



July 10, 2017

TO: San Luis & Delta-Mendota Water Authority Board of Directors,
Alternates, and Interested Parties

FROM: Jason Peltier, Secretary (by Cheri Worthy)

RE: Thursday, July 13, 2017, 9:30 a.m.
Board of Directors' Adjourned Regular Meeting

Attached are for your review in preparation of the July 13, 2017, Board of Directors' adjourned regular meeting are:

- 1) Notice & Agenda
- 2) Draft June 8, 2017 Meeting Minutes – will be sent tomorrow
- 2) Financial & Expenditures Reports
- 3) Draft FY14 Audited Financial Statements (Agenda Item 7)
- 4) Draft Resolution Superseding Prior and Establishing New Authorization to Order Deposit or Withdrawal of Monies in the Local Investment Fund (Agenda Item 8)
- 5) Material Related to Support Position on Senate Bill 372 (Cannella – SD 12) (Agenda Item 9)
- 6) Material Related to Letter Agreement for 2018 Delta Following Pilot Study (Agenda Item 10)
- 7) Material Related to Pacheco Creek Enlargement Project Update (Agenda Item 11)
- 8) Materials Related to Review of Resolution 2001-191, as Amended by Resolution 2017-412, which establishes the Structure of the Water Authority Standing Committees (Agenda Item 12)
- 9) Operations Update
- 10) Self-Funding Report
- 11) Operations & Maintenance Report
- 12) SGMA Activities Report

Thank you, and please give us a call if you have any questions or concerns regarding this information.



**Notice of San Luis & Delta-Mendota Water Authority
Board of Directors Adjourned Regular Meeting
Thursday, July 13, 2017, 9:30 a.m.
842 6th Street, Los Banos**

AGENDA

- All matters listed on the Consent Calendar are considered to be routine and non-controversial and will be acted upon by a single action of the Board of Directors. There will be no separate discussion unless there is a request that a specific item be removed from the Consent Calendar during consideration of Agenda Item 2. If such a request is made, the item may be heard as an action item at this meeting.
- Any member of the public may address the Board concerning any item on the agenda before or during its consideration of that matter. For each item, public comment is limited to no more than three minutes per person. For good cause, the Board President may waive this limitation.

1. Call to Order/Roll Call
2. Pledge of Allegiance
3. Board to Consider Corrections or Additions to the Agenda of Items, as authorized by Government Code Section 54950 et seq.
4. Opportunity for Public Comment – Any member of the public may address the Board concerning any matter not on the agenda, but within the Board's jurisdiction. Public comment is limited to no more than three minutes per person. For good cause, the Board Chair may waive this limitation.

Consent Calendar

5. **Board of Directors to Consider Approval of Minutes from June 8, 2017 Meeting of the Board of Directors**
6. **Board of Directors to Consider Approval of Financial & Expenditures Reports**

Action Items

7. **Board of Directors to Consider the Finance & Administration Committee Recommendation to Accept the Draft FY14 Audited Financial Statements**, Bill Patterson, Sampson, Sampson & Patterson, LLP
8. **Board of Directors to Consider Adopting the Resolution Superseding Prior and Establishing New Authorization to Order Deposit or Withdrawal of Monies in the Local Agency Investment Fund**, Rubin
9. **Board of Directors to Consider Adopting a Support Position on Senate Bill 372 (Cannella – SD 12), to Create the San Joaquin River Exchange Contractors Groundwater Sustainability Agency, and Prescribing its Boundaries, Organization, Operation, Management, Financing, and Other Powers and Duties, Relating to Water Districts**, Azhderian
10. **Board of Directors to Consider Authorizing Execution of Letter Agreement and Expenditure of Up To \$150,000 for the 2018 Delta Following Pilot Study**, Mizuno

Report Items

11. Pacheco Creek Enlargement Project Update, Santa Clara Valley Water District, Garth Hall (Santa Clara Valley Water District)
12. Review of Resolution 2001-191, as Amended by Resolution 2017-412, which Establish the Structure of the Water Authority Standing Committees, Rubin
13. State Water Resources Control Board, Bay-Delta Water Quality Control Plan Update, Rubin
14. California WaterFix Update, Peltier
(May include updates on planning, pre-construction, construction and financing)
15. Committee Reports
 - a. Water Resources Committee Activities, Birmingham
 - b. Finance & Administration Committee Activities, Pucheu
 - c. O & M Technical Committee Activities, White
16. Operations Update, Boardman
17. Chairman's Report, Michael
(May include reports on activities planned or undertaken by Chairman to promote interests of the Authority, including meetings with member agencies, other water users, federal/state/local agencies, non-governmental entities)
18. Executive Director's Monthly Staff Reports, Peltier
 - a. Self-Funding, Mederios
 - b. Operations & Maintenance, Mizuno
 - c. Water Transfer/Exchange Update, Mizuno
 - d. SGMA, Mizuno
 - e. Drainage Activity, Rathmann
 - f. Water Policy Administrator, Azhderian
 - g. Executive Director's Report, Peltier

(May include reports on activities related to CVP/SWP water operations, regulation of the CVP/SWP by fishery agencies, the Coordinated Operations Agreement (COA), State Water Resources Control Board, State and Federal Contractors Water Agency (SFCWA), Groundwater Management, State and Federal Policies, Public Education and Outreach, Outside Agencies (e.g., Family Farm Alliance, Farm Water Coalition, Association of California Water Association))
19. **CLOSED SESSION**

Conference with Legal Counsel -- Anticipated Litigation: Initiation of Litigation Pursuant to paragraph (4) of Subdivision (d) of Government Code Section 54956.9 – 4 potential cases

Conference with Legal Counsel – Anticipated Litigation: Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d) of Government Code Section 54956.9 – 4 potential cases

Conference with Legal Counsel: Existing Litigation Pursuant to paragraph (1) of Subdivision (d) of Section 54956.9

 - A. Natural Resources Defense Council, et al. v. Salazar et al., U.S. Court of Appeals, 9th Cir., Appeal Case No. 09-17661; Natural Resources Defense Council et al. v Jewell et al., U.S. District Court, E.D. Cal., Case No. 1:05-cv-01207, LJO-BAM (Old FWS – OCAP BO/Contracts)
 - B. Central Delta Water Agency v. State Water Resources Control Board et al., Sacramento County Superior Court Case No. 34-2010-80000520 (Petition to Prohibit CDO proceedings)
 - C. Young, et al. v. State Water Resources Control Board et al., Case No. 39-2012-00286485-CU-WM-STK (Young)
 - D. Modesto Irrigation District, et al. v. State Water Resources Control Board & Woods Irrigation Company, Sacramento County Superior Court Case No. 34-2011-80000803 (Complaint for Declaratory Relief re Woods Irrigation Company)

- E. San Luis & Delta-Mendota Water Authority et al. v. State Water Resources Control Board, et al., Sacramento County Superior Court Case No. 34-2013-800001486 (Dunkel Order)
- F. SWRCB Water Rights Complaints: Modesto Irrigation District, State Water Contractors, San Luis & Delta-Mendota Water Authority, Interested Persons in SWRCB CDO Enforcement Proceedings and/or Petitions for Reconsideration: Woods Irrigation Company; Pak & Young; Mussi et al; George Speckman Testamentary Trust (Water Rights Complaints)
- G. Pacific Coast Federation of Fishermen's Associations, California Sportfishing Protection Alliance, Friends of the River, San Francisco Crab Boat Owners Association, Inc., The Institute for Fisheries Resources, and Felix Smith v. Donald R. Glaser and San Luis & Delta-Mendota Water Authority, U.S. District Court, E.D. Cal., Case No. 2:11-CV-02980-KJM-CKD ("PCFFA v Glaser" or "GBP Citizens Suit")
- H. San Luis & Delta-Mendota Water Authority and Westlands Water District v. Delta Stewardship Council, et al., Sacramento County Superior Court Case No. 34-2013-80001500 (Delta Plan Litigation) Appeals in Delta Plan Litigation:

City of Stockton v. Delta Stewardship Council, et al. (Sacramento County Superior Court JCCP No. 4758) (Third District Court of Appeal Case No. C082994); State Water Contractors, et al. v. Delta Stewardship Council, et al. (Sacramento County Superior Court JCCP No. 4758) (Third District Court of Appeal Case No. C082994); California Water Impact Network, et al. v. Delta Stewardship Council, et al. (Sacramento County Superior Court JCCP No. 4758) (Third District Court of Appeal Case No. C082994); Central Delta Water Agency, et al. v. Delta Stewardship Council, et al. (Sacramento County Superior Court JCCP No. 4758) (Third District Court of Appeal Case No. C082994); North Coast Rivers Alliance, et al. v. Delta Stewardship Council, et al. (Sacramento County Superior Court JCCP No. 4758) (Third District Court of Appeal Case No. C082994); San Luis & Delta-Mendota Water Agency, et al. v. Delta Stewardship Council, et al. (Sacramento County Superior Court JCCP No. 4758) (Third District Court of Appeal Case No. C082994); Save the California Delta Alliance v. Delta Stewardship Council, et al. (Sacramento County Superior Court JCCP No. 4758) (Third District Court of Appeal Case No. C082994)
- I. AquAlliance, et. al., v. U.S. Bureau of Reclamation, et. al., U.S. District Court, E.D. Cal., Case No. 1:15- CV-00754 LJO BAM (Challenge to Long-Term Transfer EIR/EIS)
- J. California Sportfishing Protection Alliance, et al. vs. California State Water Resources Control Board, et al., Alameda County Superior Court Case No. RG15780498 (State WQCP/TUCP)
- K. In re State Water Resources Control Board Petition Requesting Changes in Water Rights of the Department of Water Resources and U.S. Bureau of Reclamation for the California Waterfix Project (Waterfix Change Petition)
- L. San Luis & Delta-Mendota Water Authority, et al. v. State Water Resources Control Board, et al., Sacramento County Superior Court Case No. 34-2016-80002075 (TUCP Extension)
- M. Oakdale Groundwater Alliance et al. v. Oakdale Irrigation District et al., Stanislaus County Superior Court, Case No. 2019380 (OID On Farm Conservation-Transfer)
- N. Yuba County Water Agency v. Cordua Irrigation District, et al., Yuba County Superior Court, Case No. YCSCCVPT 16-0000324 (Cordua Transfer)
- O. Natural Resources Defense Council, et al. v. McCarthy, et al., U.S. District Court, N.D. Cal., Case No. 16-CV-02184-JST ("USEPA CWA Compliance Suit")
- P. San Luis & Delta-Mendota Water Authority, et al. v. Sally Jewell, et al., U.S. District Court, E.D. Cal., Case No. 1:16-CV-983 ("EIS on OCAP BiOps Suit")
- Q. City of Fresno, et al. v. United States, U.S. Court of Federal Claims, Case No. 16-1276L ("Friant Takings Suit")

20. Return to Open Session

21. Report from Closed Session, if any Required by Government Code Section 54957.1

22. Reports Pursuant to Government Code Section 54954.2(a)(2)

23. ADJOURNMENT

Persons with a disability may request disability-related modification or accommodation by contacting Cheri Worthy or Felicia Luna at the San Luis & Delta-Mendota Water Authority Office, 842 6th Street, P O Box 2157, Los Banos, California, telephone: 209/826-9696 at least 3 for regular or 1 for special day(s) before the meeting date.



MEMO

TO: Frances Mizuno, Assistant Executive Director

FROM: Guy Wamocha, Supervisor of Accounting

SUBJECT: July 2017 BOD Meeting Report - Finance
March 1, 2017 through February 28, 2018

DATE: July 10, 2017

Receivable Activity Report: (Period Ending June 20, 2017).

The prior receivable balance as of May 20, 2017 was \$1,454,685.23.

Billings for the period ending June 20, 2017 were \$185,348.61 (\$1,855.46 for ACWA/JPIA – Dump Truck repair; \$1,937.56 for various employees - cobra; \$16,591.26 for various districts - LT 2017 Water Transfers – Professional services; \$914.85 for Ceres Recycling Center – Scrap Metal; \$75.00 for miscellaneous employees – Jury Duty reimbursements; \$8.18 for various Employees – Employee principal Financing Long Term Disability reimbursement; \$84.42 for various employees - employee retirement loan payoff & payroll deduction reimbursement; \$20.34 for Panoche Water District – PG&E Power Costs – Tile Drain Pumps; \$1,093.47 for various districts – San Felipe Unit – January – March 2017; \$11,287.55 for SJVDA – March-April 2017 Expenses; \$58,712.51 for USBR Contract #R15PC00029 1/1/17-3/31/17; \$92,768.01 for Various Districts - Yuba County Water Agency Transfers).

Collections for the period ending June 20, 2017 were \$206,254.92 (\$1,855.46 from ACWA/JPIA – Dump Truck Repair/Excess Crime Program Refund; \$1,937.56 from various employees – Cobra; \$4,232.31 from T. Kaljian Investments – LBAO Duct Modifications; \$479.16 from various districts – LT 2017 Water Transfers – Professional Services; \$155,076.94 from Membership Assessment; \$1,523.21 from various districts – Milepost metering services 1/1/17 – 3/31/17; \$914.85 from Ceres Recycling Center – Scrap Metal; \$75.00 from Employee jury Duty reimbursement; \$8.18 from various employees - Employee principal Financing Long Term Disability reimbursement; \$84.42 from various employees - employee retirement loan payoff & payroll deduction reimbursement; \$932.13 from various districts – San Felipe Unit December 2016; \$11,287.55 from SJVDA – March-April 2017 expenses; \$27,848.15 from various districts - Yuba County Water Agency Transfers).

Total Receivables balance ending June 20, 2017 was **\$1,433,778.92.**

Cash Activity Report: (Period Ending June 20, 2017).

Total Cash balance for all accounts on May 20, 2017 was \$35,005,275.55.

Cash on Hand account balance as of May 20, 2017 was \$0. Total increase in this account was \$0. Total decrease in this account was \$0. Cash balance on June 20, 2017 was **\$0.**

Central Valley Community Bank - Checking balance as of May 20, 2017 was (\$230,867.88). Total increase in this account was \$1,614,064.50 (All transfer from Transactional Account). Total decrease in this account was \$1,684,137.39 (\$1,443,045.50 for check disbursements; \$85,736.73 Wire to IRS (Payroll tax deposit); \$27,193.82 Wire to EDD (payroll tax deposit); \$128,014.66 Wire to ICMA – retirement funds deposit; \$146.68 Bank Service fees).

Total balance in the Checking account as of June 20, 2017 was **(\$300,940.77)**.

Central Valley Community Bank – Payroll Checking balance as of May 20, 2017 was \$10.00. Total increase in this account was \$365,441.01 (All transfer from Transactional Account). Total decrease in this account was \$365,441.01 (All issue payroll). Total balance in the Payroll Checking account as of June 20, 2017 was **\$10.00**.

Central Valley Community Bank - Transactional Account balance as of May 20, 2017 was \$1,828,459.93. Total increase in this account was \$2,895,887.35 (\$888,629.60 O&M Collections; \$155,076.94 Membership Assessments; \$51,177.98 Other Collections; \$83.69 Transfer from DHCCP; \$1,800,000.00 Transfer to Muni; \$919.14 from Interest).

Total decrease in this account was \$3,057,740.84 (\$365,441.01 Transfer to Payroll; \$1,078,195.33 Wire to USBR – O&M Joint Use of Facilities plus Power Bill; \$1,614,064.50 Transfer to Checking; \$40.00 Wire fees).

Total balance in the Transactional Account as of June 20, 2017 was **\$1,666,606.44**.

Central Valley Community Bank – Muni Account balance as of May 20, 2017 was \$6,066,121.87. Total increase in this account was \$3,048.48 (All from interest).

Total decrease in this account was \$1,800,000.00 (All Transfer to Transactional Account).

Total balance in the Muni account as of June 20, 2017 was **\$4,269,170.35**.

Cal Trust – Investment Account balance as of May 20, 2017 was \$18,202,511.46. Total increase in this account was \$18,766.78 (all from interest). The decrease in this account was \$12,950.54 (all from adjustment in change in market price).

Total balance in the Investment account as of June 20, 2017 was **\$18,208,327.70**.

LAIF account balance as of May 20, 2017 was \$9,138,340.17. Total increase in this account was \$0. Total decrease in this account was \$0. Total cash balance on June 20, 2017 was **\$9,138,340.17**.

Petty Cash account balance as of May 20, 2017 was \$700.00. Total increase was \$0.

Total decrease was \$0. Total Petty Cash balance on June 20, 2017 was **\$700.00**.

Total Cash balance for all accounts as of June 20, 2017 was **\$32,982,213.89**.

Budget to Actual Comparison: Funds 03 through 56: (Baseline for measurement is 3 months).

Note that year-to-date actual expenditures comparison to budget is an estimate only. Invoicing may not be uniform all year round. A true reflection of expenses is done at year-end after all accruals are booked and all necessary reconciliations are completed.

Member Funded Activities (March 1, 2017 through May 31, 2017). Baseline measurement is 25.00% (3 months). YTD spending is trending positive (in total) with an actual spending of 13.70% of the FY18 budget when compared to 25.00% of the amended budget.

DMC Budget to Actual Comparison Summary: (March 1, 2017 through May 31, 2017).

Baseline measurement is 25.00% (3 months).

YTD spending reflects a positive trend with actual spending of 23.36% of the approved budget when compared to 25.00% as budgeted.

**San Luis & Delta-Mendota Water Authority
Cash Activity Report
Period Ending June 20, 2017**

	Cash On Hand	CVCB Checking 0.00%	CVCB Payroll 0.00%	CVCB Transactional 0.60%	CVCB Muni 0.60%	Call Trust ST MT 1.09% 1.29%	LAIF 0.95%	Petty Cash	Total Cash
CASH BALANCE, May 20, 2017	\$0.00	(\$230,867.88)	\$10.00	\$1,828,459.93	\$6,066,121.87	\$18,202,511.46	\$9,138,340.17	\$700.00	\$35,005,275.55
Increases									
O & M Collections				888,629.60					888,629.60
Membership Assessments				155,076.94					155,076.94
Other Receivables				51,177.98					51,177.98
Transfer from DHCCP				83.69					83.69
Transfer from Transactional Account		1,614,064.50	365,441.01	1,800,000.00					1,979,505.51
Transfer from Muni Account				919.14	3,048.48	18,766.78			1,800,000.00
Interest									22,734.40
TOTAL INCREASES	0.00	1,614,064.50	365,441.01	2,895,887.35	3,048.48	18,766.78	0.00	0.00	4,897,208.12
Decreases									
Check Disbursements (Attached)		1,443,045.50							1,443,045.50
Issue Payroll			365,441.01						365,441.01
Transfer to Payroll				365,441.01					365,441.01
Wire to USBR - O&M Joint Use Facilities + Power				1,078,195.33					1,078,195.33
Wire to IRS (Payroll Tax Deposit)		85,736.73							85,736.73
Wire to EDD (Payroll Tax Deposit)		27,193.82							27,193.82
Wire to ICMA (Retirement Deposit)		128,014.66							128,014.66
Transfer to Transaction Account				1,614,064.50	1,800,000.00				1,800,000.00
Transfer to Checking				40.00					40.00
Adjustment in change in market share						12,950.54			12,950.54
Bank Service Charge/Wire Fees		146.68							146.68
TOTAL DECREASES	0.00	1,684,137.39	365,441.01	3,057,740.84	1,800,000.00	12,950.54	0.00	0.00	6,920,269.78
CASH BALANCE, June 20, 2017	\$0.00	(\$300,940.77)	\$10.00	\$1,555,505.44	\$4,269,170.35	\$18,208,327.70	\$9,138,340.17	\$700.00	\$32,982,213.89
Unreconciled, bank statements expected by 7/10/17									
Daily interest rates through 6/20/17									
Net Increase (Decrease)		(\$70,072.89)	\$0.00	(\$161,853.49)	(\$1,796,951.52)	\$5,816.24	\$0.00	\$0.00	(\$2,023,061.66)
		Accounts Payable		Transfer to/from Other Accounts, Collections & Payable	Transfer to Trans Account & Interest	Interest & adjustment in change in market price			

San Luis & Delta-Mendota Water Authority
Receivable Activity Report (Does Not Include Water Payment Transactions)
Period Ending June 20, 2017

	SELF-FUNDING DIST/OTHERS	MEMBERS	USBR EMERGENCY	USBR GRANTS	USBR MISC.	OTHER	TOTAL RECEIVABLE
RECEIVABLE BALANCE May 20, 2017	\$ -	\$ 1,309,481.20	\$ -	\$ -	\$ -	\$ 145,204.03	\$ 1,454,685.23
Billings:							
ACWA/JPIA - Dump Truck Repairs/Excess Crime Program Refund						1,855.46	1,855.46
Cobra - Various Employees						1,937.56	1,937.56
LT 2017 Water Transfers - Professional Services - Various Districts						16,591.26	16,591.26
Miscellaneous - Ceres Recycling Center - Scrap metal						914.85	914.85
Miscellaneous - Employee Jury Duty reimbursements						75.00	75.00
Miscellaneous - Employee Principal Financial Long Term Disability reimbursement						8.18	8.18
Miscellaneous - Employee Retirement Loan Payoff & Payroll deduction reimbursement						84.42	84.42
Panoche Water District - PG&E Power Costs - Tile Drain Pumps						20.34	20.34
San Felipe Unit - January-March 2017 - Various Districts						1,093.47	1,093.47
San Joaquin Valley Drainage Authority - March-April 2017 Expenses						11,287.55	11,287.55
USBR Emergency Services Contract #R15PC00029 - 1/1/17 - 3/31/17			58,712.51				58,712.51
YCWAT 2017 Fixed Annual Interest - Various Districts						92,768.01	92,768.01
TOTAL BILLINGS:	\$ -	\$ -	\$ 58,712.51	\$ -	\$ -	\$ 126,638.10	\$ 185,348.61
Collections:							
ACWA/JPIA - Dump Truck Repairs/Excess Crime Program Refund						1,855.46	1,855.46
Cobra - Various Employees						1,937.56	1,937.56
T Kaljian Investments - LBAO Duct Modifications						4,232.31	4,232.31
LT 2017 Water Transfers - Professional Services - Various Districts						479.16	479.16
Membership Assessments FY16/17 - Second Installment		8,484.00					8,484.00
Membership Assessments FY17/18 - First Installment		146,529.44					146,529.44
Membership Assessments FY17/18 - Second Installment		63.50					63.50
Milepost/Metering Services - 1/01/17-3/31/17 - Various Districts						1,523.21	1,523.21
Miscellaneous: Ceres Recycling Center - Scrap metal						914.85	914.85
Miscellaneous - Employee Jury Duty reimbursements						75.00	75.00
Miscellaneous - Employee Principal Financial Long Term Disability reimbursement						8.18	8.18
Miscellaneous - Employee Retirement Loan Payoff & Payroll deduction reimbursement						84.42	84.42
San Felipe Unit - October-December 2016 - Various Districts						932.13	932.13
San Joaquin Valley Drainage Authority - March-April 2017 Expenses						11,287.55	11,287.55
YCWAT 2017 Fixed Annual Interest - Various Districts						27,848.15	27,848.15
TOTAL COLLECTIONS	\$ -	\$ 155,076.94	\$ -	\$ -	\$ -	\$ 51,177.98	\$ 206,254.92
RECEIVABLE BALANCE AS OF PERIOD ENDING JUNE 20, 2017	\$ -	\$ 1,154,404.26	\$ 58,712.51	\$ -	\$ -	\$ 220,662.15	\$ 1,433,778.92

San Luis & Delta-Mendota Water Authority
Cash Activity Detail Report - Operational

For Period Ending May 20, 2017 Through June 20, 2017

Date	Daily Interest Rates: Type of Account: Account #:	Cash on Hand	CVCB Checking 0471	CVCB Payroll 0489	CVCB Transactional 0463	CVCB Muni 4858	ST 1.05% MT 1.25% Cal Trust 25-10 Short/Medium Term	LAIF 4-006	Petty Cash	Total
Receipts - Remote Deposit										
5/23/2017	Deposit	0.00	0.00	0.00	1,828,459.93	6,066,121.87	0.00	9,138,340.17	700.00	35,005,275.95
5/23/2017	Deposit	0.00	0.00	0.00	44,962.48	0.00	0.00	0.00	0.00	44,962.48
5/24/2017	Deposit	0.00	0.00	0.00	2,030.16	0.00	0.00	0.00	0.00	2,030.16
5/24/2017	Deposit	0.00	0.00	0.00	8,863.21	0.00	0.00	0.00	0.00	8,863.21
5/30/2017	Deposit	0.00	0.00	0.00	8,079.20	0.00	0.00	0.00	0.00	8,079.20
5/31/2017	Deposit	0.00	0.00	0.00	914.85	0.00	0.00	0.00	0.00	914.85
6/5/2017	Deposit	0.00	0.00	0.00	821.42	0.00	0.00	0.00	0.00	821.42
6/7/2017	Deposit	0.00	0.00	0.00	14,763.70	0.00	0.00	0.00	0.00	14,763.70
6/8/2017	Deposit	0.00	0.00	0.00	33,265.34	0.00	0.00	0.00	0.00	33,265.34
6/9/2017	Deposit	0.00	0.00	0.00	30,264.13	0.00	0.00	0.00	0.00	30,264.13
6/12/2017	Deposit	0.00	0.00	0.00	50,098.58	0.00	0.00	0.00	0.00	50,098.58
6/13/2017	Deposit	0.00	0.00	0.00	436.87	0.00	0.00	0.00	0.00	436.87
6/14/2017	Deposit	0.00	0.00	0.00	22,020.00	0.00	0.00	0.00	0.00	22,020.00
6/16/2017	Deposit	0.00	0.00	0.00	64,102.40	0.00	0.00	0.00	0.00	64,102.40
6/19/2017	Deposit	0.00	0.00	0.00	280,422.34	0.00	0.00	0.00	0.00	280,422.34
Wired Receipts - Direct Deposit										
6/14/2017	Fiant WA - SF O&M	0.00	0.00	0.00	795,351.30	0.00	0.00	0.00	0.00	795,351.30
6/20/2017	Byron Bethany ID - SF O&M	0.00	0.00	0.00	19,110.88	0.00	0.00	0.00	0.00	19,110.88
Direct Deposit In from USER										
Transfer from CAR - DHCCP										
6/8/2017	Transfer from DHCCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Checks Written										
5/23/2017	Accounts Payable	0.00	0.00	0.00	83.69	0.00	0.00	0.00	0.00	83.69
5/23/2017	Accounts Payable - VISA Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5/26/2017	Payroll - SPA Awards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5/30/2017	Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5/30/2017	Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5/31/2017	Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5/31/2017	Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/8/2017	Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/8/2017	Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/13/2017	Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/13/2017	Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/14/2017	Void Check #22477	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/20/2017	Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wires for ICMA Contributions & Payroll Taxes										
5/30/2017	ICMA 5/6/17 - 5/19/17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5/30/2017	ICMA - Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5/31/2017	EDD 5/6/17 - 5/19/17 SDI & SMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5/31/2017	EDD 5/6/17 - 5/19/17 UI & EIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5/31/2017	IRS 5/6/17 - 5/19/17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/12/2017	ICMA 5/20/17 - 6/2/17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/14/2017	EDD 5/20/17 - 6/2/17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6/14/2017	IRS 5/20/17 - 6/2/17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wires In from LAIF / Cal Trust										
6/14/2017	Wires In from LAIF / Cal Trust	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

San Luis & Delta-Mendota Water Authority

Budget to Actual Comparison Summary

March 1, 2017 through May 31, 2017

	Budget Type	FY Budget 3/1/17 - 2/28/18	Actual To Date 3/1/17 - 5/31/17	% of Budget	Notes	Amount Remaining
03	General Membership (Administrative Agreement)	212,033 78,250	48,979 25,091	23.10% 32.06%		163,054 53,159
07	Leg/CVP Operations #1 (All Members)	1,835,349 146,358	333,178 32,368	18.15% 22.12%		1,502,171 113,990
12	Delta Issues Participation (DIPS)	827,151 27,393	108,793 3,003	13.15% 10.96%		718,358 24,390
08	Leg/CVP Operations #2	1,180,539 51,345	139,694 5,878	11.83% 11.45%		1,040,845 45,467
06	Reallocation Agreement	766 966	87 2	11.29% 0.21%		680 964
35	Contract Renewal Coordinator	141,421 1,118	17,109 504	12.10% 45.09%	1	124,312 614
09	Leg/CVP Operations #3	776 2,203	87 47	11.15% 2.15%		690 2,156
28	Yuba County Water Transfers	3,171 2,986	259 1,068	8.15% 35.77%	2	2,913 1,918
22	Grassland Basin Drainage #3A (General Participation)	2,749,986 5,146	273,493 155	9.95% 3.01%		2,476,493 4,991
64	SGMA - Northern Delta-Mendota Region	569,181 3,233	28,655 85	5.03% 2.62%		540,526 3,148
65	SGMA - Central Delta-Mendota Region	569,181 3,233	30,029 32	5.28% 1.00%		539,152 3,201

San Luis & Delta-Mendota Water Authority

Budget to Actual Comparison Summary

March 1, 2017 through May 31, 2017

	Budget Type	FY Budget 3/1/17 - 2/28/18	Actual To Date 3/1/17 - 5/31/17	% of Budget	Notes	Amount Remaining
44	Exchange Contractors - 5 Year Transfer	1,751 2,828	87 70	4.94% 2.48%		1,665 2,758
56	Long-Term North to South Water Transfer Program	61,450 1,438	4,734 19	7.70% 1.29%		56,716 1,419
16	DHCCP	153,177 54,591	26,812 15,872	17.50% 29.07%		126,365 38,719
34	State and Federal Contractors Water Agency	794,607 30,144	198,967 10,152	25.04% 33.68%		595,640 19,992
37	SB104 Drought Grant	31,164 7,070	975 2,083	3.13% 29.47%		30,189 4,987
TOTAL		9,550,005	1,308,364	13.70%		8,241,641

3 / 12 X 9,550,004.52 \$ 2,387,501 25.00%

Budget vs. Actual 1,079,137

Notes:

1. Contract Renewal Coordinator (Fund 35) trending over budget due to administrative expenses
2. Yuba County Water Transfer (Fund 28) trending over budget due to administrative expenses

**San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M**

Budget to Actual Comparison Summary

March 1, 2017 through May 31, 2017

	FY Budget 3/1/17 - 2/28/18	Actual To Date 3/1/17 - 5/31/17	% of Budget	Budget Amount Remaining
Operate & Maintain DMC	4,407,218.53	1,081,515.09	24.54%	3,325,703.45
Operate & Maintain Wasteways	199,430.65	10,553.66	5.29%	188,876.99
Mendota Pool	139,349.75	30,330.44	21.77%	109,019.31
Columbia Mowery Meters	-	-	0.00%	-
Operate & Maintain JPP	2,244,503.16	451,473.34	20.11%	1,793,029.82
Intertie Maintenance	203,320.01	13,414.86	6.60%	189,905.15
Volta Wells Pumping	-	(0.00)	0.00%	0.00
Operate & Maintain O'Neill	1,316,960.39	464,646.12	35.28%	852,314.27
Maintain Tracy Fish Facility	287,492.10	23,286.12	8.10%	264,205.98
Maintain Fish Release Site	6,098.90	43.86	0.72%	6,055.04
Operate & Maintain Tracy USBR	4,608.46	-	0.00%	4,608.46
Operate & Maintain San Luis Drain	75,561.86	11,941.96	15.80%	63,619.90
Maintain Delta Cross Channel	72,222.41	594.88	0.82%	71,627.53
WAPA	1,831.18	-	0.00%	1,831.18
Warehousing	145,851.15	41,062.71	28.15%	104,788.44
Tracy Field Office Expense	548,712.23	67,419.10	12.29%	481,293.14
Direct Administrative/General Expense	914,588.71	240,959.54	26.35%	673,629.17
Indirect Administrative/General Expense	185,215.20	20,748.45	11.20%	164,466.75
Indirect O & M LBAO Admin.	1,630,733.97	435,342.33	26.70%	1,195,391.64
TOTAL	12,383,698.67	\$2,893,332.46	23.36%	9,490,366.21
	11,863,783	2,834,868	23.90%	9,028,915
	519,915	33,111	6.37%	486,805
	-	25,353		(25,353)
	12,383,699	2,893,332		9,490,366
			YTD %	25.00%

Total from Self-Funding - page 2
Total from USBR - page 3
Total from Special Projects - page 4
Totals

A. Does NOT include DWR Wheeling
B. Volta Wells Pumping redirected to Operate & Maintain DMC

NOTES 1. OU-6 rehabilitation at O'Neill

San Luis & Delta-Mendota Water Authority

Self-Funding Portion of DMC

Budget to Actual Comparison Summary

March 1, 2017 through May 31, 2017

	FY Budget 3/1/17 - 2/28/18	Actual To Date 3/1/17 - 5/31/17	% of Budget	Budget Amount Remaining
02 Operate & Maintain DMC	4,407,218.53	\$1,081,515.09	24.54%	3,325,703.45
04 Operate & Maintain Wasteways	199,430.65	\$10,553.66	5.29%	188,876.99
05 Mendota Pool	139,349.75	\$30,330.44	21.77%	109,019.31
11 Operate & Maintain TPP	2,244,503.16	\$451,473.34	20.11%	1,793,029.82
12 Intertie Maintenance	203,320.01	\$13,414.86	6.60%	189,905.15
13 Volta Wells Pumping	-	(\$0.00)	0.00%	0.00
19 Operate & Maintain O'Neill	1,316,960.39	\$464,646.12	35.28%	852,314.27
41 Operate & Maintain San Luis Drain	75,561.86	\$11,941.96	15.80%	63,619.90
Total Direct O & M	8,586,344.36	\$2,063,875.47	24.04%	6,522,468.89
52 Warehousing	139,563.24	39,302.04	28.16%	100,261.20
54 Tracy Field Office Expense	525,056.25	64,528.33	12.29%	460,527.92
56 Direct Administrative/General Expense	875,159.13	230,627.78	26.35%	644,531.35
57 Indirect Administrative/General Expense	177,230.24	19,858.81	11.21%	157,371.43
58 Indirect O & M LBAO Admin.	1,560,430.06	416,675.91	26.70%	1,143,754.15
Total Indirect Allocated to O & M	3,277,438.92	770,992.86	23.52%	2,506,446.06
Total SLDMWA O&M	11,863,783.28	2,834,868.33	23.90%	9,028,914.95

A. Does NOT include DWR Wheeling

B. Volta Wells Pumping redirected to Operate & Maintain DMC

San Luis & Delta-Mendota Water Authority USBR Service Agreement portion of DMC Budget to Actual Comparison Summary

March 1, 2017 through May 31, 2017

	FY Budget 3/1/17 - 2/28/18	Actual To Date 3/1/17 - 5/31/17	% of Budget	Budget Amount Remaining
Columbia Mowery Meters 06	-	\$0.00	0.00%	-
Maintain Tracy Fish Facility 30	287,492.10	\$23,286.12	8.10%	264,205.98
Maintain Fish Release Site 32	6,098.90	\$43.86	0.72%	6,055.04
Operate & Maintain Tracy USBR 33	4,608.46	\$0.00	0.00%	4,608.46
Maintain Delta Cross Channel 44	72,222.41	\$594.88	0.82%	71,627.53
WAPA 45	1,831.18	\$0.00	0.00%	1,831.18
Total Direct USBR Facilities	372,253.04	\$23,924.86	6.43%	348,328.18
Warehousing 52	6,287.91	468.25	7.45%	5,819.66
Tracy Field Office Expense 54	23,655.98	768.80	3.25%	22,887.18
Direct Administrative/General Expense 56	39,429.58	2,747.75	6.97%	36,681.83
Indirect Administrative/General Expens 57	7,984.96	236.60	2.96%	7,748.36
Indirect O & M LBAO Admin. 58	70,303.91	4,964.36	7.06%	65,339.55
Total Indirect Allocated USBR Facilities	147,662.35	9,185.77	6.22%	138,476.58
TOTAL USBR FACILITIES	519,915.39	33,110.63	6.37%	486,804.76

San Luis & Delta-Mendota Water Authority DMC Indirect Cost Allocated to Special Projects

March 1, 2017 through May 31, 2017

Special Projects allocated		
Indirect allocated to Special Projects		
Warehousing		
52	1,292.42	
Tracy Field Office Expense		
54	2,121.96	
Direct Administrative/General Expense		
56	7,584.01	
Indirect Administrative/General Expense		
57	653.04	
Indirect O & M LBAO Admin.		
58	13,702.06	
Total Indirect Allocated to SPECIAL PROJECTS	25,353.50	
TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS	25,353.50	

San Luis & Delta-Mendota Water Authority
CIP / EO&M / PAT Grants
Budget to Actual Comparison Summary
March 1, 2017 through May 31, 2017

	FY Budget 3/1/17 - 2/28/18	Actual To Date 3/1/17 - 5/31/17	% of Budget	Budget Amount Remaining
Capital Improvements Projects	5,561,944.71	\$102,062.97	1.84%	5,459,881.74
ONP-Siphon System Upgrades	-	\$0.00	0.00%	-
TPP-Replace Cooling WaterLines	-	\$0.00	0.00%	-
JPP-Trashrack Replacement 1of2	-	\$0.00	0.00%	-
JPP-Replace Unit 1 Impeller	-	\$0.00	0.00%	-
DMC-Radial Gate Repainting Check 20	-	\$0.00	0.00%	-
Upper DMC SCADA System Improvement	-	\$4,516.28	0.00%	(4,516.28)
Flow Measurement-Mendota Pool	-	\$610.79	0.00%	(610.79)
ONP-Communication Line Replacement	-	\$0.00	0.00%	-
Unit Rewind Phase 1	-	\$0.00	0.00%	-
Replace Computer/Network Comm Equipment	42,350.00	\$2,174.51	5.13%	40,175.49
Vehicle Replacement	165,900.00	\$21,766.38	13.12%	144,133.62
Heavy Equipment Replacement	518,900.00	\$0.00	0.00%	518,900.00
Facilities Infrastructure	125,000.00	\$0.00	0.00%	125,000.00
Canal Embankment Erosion Project	-	\$0.00	0.00%	-
Fault Study & Equipment Rating	-	\$0.00	0.00%	-
Rehabilitate Pump Assemblies #2	663,191.86	\$38,845.73	5.86%	624,346.13
WECC Testing by USBR	-	\$0.00	0.00%	-
Rehabilitate Penstock Interior	427,026.85	\$190.78	0.04%	426,836.07
O&M Road Maintenance Program Phase 7 of 10	112,414.09	\$0.00	0.00%	112,414.09
DMC Turnout Flow Measurement Phase 1	-	\$0.00	0.00%	-
Concrete Lining Repair	42,644.66	\$0.00	0.00%	42,644.66
New Access - Pump Bowl	42,760.93	\$6,336.05	14.82%	36,424.88
Unit Condition Assessment	118,574.57	\$60,928.48	51.38%	57,646.09
Unit 6 Rewind	76,617.17	\$65,994.54	86.14%	10,622.63
Control Panel Refurbish U-6	1,237,844.16	\$0.00	0.00%	1,237,844.16
Participatory Grants	-	\$0.00	0.00%	-
Total Direct CIP/EO&M/PAT	9,135,169.00	303,426.51	3.32%	3,371,860.74
Warehousing	17,135.51	692.45	4.04%	16,443.06
Tracy Field Office Expense	64,466.17	1,136.91	1.76%	63,329.26
Direct Administrative/General Expense	107,451.64	4,063.37	3.78%	103,388.27
Indirect Administrative/General Expense	21,760.25	349.89	1.61%	21,410.36
Indirect O & M LBAO Admin.	191,588.90	7,341.30	3.83%	184,247.60
Total Indirect Allocated to CIP/EO&M/PAT	402,402.47	13,583.92	3.38%	388,818.55
Total CIP / EO&M / PAT	9,537,571.47	317,010.43	3.32%	3,760,679.30

NOTES 1. Prior years reserves to be used for funding

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M
Budget to Actual Comparison Summary
March 1, 2017 through May 31, 2017

	FY Budget 3/1/17 - 2/28/18	Actual To Date 3/1/17 - 5/31/17	% of Budget	Budget Amount Remaining
Capital Improvement Projects	5,561,944.71	102,062.97	1.84%	5,459,881.74
Extra Ordinary O&M	3,573,224.29	\$201,363.55	5.64%	3,371,860.74
Participatory Grants	-	-	0.00%	-
Operate & Maintain DMC	4,407,218.53	1,081,515.09	24.54%	3,325,703.45
Operate & Maintain Wasteways	199,430.65	10,553.66	5.29%	188,876.99
Mendota Pool	139,349.75	30,330.44	21.77%	109,019.31
Columbia Mowery Meters	-	-	0.00%	-
Operate & Maintain JPP	2,244,503.16	451,473.34	20.11%	1,793,029.82
Intertie Maintenance	203,320.01	13,414.86	6.60%	189,905.15
Volta Wells Pumping	-	(0.00)	0.00%	0.00
Operate & Maintain O'Neill	1,316,960.39	464,646.12	35.28%	852,314.27
Maintain Tracy Fish Facility	287,492.10	23,286.12	8.10%	264,205.98
Maintain Fish Release Site	6,098.90	43.86	0.72%	6,055.04
Operate & Maintain Tracy USBR	4,608.46	-	0.00%	4,608.46
Operate & Maintain San Luis Drain	75,561.86	11,941.96	15.80%	63,619.90
Maintain Delta Cross Channel	72,222.41	594.88	0.82%	71,627.53
WAPA	1,831.18	\$0.00	0.00%	1,831.18
Warehousing	162,986.66	41,755.16	25.62%	121,231.50
Tracy Field Office Expense	613,178.40	68,556.00	11.18%	544,622.40
Direct Administrative/General Expense	1,022,040.35	245,022.91	23.97%	777,017.44
Indirect Administrative/General Expense	206,975.45	21,098.34	10.19%	185,877.11
Indirect O & M LBAO Admin.	1,822,322.87	442,683.64	24.29%	1,379,639.23
TOTAL	21,921,270.14	3,210,342.89	14.64%	18,710,927.25
	11,863,783	2,834,868	23.90%	9,028,915
	519,915	33,111	6.37%	486,805
	9,537,571	25,353	0.27%	(25,353)
	21,921,270	317,010	1.45%	3,760,679
		3,210,343		13,251,046
	YTD %	25.00%		

Total from Self-Funding - page 2
Total from USBR - page 3
Total from Special Projects - page 4
Total from EO&M - page 5

Totals

A. Does NOT include DWR Wheeling
B. Volta Wells Pumping redirected to Operate & Maintain DMC

NOTES 1. OU-6 rehabilitation at O'Neill

SAN LUIS DELTA-MENDOTA WATER AUTHORITY
 CHECK REGISTER
 5/22/17 THROUGH 6/20/17
 CENTRAL VALLEY COMMUNITY BANK

Page 108	Balance Forward:				(300,940.77)	
Check No.	Date	Check Issued to:	Description	Amount of Check	Amount of Deposit	Balance
	May 22, 2017		(230,867.88)			
		Deposits:				
		Cash Receipts	0.00			
		Wires from LAIF	0.00			
		Wire from USBR	0.00			
		Transfers from DHCCP	0.00			
		Transfer from Transactional Muni Account	1,614,064.50			
		Voided Checks	299.00			
		Bank Charge Reversed (Correction)	0.00			
		Cash on Hand	0.00			
		Withdrawals:				
		Checks Written	1,443,344.50			
		Transfers Out To LAIF	0.00			
		Transfer Out to Savings Account	0.00			
		Transfer Out to Payroll Account	0.00			
		Deposit	0.00			
		Trans Checking to Muni	0.00			
		Wire Out Friant WA	0.00			
		Wire Out WWD	0.00			
		Wire Out USBR	0.00			
		Wire for ICMA Contributions	128,014.66			
		Wire for IRS - Payroll Taxes	85,736.73			
		Wire for EDD - Payroll Taxes	27,193.82			
		Bank Fee	146.68			
	June 20, 2017		(300,940.77)			

SAN LUIS DELTA-MENDOTA WATER AUTHORITY
 CHECK REGISTER
 5/22/17 THROUGH 6/20/17
 CENTRAL VALLEY COMMUNITY BANK

Page 107	Balance Forward: (414,545.97)					
Check No.	Date	Check Issued to:	Description	Amount of Check	Amount of Deposit	Balance
023343	6/20/2017	Anthony Victorino	Travel	175.00		(414,720.97)
023344	6/20/2017	Warden's	Office Supplies	18.95		(414,739.92)
023345	6/20/2017	Windecker, Inc.	Petroleum, Oil & Lubricants	2,137.04	115,936.19	(416,876.96)
						(300,940.77)

SAN LUIS DELTA-MENDOTA WATER AUTHORITY
CHECK REGISTER
5/22/17 THROUGH 6/20/17
CENTRAL VALLEY COMMUNITY BANK

Check No.	Date	Check Issued to:	Description	Amount of Check	Amount of Deposit	Balance
023299	6/20/2017	City of Los Banos	7/17-8/17 Water Fix Workshop	500.00		(196,335.12)
023300	6/20/2017	Computrend/Stewart Davis	3/17 & 4/17 Remote Monitoring & Computer Parts	251.37		(196,586.49)
023301	6/20/2017	Cotehett, Pitre & McCarthy LLP	4/17 Professional Services	1,900.00		(198,486.49)
023302	6/20/2017	County of Stanislaus	Disposal Expense	192.39		(198,678.88)
023303	6/20/2017	D8m Locksmith & Alarm Inc.	Outside Services (Locksmith)	316.03		(198,994.91)
023304	6/20/2017	Custom Communication Technologies	Avaya Telephone Handset 9504	1,311.08		(200,305.99)
023305	6/20/2017	FGL Environmental, Inc.	Other Services	123.00		(200,428.99)
023306	6/20/2017	Foley & Lardner LLP	4/17 Prof Serv-State Rep, 4/17 Retainer & 4/17 Prof Serv	22,130.72		(222,559.71)
023307	6/20/2017	John Freitas	Other Services & Expenses	15.49		(222,575.20)
023308	6/20/2017	Andrew Garcia	Meeting/Travel Expenses	158.01		(222,733.21)
023309	6/20/2017	Grainger, Inc.	Inventory Replenishment & Safety Equipment	1,047.45		(223,780.66)
023310	6/20/2017	Grossmayer & Associates	Troubleshoot Integration Issue	125.00		(223,905.66)
023311	6/20/2017	Holt of California	Repairs to Genie & Inspection	5,836.10		(229,741.76)
023312	6/20/2017	Home Depot Credit Services	Parts & Materials	56.23		(229,797.99)
023313	6/20/2017	Imperial Sprinkler Supply Inc.	Parts & Materials	578.47		(230,376.46)
023314	6/20/2017	Industrial Scientific Corp.	Outside Services	682.12		(231,058.58)
023315	6/20/2017	Johnstone Supply Inc.	Parts & Materials	586.09		(231,644.67)
023316	6/20/2017	Kronick, Moskovitz et al	4/17 Retainer & 4/17 Professional Services	106,050.91		(337,695.58)
023317	6/20/2017	Les Schwab Tires	Outside Services	105.00		(337,800.58)
023318	6/20/2017	Luhdorff & Scalmanini	5/17 Professional Services	10,551.00		(348,351.58)
023319	6/20/2017	Mattos Newspaper Inc.	Ad: HR Analyst & Supervisor of Accounting	546.00		(348,897.58)
023320	6/20/2017	Metal Fusion Inc.	Outside Services	12,194.45		(361,092.03)
023321	6/20/2017	Michael Bell Management Consulting	Professional Services	360.00		(361,452.03)
023322	6/20/2017	Modesto Welding Products, Inc.	Parts & Materials	8.00		(361,460.03)
023323	6/20/2017	O'Reilly Auto Parts	Parts & Materials	55.70		(361,515.73)
023324	6/20/2017	Dumont Printing	Safety Scratchers and Decals	1,094.81		(362,610.54)
023325	6/20/2017	Pacific Products & Services	Inventory Replenishment	1,339.64		(363,950.18)
023326	6/20/2017	Pacific Valley Coffee	6/17 Chgs	75.80		(364,025.98)
023327	6/20/2017	Pape Trucks, Inc.	Repairs 3/27/17 #17-0578	1,848.46		(365,874.44)
023328	6/20/2017	Jason Parreira	Travel	175.00		(366,049.44)
023329	6/20/2017	Jagdish A. Patel, MD	Professional Services	136.00		(366,185.44)
023330	6/20/2017	Petty Cash-TFO	May 2017 Petty Cash	215.21		(366,400.65)
023331	6/20/2017	Pioneer Law Group LLP	5/1/17-5/31/17 Retainer	2,000.00		(368,400.65)
023332	6/20/2017	Progressive Business Publications	Media	299.00		(368,699.65)
023333	6/20/2017	Ramos Oil Co. Inc.	Petroleum, Oil & Lubricants	3,277.36		(371,977.01)
023334	6/20/2017	Jon Rubin	6/1/17-6/12/17 Mileage	513.60		(372,490.61)
023335	6/20/2017	SaveMart Supermarkets	6/17 BOD Meeting	60.30		(372,550.91)
023336	6/20/2017	Sorensen's True Value	Parts & Materials	98.19		(372,649.10)
023337	6/20/2017	South Dakota Agricultural Lab	5/17 & 6/17 Selenium Sample Chgs	2,432.00		(375,081.10)
023338	6/20/2017	Stockton Fence & Material, Inc.	Parts & Materials	174.56		(375,255.66)
023339	6/20/2017	Summers Engineering, Inc.	5/17 Engineering Services	38,344.83		(413,600.49)
023340	6/20/2017	Tracy Award & Embroidery	Outside Services	27.00		(413,627.49)
023341	6/20/2017	Tracy Delta Disposal Service Inc.	Disposal Expense	888.48		(414,515.97)
023342	6/20/2017	V.F.W. & American Legion	One Year Flag Service	30.00		(414,545.97)

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Check No.	Date	Check Issued to:	Description	Amount of Check	Amount of Deposit	Balance
023264	6/13/2017	Merced County Sheriff	Garnishment	75.00		(257,655.22)
023265	6/13/2017	Mercy Springs Water District	Refund WY14 Final Accounting	1,232.27		(258,887.49)
023266	6/13/2017	Modesto Welding Products, Inc.	Inventory Replenishment	252.17		(259,139.66)
023267	6/13/2017	Napa Auto Parts-Tracy	Inventory Replenishment	129.64		(259,269.30)
023268	6/13/2017	Napa Auto Parts-Los Banos	Parts & Materials	22.33		(259,291.63)
023269	6/13/2017	O'Reilly Auto Parts	New/Replacement of Equipment	2,080.99		(261,372.62)
023270	6/13/2017	Online Solar, LLC	Panel, Pole Brackets & Controller	426.91		(261,799.53)
023271	6/13/2017	Oro Loma Water District	Refund WY14 Final Accounting	845.54		(262,645.07)
023272	6/13/2017	P G & E	5/11/17-6/1/17 Services	4,768.02		(267,413.09)
023273	6/13/2017	Pacheco Water District	Refund WY14 Final Accounting	44,133.03		(311,546.12)
023274	6/13/2017	Pacific Eco-Risk Lab Inc.	4/17 & 5/17 Bio Monitoring	12,131.92		(323,678.04)
023275	6/13/2017	Pacific Products & Services	Inventory Replenishment	1,941.27		(325,619.31)
023276	6/13/2017	Panoche Water District	Refund WY14 Final Accounting	176,911.61		(502,530.92)
023277	6/13/2017	Patterson Irrigation District	Refund WY14 Final Accounting	89.40		(502,620.32)
023278	6/13/2017	Jason Peltier	R/B Out of Pocket Expense	10.00		(502,630.32)
023279	6/13/2017	Sacramento River Settlement Contr. Corp.	Prof Serv-Technical Support	34,900.00		(537,530.32)
023280	6/13/2017	Safe-T Lite	Other Services (Signs)	2,888.89		(540,419.21)
023281	6/13/2017	Salazar Transportation Inc.	Tow 2/27/17 DOL Claim #17-0578	500.00		(540,919.21)
023282	6/13/2017	SaveMart Supermarkets	6/17 WRC Meeting	71.00		(540,990.21)
023283	6/13/2017	SC Industries, Inc.	Parts & Materials	85.61		(541,075.82)
023284	6/13/2017	Sorensen's True Value	Parts & Materials	145.68		(541,221.50)
023285	6/13/2017	Stockton Pipe & Supply, Inc.	Victaulic Fittings Gaskets JPP	388.84		(541,610.34)
023286	6/13/2017	T.H.E. Office City	Office Supplies-LBAO	63.92		(541,674.26)
023287	6/13/2017	TPx Communications	6/17 Data Lines	2,550.25		(544,224.51)
023288	6/13/2017	Turlock Irrigation District	4/28/17-5/28/17 Service	97.50		(544,322.01)
023289	6/13/2017	Wardent's	Inventory Replenishment	151.50		(544,473.51)
023290	6/13/2017	West Stanislaus Irrigation District	Refund WY14 Final Accounting	1,257.46		(545,730.97)
023291	6/13/2017	West Unified Communications Service	5/17 Conference Calls	292.66		(546,023.63)
023292	6/13/2017	Westside Truck Repair	Parts & Materials	100.81		(546,124.44)
023293	6/13/2017	Windecker, Inc.	Petroleum, Oil & Lubricants	4,252.49		(550,376.93)
			VOID		25,665.59	(524,711.34)
			Payroll Taxes PR 5/20/17-6/2/17 SDI & SWT	13,578.84	299.00	(537,991.18)
			Payroll Taxes for P/R 5/20/17-6/2/17	43,002.62		(580,993.80)
			Service Charge	146.68	67,916.74	(513,077.06)
			Other Services & Expenses	45.90	34,799.96	(478,277.10)
			Inventory Replenishment	280.17		(478,557.27)
			Welding Gas	812.32	42,535.51	(435,888.27)
			6/17 Water Delivery	43.10	241,249.64	(194,638.63)
			Reimburse Out of Pocket Expense	15.00		(194,653.63)
023294	6/20/2017	A & A Portables	Other Services & Expenses	45.90		(194,699.53)
023295	6/20/2017	Aaron Graphics LLC	Inventory Replenishment	280.17		(194,979.70)
023296	6/20/2017	Airgas USA LLC	Welding Gas	812.32		(195,792.02)
023297	6/20/2017	Alhambra Sparklets Water	6/17 Water Delivery	43.10		(195,835.12)
023298	6/20/2017	Tom Boardman	Reimburse Out of Pocket Expense	15.00		(195,850.12)

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				Amount of Check	Amount of Deposit
023225	6/6/2017	Ramos Oil Co., Inc.	Petroleum, Oil & Lubricants	2,474.34	(533,665.75)
023226	6/6/2017	Safe-T-Lite	Parts & Materials	51.78	(533,717.53)
023227	6/6/2017	Sorensen's True Value	Parts & Materials	82.91	(533,800.44)
023228	6/6/2017	South Dakota Agricultural Lab	4/17 & 5/17 Selenium Sample Chgs	7,454.00	(541,254.44)
023229	6/6/2017	United Equipment Co.	Rents & Leases for Vehicles	10,737.50	(551,991.94)
023230	6/6/2017	United Parcel Service	Shipping Chgs	38.85	(552,030.79)
023231	6/6/2017	Verizon Wireless	5/22/17-6/21/17 Service	461.10	(552,491.89)
023232	6/6/2017	Warden's	Inventory Replenishment	377.92	(552,869.81)
023233	6/6/2017	WEX Bank	Fuel Chgs	962.03	(553,831.84)
023234	6/6/2017	Windecker, Inc.	Petroleum, Oil & Lubricants	1,850.13	(555,681.97)
023235	6/6/2017	Winner Chevy/Lasher Dodge	Cars & Light Trucks	28,783.77	(584,465.74)
023236	6/6/2017	Young's Air Conditioning	Rems (Construction Equipment)	350.00	(584,815.74)
		Transfer From Transactional Muni Account			(259,606.20)
		Transfer From Transactional Muni Account			(257,674.32)
023237	6/7/2017	James Irrigation District	2009A Note Refund	37.92	(257,712.24)
023238	6/8/2017	Reclamation District 1606	2009A Note Refund	0.28	(257,712.52)
023239	6/8/2017	San Benito County WD	2009A Note Refund	45.49	(257,758.01)
023240	6/8/2017	Bruce Powers	Travel-Hotel & Per Diem	700.00	(258,458.01)
		Transfer From Transactional Muni Account			(2,385.13)
		Transfer From Transactional Muni Account			(118,671.17)
		Transfer From Transactional Muni Account			(128,970.06)
		Wire to ICMA Retirement Trust	Contributions 401/401x/457 Plan 5/20/17-6/2/17	64,220.46	(201,622.17)
		Transfer From Transactional Muni Account			(72,652.11)
023241	6/12/2017	Acusonics Technologies Inc.	Outside Services	3,596.00	(76,248.11)
023242	6/13/2017	Alhambra Sparklets Water	5/17 Bottled Water Service	350.03	(76,598.14)
023243	6/13/2017	Sally Arambel	3/21/17-6/2/17 Mileage	296.93	(76,895.07)
023244	6/13/2017	Cheryl Bertao	Garnishment	529.85	(77,424.92)
023245	6/13/2017	California State Disbursement Unit	Garnishment	44.30	(77,469.22)
023246	6/13/2017	California State Disbursement Unit	Garnishment	113.53	(77,582.75)
023247	6/13/2017	California State Disbursement Unit	Garnishment	105.23	(77,687.98)
023248	6/13/2017	California Farm Water Coalition	3/17-5/17 Outreach Services	52,500.00	(130,187.98)
023249	6/13/2017	CDW Government	Computer Parts	1,291.68	(131,479.66)
023250	6/13/2017	City of Coalinga	Refund WY14 Final Accounting	111,536.93	(243,016.59)
023251	6/13/2017	Consolidated Electrical Inc.	Inventory Replenishment	175.37	(243,191.96)
023252	6/13/2017	Control Technology, Inc.	CTI Model 2500-C300 CPU 512K	7,825.50	(251,017.46)
023253	6/13/2017	Copy Shipping Solutions	Office Supplies & Services	229.65	(251,247.11)
023254	6/13/2017	Fastenal Company	Trubolts/Wedge Anchors All Sizes	1,994.71	(253,241.82)
023255	6/13/2017	Glilton Solid Waste Management, Inc.	Waste Disposal 5/2017	97.08	(253,338.90)
023256	6/13/2017	Grainger, Inc.	Inventory Replenishment, Small Tools & Drill Bits	1,028.78	(254,367.68)
023257	6/13/2017	HIXCO	Parts & Materials	581.93	(254,949.61)
023258	6/13/2017	Hoffman Electronic Systems	6/17-5/18 Security Alarm Services LBABO	120.00	(255,069.61)
023259	6/13/2017	Home Depot Credit Service	Parts & Materials	243.10	(255,312.71)
023260	6/13/2017	Alka Lakhota	Safety Boots	100.00	(255,412.71)
023261	6/13/2017	Marrab, Inc.	Parts & Materials	399.97	(255,812.68)
023262	6/13/2017	McMaster-Carr Supply Co.	Pipe/Metal Stock	877.54	(256,690.22)
023263	6/13/2017	Merced County Dept of Ag	Inventory Replenishment	890.00	(257,580.22)

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023189	5/30/2017	Zoom Imaging Solutions	Contract for Copy Machine LBAO	483.04		(264,776.19)
	5/30/2017	Wire to ICMA Retirement Trust	Contributions 401/401x/457 Plan 5/6/17-5/19/17	63,709.78		(328,485.97)
	5/30/2017	Wire to ICMA Retirement Trust	ICMA-Loan Payoff	84.42		(328,570.39)
	5/31/2017	Transfer From Transactional Muni Account			101,107.83	(227,462.56)
	5/31/2017	Wire to EDD	Payroll Taxes PR 5/6/17-5/19/17 SDI & SWT	13,579.54		(241,042.10)
	5/31/2017	Wire to EDD	Payroll Taxes PR 5/6/17-5/19/17 UI & ETT	35.44		(241,077.54)
	5/31/2017	Wire to IRS	Payroll Taxes for P/R 5/6/17-5/19/17	42,734.11		(283,811.65)
	5/31/2017	Transfer From Transactional Muni Account			104,555.22	(179,256.43)
023190	6/1/2017	ACWA/JPIA	6/17 Medical, Dental, Vision & EAP Premiums	171,607.10		(350,863.53)
023191	6/1/2017	Jeanie Collins	5/17 Janitorial Services	3,562.25		(354,425.78)
023192	6/1/2017	T. Kaljian Investment	6/17 Rent LBAO	7,280.00		(361,705.78)
	6/1/2017	Transfer From Transactional Muni Account			733.29	(360,972.49)
	6/2/2017	Transfer From Transactional Muni Account			2,472.89	(358,499.60)
	6/5/2017	Transfer From Transactional Muni Account			18,908.17	(339,591.43)
023193	6/6/2017	Frank A. Olsen Co.	DCI Check Valve Piston Parts	2,166.63		(341,758.06)
023194	6/6/2017	A T & T	5/17 Services	628.01		(342,386.07)
023195	6/6/2017	A T & T	6/17 Services	661.58		(343,047.65)
023196	6/6/2017	A T & T Mobility	5/10/17-6/9/17 Service	550.00		(343,597.65)
023197	6/6/2017	Animal Damage Management	Outside Services	3,250.00		(346,847.65)
023198	6/6/2017	Asbury Environmental, Inc.	Hazardous Waste Disposal	120.00		(346,967.65)
023199	6/6/2017	Caltronics Business Systems	Office Supplies	307.64		(347,275.29)
023200	6/6/2017	Consolidated Electrical Inc.	Electrical Marking Tape Stock Meeting	356.14		(347,631.43)
023201	6/6/2017	Costco/HSBC Business Solutions	11/1-10/31/17 #17WSCA26900	556.90		(348,188.33)
023202	6/6/2017	DOI-USGS	Siemens Software for S7-200	7,350.00		(355,538.33)
023203	6/6/2017	E & M Electric & Machinery, Inc.	Cars & Light Trucks	876.64		(356,414.97)
023204	6/6/2017	Elk Grove Auto Group	Other Services	19,397.30		(375,812.27)
023205	6/6/2017	FGL Environmental, Inc.	2013 Bonds Redemption	123.00		(375,935.27)
023206	6/6/2017	Fieldman, Rolapp & Associates	3/17 Retainer, 3/17 State Rep & 3/17 Prof Serv	2,500.00		(378,435.27)
023207	6/6/2017	Foley & Lardner LLP	Lumber	23,217.36		(401,652.63)
023208	6/6/2017	Golden State Lumber	Inventory Replenishment	964.51		(402,617.14)
023209	6/6/2017	Grainger, Inc.	4/1-4/30/17 Bio Monitoring	1,358.27		(403,975.41)
023210	6/6/2017	H.T. Harvey & Associates	Parts & Materials	8,191.87		(412,167.28)
023211	6/6/2017	HIXCO	Parts & Materials	16.96		(412,184.24)
023212	6/6/2017	Holt of California	Parts & Materials	25.34		(412,209.58)
023213	6/6/2017	Home Depot Credit Service	Parts & Materials	154.29		(412,363.87)
023214	6/6/2017	Homewood Suites	Travel	1,344.60		(413,708.47)
023215	6/6/2017	Imperial Sprinkler Supply Inc.	Parts & Materials	399.20		(414,107.67)
023216	6/6/2017	KP Public Affairs	5/1/17-5/31/17 Retainer	10,075.00		(424,182.67)
023217	6/6/2017	Kronick, Moskovitz, et al	3/17 Professional Services	911.89		(425,094.56)
023218	6/6/2017	Kronick, Moskovitz, et al	3/1/17-3/31/17 Retainer	105,000.00		(530,094.56)
023219	6/6/2017	Harley, Murray, Inc.	Parts & Materials	162.62		(530,257.18)
023220	6/6/2017	Napa Auto Parts-Los Banos	Parts & Materials	84.48		(530,341.66)
023221	6/6/2017	O'Reilly Auto Parts	Parts & Materials	202.70		(530,544.36)
023222	6/6/2017	Office Supply Express	Office Supplies	8.31		(530,552.67)
023223	6/6/2017	P G & E	4/24/17-5/22/17 Service	226.85		(530,779.52)
023224	6/6/2017	Protection Engineering	Inventory Replenishment	411.89		(531,191.41)

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023149	5/23/2017	Western Tool & Supply	New & Replacement Equipment	18,863.10		(266,361.57)
023150	5/23/2017	James Willyard	3/17-5/17 Cell Phone Allowance	90.00		(266,451.57)
023151	5/23/2017	Windecker, Inc.	Petroleum, Oil & Lubricants	2,141.01		(268,592.58)
023152	5/23/2017	Cheri Worthy	3/17-5/17 Cell Phone Allowance	195.00		(268,787.58)
	5/23/2017	Visa Payments	4/17 Visa Payments	9,000.11		(277,787.69)
	5/23/2017	Transfer From Transactional Muni Account			4,031.68	(273,756.01)
	5/24/2017	Transfer From Transactional Muni Account			124,069.47	(149,686.54)
	5/25/2017	Transfer From Transactional Muni Account			3,787.23	(145,899.31)
	5/26/2017	Transfer From Transactional Muni Account			45,212.62	(100,686.69)
023153	5/30/2017	AFLAC	5/17 AFLAC Premiums	582.84		(101,269.53)
023154	5/30/2017	Alhambra Sparklets Water	4/17 Bottled Water Service	158.19		(101,427.72)
023155	5/30/2017	American Seals West, Inc.	Seal Ring for OPP Unit Jack	1,549.04		(102,976.76)
023156	5/30/2017	Cheryl Berriao	Garnishment	529.85		(103,506.61)
023157	5/30/2017	California State Disbursement Unit	Garnishment	44.30		(103,550.91)
023158	5/30/2017	California State Disbursement Unit	Garnishment	113.53		(103,664.44)
023159	5/30/2017	California State Disbursement Unit	Garnishment	105.23		(103,769.67)
023160	5/30/2017	Cal-Sierra Pipe, Inc.	Pipe & Metal	1,784.81		(105,554.48)
023161	5/30/2017	Chevron U.S.A. Inc.	Fuel Chgs	209.17		(105,763.65)
023162	5/30/2017	Costco/HSBC Business Solutions	Inventory Replenishment	387.32		(106,150.97)
023163	5/30/2017	Del Puerto Water District	SB 104 Grant (95%)	126,671.58		(232,822.55)
023164	5/30/2017	Fastenal Company	Parts & Materials	160.33		(232,982.88)
023165	5/30/2017	Grainger, Inc.	Clothing & Personal Equipment	291.62		(233,274.50)
023166	5/30/2017	Grossmayer & Associates	Professional Services	250.00		(233,524.50)
023167	5/30/2017	Ryan Grove	Safety Boots	100.00		(233,624.50)
023168	5/30/2017	H.T. Harvey & Associates	4/1-4/30/17 Bio Monitoring	115.50		(233,740.00)
023169	5/30/2017	Home Depot Credit Service	Parts & Materials	59.93		(233,799.93)
023170	5/30/2017	Littler Mendelson, P.C.	4/17 Legal Services	2,475.00		(236,274.93)
023171	5/30/2017	Merced County Sheriff	Garnishment	75.00		(236,349.93)
023172	5/30/2017	Modesto Welding Products, Inc.	Parts & Materials	8.00		(236,357.93)
023173	5/30/2017	Motion Industries, Inc.	Parts & Materials	391.77		(236,749.70)
023174	5/30/2017	New York Life Insurance	5/17 EE Life Ins.	455.25		(237,204.95)
023175	5/30/2017	O'Reilly Auto Parts	Parts & Materials	372.82		(237,577.77)
023176	5/30/2017	P G & E	3/1/17-5/18/17 Services	694.53		(238,272.30)
023177	5/30/2017	Pape Machinery Inc.	Grader Edge	1,671.47		(239,943.77)
023178	5/30/2017	Jagdish A. Patei, MD	Professional Services TFO	68.00		(240,011.77)
023179	5/30/2017	Principal Financial	6/17 EE Disability Ins.	3,264.02		(243,275.79)
023180	5/30/2017	Principal Financial	6/17-5/18 JR Life Ins.	5,000.00		(248,275.79)
023181	5/30/2017	Ramos Oil Co., Inc.	Petroleum, Oil & Lubricants	2,494.25		(250,770.04)
023182	5/30/2017	Deborah Soares	5/17 Mileage	151.41		(250,921.45)
023183	5/30/2017	South Dakota Agricultural Lab	5/17 Selenium Sample Chgs	3,362.50		(254,283.95)
023184	5/30/2017	Stockton Pipe & Supply, Inc.	Pipe, Metal & Treatments	1,259.89		(255,543.84)
023185	5/30/2017	T.H.E. Office City	Office Supplies	515.54		(256,059.38)
023186	5/30/2017	The Wildlife Project	Bio Survey DMC	5,637.87		(261,697.25)
023187	5/30/2017	Walmart Community/RFC/LLC	4/17 Office Supplies	95.90		(261,793.15)
023188	5/30/2017	Winters & Co. Advisors LLC	2013A ESCBID Fee	2,500.00		(264,293.15)

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023103	5/23/2017	Chauncey Lee	3/17-5/17 Cell Phone Allowance	195.00		(165,482.77)
023104	5/23/2017	James F. Lenhardt	3/17-5/17 Cell Phone Allowance	90.00		(165,677.77)
023105	5/23/2017	Luhdorff & Scalmanini	Basin Plan Amendment Workplan	439.00		(166,206.77)
023106	5/23/2017	Larry Marques	3/17-5/17 Cell Phone Allowance	90.00		(166,296.77)
023107	5/23/2017	Richard Martin	3/17-5/17 Cell Phone Allowance	90.00		(166,386.77)
023108	5/23/2017	Martin Martinez	3/17-5/17 Cell Phone Allowance	90.00		(166,476.77)
023109	5/23/2017	McMaster-Carr Supply Co.	Inventory Replenishment	68.21		(166,544.98)
023110	5/23/2017	Jaime McNeil	3/17-5/17 Cell Phone Allowance	90.00		(166,634.98)
023111	5/23/2017	Merced County Reg. Waste Mgmt Authority	Disposal Expense	89.12		(166,724.10)
023112	5/23/2017	Merced Sun-Star	Ad: Accounting Supervisor	1,649.20		(168,373.30)
023113	5/23/2017	Pat Nacci	3/17-5/17 Cell Phone Allowance	90.00		(168,463.30)
023114	5/23/2017	Napa Auto Parts-Tracy	Parts & Materials	57.22		(168,520.52)
023115	5/23/2017	Napa Auto Parts-Los Banos	Parts & Materials	33.53		(168,554.05)
023116	5/23/2017	Jose Navarro	3/17-5/17 Cell Phone Allowance	90.00		(168,644.05)
023117	5/23/2017	Raul Nazabal	3/17-5/17 Cell Phone Allowance	90.00		(168,734.05)
023118	5/23/2017	O'Reilly Auto Parts	Parts & Materials	514.88		(169,248.93)
023119	5/23/2017	Jacob Oxenrider	Other Services & Expenses/3/17-5/17 Cell Phone Allowance	210.49		(169,459.42)
023120	5/23/2017	P G & E	3/11/17-4/30/17 Service	2,674.39		(172,133.81)
023121	5/23/2017	Pacific Power Engineers, Inc.	Other Professional Services	8,692.00		(180,825.81)
023122	5/23/2017	Pacific Valley Coffee	5/17 Chgs	75.80		(180,901.61)
023123	5/23/2017	Panoche Drainage District	4/17 O & M San Luis & Grassland	24,050.79		(204,952.40)
023124	5/23/2017	Pape Truck, Inc.	Repairs Veh#2630/Parts & Materials	6,201.15		(211,153.55)
023125	5/23/2017	Jason Parreira	3/17-5/17 Cell Phone Allowance	90.00		(211,243.55)
023126	5/23/2017	Steve Posey	3/17-5/17 Cell Phone Allowance	90.00		(211,333.55)
023127	5/23/2017	Bruce Powers	3/17-5/17 Cell Phone Allowance	90.00		(211,423.55)
023128	5/23/2017	Charles Reyes	3/17-5/17 Cell Phone Allowance	90.00		(211,513.55)
023129	5/23/2017	Alfredo Reynoso	3/17-5/17 Cell Phone Allowance	90.00		(211,603.55)
023130	5/23/2017	Anthony Romero	3/17-5/17 Cell Phone Allowance	90.00		(211,693.55)
023131	5/23/2017	Jon Rubin	3/17-5/17 Cell Phone Allowance	90.00		(211,783.55)
023132	5/23/2017	SaveMart Supermarkets	5/8/17-5/15/17 Mileage/3/17-5/17 Cell Phone Allowance	654.57		(212,348.12)
023133	5/23/2017	A T & T Long Distance	5/17 BOD Meeting	85.83		(212,433.95)
023134	5/23/2017	Kevin Silva	5/17 Long Distance	106.05		(212,540.00)
023135	5/23/2017	Leroy M. Simonich	3/17-5/17 Cell Phone Allowance	90.00		(212,630.00)
023136	5/23/2017	Brandon Soares	3/17-5/17 Cell Phone Allowance	90.00		(212,720.00)
023137	5/23/2017	Sorensens True Value	Parts & Materials	195.00		(212,915.00)
023138	5/23/2017	Paul Stearns	3/17-5/17 Cell Phone Allowance	43.21		(212,958.21)
023139	5/23/2017	Yuren Suarez	3/17-5/17 Cell Phone Allowance	195.00		(213,153.21)
023140	5/23/2017	Summers Engineering, Inc.	4/17 Engineering Services	27,449.49		(240,602.70)
023141	5/23/2017	SWRCB Fees	Fees & License	456.00		(241,058.70)
023142	5/23/2017	T.H.E. Office City	Office Supplies-LBAO	155.31		(241,214.01)
023143	5/23/2017	Tessco Inc.	SCADA Tower For DCI	4,516.28		(245,730.29)
023144	5/23/2017	Tracy Ford	Outside Services	125.00		(245,855.29)
023145	5/23/2017	Tracy Press, Inc.	Ad: Acctg Supervisor & HR Analyst	1,068.00		(246,923.29)
023146	5/23/2017	Mark Walsh	3/17-5/17 Cell Phone Allowance	90.00		(247,013.29)
023147	5/23/2017	Warden's	Inventory Replenishment	151.50		(247,164.79)
023148	5/23/2017	West Unified Communications Serv., Inc.	4/17 Conference Calls	243.68		(247,408.47)

SAN LUIS DELTA-MENDOTA WATER AUTHORITY
CHECK REGISTER
5/22/17 THROUGH 6/20/17
CENTRAL VALLEY COMMUNITY BANK

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Check No.	Date	Check Issued to:	Description	Amount of Check	Balance Forward:	Balance
		Transfer From Transactional Muni Account			Amount of Deposit	
					103,914.69	
023059	5/23/2017	A & A Portables	Other Services & Expenses	45.90		(126,953.19)
023060	5/23/2017	A T & T	5/17 Service	2,097.12		(126,999.09)
023061	5/23/2017	Airgas USA LLC	Welding Gas	654.83		(129,096.21)
023062	5/23/2017	Felipe Alejandres	3/17-5/17 Cell Phone Allowance	90.00		(129,751.04)
023063	5/23/2017	Alhambra Sparklets Water	5/17 Bottled Water Service	59.06		(129,841.04)
023064	5/23/2017	AllCall Equipment Services Inc.	Other Services	2,170.00		(129,900.10)
023065	5/23/2017	Arctic Glacier, Inc.	Other Services & Expenses	265.20		(132,070.10)
023066	5/23/2017	Timothy B. Armond	3/17-5/17 Cell Phone Allowance	90.00		(132,335.30)
023067	5/23/2017	Avista Technologies, Inc.	Membrane Cleaning	896.18		(132,425.30)
023068	5/23/2017	Nicholas F. Barletta	3/17-5/17 Cell Phone Allowance	90.00		(133,321.48)
023069	5/23/2017	Jeff Belwood	3/17-5/17 Cell Phone Allowance	90.00		(133,411.48)
023070	5/23/2017	Bobcat-Central Inc.	Parts & Materials	281.80		(133,501.48)
023071	5/23/2017	CDW Government	Computer Parts	88.82		(133,783.28)
023072	5/23/2017	Travis Conrad	3/17-5/17 Cell Phone Allowance	90.00		(133,872.10)
023073	5/23/2017	Matt Costa	3/17-5/17 Cell Phone Allowance	90.00		(133,962.10)
023074	5/23/2017	Costco/HSBC Business Solutions	Meeting	19.08		(134,052.10)
023075	5/23/2017	County of Stanislaus	Disposal Expense	184.47		(134,071.18)
023076	5/23/2017	Creative Outdoor Environments, Inc.	5/17 Landscaping Tracy	740.00		(134,255.65)
023077	5/23/2017	Stewart Davis	3/17-5/17 Cell Phone Allowance	195.00		(134,995.65)
023078	5/23/2017	Gary Dingman	3/17-5/17 Cell Phone Allowance	90.00		(135,190.65)
023079	5/23/2017	Knife River Construction	Concrete & Paving Materials	276.31		(135,280.65)
023080	5/23/2017	Jess Duran	3/17-5/17 Cell Phone Allowance	90.00		(135,536.96)
023081	5/23/2017	Elk Grove Auto Group	Vehicle Replacement	20,755.95		(135,646.96)
023082	5/23/2017	Fastenal Company	Parts & Materials	121.55		(156,402.91)
023083	5/23/2017	Fresno Bee Corp	Ad: HR Analyst & Acctg Supervisor	2,540.20		(156,524.46)
023084	5/23/2017	Andrew Garcia	3/17-5/17 Cell Phone Allowance	285.28		(159,064.66)
023085	5/23/2017	Mark Garcia	3/17-5/17 Cell Phone Allowance & Safety Boots	90.00		(159,349.94)
023086	5/23/2017	Grainger, Inc.	Replacement Equipment & Inventory Replenishment	1,028.51		(160,468.45)
023087	5/23/2017	Ryan Grove	3/17-5/17 Cell Phone Allowance	90.00		(160,558.45)
023088	5/23/2017	Stephen J. Hanifin	3/17-5/17 Cell Phone Allowance	90.00		(160,648.45)
023089	5/23/2017	Hazard Management Services, Inc.	Outside Services	320.00		(160,968.45)
023090	5/23/2017	Ruben Hernandez	3/17-5/17 Cell Phone Allowance	90.00		(161,058.45)
023091	5/23/2017	HIXCO	Parts & Materials	303.02		(161,361.47)
023092	5/23/2017	Home Depot Credit Service	Parts & Materials	76.50		(161,437.97)
023093	5/23/2017	Robert Huff	3/17-5/17 Cell Phone Allowance	90.00		(161,527.97)
023094	5/23/2017	Rodney Huff, Jr	3/17-5/17 Cell Phone Allowance	90.00		(161,617.97)
023095	5/23/2017	Industrial Scientific Corp	Outside Services	682.12		(161,617.97)
023096	5/23/2017	Jesus Ixta	3/17-5/17 Cell Phone Allowance	90.00		(162,300.09)
023097	5/23/2017	Michel Izoco	3/17-5/17 Cell Phone Allowance	90.00		(162,390.09)
023098	5/23/2017	J.R. Schneider & Co. Inc.	Parts & Materials	317.68		(162,480.09)
023099	5/23/2017	Alvin J. Jorge	3/17-5/17 Cell Phone Allowance	90.00		(162,797.77)
023100	5/23/2017	Kronick, Moskovitz, et al	3/17-5/17 Cell Phone Allowance	90.00		(162,887.77)
023101	5/23/2017	Dave Lakey	5/17 Office Space & Parking	2,310.00		(165,197.77)
023102	5/23/2017	David Larsen	3/17-5/17 Cell Phone Allowance	90.00		(165,392.77)



MEMO

TO: Jason Peltier, Executive Director
FROM: Tona Mederios, Director of Finance
SUBJECT: July 2017 BOD Meeting – June, 2017 Finance Report -DHCCP
DATE: July 13, 2017

Included:

2. Period Ending 6/30/17 Receivable Activity Report - DHCCP Only.
3. Period Ending 6/30/17 Cash Activity Report: *Notes, Bonds, Direct & Financing Participants.*
4. DHCCP: SLDMWA Cost Share Due to DWR / Processed Payments to DWR through 6/30/17. **Last wire to DWR 6/8/17.**
5. Note Proceeds Draw / DHCCP Payments Through 6/30/17, Other Amounts Paid through 6/30/17, Fund Balance at 6/30/17.
6. Allocation of Note Principal at 3/30/09, Allocation of Use of Proceeds and Allocation of Remaining Proceeds.

NOTE: DWR Payment Receipt Confirmations are on file and available upon request.

San Luis & Delta-Mendota Water Authority

Receivable Activity Report **DHCCP ONLY** (amounts below included in Finance Receivable Activity Report)

Period Ending June 30, 2017

	DHCCP Direct Participants	DHCCP Financing Participants	TOTAL RECEIVABLE
RECEIVABLE BALANCE DHCCP ONLY - May 31, 2017	\$0.00	\$0.00	\$0.00
Billings:			
TOTAL BILLINGS-DHCCP ONLY	0.00	0.00	0.00
Collections:			
TOTAL COLLECTIONS-DHCCP ONLY	0.00	0.00	0.00
RECEIVABLE BALANCE DHCCP ONLY AS OF June 30, 2017	\$0.00	\$0.00	\$0.00

I:\FIN_Reports\Finance_SS\Accounts Receivable\FYE2018\FYE18BOD_AR.xls June DHCCP

2

San Luis & Delta-Mendota Water Authority
DHCCP Activity Agreement
SLDMWA Revenue Notes (DHCCP Development Project), Series 2009A
 Allocation of Residual Interest to Distribute 6/8/17

Total to Allocate	\$2,177.03
Allocated to <u>ALL</u> Participants, Interest from Cal Trust 5/1/17-5/16/17, posted 6/1/17, plus SLDMWA calculated interest - distribution date of 6/8/17	\$1,753.02
Allocated to <u>Escrow</u> Participants, Interest from SLDMWA calc 5/16/24 to 5/24/17, calculated through distribution date of 6/8/17	\$424.01

Prepared By: Tona Medenos, SLDMWA 6/2/17

	Interest in 2013A Bonds	Allocated to ALL Participants, Interest from Cal Trust 5/1/17-5/16/17, posted 6/1/17, plus SLDMWA calculated interest - distribution date of 6/8/17	Allocated to Escrow Participants, Interest from SLDMWA calc 5/16/24 to 5/24/17, calculated through distribution date of 6/8/17	District Election		
				Deafease 2013A Bond Debt - Amount to UBOC 2013A Bond Interest Account - Wire to UBOC	Support for DHCCP Effort - Wire to DWR	Refund
1. Byron Bethany Irrigation District	Yes	\$ 1,753.02	\$ 424.01			
2. Panoche Water District	Yes	\$ 21.39	\$ 6.01	\$ 27.40		
3. San Luis Water District	Yes	\$ 97.62	\$ 27.42	\$ 125.04		
4. Westlands Water District	Yes	\$ 129.90	\$ 36.49	\$ 166.39		
5. San Benito County Water District	No	\$ 1,213.40	\$ 340.88	\$ 1,554.28		
6. Santa Clara Valley Water District	No	\$ 45.49	\$ -	\$ -	\$ 160.00	\$ 45.49
7. Broadview Water District	Yes	\$ 160.00	\$ -	\$ -	\$ 35.92	
8. Eagle Field Water District	Yes	\$ 28.04	\$ 7.88	\$ 35.92		
9. James Irrigation District	No	\$ 4.73	\$ 1.33	\$ 6.06		
10. Laguna Water District	No	\$ 37.92	\$ -	\$ -		\$ 37.92
11. Mercy Springs Water District	Yes	\$ 0.83	\$ 0.23	\$ 1.06		
12. Pacheco Water District	Yes	\$ 2.95	\$ 0.83	\$ 3.78		
13. Reclamation District 1606	Yes	\$ 10.47	\$ 2.94	\$ 13.41		
	No	\$ 0.28	\$ -	\$ -		\$ 0.28
		\$ 1,753.02	\$ 424.01	\$ 1,933.34	\$ 160.00	\$ 83.69

\$ 2,177.03

\$ 2,177.03

3A

San Luis & Delta-Mendota Water Authority
DHCCP: SLDMWA Cost Share Due / Paid to DWR Through 6/30/17

Prepared By: Tona Medeiros, Treasurer

Date: 7/6/2017
BOD 7/13/2017

SLDMWA Cost Share Due to DWR	
FFY08	\$ 622,058.00
FFY09	\$ 11,556,276.00
FFY10	\$ 22,410,703.00
FFY11	\$ -
FFY12	\$ 4,764,120.00
FFY13	\$ 7,717,010.95
FFY17	\$ 390,703.34
Total Due to DWR Through 9/30/13	\$ 47,460,871.29

(Per DWR letters dtd. 4/17/09, 10/13/09, 6/27/12, 10/2/12, 3/13/13, 4/12/13 and 7/18/13), and Affirmation & Amendment to the Agreement dated 5/8/17, J.P. E.D. SLDMWA, per SCYWD election to support the DHCCP Effort.

Source of Funds for DHCCP Payments to DWR

Requisition No.	Total Paid to DWR	Advance from WWD for DWR Payment Due 3/27/09 (WWD reimbursed with note proceeds 4/1/09)	Construction Fund Draw	BCID - direct	CCID - direct	FCWD - direct	HMRD #2131 - direct	CCC - direct
Wired Payments to DWR								
Wired to DWR 3/27/2009	\$ 622,058.00	\$ 622,058.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wired to DWR 4/27/09	\$ 1,926,046.00	\$ -	\$ 1,869,403.00	\$ -	\$ 50,994.00	\$ -	\$ -	\$ 5,649.00
Wired to DWR 5/15/09	\$ 1,926,046.00	\$ -	\$ 1,841,417.00	\$ -	\$ 38,546.00	\$ 14,296.00	\$ 27,514.00	\$ 4,273.00
Wired to DWR 6/15/09	\$ 1,926,046.00	\$ -	\$ 1,800,618.00	\$ 64,611.00	\$ 38,546.00	\$ 6,154.00	\$ 11,845.00	\$ 4,272.00
Wired to DWR 7/15/09	\$ 1,926,046.00	\$ -	\$ 1,846,000.00	\$ 19,229.00	\$ 38,546.00	\$ 6,154.00	\$ 11,845.00	\$ 4,272.00
Wired to DWR 8/14/09	\$ 1,926,046.00	\$ -	\$ 1,846,000.00	\$ 19,229.00	\$ 38,546.00	\$ 6,154.00	\$ 11,845.00	\$ 4,272.00
Wired to DWR 9/15/09	\$ 1,926,046.00	\$ -	\$ 1,846,000.00	\$ 19,229.00	\$ 38,546.00	\$ 6,154.00	\$ 11,845.00	\$ 4,272.00
Wired to DWR 10/15/09	\$ 1,867,559.00	\$ -	\$ 1,812,000.00	\$ 642.00	\$ 34,800.00	\$ 5,559.00	\$ 10,699.00	\$ 3,859.00
Wired to DWR 11/13/09	\$ 1,867,559.00	\$ -	\$ 1,775,000.00	\$ 37,790.00	\$ 34,652.00	\$ 5,559.00	\$ 10,699.00	\$ 3,859.00
Wired to DWR 12/15/09	\$ 1,867,559.00	\$ -	\$ 1,793,546.00	\$ 18,895.00	\$ 35,002.00	\$ 5,559.00	\$ 10,699.00	\$ 3,858.00
Wired to DWR 1/15/10	\$ 1,867,559.00	\$ -	\$ 1,793,730.00	\$ 18,895.00	\$ 34,818.00	\$ 5,559.00	\$ 10,699.00	\$ 3,858.00
Wired to DWR 2/16/10	\$ 1,867,559.00	\$ -	\$ 1,793,732.00	\$ 18,895.00	\$ 34,817.00	\$ 5,558.00	\$ 10,699.00	\$ 3,858.00
Wired to DWR 3/15/10	\$ 1,867,559.00	\$ -	\$ 1,793,730.00	\$ 18,895.00	\$ 34,818.00	\$ 5,559.00	\$ 10,699.00	\$ 3,858.00
Wired to DWR 4/15/10	\$ 1,867,559.00	\$ -	\$ 1,793,730.00	\$ 18,895.00	\$ 34,817.00	\$ 5,559.00	\$ 10,699.00	\$ 3,858.00
Wired to DWR 5/14/10	\$ 1,867,558.00	\$ -	\$ 1,793,730.00	\$ 18,895.00	\$ 34,819.00	\$ 5,559.00	\$ 10,699.00	\$ 3,858.00
Wired to DWR 6/15/10	\$ 1,867,558.00	\$ -	\$ 1,793,728.00	\$ 18,895.00	\$ 34,819.00	\$ 5,559.00	\$ 10,699.00	\$ 3,858.00
Wired to DWR 7/15/10	\$ 1,867,558.00	\$ -	\$ 1,793,729.00	\$ 18,895.00	\$ 34,818.00	\$ 5,558.00	\$ 10,701.00	\$ 3,860.00
Wired to DWR 8/13/10	\$ 1,867,558.00	\$ -	\$ 1,793,728.00	\$ 18,895.00	\$ 34,816.00	\$ 5,558.00	\$ 10,700.00	\$ 3,860.00
Wired to DWR 9/15/10	\$ 1,867,558.00	\$ -	\$ 1,793,729.00	\$ 18,895.00	\$ 34,816.00	\$ 5,558.00	\$ 10,700.00	\$ 3,860.00
Wired to DWR 7/6/12	\$ 1,588,040.00	\$ -	\$ 1,276,747.00	\$ -	\$ 197,301.00	\$ 31,500.00	\$ 60,627.00	\$ 21,865.00
Wired to DWR 8/15/12	\$ 1,588,040.00	\$ -	\$ 1,276,747.00	\$ -	\$ 197,301.00	\$ 31,500.00	\$ 60,627.00	\$ 21,865.00
Wired to DWR 10/12/12	\$ 1,543,402.19	\$ -	\$ 1,543,402.19	\$ -	\$ -	\$ -	\$ -	\$ -
Wired to DWR 11/15/12	\$ 1,543,402.19	\$ -	\$ 1,543,402.19	\$ -	\$ -	\$ -	\$ -	\$ -
Wired to DWR 12/14/12	\$ 1,543,402.19	\$ -	\$ 1,543,402.19	\$ -	\$ -	\$ -	\$ -	\$ -
Wired to DWR 1/15/13	\$ 1,543,402.19	\$ -	\$ 1,543,402.19	\$ -	\$ -	\$ -	\$ -	\$ -
Wired to DWR 2/15/13	\$ 1,543,402.19	\$ -	\$ 1,543,402.19	\$ -	\$ -	\$ -	\$ -	\$ -
Wired to DWR 5/17/17	\$ 390,543.34	\$ -	\$ 390,543.34	\$ -	\$ -	\$ -	\$ -	\$ -
Wired to DWR 6/8/17	\$ 160.00	\$ -	\$ 160.00	\$ -	\$ -	\$ -	\$ -	\$ -
Total Paid to DWR Through 6/30/17	\$ 47,460,871.29	\$ 622,058.00	\$ 44,511,503.29	\$ 349,680.00	\$ 1,253,439.00	\$ 200,118.00	\$ 385,167.00	\$ 138,906.00

\$ 2,327,310

San Luis & Delta-Mendota Water Authority
Note Proceeds Draw / DHCCP Payments Through 6/30/17 / Other Amounts Paid through 6/30/17 / Fund
Balance at 6/30/17

Prepared By: Tona Mederios

Date: 7/6/2017
 BOD 7/13/2017

4/1/09 Note Proceeds \$ 50,000,000.00 1
 Less Underwriter Discount \$ (391,019.00) 2

Net Proceeds to Union Bank \$ 49,608,981.00

Capitalized Interest held by Trustee to Pay 9/1/09 & 3/1/10 Debt Service \$ (2,034,421.95) 2
 Cost of Issuance Expense-Trustee \$ (228,208.00) 2
 Reimburse WWD for 3/27/09 DHCCP Payment to DWR \$ (622,058.00) 2

Net Proceeds to Construction Fund and available for DHCCP \$ 46,724,293.05 3

Construction Fund Draw - SLDMWA - DHCCP Actual Finance Payments to DWR thru 6/30/17 \$ (44,511,503.29) 4
 Close Cost of Issuance Fund Remainder to Construction Fund \$ 68,087.18 5
 Cost of Issuance Fund Refund received 3/27/13 \$ 500.00 5a
 Construction Fund Interest Paid Through 6/30/17 \$ 1,160,078.63 6
 Construction Fund Gain Through 6/30/17 \$ 606,875.63 6
 Distribution of Interest/Gain to Withdrawn Participants on 6/9/14 \$ (157,942.76) 7
 Refund per District Election 5/17/17 and 6/8/17 \$ (204,356.24) 8
 Wire to UBOC - Defeas 2013A Bond Debt per District Election 5/17/17 \$ (3,684,098.86) 9
 Wire to UBOC - Apply to 9/1/17 2013A Bond Interest Debt Service per District Election 6/8/17 \$ (1,933.34) 10

Balance of (Financing Participants) Construction Funds for DHCCP Payments to DWR @ 6/30/17 \$ 0.00

Balance of (Financing Participants) Construction Funds for DHCCP Payments to DWR excluding any additional interest or gains \$ 0.00 11

Note Proceeds	\$	50,000,000.00	1
Deductions to Proceeds at closing	\$	(3,275,706.95)	2
Amount to SLDMWA Construction Fund	\$	46,724,293.05	3
Draws from Construction Fund through 6/30/17	\$	(44,511,503.29)	4
Close COI Fund and transfer remaining amount to Construction Fund	\$	68,587.18	5, 5a
Construction Fund Interest & Gains through 6/30/17	\$	1,766,954.26	6
Distribution of Int/Gain refunded to Withdrawing Financing Participants on 6/9/14	\$	(157,942.76)	7
Refund per District Election 5/17/17 and 6/8/17	\$	(204,356.24)	8
Wire to UBOC - Defeas 2013A Bond Debt per District Election 5/17/17	\$	(3,684,098.86)	9
Wire to UBOC - Apply to 9/1/17 2013A Bond Interest Debt Service per District Election 6/8/17	\$	(1,933.34)	10
Balance of (Financing Participants) Construction Funds for DHCCP Payments to DWR excluding any additional interest or gains	\$	0.00	11

This Section is SUMMARY OF ABOVE

Draft
7/5/2017

SAN LUIS & DELTA-MENDOTA
WATER AUTHORITY

REPORT ON AUDITED
FINANCIAL STATEMENTS
AND
ADDITIONAL INFORMATION

YEAR ENDED FEBRUARY 28, 2014

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
San Luis & Delta-Mendota Water Authority
Los Banos, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the San Luis & Delta-Mendota Water Authority (the "Authority") as of and for the year ended February 28, 2014 and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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 and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Authority, as of February 28, 2014 and respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and each major special revenue fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's financial statements. The combining and individual nonmajor fund financial statements and nonmajor budgetary comparison schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and nonmajor budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and nonmajor budgetary comparison schedules are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated , 2017, on our consideration of the Authority's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Authority's internal control over financial reporting and compliance.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS

Overview

The following management's discussion and analysis of San Luis & Delta-Mendota Water Authority (the "Authority") provides an overview of the financial activities and transactions for fiscal year 2013-14 in the context of the requirements of the Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements; Management's Discussion and Analysis for State and Local Governments, as amended. This discussion and analysis should be read in conjunction with the Authority's audited financial statements and accompanying notes.

Financial Reporting and Explanation of Financial Statements

The Authority's accounting records are maintained in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and, where not in conflict with GASB pronouncements, accounting principles prescribed by the Financial Accounting Standards Board (FASB). The Authority's financial statements includes the statement of net position, the statement of activities, and statement of cash flows. The statement of net position provides information about assets and obligations of the Authority at a specific point in time. The statements of activities provide information regarding the Authority's operations during the fiscal year indicated. The statement of cash flows report cash sources and cash uses for operations, capital financing and investing activities.

Financial Summary

The following is a condensed presentation of assets and liabilities as of February 28, 2014 and February 28, 2013. (use statement of net position)

	<u>2014</u>	<u>2013</u>	<u>Variance</u>	<u>% Change</u>
Assets				
Current assets	\$35,395,177	\$18,956,803	\$16,438,374	87%
Capital assets, net of accumulated depreciation	3,144,539	2,515,996	628,543	25%
Other assets	<u>37,559,647</u>	<u>50,120,870</u>	<u>-12,561,223</u>	-25%
Total Assets	<u>76,099,363</u>	<u>71,593,669</u>	<u>4,505,694</u>	
Deferred Outflow of Resources				
Debt Issuance	158,020	0	158,020	100%
Liabilities				
Current liabilities	13,479,474	8,348,478	5,130,996	61%
Debt borrowings, net of current maturities	51,217,617	50,000,000	1,217,617	2%
Other liabilities	<u>999,898</u>	<u>917,907</u>	<u>81,991</u>	9%
Total Liabilities	<u>65,696,989</u>	<u>59,266,385</u>	<u>6,430,604</u>	
Net Position				
Total net position	<u>\$10,560,394</u>	<u>\$12,327,284</u>	<u>(\$1,766,890)</u>	-14%

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS

Current Assets

Current assets increased in fiscal year 2013-14 by \$16.44 million. A few factors caused this increase of 87%. DHCCP cash increased by \$10.63 million due to the cash balance related to a portion of 2009A Notes that were not defeased after the refinance. Principal of \$10,368,407 from the Series 2009A Notes will remain outstanding after the issuance of the Series 2013A Revenue Bonds as some of the members elected to make the payments required with respect to the 2009A Notes under their respective DHCCP Activity Agreements on or before December 1, 2013. O&M Cash increased by \$.898 million due to O&M excess collections. Governmental activity funds cash increased by \$2.76 million due to revenue collections exceeding expenses under technical support (State Water Resources Control Board) and Grassland Basin Drainage. Governmental activity funds accounts receivables increased by \$1.77 million due to receivables from State Agencies for special projects at 2/28/14 collected in FY15. Additionally, contractor receivables increased by \$.496 million due to the final true-up of water year 2013 excluding Intertie, resulting in receivable positions in several cost pools. Finally, there was an decrease in miscellaneous receivable items by \$.11 million.

Capital Assets

Capital assets net, increased by 25% or \$628,543. This is a net increase which resulted from fixed assets additions/retirements as well as depreciation during the year.

Other Assets

Other assets decreased in fiscal year 2013-14 by \$12.56 million or 25%. A number of factors caused this decrease. A decrease of \$10.63 million is due to the balance of the 2009A Notes after the refinancing. See the increase in cash of the same amount under current assets. Additionally there was a reduction of participants receivable of \$2.08 million due to bond premium amortization. Finally, there was an increase of \$.15 million due to miscellaneous receivables.

Deferred Outflow of Resources

Deferred Outflow of Resources increased by \$158,020 or 100% due to debt issuance costs that were deferred.

Current Liabilities

Current liabilities increased by 61% or \$5.13 million. This is due in part to the governmental activity funds increase in payables by \$3.74 million due to payables to State Agencies for projects, State & Federal Contractors Water Agency and payables related to Grassland Basin Drainage. Payables to Contractors increased by \$.551 million due to the final true-up of water year 2013 excluding Intertie, resulting in payable positions in several cost pools. Additionally, an increase of \$.848 million was due to payable to DWR for Intertie Conveyance. Finally, a decrease of \$.01 million was due to miscellaneous payables.

Debt Borrowings

Debt borrowings increased by \$1.22 million during fiscal year 2013-14 or by 2%. This was due to various costs associated with refinancing of the 2009A Notes.

Other Liabilities

Other liabilities increased by 9% or \$81,991. This was mainly due to an increase of compensated absences during fiscal year 2013-14.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS

Revenue and Expenses

The following is a condensed presentation of revenues, expenses and changes in net position for the fiscal years ended February 28, 2014 and February 28, 2013:

	<u>2014</u>	<u>2013</u>	<u>Variance</u>	<u>% Change</u>
Revenues and Expenses				
Operating Revenues	\$19,546,926	\$19,799,073	(\$252,147)	-1%
Non-Operating Revenues	\$8,040,663	\$6,185,117	\$1,855,546	30%
Operating Expenses	(19,219,984)	(20,012,093)	792,109	-4%
Non-Operating Expenses	(10,134,495)	(18,145,044)	8,010,549	-44%
Net Income (Loss)	<u>(\$1,766,890)</u>	<u>(\$12,172,947)</u>	<u>\$10,406,057</u>	
Changes in Net Position				
Net Assets - beginning of year	\$12,327,284	\$24,500,231	(\$12,172,947)	
Changes in net position:				
Net income (Loss)	<u>(1,766,890)</u>	<u>(12,172,947)</u>	<u>10,406,057</u>	
Net Position - end of year	<u>\$10,560,394</u>	<u>\$12,327,284</u>	<u>(\$1,766,890)</u>	

Operating Revenues

Operating revenues decreased by 1% or \$.25 million in fiscal year 2013-14 over fiscal year 2012-13. Water payments decreased by \$.14 million whereas membership assessments increased by \$.95 million. Other revenue decreased by \$1.06 million due to the collection of funds from various districts for the Intertie Projects costs in FY13. Since then, these costs are collected through water payments.

Non-Operating Revenues

Non-operating revenues increased by 30% or \$1.85 million in fiscal year 2013-14 over fiscal year 2012-13. This increase was due to \$2.21 million increase in DWR Prop 50 Grant revenues which are dependent on project activity during the year. This increase was offset by a decrease of \$.36 million resulting from refinancing of the 2009A Notes.

Operating Expenses

Operating expenses decreased by 4% or \$.79 million in fiscal year 2013-14 over fiscal year 2012-13. The decrease was caused by a number of reasons. \$.68 million increase in salaries and related cost was due to the annual salary increase plus one additional staff. \$1.11 million decrease is due to the Intertie Expenses reclassified from accounts receivable to expenses and billed in FY13 (see under operating revenues above). This increased expenses in FY13, hence this decrease. Finally, \$.36 million decrease was due to decreases in other expenses including outside services, parts and materials.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS

Non-Operating Expenses

Non-operating expenses decreased by 44% or \$8.01 million in fiscal year 2013-14 over fiscal year 2012-13. This decrease in non-operating expenses is due to several reasons. DHCCP expenses decreased by \$12.48 million in fiscal year 2013-14 as there were no payments to DWR. Offsetting this decrease was an increase of \$2.08 million increase in DHCCP expenses for bond premium amortization. Additionally, another increase of \$2.21 million in Prop 50 Grant expenses that are based on project activity during the year. Finally, there was a \$.18 million increase in miscellaneous expenses.

Capital Assets

The Authority's investment in capital assets as of February 28, 2014, amounts to \$3,144,539 (net of accumulated depreciation). This investment includes automobiles, heavy equipment, furniture, equipment and computers.

	2014	2013
Autos/Light Trucks	\$2,417,010	\$1,819,031
Heavy Equipment	1,857,192	1,643,285
Furniture and Equipment	2,044,263	2,012,354
Computers	809,364	752,975
Total Fixed Assets at Cost	7,127,829	6,227,645
Less Accumulated Depreciation	(3,983,290)	(3,711,649)
Net Fixed Assets	\$3,144,539	\$2,515,996

Major capital asset events during the fiscal 2013-2014 fiscal year included the following:

- . Vehicle replacements totaled \$597,980.
- . Heavy Equipment replacements totaled \$213,907.
- . Furniture and Equipment replacements totaled \$58,092, whereas retirements totaled \$26,184.
- . Computer replacements totaled \$56,388.

Additional information on the Authority's capital assets may be found in Note 4.

Long Term Debt

In June 2013, the Water Authority issued \$37,550,000 in Series 2013A Refunding Revenue Bonds to advance refund a portion of the \$50,000,000 outstanding Series 2009A Revenue Notes. See Note 7 for more information regarding this transaction.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS

Economic Factors and Subsequent Years' Budgets and Rates

Series 2013A Refunding Revenue Bonds

In June, 2013, the Authority issued \$37,550,000 in Refunding Revenue Bonds (DHCCP Development Project), Series 2013A, to defease a portion of the San Luis and Delta-Mendota Water Authority Revenue Notes (DHCCP Development Project), Series 2009A, discussed in Note 15. The bonds are payable from amounts received from Westlands Water District and other members under DHCCP Activity Agreements. Principal of \$10,368,407 from the Series 2009A Notes will remain outstanding after the issuance of the Series 2013A Revenue Bonds as some of the members elected to make the payments required with respect to the 2009A Notes under their respective DHCCP Activity Agreements on or before December 1, 2013. Principal payments on the Series 2013A Revenue Bonds are due annually through March 1, 2043 in amounts varying from \$405,000 to \$2,335,000 at interest rates ranging from 3% to 5%.

Water Allocation:

The Authority's WY13 or fiscal year 2014 O&M cost recovery budget was based on the following water supply allocations: 20% Irrigation, 70% M&I, 70% M&I (SCVWD), 100% Refuge and 100% Exchange/Water Rights.

The Authority's WY14 or fiscal year 2015 O&M cost recovery budget was based on the following water supply allocations: 0% Irrigation, 50% M&I, 50% M&I (SCVWD), 65% Refuge and 65% Exchange/Water Rights.

The Authority's WY15 or fiscal year 2016 O&M cost recovery budget is based on the following water supply allocations: Contract Estimates for Irrigation, 25% M&I, 25% M&I (SCVWD), BOR Estimate for Refuge and Exchange Contractor and SLDMWA estimate for Exchange/Water Rights.

The Authority's WY16 or fiscal year 2017 O&M cost recovery budget is based on the following water supply allocations: 5% Irrigation, 55% M&I, 55% M&I (SCVWD), 100% Refuge and 100% Exchange/Water Rights.

The Authority's WY17 or fiscal year 2018 O&M cost recovery budget is based on the following water supply allocations: 100% Irrigation, 100% M&I, 100% M&I (SCVWD), 100% Refuge and 100% Exchange/Water Rights.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF NET POSITION
FEBRUARY 28, 2014

Draft
7/5/2017

	Primary Government		Total
	Governmental Activities	Business-type Activities	
ASSETS			
Cash and investments	\$ 5,144,062	\$ 9,982,775	\$15,126,837
Receivables:			
Accounts, net	39,947,174	868,997	40,816,171
Due from Private Purpose Trust Fund		81,403	81,403
Prepaid expenses		90,246	90,246
Inventory		260,908	260,908
Restricted cash and investments	16,579,259		16,579,259
Capital assets, (net of accumulated depreciation)			
Depreciable		<u>3,144,539</u>	<u>3,144,539</u>
Total Assets	<u>61,670,495</u>	<u>14,428,868</u>	<u>76,099,363</u>
DEFERRED OUTFLOW OF RESOURCES			
Debt issuance costs	<u>158,020</u>		<u>158,020</u>
LIABILITIES			
Accounts payable	5,299,317	5,905,042	11,204,359
Accrued payroll and related liabilities	29,554	355,327	384,881
Accrued interest payable	1,161,738		1,161,738
Unearned revenue	6,828	1,109,853	1,116,681
Noncurrent liabilities:			
Due within one year	10,770,000	368,462	11,138,462
Due in more than one year	<u>40,059,432</u>	<u>631,436</u>	<u>40,690,868</u>
Total Liabilities	<u>57,326,869</u>	<u>8,370,120</u>	<u>65,696,989</u>
NET POSITION			
Invested in capital assets		3,144,539	3,144,539
Restricted for:			
Specific purposes		1,510,000	1,510,000
Unrestricted	<u>4,501,646</u>	<u>1,404,209</u>	<u>5,905,855</u>
Total Net Position	<u>\$ 4,501,646</u>	<u>\$ 6,058,748</u>	<u>\$10,560,394</u>

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
7/5/2017

	Governmental Activities	Business-type Activities	Total
EXPENSES			
Salaries and related benefits	\$ 571,828	\$ 8,452,214	\$ 9,024,042
Professional services	7,120,474	718,331	7,838,805
Memberships	2,750	20,208	22,958
Parts and materials		541,985	541,985
Rents/leases		84,086	84,086
Office expense		49,552	49,552
Travel and continuing education	28,446	63,209	91,655
Insurance		180,126	180,126
Utilities and communication	6,333	152,807	159,140
Administrative	309,324		309,324
Fees and licenses	36,171		36,171
Other operating expenses	10,225	255,516	265,741
Depreciation		293,738	293,738
Operation and maintenance	335,847	926,119	1,261,966
DHCCP expense	2,081,593		2,081,593
Prop 50 IRWIN Grant - Project	4,652,881		4,652,881
Interest and bond issuance costs	<u>2,460,716</u>		<u>2,460,716</u>
Total Expenses	<u>17,616,588</u>	<u>11,737,891</u>	<u>29,354,479</u>
PROGRAM REVENUES			
Charges for services	9,179,475	10,508,795	19,688,270
Capital grants and contributions	6,351,553	1,325,000	7,676,553
Operating grants and contributions		25,900	25,900
Total Program Revenues	<u>15,531,028</u>	<u>11,859,695</u>	<u>27,390,723</u>
NET PROGRAM REVENUE (EXPENSE)	(2,085,560)	121,804	(1,963,756)
GENERAL REVENUES			
Investment earnings	23,474	50,885	74,359
Other revenue	<u>116,097</u>	<u>6,410</u>	<u>122,507</u>
Total General Revenues	<u>139,571</u>	<u>57,295</u>	<u>196,866</u>
CHANGE IN NET POSTION	<u>(1,945,989)</u>	<u>179,099</u>	<u>(1,766,890)</u>
NET POSITION, BEGINNING OF YEAR	<u>6,447,635</u>	<u>5,879,649</u>	<u>12,327,284</u>
NET POSITION, END OF YEAR	<u>\$ 4,501,646</u>	<u>\$ 6,058,748</u>	<u>\$10,560,394</u>

See independent auditor's report and notes to the financial statements

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
BALANCE SHEET
GOVERNMENTAL FUNDS
FEBRUARY 28, 2014

	General Fund	Special Revenue Funds				Total Governmental Funds	
	General Membership	DHCCP	Delta Issues Participation Fund	SFCWA JPA	WRDP Implementation Group		Other Governmental Funds
ASSETS							
Cash and investments	\$ 85,874	\$	\$1,252,422	\$1,117,959	\$ 977,234	\$1,710,573	\$ 5,144,062
Restricted assets:							
Cash with fiscal agent		16,579,259					16,579,259
Receivables	17,424	37,552,611	119,069	488	1,886,702	370,880	39,947,174
Due from other funds			74,235				74,235
Total Assets	<u>\$103,298</u>	<u>\$54,131,870</u>	<u>\$1,445,726</u>	<u>\$1,118,447</u>	<u>\$2,863,936</u>	<u>\$2,081,453</u>	<u>\$61,744,730</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 2,294	\$ 165,736	\$ 189,891	\$1,097,806	\$2,856,534	\$ 987,056	\$ 5,299,317
Workers compensation	57	258	384	9	15	376	1,099
Accrued payroll	2,961	5,138	3,356	201	300	9,638	21,594
Payroll taxes payable	441	1,321	220		11	373	2,366
Retirement contribution payable	155	1,964	364	32	41	1,260	3,816
Medical insurance payable	272		80			327	679
Unearned revenue		6,213,334				6,828	6,220,162
Due to other funds		42,184				32,051	74,235
Total Liabilities	<u>6,180</u>	<u>6,429,935</u>	<u>194,295</u>	<u>1,098,048</u>	<u>2,856,901</u>	<u>1,037,909</u>	<u>11,623,268</u>
Fund Balances							
Nonspendable:							
Long-term receivables		37,550,000					37,550,000
Assigned for:							
Capital projects		10,151,935				1,043,762	11,195,697
Services and supplies			1,251,431	20,399	7,035		1,278,865
Unassigned	97,118					(218)	96,900
Total Fund Balances	<u>97,118</u>	<u>47,701,935</u>	<u>1,251,431</u>	<u>20,399</u>	<u>7,035</u>	<u>1,043,544</u>	<u>50,121,462</u>
Total Liabilities and Fund Balances	<u>\$103,298</u>	<u>\$54,131,870</u>	<u>\$1,445,726</u>	<u>\$1,118,447</u>	<u>\$2,863,936</u>	<u>\$2,081,453</u>	<u>\$61,744,730</u>

See independent auditor's report and notes to the financial statements

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
FEBRUARY 28, 2014

Draft
7/5/2017

Fund balances of governmental funds	\$ 50,121,462
Amounts reported for governmental activities in the statement of net position are different because:	
Certain long-term assets are not available to pay for current period expenditures and, therefore are offset by unearned revenue in the governmental funds	6,213,334
Bond issue costs, net of accumulated amortization have not been reported in the governmental funds	158,020
Accrued interest payable from the current portion of interest due on long-term debt has not been reported in the governmental funds	(1,161,738)
Long-term liabilities are not due and payable in the current period and therefore are not included in the funds	<u>(50,829,432)</u>
Net position of governmental activities	<u>\$ 4,501,646</u>

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
7/5/2017

	General Fund	Special Revenue Funds		
	General Membership	DHCCP	Delta Issues Participation Fund	SFCWA JPA
REVENUES				
Membership assessment	\$151,919	\$ 428,968	\$2,514,098	\$2,220,864
Financing Participation		1,698,672		
Intergovernmental revenue				
Other revenue			38,505	
Use of money and property	<u>428</u>	<u>567</u>	<u>7,295</u>	<u>4,852</u>
Total Revenues	<u>152,347</u>	<u>2,128,207</u>	<u>2,559,898</u>	<u>2,225,716</u>
EXPENDITURES				
Salaries and benefits		196,212	224,098	4,671
Yuba County water transfers				
Legal	1,558	118,930	414,616	5,090
Other professional services		286,661	1,012,804	2,193,722
Other services and supplies	670	1,719	5,915	100
Travel		4,557	14,347	83
Outreach services	125,000		41,674	
Conferences and training		807	965	
Meetings	246	946	641	
Fees and licenses		197	459	
Telephone	176	1,163	2,351	34
Office space		1,488	1,746	79
Membership refunds				
Membership dues	2,750			
Operation & Maintenance (O&M)				
O&M (above water line)				
Biological monitoring				
Flow calculation/station maintenance				
Panoche Creek Gaging station				
Quality data process/load calc				
Water quality monitoring				
Drainage coordinator				
Field coordinator				
Real time monitoring				
Newman water cost				
Administrative	21,852	75,172	50,335	19,802
Bond premium used to reduce financing participant receivable		2,081,593		
Interest and fiscal charges		1,698,672		
Bond issuance costs		<u>599,111</u>		
Total Expenditures	<u>152,252</u>	<u>5,067,228</u>	<u>1,769,951</u>	<u>2,223,581</u>
Excess of Revenues Over (under) Expenditures	<u>95</u>	<u>(2,939,021)</u>	<u>789,947</u>	<u>2,135</u>
Other Financing Sources (Uses)				
Refunding bonds issued		37,550,000		
Premium on refunding bonds		2,989,805		
Payment to refunded bond escrow agent		<u>(39,940,694)</u>		
Total Other Financing Sources and Uses		<u>599,111</u>		
Net change in Fund Balance	95	(2,339,910)	789,947	2,135
Fund Balance, Beginning of Year	<u>97,023</u>	<u>50,041,845</u>	<u>461,484</u>	<u>18,264</u>
Fund Balance, End of Year	<u>\$ 97,118</u>	<u>\$ 47,701,935</u>	<u>\$ 1,251,431</u>	<u>\$ 20,399</u>

See independent auditor's report and notes to the financial statements

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED FEBRUARY 28, 2014
(continued)

Draft
7/5/2017

	Special Revenue Funds		
	WRDP Implementation Group	Other Governmental Funds	Total Governmental Funds
REVENUES			
Membership assessment	\$ 91,881	\$ 3,534,502	\$ 8,942,232
Financing Participation			1,698,672
Intergovernmental revenue	4,652,881		4,652,881
Other revenue		77,592	116,097
Use of money and property	<u>159</u>	<u>10,173</u>	<u>23,474</u>
Total Revenues	<u>4,744,921</u>	<u>3,622,267</u>	<u>15,433,356</u>
EXPENDITURES			
Salaries and benefits	11,658	135,189	571,828
Yuba County water transfers		13,128	13,128
Legal	415	1,042,253	1,582,862
Other professional services	4,696,599	1,022,503	9,212,289
Other services and supplies		3,493	11,897
Travel		9,459	28,446
Outreach services		83,326	250,000
Conferences and training		993	2,765
Meetings		1,032	2,865
Fees and licenses		35,515	36,171
Telephone	6	2,603	6,333
Office space	40	4,107	7,460
Membership refunds		26,608	26,608
Membership dues			2,750
Operation & Maintenance (O&M)		258,932	258,932
O&M (above water line)		76,915	76,915
Biological monitoring		189,643	189,643
Flow calculation/station maintenance		34,218	34,218
Panoche Creek Gaging station		6,775	6,775
Quality data process/load calc		54,749	54,749
Water quality monitoring		158,157	158,157
Drainage coordinator		143,722	143,722
Field coordinator		30,141	30,141
Real time monitoring		1,826	1,826
Newman water cost		83,948	83,948
Administrative	1,043	138,255	306,459
Bond premium used to reduce financing participant receivable			2,081,593
Interest and fiscal charges		1	1,698,673
Bond issuance costs			<u>599,111</u>
Total Expenditures	<u>4,709,761</u>	<u>3,557,491</u>	<u>17,480,264</u>
Excess of Revenues Over (under) Expenditures	<u>35,160</u>	<u>64,776</u>	<u>(2,046,908)</u>
Other Financing Sources (Uses)			
Refunding bonds issued			37,550,000
Premium on refunding bonds			2,989,805
Payment to refunded bond escrow agent			<u>(39,940,694)</u>
Total Other Financing Sources and Uses			<u>599,111</u>
Net change in Fund Balance	35,160	64,776	(1,447,797)
Fund Balance, Beginning of Year	<u>(28,125)</u>	<u>978,768</u>	<u>51,569,259</u>
Fund Balance, End of Year	<u>\$ 7,035</u>	<u>\$ 1,043,544</u>	<u>\$ 50,121,462</u>

See independent auditor's report and notes to the financial statements

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
7/5/2017

Net change in fund balances – total governmental funds	\$(1,447,797)
Amounts reported for governmental activities in the statement of activities are different because:	
Certain revenues were accrued in the prior year on the statement of activities, but were not available to pay for current year expenditures and therefore, were offset by unearned revenue in the governmental funds	330,828
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items	<u>(829,020)</u>
Change in net position of governmental activities	<u>\$(1,945,989)</u>

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
 7/5/2017

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget-Positive (Negative)
REVENUES				
Membership assessments	\$152,169	\$152,169	\$151,919	\$ (250)
Use of money and property	<u> </u>	<u> </u>	<u> 428</u>	<u> 428</u>
Total Revenues	<u> 152,169</u>	<u> 152,169</u>	<u> 152,347</u>	<u> 178</u>
EXPENDITURES				
Legal	1,400	1,400	1,558	(158)
Other services and supplies	1,550	1,550	670	880
Office space	65,000	65,000		65,000
Organizational membership dues	10,800	10,800	2,750	8,050
Travel	500	500		500
Telephone	250	116	176	(60)
Meetings	500	198	246	(48)
Outreach services	125,000	125,000	125,000	
Administrative	<u> 25,137</u>	<u> 23,049</u>	<u> 21,852</u>	<u> 1,197</u>
Total Expenditures	<u> 230,137</u>	<u> 227,613</u>	<u> 152,252</u>	<u> 75,361</u>
Excess of Revenues Over (under)				
Expenditures	<u> (77,968)</u>	<u> (75,444)</u>	<u> 95</u>	<u> 75,539</u>
Fund Balance, Beginning of Year			<u> 97,023</u>	
Fund Balance, End of Year			<u>\$ 97,118</u>	

See independent auditor's report and notes to the financial statements

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
DHCCP
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
7/5/2017

	Budgeted Amounts		Actual	Variance with Final Budget-Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Financing participation	\$2,752,180	\$2,752,180	\$ 1,698,672	\$(1,053,508)
Membership assessments	428,968	428,968	428,968	
Use of money and property	<u> </u>	<u> </u>	<u>567</u>	<u>567</u>
Total Revenues	<u>3,181,148</u>	<u>3,181,148</u>	<u>2,128,207</u>	<u>(1,052,941)</u>
EXPENDITURES				
Salaries and benefits	100,240	144,281	196,212	(51,931)
Legal	101,723	86,796	118,930	(32,134)
Other professional services	108,000	110,339	286,661	(176,322)
Other services and supplies		2,290	1,719	571
Conferences and training		562	807	(245)
Fees and licenses	275	275	197	78
Telephone	995	867	1,163	(296)
Office space	3,300	3,300	1,488	1,812
Travel	2,623	2,872	4,557	(1,685)
Meetings	1,000	387	946	(559)
Administrative	53,910	88,605	75,172	13,433
Bond premium used to reduce financing participant receivable			2,081,593	(2,081,593)
Debt service:				
Interest and fiscal charges	2,153,069	2,153,069	1,698,672	454,397
Bond issuance cost	<u>599,111</u>	<u>599,111</u>	<u>599,111</u>	<u> </u>
Total Expenditures	<u>3,124,246</u>	<u>3,192,754</u>	<u>5,067,228</u>	<u>(1,874,474)</u>
Excess of Revenues Over Expenditures	<u>56,902</u>	<u>(11,606)</u>	<u>(2,939,021)</u>	<u>(2,927,415)</u>
Other Financing Sources (Uses)				
Refunding bonds issued			37,550,000	
Premium on refunding bonds			2,989,805	
Payment to refunded bond escrow agent			<u>(39,940,694)</u>	
Total other financing sources and uses			<u>599,111</u>	
Net Change in Fund Balance			(2,339,910)	
Fund Balance, Beginning of Year			<u>50,041,845</u>	
Fund Balance, End of Year			<u>\$ 47,701,935</u>	

See independent auditor's report and notes to the financial statements

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
DELTA ISSUES PARTICIPATION FUND
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
 7/5/2017

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget-Positive (Negative)
REVENUES				
Membership assessments	\$2,514,098	\$2,514,098	\$2,514,098	\$
Other revenue		38,505	38,505	
Use of money and property			7,295	7,295
Total Revenues	2,514,098	2,552,603	2,559,898	7,295
EXPENDITURES				
Legal	629,341	588,676	414,616	174,060
Other professional services	1,278,500	2,267,692	1,012,804	1,254,888
Travel	2,236	11,892	14,347	(2,455)
Telephone	2,072	2,460	2,351	109
Outreach services	41,674	41,674	41,674	
Office space	480	480	1,746	(1,266)
Conferences and training		768	965	(197)
Meetings	500	679	641	38
Fees and licenses	40	40	459	(419)
Other services and supplies	5,000	5,000	5,915	(915)
Salaries and benefits	197,891	252,000	224,098	27,902
Administrative	68,861	56,117	50,335	5,782
Total Expenditures	2,226,595	3,227,478	1,769,951	1,457,527
Excess of Revenues Over (under)				
Expenditures	287,503	(674,875)	789,947	1,464,822
Fund Balance, Beginning of Year			461,484	
Fund Balance, End of Year			\$1,251,431	

See independent auditor's report and notes to the financial statements

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SFCWA JPA
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
 7/5/2017

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget-Positive (Negative)
REVENUES				
Membership assessment	\$2,220,864	\$2,220,864	\$2,220,864	\$
Use of money and property	<u> </u>	<u> </u>	<u>4,852</u>	<u>4,852</u>
Total Revenues	<u>2,220,864</u>	<u>2,220,864</u>	<u>2,225,716</u>	<u>4,852</u>
EXPENDITURES				
Salaries and benefits	5,748	4,211	4,671	(460)
Legal	5,850	5,850	5,090	760
Other professional services	2,193,461	2,193,461	2,193,722	(261)
Other services & supplies		98	100	(2)
Travel	118	118	83	35
Telephone	36	36	34	2
Office space	240	240	79	161
Fees and licenses	20	20		20
Administrative	<u>27,018</u>	<u>25,104</u>	<u>19,802</u>	<u>5,302</u>
Total Expenditures	<u>2,232,491</u>	<u>2,229,138</u>	<u>2,223,581</u>	<u>5,557</u>
Excess of Revenues Over (under) Expenditures	<u>(11,627)</u>	<u>(8,274)</u>	<u>2,135</u>	<u>10,409</u>
Fund Balance, Beginning of Year			<u>18,264</u>	
Fund Balance, End of Year			<u>\$ 20,399</u>	

See independent auditor's report and notes to the financial statements

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
WRDP IMPLEMENTATION GROUP
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
 7/5/2017

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget-Positive (Negative)
REVENUES				
Membership assessments	\$ 91,881	\$ 91,881	\$ 91,881	\$
Use of money and property			159	159
Intergovernmental revenue	<u>4,652,881</u>	<u>4,652,881</u>	<u>4,652,881</u>	<u> </u>
Total Revenues	<u>4,744,762</u>	<u>4,744,762</u>	<u>4,744,921</u>	<u>159</u>
EXPENDITURES				
Legal	4,475	4,475	415	4,060
Other professional services	4,692,881	4,693,484	4,696,599	(3,115)
Salaries and benefits	13,662	10,788	11,658	(870)
Office space	120	120	40	80
Telephone	43	43	6	37
Fees and licenses	10	10		10
Travel	59	59		59
Administrative	<u>2,819</u>	<u>1,551</u>	<u>1,043</u>	<u>508</u>
Total Expenditures	<u>4,714,069</u>	<u>4,710,530</u>	<u>4,709,761</u>	<u>769</u>
Excess of Revenues Over (under) Expenditures	<u>30,693</u>	<u>34,232</u>	<u>35,160</u>	<u>928</u>
Fund Balance, Beginning of Year			<u>(28,125)</u>	
Fund Balance, End of Year			<u>\$ 7,035</u>	

See independent auditor's report and notes to the financial statements

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF NET POSITION
PROPRIETARY FUND
FEBRUARY 28, 2014

Draft
7/5/2017

	Business-Type Activities Enterprise Fund
ASSETS	
Current assets:	
Cash and investments	\$ 9,982,775
Receivables	950,400
Inventory	260,908
Prepaid expenses	90,246
Total current assets	11,284,329
Noncurrent assets:	
Capital assets, net of accumulated depreciation	3,144,539
Total noncurrent assets	3,144,539
Total Assets	\$14,428,868
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 5,905,042
Workers compensation	48,915
Accrued payroll	263,870
Payroll taxes payable	7,313
Medical insurance payable	6,879
Aflac payable	498
Unearned revenue	1,109,853
Retirement contribution payable	27,852
Compensated absences	368,462
Total current liabilities	7,738,684
Noncurrent liabilities:	
Compensated absences	631,436
Total noncurrent liabilities	631,436
Total Liabilities	8,370,120
NET POSITION	
Invested in capital assets	3,144,539
Restricted for specific purposes	1,510,000
Unrestricted	1,404,209
Total Net Position	6,058,748
Total Liabilities and Net Position	\$14,428,868

See independent auditor's report and notes to the financial statements

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
7/5/2017

	Business-Type Activities
	Enterprise Fund
OPERATING REVENUES	
Water payments	\$10,508,795
Other revenue	6,410
	10,515,205
Total Operating Revenues	
OPERATING EXPENSES	
Depreciation	293,738
Salaries	5,049,028
Overtime	146,369
Vacation expense	377,003
Sick pay	178,636
Holiday pay	222,785
Sick cash out expense	43,827
Employer payroll taxes	104,258
Employer retirement contribution	754,414
Employer health insurance contribution	1,339,846
Workers compensation insurance	236,048
Office service and supplies	34,906
Mailing costs	2,658
Small tools	20,185
Clothing, personal equipment, laundry	23,291
Janitorial supplies and services	47,931
Engineering consultant	975
Legal	117,782
Other professional fees	227,088
Security services	120
Fees and license	8,524
Other services and expenses	185,313
Computer software	11,988
Rents/leases machine and equipment	828
Organizational membership dues	19,267
Professional membership dues	941
Conferences and training costs	30,235
Travel	32,974
Employee group meetings	12,977
Parts/materials-vehicles/construction equipment	46,625
Petroleum, oil and lubricants	244,140
Outside services – veh/const eq	59,688
Rents/leases-vehicles/construction equipment	11,883
Parts and material-building/grounds	251,220
Outside services-building/grounds	127,365
Rents/leases land and buildings	71,375

See independent auditor's report and notes to the financial statements

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED FEBRUARY 28, 2014
(Continued)

Draft
 7/5/2017

	Business-Type Activities
	Enterprise Fund
OPERATING EXPENSES (continued)	
Pipe, metal and treatments	41,776
Sand, backfill and rock	38,687
Concrete and paving material	10,730
Chemicals	101,857
Telephone	45,850
Energy	52,043
Network communications	30,070
Hazardous waste disposal	7,192
Disposal expense	17,652
Insurance	180,126
Intertie DWR conveyance	23,415
Water meters	11,811
Furniture and equipment	35,752
Computer hardware	1,599
O'Neill	90,989
Allocated indirect costs	<u>(231,283)</u>
 Total Operating Expenses	 <u>10,794,497</u>
 Operating Loss	 <u>(279,292)</u>
NONOPERATING REVENUES (EXPENSES)	
Investment income	50,885
Extraordinary O&M Reserve Revenue	1,325,000
Extraordinary O&M Reserve Expense	(926,119)
CCID turnouts revenue	6,643
CCID turnouts expense	(6,190)
FCWD turnouts revenue	5,010
FCWD turnouts expense	(5,005)
EO&M vehicle usage recovery revenue	8,521
Columbia Canal Company projects revenue	5,568
Columbia Canal Company projects expense	(1,832)
Panoche WD projects revenue	158
Panoche WD projects expense	(159)
Loss on disposition of fixed assets	<u>(4,089)</u>
Total Nonoperating Revenue (Expenses)	<u>458,391</u>
 Change in Net Position	 179,099
 Total Net Position, Beginning of Year	 <u>5,879,649</u>
 Total Net Position, End of Year	 <u>\$ 6,058,748</u>

See independent auditor's report and notes to the financial statements

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
7/5/2017

	Business-Type Activities Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash receipts from water sales and other activities and transfers	\$10,786,900
Cash receipts from other operating activities	6,410
Cash payments for purchases of miscellaneous assets and services	(1,249,800)
Cash payments for employees and related benefits	<u>(8,278,364)</u>
Net cash provided by operating activities	<u>1,265,146</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income received from investments	<u>50,885</u>
Net cash provided by investing activities	<u>50,885</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
EO&M Reserve projects revenue	1,325,000
EO&M Reserve projects expenses	(926,119)
Other projects revenue	25,900
Other projects expenses	<u>(13,186)</u>
Net cash provided by noncapital financing activities	<u>411,595</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	<u>(926,367)</u>
Net cash used in capital and financing activities	<u>(926,367)</u>
Net Increase in Cash and Cash Equivalents	801,259
Cash and Cash Equivalents, Beginning of Year	<u>9,181,516</u>
Cash and Cash Equivalents, End of Year	<u>\$ 9,982,775</u>

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED FEBRUARY 28, 2014
(Continued)

Draft
 7/5/2017

	Business-Type Activities
	Enterprise Fund
RECONCILIATION OF OPERATING LOSS TO NET	
CASH PROVIDED BY OPERATING ACTIVITIES	
Operating loss	\$ (279,292)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation expense	293,738
Change in assets and liabilities:	
Accounts receivable	(561,347)
Inventory	4,226
Prepaid expenses	(1,488)
Accounts payable	837,303
Payable to contractors	550,924
Workers compensation payable	444
Accrued payroll	58,006
Payroll taxes payable	(3,037)
Medical insurance payable	(7,772)
Aflac insurance payable	(1,135)
Deferred revenue	(5,210)
Contractor deferred revenue	296,270
Retirement contribution payable	1,525
Compensated absences	<u>81,991</u>
Net Cash Provided by Operating Activities	<u>\$ 1,265,146</u>

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FEBRUARY 28, 2014

Draft
7/5/2017

	Private Purpose Trust Funds		Agency Funds	
	USBR Service Agreement Trust Fund	Refuge Water Coordinator	Self-Funding Power	DWR, San Luis Canal, Dos Amigos
ASSETS				
Cash and investments	\$36,887	\$	\$ 5,092,727	\$ 8,328,930
Receivables	13,489	86,256	2,590,946	2,525,928
Prepaid expenses	<u> </u>	<u> </u>	<u>3,099,559</u>	<u> </u>
Total Assets	<u>\$50,376</u>	<u>\$86,256</u>	<u>\$10,783,232</u>	<u>\$10,854,858</u>
LIABILITIES				
Accounts payable	\$ 2,347	\$ 624	\$ 9,184,192	\$ 9,544,706
Accrued payroll and related liabilities	1,613	4,229		
Due to enterprise fund		81,403		
Unearned revenue	<u>46,416</u>	<u> </u>	<u>1,599,040</u>	<u>1,310,152</u>
Total Liabilities	<u>50,376</u>	<u>86,256</u>	<u>10,783,232</u>	<u>10,854,858</u>
NET POSITION				
Held in trust for federal service agreement/grants	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED FEBRUARY 28, 2014

Draft
7/5/2017

	Private Purpose Trust Funds	
	USBR	Refuge Water
	Service Agreement Trust Fund	Coordinator
ADDITIONS		
Program assistance	\$451,878	\$196,779
Other revenue	15	
Investment income	<u>422</u>	<u>135</u>
Total Additions	<u>452,315</u>	<u>196,914</u>
DEDUCTIONS		
Salaries	80,239	90,742
Overtime	24,629	
Vacation expense	5,805	3,750
Sick pay	4,431	
Holiday pay	3,585	3,660
Employer payroll taxes	2,250	1,651
Employer retirement contribution	11,099	12,819
Employer health insurance contribution	24,827	9,862
Workers comp	6,301	684
Clothing, personal equipment, laundry	237	
Travel		2,215
Other services and expenses		15
Conferences and training costs		1,270
Petroleum, oil and lubricants	23,484	6,115
Outside service-vehicle/construction equipment	5,833	
Parts and material-building/grounds	4,929	
Outside service-building/grounds	55,095	
Pipes, metals, and treatments	2,682	
Rents/leases-vehicle/construction equipment	119,299	
Sand, backfill and rock	575	
Telephone		360
Allocated overhead	<u>77,015</u>	<u>63,771</u>
Total Deductions	<u>452,315</u>	<u>196,914</u>
Change in Net Position	_____	_____
Net Position, Beginning of Year	_____	_____
Net Position, End of Year	<u>\$</u>	<u>\$</u>

See independent auditor's report and notes to the financial statements

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the San Luis & Delta-Mendota Water Authority conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants.

A. Financial Reporting Entity

The San Luis & Delta-Mendota Water Authority (Authority) was formed through a joint powers agreement on September 17, 1990 for the purpose of acquiring, financing, developing, constructing, operating, and maintaining water and drainage works and facilities for the development and benefit of the members. It also works on behalf or in coordination with member agencies on a wide variety of Federal, State and local water policy issues. The Authority consists of twenty-nine member districts, each of which are represented by membership on the Board of Directors, and one Friend.

The member agencies are as follows:

Division 1 (Northern DMC)

Banta-Carbona Irrigation District
Del Puerto Water District
City of Tracy
Patterson Irrigation District
Byron Bethany Irrigation District
West Stanislaus Irrigation District
West Side Irrigation District

Division 2 (San Luis Unit)

Panoche Water District
San Luis Water District
Westlands Water District
Pleasant Valley Water District

Division 3 (Exchange Contractor and
Grassland Water District)

Central California Irrigation District
Columbia Canal Company (Friend)
Firebaugh Canal Water District
Grassland Water District
Henry Miller Reclamation District #2131

Division 4 (San Felipe Unit)

Pajaro Valley Water Management Agency
Santa Clara Valley Water District
San Benito County Water District

Division 5 (Southern DMC/Mendota Pool)

Broadview Water District
Eagle Field Water District
Laguna Water District
Mercy Springs Water District
Oro Loma Water District
Pacheco Water District
Fresno Slough Water District
James Irrigation District
Reclamation District 1606
Tranquillity Irrigation District
Turner Island Water District

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.):

The Authority includes all funds and account groups that are controlled by or dependent on decisions made by the Authority's governing board for financial reporting purposes. The Authority has considered all potential component units in determining how to define the reporting entity using the criteria set forth in generally accepted accounting principles. The basic criterion for including a potential component unit is whether the governing board is financially accountable for the other entity. The Authority determined that there are no potential component units that meet the criteria for inclusion within the reporting entity.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Authority. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function of a segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included as program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

In accordance with GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, the statement of net position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources – This amount represents outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources – This amount represents inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as a revenue until that time.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.):

The government-wide financial statements are reported using the “*economic resources*” measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the “*current financial resources*” measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, similar to accrual accounting. However, debt service expenditures are recorded only when payment is due.

The Authority reports the following major governmental funds:

General Fund:

The general fund is the general operating fund of the Authority, which includes unrestricted resources of the general members.

Delta Habitat Conservation & Conveyance Program (DHCCP):

The Delta Habitat Conservation and Conveyance Program (DHCCP) is a program of the Department of Water Resources (DWR), Bureau of Reclamation, and various State Water Project (SWP) and Central Valley Project (CVP) contractors that includes planning, preliminary design and environmental compliance actions which will be necessary for developing Delta Conveyance facilities.

Delta Issues Participation:

The Delta Issues Participation (DIPS) Activity is an effort by the Authority to address San Francisco Bay/Delta (Delta) resource issues. A team of experts including a fishery biologist, engineer, and other Delta resource technical professionals have been assembled to scope existing Delta problems, do critical analysis of technical reports and develop solutions to complex Delta issues.

The State and Federal Contractors Water Agency (SFCWA) Activity:

The State and Federal Contractors Water Agency is our Activity support of the Joint Powers Authority (JPA) between the State Water Contractors (SWC) and the San Luis & Delta-Mendota Water Authority (SLDMWA). The purpose of the JPA is to provide for joint activities and the coordination of activities between the SWC and SLDMWA. These activities include the pursuit of conservation measures for the Bay Delta Conservation Plan (BDCP) as well as the pursuit of all activities related or incidental thereto, and to carry out research and studies.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.):

Western Regional Drainage Plan Implementation Group (WRDP)

This activity administrates some of the drainage activities of several member agencies. Key activities include administration of grants, implementation of the Westside Regional Drainage Program and legal settlement issues. Costs are allocated based on an agreement among participating members through a Steering Committee.

Enterprise Fund – The Water Authority became self-funded on March 1, 1998. The Water Authority is now (with the exception of a few federal facilities) directly responsible for collecting funds from the water users as payment for the services provided.

Additionally, the Authority reports the following fiduciary fund types:

Private Purpose Trust Fund - U.S.B.R. Service Agreement Trust Fund:

The Service Letter Contract and various USBR Grants Agreements Fund account for receipts and disbursements of the funds received from the United States Bureau of Reclamation (USBR) for the purpose of operating and maintaining Federal Facilities and other federal related projects. The Authority serves as trustee for these funds.

Refuge Water Coordinator:

This fund was created to account for costs relating to the Refuge Water Coordinator. This is a position that is funded entirely by USBR on a cost reimbursement basis. This is a two year position that may be extended by the parties involved. The Water Refuge Coordinator works with Grassland Water District, the Water Authority, State and Federal refuge program managers, and other water supply entities to identify, pursue and develop proposals including but not limited to water conservation and, conjunctive use projects; as well as water acquisition and water transfers for the purpose of meeting Refuge Incremental Level 4 needs, and diversification of Level 2.

Agency Funds are used to account for collections for Project Use Energy and San Luis Joint Use Facility costs that are due to the United States Bureau of Reclamation, for whom the Authority acts as an agent.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contribution assessments.

Proprietary funds distinguish 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 proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for operations and maintenance of the Delta Mendota Canal. Operating expenses for the enterprise fund include the cost of operations and maintenance of the Delta Mendota Canal, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
NOTES TO FINANCIAL STATEMENTS
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.):

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

An annual budget is adopted for the general fund and special revenue funds on a modified accrual basis consistent with generally accepted accounting principles (GAAP). An annual budget is adopted for the private purpose trust fund on a modified accrual basis. An annual budget is also established for the enterprise fund on a full accrual basis.

E. Inventory

Inventory consists of various parts and materials needed to operate and maintain the Delta-Mendota Canal and other facilities. It is valued on an average cost basis.

F. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Authority. The amount of the liability expected to be paid from current resources is recognized at year end in the fund that will pay the benefit.

Accumulated sick leave benefits are generally not recognized as liabilities of the Authority (except for the sick leave cash-out – see note #10). The Authority's policy is to record sick leave as an operating expense in the period taken since benefits do not vest.

G. Property, Plant and Equipment

1. Property Plant and Equipment Purchased by the Water Authority

Property, Plant and Equipment purchased is capitalized at cost or estimated cost and depreciated when applicable on a straight line method over the asset's useful life. One-hundred percent (100%) of these assets purchased by the Authority are accounted for in the Enterprise Fund and are subject to depreciation. Depreciation on the assets booked in the Enterprise fund has been recorded in the financial statements. Proceeds from the disposition of assets are recorded in the year of disposal.

2. Donated Property, Plant and Equipment

Property, Plant and Equipment donated by USBR is capitalized and recorded as fixed asset additions in the Enterprise Fund with a corresponding increase in contributed capital assets. Depreciation on these assets has been computed and reported in the financial statements.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.):

H. Depreciation and Amortization

The United States Bureau of Reclamation transferred assets relating to the conveyance of water, maintenance, and operation of canals to the Authority at March 1, 1998. These assets are considered to be donated, have been recorded in the enterprise fund at their estimated fair market value at March 1, 1998, and are being depreciated using the straight-line method over their useful life.

I. Unearned Revenue

Unearned revenue arises when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period, or when resources are received by the Authority prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Authority has legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

J. Prepaid Expenses

Prepaid assets of \$90,246 in the proprietary fund represent payments made to the Association of California Water Agencies (ACWA) for various forms of insurance services that will benefit periods beyond February 28, 2014.

K. Net Position/Fund Balance

The government-wide and business-type activities fund financial statements utilize a net position presentation. Net position are categorized as invested capital assets (net of related debt), restricted and unrestricted.

- *Invested 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 imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constructional provisions or enabling legislation.
- *Unrestricted net position* – This category represents net position of the Authority, not restricted for any project or other purpose.

In the fund financial statements, governmental funds report fund balances as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the Authority is bound to honor constraints on how specific amounts can be spent.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.):

- *Nonspendable fund balance* – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- *Restricted fund balance* – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed fund balance* – amounts that can only be used for specific purposes determined by formal action of the Authority’s highest level of decision-making authority and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- *Assigned fund balance* – amounts that are constrained by the Authority’s intent to be used for specific purposes. The intent can be established by either the highest level of decision making, or by a body or an official designated for that purpose.
- *Unassigned fund balance* – the residual classification for the Authority’s General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS:

Cash and investments are classified in the accompanying financial statements as follows:

	2014
Statement of net position:	
Cash and investments	\$15,126,837
Restricted assets:	
Cash and investments	16,579,259
Fiduciary funds:	
Cash and investments	13,458,544
Total cash and investments	\$45,164,640

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
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NOTE 2 – CASH AND INVESTMENTS (cont.):

	2014
Cash and investments as of February 28, 2014 consist of the following:	
Cash on hand	\$ 700
Deposits with financial institutions	6,296,945
Uninvested cash held by Bond Trustee	10,632,258
Investments	28,234,737
Total cash and investments	\$45,164,640

Interest Rate Risk: In accordance with its investment policy, the Authority manages its exposure to changes in market interest rates by diversifying its investments by security type and institution. The following table illustrates the distribution of the Authority’s investments by maturity as of February 28, 2014:

	Fair Value	12 Months or less	More than 12 months
External Investment Pools Held by Bond Trustee:	\$26,631,545	\$	\$
Money Market Funds	1,603,192		
Totals	\$28,234,737	\$	\$

Credit Risk: The Authority limits its exposure to credit risk, that is, the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment, by limiting its investments to instruments with the top ratings issued by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the Authority’s investment policy, or debt agreements, and the actual Standard & Poor’s rating as for each investment type as of February 28, 2014.

	Fair Value	Minimum Legal Rating	AAAm	AAf	Not Rated
External Investment Pools Held by Bond Trustee:	\$26,631,545	N/A	\$ 705,675	\$23,358,179	\$2,567,691
Money Market Funds	1,603,192	N/A	1,603,192		
Totals	\$28,234,737		\$2,308,867	\$23,358,179	\$2,567,691

Concentration of Credit Risk: The Authority’s investment policy provides for diversification of investments by security type and institution. There are no investments in any one issuer that represent 5% or more of total Authority investments.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
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NOTE 2 – CASH AND INVESTMENTS (cont.):

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. In accordance with the California Government Code, the Authority’s financial institution secures deposits made by state and local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities must equal at least 110% of the total amount deposited by the public agencies. At February 28, 2014, none of the Authority’s deposits in excess of federal depository insurance were held in uncollateralized accounts.

Custodial credit 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. As of February 28, 2014, none of the Authority’s investments were subject to custodial credit risk.

Investments in External Investment Pools: The Authority is a voluntary participant in the following external investment pools: Local Agency Investment Fund (LAIF) and the Investment Trust of California (CalTrust). LAIF is regulated by the California Government Code under the oversight of the Treasurer of the State of California. CalTrust is administered under the oversight of a Board of Trustees comprised of experienced investment managers. The fair value of the Authority’s investments in these pools are reported in the accompanying financial statements at amounts based upon the Authority’s pro-rata share of the fair value provided by the pools for their entire portfolio (in relation to the amortized cost of that portfolio).

The SLDMWA investment policy states that funds may be invested, to the extent permitted by law and as conditions dictate, in banks, in the State of California Local Agency Investment Fund (LAIF) in accordance with Section 16429.1 of the Government Code. Funds may also be invested, to the extent permitted by law and as conditions dictate, in the Investment Trust of California (CalTrust), a pooled investment program established by California public agencies for the purpose of pooling and investing local assets in accordance with Section 53601(o) of the Government Code.

NOTE 3 – ACCOUNTS RECEIVABLES:

Receivables at February 28, 2014, consist of the following:

	Amount
USBR	\$ 122,884
Membership assessments	44,955
Other receivables	2,462,772
Contractor receivable	5,930,971
A/R DHCCP – Financing participation	37,500,000
A/R DHCCP – Interest receivable	<u>2,611</u>
Total	<u>\$46,114,193</u>

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
NOTES TO FINANCIAL STATEMENTS
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NOTE 3 – ACCOUNTS RECEIVABLES (cont.):

Receivables are classified in the accompanying financial statements as follows:

	Amount
Governmental Funds:	
General fund	\$ 17,424
DHCCP	37,552,611
Other governmental funds	<u>2,377,139</u>
	<u>39,947,174</u>
Enterprise Fund	<u>950,400</u>
Fiduciary Funds:	
USBR Service Agreement Trust Fund	13,489
Refuge Water Coordinator	86,256
Self-Funding Power	2,590,946
DWR, San Luis Canal, Dos Amigos	<u>2,525,928</u>
	<u>5,216,619</u>
Total Receivables	<u>\$46,114,193</u>

USBR Service Agreement Trust Fund receivable represents amount due from the USBR for O&M of USBR facilities.

The members' assessments receivable consists of those assessments not received at February 28, 2014.

The other governmental fund's receivable represents amounts due from State Agency Grants for projects, specific members for professional services contracted through the Authority, dues from employees for health insurance, Medicare tax and COBRA, and miscellaneous others.

Contractor receivable represents amounts due the Authority from Contractors for conveyance and conveyance pumping, operation, maintenance, and reserves.

DHCCP receivables represent amounts due from certain members (Financing Participants) pursuant to DHCCP Activity Agreements relating to debt service payments on the Series 2009A Revenue Notes and 2013A Refunding Revenue Notes.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
NOTES TO FINANCIAL STATEMENTS
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NOTE 4 – CAPITAL ASSETS:

The table below presents summary information on capital assets.

Capital Assets	Balance March 1, 2013	Additions/ Completions	Retirements/ Adjustments	Balance February 28, 2014
Capital Assets, being depreciated:				
Heavy equipment	\$ 1,643,285	\$ 213,907	\$	\$ 1,857,192
Vehicles/light trucks	1,819,030	597,980		2,417,010
Furniture/equipment	2,012,355	58,092	(26,184)	2,044,263
Computers	<u>752,976</u>	<u>56,388</u>		<u>809,364</u>
Total capital assets, being depreciated	<u>6,227,646</u>	<u>926,367</u>	<u>(26,184)</u>	<u>7,127,829</u>
Less accumulated depreciation for:				
Heavy equipment	(920,930)	(62,476)		(983,406)
Vehicles/light trucks	(889,706)	(110,136)		(999,842)
Furniture/equipment	(1,390,769)	(73,231)	22,098	(1,441,902)
Computers	<u>(510,245)</u>	<u>(47,895)</u>		<u>(558,140)</u>
Total accumulated depreciation	<u>(3,711,650)</u>	<u>(293,738)</u>	<u>22,098</u>	<u>(3,983,290)</u>
Capital assets at cost, net	<u>\$ 2,515,996</u>	<u>\$ 632,629</u>	<u>\$ (4,086)</u>	<u>\$ 3,144,539</u>

NOTE 5 – ACCOUNTS PAYABLE:

Accounts payable at February 28, 2014, consist of the following:

	General	Special Revenue	Enterprise Fund	Private Purpose Trust Fund	Agency	Total
Other governments	\$	\$	\$	\$	\$13,770,504	\$13,770,504
Contractor			4,856,818		4,958,394	9,815,212
Vendors	<u>2,294</u>	<u>5,297,023</u>	<u>1,048,224</u>	<u>2,971</u>	<u>18,728,898</u>	<u>6,350,512</u>
Total	<u>\$2,294</u>	<u>\$5,297,023</u>	<u>\$5,905,042</u>	<u>\$2,971</u>	<u>\$18,728,898</u>	<u>\$29,936,228</u>

NOTE 6 – UNEARNED REVENUE:

Unearned revenue at February 28, 2014, consists of the following:

	Special Revenue	Enterprise	Private Purpose Trust funds	Agency	Total
Unearned Revenue	\$ 6,828	\$ 7,788	\$46,416	\$	\$ 61,032
Unearned Revenue DHCCP Contractor Unearned Revenue	6,213,334				6,213,334
Total	<u>\$6,220,162</u>	<u>1,102,065</u>	<u>\$46,416</u>	<u>2,909,192</u>	<u>4,011,257</u>
		<u>\$1,109,853</u>	<u>\$46,416</u>	<u>\$2,909,192</u>	<u>\$10,285,623</u>

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NOTE 7 – LONG-TERM LIABILITIES:

The following is a summary of changes in the Authority’s long-term liabilities for the fiscal year ended February 28, 2014.

	<u>Balance at March 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at February 28, 2014</u>	<u>Due Within One Year</u>
Governmental Activities:					
Series 2009A revenue notes	<u>\$50,000,000</u>	<u>\$ _____</u>	<u>\$39,635,000</u>	<u>\$10,365,000</u>	<u>\$10,365,000</u>
	<u>\$50,000,000</u>	<u>\$ _____</u>	<u>\$39,635,000</u>	<u>\$10,365,000</u>	<u>\$10,365,000</u>
Series 2013A refunding bonds		37,550,000		37,550,000	405,000
Add issuance premium		<u>2,989,805</u>	<u>75,373</u>	<u>2,914,432</u>	
		<u>40,539,805</u>	<u>75,373</u>	<u>40,464,432</u>	<u>405,000</u>
Business-Type Activities:					
Compensated absences	<u>917,907</u>	<u>81,991</u>		<u>999,898</u>	<u>368,462</u>
Total	<u>\$50,917,907</u>	<u>\$40,621,796</u>	<u>\$39,710,373</u>	<u>\$51,829,330</u>	<u>\$11,138,462</u>

Series 2009A Revenue Notes:

In April, 2009, the Authority issued \$50,000,000 in Revenue Notes to fund a portion of Delta Habitat Conservation and Conveyance Program (DHCCP) development costs of certain water supply facilities owed by the Authority pursuant to the Department of Water Resources (DWR) Funding Agreement and to pay issuance costs.

The notes are special obligations of the Authority payable from amounts received from Westlands Water District and certain other Authority members (Financing Participants) under DHCCP Activity Agreements. Westlands Water District has agreed pursuant to its DHCCP Activity Agreement to pay 100% of the principal and interest on the notes. The Authority will reimburse Westlands Water District for a portion of such debt service payments from amounts received from other Financing Participants.

The notes, which bear interest at 4.5% per annum, have a maturity date of March 1, 2014. Interest only payments are due on March 1 and September 1 of each year prior to maturity.

In June 2013, the Authority issued \$37,550,000 in Series 2013A Refunding Revenue Bonds to advance refund a portion of the outstanding Series 2009A Revenue Notes. The net proceeds of the debt issue, along with an original issue premium of \$2,989,805 were used to advance refund \$39,635,000 of the outstanding Series 2009A Revenue Notes. The remaining undefeased principal balance of the 2009A Series Bonds is \$10,365,000 at February 28, 2014.

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NOTE 7 – LONG-TERM LIABILITIES (cont.):

Debt service requirements to maturity for the Series 2009A Revenue notes are as follows:

Year Ending the Last Day of February	Series 2009A Revenue Notes		
	Principal	Interest	Total
2015	<u>\$10,365,000</u>	<u>\$233,213</u>	<u>\$10,598,213</u>

Series 2013A Refunding Revenue Bonds:

In June 2013, the Authority issued \$37,550,000 in refunding revenue bonds. The bonds were issued to provide funds to defease \$39,635,000 of the outstanding Series 2009A Revenue Notes, purchase a municipal bond insurance policy to guarantee payment of principal and interest on the bonds, purchase a municipal bond debt service reserve insurance policy, and pay certain costs of issuing the bonds. The net bond proceeds of \$41,418,580 (including a premium of \$2,989,805 and additional contributions from Westlands Water District and Broadview Water District of \$1,477,886 and reduced by payments of \$599,111 in issuance and insurance costs), were used to purchase U.S. government securities. As a result of the refunding, \$39,635,000 of the 2009A Series Notes are considered defeased and the liability for those notes has been removed from the Statement of Net Position.

The Bonds are special obligations of the Authority payable solely from Revenues (including portions of payments received by the Authority pursuant to the DHCCP Activity Agreement by and between the Authority and the Financing Participants) on a parity with the obligation of the Authority to pay principal and interest on the \$10,3685,000 aggregate principal amount of the 2009 Notes that will remain outstanding after the issuance of the Bonds, and from amounts in certain funds and accounts established under the Indenture of Trust pursuant to which the Bonds are issued. Westlands Water District has agreed pursuant to its DHCCP Activity Agreement to pay 100% of the principal and interest on the Bonds. The Authority will reimburse Westlands Water District for a portion of such principal and interest payments from amounts that the Authority receives from other Financing Participants.

The 2013A bonds bear interest at 3.0% to 5.0% and are payable semi-annually on March 1, and September 1, beginning September 1, 2013. The bonds mature annually at various amounts through March 1, 2043.

The aggregate debt service payments on the new debt are \$32,841,005 more than the old debt. The issuance of the new debt resulted in an economic loss (the difference between the present value of the old and new debt payments) of approximately \$3,473,737.

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NOTE 7 – LONG-TERM LIABILITIES (cont.):

The annual debt service requirements to maturity for the Series 2013A Revenue Bonds are as follows:

Year Ended Last Day of February,	<u>Series 2013A Refunding Revenue Bonds</u>		Total Debt Service
	<u>Principal</u>	<u>Interest</u>	
2015	\$ 405,000	\$ 1,850,975	\$ 2,255,975
2016	605,000	1,832,800	2,437,800
2017	630,000	1,808,100	2,438,100
2018	655,000	1,779,125	2,434,125
2019	690,000	1,745,500	2,435,500
2020-2024	4,005,000	8,160,125	12,165,125
2025-2029	5,110,000	7,026,250	12,136,250
2030-2034	6,520,000	5,579,250	12,099,250
2035-2039	8,315,000	3,733,625	12,048,625
2040-2043	<u>10,615,000</u>	<u>1,378,875</u>	<u>11,993,875</u>
	<u>\$37,550,000</u>	<u>\$34,894,625</u>	<u>\$72,444,625</u>

NOTE 8 – INTERFUND TRANSACTIONS:

A. Interfund Receivables/Payables (Due To/Due From)

Individual fund interfund receivable and payable balances at February 28, 2014, are as follows:

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
Delta Issues Participation	\$74,235	DHCCP Fund	\$42,184
		Nonmajor Funds:	
		Central Valley Project Authority	218
		Water Transfer Agreement	31,364
		2013 Supplemental Water	<u>469</u>
Total	<u>\$74,235</u>		<u>\$74,235</u>

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NOTE 9 – RETIREMENT BENEFITS:

- A. The Authority provides retirement benefits for all of its full-time employees through a defined contribution plan and a voluntary Deferred Contribution Plan. In a Defined Contribution Plan, benefits are dependent on amounts contributed to the plan plus investment earnings. Employees are eligible to participate from date of employment. The Plan requires the Authority to contribute an amount equal to 8% of the employee’s “base annual salary.” Employees are also eligible to participate in the voluntary Deferred Contribution Plan from date of employment. If an employee elects to participate, the Authority will match up to 5% of the employee’s base gross annual salary. Employees are immediately fully vested.
- B. The Authority’s total payroll on the cash basis for the twelve months ended February 28, 2014 was \$7,264,375. The Authority’s contributions were calculated using the base amount of \$6,987,646. The Authority made the required contribution which amounted to \$876,331 or 12.54% of covered payroll.

NOTE 10 – COMMITMENTS AND CONTINGENCIES:

A. Litigation

The Authority is involved in various litigations. In the opinion of management and legal counsel, the disposition of all litigation pending will not have a material effect on the Authority’s general purpose financial statements.

B. Sick Leave

Sick leave is accumulated for each employee at the rate of one day for each month worked. There is no limit on the accumulation. Leave with pay is provided when employees are absent for health reasons, however, the employees do not gain a vested right to accumulated sick leave, except as explained below.

Beginning with fiscal year ending 2006 (at March 1, 2005), a sick leave cash-out policy was adopted. Upon separation from the Authority, for those employees with (10) years of service and who are 55 years of age, or those employees with a minimum of (15) years of service, sick leave will be paid at the lesser of: one-half of accumulated sick leave on the effective date of retirement or separation, or five hundred hours, at 100% of equivalent cash value.

C. State and Federal Allowances, Awards and Grants

The Authority has received State and Federal funds for specific purposes that are subject to review and audit by the granting agencies. Although such audits could generate expenditure disallowances under such terms of the grants, it is believed that any required reimbursements will not be material.

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NOTE 10 – COMMITMENTS AND CONTINGENCIES (cont.):

D. Grassland Basin Drainage

Subsequent to the close of fiscal year 2012 the authority was served with a formal complaint filed by a coalition of fisherman's organizations and an individual for alleged violations of the permit requirements of the Federal Clean Water Act regarding discharges of drainage water from the Grasslands Bypass Project. At this time it is too early to determine whether any liability has been incurred or to reasonably estimate the amount of any such liability.

NOTE 11 – PARTICIPATION IN PUBLIC ENTITY RISK POOLS:

The Authority is a member of the Association of California Water Agencies Joint Powers Insurance Authority (JPIA) for general liability, property, workers' compensation and employer's liability, and health benefits insurance. The JPIA is a special district in the State of California and its formation and operation are subject to the provisions of the California Government Code. The purpose of the JPIA is to provide risk sharing pools to meet the needs of its member water agencies. As of September 30, 2012, the JPIA had 370 members. Each member selects one representative to serve as a director on the JPIA Board of Directors. The relationship is such that the JPIA is not considered a component unit of the Authority for financial reporting purposes.

For general liability insurance, the Authority is fully responsible for claims up to Retrospective Allocation Point (RAP) of \$25,000. Coverage between the Authority's RAP and \$2,000,000 is provided through the JPIA risk pool. Coverage from \$2,000,000 to \$60,000,000 is provided through insurance purchased by the JPIA on behalf of its members.

The Authority has established a RAP of \$15,000 for the worker's compensation and employer's liability programs. Coverage between the RAP and \$2,000,000 is provided through the JPIA risk pool and excess coverage is purchased by the JPIA on behalf of its members to the statutory limits.

For the liability and workers' compensation programs, retrospective premium adjustments are determined for each policy year. The adjustment can result in an additional charge or a refund to the member entity. The adjustment is computed as the difference between premiums received from the member entity and direct and pooled claims losses and other costs, net of investment income, including unallocated claims expenses, excess insurance premiums, and administrative expenses.

The Authority has a \$1,000 deductible for the property program. The JPIA has a self-insured retention (SIR) level of \$50,000 for the fiscal year ending March 31, 2014. The JPIA provides coverage above its SIR up to \$100,000,000 through purchased insurance.

In July, 2012, the ACWA/JPIA Employee Benefits Program was established to provide medical and dental and vision coverage for members' employees and dependents. The preferred provider organization plans offered in the medical and dental coverage are self-insured. The JPIA carries reinsurance with Sun Life Assurance Company of Canada for coverage losses in excess of its self-insured retention of \$500,000 per beneficiary incurred during the policy period.

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NOTE 11 – PARTICIPATION IN PUBLIC ENTITY RISK POOLS (cont.):

Settled claims have not exceeded any of the Authority’s coverage amounts in any of the last three fiscal years and there were no significant reductions in the Authority’s coverage during the fiscal year ended February 28, 2014.

The most recent condensed financial information for the JPIA is as follows:

Description	As of and for the year ending September 30, 2013
Total Assets	\$194,823,604
Total Liabilities	<u>100,307,836</u>
Net Position	<u>94,515,768</u>
Total Revenues	140,452,408
Total Expenses	<u>133,299,974</u>
Change in Net Position	<u>\$ 7,152,434</u>

NOTE 12 – EXPENDITURES (BUDGET VS ACTUAL):

The expenditures of the following funds exceeded budget amounts in total as follows:

Fund	Budget	Actual	Excess
DHCCP	\$3,192,754	\$5,067,228	\$1,874,474
Leg & CVP Oper Affairs #3 Ag	14,290	16,266	1,976
Reallocation Agreement	448	599	151

NOTE 13 – DEFICIT FUND BALANCE:

The following fund had a deficit fund balance at February 28, 2014:

Special Revenue Funds:	
Central Valley Project Authority	\$218

This deficit will be relieved through future revenues or transfers from other funds.

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NOTE 14 – EMERGENCY RESERVE FUND:

The Transfer Agreement requires the Authority to maintain an emergency reserve fund to finance (1) unusual OM&R costs; (2) costs associated with addressing conditions which threaten or cause interruption of water service; (3) unforeseen or extraordinary OM&R costs; and (4) costs associated with addressing conditions which threaten the safety or integrity of Project works. The balance of this fund at February 28, 2014 is \$1,510,000.

NOTE 15 – SUBSEQUENT EVENT:

In May, 2017, \$4,278,915 of note proceeds and net investment earnings remaining from the Series 2009A Revenue Notes were available for distribution by the Authority. Of that amount, \$3,684,099 was used to defease a portion of the 2013A Revenue Bonds due in March, 2023, \$390,543 was remitted to the Department of Water Resources for support of the DHCCP effort, and \$204,273 was refunded to financing participants.

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Supplementary Information

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Special Revenue Funds

Special Revenue Funds are used to account for specific revenue sources that are restricted to expenditures for specific purposes. The purpose of each Special Revenue Fund is described below:

Central Valley Project Authority

A JPA formed to pursue the transfer of the Central Valley Project from the Federal Government to local authorities. This transfer will lead to a more efficient and cost effective water and power system.

Contract Renewal #35

This fund manages issues that affect/benefit the Agricultural Service Contractors specifically to fund an Authority coordinator to assist in long term contract renewals. The goal of the coordination is to strengthen the contracting position of all member Agencies by attempting to present a uniform position to the extent possible on three levels:

1. Among Member Agencies and Delta export contractors.
2. CVP-wide, among the various regions and types of contractors.
3. One point of contact with Reclamation.

Cost for this fund is allocated 50% based on CVP contract quantity and the remaining 50% divided evenly amongst the 24 districts affected.

Grassland Basin Drainage #3A (General Participation)

Negotiate and implement an agreement with the United States for the temporary use of the San Luis Drain to convey agricultural drainage water around wetland areas to the San Joaquin River.

1. Conduct proceedings required by the California Environmental Quality Act.
2. Develop data for and participate in state or regional regulatory proceedings relating to the development, control, management and discharge of agricultural drainage waters within the Grassland Basin.
3. Retain services of a drainage coordinator to manage regional activities as directed by the Grassland Basin Drainage Steering Committee.

Groundwater Pumping Management

To monitor and manage the Delta-Mendota Canal groundwater pump-in program and to insure that water quality standards are met.

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Northern Groundwater Management

This fund administers and coordinates the Northern DMC Groundwater Management Plan and manages the staff work related to the development and implementation of groundwater well database and groundwater-monitoring program. It also seeks available State Grants to expand the program. Costs are allocated to Activity Agreement participants.

Southern Groundwater Management

This fund administers and coordinates the Southern DMC Groundwater Management Plan and manages the consultant work related to the development and implementation of a groundwater well base and a groundwater-monitoring program. Costs are allocated to Activity Agreement participants.

LEG & CVP Operational Affairs #1 All Members

The Legislative and CVP Operational Affairs #1 (Leg/Ops 1) Activity consists of legal services, CVP operations oversight, legislative, water right and general representation at the Federal, State and local level as they pertain and have relevance to the entire membership. Costs are therefore allocated to all members and are based on their respective CVP water contracts.

LEG & CVP Operational Affairs #2 Ag Service and M&I

The Legislative and CVP Operational Affairs #2 (Leg/Ops 2) Activity consists of legal services, CVP operations oversight, legislative, water right and general representation at the Federal, State and local level as they pertain and have relevance to the Agricultural Service and M&I Contractors. Costs are therefore allocated only to Ag Service and M&I contractors and are based on their respective CVP contract supplies.

Members are affected or benefited in varying degrees depending on the issues. To address this some specific actions are allocated in varying proportions to both Leg/Ops 1 and Leg/Ops 2.

LEG & CVP Operational Affairs #3 Service

This fund manages issues that affect/benefit the Agricultural Service Contractors. Costs are therefore allocated only to the Ag Service members and are based on their respective CVP contract supplies. The majority of the costs are budgeted for Authority General Counsel and State representation. Other categories of issues included in this Activity also include Reclamation Law, legislative/administrative actions pertaining exclusively to Agricultural Service Contractors. A new sub-fund of this fund was formed to handle Yuba County Water Transfers. The allocation methodology for this fund is the same as Leg/Ops 3's allocation.

Reallocation Agreement

Administration of the Water reallocation agreement among the United States Bureau of Reclamation, Santa Clara Valley Water District, and the San Luis & Delta-Mendota Water Authority.

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Drought Water Bank

This fund was established during fiscal year 2009 to accumulate and track expenses related to the Authority's participation in the California State Department of Water Resources Drought Water Bank to purchase transfer water on behalf of participating member Agencies through a 2009 Drought Water Bank Activity Agreement.

Integrated Water Resources Plan

This fund accounts for fiscal activities associated with the participation, development, application and administration of State grant opportunities pursued through the Water Authority and potentially funded by Proposition 84 and 1E.

Exchange Contractor 5 Year Transfer

This Activity administrates a 5 year transfer (2014-2018) between the Exchange Contractors, USBR (on behalf of Level 4 refuge supply purchases), Madera Irrigation District and the Authority. Costs are allocated to Authority members participating in the transfer under the Long-Term Exchange Contractor Water Transfer Activity Agreement based on their transfer water obligation.

Merced VAMP

This activity administrates the transfer agreement between the Merced Irrigation District, the SJRECWA and the Authority (beginning in fiscal year 2007). Costs are allocated to the Authority members who participate in the transfer based on the amount of transfer water they receive.

Water Transfer Activity Agreement

The purpose of this Long-Term North to South Water Transfers Activity Agreement is to allow the Activity Agreement Members to participate through the Water Authority in the benefits, and to share the obligations of preparing, adopting and defending environmental documentation for water transfer agreements contemplated by the Long-Term Water Transfer Program and to participate in annual and multi-year water transfers.

2013 Supplemental Water Transfers

This fund administrates a memorandum of agreement for the Water Authority to purchase water in Water Year 2013 and establish a pool for the purchased water and allocation to participants.

2014 Pooled Water Transfers

This fund administrates a memorandum of agreement for the Authority to purchase water in Water Year 2014 and establish a pool for the purchased water and allocation to participants.

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COMBINING BALANCE SHEET
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	Special Revenue Funds					
	Central Valley Project Authority	Contract Renewal #35	GBD #3A General Participation	Groundwater Pumping Management	Northern Groundwater Management	Southern Groundwater Management
ASSETS						
Cash and investments	\$	\$22,481	\$621,904	\$749	\$15,552	\$35,934
Receivables	<u> </u>	<u> 13</u>	<u> 61,966</u>	<u> </u>	<u> 7</u>	<u> 16</u>
Total Assets	<u>\$</u>	<u>\$22,494</u>	<u>\$683,870</u>	<u>\$749</u>	<u>\$15,559</u>	<u>\$35,950</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$	\$ 1,306	\$158,924	\$749	\$ 4,107	\$ 4,108
Workers compensation			17			
Accrued payroll		6	291		2	2
Payroll taxes payable						
Medical insurance payable						
Retirement contribution payable		1	45			
Unearned revenue						
Due to other funds	<u> 218</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u> 218</u>	<u> 1,313</u>	<u> 159,277</u>	<u> 749</u>	<u> 4,109</u>	<u> 4,110</u>
Fund Balances						
Assigned for:						
Services and supplies		21,181	524,593		11,450	31,840
Unassigned	<u>(218)</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>(218)</u>	<u> 21,181</u>	<u>524,593</u>	<u> </u>	<u> 11,450</u>	<u> 31,840</u>
Total Liabilities and Fund Balances	<u>\$</u>	<u>\$22,494</u>	<u>\$683,870</u>	<u>\$749</u>	<u>\$15,559</u>	<u>\$35,950</u>

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
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(Continued)

	Special Revenue Funds					Integrated Water Resources Plan
	Leg & CVP Oper Affairs #1 All Members	Leg & CVP Oper Affairs #2 All Members	Leg & CVP Oper Affairs #3 All Members	Reallocation Agreement	Drought Water Bank	
ASSETS						
Cash and investments	\$375,733	\$312,346	\$8,978	\$299	\$274,849	\$39
Receivables	<u>13,635</u>	<u>40,426</u>	<u>679</u>	—	<u>112,494</u>	—
Total Assets	<u>\$389,368</u>	<u>\$352,772</u>	<u>\$9,657</u>	<u>\$299</u>	<u>\$387,343</u>	<u>\$39</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$121,480	\$156,002	\$1,371	\$107	\$387,343	\$39
Workers compensation	200	141	18			
Accrued payroll	4,440	4,565	331	1		
Payroll taxes payable	64	309				
Medical insurance payable	188	139				
Retirement contribution payable	621	543	50			
Unearned revenue	6,828					
Due to other funds	—	—	—	—	—	—
Total Liabilities	<u>133,821</u>	<u>161,699</u>	<u>1,770</u>	<u>108</u>	<u>387,343</u>	<u>39</u>
Fund Balances						
Assigned for:						
Services and supplies	255,547	191,073	7,887	191		
Unassigned	—	—	—	—	—	—
Total Fund Balances	<u>255,547</u>	<u>191,073</u>	<u>7,887</u>	<u>191</u>	—	—
Total Liabilities and Fund Balances	<u>\$389,368</u>	<u>\$352,772</u>	<u>\$9,657</u>	<u>\$299</u>	<u>\$387,343</u>	<u>\$39</u>

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COMBINING BALANCE SHEET
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	Special Revenue Funds					Total Nonmajor Governmental Funds
	Exchange Contr 5 Year Trans	Merced Vamp	Water Transfer Program	2013 Supplemental Water	2014 Pooled Water Transfers	
ASSETS						
Cash and investments	\$36,326	\$5,383	\$	\$	\$	\$1,710,573
Receivables	<u>19</u>	<u>2</u>	<u>64,659</u>	<u>469</u>	<u>76,495</u>	<u>370,880</u>
Total Assets	<u>\$36,345</u>	<u>\$5,385</u>	<u>\$64,659</u>	<u>\$469</u>	<u>\$76,495</u>	<u>\$2,081,453</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$36,345	\$5,385	\$33,295	\$	\$76,495	\$ 987,056
Workers compensation						376
Accrued payroll						9,638
Payroll taxes payable						373
Medical insurance payable						327
Retirement contribution payable						1,260
Unearned revenue						6,828
Due to other funds	<u>_____</u>	<u>_____</u>	<u>31,364</u>	<u>469</u>	<u>_____</u>	<u>32,051</u>
Total Liabilities	<u>36,345</u>	<u>5,385</u>	<u>64,659</u>	<u>469</u>	<u>76,495</u>	<u>1,037,909</u>
Fund Balances						
Assigned for:						
Services and supplies						1,043,762
Unassigned	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>(218)</u>
Total Fund Balances	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>1,043,544</u>
Total Liabilities and Fund Balances	<u>\$36,345</u>	<u>\$5,385</u>	<u>\$64,659</u>	<u>\$466</u>	<u>\$76,495</u>	<u>\$2,081,453</u>

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
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	Special Revenue Funds				
	Central Valley Project Authority	Contract Renewal #35	GBD #3A General Participation	Northern Groundwater Management	Southern Groundwater Management
REVENUES					
Membership assessment	\$	\$	\$1,462,196	\$ 3,396	\$
Other revenue					
Use of money and property	_____	_____ 87	_____ 4,318	_____ 66	_____ 135
Total Revenues	_____	_____ 87	_____ 1,466,514	_____ 3,462	_____ 135
EXPENDITURES					
Salaries and benefits					
Yuba County Water Transfers					
Legal		76,922	26,599	415	415
Other professional services			158,914	6,299	4,705
Other services and supplies					
Travel					
Outreach services					
Conferences and training					
Meetings					
Fees and licenses			34,552		
Telephone		12	74		
Office space		79		40	40
Membership refunds		25,213			1,395
Operation & Maintenance (O & M)			258,932		
O & M (above water line)			76,915		
Biological monitoring			189,643		
Flow calculation/station maint			34,218		
Panoche creek gaging			6,775		
Quality data process/load calc			54,749		
Water quality monitoring			158,157		
Drainage coordinator			143,722		
Field coordinator			30,141		
Real time monitoring			1,826		
Newman water cost			83,948		
Administrative		411	12,824	184	184
Debt service:					
Interest and fiscal charges	_____ 1	_____	_____	_____	_____
Total Expenditures	_____ 1	_____ 102,637	_____ 1,271,989	_____ 6,938	_____ 6,739
Excess of Revenues Over (under)Expenditures	_____ (1)	_____ (102,550)	_____ 194,525	_____ (3,476)	_____ (6,604)
Fund Balance, Beginning of Year	_____ (217)	_____ 123,731	_____ 330,068	_____ 14,926	_____ 38,444
Fund Balance, End of Year	<u>\$(218)</u>	<u>\$ 21,181</u>	<u>\$ 524,593</u>	<u>\$11,450</u>	<u>\$31,840</u>

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	Special Revenue Funds			
	Leg & CVP Oper Affairs #1 All Members	Leg & CVP Oper Affairs #2 All Members	Leg & CVP Oper Affairs #3 All Members	Reallocation Agreement
REVENUES				
Membership assessment	\$912,683	\$1,144,742	\$10,897	\$588
Other revenue	195	75		
Use of money and property	<u>2,137</u>	<u>2,241</u>	<u>1,188</u>	<u>1</u>
Total Revenues	<u>915,015</u>	<u>1,147,058</u>	<u>12,085</u>	<u>589</u>
EXPENDITURES				
Salaries and benefits	30,215	104,623		
Yuba County Water Transfers			13,128	
Legal	393,695	508,311	415	415
Other professional services	364,156	449,382		
Other services and supplies	1,196	2,080		
Travel	5,102	4,351		
Outreach services	41,674	41,652		
Conferences and training	316	677		
Meetings	958	74		
Fees and licenses	56	127		
Telephone	1,562	898	54	
Office space	1,513	2,356		
Membership refunds				
Operation & Maintenance (O & M)				
O & M (above water line)				
Biological monitoring				
Flow calculation/station maint				
Panoche creek gaging				
Quality data process/load calc				
Water quality monitoring				
Drainage coordinator				
Field coordinator				
Real time monitoring				
Newman water cost				
Administrative	67,365	53,675	2,669	184
Debt service:				
Interest and fiscal charges	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>907,808</u>	<u>1,168,206</u>	<u>16,266</u>	<u>599</u>
Excess of Revenues Over (under)Expenditures	<u>7,207</u>	<u>(21,148)</u>	<u>(4,181)</u>	<u>(10)</u>
Fund Balance, Beginning of Year	<u>248,340</u>	<u>212,221</u>	<u>12,068</u>	<u>201</u>
Fund Balance, End of Year	<u>\$255,547</u>	<u>\$ 191,073</u>	<u>\$ 7,887</u>	<u>\$191</u>

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NONMAJOR GOVERNMENTAL FUNDS
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	Special Revenue Funds			Total Nonmajor General Funds
	Intertie Suspense	Water Transfer Program	2014 Pooled Water Transfers	
REVENUES				
Membership assessment	\$	\$	\$	\$3,534,502
Other revenue	1,014	32,311	43,997	77,592
Use of money and property	<u> </u>	<u> </u>	<u> </u>	<u>10,173</u>
Total Revenues	<u>1,014</u>	<u>32,311</u>	<u>43,997</u>	<u>3,622,267</u>
EXPENDITURES				
Salaries and benefits		351		135,189
Yuba County Water Transfers				13,128
Legal		30,116	4,950	1,042,253
Other professional services			39,047	1,022,503
Other services and supplies		217		3,493
Travel		6		9,459
Outreach services				83,326
Conferences and training				993
Meetings				1,032
Fees and licenses		780		35,515
Telephone		3		2,603
Office space		79		4,107
Membership refunds				26,608
Operation & Maintenance (O & M)				258,932
O & M (above water line)				76,915
Biological monitoring				189,643
Flow calculation/station maint				34,218
Panoche creek gaging				6,775
Quality data process/load calc				54,749
Water quality monitoring				158,157
Drainage coordinator				143,722
Field coordinator				30,141
Real time monitoring				1,826
Newman water cost				83,948
Administrative		759		138,255
Debt service:				
Interest and fiscal charges	<u> </u>	<u> </u>	<u> </u>	<u>1</u>
Total Expenditures	<u> </u>	<u>32,311</u>	<u>43,997</u>	<u>3,557,491</u>
Excess of Revenues Over (under)Expenditures	<u>1,014</u>	<u> </u>	<u> </u>	<u>64,776</u>
Fund Balance, Beginning of Year	<u>(1,014)</u>	<u> </u>	<u> </u>	<u>978,768</u>
Fund Balance, End of Year	<u>\$ </u>	<u>\$ </u>	<u>\$ </u>	<u>\$1,043,544</u>

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CONTRACT RENEWAL COORDINATOR
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
7/5/2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	\$ _____	\$ _____	\$ 87	\$ 87
Total Revenues	_____	_____	87	87
EXPENDITURES				
Legal	82,238	80,586	76,922	3,664
Salaries and benefits	5,748			
Fees and licenses	20	20		20
Office space	240	240	79	161
Telephone	236	236	12	224
Travel	118	118		118
Membership assessment refunds	25,213	25,213	25,213	
Administrative	1,326	441	411	30
Total Expenditures	115,139	106,854	102,637	4,217
Excess of Revenues Over (under) Expenditures	(115,139)	(106,854)	(102,550)	4,304
Fund Balance, Beginning of Year			123,731	
Fund Balance, End of Year			\$ 21,181	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GRASSLAND BASIN DRAINAGE #3A GENERAL PARTICIPATION
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
7/5/2017

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget-Positive (Negative)
REVENUES				
Membership assessments	\$1,462,196	\$1,462,196	\$1,462,196	\$
Use of money and property	<u> </u>	<u> </u>	<u>4,318</u>	<u>4,318</u>
Total Revenues	<u>1,462,196</u>	<u>1,462,196</u>	<u>1,466,514</u>	<u>4,318</u>
EXPENDITURES				
Legal	60,710	60,710	26,599	34,111
Other professional services	527,500	527,500	158,914	368,586
Fees and licenses	27,078	27,078	34,552	(7,474)
Telephone	1,000	1,000	74	926
Group meetings	250	250		250
Operation & maintenance (O&M)	125,000	125,000	258,932	(133,932)
O&M (above water line)	40,000	80,000	76,915	3,085
Biological monitoring	265,000	225,000	189,643	35,357
Flow calculation/station maintenance	31,000	31,000	34,218	(3,218)
Panoche Creek Gaging (Reg Sites)	6,775	6,775	6,775	
Quality data process/load calc	48,000	48,000	54,749	(6,749)
Water quality monitoring	125,000	125,000	158,157	(33,157)
Drainage coordinator	175,000	175,000	143,722	31,278
Field coordinator	33,000	33,000	30,141	2,859
Real time monitoring	2,000	2,000	1,826	174
Newman water cost	83,948	83,948	83,948	
Administrative	<u>18,671</u>	<u>13,028</u>	<u>12,824</u>	<u>204</u>
Total Expenditures	<u>1,569,932</u>	<u>1,564,289</u>	<u>1,271,989</u>	<u>292,300</u>
Excess of Revenues Over (under) Expenditures	<u>(107,736)</u>	<u>(102,093)</u>	<u>194,525</u>	<u>296,618</u>
Fund Balance, Beginning of Year			<u>330,068</u>	
Fund Balance, End of Year			<u>\$ 524,593</u>	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GROUNDWATER PUMPING MANAGEMENT
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
 7/5/2017

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget-Positive (Negative)
REVENUES				
Membership assessment	\$	\$	\$	\$
Use of money and property	_____	_____	_____	_____
Total Revenues	_____	_____	_____	_____
EXPENDITURES				
Membership refunds	442	442		442
Legal	350	350		350
Administrative	420	98	_____	98
Total Expenditures	<u>1,212</u>	<u>890</u>	_____	<u>890</u>
Excess of Revenues Over (under)				
Expenditures	<u>(1,212)</u>	<u>(890)</u>	_____	<u>890</u>
Fund Balance, Beginning of Year			_____	
Fund Balance, End of Year			\$ _____	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
NORTHERN GROUNDWATER MANAGEMENT
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
 7/5/2017

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget-Positive (Negative)
REVENUES				
Membership assessment	\$ 3,396	\$ 3,396	\$ 3,396	\$
Use of money and property	<u> </u>	<u> </u>	<u>66</u>	<u>66</u>
Total Revenues	<u>3,396</u>	<u>3,396</u>	<u>3,462</u>	<u>66</u>
EXPENDITURES				
Legal	850	850	415	435
Other professional services	10,000	10,000	6,299	3,701
Other services and supplies	750	750		750
Salaries and benefits	2,874	197		197
Fees and licenses	10	10		10
Office space	120	120	40	80
Telephone	18	18		18
Travel	59	59		59
Administrative	<u>420</u>	<u>98</u>	<u>184</u>	<u>(86)</u>
Total Expenditures	<u>15,101</u>	<u>12,102</u>	<u>6,938</u>	<u>5,164</u>
Excess of Revenues Over (under)				
Expenditures	<u>(11,705)</u>	<u>(8,706)</u>	<u>(3,476)</u>	<u>5,230</u>
Fund Balance, Beginning of Year			<u>14,926</u>	
Fund Balance, End of Year			<u>\$11,450</u>	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SOUTHERN GROUNDWATER MANAGEMENT
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
7/5/2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	\$ _____	\$ _____	\$ 135	\$ 135
Total Revenues	_____	_____	135	135
EXPENDITURES				
Legal	2,000	2,000	415	1,585
Other professional services	25,000	25,000	4,705	20,295
Other services and supplies	750	750		750
Salaries and benefits	2,874			
Fees and licenses	10	10		10
Office space	120	120	40	80
Telephone	18	18		18
Travel	59	59		59
Membership assessment refunds	1,395	1,395	1,395	
Administrative	420	98	184	(86)
Total Expenditures	32,646	29,450	6,739	22,711
Excess of Revenues Over (under) Expenditures	(32,646)	(29,450)	(6,604)	22,846
Fund Balance, Beginning of Year			38,444	
Fund Balance, End of Year			31,840	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LEG & CVP OPER AFFAIRS #1 ALL MEMBERS
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
7/5/2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>with Final</u>
				<u>Budget-Positive</u>
				<u>(Negative)</u>
REVENUES				
Membership assessment	\$ 899,812	\$899,812	\$912,683	\$ 12,871
Other revenue			195	195
Use of money and property			<u>2,137</u>	<u>2,137</u>
Total Revenues	<u>899,812</u>	<u>899,812</u>	<u>915,015</u>	<u>15,203</u>
EXPENDITURES				
Salaries and benefits	72,049	34,899	30,215	4,684
Legal	370,509	353,884	393,695	(39,811)
Other professional services	540,869	467,165	364,156	103,009
Other services and supplies	1,100	1,100	1,196	(96)
Travel	1,775	4,564	5,102	(538)
Meetings	250	250	958	(708)
Outreach services	41,674	41,674	41,674	
Conferences and training		391	316	75
Fees and licenses	131	131	56	75
Office Space	1,575	1,575	1,513	62
Telephone	1,736	1,736	1,562	174
Administrative	<u>49,049</u>	<u>66,822</u>	<u>67,365</u>	<u>(543)</u>
Total Expenditures	<u>1,080,717</u>	<u>974,191</u>	<u>907,808</u>	<u>66,383</u>
Excess of Revenues Over (under)				
Expenditures	<u>(180,905)</u>	<u>(74,379)</u>	<u>7,207</u>	<u>81,586</u>
Fund Balance, Beginning of Year			<u>248,340</u>	
Fund Balance, End of Year			<u>\$255,547</u>	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LEG & CVP OPER AFFAIRS #2 AG SERVICE AND M&I
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
 7/5/2017

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget-Positive (Negative)
REVENUES				
Membership assessments	\$1,135,700	\$1,135,700	\$1,144,742	\$ 9,042
Other revenue			75	75
Use of money and property			2,241	2,241
Total Revenues	1,135,700	1,135,700	1,147,058	11,358
EXPENDITURES				
Salaries and benefits	189,883	138,002	104,623	33,379
Legal	567,138	567,138	508,311	58,827
Other professional services	640,631	631,492	449,382	182,110
Other services & supplies	500	2,502	2,080	422
Travel	2,227	5,942	4,351	1,591
Conferences and trainings		962	677	285
Meetings	150	135	74	61
Outreach services	41,652	41,652	41,652	
Fees and license	344	344	127	217
Office space	4,125	4,125	2,356	1,769
Telephone	1,119	1,129	898	231
Administrative	49,149	55,520	53,675	1,845
Total Expenditures	1,496,918	1,448,943	1,168,206	280,737
Excess of Revenues Over (under)				
Expenditures	(361,218)	(313,243)	(21,148)	292,095
Fund Balance, Beginning of Year			212,221	
Fund Balance, End of Year			\$ 191,073	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LEG & CVP OPER AFFAIRS #3 AGRICULTURE
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
 7/5/2017

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget-Positive (Negative)
REVENUES				
Membership assessments	\$10,897	\$10,897	\$10,897	\$
Use of money and property	<u> </u>	<u> </u>	<u>1,188</u>	<u>1,188</u>
Total Revenues	<u>10,897</u>	<u>10,897</u>	<u>12,085</u>	<u>1,188</u>
EXPENDITURES				
Yuba County water transfers	10,011	9,708	13,128	(3,420)
Legal	850	850	415	435
Telephone	25	62	54	8
Meeting	100	100		100
Administrative	<u>4,181</u>	<u>3,570</u>	<u>2,669</u>	<u>901</u>
Total Expenditures	<u>15,167</u>	<u>14,290</u>	<u>16,266</u>	<u>(1,976)</u>
Excess of Revenues Over (under) Expenditures	<u>(4,270)</u>	<u>(3,393)</u>	<u>(4,181)</u>	<u>(788)</u>
Fund Balance, Beginning of Year			<u>12,068</u>	
Fund Balance, End of Year			<u>\$ 7,887</u>	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
REALLOCATION AGREEMENT
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
 7/5/2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Membership assessment	\$ 588	\$588	\$588	\$
Use of money and property	—	—	1	1
Total Revenues	588	588	589	1
EXPENDITURES				
Legal	350	350	415	(65)
Administrative	420	98	184	(86)
Total Expenditures	770	448	599	(151)
Excess of Revenues Over (under) Expenditures	(182)	140	(10)	(150)
Fund Balance, Beginning of Year			201	
Fund Balance, End of Year			\$191	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
EXCHANGE CONTRACTOR 5 YEAR TRANSFER
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
 7/5/2017

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget-Positive (Negative)
REVENUES				
Other revenue	\$7,744	\$13,301	\$	\$13,301
Total Revenues	7,744	13,301	_____	13,301
EXPENDITURES				
Legal	3,925	6,675		6,675
Other services and expenses	50	50		50
Meetings	1,000	1,000		1,000
Telephone	200	200		200
Administrative	2,569	5,376	_____	5,376
Total Expenditures	7,744	13,301	_____	13,301
Excess of Revenues Over (under) Expenditures	_____	_____	_____	_____
Fund Balance, Beginning of Year			_____	
Fund Balance, End of Year			\$	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
WATER TRANSFER PROGRAM
FOR THE YEAR ENDED FEBRUARY 28, 2014

Draft
 7/5/2017

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget-Positive (Negative)
REVENUES				
Other revenue	<u>\$16,225</u>	<u>\$37,463</u>	<u>\$32,311</u>	<u>\$(5,152)</u>
Total Revenues	<u>16,225</u>	<u>37,463</u>	<u>32,311</u>	<u>(5,152)</u>
EXPENDITURES				
Legal	7,225	28,544	30,116	(1,572)
Other services and supplies		1,949	217	1,732
Salaries and benefits	5,748	712	351	361
Office space	240	240	79	161
Telephone	36	36	3	33
Fees and licenses	20	20	780	(760)
Travel	118	118	6	112
Administrative	<u>2,838</u>	<u>808</u>	<u>759</u>	<u>49</u>
Total Expenditures	<u>16,225</u>	<u>32,427</u>	<u>32,311</u>	<u>116</u>
Excess of Revenues Over (under)				
Expenditures	<u>_____</u>	<u>5,036</u>	<u>_____</u>	<u>(5,036)</u>
Fund Balance, Beginning of Year			<u>_____</u>	
Fund Balance, End of Year			<u>\$_____</u>	

, 2017

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*

Board of Directors
San Luis & Delta-Mendota Water Authority
Los Banos, California

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of San Luis & Delta-Mendota Water Authority, as of and for the year ended February 28, 2014, and the related notes to the financial statements, which collectively comprise San Luis & Delta-Mendota Water Authority's basic financial statements and have issued our report thereon dated _____, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered San Luis & Delta-Mendota Water Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of San Luis & Delta-Mendota Water Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of San Luis & Delta-Mendota Water Authority'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 Authority'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether San Luis & Delta-Mendota Water Authority's financial statements are free of 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 determination of financial statement amounts. 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*.

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 Authority'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.

RESOLUTION NO. 2017-__

RESOLUTION SUPERSEDING PRIOR AND ESTABLISHING NEW AUTHORIZATION TO ORDER DEPOSIT OR WITHDRAWAL OF MONIES IN THE LOCAL AGENCY INVESTMENT FUND

WHEREAS, on September 3, 1992, the Board of Directors of the San Luis & Delta-Mendota Water Authority ("Authority") adopted Resolution No. 1992-22 authorizing investment of monies of San Luis & Delta-Mendota Water Authority in the Local Agency Investment Fund; and

WHEREAS, on July 9, 1998, the Authority adopted Resolution No. 1998-163 authorizing certain Authority officer(s) or any successors in office and named employees to order the deposit or withdrawal of monies in the Local Agency Investment Fund; and

WHEREAS, the Board desires to supersede Resolution No. 1998-163 and provide new authorization to order the deposit or withdrawal of monies in the Local Agency Investment Fund.

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. The facts set forth in the recitals above are true and correct and the Board so finds and determines.

Section 2. Resolution No. 1998-163 is hereby superseded and the authorization to order the deposit or withdrawal of monies in the Local Agency Investment Fund is established by this Resolution.

Section 2. Persons holding the following office and positions within the Authority are hereby authorized to order Authority funds deposited in and withdrawn from the Local Agency Investment Fund: (1) Treasurer, (2) Director of Finance, and (3) Supervisor of General Accounting. The Director of Finance may delegate the authority provided to her/him herein to any person under her/his supervision; provided the Director of Finance gives advance written notice to the Chairman of the Board and the Executive Director of the intent to delegate and, within 5 days of receiving that notice, neither the Chairman nor Executive Director objects.

Section 3. The Executive Director and the Treasurer, or either of them, are each hereby authorized and directed to take any and all other steps which may be necessary or convenient to implement the intent of this Resolution, and the prior action of any such authorized individual in conformity with the Investment Policy of the Authority and this Resolution is hereby ratified and confirmed as the duly authorized action of the Authority.

PASSED AND ADOPTED, this _th day of July, 2017.

Cannon Michael, Chairman

Attest:

Jason Peltier, Secretary

* * * * *

I hereby certify that the foregoing is a true and correct copy of a resolution duly adopted by San Luis & Delta-Mendota Water Authority, at a regular meeting of the Board of Directors thereof duly called and held at 842 6th Street, Los Banos, California on the _th day of July, 2017.

Jason Peltier, Secretary

CONSENT

Bill No: SB 372
Author: Cannella (R), et al.
Amended: 3/30/17
Vote: 21

SENATE NATURAL RES. & WATER COMMITTEE: 9-0, 3/28/17
AYES: Hertzberg, Stone, Allen, Atkins, Hueso, Jackson, Monning, Stern, Vidak

SENATE APPROPRIATIONS COMMITTEE: Senate Rule 28.8

SUBJECT: San Joaquin River Exchange Contractors Groundwater Sustainability Agency

SOURCE: San Joaquin River Exchange Contractors Water Authority

DIGEST: This bill creates the San Joaquin River Exchange Contractors Groundwater Sustainability Agency.

ANALYSIS:

Existing law:

- 1) Includes the Sustainable Groundwater Management Act (SGMA). SGMA, among other things:
 - a) Requires that a groundwater sustainability plan be adopted for high and medium priority groundwater basins in California.
 - b) Establishes a timetable for adoption of groundwater sustainability plans.
 - i) By 2017, local groundwater sustainability agencies (GSAs) must be identified.
 - ii) By 2020, overdrafted basins must be covered by a groundwater sustainability plan. Other high and medium priority basins not in overdraft must have plans by 2022.

- iii) By 2040, each high and medium priority basin must achieve sustainability, though this can be extended by 10 years for good cause.
 - c) Empowers local agencies to manage their basins sustainably.
 - i) Gives local agencies new authority to adopt and enforce rules, require reporting, raise funds and build new water projects.
 - ii) Requires the Department of Water Resources (DWR) to provide technical assistance to local agencies.
 - d) Establishes basic requirements for groundwater sustainability plans.
 - i) Establishes a long-term planning and implementation horizon.
 - ii) Requires measurable objectives and interim milestones to achieve sustainability in 20 years.
- 2) Creates special act districts to manage groundwater, which are also deemed the exclusive local agencies within their respective statutory boundaries with powers to comply with SGMA. These include districts, for example:
- a) Alameda County Water District.
 - b) Desert Water Agency.
 - c) Fox Canyon Groundwater Management Agency.
 - d) Monterey Peninsula Water Management District.
 - e) Ojai Groundwater Management Agency.
 - f) Orange County Water District.
- 3) Creates two more special act districts to manage groundwater, bringing the total to 17. These districts were specifically formed to manage groundwater under SGMA.
- a) SB 37 (Vidak, Chapter 391, Statutes of 2016) created the Kings River East Groundwater Sustainability Agency.
 - b) SB 564 (Cannella, Chapter 392, Statutes of 2016) created the North Fork Kings Groundwater Sustainability Agency.

This bill:

- 1) Enacts the San Joaquin River Exchange Contractors Groundwater Sustainability Agency Act (act), which creates the San Joaquin River Exchange Contractors Groundwater Sustainability Agency (agency) created in the Counties of Fresno, Madera, Merced, and Stanislaus.

- a) The boundaries of the agency overly a portion of the San Joaquin Valley Delta-Mendota Subbasin, comprised of the lands within the Central California Irrigation District, Firebaugh Canal Water District, San Luis Canal Company, and Columbia Canal Company.
 - i) The initial boundaries of the agency may be changed upon after a noticed public hearing by the board of directors of the agency or upon petition to and approval by the board of directors.
 - ii) The boundaries of the agency shall not be adjusted to include an area of the basin within the management area of another GSA unless the agency has entered into a memorandum of agreement or other legal agreement with that GSA that permits the area to be included.
- b) The agency shall be governed by a board of directors that shall consist of four members, as follows:
 - i) One member shall be chosen by the Central California Irrigation District.
 - ii) One member shall be chosen by the Firebaugh Canal Water District.
 - iii) One member shall be chosen by the San Luis Canal Company.
 - iv) One member shall be chosen by the Columbia Canal Company.
- c) The board may adopt ordinances for the purpose of regulating, conserving, managing, and controlling the use and extraction of groundwater within the territory of the agency.
- d) The agency may enter into a coordination agreement with other local agencies for purposes of coordinating the agency's plan with other agencies or groundwater sustainability plans within the Kings Subbasin as required by SGMA.
- e) The agency may exclude from any of the requirements of the act, or the operation of any ordinance, any operator who annually extracts less than a minimum amount of groundwater as specified by an ordinance adopted by the board.
- f) The agency may collect data and conduct technical and other investigations of all kinds in order to carry out the provisions of this act.
- g) The agency shall develop and implement a groundwater sustainability plan pursuant to SGMA to achieve sustainable groundwater management within the territory of the agency.
- h) The agency may exercise any of the powers granted to GSAs by SGMA.

- i) The agency may impose fees, including groundwater extraction or other regulated activity, to fund the costs of a groundwater sustainability program.
- 2) Adds San Joaquin River Exchange Contractors Groundwater Sustainability Agency to the list of special act districts which are deemed the exclusive local agencies within their respective statutory boundaries with powers to comply with SGMA.

Comments

- 1) *San Joaquin Valley Delta-Mendota Subbasin*. The Kings subbasin has been designated by DWR as a high-priority basin. DWR has also identified it as being one of 21 basins in critical overdraft.
- 2) *Half the Seats for Mutual Water Companies?* This bill allows representatives of two mutual water companies (San Luis Canal Company and Columbia Canal Company) to occupy half the seats on the GSA.

As noted in the Assembly Local Government Committee analysis of last session's SB 564 (Cannella), "Most mutual water companies are organized, pursuant to the General Corporation Law or the Nonprofit Mutual Benefit Corporation Law. Shareholders in a mutual water company hold a right to purchase water from the company. Stock in a company is usually linked to the ownership of a parcel served by the company and transfers with the land when the parcel is sold to successive owners. This type of corporate structure allows landowners to establish, essentially, a customer-owned water provider to serve their properties. State law exempts a mutual water company from state regulation if it is organized to deliver water to its stockholders and members, with specified exceptions. Governance of a mutual water company is generally limited to shareholders, or members, of the company. While the details of any particular company's governing structure are determined by its articles and bylaws, most mutual water companies allow only shareholders and members to vote on organizational matters and serve on the company's governing board."

The Legislature has, on occasion, excluded mutual water companies from participation in some water projects and programs. Most notably, the recent water bond authorized by Proposition 1 included specific language in Chapter 8 that prevented mutual water companies from being a part of a joint powers authority that sponsors a surface storage project funded by that bond.

However, SB 564, which allowed representatives of several mutual water companies on the North Fork Kings River Groundwater Sustainability

Agency's seven member board, was chaptered. It is not clear if having half the seats on the board for mutual water companies is an important distinction.

FISCAL EFFECT: Appropriation: No Fiscal Com.: Yes Local: Yes

SUPPORT: (Verified 4/18/17)

San Joaquin River Exchange Contractors Water Authority (source)
Association of California Water Agencies
Columbia Canal Co.

OPPOSITION: (Verified 4/18/17)

None received

ARGUMENTS IN SUPPORT: According to the author, "It was the expressed intent of the Legislature in writing the Sustainable Groundwater management Act to 'manage groundwater basins through the actions of local governmental agencies to the greatest extent feasible, while minimizing state intervention to only when necessary to ensure that local agencies manage groundwater in sustainable manner' [WC §10720.1(h)]. SB 372 provides statutory authorization for the San Joaquin River Exchange Contractors Water Authority, including its private mutual water company members, to serve as the Groundwater Sustainably Agency (GSA) for the service territories of its member entities to manage groundwater in accordance with SGMA."

Prepared by: Dennis O'Connor / N.R. & W. /
4/19/17 14:34:37

**** END ****

Memorandum

July 13, 2017

To: San Luis & Delta-Mendota Water Authority Board of Directors
From: Frances Mizuno, Assistant Executive Director
Subject: 2018 Delta Following Pilot Study

BACKGROUND

In 2015, the San Luis & Delta-Mendota Water Authority (SLDMWA) attempted to develop for the sole benefit of its members a land following water transfer program with the Delta landowners. The program was not implemented due to concerns raised by DWR and the State Water Contractors (SWC). However, the State Water Resources Control Board (SWRCB) and, in particular the Delta Watermaster, was very supportive.

In 2017, the SLDMWA again attempted to obtain approval for a land following water transfers with Delta landowners. For this effort, the SLDMWA proposed to partner with the SWC. However, through meetings with the Delta Watermaster, SWC, the California Department of Water Resources (DWR) and United States Bureau of Reclamation (Reclamation), it was decided not to pursue such transfers. All of the parties acknowledged that decisions to approve water transfers from lands within the Delta could be improved with additional assessments in the following areas: 1) Quantification of the amount of consumptive use water savings from crop idling; 2) Establishment of Delta Water Users' Water rights; 3) Determination of the difference in the timing between reductions in the Delta consumptive use and reduction in Delta channel depletion. And, due to timing and avoid the complications of a program that attempts to assess all of the areas noted above, all parties agreed to pursue for implementation in 2018 a pilot study to quantify in Delta consumptive use water savings when land is fallowed (Proposed 2018 Delta Following Pilot Study or Pilot Program). The parties anticipate that other considerations would be addressed in other forums, such as questions about water rights being addressed through SWRCB processes and questions about interaction/timing on Delta consumptive use and channel depletion through additional study by the DWR and possible others. (A Scope of Work is being developed to address this issue.)

RECOMMENDED ACTION

Staff recommends the Board of Director authorize execution of the letter agreement and the expenditure of up to \$150,000 to fund a portion of the cost of the Pilot Study.

PROPOSED 2018 DELTA FOLLOWING PILOT STUDY

A letter agreement and two scopes of work were drafted that would memorialize the obligations of the Delta Watermaster, Reclamation, DWR, SWC, Delta Interests and the SLDMWA for development of data that should allow for more reliable measurements of conservation (consumptive use (CU) water savings) from temporary crop idling on lands within the Delta.

The scopes of work outline a work plan for the monitoring of site specific evapotranspiration. Under the Pilot Program, 2,000 to 4,000 acres of cropland would be voluntarily fallowed to evaluate the effect in net reduction of water consumption. Land surface water consumption will be monitored using atmospheric measurements managed by UC Davis to measure and calculate site specific evapotranspiration rates. Eddy Covariance instrumentation and remote sensing of available satellite image data will be used by Land IQ (Consultant) to generate evapotranspiration (ET) calculations for the entire fallowed area for the duration of the pilot growing season. The Eddy Covariance method is considered one of the most accurate and direct approaches for measurements of gas fluxes. In addition to this measurement technique, additional, more streamlined instrumentation will be placed within the pilot area to expand upon the ground calibration data collected.

The total study cost is \$443,363. This cost is proposed to be funded by:

SWRCB- \$150,000 (UCD cost)

SWC- \$146,681.50 (50% of Land IQ Contract Cost)

SLDMWA- \$146,681.50 (50% of Land IQ Contract Cost)

BENEFITS OF STUDY

Besides the benefits for possible future water transfers from the Delta, having widely accepted consumptive use data for the Delta will allow for better refinement of the Delta operating models and lend itself to an overall better understanding of Delta conditions. More data in the Delta will ultimately benefit the operation of the Central Valley Project (CVP) and State Water Project (SWP). (See attached email from Michael George, Delta Watermaster for detailed benefits to the State Board's efforts).

In addition, over the past several years, there has been a concerted effort to improve relationships between Authority members with the Delta interests. This collaborative effort will go a long ways in building trust and relationships with all the State, Federal and public water agencies, both within the CVP and SWP, and with Delta interests.

Cheri Worthy

From: George, Michael@Waterboards <Michael.George@Waterboards.ca.gov>
Sent: Friday, June 30, 2017 12:52 PM
To: Frances Mizuno
Subject: RE: 2018 Delta Following Pilot Program

Frances,

As you have observed, I am a consistent proponent of improving our understanding of and ability to measure/estimate consumptive use of water within the Delta. I see the 2018 Pilot Study as an important “next step” in that process, but the 2018 effort should be put in the context of the progress we have made since 2014:

- As you are painfully aware, Semitropic engaged GEI Engineers (who subcontracted with Land IQ) in an attempt to measure the CU saving from a proposed following transfer during the 2014 growing season. Even though the transfer was thwarted during that drought year, Semitropic, with cooperation from the Delta Protection Commission, funded the research effort to capture data for a couple of tracts within the Delta. In retrospect, however, the real value of the 2014 effort was in refining research and measurement methods, in capturing data and illustrating the challenges of making an accurate measurement or achieving an estimate that would have broad credibility.
- On July 21, the Department of Water Resources is planning to rollout into a public platform tool the Statewide irrigated lands survey (based primarily on the 2014 Land IQ remote sensing supported by significant ground truthing to promote and quantify accuracy). I have had a sneak preview, and the tool is impressive and remarkably useful. The tool will eventually be populated with survey updates for 2015, 2016, 2017 and 2018.
- Beginning in 2015 and continuing through the 2016 growing season, our Office coordinated a comparative study of seven methods for measuring CU in the complex setting that is the Delta. The report on that CU Study (involving seven research teams under coordination by UC Davis) will be published in a peer-reviewed scientific journal in the Fall. Importantly, Land IQ was engaged to produce Delta-wide land use surveys for both 2015 and 2016.
- For 2017 we might have captured land use data in conjunction with a following pilot, but, as you know, the team which you have assembled couldn't organize the effort in time to get into the field during the current growing season. Working with DWR and Land IQ, however, I am very pleased to let you know (because it was just confirmed today) that we'll capture the land use data for 2017 on a comparable basis to the other years, so that we will have the ability to evaluate at least a five-consecutive-year dataset regarding CU in the Delta (and for much of the State's irrigated acreage).

That's why I think the team you have organized to include State regulatory and operating agencies, in-Delta water users, and outside-the-Delta stakeholders is so potentially powerful in adding insight not only on the CU savings associated with cropland following but also on rapidly changing land uses within the Delta.

So why is this research so important and why has capturing and disseminating accurate data become a major initiative of our Office?

First, I need these data in order to carry out my statutory responsibility to administer water rights within the Delta. Consumptive use is only one of the four water variables in the Delta (the others are diversion rate/volume/timing; return flow from tailwater/seepage/artesian water; and seepage/precipitation sources). As described above, we are a long way down the road to achieving broad consensus on how to measure/estimate CU at a standard of accuracy that will be “good enough for government work.” By that, I mean we should be able to quantify CU in the Delta at critical points in time on a basis that will be accepted the regulators, users and stakeholders (exporters, environmentalists and fish enthusiasts, for example).

Second, achieving consensus on estimating CU (even as those estimation techniques continue to be refined through additional research and experience) will let us make progress on measuring/estimating the other variables mentioned above.

Third, understanding CU in the Delta is part of a larger effort to refine our Delta operating models which, in turn, could inform refinement of regulatory conditions attached to Project water rights. For example, as we consolidate “lessons learned” from the recent drought, we have all recognized that Delta modeling seemed to diverge from observed conditions at “the dry-year end of the bell curve.” Model estimates of Import/Export Ratio, Net Delta Outflow and Delta Island Consumptive Use as well as dependent DayFlow calculations proved suspect under drought conditions. (By the way, to refine our models for reliability in future drought conditions we also need better insight on bathymetry and channel flow variability of velocity, temperature and other characteristics; but that’s another initiative.)

Fourth, if we expect farmers in the Delta to improve water management techniques and observe the limits of their water rights, we need to make sure they have access to reliable, location- and weather-specific data, including the kind of data that the CU Study and the 2018 Pilot Study can provide. That’s one reason I have been impressed by and supportive of your effort to organize the participants in the 2018 Pilot Study: it’s a farmer-to-farmer effort with enough agency involvement to both insure a rigorous research project and to create credibility of the results in all the camps.

I realize this email might be overkill, but I hope that buried in there you can find the nugget that you need for your purposes. Let me know if I have completely missed the mark and I will refine my aim.

Michael

Michael Patrick George
Delta Watermaster
1001 I Street, 25th Floor
Sacramento, CA 95814
Email: Michael.george@waterboards.ca.gov
Office: (916) 445-5962
Mobile: (916) 539-1889

From: Frances Mizuno [mailto:frances.mizuno@sldmwa.org]
Sent: Friday, June 30, 2017 11:14 AM
To: George, Michael@Waterboards <Michael.George@Waterboards.ca.gov>
Subject: RE: 2018 Delta Following Pilot Program

Michael,
I’d like to include this in my report to our Board as an additional benefit from our pilot study. Your input would be most helpful. Thanks.
Frances

From: Frances Mizuno
Sent: Wednesday, June 28, 2017 3:09 PM
To: 'George, Michael@Waterboards' <Michael.George@Waterboards.ca.gov>
Subject: RE: 2018 Delta Following Pilot Program

Michael,
How would you describe how this study effort to get widely acceptable consumptive use data will benefit determination of Dayflow and Net Delta Outflow Index?
Thanks.
Frances

From: George, Michael@Waterboards [<mailto:Michael.George@Waterboards.ca.gov>]
Sent: Wednesday, June 28, 2017 12:24 PM
To: Frances Mizuno <frances.mizuno@sldmwa.org>; gvhlaw@gmail.com; Jennifer Spaletta (Jennifer@spalettalaw.com) <Jennifer@spalettalaw.com>; Jon Rubin <Jon.Rubin@sldmwa.org>; Fock, Anna@DWR <Anna.Fock@water.ca.gov>; Johns, Jerry@DWR <jjohnswater@gmail.com>; 'Looper, Sheryl A (Sheri)' <SLooper@usbr.gov>; 'Mica Heilmann' <mheimann@landiq.com>; shirsch@mwdh2o.com; Chapman, Eric@SWC <echapman@swc.org>; 'smorris@swc.org' <smorris@swc.org>; 'Kyaw Tha Paw U' <ktpawu@ucdavis.edu>; Joel Kimmelshue <jkimmelshue@landiq.com>
Cc: Jason Peltier <jason.peltier@sldmwa.org>
Subject: RE: 2018 Delta Following Pilot Program

Frances,

I propose the further edits to the agreement which are marked on the attached. These are mostly cosmetic and consistency suggestions. I prefer calling this a “study” so that we don’t inappropriately become considered a “project” which might trigger inappropriate reviews.

Also, it appears that you attached two versions of the Land IQ Scope of Work (one in pdf, the other in Word). That is Exhibit A. I have attached here the Scope of Work for UC Davis, Exhibit B.

Thank you.

Michael

Michael Patrick George
Delta Watermaster
1001 I Street, 25th Floor
Sacramento, CA 95814
Email: Michael.george@waterboards.ca.gov
Office: (916) 445-5962
Mobile: (916) 539-1889

From: Frances Mizuno [<mailto:frances.mizuno@sldmwa.org>]
Sent: Wednesday, June 28, 2017 11:18 AM
To: gvhlaw@gmail.com; Jennifer Spaletta (Jennifer@spalettalaw.com) <Jennifer@spalettalaw.com>; Rubin, Jon@sldmwa.org <Jon.Rubin@sldmwa.org>; Fock, Anna@DWR <Anna.Fock@water.ca.gov>; Johns, Jerry@DWR <jjohnswater@gmail.com>; 'Looper, Sheryl A (Sheri)' <SLooper@usbr.gov>; 'Mica Heilmann' <mheimann@landiq.com>; shirsch@mwdh2o.com; Chapman, Eric@SWC <echapman@swc.org>; 'smorris@swc.org' <smorris@swc.org>; George, Michael@Waterboards <Michael.George@Waterboards.ca.gov>; 'Kyaw Tha Paw U' <ktpawu@ucdavis.edu>; Joel Kimmelshue <jkimmelshue@landiq.com>
Cc: peltier, jason@sldmwa <jason.peltier@sldmwa.org>
Subject: RE: 2018 Delta Following Pilot Program

All,

I have attached the final agreement. Included is the track-changes version so you can see the final changes as a result of comments received at the last meeting and a CLEAN version for you final review. Also attached are the 2 exhibits – Scope of Work by Land IQ and UC Davis. As we discussed, the goal is to have this agreement signed by all parties by the end of July. Please let me know if you have any questions.

Thank you.

Frances

-----Original Appointment-----

From: Frances Mizuno

Sent: Thursday, June 22, 2017 3:58 PM

To: Frances Mizuno; gvhlaw@gmail.com; Jennifer Spaletta (Jennifer@spalettalaw.com); Jon Rubin; Fock, Anna@DWR; Jerry Johns; 'Looper, Sheryl A (Sheri)'; 'Mica Heilmann'; Hirsch,Steve; 'Eric Chapman'; 'smorris@swc.org'; Michael George (Michael.george@waterboards.ca.gov); 'Kyaw Tha Paw U'; Joel Kimmelshue

Subject: 2018 Delta Fallowing Pilot Program

When: Thursday, July 20, 2017 2:00 PM-3:30 PM (UTC-08:00) Pacific Time (US & Canada).

Where: 400 Capital Mall- 27 Floor- Conf Rm 7

SACRAMENTO-SAN JOAQUIN DELTA FOLLOWING PILOT STUDY - EVAPOTRANSPIRATION MONITORING PROGRAM

PREPARED FOR: Frances Mizuno, SLDMWA

PREPARED BY: Mica Heilmann, Land IQ
Dr. Joel Kimmelshue, Land IQ

DATE: June 26, 2017

INTRODUCTION

This scope of work outlines a work plan for the monitoring of site specific evapotranspiration under a land following pilot program in the Sacramento-San-Joaquin Delta (Delta). Under this pilot, from 2,000 to 4,000 acres of cropland are expected to be fallowed to evaluate the effect in net reduction of water consumption. Land surface water consumption will be monitored using atmospheric measurements managed by UC Davis to measure and calculate site specific evapotranspiration rates. Eddy Covariance instrumentation and remote sensing of available satellite image data will be used by Land IQ to generate evapotranspiration (ET) calculations for the entire fallowed area for the duration of the pilot growing season. The Eddy Covariance method is considered one of the most accurate and direct approaches for measurements of gas fluxes. In addition to this measurement technique, additional, more streamlined instrumentation will be placed within the pilot area to expand upon the ground calibration data collected.

Calculation of ET can be done fairly accurately using weighing lysimeters and various micrometeorological techniques, including eddy covariance. These methods are limited, however, because they provide values of ET for local areas ranging from a few meters (lysimeters) to a few hundred meters (micrometeorological techniques), and not a regional scale. When regional scale estimates of ET are needed, various methods have been used with remotely sensed (RS) data from satellites to evaluate ET over broad areas. Satellite data are ideally suited for deriving spatially continuous ET surfaces that can be pared down to the field scale because of their temporal and spatial characteristics. However, the most accurate use of RS models requires calibration to surface measurements. The approach proposed for the tasks in this scope of work includes a combination of Delta island-specific ground micrometeorological measurements and remotely sensed modeling, calibrated with those measurements.

The scope of work for this effort involves the following tasks:

- **Task 1** – Pilot Site Selection and Instrumentation
- **Task 2** – Pilot Monitoring and Data Compilation
- **Task 3** – Remote Sensing Evapotranspiration Analysis

***Confidentiality:** This conceptual approach is considered confidential in nature, and is intended for review and consideration only by the addressees in the "Prepared For" line.*

- **Task 4** – Report Development
- **Task 5** – Meetings and Project Management

These tasks are described further in the remaining sections of this scope of work.

TASK 1. PILOT SITE SELECTION AND INSTRUMENTATION

Land IQ will coordinate with UC Davis and study stakeholders on the identification of study lands and site selection for installation of instrumentation to collect instantaneous ET data (yielding readings every 1/2 hour) at select locations representing various fallowed conditions. UC Davis will perform the installation and data collection. These data will be used for two objectives: (1) to directly measure actual ET from fallowed fields, and (2) to allow calibration of remote sensing models for ET and extrapolation of ET measurements across the entire Pilot area to generate a complete estimate of pilot study ET.

Identification of Study Lands

Grower participation and identification of participating lands will occur prior to the field instrumentation steps. The study will seek to identify between 2,000 and 4,000 acres for participating land to be fallowed. Participating lands should be identified to accommodate the planned monitoring equipment and to capture a range in variability within the Delta region. The objective of the land identification is to capture the dominant range in site conditions representative of the Legal Delta. Site conditions that will be considered in the identification of participating lands will include:

- Soil surface elevation above/below sea level – selection will seek to capture lands within multiple elevation ranges most representative of the Legal Delta.
- Representative soil types – Selection will seek to include both organic and mineral soil examples.
- Accessibility – Selections should seek lands that are more readily accessed by road.
- Crop type – Selections will focus on lands currently under annual crops that are readily rotated to fallow (e.g., corn).
- Land groupings – It is desirable to select groupings of fields that are within the same region (same island or adjacent islands) for instrumentation and modelling purposes. The study intent is to identify three zones representative of three sets of representative conditions, although the lands within them will vary. For instance: two zones in lower elevation lands representing different Delta regions and soils, and one zone in higher elevation land representing higher elevation soils. Some participating fields can also fall outside these zones, but instrumentation will be centered around selected zones, and therefore it will be preferable to have a grouping of fields around those locations.
- Suitability for instrumentation – A separate set of criteria (listed below) exists for placement of monitoring instruments. Only a subset of fields will be instrumented. Therefore, not all participating fields must meet these criteria, but it is important that a good selection of identified lands are suitable for instrument placement.

These criteria will be evaluated in more detail at the start of the project and coordinated with study stakeholders for the identification of participating lands.

Instrument Location Selection

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Station placement will be coordinated by Land IQ with UC Davis and other study cooperators, growers, and stakeholders and will consider representative soil and field moisture conditions, site access, and equipment security. Station site location selection will occur concurrently with instrument acquisition and once participating growers and lands have been identified.

Stations will be placed to best represent the participating fields and to gather representative data. All monitoring stations will be placed appropriately to gather representative results (adequate fetch) and to avoid wind flow distortions that introduces error in data collected. A monitoring plan will be developed by Land IQ and UC Davis as part of this task in order to convey and gain agreement on the monitoring details with DWR and other necessary entities. Site placement efforts in this task will consider:

- Predominant wind directions - Used in consideration of fetch distances from obstructions
- Fetch distance to physical obstructions and barriers – Fields located farther downwind from vertical barriers such as levees and ditch berms.
- Field size and uniformity – instrumented fields are ideally at least 20 acres in size. This allows for adequate fetch and uniform conditions up-wind from the monitoring instruments, which is important for collection of accurate and representative data.
- Accessibility – Selections should seek lands that are more readily accessed by road.
- Site security – Selections should seek fields that are less exposed to public traffic to reduce risk of equipment vandalism or theft.
- Representative following practices (e.g., drainage and weed management techniques)

An *example* of a prioritization map depicting potential field locations for different equipment types is shown in Figure 2. A refined and expanded map, prioritizing areas for instrument placement within the full Legal Delta, will be developed during the site selection process.

Station Installation and Calibration

Land IQ will collaborate with UC Davis and participating growers on station installation. Instrumentation deployed is expected to include three types of stations: “Gold” stations – two to three direct infrared-gas analyzer (IRGA) based eddy covariance (EC) stations; “Silver” stations – up to three eddy covariance based energy budget residual stations; and “Bronze” stations – up to 9 surface renewal energy budget stations. One surface renewal energy budget residual station will be used as a spare. Each station includes the following components; the owners of the stations are also indicated¹. Note, in general, at least one direct IRGA EC station and energy budget residual EC station should be located with each other and one surface renewal station, as a best practice for continuing calibration of surface renewal, and also providing support measurements for soil sensors. All systems include pipe mounting systems or tripods, and other related hardware such as cabling, grounding, etc. Equipment installations and calibration will be carried out in order to properly represent targeted ground conditions, taking into account wind direction, fetch, and land disturbances. Instrument arrangement will be performed to minimize distortion of air flow through instruments and to provide a level platform, stability and streamlined structure, and by avoiding unnecessary bulk that could interfere with measurements.

Final site locations will be recorded with GPS devices and included in the Monitoring Plan.

DELIVERABLES

Site Selection and Monitoring Plan

Confidentiality: This conceptual approach is considered confidential in nature, and is intended for review and consideration only by the addressees in the “Prepared For” line.

TASK 2. MONITORING AND DATA COMPILATION

Land IQ will coordinate with UC Davis to perform periodic site visits to monitor field conditions and surfaces with the objective of tracking changes in surface conditions that influence ET and identifying and minimizing interrupted or invalid data. The stations will collect instantaneous (half-hour) ET measurements, as well as full energy budgets for several purposes, so minimizing data gaps is a primary objective of this task. Surface monitoring data will also aid in relating remotely sensed data to ground conditions throughout the season. Satellite imagery, to be used in the remote sensing analysis of ET in Task 3, will also be collected and reviewed as a part of this task.

Coincident with these monitoring events, detailed assessments of site conditions will be recorded through field notes and photographs. Other periodic photos will be taken automatically from mounted cameras on the stations. These assessments will include visual evaluation of surface conditions including soil conditions, burrowing animal activity, weed growth, or other soil cover. Vegetative monitoring will include an estimate of density, height, location and coverage.

Telemetered data will be monitored continuously by Land IQ and UC Davis to review data quality. It is recognized that substantial data gaps may result in inability to produce ET estimates for that period of time. This monitoring will be focused on preventing or rapidly responding to any data collection interruptions in order to collect the most continuous and reliable dataset possible. Quality control and analysis will follow similar protocols to the UCD Delta study of 2016.

Equipment maintenance and additional site observations may be required and will be conducted and coordinated between UC Davis and Land IQ as needed. All data will be compiled for inclusion in final reports and for purposes of Task 3 analysis, including daily and monthly cumulative ET and surface energy budget components. A final, QA/QC'd data record will be produced in coordination between Land IQ and UC Davis.

DELIVERABLES

Complete database record including record of site observations and all ET data collected

TASK 3. REMOTE SENSING EVAPOTRANSPIRATION ANALYSIS

Remote sensing analysis will be conducted to characterize instantaneous ET and calibrate daily, time-resolved analysis approximately every 16 days during the primary 5 growing season months from May through September. This effort will employ Landsat 8 satellite imagery (freely available), which contains necessary thermal infrared band data. Satellite data will be screened for cloud cover and atmospherically corrected. It is important that the imagery used in this analysis contains a clear sky because even a thin cloud layer can considerably reduce the reliability of thermal infrared band readings and cause large errors in calculation of sensible heat fluxes. The micrometeorological stations distributed across the pilot area will be used for ground calibration of the sensible heat flux and other energy budget components with half-hourly readings obtained in Task 2 corresponding to the instantaneous Landsat 8 satellite overpasses. These remotely sensed instantaneous ET data will then be used to perform and calibrate surface energy balance calculations as well as to extrapolate to hourly and daily evapotranspiration for the analysis period. The measured and calculated ET results for the fields and pilot study area will be compared with reference water use assumptions for the same area under a cropped condition in order to generate the net reduction in consumptive water use for the pilot study.

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DELIVERABLES

Final tabular ET results in Excel form and spatial ET results in the form of an ESRI-compatible geodatabase. Comparisons of the satellite-based ET data with ground based measurements.

TASK 4. REPORT DEVELOPMENT

This task will involve summarizing the study methodology, data collection and analytical results into a draft and final technical report. The results will include net conserved water calculations for all participating fallowed lands. Data will be provided in tables and in the form of spatial ET maps for the entire pilot area. Monthly data collection updates will also be developed during the data collection period to provide ongoing data summaries and information on interim results and any challenges encountered. Resultant geodata will be able to be summarized by service area, field, or any other spatial criterion. Land IQ will coordinate with UC Davis to incorporate and document all data collection methods and results.

DELIVERABLES

Draft and final report documenting study monitoring and analysis results

Digital data

Monthly data collection updates

TASK 5. MEETINGS AND PROJECT MANAGEMENT

This task provides for preparation and participation by Land IQ and UC Davis personnel, at up to 5 project meetings in Sacramento or Davis, CA, over the duration of the study. It also includes time for project management and coordination of project personnel, task efforts, and deliverables.

DELIVERABLES

Participation in up to 5 project meetings

STAFFING RESOURCES AND PROJECT COOPERATORS

LAND IQ

Staff expected to work on this project from Land IQ have been involved in various aspects of evapotranspiration modeling, agricultural remote sensing, and regulatory support for the last 3 to 19 years, and are listed below. Other appropriately qualified staff may also participate to facilitate timely completion of tasks as a part of this scope of work. Key staff are listed below:

- Principal and Agricultural Scientist – Joel Kimmelshue, PhD
- Project Manager and Agricultural Scientist – Mica Heilmann, B.S.
- Remote Sensing and Agroclimatological Analyst – Zhongwu Wang, Ph.D.
- Remote Sensing and Agroclimatological Support – Diya Chowdhury, M.S.
- Associate Agronomist/Instrumentation and analysis – Seth Mulder, M.S.

***Confidentiality:** This conceptual approach is considered confidential in nature, and is intended for review and consideration only by the addressees in the "Prepared For" line.*

- Associate Scientist/Monitoring and analysis – Chris Stall, M.S.
- Staff Scientist/Monitoring and analysis – Andrew Loberg, B.S.

Land IQ also expects and welcomes input and collaboration with DWR and study stakeholders on instrumentation efforts, site selection, data collection and monitoring programs. Land IQ intends on working openly with these parties to help facilitate understanding and acceptance of the work approaches used for analysis and ultimate results.

SCHEDULE

A preliminary schedule is provided below. A detailed schedule will be developed at the initiation of the project that refines and expands upon this preliminary schedule and defines expectations and project commitments for this time-sensitive work.

- Nov - January – Initiation of project, identification of participating growers, Equipment and supply orders
- February – Equipment acquisition and monitoring site selection
- March - April - Installation and calibration of monitoring stations.
- May - September - Collect data and perform station maintenance periodically. Perform remote sensing analysis on 16-day time step coincident with Landsat 8 image acquisitions (subject to suitability of imagery). Data analysis and quality control.
- October - November – Removal of field instrumentation. Recalibration of instrumentation. Final analysis and draft report
- December – Final Report

The schedule depends on timing of equipment acquisition, weather conditions and field work. Some information from existing CIMIS stations will also be used for comparison to in-field measurements.

COST ESTIMATE

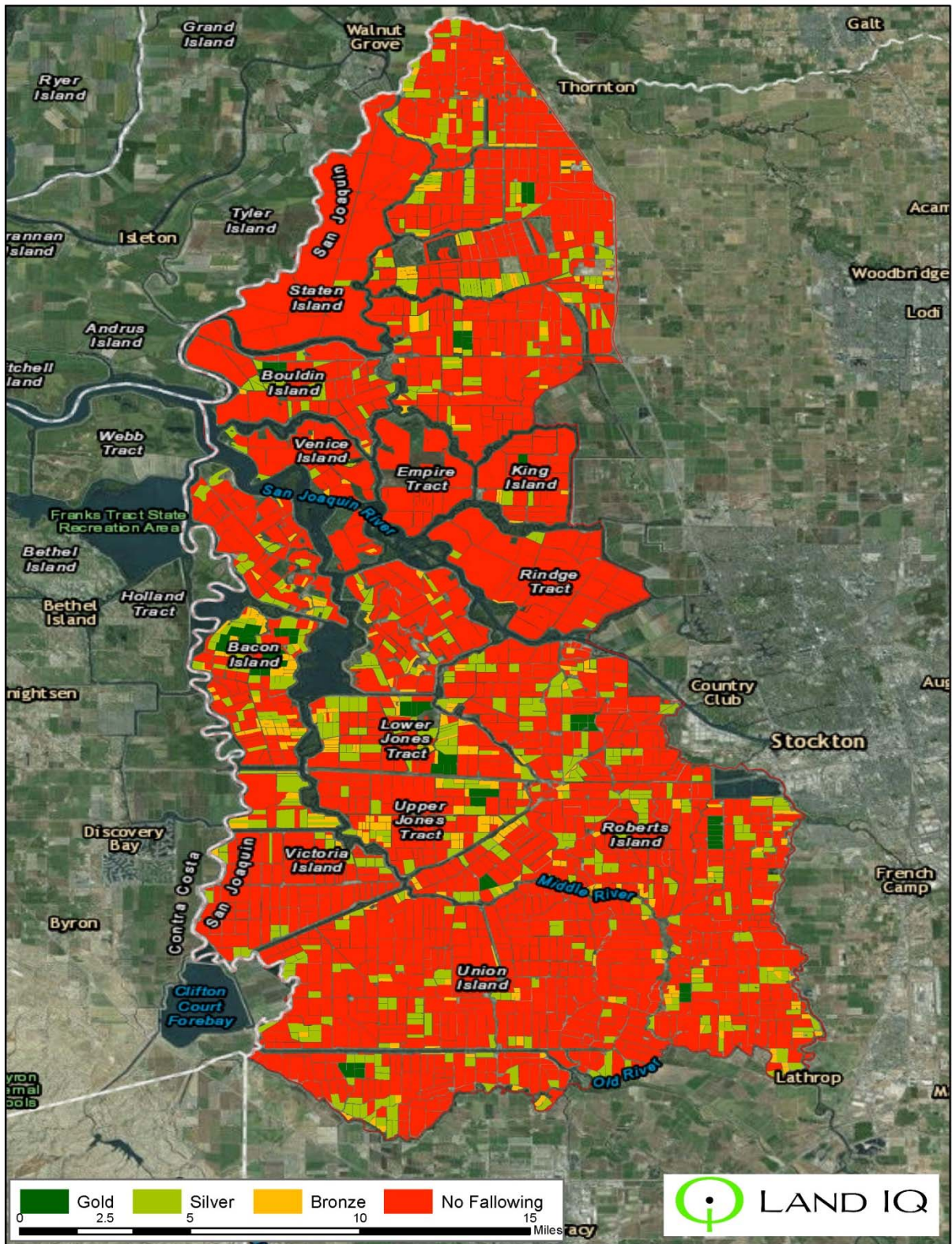
The cost estimate for this work plan is provided below and includes all Land IQ labor and expenses associated with monitoring, analysis and reporting. It should be noted that all costs are estimates at this time and unforeseen variables and/or efficiencies may occur that could alter costs.

TABLE 1. LAND IQ COST ESTIMATE

Task Number	Task Description	Land IQ			Sub-Total
		Labor	Travel	Expenses	
1	Pilot Site Selection and Instrumentation	\$13,930	\$355	\$80	\$14,365
2	Pilot Monitoring and Data Compilation	\$23,870	\$355	\$580	\$24,805
3	Remote Sensing Analysis	\$157,944			\$157,944
4	Reporting	\$57,672			\$57,672
5	Meetings and Project Management	\$38,578			\$38,578
		\$291,994	\$ 709	\$ 660	\$293,363

Confidentiality: This conceptual approach is considered confidential in nature, and is intended for review and consideration only by the addressees in the "Prepared For" line.

Figure 1. Legal Delta Extent



Confidentiality: This conceptual approach is considered confidential in nature, and is intended for review and consideration only by the addressees in the "Prepared For" line.

Figure 2. Example of selection of prioritized participating land areas for instrumentation. Prioritized for potential participation as follows:

Gold: Fields 20-40 acres in size, not a perennial crop and that are best candidates for Eddy Covariance instrumentation; **Silver:** Same criteria as gold, but less ideally suited for EC stations and may be candidates for other complimentary instrumentation. **Bronze:** Other fields 10-20 acres in size that could be suited to complimentary monitoring or non-instrumented participating fallowed land. Note: these fields and fields smaller than 10 acres would still be included in remote sensing analysis as participating and representative fallow land. **No Fallowing:** Includes fields not as desirable for study purposes due to field size, perennial crop production, historical surface conditions, proximity to obstructions, etc.

SCOPE OF WORK

SACRAMENTO-SAN JOAQUIN DELTA FALLOWING PILOT EVAPOTRANSPIRATION MONITORING PROGRAM

Prepared For: Michael George, Delta Watermaster

Prepared By: Kyaw Tha Paw U, Department of Land, Air and Water Resources, University of California, Davis

Date: June 2, 2017

INTRODUCTION

This document describes the scope of work for the University of California, Davis (UC Davis) in its collaboration with Land IQ to measure the evapotranspiration from fallowed land under a pilot study in the Sacramento-San Joaquin Delta (Delta). Cropland within the Legal Delta, selected by Land IQ and UC Davis and made available by cooperating farmers, will be fallowed during the 2018 growing season to determine the potential for reduction in consumptive water use.

Micrometeorological stations of three types (direct eddy covariance, eddy covariance using energy budget residual, and surface renewal using energy budget residual) will be deployed to measure evapotranspiration. Uncertainties in the measurements will be estimated from the literature, theoretical considerations, and previous experimental work carried out in the Delta during 2015 - 2017. UC Davis will collaborate with Land IQ, who will carry out remote sensing studies and other linked research for fallowed fields in the Delta. The remotely sensed estimates will be compared to the micrometeorological measurements to help improve the remotely sensed methodology that can eventually be used for monitoring evapotranspiration over large areas of the Delta and other areas of the state.

The UC Davis scope of work for this effort involves the following tasks:

- **Task 1** – Pilot Instrumentation, including site selection and equipment deployment
- **Task 2** – Field Monitoring and Data Compilation
- **Task 3** – Remote Sensing Evapotranspiration Comparative Analysis
- **Task 4** – Report Development
- **Task 5** – Meetings and Project Management

These tasks are described further in the remaining sections of this scope of work.

TASK 1. PILOT INSTRUMENTATION

UCDavis will install and operate atmospheric and ground measurement equipment suitable to collect instantaneous evapotranspiration (sometimes referred to as ET) data (yielding readings every half hour) at select locations representing various field conditions typical of the Delta in terms of elevation, soil type, wind conditions, etc. The resulting data will be used for two objectives: (1) to directly measure actual ET from fallowed fields, and (2) to allow calibration of remote sensing models for ET and extrapolation of ET measurements across the entire pilot area to generate a complete estimate of pilot study ET. A targeted pilot program size and prioritized fields for participation will be developed with Land IQ. Candidate site visits will include UC Davis participation, when appropriate. Each participating host will be asked to execute a Research Land Use Agreement (RLUA) authorizing UC Davis access to the selected sites for the term of the program. UC Davis will deploy the field equipment promptly following receipt of each executed RLUA.

Instrumentation deployed is expected to include three types of stations: “Gold” stations--two direct infrared-gas analyzer based eddy covariance stations and, potentially, one additional such station provided as an in-kind contribution to the project from the Department of Water Resources DWR); “Silver” stations-- three eddy covariance based energy budget residual stations; and “Bronze” stations-- nine surface renewal energy budget stations. Three additional “Bronze” stations will be available as spares. Note, in general, each “Gold” station and each “Silver” station should be co-located with a “Bronze” station, for continuing calibration of the “Bronze” station and also for providing support measurements of soil sensors. All stations include pipe mounting systems or tripods, and other related hardware such as cabling, grounding, etc.

This scope of work includes recalibration of two “Gold” stations and associated equipment to cost-effectively increase the number of these stations. Wingscapes Timelapsecams digital cameras will be included at each field site.

The following section describes the components of each station and the owner of such equipment¹.

Gold Stations and Components:

- A) From Delta Watermaster 2016 study, to be used with one of the direct IRGA Eddy Covariance Stations:
 - Zero air generator calibrator
 - CNR4 4-stream net radiometer

- B) From UC Davis Biomicrometeorology Lab, “in-kind” matching support:
 - 2 x Campbell Scientific CSAT3 sonic anemometer-LICOR 7500 IRGA station (should be recalibrated by manufacturers to assure accuracy); one currently in the field as part of the 2016 Delta study – the other at UC Davis.
 - Associated materials also from UC Davis.
 - R.M. Young 81000RE sonic anemometers may be used in place of the CSAT3 instruments if needed; they are listed below.

C) From DWR (currently in the field as part of the 2016 study):

Campbell Scientific IRGASON station:

- CSI IRGASON
- TCAV soil thermocouples (3)
- Rain gauge
- HC2S3 T/RH probe
- CR3000 datalogger
- CR1000 datalogger
- CNR4 Kipp and Zonen 4-stream net radiometer
- EC-5 VWC Decagon (Meter) soil moistures sensors (3)
- HFT3 REBS soil heat flux plates (3)

Silver Stations (3):

From Delta Watermaster 2016 study, currently at UCD (or still in the field), each station includes:

- CR3000 data logger
- NRLITE2 net radiometer
- 2 fine wire Thermocouples & mounts
- RMY 81000RE 3D Sonic Anemometers (“long neck” for greater accuracy in EC)
- RAVEN XT Cell Modem
- SP90 90W Solar Panels
- CH150 charging regulator
- PS84 Battery
- HC2S3 T/RH probe
- TE525mm Rain Gauge
- 2 REBS heat flux plates
- 2 TCAV soil thermocouples
- 3-5 CS616 soil moisture probes

Bronze stations (nine available for field deployment and three to be kept in reserve as spares):

From Delta Watermaster 2016 study, currently at UC Davis (or in the field):

Each station includes:

- CR1000 data logger
- NRLITE2 net radiometer
- Thermocouple set-ups
- RAVEN XT Cell Modem

- SP10 10W Solar Panel
- PS150 Charging regulator and battery
- 1-2 CS616 soil moisture probes; total of 30 available for all station types

Additional equipment & supplies to be purchased or recalibrated within a month of contract execution:¹

- 9 Apogee infrared thermometers
- 9 time lapse plant cameras
- 9 HC2S3 T/RH probes
- UCD LI7500 x 2 or x 3 recalibrations (up to 3 depending on cost)
- UCD CSAT3 3D sonic anemometers x 2 or x 3 recalibrations (up to 3 depending on costs)
- Miscellaneous other supplies (including, but not limited to pipes, nurails, and cross brackets, or other hardware per station)

¹Some model/maker changes may be made during final instrumentation configurations

Instrument acquisition and coordination efforts will be initiated immediately upon notice to proceed with this scope of work. Some instrumentation components have significant lead time and could take six to eight weeks for the equipment acquisition.

Station Site Selection – Station site location selection will occur concurrently with instrument acquisition and once participating fields have been identified. Station placement will be coordinated with project stakeholders, and will consider representative soil and field moisture conditions, site access, and equipment security. Three “Gold” stations will be placed to best represent the participating fields, in conjunction with “Silver” stations and “Bronze” stations. All monitoring stations will be placed appropriately within the field to gather representative results (with adequate fetch), while avoiding wind flow distortions that introduce error in data collected. A monitoring plan will be developed as part of this task in order to convey and gain agreement on the monitoring details with project stakeholders. Sites selections will consider:

- Predominant wind directions
- Fetch distance to physical obstructions and barriers
- Accessibility and security
- Field uniformity and representation of a range in field conditions (soils, elevation, drainage)
- Representative following practices (e.g. drainage and weed management techniques)
- Soil surface elevation relative to sea level

Station Installation and Calibration - Station installation will be performed by UC Davis in collaboration with hosts. Instrument arrangement will be performed to minimize distortion of air flow through instruments and to provide a level platform, stability and streamlined structure, and to avoid unnecessary bulk that could interfere with measurements.

Data will be fully telemetered by cellular modems to UC Davis servers. However, for the "Gold" stations, raw 10 Hz data will also be stored and collected at an approximately monthly intervals. The system will incorporate some automated data flagging protocols to identify inconsistencies in collection or outages, although the main part of quality control will involve analysis at UC Davis. UC Davis will perform periodic site visits after initial installation to verify calibration and proper function and to perform any seasonal adjustments.

Deployed equipment will be removed from the host sites during October – December 2018, with timing dependent on the dry time periods available, given the onset of the fall/winter rainy season.

DELIVERABLES

Three installed "Gold" stations (including the DWR station), three installed "Silver" stations, and nine installed "Bronze" stations.

TASK 2. MONITORING AND DATA COMPILATION

UC Davis will perform periodic site visits to maintain stations and monitor field conditions and surfaces with the objectives of maintaining proper function of station components, minimizing interrupted or invalid data, and coordinating with station hosts. The stations will collect ET measurements and full energy budgets every half hour. ET measurement quality for the "Gold" stations can be determined, to some extent, from the energy-budget "closure" of these measurements. Furthermore, the high frequency logged data periodically downloaded will be checked for spectral characteristics and the data corrected for any frequency related attenuation. Various other micrometeorological correction and data quality methods will be implemented.

Coincident with these monitoring events, detailed assessments of site conditions will be recorded through field notes and photographs. Soil samples will be taken to allow for periodic calibration of the soil water sensors. Soil moisture characteristics will also be recorded including presence and depth of any water table within five feet below ground surface. Other periodic photos will be taken automatically from mounted cameras on the stations. Site assessments will include visual evaluation of surface conditions including soil conditions, weed growth, or other soil cover. Vegetative monitoring will include an estimate of height, location, and percent coverage.

Telemetered data will be monitored continuously to review data quality. Substantial data gaps may result in an inability to produce continuous ET estimates. Therefore, monitoring will be focused on preventing or rapidly responding to any data collection interruptions in order to collect the most continuous and reliable dataset possible. Quality control and analysis will follow similar protocols to the Delta studies of 2016 and 2015. The use of thermocouple pairs for each "Bronze" station, for example, allows data duplication in case of thermocouple breakage, but a maintenance trip will be scheduled to replace any broken thermocouple to reduce the possibility of both thermocouples being broken. The temperature-relative humidity probes, in conjunction with the infrared temperature sensors, will help assess when condensation might occur on the fallow fields, which could later be measured as ET, although not part of the water extracted from surface or groundwater sources. In UC Davis's participation in the Delta 2015 fallow field study and the current 2016 Delta field campaign the UC Davis biomicrometeorological team gained valuable about detection of data anomalies and rapid corrective

response. In addition, numerous theoretical and field measurement based UC Davis studies will be used in the quality control, analysis, and "gap-filling" discarded data periods.

Equipment maintenance and additional site observations may be required and will be conducted as needed, following protocols developed during the 2015 and 2016 Delta field campaigns. All data will be compiled for inclusion in final reports and for purposes of Task 3 analysis, including daily and monthly cumulative ET and surface energy budget components.

DELIVERABLES

Data from the 15 installed stations, in comma delimited format compatible with Excel and other spreadsheet applications, for the half hourly data. For the 10 Hz raw data, the format may be binary to make data handling feasible.

TASK 3. REMOTE SENSING EVAPOTRANSPIRATION ANALYSIS

UC Davis will provide the field measurement data to Land IQ for comparison with remotely sensed instantaneous ET data. The measured and calculated ET results for the fields and pilot study area will be compared with reference water use assumptions for the same area under a cropped condition in order to generate the net reduction in consumptive water use for the pilot study.

DELIVERABLES

Data from Task 2 provided to Land IQ.

TASK 4. REPORT DEVELOPMENT

This task will involve summarizing the study methodology, data collection, and analytical results into a draft and final technical report, coordinated with Land IQ. Evapotranspiration measurements and crop coefficients for all participating fallowed fields, along with uncertainties of these quantities, will be summarized in the report. Data will be provided in table summaries and complete half hourly data in digital format. Monthly data collection updates (the format may either be verbal through conference calls or in writing if so requested) will also be developed during the data collection period to provide ongoing data sketches and to report on any challenges encountered. Data release will be coordinated with Land IQ.

DELIVERABLES

Draft and final report documenting study monitoring and analysis results, monthly data collection updates, and digital data in digital media format

TASK 5. MEETINGS AND PROJECT MANAGEMENT

This task provides for preparation and participation by UC Davis personnel (in coordination with Land IQ, at up to five project meetings in Sacramento, CA and Davis, CA, over the duration of the study. It also includes time for project management and coordination of project personnel, task efforts, and deliverables.

DELIVERABLES

Participation in up to five project meetings

STAFFING RESOURCES AND PROJECT COOPERATORS

Academic personnel, graduate students, and faculty expected to work on this project from UC Davis have been involved in various aspects of evapotranspiration field measurements and advanced numerical modeling, for the past 2 to 34 years, and are listed below. Other appropriately qualified personnel may also participate to facilitate timely completion of tasks as a part of this scope of work. Key personnel are listed below:²

- Principal Investigator for UC Davis, Kyaw Tha Paw U, Professor of Atmospheric Science and Biometeorologist; Ph.D.
- Doctoral Graduate Student – Eric Kent, M.S., experience in micrometeorological measurements including eddy-covariance and soil-plant-atmosphere modeling
- Doctoral Graduate Student – Jenaé' Clay, B.S., experience in micrometeorological measurements including eddy-covariance
- Project Scientist – Jean-Jacques Lambert, Ph.D. expert in soil moisture measurements and soil science

² Other personnel may be involved as needed.

SCHEDULE

A preliminary 2018 schedule is provided below. A detailed schedule will be developed at the initiation of the project that refines and expands upon this preliminary schedule and defines expectations and project commitments for this time-sensitive work.

- December, 2017—Enter into contract with the State Water Board, Office of the Delta Watermaster; finalize template for Research Land Use Agreements (RLUAs); order equipment.
- January - February – Identification of participating hosts, equipment preparation and recalibration; acquisition of support supplies; finalization of RLUAs
- February - March –Begin station installation at some sties
- March-May – Completion of installation and calibration of monitoring stations
- March - September - Collect data and perform station maintenance periodically. Data analysis and quality control, including initiation of maintenance trips in between scheduled maintenance trips.
- October - December – Removal of field instrumentation. Recalibration of instrumentation. Final analysis and draft report
- December – Final Report

The schedule depends on timing of equipment and supplies acquisition, site usage negotiations, weather conditions and field work. Some information from existing CIMIS stations will also be used for comparison to in-field measurements and calculations of some crop coefficients.

COST ESTIMATE

The cost estimate for this work plan is provided below and includes all labor and expenses associated with instrument and supplies acquisition, installation monitoring and data quality control and analysis. Negotiated indirect costs (overhead) are included.

Task Number	Task description	Labor + Benefits/Fees	Travel	Expenses	Sub-total
1	Pilot Instrumentation	18,709	\$2,500	28,000	49,209
2; also includes 3, 4,5	Pilot Monitoring and Data Quality Control, Compilation	67,500	\$2,500	6,212	76,212
UCD Total		86,209	4,000	34,212	125,421
Modified Total Direct Costs		51,166	4,000	34,212	89,378
Indirect Costs	0.25 *MTDC for state agencies FY17-18; 0.30*MTDC for state agencies FY18-19; overall calculated at 0.275*MTDC				24,579
Total					\$150,000

Note: Costs are estimates at this time and unforeseen variables and/or efficiencies may occur prior to execution of the final contract.

July 5, 2017

Mr. Jason Peltier
Executive Director
San Luis and Delta Mendota Water Authority
P.O. Box 2157
Los Banos, CA 93635

Subject: Pacheco Reservoir Expansion Project:
Agenda Materials for the July 13, 2017 Authority Board Meeting:

Dear Mr. Peltier:

I am providing a project information sheet on the Pacheco Reservoir Expansion Project (Project) for inclusion in the agenda packet for the July 13, 2017, Board Meeting of the San Luis and Delta Mendota Water Authority (Authority).

The Santa Clara Valley Water District (SCVWD) will submit a Proposition 1 application to the California Water Commission (CWC) under the State's Water Storage Improvement Program. SCVWD's partners in this application are the San Benito County Water District (SBCWD) and the Pacheco Pass Water District. The application is due to the CWC on August 14, 2017.

An expanded Pacheco Reservoir (proximate to the pipeline that conveys Central Valley Project water from San Luis Reservoir to Santa Clara and San Benito counties) could potentially also have benefit to many members of the Authority, to the extent that storage of supplies destined for SCVWD and SBCWD can be coordinated between San Luis Reservoir and the new Pacheco Reservoir and/or exchanges and transfers between SCVWD/SBCWD and other Authority members can be enhanced.

We will be happy to provide a brief presentation during the July 13, 2017 Authority meeting.

If you have any questions, please contact me at (408) 630-2750 or by email at ghall@valleywater.org.

Sincerely,



Garth Hall
Acting Chief Operating Officer
Water Utility Enterprise

Attachment: Pacheco Reservoir Project Information Sheet

c: J. Varela, R. Santos, G. Kremen, SCVWD; J. Cattaneo, SBCWD; N. Camacho, J. De La Piedra, C. Kao, M. Ozbilgin, J. Schmidt



Pacheco Reservoir Expansion Project

Proposition 1 WSIP Funding Application Submittal

Introduction

California's Water Quality, Supply, and Infrastructure Improvement Act of 2014 provides for issuance of \$7.5 billion in general obligation bonds, including \$2.7 billion for investments in surface and groundwater storage projects. The water storage projects will be funded under the act's Water Storage Investment Program (WSIP) through the efforts of the California Water Commission, which is responsible for allocating these funds using a competitive selection process.

To further optimize and expand local control of its water supply portfolio, the Santa Clara Valley Water District's Board of Directors authorized staff in February 2017 to evaluate whether expansion of Pacheco Reservoir in southeast Santa Clara County will meet WSIP eligibility requirements and compete against other water storage projects in the state vying for WSIP funds. WSIP funds can be allocated to cover up to 50 percent of a project's cost, but only that portion dedicated to providing public benefits, including environmental benefits, beyond water supply. Santa Clara Valley Water District staff – in collaboration with the Pacheco Pass Water District and San Benito County Water District – have made good progress in their evaluation and expect to show that increasing the storage capacity of Pacheco Reservoir can help establish a permanent South-Central California Coast steelhead population in Pacheco Creek, plus provide both water supply and other significant public benefits.

The Project

Owned by Pacheco Pass Water District, the existing Pacheco Reservoir has an operational capacity of 5,500 acre-feet. Water released from the reservoir flows down Pacheco Creek and seeps through the creek bed and into the underlying groundwater aquifer as it winds towards its confluence with the Pajaro River. The released flow is measured to fully infiltrate into a groundwater aquifer that begins at the northern tip in Santa Clara County and extends southwards into San Benito County. Agricultural users in Pacheco Pass Water District and San Benito County Water District pump water from the aquifer.



Existing Pacheco Reservoir.

The project includes construction of a new earthen dam a short distance upstream from the existing dam and a pipeline to connect the dam to the existing Pacheco Conduit, a federal Central Valley Project pipeline that delivers water into Santa Clara and San Benito counties from San Luis Reservoir. The Pacheco Reservoir Expansion Project would expand the reservoir to 140,000 acre-feet and deliver water supply, water quality, and ecosystem benefits to the region and, through specific operations, the Sacramento-San Joaquin Delta. The reservoir, when filled, would inundate lands on private properties, but would not extend into Henry Coe State Park.

The enlarged reservoir would be operated to enhance the continuity of flows in Pacheco Creek, not only for groundwater recharge but also to establish a high quality steelhead habitat that reaches far inland from Monterey Bay into Pacheco Creek. It would also expand the storage of Central Valley Project water available to the Santa Clara Valley and San Benito County water districts and provide more flexibility for use of this water at optimal times. The expanded reservoir would be filled by a combination of Central Valley Project supplies and local inflows. Potentially, the reservoir could also provide downstream flood protection benefits.

Benefits

- Fisheries and habitat establishment along Pacheco Creek and downstream Pajaro River.
- Increased emergency water supplies and improved groundwater conditions.
- Improved water quality through avoidance of San Luis Reservoir low point issues.
- Expanded storage of wet year supplies for utilization during dry and critical years.
- Increased operational flexibility and greater local control of water supplies.
- Potentially, reduced flood risk along Pacheco Creek and downstream Pajaro River, offering some relief to the disadvantaged communities of Watsonville and Pajaro.
- Potentially, increased water supplies to Central Valley wildlife refuges.

Cost

The project capital cost is provisionally estimated at \$800 million.

Schedule

WSIP funding applications are due by Aug. 14, 2017. The California Water Commission is planning to release project rankings in April 2018 and early funding decisions in June 2018.

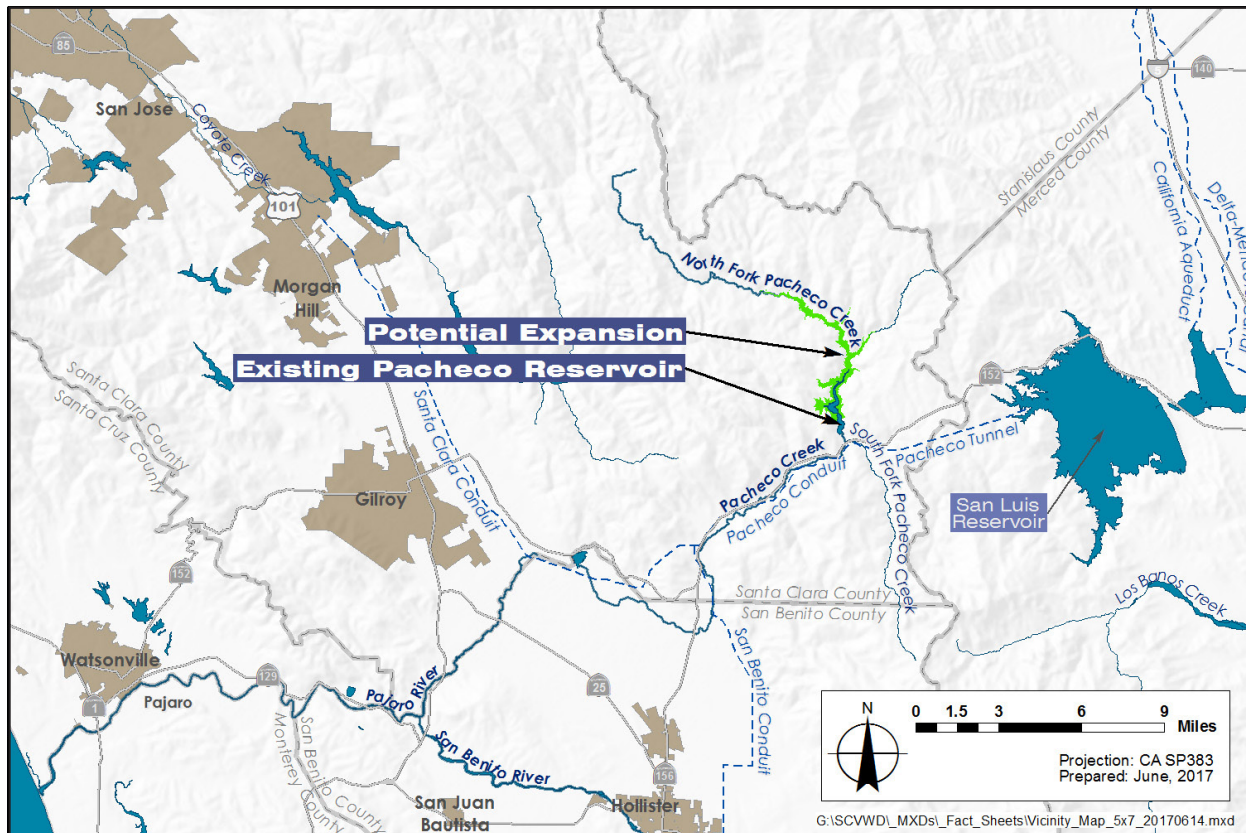


Figure 1: Study area map of the Pacheco Reservoir Expansion Project. Map subject to revision.



**PACHECO PASS
WATER DISTRICT**

CONTACT US

Melih Ozbilgin, project manager at **(408) 630-2725** or by email at **mozbilgin@valleywater.org**. Or use our **Access Valley Water** customer request and information system at **valleywater.org** to find out the latest information on district projects or to submit questions, complaints or compliments directly to a district staff person.

RESOLUTION NO. 2017-412

RESOLUTION AMENDING RESOLUTION 2001-191

WHEREAS, on or about June 14, 2001, the Board of Directors of the San Luis & Delta-Mendota Water Authority (the "Board" and the "Authority," respectively) adopted Resolution 2001-191;

WHEREAS, Resolution 2001-191 reconfirmed the structure of standing advisory committees, delegated to the Authority's Chairman the power to appoint standing advisory committee members, and conformed the structure and authority of the Finance and Administration and O&M Technical Committees to terms of that certain Memorandum Of Understanding between the San Luis & Delta-Mendota Water Authority and the Friant Water Users Authority; and

WHEREAS, Resolution 2001-191 establishes the qualification for membership on the Water Resources Committee and the Finance and Administration Committee by stating: "The Member representing each Division shall be a Director or Alternate Director of the Authority; Alternate Members need not be Directors or Alternate Directors of the Authority"; and

WHEREAS, the Board desires to expand and clarify the scope of qualifications to serve as a member of the Water Resources Committee and of the Finance and Administration Committee so that the qualifications for membership on the Water Resources Committee and the Finance and Administration Committee are the same as the qualification for Directors and Alternate Directors, as set forth in section 9(b) of the Amended and Restated Joint Exercise of Powers Agreement for the Authority.

NOW, THEREFORE BE IT RESOLVED AS FOLLOWS:

Section 1. The facts stated in the recitals above are true and correct, and the Board so finds and determines.

Section 2. Resolution 2001-191 is hereby amended as follows:

A. Section 2 d is hereby deleted in its entirety and is superseded and replaced with the following new Section 2 d:

"The Committee Member and Alternate Member representing each Division shall be a member of a governing body of an Authority Member Agency, shall be on the staff of or a permanent consultant of an Authority Member Agency, or shall otherwise be, upon the request of the Authority's chairperson, formally appointed by the governing body of an Authority Member Agency."

B. The first sentence of Section 3 c 4 is deleted in its entirety and is superseded and replaced with the following new Section 3 c 4:

“The Committee Member and Alternate Member representing each Division shall be a member of a governing body of an Authority Member Agency, shall be on the staff of or a permanent consultant of the Authority Member Agency, or shall otherwise be, upon the request of the Authority’s chairperson, formally appointed by the governing body of an Authority Member Agency.”

PASSED, APPROVED AND ADOPTED this 12th day of January, 2017, by the Board of Directors of the San Luis & Delta-Mendota Water Authority, by the following vote:

AYES:

NAYS:

ABSTAIN



Michael Stearns, Chairperson

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

Attest:



Jason Pelzer, Secretary

I hereby certify that the foregoing is a true and correct copy of a resolution duly adopted by the San Luis & Delta-Mendota Water Authority, a California joint powers agency, at a regular meeting of the Board of Directors thereof duly called and held at the office of the Authority on the 12th day of January, 2017.

A handwritten signature in black ink, appearing to read 'J. Peltier', is written over a horizontal line.

Jason Peltier, Secretary

RESOLUTION 2001-191

RESOLUTION REVISING AND SUPERSEDING RESOLUTION 1998-164

Resolved by the Board of Directors of the San Luis & Delta-Mendota Water Authority as follows:

1. That certain Resolution 1998-164 RESOLUTION RECONFIRMING STRUCTURE OF STANDING ADVISORY COMMITTEES, DELEGATING TO CHAIRMAN POWER TO APPOINT STANDING ADVISORY COMMITTEE MEMBERS, AND CONFORMING STRUCTURE AND AUTHORITY OF FINANCE AND ADMINISTRATION AND O&M TECHNICAL COMMITTEES TO TERMS OF THAT CERTAIN MEMORANDUM OF UNDERSTANDING BETWEEN THE SAN LUIS & DELTA-MENDOTA WATER AUTHORITY AND THE FRIANT WATER USERS AUTHORITY heretofore adopted on September 10, 1998 is hereby rescinded and superseded in its entirety by the following:

RESOLUTION RECONFIRMING STRUCTURE OF STANDING ADVISORY COMMITTEES, DELEGATING TO CHAIRMAN POWER TO APPOINT STANDING ADVISORY COMMITTEE MEMBERS, AND CONFORMING STRUCTURE AND AUTHORITY OF FINANCE AND ADMINISTRATION AND O&M TECHNICAL COMMITTEES TO TERMS OF THAT CERTAIN MEMORANDUM OF UNDERSTANDING BETWEEN THE SAN LUIS & DELTA- MENDOTA WATER AUTHORITY AND THE FRIANT WATER USERS AUTHORITY

WHEREAS, the First Amended and Restated Exercise of Joint Powers Agreement/San Luis & Delta-Mendota Water Authority (the "JPA" and the "Authority," respectively), made effective January 1, 1992, provides that the Board of Directors (the "Board") shall exercise all the power and authority of the Authority and may also "appoint and delegate such powers and authority to advisory or subcommittees as the board may determine by motion, resolution or ordinance;" and

WHEREAS, on April 10, 1997 the Board, upon motion duly made, seconded and passed, established two standing advisory committees, the Finance and Administration Committee, which replaced the ad hoc Finance/Personnel Committee, and the Operations/Water Supply Committee, commonly referred to as the Water Resources Committee, and provided that the membership of each such committee

consist of one representative from each division of the Authority, plus the Authority Chairman and Vice-Chairman; and

WHEREAS, on May 14, 1998, the Board adopted Resolution 1998-159, by which the Board approved and adopted that certain Memorandum of Understanding Between Friant Water Users Authority and San Luis & Delta-Mendota Water Authority Relating to Allocation, Collection and Payment of Operation, Maintenance & Replacement Costs for Water Delivered through Certain Central Valley Project facilities (the "MOU"); and

WHEREAS, Article V.A. of the MOU, a copy of which is attached to this Resolution as Exhibit "A" hereto and by reference incorporated herein sets forth the agreed participation of the Friant Water Users Authority ("FWUA") upon the Finance and Administration Committee and the OM&R Technical Committee of the Authority; and

WHEREAS, this Resolution is not intended to alter or supersede the MOU; rather, it is the purpose of this Resolution to set forth in a single document the authorities, structure, and delegations of appointment power concerning its standing committees, in accordance with the documents referenced above.

NOW, THEREFORE, BE IT RESOLVED, AS FOLLOWS:

Section 1. The matters stated in the recitals above are true and correct, and the Board so finds and determines.

Section 2. Water Resources Committee.

a. Authority. The Water Resources Committee shall advise the Board of Directors and staff on policy matters concerning water supply and water supply operations issues and on the implementation of policy established by the Board on these matters. This Resolution shall not be deemed to alter the authority of the Board to take actions on these matters, whether or not the Committee has provided advice on such action.

b. Structure. The Water Resources Committee shall be comprised of one Member from each Division of the Authority, the Chairman, and the Vice Chairman of the Authority. There shall be appointed one Alternate Member for each Divisional representative. There shall be no alternates for the Authority Chairman or Vice Chairman. The initial number of Members is seven (7).

c. Appointment. The Chairman of the Authority, after conferring with the members of each Division, shall appoint the Members and Alternate Members of the committee. Divisional representatives shall serve at the

pleasure of the Division. Vacancies in the Committee shall be filled in the same manner as appointment of original members.

d. Qualifications. The Member representing each Division shall be a Director or Alternate Director of the Authority; Alternate Members need not be Directors or Alternate Directors of the Authority.

e. Meetings. Regular meetings of the Committee shall be held 2 weeks prior to the regular meetings of the Board of Directors of the Authority, or on such alternate dates as may be selected by the Committee from time to time. The Executive Director of the Authority, the Chairman of the Authority, Chairman of the Committee or a majority of the Committee Members may call special meetings as necessary. All such meetings shall be conducted in accordance with the Ralph M. Brown Act (Government Code Sections 54950, et seq.)

f. Quorum and Voting. A majority of the then-appointed Members plus any Alternate Members attending in the absence of their respective Members shall comprise a quorum of the Committee. Each Member, including the Chairman and Vice Chairman, shall have one vote. In the absence of the Member for whom an Alternate Member is appointed, or in cases of the Member's conflict of interest precluding participation, the Alternate Member is authorized to cast the vote of the Member. Committee actions shall be determined by the vote of a majority of a quorum.

g. Presiding Officer. The Authority Chairman shall appoint from the Water Resources Committee membership a Committee Chairman to serve as presiding officer, and the Water Resources Committee may select a temporary Chairman to serve in the absence of the Committee Chairman. The Committee Chairman shall hold his position at the pleasure of the Authority Chair.

Section 3. Committees Dealing with Budgetary Matters

a. Definitions.

1. Non-OM&R Matters: All budget, financial and administrative matters which do not relate to the Operation, Maintenance & Repair (OM&R) Budget or Program of the Authority.

2. OM&R Budget: A budget required to be prepared by Article 11a of Contract No. 8-07-20-X0354 between the United States of America and the Authority, Agreement to Transfer the Operation, Maintenance and Replacement and certain Financial and Administrative Activities Related to the

San Luis & Delta-Mendota Canals, Tracy Pumping and O'Neill Pumping/Generating Plant, San Luis Drain and Associated Works.

3. OM&R Program: All activities of the SLDMWA required for the OM&R of the Project Facilities pursuant to the SLDMWA Transfer Agreement, including but not limited to, the program of work to be performed, the preparation and adoption of budgets, funding (including establishment of reserves and creation of debt), purchasing, auditing, inspections, cost recovery methodology and fiscal agent responsibilities.

4. Project Facilities: The facilities described as "Project Facilities" in the MOU.

b. FWUA Participation. The FWUA shall participate in Authority decision-making relating to the OM&R of the Project Facilities and the OM&R Program through representation and voting on the Authority Finance and Administration Committee and the OM&R Technical Committee, a subcommittee of the Finance and Administration Committee.

1. Board of Directors. The FWUA shall not, by virtue of the terms of the MOU, be entitled to representation on the Authority Board of Directors, and neither the MOU nor this Resolution shall be deemed to alter the authority of the Authority Board of Directors to adopt and amend budgets for the conduct of Authority business, including for OM&R of the Project Facilities.

2. Committees. The FWUA shall be entitled to representation on the Finance and Administration Committee and the OM&R Technical Committee as described in this Section 3.

c. Finance and Administration Committee ("FAC")

1. Authority. The FAC shall advise the Board of Directors and staff concerning the Authority's budget and administration matters, including personnel, and on the implementation of policy established by the Board on these matters. It may make recommendations concerning the OM&R Budget or OM&R Program as set forth in this Section 3.

2. Structure. The FAC shall be comprised of one Member from each Division of the Authority, the Chairman, and the Vice Chairman of the Authority; and one representative of the FWUA. There shall be appointed one Alternate Member for each Divisional representative and for the

FWUA representative. There shall be no alternates for the Chairman and Vice Chairman of the Authority. The initial number of Members is eight (8).

3. Appointment. The Chairman of the Authority, after conferring with the members of each Division, shall appoint the Divisional Members and Alternate Members of the committee. Divisional representatives shall serve at the pleasure of the Division. The Chairman of the Authority shall appoint the FWUA Member and Alternate Member recommended, in writing, by the FWUA, who shall serve at the pleasure of the FWUA. Vacancies in the FAC shall be filled in the same manner as appointment of original members.

4. Qualifications. The Member representing each Division shall be a Director or Alternate Director of the Authority; Alternate Members need not be Directors or Alternate Directors of the Authority. The FWUA Member and Alternate Member shall have the qualifications determined by the FWUA.

5. Meetings. Regular meetings of the Committee shall be held 2 weeks prior to the regular meetings of the Board of Directors of the Authority, or on such alternate dates as may be selected by the Committee from time to time. The Executive Director of the Authority, the Chairman of the Authority, Chairman of the Committee or a majority of the Committee Members may call special meetings as necessary. All such meetings shall be conducted in accordance with the Ralph M. Brown Act (Government Code Sections 54950, et seq.)

6. Quorum and Voting.

a) Matters Affecting the OM&R Budget or OM&R Program. A majority of the then-appointed Members plus any Alternate Members attending in the absence of their respective Members shall comprise a quorum of the Committee. Each Member, including the Chairman and Vice Chairman, shall have one vote. In the absence of the Member for whom an Alternate Member is appointed, or in cases of the Member's conflict of interest precluding participation, the Alternate Member is authorized to cast the vote of the Member. A recommendation of the FAC to the Authority Board of Directors to adopt or amend the OM&R Budget shall be adopted by the "yes" vote of at least 5 of 8 Members/Alternate Members voting in the place of an absent or disqualified Member. At any point in the budget approval process, an OM&R Budget or OM&R budgetary issue may be remanded to the OM&R Technical Committee.

b) Non-OM&R Matters. A majority of the then-appointed Members plus any Alternate Members attending in the absence of their respective Members shall comprise a quorum of the Committee. Each Member,

including the Chairman and Vice Chairman, shall have one vote. In the absence of the Member for whom an Alternate Member is appointed, or in cases of the Member's conflict of interest precluding participation, the Alternate Member is authorized to cast the vote of the Member. The FWUA Member and Alternate Member shall not be counted towards a quorum nor be entitled to vote on Non-OM&R Matters.

7. Presiding Officer. The Authority shall appoint from the FAC membership a Chairman to serve as presiding officer, and the FAC may select a temporary Committee Chairman to serve in the absence of the Committee Chairman. The Chairman shall hold his position at the pleasure of the Authority Chair.

a. OM&R Technical Committee.

1. Authority. The OM&R Technical Committee is a subcommittee of the FAC and is Advisory to the FAC and the Board of Directors of the Authority. The Technical Committee is charged with working with the Authority's staff in the development of OM&R budgets. The OM&R Technical shall be authorized to recommend the OM&R budgets for approval by the FAC and shall be obligated diligently to reconsider any budget or budgetary issue which is remanded back to it from the FAC at any point in the budget approval process, and to provide its recommendation thereon.

2. Structure. As long as the MOU remains in effect, the OM&R Technical Committee shall be comprised of the following members, with no CVP Contractor entitled to have more than one representative on such Committee at any time:

- Contractors served from the Mendota Pool - 1
- Contractors served from the Lower DMC - 1
- Contractors served from the Upper DMC - 1
- Contractors served from the San Luis Canal
1 from Westlands + 1 from others) - 2
- Contractors served from the San Felipe
Division - 1
- Exchange Contractors - 1
- FWUA - 1
- USBR - 1
- SLDMWA Technical Staff - 1

3. Appointment. The Chairman of the Authority, after conferring with the members served from each service (delivery) area,

shall appoint the Members of the committee. Representatives from a service area shall serve at the pleasure of the members from such service area. The FWUA representative and an alternate shall be appointed by the Authority Chairman, as recommended, in writing, by the FWUA, and the USBR representative shall be appointed by the Authority Chairman upon recommendation from the USBR.

4. Qualifications. Members of the OM&R Technical Committee may be a member of the Board of Directors, Manager, Employee, or Consultant of the party represented, and shall be selected because of technical or budgetary expertise.

5. Meetings. The Committee may, by motion, fix and determine the time and place of regular meetings. The Chairman of the Finance and Administration Committee, the Chairman of the OM&R Technical Committee or a majority of the O&M Technical Committee Members may call special meetings as necessary. All such meetings shall be conducted in accordance with the Ralph M. Brown Act (Government Code Sections 54950, et seq.)

6. Quorum and Voting. A majority of the then-appointed Members shall comprise a quorum of the Committee. Each Member shall have one vote. In the absence of the Member for whom an Alternate Member is appointed, or in cases of the Member's conflict of interest precluding participation, the Alternate Member is authorized to cast the vote of the Member. The recommendation of the OM&R Technical Committee to the FAC to adopt or amend a OM&R Budget shall be adopted by the "Yes" vote of at least eight of ten Members.

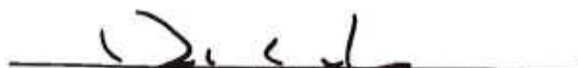
7. Presiding Officer. The Authority Chairman shall appoint from the OM&R Technical Committee membership a Committee Chairman to serve as presiding officer, and the OM&R Technical Committee may select a Temporary Committee Chairman to serve in the absence of the Committee Chairman. The Committee Chairman shall hold his position at the pleasure of the Authority Chair.

PASSED, APPROVED AND ADOPTED this 14th day of June, 2001.



Jean Sagouspe, Vice Chairman

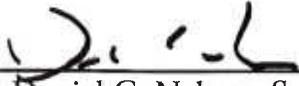
Attest:



Daniel G. Nelson, Secretary

* * * * *

I hereby certify that the foregoing is a true and correct copy of a resolution duly adopted by San Luis & Delta-Mendota Water Authority, at a regular meeting of the Board of Directors thereof duly called and held at the Board Room of the San Luis & Delta-Mendota Water Authority, 842 6th Street, Floor 2, Los Banos, California on the 14th day of June, 2001.



Daniel G. Nelson, Secretary



MEMORANDUM

TO: JASON PELTIER, EXECUTIVE DIRECTOR
FROM: TOM BOARDMAN, WATER RESOURCES ENGINEER
SUBJECT: JULY PROJECT OPERATIONS UPDATE
DATE: JULY 10, 2017

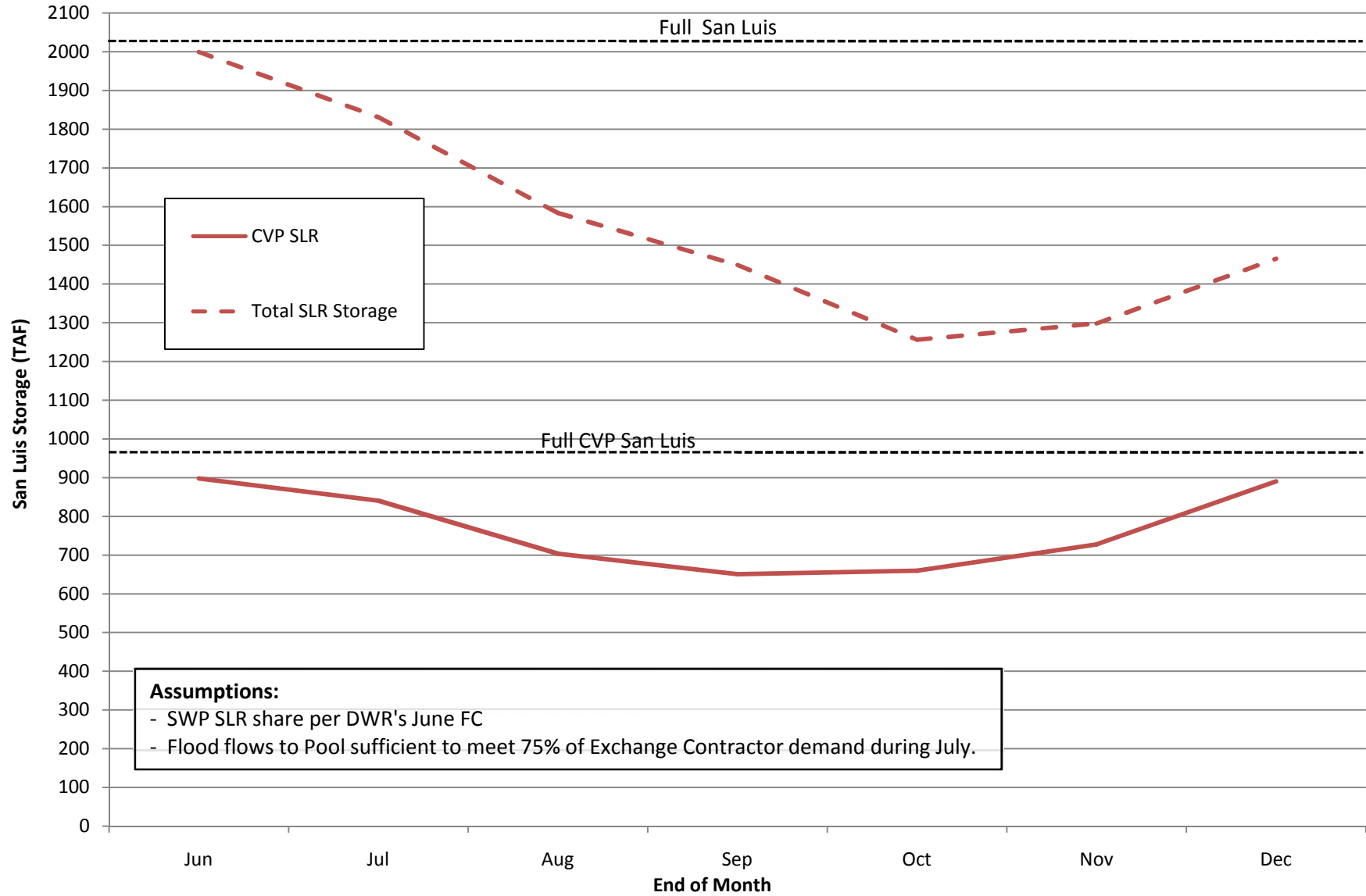
Project Operations

- Sustained high flows into the delta supported capacity pumping at Jones during all of June. CVP exports are expected to remain at capacity through September – possibly into October with accretions in the Sacramento and San Joaquin Rivers remaining high.
- Banks pumped at permitted capacity during June and increased its pumping on July 1 by an additional 500 cfs as allowed during July through September. With limited storage in Oroville storage due to its hindered spillway, reduced Banks pumping is expected by early September when the Projects will be required to increase delta outflow during the fall months per the delta smelt BiOp.
- Flood releases from Friant are at about 3,000 cfs while Millerton is essentially full. As such, increases to reservoir inflow will be passed through and add to the current Friant release. The resulting San Joaquin flows of 1,500 cfs into the Pool and the recent cessation of Kings River flood flows will require about 1,100 cfs from the DMC to meet Pool demands. Flood flows are expected to continue through July.
- Trinity storage is about 120% of its 15 year average of 2,121 TAF. The current storage is about 300 TAF less than this time during the last wet year in 2011.
- Shasta storage is at 4,140 TAF; 200 TAF lower than last month. Current releases are about 10,500 cfs with the rate of declining storage near Reclamation's trajectory needed to reach the required level of about 3200 TAF for flood control by November.
- Folsom storage is about 25 TAF from full at 951 TAF. Current releases are about the equal to the inflow rate of nearly 3,500 cfs.
- CVP demands during June were about 10% above the 15 year average.

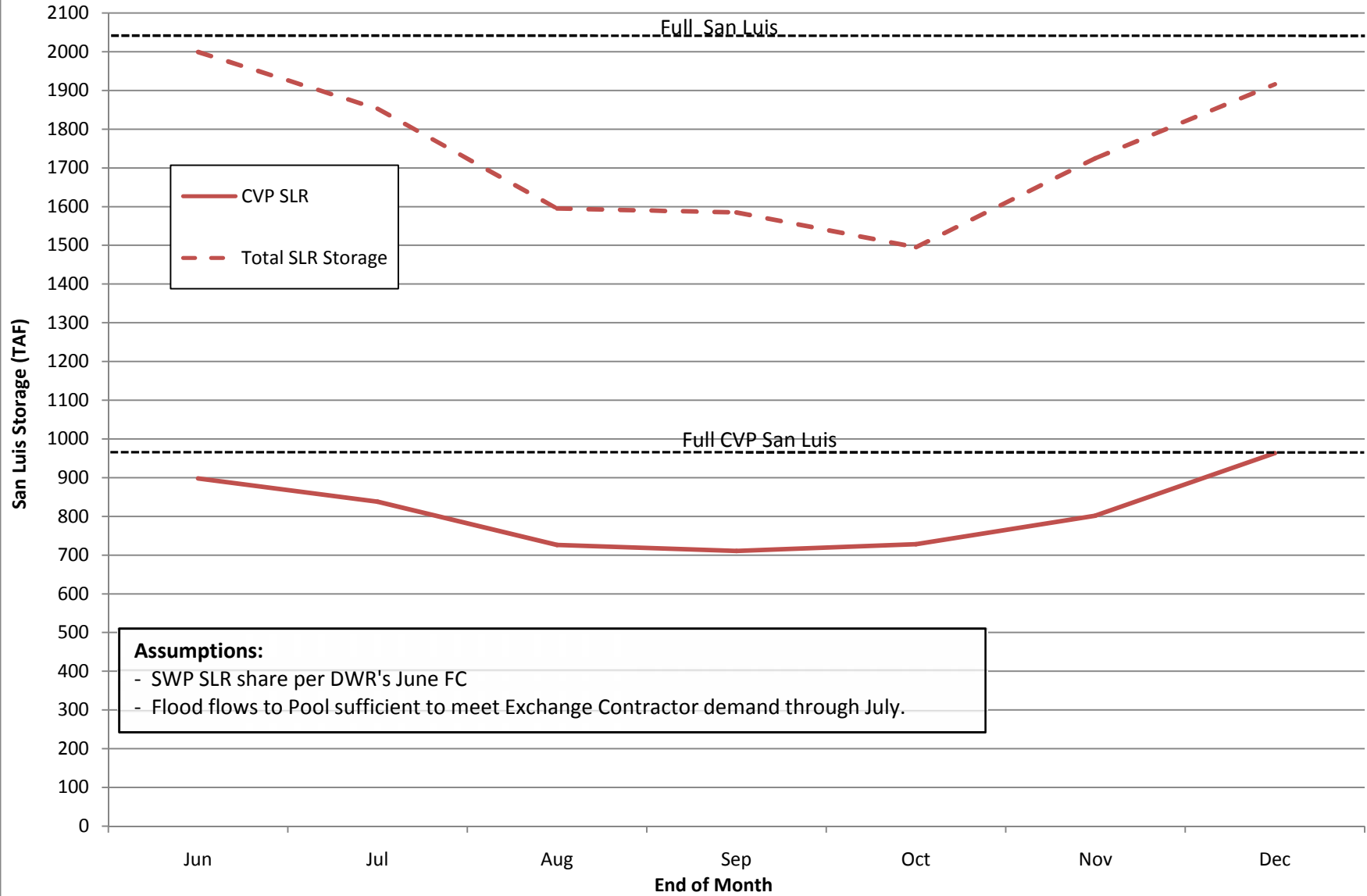
San Luis Reservoir Operations

The attached San Luis Reservoir projection charts show that the low point for CVP San Luis storage this summer is expected to be about 650 TAF and 700 TAF in the conservative (90% exceedance) and average (50% exceedance) projections, respectively. The federal share of San Luis is projected to fill by the end of 2017 under average conditions, but may not fill until early 2018 under dry conditions this fall.

2017 San Luis Storage Refill Projection 90% Exceedance Hydrology



2017 San Luis Storage Refill Projection 50% Exceedance Hydrology





MEMO

TO: Jason Peltier, Executive Director
Frances Mizuno, Assistant Executive Director
FROM: Tona Mederios, Director of Finance
SUBJECT: Self-Funding
DATE: July 13, 2017

- 2017 Water Year (Fiscal Year 3/1/17-2/28/18) attachment 1
Self-Funding actual expenses for SLDMWA Routine O&M through May 31, 2017, including DWR conveyance costs related to water pumped at the Intertie during March 2017, are under budget by \$403,024.
- 2016 Water Year (Fiscal Year 3/1/16-2/28/17)
Self-Funding actual expenses for WY2016 SLDMWA Routine O&M, including DWR conveyance costs related to water pumped at the Intertie through February 2017, are over budget by (\$298,231). The main reason for this deficit: Actual use of DWR facilities to convey water pumped at the Intertie has greatly exceeded our DWR facilities conveyance budget for water pumped at the Intertie.
- 2015 Water Year (Fiscal Year 3/1/15-2/29/16)
The WY2015 Draft Accounting Contractor Records were mailed out on March 31, 2017 for a thirty day review. The review period ended May 1, 2017. Staff has resolved all outstanding issues with Contractors, and has now posted deliveries and water payments as final. Staff is completing other accounting steps and plans to distribute the WY15 Final Accounting excluding PUE and Intertie O&M/PUE in August 2017.
- **Outstanding**
Intertie O&M Cost Recovery – Nothing New to Report
WY12 Intertie True-Up: outstanding, no cost recovery
WY13 Intertie True-Up: outstanding, no cost recovery
WY14 Intertie True-Up: outstanding, no cost recovery

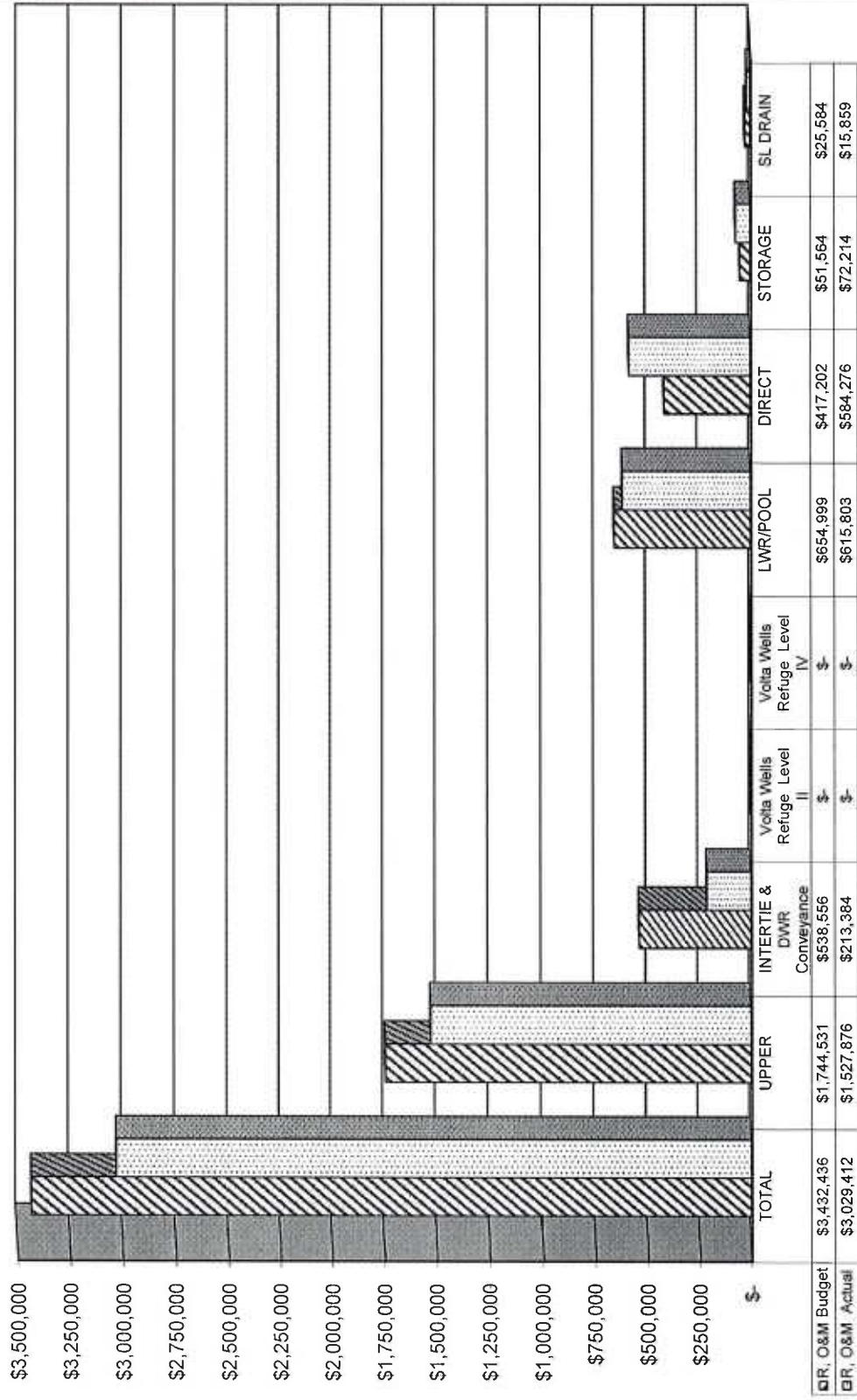
Frances Mizuno has initiated the formation of the Intertie O&M Allocation Workgroup to address the development of an equitable cost recovery plan for the Intertie O&M/PUE Costs. The first Intertie O&M cost allocation meeting was held with Friant Water Authority representatives on October 11, 2016. The accumulated Intertie expense, Intertie use, and amount of water pumped was reviewed and discussed. Friant requested further analysis to show the benefits of the Intertie. A follow-up meeting will be scheduled after the analysis is complete.



BUDGET TO ACTUAL COMPARISONS WY 2017

July 13, 2017

BUDGET TO ACTUAL SELF-FUNDING COST POOLS March 1, 2017 - May 31, 2017



Prepared by: Tona Muehlenberg

2017 WATER YEAR ALLOCATION

Irrigation - 100%
M & I - 100%
Refuge - 100%
Exchange/ Water Rights - 100%

2017 WATER YEAR WATER RATES

Incorporated by BOG (M&I)	Upper DMC/ JPP O&M		Upper Intertie		JPP Power		Lower DMC/ Mendota Pool		O'Neill PIG		Reserves		S/L O&M		DWR	
	Component	Intertie	Component	Intertie	Component	Component	Component	Component	Component	Component	Component	Component	Component	Component	Component	Component
Total	\$ 12.35	\$ 2.85	\$ 1.19	\$ 6.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Upper DMC	\$ 11.16	\$ 2.85	\$ -	\$ 6.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exchange/ Water Rights Upper	\$ 14.60	\$ 2.85	\$ 1.19	\$ 6.67	\$ 2.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lower DMC/Pool	\$ 14.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Felipe	\$ 21.12	\$ 2.85	\$ 1.19	\$ 6.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Above Dos Amigos	\$ 25.71	\$ 2.85	\$ 1.19	\$ 6.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Below Dos Amigos	\$ 13.49	\$ 2.85	\$ 1.19	\$ 6.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exchange/ Water Rights Lower	\$ 14.68	\$ 2.85	\$ 1.19	\$ 6.67	\$ 2.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refuge (Lower)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volta Wells-Refuge Level II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volta Wells-Refuge Level IV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Luis Drain	\$ 0.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ANNUAL R. O&M BUDGET BY COST POOLS MARCH 1, 2017 - FEBRUARY 28, 2018

	UPPER		Volta Wells		Volta Wells		Volta Wells		O'NEILL	
	UPPER	Intertie	Level II	Level IV	Level II	Level IV	Level II	Level IV	Level II	Level IV
Total	\$ 5,936,575	\$ 3,592,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DMC	\$ 3,182,466	\$ 3,182,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JPP	\$ 284,705	\$ 213,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WW	\$ 2,154,222	\$ 2,154,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intertie & Intertie DWR Conveyance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volta Wells (SLD/M&I O&M + Maintenance)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pool	\$ 194,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O'Neill	\$ 1,875,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SL Drain	\$ 102,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 13,729,743	\$ 6,988,263	\$ 2,154,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

R. O&M BUDGET BY COST POOLS THROUGH MAY 31, 2017

	UPPER		Volta Wells		Volta Wells		Volta Wells		O'NEILL	
	UPPER	Intertie	Level II	Level IV	Level II	Level IV	Level II	Level IV	Level II	Level IV
Total	\$ 1,484,144	\$ 985,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DMC	\$ 795,617	\$ 795,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JPP	\$ 71,176	\$ 53,382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WW	\$ 538,556	\$ 538,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intertie & Intertie DWR Conveyance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volta Wells (SLD/M&I O&M + Maintenance)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pool	\$ 46,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O'Neill	\$ 468,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SL Drain	\$ 25,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,432,436	\$ 1,744,531	\$ 538,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

R. O&M Actual COSTS BY COST POOLS THROUGH MAY 31, 2017

	UPPER		Volta Wells		Volta Wells		Volta Wells		O'NEILL	
	UPPER	Intertie	Level II	Level IV	Level II	Level IV	Level II	Level IV	Level II	Level IV
Total	\$ 1,458,964	\$ 880,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DMC	\$ 636,693	\$ 636,693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JPP	\$ 14,488	\$ 10,844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WW	\$ 213,384	\$ 213,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intertie & Intertie DWR Conveyance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volta Wells (SLD/M&I O&M + Maintenance)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pool	\$ 33,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O'Neill	\$ 656,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SL Drain	\$ 15,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,029,412	\$ 1,527,076	\$ 213,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

R. O&M BUDGET vs Actual COSTS THROUGH MAY 31, 2017

	UPPER		Volta Wells		Volta Wells		Volta Wells		O'NEILL	
	UPPER	Intertie	Level II	Level IV	Level II	Level IV	Level II	Level IV	Level II	Level IV
Total	\$ 1,484,144	\$ 985,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R. O&M Budget	\$ 1,432,436	\$ 1,744,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R. O&M Actual	\$ 3,029,412	\$ 1,527,076	\$ 213,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Difference	\$ 403,024	\$ 216,655	\$ 213,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

11,741,632% under budget

Month	O'NEILL AF		Total
	DIRECT	STORAGE	
March	\$ 55,428	\$ 0	\$ 55,428
April	\$ 90,331	\$ 0	\$ 90,331
May	\$ 154,686	\$ 394	\$ 155,074
June	\$ 0	\$ 0	\$ 0
July	\$ 0	\$ 0	\$ 0
Aug	\$ 0	\$ 0	\$ 0
Sept	\$ 0	\$ 0	\$ 0
Oct	\$ 0	\$ 0	\$ 0
Nov	\$ 0	\$ 0	\$ 0
Dec	\$ 0	\$ 0	\$ 0
Jan	\$ 0	\$ 0	\$ 0
Feb	\$ 0	\$ 0	\$ 0
Adj	\$ 300,439	\$ 394	\$ 300,833
Total	\$ 99,869%	\$ 0.131%	\$ 100.00%

Budgeted % 11%
Budgeted %
% CHANGED 12/1/14



July 13, 2017

To: Frances Mizuno, Assistant Executive Director

From: Bob Martin, Engineering & Planning Department Manager

Subject: O&M Report for June 2017

Operations Department

The C.W. "Bill" Jones Pumping Plant (JPP) operated the entire month of June at five units with a daily pumping average of 4,384 cfs.

Total pumping for the month of June at the JPP was 260,891 acre-feet. The O'Neill Pump/Generating Plant pumped 184,998 acre-feet and no water was generated. Due to subsidence related flow restrictions in several areas of the upper DMC, the DCI Plant has been utilized during the five unit operations at the JPP to help manage water levels in the upper DMC. 20,424 acre-feet were pumped at the DCI plant and no water was reversed into the DMC.

The Federal share in San Luis Reservoir on June 30th was 898,605 acre-feet as compared to 148,715 acre-feet on June 30th, 2016.

Flood releases from Friant Dam and Pine Flat Dam continued throughout the month of June. Flows into the Mendota Pool from the San Joaquin River (SJR) ranged from approximately 1,200 to 1,600 cfs with Chowchilla Bypass flows ranging from 4,000 to 6,400 cfs. James Bypass (JBP) flows ranged from 200 cfs at the beginning of June and gradually increased to over 3,000 cfs by the end of the month where they began to taper off. As of July 3rd, flows into the Mendota Pool from the SJR are approximately 1,100 cfs and approximately 1,700 cfs on the JBP side.

During the month of June, Canal Operations staff members performed open channel and closed-pipe flow measurements, bi-weekly meter readings, well soundings, meter maintenance, and rodent control. Staff also provided support for night patrols on the Chowchilla Bypass levees during high flows.

Control Operations staff issued one clearance in June for obtaining coating samples for PCB testing on the interior of O'Neill Unit 1 for the upcoming tear-down/rehabilitation.

SCADA and C&I staff performed the following work for the month of June: Completed the annual maintenance on O'Neill Unit 3 instrumentation, continued with DCI SCADA workstation replacement, provided support for the AVAYA phone system, installed solar

panel, batteries, and equipment for the flow meter at turnout 76.05-L, calibrated electronic flow meters at 96.70-R and 109.45-R, Check 21 flow meter indexing/programming, troubleshoot power supply issues on OU-5 flow meter, and began relocation of DMC check structure level detector processors from control panel on deck to inside the block house due to heat issues.

Civil Maintenance Department

The Civil Maintenance crews worked on the following projects for the month of June: Grading of DMC unpaved roadways, rodent control, mechanical and chemical weed control, replaced three turnout gates and one drain inlet flap-gate with divers, clean out and erosion repairs at the end of the Newman wasteway and various DMC drain inlets with rented long-reach excavator, re-welded siphon pipe on Newman wasteway deck to prevent tripping hazard, crane certification training, removed dead tree near USBR Tracy administration building, painting of handrails and guardrails, and maintenance and repairs to signs, fences, and gates.

Plant Maintenance Department

The Jones and O'Neill Plant Maintenance crews worked on the following projects for the month of June: Completed annual maintenance on JU-4 and OU-3, repaired oil leak on JU-1 discharge valve block, repaired 'Y' strainer on landscape irrigation system, continued fabricating JPP strainer shafts and began fabricating coupling bolts for OU-1, replaced the #2 booster pump impeller for the Tracy water treatment system, various plumbing repairs in the Control Building, replaced cable on JPP monorail trash rake, investigated/repared JPP sewer pump controls, investigated several air conditioning problems during the mid-June heat wave, removed and capped off abandoned light fixtures on DMC Check #10 and Newman wasteway, replaced bearings on the #1 filter pump motor for the Tracy water treatment plant, replaced submersible pump in the southwest O'Neill Plant vault, replaced AC generator motor and gear in OU-3 speed head, pulled new data cables at LBAO, assist C&I with relocation of DMC level processors and OU-5 power supply issue, and sealed radial gate encoder housings on DMC checks to prevent pest entry.

A tentative outage has been set for August 1st to begin the tear-down and rehabilitation of O'Neill Unit 1 main unit pump and penstock.

Engineering and Planning Department

The Engineering & Planning Department staff worked on the following projects this month: JPP unit rewind project management, design support for radio tower installations at several DMC check structures, OPP Unit 1 pump rehabilitation project, DMC Check 21 flowmeter installation calibration, website management, and SGMA compliance activities. Planning support was provided for civil, mechanical & electrical maintenance activities.

Jaime McNeil applied for and was selected to participate in the ACWA/JPIA Professional Development Program.

Land Management Activity Summary:

Five (5) access permits were issued this month. Permit (P1841011) was issued to Grassland Basin Drainers to remove sediment from the San Luis Drain prism starting at MP94.79 to MP105.69. Permit (P1802012) was issued to Prologis Company for geotechnical exploration of Mountain House Parkway (MP9.29) and Schulte Road (MP10.28) roadway bridges. Permit (P1802016) was issued to the City of Patterson to enter the Delta-Mendota Canal right-of-way to conduct a topography survey and environmental studies for the Rogers Road bridge widening project. Permit (P1804015) was issued to Turn-Around Communications to install a fiber optic crossing at Draper Road Bridge over the Newman Wasteway (NWW) located at MP2.17. Permit (P1802017) issued to Del Puerto Water District for temporary storage of backfill material and truck route located at DMC MP37.33-L was amended to extend the original expiration date.

Continued conversations with landowner near NWW interested in spoil pile material; still awaiting detailed information from them to either grant or deny the request. Worked with DPWD regarding the O&M road damage at the North Valley Regional Recycled Water Project (NVRWP) site, and the repair requirements. Also met DPWD onsite to discuss the liner offset at the NVRWP outlet. SLD inspection with Reclamation is scheduled to begin on July 11. Reviewed and approved plans to install fiber optic cable over DMC at Howard. Continued working with Prologis on requirements to reconstruct bridge over Schulte and Mountain House.

Safety Department

The Safety Department worked on the following this month: Routine training support, routine crew support, JPP rewind, JPP control and excitation upgrade, vehicle and equipment purchasing, 4 accident investigations, aerial lift training class, and hazardous material storage issues.

EXTRAORDINARY O&M & CAPITAL PROJECTS

DELTA-MENDOTA CANAL (DMC)

Concrete Lining Repair (MP92 to MP97) Design Only (1800064)

Status: No activity this month.

O&M Road Maintenance Program - Phase 7 of 10 (1800334)

Status: No activity this month.

DMC Flow Measurement Project – Phase 1 (1700112)

Status: The cross section from the River Surveyor was inputted into the flow meter to account for the irregular channel bottom. Calibrations of the low flows (120 cfs to 700 cfs) is scheduled to begin next month. High flow calibration activities will occur when Mendota Pool flow conditions allow.

Replacement of Stoplog Guides on Lower DMC Check Structures – (1800859)

Status: Design in progress.

C.W. “BILL” JONES PUMPING PLANT (JPP)

JPP - Arc Flash Study (1800167)

Status: Reclamation will perform this study. Staff to coordinate study with Reclamation.

JPP Excitation Cabinet & Control Panel Refurbishment (U-6) (1800333)

Status: Reclamation will provide design assistance on this project beginning in October. A letter of agreement has been drafted and submitted to the USBR for approval.

O’NEILL PUMPING/GENERATING PLANT (OPP)

Design New Access Opening near Pump Bowl (1800332)

Status: The initial design is complete. We are working to get a Letter of Agreement signed with the USBR for assistance with getting our design and calculations approved and a Certificate of Modification issued.

Rehabilitate Pump Assemblies Unit No. 1 (1800196)

Status: The outage has been scheduled for August 1st. Coating samples were taken from 6 locations in the pump assembly and are being tested for PCB’s, heavy metals, asbestos, and PAH’s. Contract Documents to lead abate the exterior working surfaces in order to safely disassemble the unit are out for bid and are due on July 7th. A scaffolding system to access areas around the pump bowl and discharge elbow was designed and sent out for bid. Tracy Machine Shop staff are fabricating new shaft coupling bolts.

Rehabilitate Unit No. 1 Penstock Interiors (1800061)

Status: Coatings are being tested for PCB’s, heavy metals, asbestos, and PAH’s. Contract documents are being written, and will include results from testing.

Unit Condition Assessment (1800168)

Status: The original condition assessment was canceled due to OPP operating at max capacity. The condition assessment will be rescheduled when pumping at the plant are reduced.

EXTRAORDINARY O&M & CAPITAL PROJECTS

TRACY FACILITIES (TFO)

None

C.W. "BILL" JONES PUMPING PLANT (JPP) - CAPITAL PROJECTS

JPP Unit No. 6 Rewind Project Pre-Award Activities **(1800035)**

Consultant: Pacific Power Engineers, Inc, Rancho Cordova, CA

Project Engineer: David Roose, PE

Scope of Services for June 2017: Develop General Specifications for Jones Pumping Plant Unit 6 to include sections of Division 01 - General Requirements. Sections include the following: 01 11 00: Summary of Work, 01 31 30: Contract Document Management System, 01 32 10: Construction Program, 01 33 00: Submittals – CDMS Version, 01 35 30: Contractor's Onsite Safety Personnel, 01 42 10: Reference Standards, 01 46 00: Quality Procedures, 01 60 00: Product Requirements, and 01 78 30: Project Record Documents.

Develop General Specifications for Jones Pumping Plant Unit 6 to include sections of Division 26 - Electrical. Sections include the following: 26 05 02: Basic Electrical Materials and Methods; 26 05 20: Conductors and Cables; 26 05 33: Electrical Conduit.

Develop General Specifications for Jones Pumping Plant Unit 6 to include sections of Division 51 – Information Available to Offerors. Sections include the following: 51 00 00: Information Available to Offerors; 51 00 20: Existing Synchronous Motor Data.

Highlight of June activities:

- Developed JPP General Specifications Division 01
- Developed JPP General Specifications Division 26
- Developed JPP General Specifications Division 51
- Meet at JPP Office to discuss General Specifications schedule
- Total hours for June = 14 hours

Metrics:

Armature Winding Budget: \$39,000

Actual Billed: \$32,435 (February/March)

Stator Core Specification Budget: \$39,000

Actual Billed: \$5,432.50 (April)

Re-insulation of Rotor Field Pole Specification Budget: \$30,500

Actual Billed: \$5,432.50 (April)

General Specification Development: \$3,180 (May)

General Specification Development: \$2,968 (June)

Percent billed versus budget for all Specifications: \$49,448/\$108,500 = 46% of Budget

* Schedule for Armature Winding Specification Development: 2/27 – 3/26; Completed 3/28/2017

* Schedule for Stator Core Specification Development: 3/27 – 4/23; Completed 4/16/2017

* Schedule for Reinsulate Field Pole Specification Development: 4/24 – 5/14; Completed 4/16/2017



**San Luis & Delta-Mendota Water Authority
OPERATIONS SUMMARY**

NOTE: ALL FIGURES ARE IN ACRE FEET

	May-2017	May-2016
JONES PUMPING PLANT - PUMPED	149,049	66,057
DCI PLANT - PUMPED	10	0
DCI PLANT - RETURNED	0	0
O'NEILL P/G PLANT - PUMPED	94,826	8,823
O'NEILL P/G PLANT - GENERATED	394	46,012
DMC DELIVERIES	44,602	28,408
RIVER & WELL WATER INTO DMC	0	8,694
MENDOTA POOL DELIVERIES	127,725	80,312
SHASTA RESERVOIR STORAGE	4,353,100	4,167,100
SAN LUIS RESERVOIR STORAGE	1,909,871	677,366
* FEDERAL SHARE	929,916	327,295

	May-2017	May-2016
SAN LUIS UNIT DELIVERIES	15,721	11,390
SAN LUIS UNIT WELL WATER	0	0
SAN FELIPE UNIT DELIVERIES	6,085	10,689

Jones Pumping Plant monthly average = 2,424 cfs



San Luis & Delta-Mendota Water Authority
Monthly Deliveries
May 2017

District/Other	Total Available Water into System (INCOMING) (Acre Feet)	AG/Refuge Deliveries (Acre Feet)	M & I Deliveries (Acre Feet)	Total Deliveries (OUTGOING) (Acre Feet)
Total Pumped @ Jones Pumping Plant	149,049			
Total Pumped @ DCI	(10)			
Total Reversed @ DCI	0			
City of Tracy		485	0	485
Byron Bethany I.D.		860	70	930
West Side I.D.		0	0	0
Banta Carbona I.D.		0	0	0
West Stanislaus I.D.		5,955	0	5,955
Patterson I.D.		3,178	0	3,178
Del Puerto W.D.		9,091	0	9,091
Central California I.D. - above check #13		1,670	0	1,670
San Luis W.D.- above check #13		0	14	14
Volta Wildlife Mgmt. Area (Fish & Game)		0	0	0
Fish & Wildlife (Volta) Santa Fe - Kesterson		0	0	0
Grasslands W.D. (Volta)		4,681	0	4,681
Total Pumped @ O'Neill PP	(94,826)			
Total Generated @ O'Neill PP	394			
Central California I.D. - below check #13		2,303	0	2,303
Grasslands W.D. (76.05-L)		8,884	0	8,884
Fish & Game Los Banos Refuge (76.05-L)		432	0	432
Fish & Wildlife Kesterson (76.05-L)		564	0	564
Freitas Unit (76.05-L)		467	0	467
Salt Slough Unit (76.05-L)		312	0	312
China Island (76.05-L)		0	0	0
San Luis W.D. - below check #13		877	0	877
Panoche W.D.		3,193	2	3,195
Eagle Field W.D.		390	0	390
Oro Loma W.D.		35	0	35
Mercy Springs W.D.		0	0	0
Firebaugh Canal W.D. (D.M.C.)		1,139	0	1,139
River and Groundwater well pump-in	0			
Change in Canal Storage	(563)			
Wasteway Flushing and Spill	0			
Total Available in Delta-Mendota Canal	54,044			
TOTAL DELIVERY FROM DELTA-MENDOTA CANAL	(44,602)	44,516	86	44,602
Theoretical DMC Delivery to Mendota Pool	9,442			
Total Estimated DMC Delivery to MP (determined at Check 20)	8,331			
Estimated (Loss) or Gain in DMC	(1,111)			
Estimated % Loss or Gain in DMC	-0.75%			



San Luis & Delta-Mendota Water Authority
Monthly Deliveries
May 2017

District/Other	Total Available Water into System (INCOMING) (Acre Feet)	AG/Refuge Deliveries (Acre Feet)	M & I Deliveries (Acre Feet)	Total Deliveries (OUTGOING) (Acre Feet)
Estimated DMC Inflow to MP	8,331			
Mendota Pool Groundwater Well Pump-In	0			
(+SJR Flood Releases into Mendota Pool	79,654			
(+Kings River Flood Releases into the Mendota Pool	64,138			
<i>Mendota Pool Delivery Information</i>				
<i>Exchange Contractors:</i>				
Central California Irrigation District (CCID)		69,440		69,440
Columbia Canal Company (CCC)		8,025		8,025
Firebaugh Canal Water District (FCWD)		4,326		4,326
San Luis Canal Company (SLCC)		14,818		14,818
<i>Refuge:</i>				
Conveyance Losses		0	0	0
Calif Dept of F/G-LB Unit (CCID)		312	0	312
Calif Dept of F/G-LB Unit (SLCC)		0	0	0
Calif Dept of F/G-Salt Slough Unit (CCID)		225	0	225
Calif Dept of F/G-China Island Unit (CCID)		0	0	0
US Fish & Wildlife-San Luis Refuge (SLCC)		2,164	0	2,164
US Fish & Wildlife-Freitas (CCID)		338	0	338
US Fish & Wildlife-Kesterson (CCID)		408	0	408
Grasslands WD (CCID)		5,821	0	5,821
Grasslands WD (SLCC)		969	0	969
Grasslands (Private)		610	0	610
San Luis WD Conveyance (CCID)		10	0	10
<i>Other: (see MP Operations Report)</i>		20,259	0	20,259
<i>Total Available Water in Mendota Pool</i>	152,123			
TOTAL DELIVERY FROM MENDOTA POOL	(127,725)	127,725	0	127,725
*Estimated (Loss) or Gain in Mendota Pool	(24,398)			
*Estimated % Loss or Gain in Mendota Pool	-16.04%			
Total System Delivery	(172,327)			
*Total Estimated System (Loss) or Gain	(25,509)			
*Total Estimated % System Loss or Gain	-11.16%			

Special Notes:

*** Due to Flood Releases from Friant and Pine Flat Dams**

(+) Subject to Revision



JONES PUMPING PLANT
May - 2017

Date	# OF UNITS	TIME ON/OFF	AVG DAILY CFS
1	3	CONTINUOUSLY	2486
2	3	CONTINUOUSLY	2432
3	3 to 2	0001	1810
4	2	CONTINUOUSLY	1397
5	2 to 3	0001	2426
6	3	CONTINUOUSLY	2426
7	3	CONTINUOUSLY	2420
8	3	CONTINUOUSLY	2416
9	3 to 4	0001	3414
10	4	CONTINUOUSLY	3412
11	4	CONTINUOUSLY	3419
12	4	CONTINUOUSLY	3426
13	4	CONTINUOUSLY	3416
14	4	CONTINUOUSLY	3430
15	4 to 3	0001	2771
16	3	CONTINUOUSLY	2745
17	3	CONTINUOUSLY	2786
18	3	CONTINUOUSLY	2512
19	3	CONTINUOUSLY	2508
20	3	CONTINUOUSLY	2512
21	3	CONTINUOUSLY	2513
22	3 to 2	0001	1854
23	2	CONTINUOUSLY	1862
24	2	CONTINUOUSLY	1826
25	2	CONTINUOUSLY	1829
26	2	CONTINUOUSLY	1865
27	2	CONTINUOUSLY	1807
28	2	CONTINUOUSLY	1840
29	2	CONTINUOUSLY	1858
30	2	CONTINUOUSLY	1863
31	2	CONTINUOUSLY	1864
AVG CFS for the month			2424



NON-PROJECT WATER CREDITS REPORT
 (ALL FIGURES IN ACRE FEET)
 May 2017 WA Credits

CREDITS UNDER WARREN ACT CONTRACTS									
Turnout	Start Meter Reading	End Meter Reading	Factor	Adjust	District	Total	Less 5%	Month	Year
3.32-R1	0	0	1	0	BBID	0	0	0	0
3.32-R2	0	0	1	0	BBID	0	0	0	0
3.32-R3	130	130	3.069	0	BBID	0	0	0	0
13.31-L	4804	4804	1	0	BBID	0	0	0	0
14.26-R	5217	5217	1	0	BBID	0	0	0	0
15.11-R	1603	1603	1	0	BCID	0	0	0	0
20.42-L	5402968	5403019	1	0	BCID	0	0	0	0
21.12-L	0990	0990	1.01	0	DPWD	0	0	0	0
21.86-L	769	769	1	0	DPWD	0	0	0	0
24.38-L	1744	1744	1.04	0	DPWD	0	0	0	0
29.95-R	944	944	0.87	0	DPWD	0	0	0	0
30.43-L	7421	7421	1	0	DPWD	0	0	0	0
30.43-R	2122	2122	0.92	0	DPWD	0	0	0	0
30.95-L	1909	1909	1.03	0	DPWD	0	0	0	0
31.31-L1	46775	46775	1	0	WSTAN	0	0	0	0
31.31-L2	46775	46775	1	0	DPWD	0	0	0	0
31.31-L3	46775	46775	1	0	PID	0	0	0	0
31.60-L	8182	8182	0.93	0	DPWD	0	0	0	0
32.35-L	1793	1793	0.86	0	DPWD	0	0	0	0
33.71-L	748	748	0.94	0	DPWD	0	0	0	0
36.80-L	1834	1835	1	-1	DPWD	0	0	0	0
37.10-L	3292	3292	0.94	0	DPWD	0	0	0	0
37.32-L	2653	2653	0.91	0	DPWD	0	0	0	0
42.50-R	1034	1034	0.96	0	DPWD	0	0	0	0
42.53-L	3397800	3397800	1	0	PID	0	0	0	0
42.53-L	3397800	3397800	1	0	DPWD	0	0	0	0
43.22-L	055	055	1.05	0	DPWD	0	0	0	0
48.97-L	814	814	0.95	0	SLWD	0	0	0	4
50.46-L	4105	4105	1.07	0	DPWD	0	0	0	0
51.00-R	292	292	0.89	0	DPWD	0	0	0	2
51.66-L	0337	0337	0.98	0	DPWD	0	0	0	0
52.40-L	1331	1331	0.94	0	DPWD	0	0	0	0
58.28-L	1174	1175	1.02	-1	SLWD	0	0	0	3
58.60-L	917	917	0.96	0	DPWD	0	0	0	0
58.73-R	306	306	1	0	DPWD	0	0	0	0
64.85-L	1662	1662	0.72	0	DPWD	0	0	0	0
UPPER DMC SUB TOTAL								0	9
78.31-L	4469	4469	1.08	0	SLWD	0	0	0	0
79.12-R	1796	1796	0.91	0	SLWD	0	0	0	3
79.13-L	2283	2283	1	0	SLWD	0	0	0	0
79.13-R	4410	4410	1.08	0	SLWD	0	0	0	0
79.60-L	8563	8564	0.84	-1	SLWD	0	0	0	0
80.03-L	1060	1060	0.94	0	SLWD	0	0	0	8
80.03-R	638	638	1.05	0	SLWD	0	0	0	0
98.60-R	10134	10146	1	-12	PANOCH/MS	0	0	0	0
98.74-L	5695	5695	1.14	0	PANOCH/MS	0	0	0	0
99.24-L	10493	10493	0.92	0	PANOCH/MS	0	0	0	0
100.70-L	6211	6211	1	0	PANOCH/MS	0	0	0	0
LOWER DMC SUB TOTAL								0	11
WARREN ACT CONTRACT CREDIT TOTAL								0	20
TOTAL GROSS PUMP-IN								CREDIT	
TOTAL (BYRON BETHANY IRRIGATION DISTRICT)						0	0	0	
TOTAL (BANTA CARBONA IRRIGATION DISTRICT)						0	0	0	
TOTAL (DEL PUERTO WATER DISTRICT)						0	0	2	
TOTAL (WEST STANISLAUS IRRIGATION DISTRICT)						0	0	0	
TOTAL (PATTERSON IRRIGATION DISTRICT)						0	0	0	
TOTAL (SAN LUIS WATER DISTRICT)						0	0	18	
TOTAL (PANOCH/MS WATER DISTRICT)						0	0	0	
TOTAL (MERCY SPRINGS WATER DISTRICT)						0	0	0	
TOTAL (FIREBAUGH WATER DISTRICT)						0	0	0	
Other Warren Act Conveyance Credit Totals									
Del Puerto Water District:						0	0	0	
Banta Carbona Irrigation District:						0	0	0	
West Stanislaus Irrigation District:						0	0	0	
Byron Bethany Irrigation District:						0	0	0	
Patterson Irrigation District:						0	0	0	

Notes: 3.32-R, 20.42-L, 31.31-L and 42.53-L are River water



CREDITS FOR EXCHANGE AGREEMENTS WITH CCID

(ALL FIGURES IN ACRE FEET)

May 2017 EC AGMT Credits

CREDITS UNDER EXCHANGE AGREEMENTS WITH CCID	MONTH	YEAR
<i>DEL PUERTO WATER DISTRICT</i>	0	0
<i>SAN LUIS WATER DISTRICT</i>	0	0
<i>PACHECO WATER DISTRICT</i>	0	0
<i>PANOCHÉ WATER DISTRICT</i>	0	0
<i>WESTLANDS WATER DISTRICT</i>	0	0
<i>FIREBAUGH CANAL WATER DISTRICT</i>	0	0
EXCHANGE AGREEMENT CREDIT TOTAL	0	0



MENDOTA POOL OPERATIONS
2017
 ALL FIGURES IN ACRE-FEET

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
FCWD	0	0	0	0	0								0
CCID	0	0	0	0	0								0
FRESNO SLOUGH	14	16	38	48	200								316
TPUD	0	0	0	0	24								24
JAMES I.D. ⁴	2170	410	310	594	6009								9493
MEYERS	715	1525	1417	1201	1039								5897
M.L. DUDLEY & INDART ¹	0	25	291	204	563								1083
MID VALLEY* (Kings River)	0	72	1169	1149	954								3344
REC. DIST. 1606	0	0	0	0	0								0
STATE FISH & WILDLIFE	546	863	265	306	859								2839
TRACTION	636	674	87	235	516								2148
UNMETERED	120	100	110	45	25								400
Total	1302	1637	462	586	1400								5387
COELHO FAMILY TRUST ²	0	36	445	682	1040								2203
TRANQUILITY I.D.	0	1158	1544	1681	4285								8668
WESTLANDS LATERAL-6	0	0	0	195	230								425
WESTLANDS LATERAL-7	1021	2960	4465	5540	4417								18403
LEMPESIS V.L. ³	0	0	20	54	98								172
TOTAL	5222	7839	10161	11934	20259	0	0	0	0	0	0	0	55415

NUMBERS SHOWN IN **BOLD** WERE REVISED AFTER DISTRIBUTION OF REPORT

¹ aka COELHO-GARDNER-HANSEN

² aka TERRA LINDA FARMS

³ aka WILSON JW

⁴ James ID

⁵ Rec 1606

January 2017: Article 215 water used for deliveries. Meyers used 715 AF and Westlands WD used 1021 AF.

February 2017: Kings River water used for deliveries. Meyers used 690 AF and Westlands WD used 2960 AF.

February 2017: Article 215 water used for deliveries. Meyers used 833 AF and TID used 1158 AF.

March 2017: Kings River water used for deliveries. (Meyers used 1417 AF, Mid Valley used 1169 AF, CG&H used 291 AF, Westlands 4465 AF, Terra Linda used 445 AF, Tranquility ID used 1544 AF of Kings River)

March 2017: Article 215 water used for deliveries. (State Fish and Wildlife used 462 AF)

April 2017: Kings River water used for deliveries. Meyers used 1201 AF, TID used 1681 AF and Westlands WD used 5735 AF.

May 2017: Kings River water used for deliveries. Meyers used 1039 AF, TID used 4285 AF, and Westlands WD used 4647 AF.

Duck Clubs (Percent Full)	BECK	120	PATOS	COLE	TRANQUILITY	1 ACRE
	0%	50%	50%	0%	50%	0%

Jan, 2017
 DMC Inflow 0 A.F.
 James Bypass Flows 0 A.F.

Feb, 2017
 DMC Inflow 0 A.F.
 James Bypass Flows 74,026 A.F.

Mar, 2017
 DMC Inflow 0 AF
 James Bypass Flows 201,377 AF

Apr, 2017
 DMC Inflow 0 AF
 James Bypass Flows 214,214 AF

May, 2017
 DMC Inflow 8,331 A.F.
 James Bypass Flows 64,138 A.F.

June, 2017
 DMC Inflow
 James Bypass Flows

July, 2017
 DMC Inflow 0 A.F.
 James Bypass Flows

Aug, 2017
 DMC Inflow
 James Bypass Flows

Sept, 2017
 DMC Inflow
 James Bypass Flows

Oct, 2017
 DMC Inflow
 James Bypass Flows

Nov, 2017
 DMC Inflow
 James Bypass Flows

Dec, 2017
 DMC Inflow
 James Bypass Flows



SAN LUIS UNIT DELIVERIES

(ALL FIGURES IN ACRE-FEET)

May 2017

O'NEILL FOREBAY AND POOL 13, SAN LUIS CANAL

O'NEILL FOREBAY WILDLIFE AREA		69
SAN LUIS WATER DISTRICT	AG	716
	M&I	47
V.A. CEMETERY		71
	SUBTOTAL	903

SAN LUIS CANAL, POOLS 14 THRU 21

SAN LUIS WATER DISTRICT	AG	9217
	M&I	3
PANOCHÉ WATER DISTRICT	AG	4909
	M&I	14
PACHECO WATER DISTRICT	AG	614
	M&I	0
PACHECO C.C.I.D. NON PROJECT		61
	SUBTOTAL	14818

TOTAL SAN LUIS UNIT 15721

PANOCHÉ M&I INCLUDES 2 A.F. @ 89.70-L DOS PALOS
 SAN LUIS WATER DISTRICT WELL WATER CREDIT- M.P. 79.67-R = 0

MONTHLY DELIVERIES FOR SAN FELIPE UNIT		
SANTA CLARA VALLEY W.D.		5237
SAN BENITO CO. W.D.		848
CASA DE FRUTA		
	TOTAL	6085



Monthly Availability Report

CW "Bill" Jones Pumping Plant

May - 2017

Unit #	Max Hours	Scheduled Outages (1)	%	Unscheduled Outages (2)	%	Over-all Availability %	Starts	Comments
							Pump	
Unit-1	744	0.0	0.00%	48.1	6.47%	93.53%	3	
Unit-2	744	650.7	87.46%	0.0	0.00%	12.54%	0	1) Annual Maintenance
Unit-3	744	0.0	0.00%	0.0	0.00%	100.00%	1	
Unit-4	744	218.2	29.33%	0.0	0.00%	70.67%	2	1) Annual Maintenance
Unit-5	744	7.1	0.95%	0.0	0.00%	99.05%	2	1) Exciter Cleaning
Unit-6	744	0.0	0.00%	0.0	0.00%	100.00%	1	
Total	4464	876.0	20%	48.1	1.08%	78.92%	9	

Notes:

(1) Planned maintenance

(2) Emergency outages and maintenance performed with less than 24 hours advance notice



Monthly Availability Report

O'Neill Pump/Generating Plant
May - 2017

Unit #	Max Hours	Scheduled Outages (1)	%	Unscheduled Outages (2)	%	Over-all Availability %	Starts		Comments
							Pump	Gen	
Unit-1	744	1.3	0.17%	0.0	0.00%	99.83%	0	0	1) WAPA BKR Testing
Unit-2	744	1.3	0.17%	0.0	0.00%	99.83%	1	0	1) WAPA BKR Testing
Unit-3	744	233.1	31.33%	0.0	0.00%	68.67%	2	0	1) Annual Maintenance & WAPA BKR Testing
Unit-4	744	1.3	0.17%	0.0	0.00%	99.83%	2	0	1) WAPA BKR Testing
Unit-5	744	1.3	0.17%	0.0	0.00%	99.83%	3	0	1) WAPA BKR Testing
Unit-6	744	1.3	0.17%	0.0	0.00%	99.83%	3	1	1) WAPA BKR Testing
Total	4464	239.6	5%	0.0	0.00%	95.00%	11	1	

Notes:

(1) Planned maintenance

(2) Emergency outages and maintenance performed with less than 24 hours advance notice



Monthly Availability Report

DCI Pumping Plant

May - 2017

Unit #	Max Hours	Scheduled Outages (1)	%	Unscheduled Outages (2)	%	Over-all Availability %	Starts	Comments
							Pump	
Unit-1	744	0.0	0.00%	0.0	0.00%	100.00%	0	
Unit-2	744	0.0	0.00%	0.0	0.00%	100.00%	0	
Unit-5	744	0.0	0.00%	0.0	0.00%	100.00%	0	
Unit-6	744	0.0	0.00%	0.0	0.00%	100.00%	0	
Total	2976	0.0	0%	0.0	0.00%	100.00%	0	

Notes:

(1) Planned maintenance

(2) Emergency outages and maintenance performed with less than 24 hours advance notice



July 13, 2017

To: Frances Mizuno, Assistant Executive Director

From: Bob Martin, Engineering & Planning Department Manager

Subject: SGMA Report for June 2017

Sustainable Groundwater Management Activity Summary:

Northern Delta-Mendota Region – The Northern Delta-Mendota region has 4 of 5 GSAs approved by DWR, Del Puerto Water District and Oak Flat Water District has submitted their documentation as the 'DM-II GSA' and are currently in their 90-day waiting period with the State. San Joaquin County revised their boundary and all overlap issues have been reconciled.

SLDMWA distributed an errata document to attach to the Activity Agreement. An error in an initial budget value was a clerical error, so an errata sheet, which is not a substantive change, made this correction and was appended to the document per Diane Rathmann. Andrew Garcia and Darlene Neves have finalized the distribution of Activity Agreement FY 17 expenses for participants. Accounting is currently working on completing work to distribute these invoices.

The monthly meeting was held with the Central DM Multi-Agency GSA on June 29th, to promote collaboration and also efficiently use time and resources of the Water Authority.

Central Delta-Mendota Region –The Notice of Intent for the Central Delta-Mendota Multi-Agency GSA and the 90-day comment period has been approved and this is now an exclusive GSA. The Central Delta-Mendota Region GSA Management Committee regular monthly meeting was held as a joint meeting with the Northern Region GSAs at the SLDMWA Los Banos Administration Office. The meeting discussed the Prop. 1 Sustainable Groundwater Planning Grant application process and the Communications Plan and Outreach efforts that are to be expected going forward in the GSP Planning process.

Andrew Garcia and Darlene Neves have finalized the distribution of Activity Agreement FY 17 expenses for participants. Accounting is currently working on completing work to distribute these invoices.

General SGMA Activities:

MWH facilitation continued through June, with the facilitator finalizing a draft Communications Plan for use in the Delta-Mendota Subbasin GSP planning and

implementation efforts. Kirsten Pringle and Lisa Beutler with MWH presented an Executive Summary Powerpoint outlining the results of the plan, risks associated with communications in the planning process, and recommended basic strategies for a successful draft GSP and stakeholder outreach.

SLDMWA and MWH have begun preliminary outlines of a Delta-Mendota Subbasin website, which will be used for information distribution and as a main contact point for Agencies and stakeholders.

The Water Authority held another Delta-Mendota Subbasin GSA coordination meeting. This meeting was facilitated in order to bring GSA representatives together to discuss GSP planning grant alignment, coordination agreements, and the number of GSPs in the subbasin. The group discussion focused on receiving direct decisions on GSP development efforts by each GSA, and whether or not a true “coordination agreement” as defined by DWR will be required. Second, the group discussed the number of Agencies willing to share equally in the cost of the preparation of the application and to be a part of the Grant. Currently, there are 13 of 23 GSA’s committed to the Grant. SLDMWA has issued Notice to Proceed to RMC Water & Environment for this application submission and starts work in July, with a completion date of September 15th, 2017.

Last, Water Authority staff has, on a separate project, compiled subsidence, historical groundwater level and quality information and, with Luhdorff & Scalmanini, organized and analyzed this data in relation to the canal pump-in program. This data will be directly used in a database for SGMA planning efforts.