had meetings with contractors to go over schedules to make sure we can still get everything done in the time permitted. Work on the projects resumed the first week of August.
   (2) OD Pump Station – Garney Construction finished all work and the facility is operating.
   (3) O'Banion Area – We received notice to resume the project on July 27th and have had meetings with contractors to go over schedules to make sure we can still get everything done in the time permitted. Work on the projects resumed the first week of August.
   (4) Westside Conveyance & Pumps – We received notice to resume the project on July 27th and have had meetings with contractors to go over schedules to make sure we can still get everything done in the time permitted. Work on the projects resumed the first week of August.
   (5) Basin Project Phase 2 – This phase includes the Middle Siphon. License agreements with CCID were approved at the October GBA Board meeting. McElvaney Construction has completed installation of the siphon; remaining work includes completion of the pipeline connection from the siphon to the control box for the new basins.

OLD PONDS:

PDD
July 14, 2026
BOARD MEETING ACTION ITEMS

1. Audit drainage easements. **JUAN & PHIL**
   IN PROGRESS
2. Management Discussion and Analysis added to our next audit. Request template from Fetcher & Company. **MARLENE**
   COMPLETE
3. Work with GBA to finalize Koda/Miles project. **PATRICK**
   ON GOING
4. Declaration of candidacy forms for Division 1 and 5. **JOSH**
   COMPLETE
5. Election timeline and resolutions. **PHIL & JOSH**
   COMPLETE
6. Added internal controls per auditor recommendations. **MARLENE & PATRICK**
   COMPLETE
7. Interest forgiven reflected in July minutes. **PATRICK & SANDRA**
   COMPLETE
8. Develop Board expectations document prior to election. **PHIL & PATRICK**
   IN PROGRESS
9. Work with Fresno & Merced Counties to place assessments on tax rolls. **JOSH**
   ON GOING