Chowchilla Water District

Regular Meeting of the Board of Directors
Wednesday, August 12th, 2026
1:30 P.M. – District Office
327 South Chowchilla Boulevard
Chowchilla, CA 93610

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CHOWCHILLA WATER DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
WEDNESDAY, AUGUST 12TH, 2026
AT 1:30 P.M. AT THE DISTRICT OFFICE
327 S. Chowchilla Blvd., Chowchilla, CA

AGENDA

For those who are unable to attend in person, please use the following number to join:
Toll-Free Access Number: (877) 594-8353
Participant Pass Code: 66771076

1. Call to order

2. Public Comment – The first 15 minutes is made available for comments from the public on matters within the Board's jurisdiction that are not on this Agenda. Each speaker will be limited to three minutes. It is requested that no comments be made during this period on items that are on today's Agenda. Members of the public may comment on any item that is on today's Agenda when the item is called.

3. Additions to the Agenda – Items identified after preparation of the agenda for which there is a need to take immediate action. Two-thirds vote required for consideration. (Govt. Code, § 54954.2(g)(2).)

RECESS AS CWD BOARD OF DIRECTORS & CONVENE AS CWD GROUNDWATER SUSTAINABILITY AGENCY

1. This item may include the attendance of the General Resource Manager (Doug Welch), who will provide an update on GSA activities (by phone or memo if not in attendance)

ADJOURN AS CWD GROUNDWATER SUSTAINABILITY AGENCY AND RECONVENE AS CWD BOARD OF DIRECTORS

4. Financial Reports:
   A. Treasurer's Report
   B. Payment of Bills

5. 2026 Budget vs. Actual Income & Expense Comparison

6. Approval of Minutes – July 15th and July 29^{th,} 2026

7. 2025 Independent Auditor's Report – The Board will discuss and may take action to approve the 2025 independent auditor's report presented by Ryan Jolley, a certified public accountant

8. O&M Report (Mayo)

9. Surplus Material – The Board will discuss and may take action to declare the following items as surplus.
   A. 1,000-gallon metal tank
   B. 1 set of dozer tracks
   C. 2 dozer blades

10. General Manager's Report
    A. WY 2026 Update

11. Director's Reports - This item provides an opportunity for the Directors to share information on meetings attended on the District's behalf and discuss any concerns in the operation of the District.

ADJOURN TO CLOSED SESSION

12. CONFERENCE WITH LEGAL COUNSEL - Gov. Code, § 54956.9(d)(2): Two Items

13. Adjournment

ACCOMMODATIONS FOR PERSONS WITH DISABILITIES

A person with a qualifying disability under the Americans with Disabilities Act of 1990 may request the District to provide a disability-related modification or accommodation in order to participate in any public meeting of the District. Such assistance includes appropriate alternative formats for the agendas and agenda packets used for any public meetings of the District. Requests for such assistance and for agendas and agenda packets shall be made in person, by telephone, facsimile, or written correspondence to Brandon Tomlinson (559) 665-3747 at the District office, at least 48 hours before a public District meeting.

Staff reports and other disclosable records related to open session agenda items are available at the District office located at 327 S. Chowchilla Blvd., Chowchilla, CA during business hours, Monday through Friday, 7 AM to 4 PM.

TREASURER’S REPORT

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CHOWCHILLA WATER DISTRICT
TREASURER'S REPORT
August 1, 2026

	Beginning Balance July 1, 2026	Receipts	Transfers In(Out)	Disbursements	Ending Balance August 1, 2026
Tri Counties Bank - General Fund	$ 2,645,556.40	$ 4,201,343.95	$ (2,926,564.34)	$ (1,161,611.67)	$ 2,758,724.34
Tri Counties Bank - Maximizer	$ 12,577,650.48	$ 33,484.68	$ 2,926,564.34		$ 15,537,699.50
LAIF - Unrestricted Reserves	$ 3,495,838.39	$ 34,125.50			$ 3,529,963.89
LAIF - System Improvements	$ 6,938.23	$ 67.73			$ 7,005.96
Cash Funds	$ 650.00		$ -	-	$ 650.00
	$ 18,726,633.50	**$ 4,269,021.86**	**$ -**	**$ (1,161,611.67)**	**$ 21,834,043.69**

	Beginning Balance July 1, 2026	Ending Balance August 1, 2026
Unrestricted Funds	$ 18,719,695.27	$ 21,827,037.73
Restricted Funds	$ 6,938.23	$ 7,005.96
	$ 18,726,633.50	$ 21,834,043.69
Long Term Debt	$ -	$ -

Chowchilla Water District

TREASURER'S REPORT

August 1, 2026

Beginning Balance:	July 1, 2026		$ 18,726,633.50
INCOME			
2026 Crop Water Receivable		3,935,965.61	
Interest - Crop Water		561.17	
2022-23 Assessments Receivable		43.50	
2023-24 Assessments Receivable		43.50	
2024-25 Assessmemts Receivable		809.45	
2025-26 Assessmemts Receivable		5,727.79	
2026-27 Assessmemts Receivable		65,155.63	
Penalties-Assessments		554.68	
Recording Fees		1,015.96	
Interest - Assessments		611.00	
Legal Advertising Fees		1,270.50	
Interest & Dividend Revenue		68,938.25	
2024-25 Supplemental Assessment		427.68	
2025-26 Supplemental Assessment		1,687.84	
2026-27 Supplemental Assessment		28,195.52	
2024-25 Capital Repayment Assessment		588.06	
2025-26 Capital Repayment Assessment		2,320.78	
Accounts Receivable		15,774.26	
Prepaid Crop Water		965.47	
Prepaid Assessment		292.83	
Miscellaneous Revenue		225.00	
Friant Power Authority Generation Revenue		105,568.32	
MCWPA Generation Revenue		32,279.06	
		4,269,021.86	
TOTAL INCOME			$ 4,269,021.86
EXPENDITURES			
General Fund		(1,161,611.67)	
TOTAL EXPENDITURES			(1,161,611.67)
TOTAL CASH			$ 21,834,043.69
Bank Balance:	July 1, 2026		

Chowchilla Water District

TREASURER'S REPORT

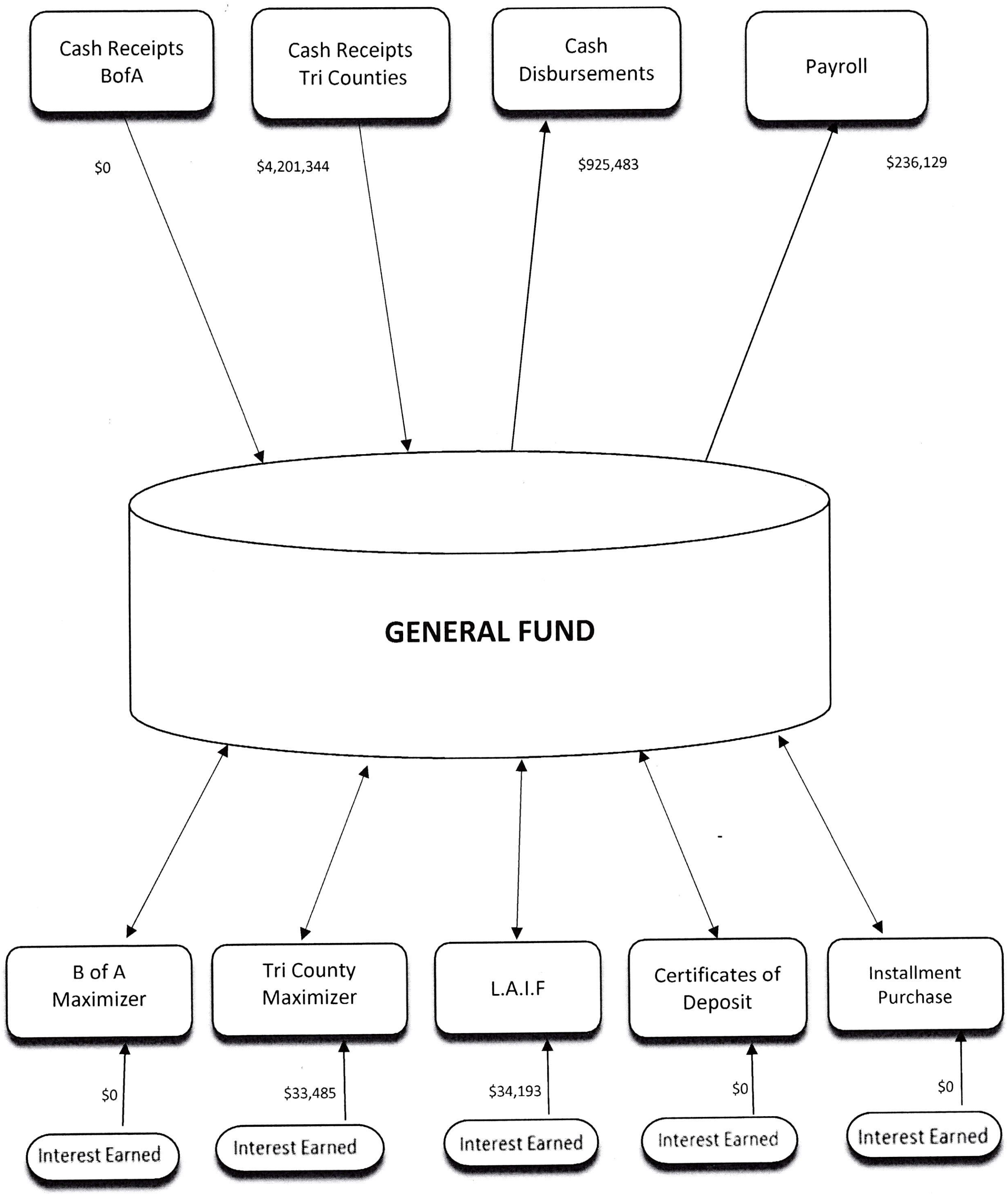
August 1, 2026

Tri Counties Bank - General Fund				
Beginning Balance			$ 2,645,556.40	
Deposits:				
Income		4,201,343.95		
Transfers - B of A		-		
Transfers in - Sweep		556,253.41		
Total Deposits:			4,757,597.36	
Expenditures:				
Disbursements		(925,483.04)		
EFTPS - Payroll Taxes; Pension; Child Support		(236,128.63)		
Transfers out		(3,482,817.75)		
Total Expenditures:			(4,644,429.42)	
Ending Balance				$ 2,758,724.34
Tri Counties Bank - Money Market				
Beginning Balance			$ 12,577,650.48	
Deposits:				
Income				
Transfers in Sweep		3,482,817.75		
Allocated Interest	3.50%	33,484.68		
Total Deposits:			3,516,302.43	
Expenditures:				
Transfers (out) Sweep		(556,253.41)		
Total Expenditures:			(556,253.41)	
Ending Balance				$ 15,537,699.50
LAIF - Unrestricted Reserves				
Beginning Balance			$ 3,495,838.39	
Deposits - Transfers			-	
Allocated Interest	4.90%		34,125.50	
Transfers In				
Ending Balance				$ 3,529,963.89
LAIF - System Improvements				
Beginning Balance			$ 6,938.23	
Allocated Interest	4.90%		67.73	
Ending Balance				$ 7,005.96
	LAIF Total	***$3,536,969.85***		
Cash Funds		$ 650.00	-	$ 650.00
TOTAL CASH				$ 21,834,043.69

April Ellison

April Ellison, Office Manager

CHOWCHILLA WATER DISTRICT
CASH DIAGRAM
August 1, 2026



Net Balance $ 21,834,043.69

CHOWCHILLA WATER DISTRICT

CASH SUMMARY
2015 - 2026

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
January	12,970,611	11,253,822	10,303,598	15,098,280	17,041,392	19,715,387	19,570,683	17,267,563	20,291,417	21,760,726	18,909,176	21,323,114
February	12,254,336	10,249,568	9,703,310	14,421,083	16,515,339	19,004,027	19,333,612	16,589,725	18,315,285	18,065,270	17,916,192	20,791,623
March	11,935,106	9,447,541	9,689,325	14,147,377	15,539,360	18,517,751	18,774,212	15,823,629	18,019,151	15,388,889	16,718,382	20,282,841
April	11,405,995	9,462,301	9,512,383	13,684,385	14,434,475	17,871,848	18,314,960	15,592,673	17,255,342	14,137,303	15,271,681	19,598,429
May	9,457,529	7,163,495	7,599,486	10,966,469	13,583,620	14,378,517	16,388,207	13,804,701	14,532,097	11,353,710	12,494,335	18,513,109
June	10,485,436	5,945,609	7,848,796	11,083,680	13,215,996	13,352,153	15,958,566	12,797,936	15,937,475	12,399,099	12,488,155	18,726,634
July	10,844,774	7,300,874	9,754,037	12,889,434	14,624,652	15,545,956	16,659,843	15,392,576	17,732,378	15,168,266	15,048,862	18,726,634
August	11,041,186	9,783,821	11,754,822	14,658,793	17,073,103	17,831,895	17,388,951	18,587,852	20,730,483	17,805,977	18,741,694	21,834,044
September	9,777,147	8,603,485	12,132,805	15,452,212	17,631,221	19,697,829	16,980,418	19,378,325	22,676,415	18,927,117	21,033,969	
October	9,745,641	8,545,325	13,168,831	15,108,162	18,243,994	19,771,871	16,721,462	19,015,860	20,800,915	18,970,651	20,720,141	
November	9,696,995	7,562,164	12,427,279	14,081,421	17,985,664	19,114,397	15,722,732	17,890,007	19,847,792	17,383,863	20,137,409	
December	10,187,677	8,766,289	13,209,000	15,841,986	18,255,737	19,665,016	16,017,474	18,483,992	19,983,033	17,451,012	20,451,203	

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PAYMENT OF BILLS REPORT

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Chowchilla Water District

Post Office Box 905 ♦ 327 S. Chowchilla Blvd. ♦ Chowchilla, CA 93610
Phone (559) 665-3747
Fax (559) 665-3740

WARRANTS LIST

August 12, 2026

General Account

- *Warrant No. 34598 thru 34662 – 7/16/2026 thru 8/12/2026 Total $1,104,919.17*

Total Amount Disbursed $1,104,919.17
Approved for payment by the Board of Directors
~August 12, 2026~

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Check History Report
Sorted By Check Number
Activity From: 7/16/2026 to 8/12/2026

Chowchilla Water District (CWD)

Bank Code: D

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
0000034598	7/16/2026	00-P2700	Provost & Pritchard Consulting Group	528.32	Auto
0000034599	7/16/2026	00-P5000S	Pacific Gas & Electric Company	3,363.93	Auto
0000034600	7/16/2026	00-P5000U	Pacific Gas & Electric Company	2,546.14	Auto
0000034601	7/16/2026	00-PRI8811	Primo Brands	171.97	Auto
0000034602	7/16/2026	00-P5000P	Pacific Gas & Electric Company	7,331.82	Auto
0000034603	7/16/2026	00-H2461	Haynes Precision Spreading, Inc.	11,234.75	Auto
0000034604	7/27/2026	00-A1515	ACWA/JPIA	2,629.74	Auto
0000034605	7/27/2026	00-A4477	Anderson Pump Company, Inc.	968.36	Auto
0000034606	7/27/2026	00-A8811	Allied West Printing	800.94	Auto
0000034607	7/27/2026	00-B3650	Blue Shield of California	1,556.18	Auto
0000034608	7/27/2026	00-BER4283	Bermad Water Control	34,738.20	Auto
0000034609	7/27/2026	00-BSK2888	BSK Associates	342.57	Auto
0000034610	7/27/2026	00-CIR6465	Circle K 2655815	394.08	Auto
0000034611	7/27/2026	00-D0614	Drugtech Toxicology Services	55.00	Auto
0000034612	7/27/2026	00-DAV6107	Davids Engineering, Inc.	12,686.00	Auto
0000034613	7/27/2026	00-F6305	Friant Water Authority	400,138.41	Auto
0000034614	7/27/2026	00-L1615	L&L Electrical, Inc.	2,700.00	Auto
0000034615	7/27/2026	00-M7724	MADERA COUNTY RECORDER OFFICE	50.00	Auto
0000034616	7/27/2026	00-NOB7304	The Noble Group	250.00	Auto
0000034617	7/27/2026	00-NUT2444	Nutrien Ag Solutions	21,334.50	Auto
0000034618	7/27/2026	00-P2700	Provost & Pritchard Consulting Group	2,054.49	Auto
0000034619	7/27/2026	00-QUA7678	Quadient Finance USA, Inc.	216.14	Auto
0000034620	7/27/2026	00-S3701	Steves Chevrolet (Inc)	3,129.74	Auto
0000034621	7/27/2026	00-S9014	San Joaquin Sand & Gravel	1,412.17	Auto
0000034622	7/27/2026	00-SOU3200	Southern Tire Mart	1,177.12	Auto
0000034623	7/27/2026	00-T1207	Technoflo Systems	1,976.84	Auto
0000034624	7/27/2026	00-U2712	Unum Life Insurance Company	3,422.47	Auto
0000034625	7/27/2026	00-U9504	Underground Service Alert	2,204.29	Auto
0000034626	7/27/2026	00-VAN3421	VAN DE POL	5,620.43	Auto
0000034627	7/27/2026	00-VIS7410	VEIT, Inc.	560.64	Auto
0000034628	8/12/2026	00-0011431	Adera Properties, LLC	56,652.06	Auto
0000034629	8/12/2026	00-A1460	Auto Zone, Inc. 3709	28.37	Auto
0000034630	8/12/2026	00-A2292	ACWA-JPIA (HBA)	50,578.36	Auto
0000034631	8/12/2026	00-A4261	Aanonson Sprinkler Co., Inc.	233.54	Auto
0000034632	8/12/2026	00-A4477	Anderson Pump Company, Inc.	950.34	Auto
0000034633	8/12/2026	00-B5234	Buttonwillow Warehouse Co.	14,335.43	Auto
0000034634	8/12/2026	00-B9923	Bob's Community Pest Control	105.00	Auto
0000034635	8/12/2026	00-BS3650K	Blue Shield of California	763.66	Auto
0000034636	8/12/2026	00-BS3650S	Blue Shield of California	2,273.52	Auto
0000034637	8/12/2026	00-BSK2888	BSK Associates	457.96	Auto
0000034638	8/12/2026	00-CHO4463	Chowchilla Auto Ag & Industrial	79.95	Auto
0000034639	8/12/2026	00-CIR6465	Circle K 2655815	169.15	Auto
0000034640	8/12/2026	00-COL0368	COLUMBIA BANK	20,692.95	Auto
0000034641	8/12/2026	00-COV5626	Coverall	610.00	Auto
0000034642	8/12/2026	00-F6305	Friant Water Authority	60,525.00	Auto
0000034643	8/12/2026	00-F6684	Fresno Oxygen	32.33	Auto
0000034644	8/12/2026	00-H1946	Home Depot Credit Services	2,608.16	Auto
0000034645	8/12/2026	00-JOL3045	Ryan P. Jolley, CPA Inc.	13,500.00	Auto
0000034646	8/12/2026	00-K1501	Kellogg's Supply	1,318.00	Auto
0000034647	8/12/2026	00-KSC3826	KAHN, SOARES & CONWAY, LLP	79.00	Auto
0000034648	8/12/2026	00-L1615	L&L Electrical, Inc.	1,759.38	Auto
0000034649	8/12/2026	00-L4669	Lopes Trucking, C.	450.00	Auto
0000034650	8/12/2026	00-M1511	McClatchy Company, LLC	91.68	Auto
0000034651	8/12/2026	00-M2424	Madera Tribune	48.75	Auto

Check History Report
Sorted By Check Number
Activity From: 7/16/2026 to 8/12/2026

Chowchilla Water District (CWD)

Bank Code: D

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
0000034652	8/12/2026	00-M7627	Merced County Recorder	20.00	Auto
0000034653	8/12/2026	00-M7724	MADERA COUNTY RECORDER OFFICE	940.00	Auto
0000034654	8/12/2026	00-NUT2444	Nutrien Ag Solutions	22,633.43	Auto
0000034655	8/12/2026	00-O9500	Onset Computer Corporation	1,042.74	Auto
0000034656	8/12/2026	00-ORE9031	O'Reilly Auto Parts	1,947.29	Auto
0000034657	8/12/2026	00-P3748S	Petty Cash - Safety Awards	225.00	Auto
0000034658	8/12/2026	00-P5000U	Pacific Gas & Electric Company	2,912.52	Auto
0000034659	8/12/2026	00-S3701	Steves Chevrolet (Inc)	29.33	Auto
0000034660	8/12/2026	00-SOU3200	Southern Tire Mart	747.06	Auto
0000034661	8/12/2026	00-T1207	Technoflo Systems	2,460.85	Auto
0000034662	8/12/2026	00-VAN3421	VAN DE POL	6,419.81	Auto
0409072026	7/31/2026	00-N4224	Nationwide Trust Co. FSB	20,347.00	Manual
2026-11	7/20/2026	00-B5128	Bureau of Reclamation	28,500.00	Manual
2026-11A	7/17/2026	00-B5128	Bureau of Reclamation	50.00	Manual
2026-12	7/20/2026	00-B5128	Bureau of Reclamation	10,388.00	Manual
2026-13	7/20/2026	00-B5128	Bureau of Reclamation	20,241.76	Manual
2026-14	7/20/2026	00-B5128	Bureau of Reclamation	21,605.64	Manual
2026-15	7/20/2026	00-B5128	Bureau of Reclamation	27,753.72	Manual
2026-16	7/20/2026	00-B5128	Bureau of Reclamation	142,728.96	Manual
456-17-26	7/29/2026	00-E5616	Employment Development Dept.	2,723.81	Manual
457-16-26	7/29/2026	00-N4224	Nationwide Trust Co. FSB	673.02	Manual
45926-02	7/22/2026	00-E5616	Employment Development Dept.	236.81	Manual
941-19-26	7/29/2026	00-I3201	Internal Revenue Service	20,775.48	Manual
C000000712	7/31/2026	00-UNW4444	unWired Broadband INC	128.99	CCPayment
C000000713	7/31/2026	00-ADOBE	Adobe Inc.	347.86	CCPayment
C000000714	7/31/2026	00-G5707	Grainger Parts	323.94	CCPayment
C000000715	7/31/2026	00-G5707	Grainger Parts	7.48	CCPayment
C000000716	7/31/2026	00-S2303	Stericycle, Inc.	153.15	CCPayment
C000000717	7/31/2026	00-M9800	Matson Alarm Co., Inc.	218.00	CCPayment
C000000718	7/31/2026	00-CIN1099	Cintas Corp	146.81	CCPayment
C000000719	7/31/2026	00-K1000	Klein, DeNatale, Goldner, ... Attorneys At Law	170.00	CCPayment
C000000720	7/31/2026	00-UNW4444	unWired Broadband INC	109.99	CCPayment
C000000721	7/31/2026	00-C8615	City of Chowchilla	802.21	CCPayment
C000000722	7/31/2026	00-D7770	Divine Logic, Inc.	2,323.25	CCPayment
C000000723	7/31/2026	00-C3000	Comcast	540.92	CCPayment
C000000724	7/31/2026	00-K1990	KAN Ventures, Inc	6,500.00	CCPayment
C000000725	7/31/2026	00-CIN1099	Cintas Corp	17.47	CCPayment
C000000726	7/31/2026	00-M9800	Matson Alarm Co., Inc.	288.37	CCPayment
C000000727	7/31/2026	00-ATT7000	AT&T Mobility (FirstNet)	1,591.74	CCPayment
C000000728	7/31/2026	00-CIN0183	Cintas Corporation #621	584.78	CCPayment
C000000729	7/31/2026	00-CIN0183	Cintas Corporation #621	350.26	CCPayment
C000000730	7/31/2026	00-CIN0183	Cintas Corporation #621	336.52	CCPayment
C000000731	7/31/2026	00-CIN0183	Cintas Corporation #621	350.69	CCPayment
C000000732	7/31/2026	00-BRA3070	Bravo Smog	45.00	CCPayment
C000000733	7/31/2026	00-U5800VT	UnitedHealthcare	241.68	CCPayment
			Bank D Total:	1,104,919.17	
			Report Total:	1,104,919.17	

Chowchilla Water District
Board Report

Report Parameters:
Report Format: Invoice Level Detail
For Check Dates 7/16/2026 through 8/12/2026
For Vendors 00-0000000 through 99-ZZZZZZZ

Bank Code: D

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034598	7/16/2026	00-P2700	Provost & Pritchard Consulting Group	528.32

Invoice #	Date	Invoice Comment	Inv. Amt.
130475	5/13/2026	Eng / CHSR Plan Review	528.32

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034599	7/16/2026	00-P5000S	Pacific Gas & Electric Company	3,363.93

Invoice #	Date	Invoice Comment	Inv. Amt.
20260708	7/8/2026	Pump / SCADA Electrical - JUN	3,363.93

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034600	7/16/2026	00-P5000U	Pacific Gas & Electric Company	2,546.14

Invoice #	Date	Invoice Comment	Inv. Amt.
20260706	7/6/2026	Office & Shop Utility JUN	2,546.14

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034601	7/16/2026	00-PRI8811	Primo Brands	171.97

Invoice #	Date	Invoice Comment	Inv. Amt.
06G8730272436	7/10/2026	Office/ Bottled Water Service - 07/08/26	171.97

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034602	7/16/2026	00-P5000P	Pacific Gas & Electric Company	7,331.82

Invoice #	Date	Invoice Comment	Inv. Amt.
20260713	7/13/2026	Pump Electrical Expense - JUN	7,331.82

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034603	7/16/2026	00-H2461	Haynes Precision Spreading, Inc.	11,234.75

Invoice #	Date	Invoice Comment	Inv. Amt.
26-5391	6/24/2026	Canal: Pond Spraying	11,234.75

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034604	7/27/2026	00-A1515	ACWA/JPIA	2,629.74

Invoice #	Date	Invoice Comment	Inv. Amt.
1344-CL	7/16/2026	Cyber Liability Premium Thru 07/01/2027	2,629.74

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034605	7/27/2026	00-A4477	Anderson Pump Company, Inc.	968.36

Invoice #	Date	Invoice Comment	Inv. Amt.
37556	7/10/2026	Canal: Vera Pond Pump	968.36

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034606	7/27/2026	00-A8811	Allied West Printing	800.94

Invoice #	Date	Invoice Comment	Inv. Amt.
054353	6/24/2026	Office / Return Envelops	800.94

Chowchilla Water District

Board Report

Report Parameters:
Report Format: Invoice Level Detail
For Check Dates 7/16/2026 through 8/12/2026
For Vendors 00-0000000 through 99-ZZZZZZZ

Bank Code: D

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034607	7/27/2026	00-B3650	Blue Shield of California	1,556.18

Invoice #	Date	Invoice Comment	Inv. Amt.
261940306416	7/13/2026	Directors Benefits - Taylor / 2026-AUG	1,556.18

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034608	7/27/2026	00-BER4283	Bermad Water Control	34,738.20

Invoice #	Date	Invoice Comment	Inv. Amt.
2675502895	7/14/2026	Water Meas: Ash Slough 1	3,470.40
2675502896	7/14/2026	Water Meas: Ash Slough 3	4,033.80
2675502897	7/14/2026	Water Meas: Ash Slough 2-A	3,470.40
2675502898	7/14/2026	Water Meas: Berenda SL 1	3,084.00
2675502899	7/14/2026	Water Meas: Berenda SL 2	3,470.40
2675502900	7/14/2026	Water Meas: Berenda SL 3	4,033.80
2675502901	7/14/2026	Water Meas: Chow Riv 1	4,570.80
2675502902	7/24/2026	Water Meas: Mad 3450	4,033.80
2675502903	7/14/2026	Water Meas: Mad 3526	4,570.80

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034609	7/27/2026	00-BSK2888	BSK Associates	342.57

Invoice #	Date	Invoice Comment	Inv. Amt.
AJ16634	7/9/2026	Canal / Copper - LaBranza	114.19
AJ16861	7/10/2026	Canal / Copper - Califa	114.19
AJ17019	7/13/2026	Canal / Copper - Main Canal	114.19

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034610	7/27/2026	00-CIR6465	Circle K 2655815	394.08

Invoice #	Date	Invoice Comment	Inv. Amt.
5658	7/15/2026	Fuel for Eq# 6-17	53.06
7094	7/12/2026	Fuel for Eq# 5-17	40.63
9006	7/17/2026	Fuel for Eq# 6-17	47.26
9043	7/17/2026	Fuel for Eq# 15	53.85
9413	7/18/2026	Fuel for Eq# 6-17	39.89
9765	7/19/2026	Fuel for Eq# 6-17	77.37
R2-T5910	7/16/2026	Fuel for Eq# 6-17	82.02

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034611	7/27/2026	00-D0614	Drugtech Toxicology Services	55.00

Invoice #	Date	Invoice Comment	Inv. Amt.
5282	7/21/2026	Other / Drug Screen - AT	55.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034612	7/27/2026	00-DAV6107	Davids Engineering, Inc.	12,686.00

Invoice #	Date	Invoice Comment	Inv. Amt.
1183.05-7670	7/9/2026	Eng / Chowchilla GSP Annual Report	12,686.00

Chowchilla Water District

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Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034613	7/27/2026	00-F6305	Friant Water Authority	400,138.41

Invoice #	Date	Invoice Comment	Inv. Amt.
INV-000000788	7/14/2026	SLDMWA O&M / JUL-26 / MAR-adj / AUG-est	210,043.87
INV-000000830	7/17/2026	SLDMWA WY-2026 True-Up	190,094.54

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034614	7/27/2026	00-L1615	L&L Electrical, Inc.	2,700.00

Invoice #	Date	Invoice Comment	Inv. Amt.
2026-2077	6/19/2026	Water Meas: Wrong Meter	800.00
2026-2078	6/19/2026	Water Meas: Bermad Compatible	1,900.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034615	7/27/2026	00-M7724	MADERA COUNTY RECORDER OFFICE	50.00

Invoice #	Date	Invoice Comment	Inv. Amt.
2026-08-CD	7/2/2026	Office / Deed on 2 CD's for AUG 2026	50.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034616	7/27/2026	00-NOB7304	The Noble Group	250.00

Invoice #	Date	Invoice Comment	Inv. Amt.
22743	4/3/2026	Other / DOT Physical - C.M.	129.00
22744	5/12/2026	Other / Pre-Emp Physical & Drug - M.O.	121.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034617	7/27/2026	00-NUT2444	Nutrien Ag Solutions	21,334.50

Invoice #	Date	Invoice Comment	Inv. Amt.
59044693	7/21/2026	Canal / Argos 250GA	21,334.50

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034618	7/27/2026	00-P2700	Provost & Pritchard Consulting Group	2,054.49

Invoice #	Date	Invoice Comment	Inv. Amt.
132335	7/15/2026	Eng / CHSR Plan Review	1,242.49
132336	7/15/2026	Eng / 2025-26 Ongoing	812.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034619	7/27/2026	00-QUA7678	Quadient Finance USA, Inc.	216.14

Invoice #	Date	Invoice Comment	Inv. Amt.
20260630	6/30/2026	Office / Postage	216.14

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034620	7/27/2026	00-S3701	Steves Chevrolet (Inc)	3,129.74

Invoice #	Date	Invoice Comment	Inv. Amt.
2023817	7/1/2026	Equip: Steering Rack	3,129.74

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034621	7/27/2026	00-S9014	San Joaquin Sand & Gravel	1,412.17

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Check #	Date	Vendor Number	Vendor Name		Check Amount
Invoice #	Date	Invoice Comment		Inv. Amt.	
23982	7/7/2026	Canal: Road Base		1,412.17	
0000034622	7/27/2026	00-SOU3200	Southern Tire Mart		1,177.12
Invoice #	Date	Invoice Comment		Inv. Amt.	
7340023342	7/14/2026	Equip: Tires 7-19		1,177.12	
0000034623	7/27/2026	00-T1207	Technoflo Systems		1,976.84
Invoice #	Date	Invoice Comment		Inv. Amt.	
55418	7/2/2026	H2O-Meas/ Prop, Spindle		904.54	
55602	7/20/2026	H2O-Meas/Mag Batteries		1,072.30	
0000034624	7/27/2026	00-U2712	Unum Life Insurance Company		3,422.47
Invoice #	Date	Invoice Comment		Inv. Amt.	
20260710	7/10/2026	Employee Benefits / Life Ins. 2026 - AUG		3,422.47	
0000034625	7/27/2026	00-U9504	Underground Service Alert		2,204.29
Invoice #	Date	Invoice Comment		Inv. Amt.	
1083342026	7/20/2026	PL / USA Dig - CA Regulation Fee Annual		1,566.73	
108334USB26	7/23/2026	PL / USA Dig - CA Regulation Fee Annual		637.56	
0000034626	7/27/2026	00-VAN3421	VAN DE POL		5,620.43
Invoice #	Date	Invoice Comment		Inv. Amt.	
CL25800	7/15/2026	Fuel / Gas 1,118.258 g		5,620.43	
0000034627	7/27/2026	00-VIS7410	VEIT, Inc.		560.64
Invoice #	Date	Invoice Comment		Inv. Amt.	
24AR3660956	7/20/2026	Office / Copier Service Ending 10/22/26		560.64	
0000034628	8/12/2026	00-0011431	Adera Properties, LLC		56,652.06
Invoice #	Date	Invoice Comment		Inv. Amt.	
20260805	8/5/2026	Assessment Overpayment Reimbursement		56,652.06	
0000034629	8/12/2026	00-A1460	Auto Zone, Inc. 3709		28.37
Invoice #	Date	Invoice Comment		Inv. Amt.	
03709114442	7/31/2026	Tool / Thread Repair Kit		28.37	

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Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034630	8/12/2026	00-A2292	ACWA-JPIA (HBA)	50,578.36

Invoice #	Date	Invoice Comment	Inv. Amt.
710004	8/3/2026	Employee Benefits 2026 SEP	50,578.36

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034631	8/12/2026	00-A4261	Aanonson Sprinkler Co., Inc.	233.54

Invoice #	Date	Invoice Comment	Inv. Amt.
26-103124	7/15/2026	Pipeline Exp: Concrete Adapt	233.54

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034632	8/12/2026	00-A4477	Anderson Pump Company, Inc.	950.34

Invoice #	Date	Invoice Comment	Inv. Amt.
37788	7/28/2026	Pump Repair	950.34

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034633	8/12/2026	00-B5234	Buttonwillow Warehouse Co.	14,335.43

Invoice #	Date	Invoice Comment	Inv. Amt.
1283688	7/28/2026	WC / Total TNV (260 gal)	14,335.43

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034634	8/12/2026	00-B9923	Bob's Community Pest Control	105.00

Invoice #	Date	Invoice Comment	Inv. Amt.
0715264980	7/15/2026	B&G / Pest Control - 2026 JUL	105.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034635	8/12/2026	00-BS3650K	Blue Shield of California	763.66

Invoice #	Date	Invoice Comment	Inv. Amt.
2026-09	8/12/2026	Directors Benefits - Samran / 2026-SEP	763.66

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034636	8/12/2026	00-BS3650S	Blue Shield of California	2,273.52

Invoice #	Date	Invoice Comment	Inv. Amt.
2026-09	8/9/2026	Directors Benefits- Schuh / 2026-SEP	2,273.52

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034637	8/12/2026	00-BSK2888	BSK Associates	457.96

Invoice #	Date	Invoice Comment	Inv. Amt.
AJ18841	7/31/2026	Canal/Cu/Main, LaBranza, Berenda, Califa	457.96

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034638	8/12/2026	00-CHO4463	Chowchilla Auto Ag & Industrial	79.95

Invoice #	Date	Invoice Comment	Inv. Amt.
180852	7/9/2026	Shop / Grease	79.95

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034639	8/12/2026	00-CIR6465	Circle K 2655815	169.15

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Check #	Date	Vendor Number	Vendor Name	Check Amount

Invoice #	Date	Invoice Comment	Inv. Amt.
2975	7/27/2026	Fuel for Eq# 01-25	84.28
6611	7/17/2026	Fuel for Eq# 03-23	84.87

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034640	8/12/2026	00-COL0368	COLUMBIA BANK	20,692.95

Invoice #	Date	Invoice Comment	Inv. Amt.
20260701PAR-AE	7/1/2026	Office / Deed Research	5.00
20260702AMA-CM	7/2/2026	Office: Drafting Board	145.13
20260703AMA-CM	7/3/2026	Water Meas: FloCom Batt	145.63
20260704SIR-BT	7/4/2026	Eq#01-25 / SIRIUSXM	31.99
20260704WAL-CR	7/4/2026	Hospitality / Refreshments	173.32
20260707AMA-CR	7/7/2026	Office / Paper Towels	43.75
20260707GRA-BT	7/7/2026	Office-SW / Grammarly Annual Renewal	144.00
20260707ORC-BT	7/7/2026	Hospitality / Lunch BT & CM	52.41
20260707WAL-CR	7/7/2026	Hospitality-B&G / Food & Yard Supplies	75.67
20260708INF-OF	7/8/2026	Phone / Conference Calls for Board Mtgs	1.30
20260708WAL-CR	7/8/2026	Office / Office Supplies	122.35
20260709AMA-CM	7/9/2026	Water Meas: 3.6v Batts	145.63
20260709AMA-CR	7/9/2026	Hospitality / Refreshments	19.42
20260709MIC-OF	7/9/2026	Office-SW / MS-365 Cloud Backup	33.22
20260709WAL-CR	7/8/2026	Office / Office Supplies	45.09
20260710WAL-CR	7/10/2026	Hospitality / Refreshments	287.19
20260711WAL-CR	7/11/2026	Hospitality / Refreshments	69.74
20260713BEE-CR	7/13/2026	Office / Deed Research	71.94
20260713WAL-CR	7/13/2026	Hospitality / Refreshments	132.45
20260714WAL-CR	7/14/2026	B&G-Hospitality/Yard Supplies & Food	107.72
20260715ORC-BT	7/15/2026	Hospitality / Lunch BT & CM	46.98
20260715SAV-CR	7/15/2026	Hospitality / Refreshments	126.10
20260716AMA-CM	7/16/2026	B&G / Replacement Blind Slates	32.28
20260716AMA-CM	7/16/2026	Canal SCADA: Solar Panels	251.14
20260716AMA-CM	7/16/2026	Equip: 3-23 Mirror	135.94
20260716AMA-CM	7/16/2026	Canal: Thicksters	165.16
20260716AMA-OF	7/16/2026	Office / Kleenex, Pens, Scissors	64.63
20260716AMA-OF	7/16/2026	Office / Hand Soap and Binder Clips	30.11
20260717DOO-BT	7/17/2026	Office-SW / Doodle Annual Renewal	85.07
20260717WIN-CR	7/17/2026	Hospitality / Lunch-CR	26.73
20260719WAL-CR	7/19/2026	Hospitality / Food	44.63
20260722AAT-AE	7/22/2026	Office-SW / 941 Form Filing	10.79
20260722AMA-CR	7/22/2026	Office / Copier Paper	247.80
20260722AMA-CR	7/22/2026	Office / Toner Cartridge	139.17
20260722AMA-CR	7/22/2026	Office / Gloves, Air Fresheners	34.48
20260722AMA-CR	7/22/2026	Office-Hospitality/Paper Air fresh/Candy	115.08
20260722SAV-CR	7/22/2026	Hospitality / Refreshments	49.40
20260722WAL-CR	7/22/2026	Hospitality / Refreshments	144.61

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Check #	Date	Vendor Number	Vendor Name	Check Amount

20260723JUD-CR	7/23/2026	Hospitality / Refreshments	29.84
20260723ORC-CM	7/23/2026	Hospitality / Lunch CM & DH	49.15
20260725GOT-DV	7/25/2026	Office-SW / Go To My PC - DW	44.00
20260727AMA-CM	7/27/2026	Eq / Washers for Oil Changes	5.43
20260727AMA-CM	7/27/2026	Canal SCADA: Solar Controller	119.61
20260727HAR-CV	7/27/2026	Tool Exp: Creeper Extractor se	162.35
20260728AMA-CF	7/28/2026	Office / Toner & New printer for CO	390.39
20260729AMA-CM	7/29/2026	Shop / Ashtray Receptacle	81.24
20260729AMA-CM	7/29/2026	Safety: Rubber Boots	165.28
20260729AMA-OF	7/29/2026	Office / Plastic Spoons & Napkins	37.16
20260729AMA-OF	7/29/2026	Office / Foam Cups	48.90
20260729CON-CF	7/29/2026	Office-SW / Constant Contact Email	41.00
20260729SAV-CM	7/29/2026	Hospitality / Cookies for Board Meeting	18.00
20260729SAV-CR	7/29/2026	Hospitality / Refreshments	153.64
20260730AMA-CF	7/30/2026	Hospitality-Office / Coffee-Paper Towels	164.80

0000034641	8/12/2026	00-COV5626	Coverall	610.00

Invoice #	Date	Invoice Comment	Inv. Amt.
1000669890	8/1/2026	B&G / Office Cleaning Service - AUG	610.00

0000034642	8/12/2026	00-F6305	Friant Water Authority	60,525.00

Invoice #	Date	Invoice Comment	Inv. Amt.
INV-000000866	8/4/2026	Member Dues / Call for Funds FY-2026-Q4	49,025.00
INV-000000890	8/4/2026	SLDMWA O&M / Temperature Study CFF	11,500.00

0000034643	8/12/2026	00-F6684	Fresno Oxygen	32.33

Invoice #	Date	Invoice Comment	Inv. Amt.
0091759779	7/31/2026	Canal / Gas Cylinder Rental	32.33

0000034644	8/12/2026	00-H1946	Home Depot Credit Services	2,608.16

Invoice #	Date	Invoice Comment	Inv. Amt.
0530398	7/15/2026	Tool / Caulk Gun	90.93
0530406	7/15/2026	Canal: Argos Pump Parts	101.30
1011774	7/14/2026	Canal / Argos Pump	43.26
3023459	7/22/2026	Canal: Cement Trailer	219.88
4023012	7/1/2026	Canal / 3-way Plug	43.00
9904990	7/6/2026	DWMP: Poly Tank	2,109.79

0000034645	8/12/2026	00-JOL3045	Ryan P. Jolley, CPA Inc.	13,500.00

Invoice #	Date	Invoice Comment	Inv. Amt.
20260804	8/4/2026	Auditing Expense Year Ending 12/31/2025	13,500.00

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Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034646	8/12/2026	00-K1501	Kellogg's Supply	1,318.00

Invoice #	Date	Invoice Comment	Inv. Amt.
280558-1	6/26/2026	Eq#11-18 / Plastic Hose Wrap	6.39
282467-1	7/9/2026	Eq / 5/8" All-thread	17.85
283417-1	7/14/2026	Canal: Argos Pumps	1,293.76

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034647	8/12/2026	00-KSC3826	KAHN, SOARES & CONWAY, LLP	79.00

Invoice #	Date	Invoice Comment	Inv. Amt.
79722	7/31/2026	General Legal Fees Through 07/31/2026	79.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034648	8/12/2026	00-L1615	L&L Electrical, Inc.	1,759.38

Invoice #	Date	Invoice Comment	Inv. Amt.
2026-2110	7/24/2026	Canal SCADA: HMI labor	400.00
2026-2114	7/29/2026	Canal SCADA: Tranducer	1,359.38

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034649	8/12/2026	00-L4669	Lopes Trucking, C.	450.00

Invoice #	Date	Invoice Comment	Inv. Amt.
33258	7/6/2026	Equip: Drill Rig Move	450.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034650	8/12/2026	00-M1511	McClatchy Company, LLC	91.68

Invoice #	Date	Invoice Comment	Inv. Amt.
IN165900	7/31/2026	Legal Ad/ Notice of Assessment	91.68

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034651	8/12/2026	00-M2424	Madera Tribune	48.75

Invoice #	Date	Invoice Comment	Inv. Amt.
300034550	7/18/2026	Legal Ad / Notice of Assessment	48.75

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034652	8/12/2026	00-M7627	Merced County Recorder	20.00

Invoice #	Date	Invoice Comment	Inv. Amt.
20260804-RC	8/4/2026	1 Redemption Certificates	20.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034653	8/12/2026	00-M7724	MADERA COUNTY RECORDER OFFICE	940.00

Invoice #	Date	Invoice Comment	Inv. Amt.
20260804-RC	8/4/2026	47 Redemption Certificates	940.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034654	8/12/2026	00-NUT2444	Nutrien Ag Solutions	22,633.43

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Check #	Date	Vendor Number	Vendor Name	Check Amount

Invoice #	Date	Invoice Comment	Inv. Amt.
59060163	7/24/2026	WC/Weather Gard Compete 2x2.5g	8,727.75
59071103	7/28/2026	WC / Aquamaster 265 gal	13,905.68

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034655	8/12/2026	00-O9500	Onset Computer Corporation	1,042.74

Invoice #	Date	Invoice Comment	Inv. Amt.
334069	7/29/2026	Canal SCADA: HOBO Datalogger	1,042.74

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034656	8/12/2026	00-ORE9031	O'Reilly Auto Parts	1,947.29

Invoice #	Date	Invoice Comment	Inv. Amt.
6079-213043	6/29/2026	Eq#10-17 / Brake Pads	61.55
6079-213089	6/30/2026	Equip: 12-18 Radiator	293.70
6079-213152	6/30/2026	Eq / Core Charge	23.93
6079-213153	6/30/2026	Eq / Core Charge	23.93
6079-213202	6/30/2026	Eq / Oil Filter	44.78
6079-213414	7/2/2026	Equip: Cleaners	102.82
6079-214400	7/10/2026	Eq / R1234yf Refrigerant	41.27
6079-214497	7/11/2026	Eq# 4-23 / Fuel Vapor Canister Filter	26.39
6079-214498	7/11/2026	Equip: Evap Filters	105.57
6079-214707	7/13/2026	Eq#7-19 / HVAC Actuator	35.83
6079-214720	7/13/2026	Eq#8-19 / Headlight Bulbs	4.12
6079-214748	7/13/2026	Equip: Radiator 8-19	370.57
6079-214749	7/13/2026	Equip: Shocks 12-18	121.63
6079-214817	7/14/2026	Equip: Battery 1500	186.34
6079-214850	7/14/2026	Eq / Battery Cleaner	19.55
6079-214940	7/15/2026	Canal / Battery Clamps	20.64
6079-215020	7/16/2026	Eq# 8-19 / Serpentine Belt	33.04
6079-215258	7/18/2026	Eq / Core Charge	23.93
6079-215523	7/20/2026	Eq / Armor All and Air Freshener	14.99
6079-215643	7/21/2026	Eq / Air Filters	56.45
6079-216313	7/27/2026	Eq# 12-18 / Antenna	28.26
6079-216337	7/27/2026	Eq#11-18 / Coolant Recovery Tank	63.72
6079-216406	7/28/2026	Eq# 6-17 / Thread Repair Kit	56.54
6079-216416	7/28/2026	Eq / Antifreeze	97.81
6079-216417	7/28/2026	Eq# 6-14 / Parts Returned	-33.18
6079-216418	7/28/2026	Equip: Brake Pads 7-19	123.11

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034657	8/12/2026	00-P3748S	Petty Cash - Safety Awards	225.00

Invoice #	Date	Invoice Comment	Inv. Amt.
2026-Q2	8/4/2026	2nd Quarter Safety Incentive Rewards	225.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034658	8/12/2026	00-P5000U	Pacific Gas & Electric Company	2,912.52

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For Check Dates 7/16/2026 through 8/12/2026
For Vendors 00-0000000 through 99-ZZZZZZZ

Bank Code: D

Check #	Date	Vendor Number	Vendor Name	Check Amount

Invoice #	Date	Invoice Comment	Inv. Amt.
20260804	8/4/2026	Office & Shop Utility JUL	2,912.52

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034659	8/12/2026	00-S3701	Steves Chevrolet (Inc)	29.33

Invoice #	Date	Invoice Comment	Inv. Amt.
6012018	7/20/2026	Eq#12-18 / Actuator	29.33

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034660	8/12/2026	00-SOU3200	Southern Tire Mart	747.06

Invoice #	Date	Invoice Comment	Inv. Amt.
7340023678	7/27/2026	Equip: Tires 12-18	638.06
7340023778	7/29/2026	Equip: Alignment 10-17	109.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034661	8/12/2026	00-T1207	Technoflo Systems	2,460.85

Invoice #	Date	Invoice Comment	Inv. Amt.
55679	7/24/2026	H2O-Meas/PS32-15 Lat 4 2-A	2,460.85

Check #	Date	Vendor Number	Vendor Name	Check Amount
0000034662	8/12/2026	00-VAN3421	VAN DE POL	6,419.81

Invoice #	Date	Invoice Comment	Inv. Amt.
CL26629	7/31/2026	Fuel / Gas 1,199.470 g	6,419.81

Check #	Date	Vendor Number	Vendor Name	Check Amount
0409072026	7/31/2026	00-N4224	Nationwide Trust Co. FSB	20,347.00

Invoice #	Date	Invoice Comment	Inv. Amt.
409072026	7/31/2026	July 2026 ER Pension Contribution	20,347.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
2026-11	7/20/2026	00-B5128	Bureau of Reclamation	28,500.00

Invoice #	Date	Invoice Comment	Inv. Amt.
2026-URF-MAY	7/20/2026	URF Water Tier 1 Block B (MAY-1142 af)	28,500.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
2026-11A	7/17/2026	00-B5128	Bureau of Reclamation	50.00

Invoice #	Date	Invoice Comment	Inv. Amt.
2026-URF-MAY1	7/17/2026	URF Water Tier 1 Block B (MAY-1142 af)	50.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
2026-12	7/20/2026	00-B5128	Bureau of Reclamation	10,388.00

Invoice #	Date	Invoice Comment	Inv. Amt.
1808672509	7/20/2026	2025 Carryover (Cl 1 1,484 af) Surcharge	10,388.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
2026-13	7/20/2026	00-B5128	Bureau of Reclamation	20,241.76

Chowchilla Water District

Board Report

Report Parameters:
Report Format: Invoice Level Detail
For Check Dates 7/16/2026 through 8/12/2026
For Vendors 00-0000000 through 99-ZZZZZZZ

Bank Code: D

Check #	Date	Vendor Number	Vendor Name	Check Amount
Invoice #	Date	Invoice Comment	Inv. Amt.	
1808672511	7/20/2026	2025 Carryover (Cl 1 1,484 af) Restorat	20,241.76	
2026-14	7/20/2026	00-B5128	Bureau of Reclamation	21,605.64
Invoice #	Date	Invoice Comment	Inv. Amt.	
202605-CL2-MAY	7/20/2026	Recirculated Class 2 - 2026-May (714af)	21,605.64	
2026-15	7/20/2026	00-B5128	Bureau of Reclamation	27,753.72
Invoice #	Date	Invoice Comment	Inv. Amt.	
1808672502	7/20/2026	Cl1 May-26 11,929 af 26 af surcharge	27,753.72	
2026-16	7/20/2026	00-B5128	Bureau of Reclamation	142,728.96
Invoice #	Date	Invoice Comment	Inv. Amt.	
1808672505	7/20/2026	Cl 1 May 26 11,954 af Restoration	142,728.96	
456-17-26	7/29/2026	00-E5616	Employment Development Dept.	2,723.81
Invoice #	Date	Invoice Comment	Inv. Amt.	
0-275-048-272	7/29/2026	State Income Tax w/Hold PE: 07/26/2026	2,723.81	
457-16-26	7/29/2026	00-N4224	Nationwide Trust Co. FSB	673.02
Invoice #	Date	Invoice Comment	Inv. Amt.	
20260726	7/29/2026	457 EE Contrib PE: 07/26/2026	673.02	
45926-02	7/22/2026	00-E5616	Employment Development Dept.	236.81
Invoice #	Date	Invoice Comment	Inv. Amt.	
2-063-816-528	7/22/2026	State Unemployment Tax End: 06/30/2026	236.81	
941-19-26	7/29/2026	00-I3201	Internal Revenue Service	20,775.48
Invoice #	Date	Invoice Comment	Inv. Amt.	
91394516	7/29/2026	Fed Tax w/Hold PE: 07/26/2026	20,775.48	
C000000712	7/31/2026	00-UNW4444	unWired Broadband INC	128.99
Invoice #	Date	Invoice Comment	Inv. Amt.	
INV02785593-XF-	7/16/2026	Phone / Internet for BT's Home	128.99	
C000000713	7/31/2026	00-ADOBE	Adobe Inc.	347.86
Invoice #	Date	Invoice Comment	Inv. Amt.	

Chowchilla Water District

Board Report

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For Check Dates 7/16/2026 through 8/12/2026
For Vendors 00-0000000 through 99-ZZZZZZZ

Bank Code: D

Check #	Date	Vendor Number	Vendor Name		Check Amount
	20260716ADOBE-	7/16/2026	Office-SW / 13 Acrobat Pro Licenses	347.86	
C000000714	7/31/2026	00-G5707	Grainger Parts		323.94
	Invoice #	**Date**	**Invoice Comment**	**Inv. Amt.**	
	9005263455-XF-O	7/14/2026	Shop: Water Filter	323.94	
C000000715	7/31/2026	00-G5707	Grainger Parts		7.48
	Invoice #	**Date**	**Invoice Comment**	**Inv. Amt.**	
	9967061251-XF-O	6/26/2026	Eq / Clevis Pin	7.48	
C000000716	7/31/2026	00-S2303	Stericycle, Inc.		153.15
	Invoice #	**Date**	**Invoice Comment**	**Inv. Amt.**	
	9051195095-XF-O	5/31/2026	Office / Disposal Service on 05/27/2026	153.15	
C000000717	7/31/2026	00-M9800	Matson Alarm Co., Inc.		218.00
	Invoice #	**Date**	**Invoice Comment**	**Inv. Amt.**	
	8554225-XF-OF	7/1/2026	B&G / Safety Alarm System - JUL	218.00	
C000000718	7/31/2026	00-CIN1099	Cintas Corp		146.81
	Invoice #	**Date**	**Invoice Comment**	**Inv. Amt.**	
	9379328907-XF-O	6/30/2026	Safety / AED Service	146.81	
C000000719	7/31/2026	00-K1000	Klein, DeNatale, Goldner, ... Attorneys At Law		170.00
	Invoice #	**Date**	**Invoice Comment**	**Inv. Amt.**	
	1268108-XF-OF	6/30/2026	HSR Legal Fees Through 06/19/2026	170.00	
C000000720	7/31/2026	00-UNW4444	unWired Broadband INC		109.99
	Invoice #	**Date**	**Invoice Comment**	**Inv. Amt.**	
	INV02756174-XF-	6/16/2026	Phone / Internet Backup thru 07/15/2026	109.99	
C000000721	7/31/2026	00-C8615	City of Chowchilla		802.21
	Invoice #	**Date**	**Invoice Comment**	**Inv. Amt.**	
	20260701-XF-OF	7/1/2026	Office Utilities/Water & Sewage JUN	802.21	
C000000722	7/31/2026	00-D7770	Divine Logic, Inc.		2,323.25
	Invoice #	**Date**	**Invoice Comment**	**Inv. Amt.**	
	221359-XF-OF	7/9/2026	Office-IT / Monthly Managed Services-AUG	2,323.25	

Chowchilla Water District

Board Report

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For Vendors 00-0000000 through 99-ZZZZZZZ

Bank Code: D

Check #	Date	Vendor Number	Vendor Name	Check Amount
C000000723	7/31/2026	00-C3000	Comcast	540.92

Invoice #	Date	Invoice Comment	Inv. Amt.
20260619-XF-OF	6/19/2026	Phone / Internet Service thru 07/23/2026	540.92

Check #	Date	Vendor Number	Vendor Name	Check Amount
C000000724	7/31/2026	00-K1990	KAN Ventures, Inc	6,500.00

Invoice #	Date	Invoice Comment	Inv. Amt.
2110-XF-OF	7/31/2026	Consulting Services through 8/15/2026	6,500.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
C000000725	7/31/2026	00-CIN1099	Cintas Corp	17.47

Invoice #	Date	Invoice Comment	Inv. Amt.
5346838509-XF-C	7/10/2026	Safety / First Aid Kits Restock	17.47

Check #	Date	Vendor Number	Vendor Name	Check Amount
C000000726	7/31/2026	00-M9800	Matson Alarm Co., Inc.	288.37

Invoice #	Date	Invoice Comment	Inv. Amt.
8713843-XF-OF	7/1/2026	B&G / Back Shop Sensor Repair	288.37

Check #	Date	Vendor Number	Vendor Name	Check Amount
C000000727	7/31/2026	00-ATT7000	AT&T Mobility (FirstNet)	1,591.74

Invoice #	Date	Invoice Comment	Inv. Amt.
X07142026-XF-OF	7/6/2026	Mobile Phone Service Thru 7/06/2026	1,591.74

Check #	Date	Vendor Number	Vendor Name	Check Amount
C000000728	7/31/2026	00-CIN0183	Cintas Corporation #621	584.78

Invoice #	Date	Invoice Comment	Inv. Amt.
4271206939-XF-C	6/2/2026	Uniform Service through 06/02/2026	584.78

Check #	Date	Vendor Number	Vendor Name	Check Amount
C000000729	7/31/2026	00-CIN0183	Cintas Corporation #621	350.26

Invoice #	Date	Invoice Comment	Inv. Amt.
4271958404-XF-C	6/9/2026	Uniform Service through 06/09/2026	350.26

Check #	Date	Vendor Number	Vendor Name	Check Amount
C000000730	7/31/2026	00-CIN0183	Cintas Corporation #621	336.52

Invoice #	Date	Invoice Comment	Inv. Amt.
4272722996-XF-C	6/16/2026	Uniform Service through 06/16/2026	336.52

Check #	Date	Vendor Number	Vendor Name	Check Amount
C000000731	7/31/2026	00-CIN0183	Cintas Corporation #621	350.69

Invoice #	Date	Invoice Comment	Inv. Amt.
4273458333-XF-C	6/23/2026	Uniform Service through 06/23/2026	350.69

Chowchilla Water District

Board Report

Report Parameters:
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For Check Dates 7/16/2026 through 8/12/2026
For Vendors 00-0000000 through 99-ZZZZZZZ

Bank Code: D

Check #	Date	Vendor Number	Vendor Name	Check Amount
C000000732	7/31/2026	00-BRA3070	Bravo Smog	45.00

Invoice #	Date	Invoice Comment	Inv. Amt.
20260717-XF-CW	7/17/2026	Eq#27-24/ Smog Certification	45.00

Check #	Date	Vendor Number	Vendor Name	Check Amount
C000000733	7/31/2026	00-U5800VT	UnitedHealthcare	241.68

Invoice #	Date	Invoice Comment	Inv. Amt.
263736945560-XF	7/16/2026	Directors Benefits-Taylor / 2026-AUG	241.68

Total For Bank Code D: 1,104,919.17

2026

BUDGETED

VS.

ACTUAL INCOME

AND EXPENSE

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Chowchilla Water District
Income Statement for Period Ending
July 31, 2026

	Current Period ACTUAL	Current Period BUDGET	Year to Date ACTUAL	Year to Date BUDGET	ANNUAL BUDGET	Variance
REVENUE						
Water Sales						
Irrigation	4,671,165	9,550,368	10,262,342	9,550,368	9,550,368	711,974
Water for Resale	0	0	4,180	0	0	4,180
Total Water Sales	4,671,165	9,550,368	10,266,521	9,550,368	9,550,368	716,153
Assessments						
Assessment Revenue	2,239,004	2,003,138	2,239,004	2,003,138	2,003,138	235,866
Supplemental Assessm	1,234,754	1,234,754	1,234,754	1,234,754	1,234,754	0
Total Assessments:	3,473,759	3,237,892	3,473,759	3,237,892	3,237,892	235,867
Taxes						
Merced County	0	0	128,351	130,000	300,000	(171,649)
Total Taxes:	0	0	128,351	130,000	300,000	(171,649)
Custom Work						
Custom - Turnout	0	417	0	2,917	5,000	(5,000)
Custom Work-Meter	1,284	500	2,415	3,500	6,000	(3,585)
Total Custom Work:	1,284	917	2,415	6,417	11,000	(8,585)
Penalties						
Assessment Penalties	(3)	0	18,442	22,000	22,000	(3,558)
Total Penalties:	(3)	0	18,442	22,000	22,000	(3,558)
Total Revenue:	**8,146,205**	**12,789,177**	**13,889,488**	**12,946,677**	**13,121,260**	**768,228**
Gross Profit	**8,146,205**	**12,789,177**	**13,889,488**	**12,946,677**	**13,121,260**	**768,228**
EXPENSES						
Source of Supply						
Water Purchase - Friant Water Cls 1	0	199,548	11,917	1,309,548	1,309,548	(1,297,631)
Water Purchase Friant Water Cls 2	0	0	243,600	563,597	563,597	(319,997)
Recovered /Recap/Recirc Water	6,869	50,000	603,545	707,112	707,112	(103,567)
Unreleased Restoration Flows: URF	28,550	28,550	46,750	603,550	1,644,538	(1,597,788)
O & M Buchanan Dam	0	0	0	881,040	881,040	(881,040)
Restoration - Friant	172,710	200,000	422,608	400,000	866,972	(444,364)
Surcharge - Friant	43,140	110,000	171,387	220,000	444,927	(273,540)
O & M San Luis/Mendota	400,138	125,000	1,204,260	875,000	1,500,000	(295,740)
O & M Madera Canal	53,307	48,425	136,719	338,975	581,111	(444,392)
Water Rights Fees	30,756	32,500	184,536	227,500	390,000	(205,464)
Total Source of Supply:	735,469	794,023	3,025,322	6,126,322	8,888,845	(5,863,523)
Capital Expenditures						
Capital Expense- Heavy Equipment	0	0	6,743	8,500	8,500	(1,757)
Capital Exp-Vehicles	0	0	37,749	40,000	40,000	(2,251)
Capital Exp-Tools/Safety	0	0	13,772	14,900	14,900	(1,128)
Capital Exp-Office	0	0	6,671	10,000	15,000	(8,329)
Cap Exp-Vista Pond	0	0	145,761	108,000	108,000	37,761
Cap Exp-Cornaggia Pond	0	0	5,023	9,500	9,500	(4,477)
Cap Exp-Happy Boy Pond	0	0	14,477	167,986	167,986	(153,509)
Cap Exp-Avila Pond	0	0	169,248	170,359	170,359	(1,111)
Cap Exp-McRee Pond	0	0	152,345	170,340	170,340	(17,995)
Cap Exp-Berenda P/L - SCADA	0	0	0	35,000	78,000	(78,000)
Cap Exp-GIS Work	0	0	0	0	25,000	(25,000)
Capital Expense- Pipeline	0	0	0	100,000	150,000	(150,000)
Capital Expense - Shop	0	0	32,500	78,000	78,000	(45,500)
Total Capital Expenditures:	0	0	584,290	912,585	1,035,585	(451,295)

Chowchilla Water District
Income Statement for Period Ending
July 31, 2026

	Current Period ACTUAL	Current Period BUDGET	Year to Date ACTUAL	Year to Date BUDGET	ANNUAL BUDGET	Variance
Transmission and Distribution						
Maintenance Salaries	54,751	85,225	428,050	426,123	738,613	(310,563)
Maintenance P/R Taxes	4,683	6,662	33,084	33,309	57,736	(24,652)
Maintenance W/C Insurance	2,128	3,332	16,252	16,659	28,875	(12,623)
Maintenance Employee Benefits	23,606	23,861	160,647	167,025	286,328	(125,681)
Reservoir Expense	0	0	5,675	10,000	10,000	(4,325)
Canal Expense	38,687	14,147	148,624	101,263	172,000	(23,376)
Canal Expense:SCADA	3,173	3,333	9,387	28,333	45,000	(35,613)
Pipeline Expense	2,448	4,167	41,088	29,167	50,000	(8,912)
Pipeline Cost Sharing	0	583	0	4,083	7,000	(7,000)
Equipment Expense	8,422	8,573	57,804	57,134	100,000	(42,196)
Tool Purchases	289	355	5,232	3,726	5,500	(268)
Weed Control Expense	36,969	16,667	153,462	116,667	200,000	(46,538)
Water Measurement Expense	42,167	13,735	112,401	71,327	140,000	(27,599)
Custom Work Exp - METERS	0	1,167	352	8,167	14,000	(13,648)
Custom Work Exp - NON Meter	0	1,250	0	8,750	15,000	(15,000)
Property Damage - Claims	0	333	6,584	2,333	4,000	2,584
Rent	0	0	0	0	1	(1)
Engineering Expense	812	4,875	7,469	34,125	58,500	(51,031)
GSA - Groundwater Management	7,388	20,834	103,325	145,838	250,000	(146,675)
Domestic Well Mitigation	2,110	32,091	4,037	224,637	385,092	(381,055)
Groundwater Management Study:On-Call	0	6,250	0	43,750	75,000	(75,000)
GSA: On-Call: Project 06-Task 1	0	0	0	0	0	0
GSA: On-Call: Project 06-Task 2	0	0	5,115	0	0	5,115
GSA: GW Demand Management & Subsidence Mitigation	0	0	21,198	0	0	21,198
Fuel & Lubrication Expense	12,603	11,900	78,183	90,500	150,000	(71,818)
Pump Repair Expense	950	9,300	11,126	10,003	25,000	(13,874)
Pumping Expense	7,332	3,580	21,734	22,100	40,000	(18,266)
Pumping Expense (SCADA)	3,364	1,496	8,905	10,523	18,000	(9,095)
Safety Expense	555	1,542	6,493	10,583	18,000	(11,507)
Safety Expense-Education	0	0	0	5,000	15,000	(15,000)
Shop Supplies and Expense	485	476	1,571	2,623	5,000	(3,429)
Uniform Expense	1,622	1,743	8,410	11,294	20,000	(11,590)
Shop Utilities	1,109	1,042	4,037	7,294	12,500	(8,463)
Other - Distribution	305	341	2,008	2,294	4,000	(1,992)
Maintenance Profit Sharing Contributions	7,485	7,844	34,149	39,221	67,983	(33,834)
Total Transmission and Distribution:	263,444	286,702	1,496,399	1,743,849	3,018,128	(1,521,728)
Customer Accounts						
Ditchtender Salaries	67,855	78,722	383,020	393,608	682,254	(299,234)
Ditchtender P/R Taxes	5,293	5,145	28,911	25,724	44,588	(15,677)
Ditchtender W/C Insurance	2,210	2,665	13,608	13,323	23,093	(9,485)
Ditchtender Employee Benefits	16,813	15,319	110,558	109,632	186,225	(75,667)
Ditchtender Profit Sharing Contributions	7,903	4,550	32,600	31,849	54,598	(21,998)
Total Customer Accounts:	100,074	106,399	568,697	574,136	990,758	(422,061)
Administrative and General						
Administration Salaries	39,544	82,274	327,799	411,368	713,038	(385,239)
Administration P/R Taxes	3,124	5,590	26,055	27,950	48,447	(22,392)
Administration W/C Insurance	183	389	1,694	1,947	3,375	(1,681)
Admin Employee Benefits	10,730	14,593	84,759	102,154	175,121	(90,362)
Mileage Expense	0	83	136	581	1,000	(864)
Travel Expense	0	417	0	2,919	5,000	(5,000)
Travel - Training & Education	0	417	0	2,919	5,000	(5,000)
Travel - Training & Education (Out of Town)	0	0	4,663	9,325	12,000	(7,338)
Travel - Conferences	0	834	0	5,838	10,000	(10,000)
Travel - Events	0	153	0	1,071	1,833	(1,833)
Reports & Publications Expense	0	41	335	287	500	(165)
Membership Fees and Dues	3,878	3,630	13,621	21,855	40,000	(26,379)
Membership Fees and Dues :FWA	0	13,725	98,050	131,375	200,000	(101,950)
Office Supplies and Expense	0	333	453	2,331	4,000	(3,547)
Office Expense - Supplies	2,443	2,083	13,044	14,581	25,000	(11,956)
Office Expense - Copier	561	416	1,536	2,912	5,000	(3,464)
Office Expense - Postage	216	1,166	4,386	8,162	14,000	(9,614)
Office Expense - IT Support	4,272	3,701	24,895	26,486	45,000	(20,105)

Chowchilla Water District
Income Statement for Period Ending
July 31, 2026

	Current Period		Year to Date		ANNUAL	
	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	Variance
Office Expense - Computer EQ/Software	879	2,083	15,735	14,581	25,000	(9,265)
Office Expense - Deeds & Collection	266	416	1,355	2,912	5,000	(3,645)
Office Expense - Education	0	83	0	581	1,000	(1,000)
Office Supplies: DWMP	0	83	0	581	1,000	(1,000)
Office Supplies and:DWMP-Supplies	0	83	0	581	1,000	(1,000)
Office Supplies and:DWMP-IT	0	83	0	581	1,000	(1,000)
Buildings & Grounds	1,416	2,921	21,786	15,394	30,000	(8,214)
Legal Expense	79	4,805	10,735	25,978	50,000	(39,265)
Legal Expense-Joint Defense Agreement	0	0	2,374	0	0	2,374
Legal Expense:San Joaquin River Restoration Settle	0	4,266	0	29,862	51,200	(51,200)
Consulting Services	6,500	6,500	45,500	45,500	78,000	(32,500)
Auditing Expense	0	0	0	13,000	13,000	(13,000)
Advertising - General	0	0	0	1,000	2,000	(2,000)
Legal Advertising Expense	140	0	15,898	21,500	21,500	(5,602)
Miscellaneous Exp - Admin	0	166	0	1,162	2,000	(2,000)
Miscellaneous Exp - CA HSR	0	0	0	0	0	0
Insurance Expense	7,613	11,666	62,389	81,662	140,000	(77,612)
Profit Sharing Administrative Costs	0	0	2,624	1,044	2,500	124
Administration Profit Sharing Contributions	4,958	4,720	30,596	33,039	56,638	(26,042)
Directors' Per Diem	0	0	720	900	1,800	(1,080)
Directors' P/R Taxes	0	0	55	69	138	(83)
Directors' W/C Insurance	0	0	0	0	0	0
Directors' Benefits	4,835	5,558	31,941	40,211	68,000	(36,059)
Hospitality Expense	0	201	744	1,492	2,500	(1,756)
Hospitality - Lunch (BT)	99	71	627	643	1,000	(373)
Hospitality - Lunch (DW)	0	83	0	581	1,000	(1,000)
Hospitality - Refreshments (Directors)	0	83	43	581	1,000	(957)
Hospitality - Refreshments (Employees)	1,552	805	8,821	5,969	10,000	(1,179)
Hospitality - Holidays	0	250	0	1,750	13,000	(13,000)
Hospitality Expense-Education	0	83	0	581	1,000	(1,000)
Telephone Expense	2,373	3,096	15,950	20,518	36,000	(20,050)
Office Utilities	5,151	3,000	14,127	13,000	28,000	(13,873)
Total Administrative and General:	100,813	180,950	883,448	1,149,313	1,952,590	(1,069,142)
Total Expenses	**1,199,800**	**1,368,074**	**6,558,156**	**10,506,205**	**15,885,906**	**(9,327,749)**
Net Income From Operations	**6,946,405**	**11,421,103**	**7,331,332**	**2,440,472**	**(2,764,646)**	**(10,095,978)**
Non-Operating Revenue						
Investment Interest	68,938	25,000	297,158	175,000	300,000	(2,842)
Crop Water Interest	7,085	1,667	13,206	11,667	20,000	(6,794)
Assessment Interest	1,737	1,416	10,919	9,912	17,000	(6,081)
Annexation Revenue	2,968	3,000	2,968	3,000	3,000	(32)
Rental Income	2,500	2,500	17,500	17,500	30,000	(12,500)
Miscellaneous Revenue	7,335	27,939	42,539	160,301	300,000	(257,461)
MCWPA Revenue - 3 Sites	32,279	0	35,966	0	123,200	(87,234)
MCWPA Revenue - Site 980	0	0	0	0	131,600	(131,600)
FPA Revenue	105,568	50,000	367,476	350,000	600,000	(232,524)
Custom Work-CA HSR	2,610	2,083	59,740	14,581	25,000	34,740
Custom Work Non-Operating	0	0	320	0	0	320
Sale of District Equipment	0	0	6,895	0	0	6,895
Cash Over/Short (Loss)	0	0	0	0	0	0
Refunds	0	0	0	0	0	0
Grant Income State-DWR	0	0	18,682	35,000	50,000	(31,318)
Total Non-Operating Revenue:	231,020	113,605	873,369	1,776,960	2,599,800	(1,726,431)
Non-Operating Expenses						
Depreciation Expense	0	0	0	0	0	0
Amortization Expense	0	0	0	0	0	0
MCWPA Three Sites	42,687	31,714	107,808	221,998	380,579	(272,771)
MCWPA Site 980	(36,096)	62,631	(11,010)	438,417	751,583	(762,593)
Legal Expense-CA-HSR	170	0	383	413	40,000	(39,618)
Engineering Expense-CA HSR	1,771	5,000	18,710	35,000	60,000	(41,290)
Total Non-Operating Expenses:	8,532	99,345	115,510	695,828	1,232,162	(1,116,653)
Total Other Revenue and Expense:	**222,488**	**14,260**	757,860	**1,081,133**	**1,367,638**	**(609,778)**
Earnings Before Income Taxes	**7,168,893**	**11,435,362**	**8,089,192**	**3,521,605**	**(1,397,008)**	**9,486,200**
Net Income (Loss):	**7,168,893**	**11,435,362**	**8,089,192**	**3,521,605**	**(1,397,008)**	**9,486,200**

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APPROVAL

OF

MINUTES

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MINUTES
OF THE BOARD OF DIRECTORS MEETING
OF THE CHOWCHILLA WATER DISTRICT

A special board meeting of the Board of Directors of the Chowchilla Water District was held on Wednesday July 15th, 2026 at 1:30 p.m. at the District Office at 327 S. Chowchilla Blvd.

Attendance:

Directors: Schuh, Ray and Taylor
CWD Staff: Tomlinson, Welch, Ellison and Mayo
Others: Brad Samuelson, Christina Tufenkjian, Zack Griffin, Steve Page, Geoff Vandenheurel, James Bengston and Jason McKee
Absent: Director Harris and Director Samran

President Schuh called the meeting to order at 1:32 p.m.

PUBLIC COMMENT: Jason McKee with Greenleaf Ag presented information regrading golden mussels.

ADDITIONS TO THE AGENDA: None

At 1:40 p.m. the Chowchilla Water District Board of Directors went into recess and convened as CWD Groundwater Sustainably Agency at 1:40 p.m.

GRM Welch Reported

1. Welch discussed the upcoming meeting on August 7, 2026 to discuss the Groundwater Management plan.

At 1:48 p.m. the CWD Groundwater Sustainability Agency adjourned and reconvened as the Chowchilla Water District Board of Directors at 1:48 p.m.

CHOWCHILLA WATER DISTRICT AND LE GRAND ATHLONE WATER DISTRICT INTERTIE PIPELINE: Brad Samuelson (General Manager, LGAWD) provided an update on the progress on Phase 2, 3 and 4. No action was taken.

FINANCIAL REPORT: April Ellison reviewed the Treasurer's Report for the month ending June 30th, 2026. **M/S** Ray, Taylor to approve the Treasurer's Report as presented. President Schuh called for the vote and then publicly announced that the Treasurer's Report was unanimously approved by the Board.

PAYMENT OF BILLS: M/S Taylor/Ray to approve payment of the bills listed on the disbursement journal dated July 15th, 2026, President Schuh called for the vote and then publicly announced that the payment journal dated July 15th, 2026 was unanimously approved by the Board.

2026 Budget vs Actual: None

MINUTES: M/S Taylor/Ray to approve the minutes of special board meeting on June 17th, 2026. President Schuh called for the vote and then publicly announced the motion was unanimously approved by the Board.

OPERATION & MAINTENANCE REPORT: Chris Mayo reported on maintenance repairs and equipment and water storage; a detailed list was included in the Board Packet.

GENERAL MANAGER'S REPORT: GM Brandon Tomlinson gave an update on the 2026 water season and current water storage. Gave an update on Land IQ and Wildeye pilot programs.

DIRECTORS REPORTS: Director Ray reported he was contacted by Pheasant Run regarding water situation. No action was taken.

CLOSED SESSION: None

ADJOURNMENT: President Schuh adjourned the meeting at 2:49 p.m.

Approved:________________________________
President Roger Schuh

Date Approved:____________________________

Attest:______________________________
Brandon Tomlinson, Secretary

MINUTES
OF THE BOARD OF DIRECTORS MEETING
OF THE CHOWCHILLA WATER DISTRICT

A special board meeting of the Board of Directors of the Chowchilla Water District was held on Wednesday July 29th, 2026 at 11:00 a.m. at the District Office at 327 S. Chowchilla Blvd.

Attendance:

Directors: Schuh, Ray, Taylor, Samran and Harris
CWD Staff: Tomlinson and Mayo
Others: Joe Hughes
Absent: None

President Schuh called the meeting to order at 11:02 a.m.

PUBLIC COMMENT: None

ADDITIONS TO THE AGENDA: None

ADJOURN TO CLOSED SESSION @ 11:02 a.m**.** No reportable action.

RECONVENE TO OPEN SESSION @ 11:40 a.m.

California High Speed Rail Master Agreement – M/S Ray/Taylor to table until further notice. President Schuh called for the vote and then publicly announced the motion was unanimously approved by the Board.

California High Speed Rail Utility Agreement – M/S Ray/Taylor to table until further notice. President Schuh called for the vote and then publicly announced the motion was unanimously approved by the Board.

Pheasant Run Golf Course – M/S Ray/Taylor to approve selling water to Pheasant Run Golf Course at $150/AF for the remainder of the 2026 water season. President Schuh called for the vote and then publicly announced the motion was unanimously approved by the Board.

DIRECTORS REPORTS: None

ADJOURNMENT: President Schuh adjourned the meeting at 11.53 a.m.

Approved:________________________________
President Roger Schuh

Date Approved:____________________________

Attest:______________________________
Brandon Tomlinson, Secretary

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2025

INDEPENDENT AUDITOR’S REPORT

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Chowchilla Water District

Management Report

For the Year Ended December 31, 2025

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RYAN P. JOLLEY
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

Ryan P. Jolley C.P.A.
Bryant L. Jolley C.P.A.
Darryl L. Smith C.P.A.
Luis A. Perez C.P.A.
Brandon J. Lang C.P.A.
Lan T. Kimoto
John P. Burt
Kali A. Kaakah

To the Board of Directors
Chowchilla Water District
Chowchilla, California

We have audited the basic financial statements of Chowchilla Water District for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 26, 2026. Professional standards also require that we communicate to you the following information related to our audit.

<u>Significant Audit Findings</u>

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- Management has determined the economic useful lives of fixed assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the District. We evaluated the key factors and assumptions used by management in computing depreciation expense and believe that it is reasonable in relation to the financial statements taken as a whole.

1753 E. FIR AVENUE FRESNO, CALIFORNIA 93720 PHONE 559.659.3045 FAX 559.659.0615

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the District's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 17, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the information and use of the District's Board of Directors and management of District and is not intended to be, and should not be, used by anyone other than these specified parties.

July 17, 2026

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CHOWCHILLA WATER DISTRICT

INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS

DECEMBER 31, 2025

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RYAN P. JOLLEY
A PROFESSIONAL CORPORATION
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Lan T. Kimoto
Kali A. Kaakah

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Chowchilla Water District
Chowchilla, California

Opinion

We have audited the accompanying financial statements of Chowchilla Water District (the "District"), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of December 31, 2025, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

1753 E. FIR AVENUE FRESNO, CALIFORNIA 93720 PHONE 559.659.3045 FAX 559.659.0615

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

July 17, 2026

CHOWCHILLA WATER DISTRICT

STATEMENT OF NET POSITION
DECEMBER 31, 2025

ASSETS		
Current assets		
Cash and investments	$	20,444,601
Accounts receivable		1,629,722
Assessments receivable		2,171,238
Interest receivable		48,390
Prepaid expense		373,806
Total current assets		24,667,757
Non-current assets		
Restricted cash and investments		6,799
Investments in water and power authorities		5,913,192
Water entitlements		18,768,657
Capital assets, net of allowance for depreciation		18,408,244
Total non-current assets		43,096,892
Total assets		67,764,649
LIABILITIES		
Current liabilities		
Accounts payable and accrued expenses		675,740
Compensated absences		309,519
Total current liabilities		985,259
Total liabilities		985,259
DEFERRED INFLOWS OF RESOURCES		
Unearned water sales and assessments		98,014
NET POSITION		
Net investment in capital assets		18,408,244
Restricted for:		
Capital improvements		6,799
Unrestricted		48,266,333
Total net position	$	66,681,376

CHOWCHILLA WATER DISTRICT

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2025

Operating Revenues	
Water charges	$ 12,675,843
Assessments	5,525,877
Other revenue	90,177
Total operating revenues	18,291,897
Operating Expenses	
Salaries and wages	1,905,824
Employee benefits	1,027,622
Water supply source	6,916,726
System operation and maintenance	568,284
Repairs and maintenance	56,712
Professional services	211,871
Fuel & oil	118,018
Consulting expense	233,127
Office	123,411
Insurance	102,389
Memberships and publications	119,630
Communications	33,459
Utilities	33,815
Uniforms	17,669
Depreciation	667,322
Total operating expenses	12,135,879
Operating income/(loss)	6,156,018
Nonoperating Revenues/(Expenses)	
Madera-Chowchilla Water and Power Authority (MCWPA):	
Electric generation revenue	178,240
Power project lease payments	(827,929)
Net Income/(loss) from MCWPA	150,002
Friant Power Authority:	
Net Income/(loss) from Friant Power Authority	115,626
Interest income	522,198
Other income	74,448
Custom work	30,815
Annexation revenue	2,968
Interest expense	(47,594)
Gain (loss) on sale of assets	(3,960)
Total nonoperating revenues/(expenses)	194,814
Change in Net Position	6,350,832
Net Position	
Beginning of year	60,330,544
End of year	$ 66,681,376

CHOWCHILLA WATER DISTRICT

STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2025

Operating Activities	
Receipts from customers and users	$ 18,776,427
Payments to suppliers for goods and services	(8,188,706)
Payments to employees	(2,981,858)
Net cash provided by (used in) operating activities	7,605,863
Non-capital Financing Activities	
Receipts from custom work	30,815
Receipts from annexation	2,968
Receipts from other income	74,448
Net cash provided by (used in) noncapital financing activities	108,231
Capital and Related Financing Activities	
Principal paid on long-term debt	(1,620,199)
Interest paid on long-term debt	(47,594)
Proceeds from sale of assets	533,500
Purchase of capital assets	(3,975,278)
Net cash provided by (used in) capital and related financing activities	(5,109,571)
Investing Activities	
Interest received	527,495
Payments for power project lease	(827,929)
Receipts from electric generation revenue	293,866
Investment in power authority	402,055
Net cash provided by (used in) investing activities	395,487
Net Increase (Decrease) in Cash	3,000,010
Cash and Investments	
Beginning of year	17,451,390
End of year	$ 20,451,400

Cash and investments as presented on Statement of Net Position:		
Cash and investments	$	20,444,601
Cash and investments, restricted		6,799
Total cash and investments	$	20,451,400

Cash Flows from Operating Activities		
Operating income (loss)	$	6,156,018
Adjustments to reconcile operating income (loss)		
to net cash provided (used) by operating activities:		
Depreciation		667,322
(Increase) Decrease in accounts receivable		50,475
(Increase) Decrease in assessments receivable		437,932
(Increase) Decrease in prepaid expense		(23,469)
Increase (Decrease) in accounts payable and accrued expenses		369,873
Increase (Decrease) in unearned water sales and assessments		(3,876)
Increase (Decrease) in compensated absences		(48,412)
Net Cash Provided by Operating Activities	$	7,605,863

Note 1 – Summary of Significant Accounting Policies

The financial statements of the Chowchilla Water District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to enterprise funds of governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below:

Reporting Entity

The Chowchilla Water District (District) was formed in 1949 for the purpose of furnishing a supplemental water supply for lands within its boundaries. Until that time, the District had been a part of the original Madera Irrigation District. In 1989, the La Branza Water District consolidated with the Chowchilla Water District. The consolidated District now consists of approximately 80,000 acres, including lands in Madera and Merced counties.

Basis of Accounting and Measurement Focus

The District accounts for its operations in an enterprise fund using the economic resources measurement focus and the accrual basis of accounting. A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific government activity. The activities of enterprise funds closely resemble those of ongoing businesses in which the purpose is to conserve and add to basic resources while meeting operating expenses from current revenues. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

An enterprise fund distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the District's principal ongoing operations. The principal operating revenues of the District are charges to customers for water sales. Operating expenses for the District include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Financial Statement Amounts

Cash and Investments – Cash and investments represent the District's cash bank accounts including, but not limited to, certificates of deposit, money market funds and cash management pools for reporting purposes in the Statement of Cash Flows. Additionally, investments with maturities of three months or less when purchased are included as cash equivalents in the Statement of Cash Flows.

Investments primarily consist of certificates of deposit with Bank of America. Investments are stated at fair value.

Accounts Receivable – Billed, but unpaid, services provided to individuals or non-governmental entities are recorded as accounts receivable. The Proprietary Funds include a year-end accrual for services through the end of the fiscal year which have not yet been billed.

Note 1 – Summary of Significant Accounting Policies (Continued)

Assessments Receivable – Under the provisions of Division 13 of the Water Code of the State of California, the District levies an annual assessment upon the land within the District to provide the funds necessary for the District to meet its financial obligations. The assessments are levied on July 10 of each year and become delinquent if not paid by January 10 of the following year.

Investment in Power Authorities – For investments in power authorities classified as joint ventures, where the District participates in the profit and losses of the joint venture, the initial investment is recorded at cost and adjusted to reflect the District's share of the joint venture's profit or losses. If the District is involved in joint control of the power authority but there is no ongoing financial responsibility, the entity is considered a jointly governed organization and not a joint venture.

Capital Assets – Capital assets are defined by the government as assets with an initial individual cost of more than $1,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of fixed assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

	Years
Buildings	40
Improvements other than buildings	10 - 40
Distribution system	10 - 40
Machinery and equipment	5 - 10

Compensated Absences – It is the District's policy to permit employees to accumulate earned but unused vacation and compensation time. Sick leave vests at 10% after 5 years of service, plus 4.5% for each additional year over 5 years, up to 528 hours. All accrued sick leave over 528 hours is paid out annually. The District accrues a liability for compensated absences which meets the following criteria set by GASB Statement No. 16.

- The District's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
- The obligation relates to rights that vest or accumulate.
- Payment of the compensation is probable.
- The amount can be reasonably estimated.

Note 1 – Summary of Significant Accounting Policies (Continued)

In accordance with the above criteria, the District has accrued a liability for vacation pay, sick pay, and compensation time which has been earned, but not taken, by the District's employees.

Long-Term Obligations – Long-term debt and other long-term obligations are reported as liabilities in the Proprietary Fund Statement of Net Position. Debt principal payments are reported as decreases in the balance of the liability on the Statement of Net Position.

Net Position – The financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

- Restricted Net Position – This category presents external restrictions on net position imposed by creditors, grantors, contributors, laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

- Unrestricted Net Position – This category represents net position of the District not restricted for any project or other purpose.

Revenues and Expenses – The District distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the District's principal ongoing operations. The principal operating revenues of the District are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and property assessments, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period.

Note 2 – Cash and Investments

Cash and investments are reported in the financial statements as follows:

Statement of Net Position		
Cash and investments	$	20,444,601
Restricted cash and investments		6,799
	$	20,451,400

Cash and investments as of December 31, 2025 consist of the following:

Cash on Hand	$	646
Deposits with financial institutions		15,310,629
Time Deposits		1,707,635
Local Agency Investment Fund		3,432,490
Total Cash and Investments	$	20,451,400

Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that categorizes the inputs to valuation techniques used to measure fair value into three levels. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.

Level 2: Inputs to valuation methodology include inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within a fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

LAIF is valued based on the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (Level 2 input).

Note 2 – Cash and Investments (Continued)

Authorized Investments by the District

The District's Investment Policy and the California Government Code allow the District to invest in the following, provided the credit ratings of the issuers are acceptable to the District. The following also identifies certain provisions of the District and California Government Code that address interest rate risk, credit risk, and concentration of credit risk. The District's Investment Policy authorizes the following:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Minimum Credit Quality
Local District Bonds	5 Years	50%	AA
U.S. Treasury Obligations	5 Years	100%	N/A
State of California Obligations	5 Years	100%	A
California Local District Obligations	5 Years	50%	AA
U.S. Agencies	5 Years	100%	AAA
Bankers Acceptances	180 Days	40%	A
Commercial Paper	270 Days	25%	AA
Negotiable Certificates of Deposit	5 Years	30%	N/A
Repurchase Agreements	92 Days	20% of Base	A
Reverse Repurchase Agreements	5 Years	30%	A or >
Medium Term Notes	N/A	20%	N/A
Money Market Mutual Funds	5 Years	20%	AA
Collateralized Bank Deposits	2 Years	20%	None
Mortgage Pass-Through Securities	2 Years	20%	N/A
Time Deposits	N/A	No limit	None
Local Agency Investment Fund (LAIF)	N/A	30%	N/A
Non-Negotiable Certificates of Deposit	1 Year	20%	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of December 31, 2025 the District had the following investments:

Investment Type		Maturity Date
Time Deposits	$ 1,707,635	2/6/2026
Local Agency Investment Fund (LAIF)	3,432,490	N/A
Total	$ 5,140,125	

Note 2 – Cash and Investments (Continued)

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF does not have a rating provided by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Investments in any one issuer, other than U.S. Treasury securities, mutual funds, and external investment pools, there are no investments in any one issuer, other than U.S. Treasury securities, mutual funds, time deposits, and external investment pools, which represent 5% or more of total District investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

The custodial risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Investment in State Investment Pool – The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

Note 3 – Investments – Water and Power Authorities

The District participates in several joint powers authorities (JPA's) organized to develop hydroelectric power for use by public agencies and for other functions related to the purpose of the District. The JPA's are not component units of the District however the following are considered joint ventures as defined by GASB #14. If the District is to share in the profits and losses of the joint venture, the initial investment is recorded at cost and then adjusted to reflect the joint venture's results of operations. If the District does not have an ongoing financial responsibility for the joint venture's debts, the investment account is not reduced below zero. If the District does not have an ongoing financial interest or an ongoing financial responsibility, the power authority is classified as a joint governed organization. Investment balances in water and power authorities were as follows at December 31, 2025:

Joint Ventures	
Madera-Chowchilla Water and Power Authority	$ 1,820,512
Friant Power Authority	4,092,680
	$ 5,913,192

Madera-Chowchilla Water and Power Authority – The District entered into a joint powers agreement with the Madera Irrigation District to form the Madera-Chowchilla Water and Power Authority. The Authority is administered by the Board of Directors of each District. The Authority handles electrical generation projects and the operations and maintenance of the Madera Canal that are to be shared equally between the two districts.

The equity balance of the District in the Authority as of December 31, 2025 is $1,820,512. Audited financial statements of the Authority are available. Summarized financial information of the Authority as of December 31, 2025 is as follows:

Total assets	$ 4,327,419
Total liabilities	674,203
Total net position	$ 3,653,216
Total operating revenue	$ 2,468,169
Total operating expenses	1,839,585
Total non-operating expenses over (under) non-operating revenue	(328,581)
Change in net position	$ 300,003

Note 3 – Investments – Water and Power Authorities (Continued)

Friant Power Authority – The Friant Power Authority (FPA) is a joint powers authority formed by eight irrigation and water districts to develop, design, finance, acquire, construct, operate and maintain additional hydroelectric power facilities in connection with Friant Dam. The District has a participating interest of 12.5% in the Quinten Luallen Power Plant and 9.25% in the remaining net position of the Authority. Summarized financial information as of December 31, 2025 the Authority is as follows:

Total assets	$ 35,804,569
Total liabilities	1,342,501
Total net position	$ 34,462,068
Total revenue	$ 7,671,491
Total expenses	4,493,651
Total non-operating expenses over (under) non-operating revenue	(3,347)
Change in net position	$ 3,174,493

Note 4 – Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

	Balance January 1, 2025	Additions	Retirements	Balance December 31, 2025
Capital assets, not being depreciated				
Land and water rights	$ 4,965,754	$ -	$ -	$ 4,965,754
Total capital assets, not being depreciated	4,965,754	-	-	4,965,754
Capital assets, being depreciated				
Buildings	701,444	27,829	-	729,273
Distribution system - infrastructure	16,570,279	3,767,339	(537,460)	19,800,158
Equipment and machinery	4,166,717	180,110	(26,896)	4,319,931
Total capital assets, being depreciated	21,438,440	3,975,278	(564,356)	24,849,362
Less accumulated depreciation for				
Buildings	(586,724)	(13,785)	26,896	(573,613)
Distribution system - infrastructure	(8,175,965)	(612,710)	-	(8,788,675)
Equipment and machinery	(2,003,757)	(40,827)	-	(2,044,584)
Total accumulated depreciation	(10,766,446)	(667,322)	26,896	(11,406,872)
Total capital assets, being depreciated, net	10,671,994	3,307,956	(537,460)	13,442,490
Total capital assets, net	$ 15,637,748	$ 3,307,956	$ (537,460)	$ 18,408,244

Note 5 – Compensated Absences

Compensated absences activity for the year ended December 31, 2025, was as follows:

	Balance January 1, 2025	Additions	Retirements	Balance December 31, 2025	Current Portion
Compensated absences*	$ 357,931	$ -	$ (48,412)	$ 309,519	$ 309,519

*Additions/retirements are presented net.

Note 6 – Long-Term Debt

Long-term debt at December 31, 2025, consisted of the following:

	Balance January 1, 2025	Additions	Retirements	Balance December 31, 2025	Current Portion
Long-term debt					
Direct placement:					
2010 Installment purchase contract	$ 1,620,199	$ -	$ (1,620,199)	$ -	$ -
Total Long-term debt	$ 1,620,199	$ -	$ (1,620,199)	$ -	$ -

2010 Installment Purchase Contract – In December 2010 the District borrowed $18,800,000 from Bank of America on an Installment Purchase Contract to finance the acquisition of certain water entitlements (the "Project") for the water of the Chowchilla Water District. The Purchase Contract requires semi-annual payments of $833,896 including interest at 3.94% per annum through 2025.

The Project consists of the acquisition of a permanent contractual right to purchase water in accordance with a new 9d Repayment Contract between the District and the United States Bureau of Reclamation. With these new contracts, the District is no longer obligated to pay the United States Bureau of Reclamation Central Valley Project capital costs associated with its Friant and Buchanan Dams.

The District covenants that it shall prescribe, revise and collect such charges for the services and facilities of the water system which shall produce water revenues sufficient in each fiscal year to provide net water revenues equal to at least 1.25 times debt service coming due and payable during such fiscal year and maintain reserves equal to maximum annual debt service.

The District made the required final debt service payments during 2025.

Reserve Requirements, Pledged Revenues, and Rate Covenants

Debt covenants for the installment purchase contract to Bank of America includes reserve requirements be maintained by the District equal to the maximum annual debt service. The District was in compliance with those covenants as of December 31, 2025.

Note 7 – Deferred Contribution Plan

On January 1, 1990, the District adopted a single-employer defined contribution plan. The plan covers District employees that have completed one year of eligibility service. As of December 31, 2025, the District had 23 covered employees.

Contributions to the plan are made by the District based upon 9.535% of covered employees' compensation. The District's contributions were $174,327 in 2025. The plan provides for vesting to begin after two years of service and an employee will become fully vested upon seven years of service.

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The District does not contribute or match contributions to the plan. The plan, available to all District regular full time employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, resignation, retirement, death or an unforeseeable emergency.

In accordance with Small Business Job Protection Act of 1996, all deferred compensation plan assets are held in trust for the exclusive benefit of participating employees and are not accessible by the District or its creditors. Accordingly, these assets have been removed from the District's financial statements.

Note 8 – Commitments and Contingencies

Under its new 9d contract, the District is committed on an annual basis to pay the Bureau of Reclamation the published water marketing and storage costs for 24,000 acre-feet of stored water from Buchanan Dam. The water repayment contract is a perpetual contract.

The District entered into a lease of land for right-of-way purposes from an individual landowner. The lease continues through December 31, 2040. At December 31, 2025, the future minimum lease payments are $5 for 2025 through 2027, and $13 thereafter.

Note 9 – Risk Management

The District is a member of the Association of California Water Agencies (ACWA)/Joint Powers Insurance Authority (JPIA). The JPIA covers general liability, property, workers' compensation and employers liability insurance claims. The financial statements of ACWA can be obtained at 910 K Street, Suite 100, Sacramento, CA 95814.

Claims and judgements, including a provision for claims incurred but not reported, are recorded when a loss is deemed probable of assertion and the amount of the loss is reasonably determinable. As discussed above, the District has coverage for such claims.

Note 10 – Deferred Outflows/Inflows of Resources

GASB No. 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows or resources, certain items that were previously reported as assets and liabilities.

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows or resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The District has only one type of item, unavailable revenue, deferred inflow of resources reported of $98,014 related to unearned pre-billed water sales and assessments.

Note 11 – Subsequent Events

The District evaluated subsequent events for recognition and disclosure through July 17, 2026, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since December 31, 2025 that required recognition or disclosure in such financial statements.

RYAN P. JOLLEY
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

Ryan P. Jolley C.P.A.
Bryant L. Jolley C.P.A.
Darryl L. Smith C.P.A.
Luis A. Perez C.P.A.
Brandon J. Lang C.P.A.
Lan T. Kimoto
Kali A. Kaakah

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Chowchilla Water District
Chowchilla, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Chowchilla Water District (the "District"), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated July 17, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

1753 E. FIR AVENUE FRESNO, CALIFORNIA 93720 PHONE 559.659.3045 FAX 559.659.0615

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

July 17, 2026

OPERATION

&

MAINTENANCE

REPORT

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Operations and Maintenance Report

July-26

Operations:

Reservoir	7/1/2026 Storage	7/31/2026 Storage	Difference
Eastman (Buchanan)	28,314 Af	12,579 Af	15,735 Af
Milerton (Friant)	427,092 Af	283,568 Af	143,524 Af

Maintenance:

Installed Pump Stand At Happy Boy Pond

Repaired Washins on Ash Main and Road 11 Canals

Installed Board Coffin on Califa Canal

Installed New Meters on Lateral 3 & 4

Mowed Hughes and Ashview Road Sides

Equipment	Description	Work Performance
#11-18	X Chevy 1500	Replaced Oil Cooler Hoses
#02-09	Ford F-150	Removed Replaced Bad Wiring
#08-19	Chevy 1500	Removed Replaced Radiator
#18-12	Spray Rig	Removed Replaced Hydraulic Hose
#6-17	Chevy 1500	Full PM Service Removed Replaced Temperature Sensor
#03-24	Chevy 1500	Removed & Replaced Left Side Mirror
#10-17	Chevy 1500 4x4	Removed Replaced Front Brakes Front End Alignment Tires Rotated & Balanced
#05-17	Chevy 1500	Full PM Service Drilled & Tapped Transmission Oil Cooler Line
#12-18	Chevy 1500	Full PM Service
#51-22	Kubota	Removed Replaced Drilled & Tapped New Holes & New Bolts On Pump Pulley

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SURPLUS MATERIAL

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A

1,000 Gallon Metal Tank

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B

1 Set of Dozer Tracks

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C

2 Dozer Blades

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