

PANOCHÉ DRAINAGE DISTRICT
ADJOURNED REGULAR BOARD OF DIRECTORS MEETING
AND
PROPOSITION 218 PUBLIC HEARING
May 21, 2024 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 themselves 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

- 6. PROPOSED 2024-2025 DRAINAGE SERVICE FEE RATES PUBLIC HEARING**

At approximately 9:00 a.m., President Barcellos will open the Public Hearing to receive testimony on the District's proposed 2024-2025 Drainage Service Fee rates. After all public testimony has been received, President Barcellos will close the Public Hearing and Official Protest Period.

- 7. THE BOARD TO REVIEW AND CONSIDER ACCEPTING AS FINAL THE PRICE, PAIGE, & COMPANY DRAFT AUDIT OF THE FINANCIAL STATEMENTS FOR THE FISCAL-YEAR ENDING FEBRUARY 28, 2023, SUBJECT TO ANY FURTHER BOARD DIRECTION (Fausto Hinojosa/Price, Paige / Brazil)**
- 8. BOARD TO REVIEW AND CONSIDER APPROVING THE APRIL 16, 2024, REGULAR BOARD MEETING MINUTES (Reyes)**
- 9. THE BOARD TO REVIEW AND CONSIDER APPROVING THE PANOCHE DRAINAGE DISTRICT DELINQUENCY POLICY**
- 10. FINANCIAL REPORTS (Brazil)**
 - A. Accounts Payable
 - B. Monthly Financials
 - C. FYE 2025 Budget-to-Actual Report
 - D. Other financial matters affecting the District

REPORT ITEMS

- 11. OPERATIONS & MAINTENANCE (Carlucci)**
- 12. DRAINAGE MANAGEMENT (Cadena)**
- 13. GRASSLAND BASIN AUTHORITY (McCoy)**
- 14. THE BOARD TO RECEIVE UPDATES FROM STAFF ON VARIOUS MATTERS AFFECTING THE DISTRICT (McGowan)**
- 15. GENERAL MANAGER'S UPDATE (McGowan)**
 - A. Prop 84 Grant for Westside Regional Drainage Plan
 - B. Annexation
 - C. San Joaquin Valley Drainage Authority
- 16. REPORTS ON OTHER ITEMS PURSUANT TO GOVERNMENT CODE SECTION 54954.2(a)(3)**
- 17. PANOCHE DRAINAGE CLOSED SESSION**
 - A. CONFERENCE WITH REAL PROPERTY NEGOTIATORS
Property: Fresno County Assessor's Parcel Number 004-070-06
Agency Negotiator: To Be Named
Negotiating Parties: Koda Farms and Randy Miles
Under Negotiation: Price and terms.

REPORT FROM CLOSED SESSION

- 18. PANOCHE WATER & DRAINAGE DISTRICTS JOINT CLOSED SESSION:** Conference with Legal Counsel.

- A. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Significant Exposure to Litigation pursuant to Section 54956.9(d), paragraph (2) or (3):
Number of Cases: Three

- B. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Pursuant to Section 54956.9(d)(1):
Names of Cases: One
 - 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.

19. FUTURE MEETING DATES

- A. Board to Consider Action to Set Special Meeting Date(s): *None requested.*
- B. Next Regular Meeting Date: June 11, 2024.

20. ADJOURNMENT

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

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

**PANOCHÉ DRAINAGE DISTRICT
BOARD OF DIRECTORS
MEETING MINUTES
April 16, 2024**

A regular meeting of the Board of Directors was held on April 16, 2024, at 9:00 am. Those present at the meeting were:

Directors: Aaron Barcellos, President
 Beau Correia, Director
 Michael Linneman, Vice President
 Steve Fausone, Secretary
 Wayne Western, Director

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

Others: Neill Callis, Turlock Fruit
 Palmer McCoy, GBA
 Phil Williams, Legal Counsel

CALL TO ORDER

President Barcellos called the meeting to order at 9:01 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 APPROVAL OF THE MARCH 12, 2024, REGULAR BOARD MEETING MINUTES

Upon a motion by Director Western and seconded by Director Fausone, the Board approved the March 12, 2024, regular board meeting minutes as presented. The vote on the motion was as follows:

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

FINANCIAL REPORTS

- A. Accounts Payable**
- B. Monthly Financials**
- C. FYE 2024 Budget to Actual**
- D. Other financial matters**

Upon a motion by Director Fausone and seconded by Director Correia, the board approved the financial report as presented by Accounting Supervisor Mrs. Brazil. The vote on the motion was as follows:

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

THE BOARD TO REVIEW AND APPROVE RESOLUTION # 835-24 AUTHORIZING EXECUTION OF A SETTLEMENT AGREEMENT WITH THE GRASSLAND BASIN AUTHORITY

General Manager Patrick McGown presented the board with the Settlement Agreement between Panoche Drainage District and the Grassland Basin Authority explaining that the Settlement Agreement would be executed later in the week. Upon a motion by Director Western and seconded by Director Fausone, the board approved Resolution # 835-24 authorizing the execution of the Settlement Agreement with the Grassland Basin Authority. The vote on the motion was as follows:

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

THE BOARD TO REVIEW AND DISCUSS THE PANOCHÉ DRAINAGE DISTRICT DELINQUENCY POLICY

General Manager Patrick McGowan presented Panoche Water Districts existing delinquency policy which strongly incorporates Panoche Drainage. After discussion, the expressed goal was a delinquency policy that either District can utilize efficiently and would withstand legal challenges. Mr. McGowan was directed to work with Legal Counsel to develop an updated policy.

THE BOARD TO REVIEW AND DISCUSS THE PROPOSITION 218 LETTER AND PROTEST FORM SENT TO LANDOWNERS

The Proposition 218 Letter and Protest Forms sent to landowners were presented to the board for discussion. Mr. McGowan reported to date we have received 4 protest forms from landowners. The date and time of the formal protest hearing was discussed. Additionally, there was conversation regarding setting an acceptable water rate range in succeeding years.

REPORT ITEMS

OPERATIONS & MAINTENANCE

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

- General Maintenance

- Weed control – The Buick drain, Hamonds drain, Davidson drain, and Althea drain were all sprayed.
- In Charleston Drainage District - Checking oilers on CH-2 pumps.
- Pacheco Water District Weed Control – PWD sprayed these locations – Laterals 2, 3, 4, 5, & 6, Pacheco ponds, Pacheco lift, and Pacheco drain
- San Luis Drain Weed Control – Minimal Activity, did fill the squirrel bait stations.
- On the San Luis Drain – Picked up trash from Henry Miller Rd to Hwy 165. The crew gathered 4 trailer loads of trash.
- Worked on EPA Account for PDD. Updating the Annual Verification Questionnaire Report.

DRAINAGE MANAGEMENT

Water Resources Manager Mr. Cadena reported on the following drainage management activities for the month of March:

- The discharging stopped as of late February/early March.
- We have been collecting samples and will have results soon.

GRASSLAND BASIN AUTHORITY

The General Manager of the Grassland Basin Authority Mr. Pamer McCoy reported on the following:

- They have started working on the pistachios.
- Mr. McCoy reported that we violated the selenium threshold in February. Chris Linneman, Mr. McCoy, and David Cory had a conversation with the state board. The state board looked at our reactions and the steps we've taken to handle the violation. Mr. McCoy also noted that the environmental side wrote a letter too and that it had very little to do with the violation. Chris Linneman, David Cory, Patrick McGowan, Mr. McCoy, the state board, and the U.S. Fish and Wildlife Service had a phone conversation stating that we can show why the violation happened and that the Panoche Drainage District is now going out and taking samples weekly. Our only hurdle has been the turn around time for the results – it takes seven days.

THE 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 from the previous board meeting held on March 12, 2024.

GENERAL MANAGER'S REPORT

General Manager Mr. McGowan reported on the following:

A. Prop 84 Grant for Westside Regional Drainage Plan

- Tile Sump SCADA Project: Mr. McGowan informed the Board he is awaiting an estimate change order from Bockman & Woody for the 5 additional tile sumps.
- Land Acquisition: Nothing to report
- Land Development: Mr. McGowan reported the plan to work with Grassland Basin Authority, and Firebaugh Canal Water District on leveling past District drainage ponds.

B. Annexation

- Mr. McGowan reported that he has made multiple attempts with no success to meet with one remaining landowner regarding the annexation process.

C. San Joaquin Valley Drainage Authority

Mr. McGowan reported that the Salt Control Program is the new priority after years of focus on Nitrates. The Central Delta Mendota Subbasin is being considered as an archetype for a proposed Prioritization and Optimization study. The selection process is in May. Currently we are in Phase 1 of the study and that can last 10 to 12 years, with Phase 2 possible lasting 12 to 15 years, and then the study would move into Phase 3. Mr. McGowan noted that the idea is for

us to be at the table in participating in this study. SJVDA believes it vital to participate in shaping the process of Salt management in our region in the future.

D. Other Matters: Nothing to report

At approximately 9:59 am, President Barcellos suspended the Drainage District meeting and called the Water District Board meeting to order.

At approximately 10:25am, President Barcellos announced that the Drainage District meeting would resume.

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

There were no other items.

PANOCHÉ DRAINAGE DISTRICT CLOSED SESSION:

At 10:26 am, the Board met in Closed Session regarding real property negotiations and conference with legal counsel regarding anticipated litigation. At 11:27 pm, Mr. Williams stated that no reportable actions were taken in Closed Session.

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

At 11:29 pm, the Boards met in Closed Session to meet with legal counsel on related anticipated litigation. At 12:00 pm, 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 May 12, 2024, at 9:00 am.

ADJOURNMENT

With no further business, President Barcellos adjourned the meeting at 11:28 pm.

Aaron Barcellos, President

Steve Fausone, Secretary

Panoche Water District and Panoche Drainage District

Joint Property-Related Fees and Charges Delinquency Policy

The Districts' Objectives

Through this Joint Property-Related Fees and Charges Delinquency Policy (the “Joint Delinquency Policy”), the Panoche Water District (the “Water District”) intends to ensure its Landowners and Water Users are aware of the options the Water District has should a Landowner or Water User become Delinquent in paying any Property-Related Fee or Charge levied by the appropriate Levying and Collecting Authority on a parcel within the Water District or on a person as an incident of ownership of a Parcel within the Water District, and in so doing, securing financial assurances for the Water District and continued water service to its Landowners and Water Users.

Through this Joint Delinquency Policy, the Panoche Drainage District (the “Drainage District”) intends to ensure its Landowners are aware of the options the Drainage District has should a Landowner become Delinquent in paying an Property-Related Fees or Charges levied by the appropriate Levying and Collecting Authority on a parcel within the Drainage District or on a person as an incident of ownership within the Drainage District, and in so doing, securing financial assurances for the Drainage District and continued Drainage Service to its Landowners.

As the Ninth Circuit has held,¹ irrigation and drainage are inherently linked in the San Luis Unit of the Central Valley Project. Any water project that brings fresh water to an agricultural area must take the water remaining after the crops have been irrigated away from the service area. For this reason, the San Luis Act² expressly conditioned the construction of the San Luis Unit on the provision for drainage facilities. The Water District has a contract with the United States for Central Valley Project water service for the San Luis Unit and Delta Division.³ The Drainage District is the entity that provides drainage service to Landowners within the Drainage District. Accordingly, an objective of this Policy is to reflect the Districts' shared interests in sustaining irrigation and to coordinate the provision of Drainage Service provided by the Drainage District and Water Service provided by the Water District.

Scope

This Joint Delinquency Policy supersedes any previously-adopted policy related to Delinquencies by either District to the extent the language in this Joint Delinquency Policy conflicts with language in any previously-adopted policy.

The following definitions shall apply to this Joint Delinquency Policy:

“Assessment” means any levy or charge imposed upon real property by the District for a special benefit conferred upon the real property, including a special assessment.

¹ *Firebaugh Canal Co. v. United States*, 203 F.3d 568 (9th Cir. 1998).

² Pub. L. No. 86-488, 74 Stat. 156 (1960).

³ Contract No. 14-06-200-7864A-IR1-P.

“Delinquent” means the failure to deliver payment of the Property Related Fee and Charge to the appropriate Levying and Collecting Authority within two (2) months of an invoice or similar document provided to the Landowner or Water User by the Levying and Collecting Authority. This definition includes the failure to deliver payment to the County within the time provided for Property-Related Fees and Charges levied and sought to be collected on the respective County’s property tax roll.

“Drainage Service” means the capture, removal, and treatment of subsurface water originating from Parcels within the Drainage District.

“Drainage Service Fees” means those fees levied by the Panoche Drainage District on Parcels within Panoche Drainage District’s boundaries for Drainage Service.

“Landowner” shall mean any person(s) or entity(ies) that or who holds title to real property within the District.

“Levying and Collecting Authority” means the entity that has the authority to levy and collect the relevant Property-Related Fees and Charges, including the Panoche Drainage District for purposes of drainage service fees, land-based charges, or assessments. As an illustrative example, as Fresno County has accepted the Water District’s application to participate in Fresno County’s Teeter Plan regarding the Water District’s 2021 Bond Special Assessment, Fresno County shall be the Levying and Collecting Authority for that particular Special Assessment.

“Parcel” means real property against which any Property Related Fees or Charges have been levied.

“Property Related Fees and Charges” means any fees or charges levied upon real property or upon a person by the Panoche Water District or the Panoche Drainage District as an incident of real property ownership, including both a user fee for any property-related service and any special assessment. For purposes of this Policy, “Property-Related Fees and Charges” includes, but is not limited to, Drainage Service Fees levied by the Drainage District.

“Special Assessment” means a charge imposed by the Levying and Collecting Authority on a particular Parcel for a local public improvement of direct benefit to that parcel.

“Water Service” means the delivery by the Panoche Water District, including the use of any District-owned facilities, of water to the Parcel.

“Water User” means an applicant for District water service who has submitted an Agricultural Water Allocation Application with the District and whose application has been approved.

Joint Property-Related Fees and Charges Delinquency Policy

All Property-Related Fees and Charges are due immediately and shall be considered Delinquent if not paid in full within two months of the date of the invoice. While Landowners

are ultimately responsible for timely payment of all Property-Related Fees and Charges, the Districts each retain the right to also pursue any and all remedies against a Delinquent Landowner or Water User.

As provided for below, any Landowner or Water User in Panoche Water District who fails to ensure that any Property-Related Fees and Charges are paid in full before they become Delinquent, shall, in addition to any other penalty provided for by law, have Water Service discontinued on that Parcel in the Water District upon which any Property-Related Fees and Charges were levied. Water Service shall not be resumed on the Parcel until all Delinquent Property-Related Fees and Charges have been paid.

As provided for below, the General Manager of the Drainage District shall have the authority to discontinue Drainage Service on any Parcel in the Drainage District the Landowner or Water User of which has failed to ensure any Property-Related Fees and Charges are paid in full before they become Delinquent.

The following are the actions the General Manager is authorized to take to secure either Districts' recovery of any Delinquent Property-Related Fees and Charges; *provided*, however, that, absent unusual circumstances, the General Manager shall first take the following steps to notify the Delinquent Landowner and/or Water User of the Delinquency and attempt to secure payment.

Delinquency Notification Steps:

<u>Timeline</u>	<u>Action</u>
Levy Day (“L Day”)	Invoice for Property-Related Fees and Charges Mailed
L Day + 1 Month	If payment in full has not been received, the District shall: <ol style="list-style-type: none"> 1) Re-issue the invoice; and 2) Include a copy of this Joint Delinquency Policy.
L Day + 2 Months	If payment in full has not been received, the District shall: <ol style="list-style-type: none"> 1) Re-issue the invoice; 2) Include a copy of this Joint Delinquency Policy; 3) Notify the Landowner and/or Water User of the Delinquency; and 4) Deny any new water orders requested by the Landowner or Water User
L Day + 75 days	If payment in full has not been received, the District shall: <ol style="list-style-type: none"> 1) Re-issue the invoice; 2) Include a copy of this Joint Delinquency Policy; 3) Notify the Landowner and/or Water User that they are Delinquent;

- 4) Deny any new water order requested by the Landowner or Water User;
- 5) Provide Fifteen (15) Day Water or Drainage Service Interruption Notice; and
- 6) Assign 1.5% simple compounding interest per month on the Delinquent amount until paid in full.

L Day + 3 Months

If payment in full, to include interest, has not been received:

- 1) The District shall discontinue Water Service and send a written notice of discontinuation to the Landowner and/or Water User;
- 2) The General Manager of the Drainage District may discontinue Drainage Service; *provided* the General Manager also sends a written notice of discontinuation to the Landowner; and
- 3) The General Manager may take any or all of the following Actions as provided for by and in accordance with law:

Authorized Actions of the General Manager:

Certification of Lien. In accordance with Water Code section 36729, the General Manager shall have the authority to record with the relevant County Recorder a Certificate specifying the amount of the Delinquent charges and the name and address of the person or entity liable to the District for the Delinquent Property-Related Fees and Charges; *provided*, however, the Board of Directors approves filing the Certificate. In accordance with Water Code section 36729, upon the filing of such a Certificate, the amount of the Delinquency together with interest and penalty shall constitute a lien upon all real property in the county owned by the Landowner or afterwards, and before the lien expires, acquired by the Landowner.

Unpaid Property-Related Fees and Charges Added to County Assessment Role. In accordance with Water Code sections 36725 and 36726, upon approval by resolution of the Board of Directors, the General Manager shall have the authority to request the relevant County Assessor in which the Parcel lies to add any Unpaid Property-Related Fees and Charges to the assessment for any Parcel for which Property-Related Fees and Charges remain unpaid. The amount so added by the County Assessor shall constitute a lien as part of the assessment levied on the parcel, are a lien on the land, and impart notice of the lien to all parties.

Deed of Trust Securing the Delinquency. The District Manager shall have the authority to negotiate with any Delinquent Landowner or Water User a written agreement to provide a payment plan for any unpaid Property-Related Fees and Charges; *provided*, however, that any

such written agreement must be in the form of a Deed of Trust that provides the District with a security interest in the Parcel at issue and any other Parcel within the appropriate District to secure the debt; and *provided* further, than any such Deed of Trust shall include a personal guarantee by the Landowner, or the member(s), partner(s), or owner(s) of the Landowner entity, shall include the necessary waivers, and shall be approved by the Board of Directors.

Complaint Filed in Relevant Court. With prior approval by the Board of Directors, the General Manager shall have the authority to file a complaint in the relevant court of law to recover unpaid Property-Related Fees and Charges.

PANOCHÉ DRAINAGE DISTRICT				
ACCOUNTS PAYABLE LIST				
PAYMENTS RUN FROM 4/17/2024 thru 5/21/2024				
DATE	CHECK NUMBER	VENDOR	AMOUNT	MEMO
4/17/2024	7189	FENNEMORE DOWLING AARON	\$ 529.50	LEGAL SERVICES FEBRUARY 2024
4/17/2024	7190	LAW OFFICE OF PHILIP A. WILLIAMS	\$ 3,000.00	LEGAL SERVICES MARCH 2024
4/17/2024	7191	CRAMER FISH SCIENCES	\$ 208.00	MUD SLOUGH SAMPLING
4/24/2024	7192	PG&E	\$ 756.12	APRIL 2024 ELECTRICAL POWER
5/21/2024	7193	APPL, INC.	\$ 2,172.00	WATER SAMPLES - GBP & PDD
5/21/2024	7194	BCT CONSULTING	\$ 224.14	MAY 2024 IT SERVICES & ADAPTER
5/21/2024	7195	GRASSLAND BASIN AUTHORITY	\$ 100,378.81	GBA PORTION OF S3 & A&H BUYIN FEES
5/21/2024	7196	PANOCHÉ WATER DISTRICT	\$ 12,683.75	SLD O & M BYPASS MARCH 2024
5/21/2024	7197	PANOCHÉ WATER DISTRICT	\$ 14,560.36	MARCH 2024 LABOR \$ 7,538.59, EQUIPMENT \$ 4,451.63, ADMIN ALLOCATION \$ 412.25 & CHEMICALS \$ 2,157.89
4/17/2024	W000000609	SAN LUIS DELTA MENDOTA WATER AUTHORITY	\$ 80,204.08	FY25 1ST INSTALLMENT MEMBERSHIP DUES (2ND OF 6 PAYMENTS)
4/17/2024	JE-14, JE-29	PANOCHÉ WATER DISTRICT	\$ 12,810.00	APRIL 2024 LOAN INSTALLMENT PAYMENT
4/17/2024	JE-15, JE-30	PANOCHÉ WATER DISTRICT	\$ 12,874.95	APRIL 2024 LOAN INSTALLMENT PAYMENT
5/21/2024	W00000610	SAN LUIS DELTA MENDOTA WATER AUTHORITY	\$ 80,204.08	FY25 1ST INSTALLMENT MEMBERSHIP DUES (3RD OF 6 PAYMENTS)
TOTAL			\$ 320,605.79	
PANOCHÉ DRAINAGE DISTRICT/PROP 84				
ACCOUNTS PAYABLE LIST				
PAYMENTS RUN FROM 4/17/2024 thru 5/21/2024				
DATE	CHECK NUMBER	VENDOR	AMOUNT	MEMO
4/24/2024	10222	LABOR CONSULTANTS OF CALIFORNIA	\$ 2,125.00	LABOR COMPLIANCE PROGRAM AND PREVAILING WAGE MONITORING
4/24/2024	10223	MCCLVANY INC.	\$ 1,267,876.94	PROGRESS PAYMENT # 11
4/24/2024	10224	STANISLAUS FARM SUPPLY	\$ 1,516.28	FINAL GATES TO COMPLETE GRAVEL ROAD PROJECT
5/10/2024	10225	SUMMERS ENGINEERING INC.	\$ 7,197.00	MARCH 2024 TASK 3 DEVELOP/RESERVOIR/CONVEYANCE
TOTAL			\$ 1,278,715.22	

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

DATE AS OF	INTEREST RATE	April 30, 2024	March 31, 2024
<u>CURRENT LIABILITIES</u>			
ACCOUNTS PAYABLE		\$501,619	\$255,839
NOTE PAYABLE - PWD		\$230,090	-
TOTAL CURRENT LIABILITIES		\$731,709	\$255,839
<u>CASH AND INVESTMENT ACCOUNTS</u>			
MECHANICS BANK CHECKING ACCOUNT		\$69,737	\$3,014
MECHANICS BANK PDD MONEY MARKET	4.440%	\$331,768	\$208,768
FRESNO COUNTY FUNDS	2.776%	\$145,885	\$233,996
MECHANICS BANK PROP 84 CHECKING		\$5,164	\$15,989
LAIF ACCOUNT	4.270%	\$1,520	\$435
TOTAL CASH AND INVESTMENTS		\$554,074	\$462,202
<u>ACCOUNTS RECEIVABLES</u>			
DRAINAGE SERVICE CHARGES		\$1,164,535	\$14,765
OTHER RECEIVABLES		-	-
DELINQUENT ACCOUNT CHARGES		\$134,595	\$142,085
TOTAL ACCOUNTS RECEIVABLES		\$1,299,130	\$156,850
TOTAL CURRENT UNAUDITED ASSETS		\$1,853,204	\$619,052
NET CURRENT UNAUDITED ASSETS (NET CASH POSITION)		\$1,121,494	\$363,213

General Ledger Detail Report
Summary Report for Period 01 Thru 02 Ending 4/30/2024

PANOCHÉ DRAINAGE DISTRICT (PDD)

<u>Account Number/Description</u>	<u>Beginning Balance</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Change</u>	<u>Ending Balance</u>
1311-000 FRESNO COUNTY CASH ACCOUNT	233,996.43	138,918.68	227,030.00	88,111.32-	145,885.11
1311-600 MECHANIC CKNG#*****0066	803,368.50	980,506.52	1,714,138.05	733,631.53-	69,736.97
1312-010 MECHANIC-PROP 84 CK ACCT#*****6000	79,329.43	1,705,440.82	1,779,606.32	74,165.50-	5,163.93
1312-400 MECHANICS MM #*****0980	0.00	1,102,767.99	771,000.00	331,767.99	331,767.99
1313-000 L. A. I. F.	115,435.04	1,084.69	115,000.00	113,915.31-	1,519.73
Report Total:	<u>1,232,129.40</u>	<u>3,928,718.70</u>	<u>4,606,774.37</u>	<u>678,055.67-</u>	<u>554,073.73</u>

PANOCHÉ DRAINAGE DISTRICT QUARTERLY FINANCIAL STATUS

CASH BOOK ACCOUNTS AS OF 3/31/2024

PANOCHÉ DRAINAGE DISTRICT	INTEREST RATE	
Balance as per bank statement		\$3,014
<u>Reconciling Items</u>		
Add: Outstanding deposits		-
Deduct: Outstanding checks		-
Balance as reported in the general ledger account		\$3,014
PANOCHÉ DRAINAGE DISTRICT MONEY MARKET		
Balance as per bank statement		\$208,768
<u>Reconciling Items</u>		
Add: Outstanding deposits		-
Balance as reported in the general ledger account	4.39%	\$208,768
PDD PROP 84 CHECKING		
Balance as per bank statement		\$15,989
<u>Reconciling Items</u>		
Add: Outstanding deposits		-
Deduct: Outstanding checks		-
Balance as reported in the general ledger account		\$15,989
FRESNO COUNTY CASH ACCOUNT		
Balance as per statement of account	2.657%	\$247,762
PANOCHÉ DRAINAGE DISTRICT LAIF ACCOUNT		
LAIF Account balance as of 3/31/2024	4.300%	\$1,520
TOTAL OF GENERAL LEDGER ACCOUNT BALANCES AND LAIF		\$477,052

General Ledger Detail Report
Summary Report for Period 01 Ending 3/31/2024



PANOCHÉ DRAINAGE DISTRICT (PDD)

<u>Account Number/Description</u>	<u>Beginning Balance</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Change</u>	<u>Ending Balance</u>
1311-000					
FRESNO COUNTY CASH ACCOUNT	233,996.43	13,765.17	0.00	13,765.17	247,761.60
1311-600					
MECHANIC CKNG#*****0066	803,368.50	799,693.40	1,600,048.40	800,355.00-	3,013.50
1312-010					
MECHANIC-PROP 84 CK ACCT#*****6000	79,329.43	442,440.82	505,781.51	63,340.69-	15,988.74
1312-400					
MECHANICS MM #*****0980	0.00	875,767.99	667,000.00	208,767.99	208,767.99
1313-000					
L. A. I. F.	115,435.04	1,084.69	115,000.00	113,915.31-	1,519.73
Report Total:	<u>1,232,129.40</u>	<u>2,132,752.07</u>	<u>2,887,829.91</u>	<u>755,077.84-</u>	<u>477,051.56</u>

RETURN SERVICE REQUESTED

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

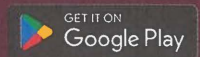
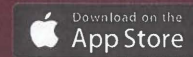
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Summary of Accounts

Account Type	Account Number	Ending Balance
PUBLIC CHECKING	XXXXXXXXX0066	\$3,013.50

PUBLIC CHECKING-XXXXXXXXX0066 ✓

Account Summary

Date	Description	Amount
03/01/2024	Beginning Balance	\$828,086.27
	4 Credit(s) This Period	\$799,707.28
	18 Debit(s) This Period	\$1,624,780.05
03/29/2024	Ending Balance	\$3,013.50

Electronic Credits




Date	Description	Amount
03/05/2024	Remote Deposit	\$17,693.40
03/06/2024	Remote Deposit	\$13.88
03/21/2024	Wire/In/121140218/WESTAMERICA BANK//STATE OF CALIFORNIA	\$115,000.00
03/27/2024	JE-9 Transfer funds out of Money Market & into checking	\$667,000.00



RETURN SERVICE REQUESTED

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

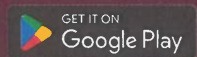
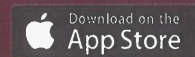
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Summary of Accounts

Account Type	Account Number	Ending Balance
PUBLIC CHECKING	XXXXXXXX6000	\$15,988.74

PUBLIC CHECKING-XXXXXXXX6000

Account Summary

Date	Description	Amount
03/01/2024	Beginning Balance	\$152,795.41
	2 Credit(s) This Period	\$442,440.82
	4 Debit(s) This Period	\$579,247.49
03/29/2024	Ending Balance	\$15,988.74

Electronic Credits

Date	Description	Amount
03/19/2024	Remote Deposit	\$435,882.82
03/28/2024	JE-20 PDD should have paid invoices related to Koda property purchase	\$6,558.00

Electronic Debits

Date	Description	Amount
03/20/2024	JE-4 Transfer funds to pay back advance from PWD	\$500,000.00





MALIA M. COHEN

California State Controller

LOCAL AGENCY INVESTMENT FUND
REMITTANCE ADVICE

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

As of 04/15/2024, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 03/31/2024.

Earnings Ratio		.00011755619077389
Interest Rate		4.30%
Dollar Day Total	\$	9,226,959.10
Quarter End Principal Balance	\$	435.04
Quarterly Interest Earned	\$	1,084.69

Report ID: GLSF9109
 Program: GLSF9109

PeopleSoft
 MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 1
 Run Date 04/03/2024

Fiscal Year 2024
 Through Period 9

Run Time 09:31:39

Fund: Panoche Drainage Subclass: 10000 General Subclass	Beginning Balance		Year-to-Date Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
0110 Cash In Treasury	572,999.06	0.00	0.00	552,237.46	20,761.60	0.00
0315 Interest Receivable	3,542.20	0.00	0.00	3,542.20	0.00	0.00
1435 Due To Other Governmental	0.00	128,358.44	0.00	0.00	0.00	128,358.44
1480 Fiduciary Closing	0.00	2,326,694.39	0.00	0.00	0.00	2,326,694.39
2230 Fund Balance - Unassigned	0.00	-1,878,511.57	727,000.00	0.00	0.00	-2,605,511.57
3008 Suppl-Prior Secured	0.00	0.00	0.00	150.80	0.00	150.80
3009 Suppl-Current Unsecured	0.00	0.00	0.00	54.57	0.00	54.57
3010 Property Taxes-Current Sec	0.00	0.00	0.00	142,673.25	0.00	142,673.25
3011 Suppl-Current Secured	0.00	0.00	0.00	4,881.22	0.00	4,881.22
3013 Supplemental-Curr Unsec Pr	0.00	0.00	0.00	16.08	0.00	16.08
3015 Property Taxes-Current Unsec	0.00	0.00	0.00	12,700.99	0.00	12,700.99
3017 Property Taxes-Curr Unsec	0.00	0.00	0.00	682.05	0.00	682.05
3030 Penalties & Costs-Delinq T	0.00	0.00	0.00	56.92	0.00	56.92
3046 Joint County Funds	0.00	0.00	0.00	5,438.48	0.00	5,438.48
3380 Interest	0.00	0.00	0.00	3,752.33	0.00	3,752.33
3565 State-I/L Homeowners Prop	0.00	0.00	0.00	813.65	0.00	813.65
SUB CLASS TOTAL	576,541.26	576,541.26	727,000.00	727,000.00	20,761.60	20,761.60

Marken Brazil
 4/3/24

End of Report

CHECK WE HAD WRITTEN TO WITHDRAW FROM THIS ACCOUNT FOR **\$ 227,000** HAD BEEN PROCESSED BY FRESNO COUNTY BUT WE HAD NOT RECEIVED IT BACK FROM THEM TO DEPOSIT INTO OUR ACCOUNT. THAT ACCOUNTS FOR THE DIFFERENCE ON OUR GENERAL LEDGER AND THEIR GENERAL LEDGER.

PANOCHÉ DRAINAGE DISTRICT

2024 Quarterly Investment Report
For Quarter Ending March 31, 2024

DATE: May 21, 2024

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 March 31, 2024	\$ 227,770.23	\$ 1,519.73	\$ 247,761.60	\$ 477,051.56

1. As of the date of this report the majority of District funds are held in the Fresno County Fund Account. Therefore, as provided by Government Code Section 53684, attached are the most recent statement(s) received by the district.
2. As of the date of the report, other District funds are invested 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. The remaining District funds are held in the State of California Local Agency Investment Fund (LAIF) in accordance with Section 16429.1 of the Government Code. 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.

PANOCHÉ DRAINAGE DISTRICT
FY 2024 - 2024

BUDGET TO ACTUAL

MARCH 1, 2024 - FEBRUARY 28, 2025

DRAINAGE REVENUE	BUDGET	ACTUAL THRU 4/30/2024	% OF BUDGET TO DATE	ESTIMATE TO COMPLETE	ESTIMATED YEAR END 2/28/2025	\$ DIFFERENCE (OVER) UNDER	ESTIMATED % OF BUDGET REMAINING
DRAINAGE SERVICE FEE	\$ 2,600,566	\$1,300,825	50%	\$1,299,741	\$1,299,741	\$ 1,299,741	50%
FRESNO COUNTY PROPERTY TAX	\$ 260,000	\$138,889	53%	\$121,111	\$121,111	\$ 121,111	47%
SLDMWA REIMBURSEMENT	\$ 158,400	\$12,691	8%	\$145,709	\$145,709	\$ 145,709	92%
ANNEXATION REIMBURSEMENT	\$ 65,000	-	0%	\$65,000	\$65,000	\$ 65,000	100%
ANNEXATION BUY IN	\$ 105,446	-	0%	\$105,446	\$105,446	\$ 105,446	100%
OTHER REVENUE	\$ 8,500	\$3,467	41%	\$5,033	\$5,033	\$ 5,033	59%
MSWD/GBA REIMBURSEMENT	\$ 40,296	-	0%	\$40,296	\$40,296	\$ 40,296	100%
TOTAL REVENUES	\$ 3,238,208	\$ 1,455,872	45%	\$ 1,782,336	\$ 1,782,336	\$ 1,782,336	55%

OPERATING EXPENSES	BUDGET	ACTUAL THRU 4/30/2024	% OF BUDGET TO DATE	ESTIMATE TO COMPLETE	ESTIMATED YEAR END 2/28/2025	\$ DIFFERENCE (OVER) UNDER	ESTIMATED % OF BUDGET REMAINING
GRASSLAND BASIN AUTHORITY	\$ 1,325,325	\$662,663	50%	\$662,662	\$662,662	\$ 662,662	50%
GRASSLAND BYPASS PROJECT	\$ 547,150	\$273,575	50%	\$273,575	\$352,775	\$ 273,575	50%
IRRIGATED LANDS PROGRAM	\$ 256,899	\$128,450	50%	\$128,450	\$128,450	\$ 128,450	50%
SAN LUIS DRAIN MAINTENANCE	\$ 158,400	\$79,200	50%	\$79,200	\$79,200	\$ 79,200	50%
ANNEXATION EXPENSES	\$ 65,000	-	0%	\$65,000	\$65,000	\$ 65,000	100%
ANNEXATION BUY IN	\$ 105,446	-	0%	\$105,446	\$105,446	\$ 105,446	100%
REPAIRS & MAINTENANCE	\$ 130,000	\$4,452	3%	\$125,548	\$125,548	\$ 125,548	97%
LABOR - FIELD	\$ 95,000	\$1,744	2%	\$93,256	\$93,256	\$ 93,256	98%
PROFESSIONAL FEES	\$ 50,000	\$675	1%	\$49,325	\$49,325	\$ 49,325	99%
LEGAL COSTS	\$ 46,746	\$3,000	6%	\$43,746	\$43,746	\$ 43,746	94%
LABOR - ADMIN	\$ 35,000	\$5,795	17%	\$29,205	\$29,205	\$ 29,205	83%
MSWD/ACREAGE BUDGET	\$ 40,296	-	0%	\$40,296	\$40,296	\$ 40,296	100%
GENERAL OVERHEAD	\$ 25,000	\$596	2%	\$24,404	\$24,404	\$ 24,404	98%
DUES & SUBSCRIPTIONS	\$ 19,640	\$16,367	83%	\$3,273	\$3,273	\$ 3,273	17%
ENERGY	\$ 17,000	\$1,397	8%	\$15,603	\$15,603	\$ 15,603	92%
HERBICIDES	\$ 13,000	\$2,158	17%	\$10,842	\$10,842	\$ 10,842	83%
SAN JOAQUIN VALLEY DRAINAGE AUTHORITY	\$ 7,414	\$3,707	50%	\$3,707	\$3,707	\$ 3,707	50%
INSURANCE	\$ 12,600	\$5,133	41%	\$7,467	\$7,467	\$ 7,467	59%
INTEREST	\$ 18,749	\$4,217	22%	\$14,532	\$14,532	\$ 14,532	78%
WATER QUALITY MONITORING	\$ 2,000	-	0%	\$2,000	\$2,000	\$ 2,000	100%
PWD LOAN PYMT: \$712,930 DATED 2/1/20)	\$ 138,792	\$24,958	18%	\$113,834	\$113,834	\$ 113,834	82%
PWD LOAN PYMT: \$716,521 DATED 2/29/24)	\$ 128,750	\$22,195	17%	\$106,555	\$106,555	\$ 106,555	83%
TOTAL EXPENSES	\$ 3,238,207	\$ 1,240,282	38%	\$1,997,925	\$2,077,125	\$1,997,925	62%

NET REVENUE(DEFICIT)	\$ -	\$ 215,590	\$ (215,589)	\$ (294,789)	\$ (215,589)
-----------------------------	-------------	-------------------	---------------------	---------------------	---------------------

BOD ADOPTED 4.16.2024

ANNEXATION BUY-IN PAYMENTS CURRENTLY DUE (5 YEARS STARTED ON 10.1.2022)			
ENTITIES	ANNUAL PAYMENT	DUE DATE	FISCAL YEAR
S3 GROUP, LLC BUY-IN	\$33,532.41	10.1.2023	FY24
A & H INVESTMENTS BUY-IN	\$71,913.42	10.1.2024	FY25
S3 GROUP, LLC BUY-IN	\$33,532.41	10.1.2024	FY25
	\$105,445.83		

ANNEXATION EXPENSES BILLED	
A & H INVESTMENTS	\$18,548.37
GRASSLAND BASIN AUTHORITY(PEREIRA)	\$2,454.93
S3 GROUP, LLC	\$6,273.71
TOTAL BILLED TO DATE	\$27,277.01

ENTITY BREAKDOWNS		
ENTITIES	TOTAL ACRES	% OWNERSHIP
A & H INVESTMENTS, LLC	1980.9	68%
S3 GROUP, LLC	668.6	23%
GRASSLAND BASIN AUTHORITY - PEREIRA	253.78	9%

PANOCHÉ DRAINAGE DISTRICT					
AGED ACCOUNTS RECEIVABLE, BY DUE DATE					
As of 4/30/2024					
	Name	31-60 Days	61-90 Days	Over 90 Days	Total A/R
	B & C Farms, c/o Francisco & Romelia Nunez	-	-	29,466.59	29,466.59
	Carbajal, Sylvia	40.52	40.52	5,894.79	5,975.83
	Correia 2015 Living Trust	287.38	287.38	35,212.16	35,786.92
	Imperial Merchants	162.96	162.96	23,192.42	23,518.34
	Nyman, Brad & Kristi	141.58	141.58	17,136.81	17,419.97
	Nyman, Ms. Rebecca	181.17	181.17	21,930.23	22,292.57
	Olam West Coast, Inc.	67.54	67.54	-	135.08
	Total:	881.15	881.15	132,833.00	\$ 134,595.30
NOTES:					
	Imperial Merchants / Phil sending a letter				
	Phoned & texted David about Nyman / E-mailed Nyman as well 5/14/24				
	Olam has credit on PWD side				



PANOCHÉ 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: MAY 21ST, 2024

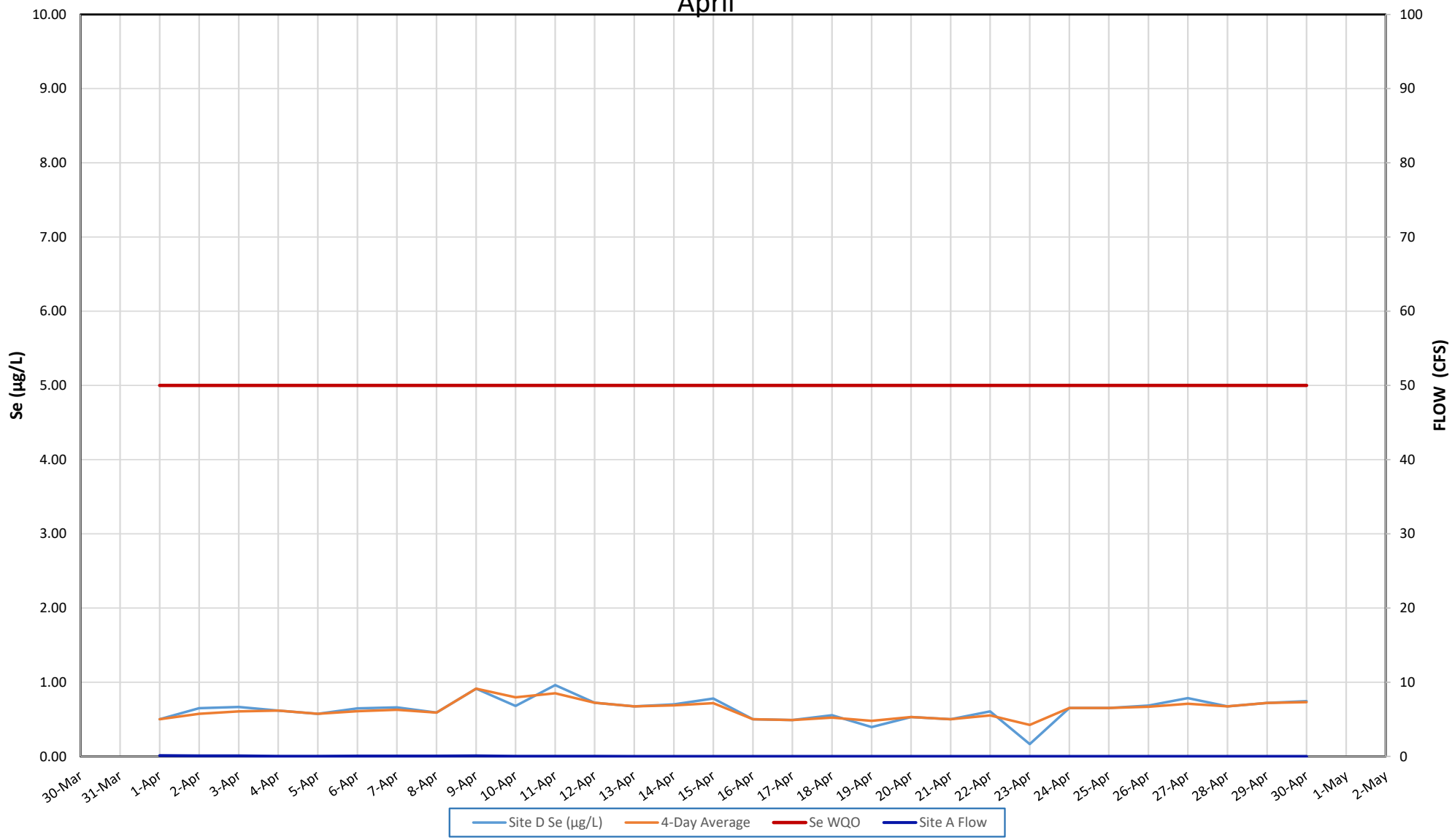
CC: PATRICK MCGOWAN, GENERAL MANAGER

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

- General Maintenance.
- Weed control- We sprayed Davidson, Althea, Sabbatti, 1144 Drains.
- Charleston Drainage District- Checking oilers on CH-2 pumps.
- San Luis Drain Weed Control- Sprayed from Check 8 North to HWY 165, filled squirrel bait stations.
- San Luis Drain- Started making gate lock boxes for 152 gates and Henry Miller Gates.
- Started cleaning Bypass E canal to San Luis Drain. (GBP)

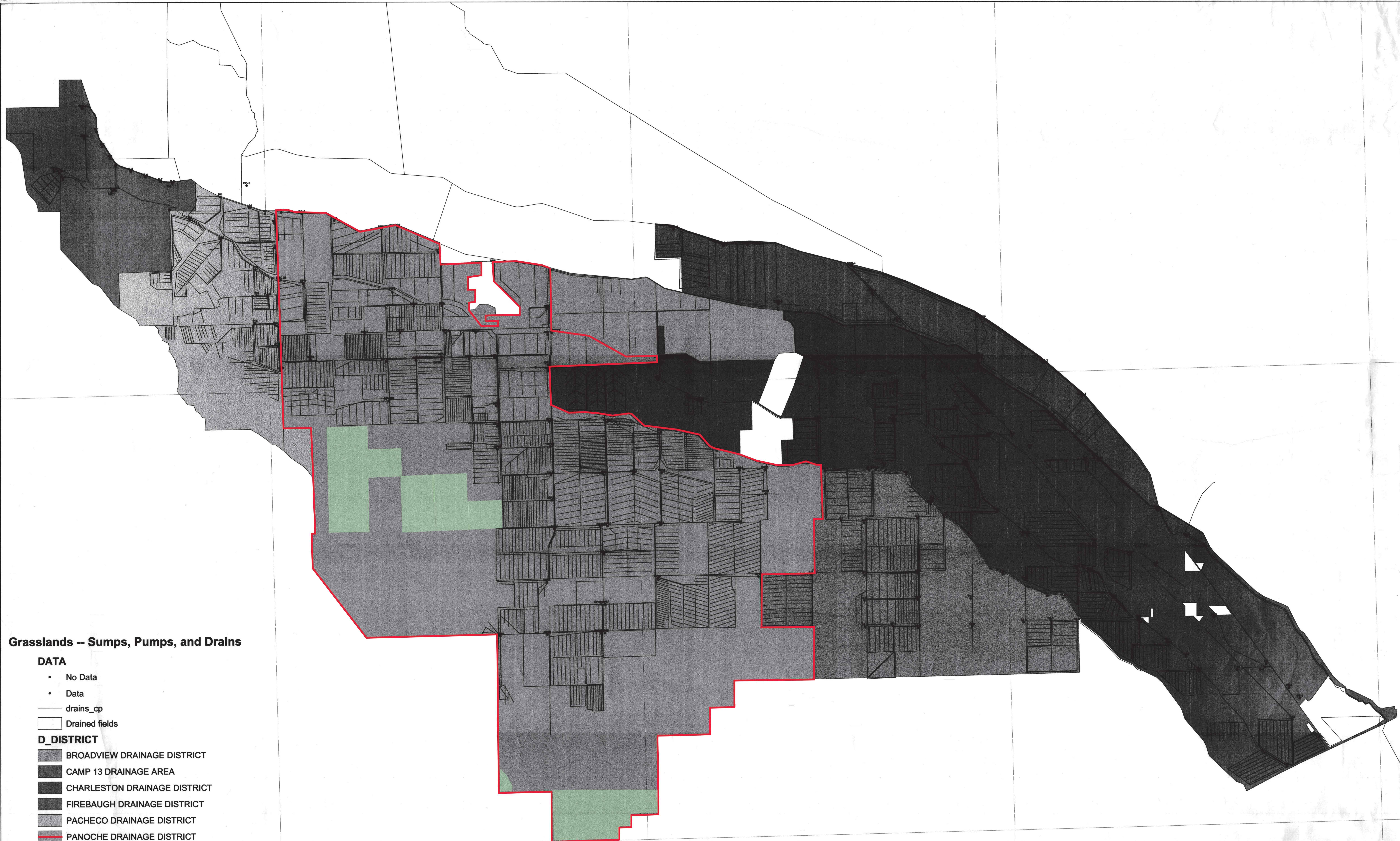
Mud Slough Water Quality - 2024

April



PDD
May 14th, 2024
BOARD MEETING ACTION ITEMS

1. Develop a PDD delinquency policy that works in conjunction with PWD. **PATRICK & PHIL**
2. Meet and discuss the process of annexation with property owner. **PATRICK**
3. Annexation buy-in, what has been collected and what percentage is the GBA owed. **PATRICK & JUAN**
4. Identify if there is record of the 2021 drainage fee being invoiced and then paid to the GBA. **SANDRA & MARLENE**
5. Invoice A&H for the 2021 drainage fee paid to GBA, post May's mtg. **SANDRA & MARLENE**
6. Letter to previous delinquent landowner & current property owner, post May's mtg. **PHIL**
7. Review landlocked policy/sop/regs/past practices and fees. **JUAN**
8. PDD acreage audit. **JUAN**
9. GBD monitoring and sampling annual expense. **JUAN**



Grasslands -- Sumps, Pumps, and Drains

DATA

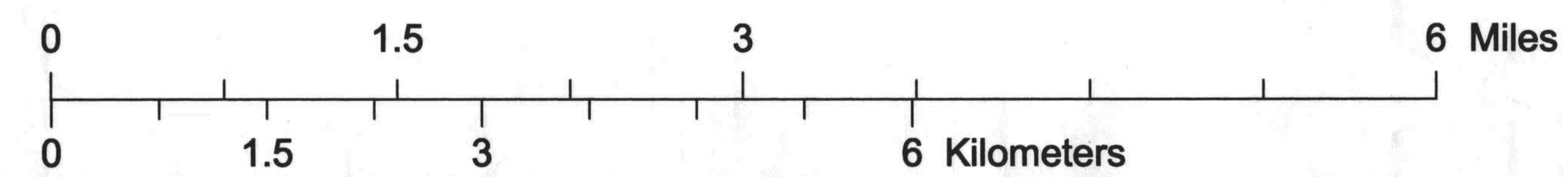
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- Data

- drains_cp
- Drained fields

D_DISTRICT

- BROADVIEW DRAINAGE DISTRICT
- CAMP 13 DRAINAGE AREA
- CHARLESTON DRAINAGE DISTRICT
- FIREBAUGH DRAINAGE DISTRICT
- PACHECO DRAINAGE DISTRICT
- PANOCHÉ DRAINAGE DISTRICT

- Land Lock



See revised map.