

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
FY2026 TO FY2027 COMPARISON
Workshop 12.18.25
Draft 1

		A	B	C	D
					(D = C - B)
Direct Expenses		FY 2026 Budget	FY 2026 Projected Actual	FY 2027 Draft 1	VARIANCE FY 2026 Compared to FY2027 Increase (Decrease)
Legal:					
1	Kronick Moskovitz et al	\$ 922,500	\$ 886,727	\$ 820,000	\$ (66,727)
2	Kronick Moskovitz et al (annual costs)	\$ 8,500	\$ 9,050	\$ 8,000	\$ (1,050)
3	Pioneer Law Group / Matarazzo Law	\$ 197,500	\$ 66,343	\$ 115,000	\$ 48,657
4	Baker Manock & Jensen	\$ 141,000	\$ 140,000	\$ 178,500	\$ 38,500
5	Cotchett, Pitre & McCarthy	\$ 30,000	\$ -	\$ -	\$ -
6	Kahn, Soares & Conway	\$ 10,000	\$ 7,500	\$ -	\$ (7,500)
7	Misc. Legal Support	\$ 141,430	\$ 136,430	\$ 200,000	\$ 63,570
8	Technical Legal Support	\$ 100,000	\$ 75,000	\$ 102,500	\$ 27,500
9	Legal Contingency	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
Sub Total Legal:		\$ 1,750,930	\$ 1,321,050	\$ 1,624,000	\$ 302,950
Technical:					
10	Grant Program	\$ 175,000	\$ 40,000	\$ 60,000	\$ 20,000
11	Science Program	\$ 591,250	\$ 175,000	\$ 661,000	\$ 486,000
12	Previous Technical Project Commitment	\$ 265,000	\$ 61,000	\$ 339,000	\$ 278,000
Sub Total Technical:		\$ 1,031,250	\$ 276,000	\$ 1,060,000	\$ 784,000
Legislative Advocacy/Public Information Representation:					
13	Federal Representation	\$ 480,000	\$ 360,095	\$ 480,000	\$ 119,905
14	State Representation	\$ 249,000	\$ 249,000	\$ 249,000	\$ -
15	Public Information / Communication	\$ 323,200	\$ 300,000	\$ 353,840	\$ 53,840
Sub Total Legislative Advocacy/PIP		\$ 1,052,200	\$ 909,095	\$ 1,082,840	\$ 173,745
Other Professional Services:					
16	SGMA Services	\$ 1,942,201	\$ 1,501,282	\$ 2,172,500	\$ 671,218
17	Integrated Regional Water Management	\$ 87,977	\$ 43,046	\$ 35,000	\$ (8,046)
18	Mizuno Consulting	\$ 48,750	\$ 37,000	\$ 15,000	\$ (22,000)
19	Previous BF Sisk Dam Raise Commitment**	\$ 1,000,000	\$ -	\$ -	\$ -
20	Additional BF Sisk Dam Raise Commitment**	\$ 2,800,000	\$ 4,000,000	\$ 4,000,000	\$ -
Sub Total Other Professional Services:		\$ 5,878,928	\$ 5,581,328	\$ 6,222,500	\$ 641,172
Grassland Basin Drainage:					
21	GBD Specific	\$ 919,538	\$ 711,625	\$ 806,181	\$ 94,556
22	New UA Mud Slough Mitigation	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
23	Biological Monitoring	\$ 221,000	\$ 257,000	\$ 221,000	\$ (36,000)
24	Groundwater WDR Specific	\$ 488,711	\$ 245,000	\$ 428,082	\$ 183,082
Sub Total GBD Specific:		\$ 1,679,249	\$ 1,213,625	\$ 1,505,263	\$ 291,638
OTHER:					
25	Executive Director	\$ 353,683	\$ 360,500	\$ 485,053	\$ 124,553
26	Executive Secretary	\$ 58,222	\$ 58,000	\$ 60,260	\$ 2,260
27	General Counsel	\$ 309,146	\$ 224,229	\$ 328,685	\$ 104,456
28	Water Policy Director	\$ 218,894	\$ 183,460	\$ 329,128	\$ 145,668
29	Special Programs Manager	\$ 236,608	\$ 182,000	\$ 122,445	\$ (59,555)
30	Deputy General Counsel	\$ 190,724	\$ 195,615	\$ 202,663	\$ 7,048
31	In-House Staff	\$ 220,851	\$ 139,872	\$ 182,039	\$ 42,167
32	Law/Policy Clerk	\$ 25,000	\$ 8,000	\$ 32,500	\$ 24,500
33	Los Banos Administrative Office (LBAO)	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
34	Dissolved Oxygen Aerator	\$ 12,500	\$ 12,500	\$ 12,500	\$ -
35	Other Services & Expenses	\$ 22,000	\$ 4,000	\$ 10,000	\$ 6,000
36	License & Continuing Education	\$ 2,000	\$ 1,500	\$ 1,500	\$ -
37	Organizational Membership	\$ 114,600	\$ 114,600	\$ 134,600	\$ 20,000
38	Conferences & Training	\$ 33,000	\$ 9,000	\$ 30,000	\$ 21,000
39	Travel/Mileage	\$ 166,267	\$ 107,950	\$ 159,000	\$ 51,050
40	Group Meetings	\$ 22,058	\$ 10,080	\$ 11,500	\$ 1,420
41	Telephone	\$ 2,080	\$ 2,538	\$ 2,100	\$ (438)
Sub Total Other:		\$ 2,037,633	\$ 1,663,844	\$ 2,153,973	\$ 490,129
Grand Total Direct Expenditures		\$ 13,430,190	\$ 10,964,942	\$ 13,648,576	\$ 2,683,634

(A) Total FY26 Budget

(B) Total FY26 Projected Actual

(C) Total FY27 Proposed Final Budget

(D) Total reflects variance between FY27 Proposed Final Budget and FY26 Projected Actuals

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
FY26 PROJECTED ACTUAL SUMMARY
Workshop 12.18.25
Draft 1

Draft 1		03	05	35	28	22	63	64	65	67	68	44	56	57	69	16	
		FY26 PROJECTED ACTUAL SUMMARY															
Direct Expenses		Total	General Membership (03)	Leg Ops (05)	Contract Renewal Coordinator (35)	Yuba Co. Water Trans. (28) Sub Fund of Leg/Op#3	GBD Dr #3A (22)	SGMA Coordinateds (63)	SGMA Northern Delta-Mendota Region (64)	SGMA Central Delta-Mendota Region (65)	IRWM (67)	Los Vaqueros Reservoir Expansion Proj (68)	Exchange Contractor 5 Year Transfer (44)	Long-Term North to South Water Transfers (56)	North to South Water Transfers (57)	B.F.Sisk Dam Raise & Reservoir Expansion Proj (69)	DHCCP (16)
Legal:																	
1	Kronick Moskovitz et al	\$ 886,727		\$ 880,000	\$ 909	\$ 4,200								\$ 118	\$ 1,500		
2	Kronick Moskovitz et al (annual costs)	\$ 9,050		\$ 9,000										\$ -	\$ 50		
3	Pioneer Law Group / Matarazzo Law	\$ 66,343		\$ 20,000		\$ 147	\$ 1,000							\$ 196	\$ 45,000		
4	Baker Manock & Jensen	\$ 140,000						\$ 100,000	\$ 18,000	\$ 22,000	\$ -						
5	Cotchett, Pitre & McCarthy	\$ -					\$ -										
6	Kahn, Soares & Conway	\$ 7,500					\$ 7,500										
7	Misc. Legal Support	\$ 136,430					\$ 5,000									\$ 131,430	
8	Technical Legal Support	\$ 75,000		\$ 75,000													
9	Legal Contingency	\$ -		\$ -													
Sub Total		\$ 1,321,050	\$ -	\$ 984,000	\$ 909	\$ 4,347	\$ 13,500	\$ 100,000	\$ 18,000	\$ 22,000	\$ -	\$ -	\$ -	\$ 314	\$ 46,550	\$ 131,430	\$ -
Technical:																	
10	Grant Program	\$ 40,000		\$ 40,000													
11	Science Program	\$ 175,000		\$ 175,000													
12	Previous Technical Project Commitment	\$ 61,000		\$ 61,000													
Sub Total		\$ 276,000	\$ -	\$ 276,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Advocacy/Public Information Representation:																	
13	Federal Representation	\$ 360,095		\$ 360,095													
14	State Representation	\$ 249,000		\$ 249,000													
15	Public Information / Communication	\$ 300,000	\$ 300,000														
Sub Total		\$ 909,095	\$ 300,000	\$ 609,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Professional Services:																	
16	SGMA Services	\$ 1,501,282						\$ 955,399	\$ 282,121	\$ 263,762							
17	Integrated Regional Water Management	\$ 43,046									\$ 43,046						
18	Mizuno Consulting	\$ 37,000				\$ 15,000							\$ 15,000	\$ -	\$ 7,000		
19	Previous BF Sisk Dam Raise Commitment	\$ -														\$ -	
20	Additional BF Sisk Dam Raise Commitment***	\$ 4,000,000														\$ 4,000,000	
Sub Total		\$ 5,581,328	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 955,399	\$ 282,121	\$ 263,762	\$ 43,046	\$ -	\$ 15,000	\$ -	\$ 7,000	\$ 4,000,000	\$ -
Grassland Basin Drainage:																	
21	GBD Specific	\$ 711,625					\$ 711,625										
22	New UA Mud Slough Mitigation	\$ -					\$ -										
23	Biological Monitoring	\$ 257,000					\$ 257,000										
24	Groundwater WDR Specific	\$ 245,000					\$ 245,000										
Sub Total		\$ 1,213,625	\$ -	\$ -	\$ -	\$ -	\$ 1,213,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER:																	
25	Executive Director	\$ 360,500	\$ 287,800	\$ 71,950				\$ 750	\$ -	\$ -	\$ -						
26	Executive Secretary	\$ 58,000	\$ 30,000	\$ 28,000													
27	General Counsel	\$ 224,229	\$ 164,652	\$ 41,163			\$ 239	\$ 134	\$ -	\$ -	\$ -	\$ 300	\$ 291	\$ -	\$ 1,450	\$ 16,000	
28	Water Policy Director	\$ 183,460	\$ -	\$ 146,960				\$ 20,000	\$ 8,000	\$ 6,000	\$ 2,500						
29	Special Programs Manager	\$ 182,000	\$ 14,500	\$ 155,000									\$ 2,500		\$ 10,000		
30	Deputy General Counsel	\$ 195,615	\$ 60,000	\$ 124,985		\$ 5,450	\$ 203						\$ 2,934	\$ 2,043	\$ -		
31	In-House Staff	\$ 139,872	\$ 25,000	\$ 14,023	\$ 65	\$ 3,000	\$ 2,988	\$ 2,600	\$ 19,091	\$ 16,391	\$ 158	\$ 65	\$ 5,000	\$ 425	\$ 1,000	\$ 50,000	\$ 65
32	Law Policy Clerk	\$ 8,000		\$ 8,000													
33	Los Banos Administrative Office (LBAO)	\$ 50,000	\$ 50,000														
34	Dissolved Oxygen Aerator	\$ 12,500		\$ 6,250			\$ 6,250										
35	Other Services & Expenses	\$ 4,000	\$ 3,000	\$ 1,000				\$ -			\$ -						
36	License & Continuing Education	\$ 1,500	\$ 500	\$ 1,000													
37	Organizational Membership	\$ 114,600	\$ 114,600														
38	Conferences & Training	\$ 9,000	\$ 6,000	\$ 3,000				\$ -	\$ -	\$ -	\$ -						
39	Travel/Mileage	\$ 107,950	\$ 45,000	\$ 60,000				\$ 150	\$ 250	\$ 50	\$ -					\$ 2,500	
40	Group Meetings	\$ 10,080	\$ 8,000	\$ 1,000				\$ 500	\$ 200	\$ 200	\$ -		\$ 180			\$ -	
41	Telephone	\$ 2,538	\$ 1,849	\$ 689				\$ -	\$ -	\$ -	\$ -						
Sub Total		\$ 1,663,844	\$ 810,901	\$ 663,020	\$ 65	\$ 8,450	\$ 9,681	\$ 24,135	\$ 27,541	\$ 22,641	\$ 2,658	\$ 365	\$ 10,905	\$ 2,467	\$ 12,450	\$ 68,500	\$ 65
Total Expenditures		\$ 10,964,942	\$ 1,110,901	\$ 2,532,115	\$ 974	\$ 27,797	\$ 1,236,805	\$ 1,079,534	\$ 327,662	\$ 308,403	\$ 45,704	\$ 365	\$ 25,905	\$ 2,782	\$ 66,000	\$ 4,199,930	\$ 65

Subject to rounding

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
FY27 BUDGET EXPENDITURE SUMMARY
Workshop 12.18.25

Draft 1

Draft 1		03	05	28	22	63	64	65	67	44	57	58	69	16	
		FY27 BUDGET EXPENDITURE SUMMARY													
Direct Expenses		Total	General Membership (03)	Leg Ops (05)	Yuba Co. Water Trans. (28) Sub Fund of Leg/Op#3	GBD Dr #3A (22)	SGMA Coordinated (63)	SGMA Northern Delta-Mendota Region (64)	SGMA Central Delta-Mendota Region (65)	IRWM (67)	Exchange Contractor 5 Year Transfer (44)	North to South Water Transfers (57)	Long Term Yuba Co Water Transfers (58)	B.F. Sisk Dam Raise & Reservoir Expansion Proj (69)	DHCCP (16)
Legal:															
	Kronick Moskovitz et al	\$ 820,000		\$ 800,000								\$ 20,000			
	Kronick Moskovitz et al (annual costs)	\$ 8,000		\$ 7,000								\$ 1,000			
	Matarazzo Law	\$ 115,000		\$ 65,000								\$ 50,000			
	Baker Manock & Jensen	\$ 178,500				\$ 130,000	\$ 20,000	\$ 27,500	\$ 1,000						
	Cotchett, Pitre & McCarthy	\$ -													
	Kahn, Soares & Conway	\$ -													
	Misc. Legal Support	\$ 200,000			\$ 20,000									\$ 180,000	
	Technical Legal Support	\$ 102,500		\$ 100,000								\$ 2,500			
	Legal Contingency	\$ 200,000		\$ 200,000											
	Sub Total	\$ 1,624,000	\$ -	\$ 1,172,000	\$ -	\$ 20,000	\$ 130,000	\$ 20,000	\$ 27,500	\$ 1,000	\$ -	\$ 73,500	\$ -	\$ 180,000	\$ -
Technical:															
	Grant Program	\$ 60,000		\$ 60,000											
	Science Program	\$ 661,000		\$ 661,000											
	Previous Technical Project Commitment	\$ 339,000		\$ 339,000											
	Sub Total	\$ 1,060,000	\$ -	\$ 1,060,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Advocacy/Public Information Representation:															
	Federal Representation	\$ 480,000		\$ 480,000											
	State Representation	\$ 249,000		\$ 249,000											
	Public Information / Communication	\$ 353,840	\$ 353,840												
	Sub Total	\$ 1,082,840	\$ 353,840	\$ 729,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Professional Services:															
	SGMA Services	\$ 2,172,500				\$ 1,462,500	\$ 355,000	\$ 355,000							
	Integrated Regional Water Management	\$ 35,000							\$ 35,000						
	Mizuno Consulting	\$ 15,000			\$ 5,000					\$ 10,000					
	Previous BF Sisk Dam Raise Commitment	\$ -													
	Additional BF Sisk Dam Raise Commitment***	\$ 4,000,000												\$ 4,000,000	
	Sub Total	\$ 6,222,500	\$ -	\$ -	\$ 5,000	\$ -	\$ 1,462,500	\$ 355,000	\$ 355,000	\$ 35,000	\$ 10,000	\$ -	\$ -	\$ 4,000,000	\$ -
Grassland Basin Drainage:															
	GBD Specific	\$ 806,181				\$ 806,181									
	New UA Mud Slough Mitigation	\$ 50,000				\$ 50,000									
	Biological Monitoring	\$ 221,000				\$ 221,000									
	Groundwater WDR Specific	\$ 428,082				\$ 428,082									
	Sub Total	\$ 1,505,263	\$ -	\$ -	\$ -	\$ 1,505,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER:															
	Executive Director	\$ 485,053	\$ 388,043	\$ 97,011											
	Executive Secretary	\$ 60,260	\$ 30,130	\$ 30,130											
	General Counsel	\$ 328,685	\$ 255,644	\$ 54,781										\$ 18,260	
	Water Policy Director	\$ 329,128	\$ 151,893	\$ 151,893					\$ 25,343						
	Special Programs Manager	\$ 122,445	\$ 61,222	\$ 61,222											
	Deputy General Counsel	\$ 202,663	\$ 60,536	\$ 118,440	\$ 5,264					\$ 5,264	\$ 7,896	\$ 5,264			
	In-House Staff	\$ 182,039	\$ 52,000	\$ 32,500	\$ 169	\$ 3,900	\$ 5,200	\$ 6,500	\$ 6,500	\$ 3,250	\$ 6,500	\$ 325	\$ -	\$ 65,000	\$ 195
	Law Policy Clerk	\$ 32,500		\$ 32,500											
	Los Banos Administrative Office (LBAO)	\$ 50,000	\$ 50,000												
	Dissolved Oxygen Aerator	\$ 12,500		\$ 6,250	\$ 6,250										
	Other Services & Expenses	\$ 10,000	\$ 5,000	\$ 5,000											
	License & Continuing Education	\$ 1,500	\$ 1,000	\$ 500											
	Organizational Membership	\$ 134,600	\$ 134,600												
	Conferences & Training	\$ 30,000	\$ 20,000	\$ 10,000											
	Travel/Mileage	\$ 159,000	\$ 70,000	\$ 85,000					\$ 1,500					\$ 2,500	
	Group Meetings	\$ 11,500	\$ 5,000	\$ 6,000					\$ 500						
	Telephone	\$ 2,100	\$ 1,500	\$ 600											
	Sub Total	\$ 2,153,973	\$ 1,286,567	\$ 691,826	\$ 169	\$ 15,414	\$ 5,200	\$ 6,500	\$ 6,500	\$ 30,593	\$ 11,764	\$ 8,221	\$ 5,264	\$ 85,760	\$ 195
Total Expenditures		\$ 13,648,576	\$ 1,640,407	\$ 3,652,826	\$ 5,169	\$ 1,540,677	\$ 1,597,700	\$ 381,500	\$ 389,000	\$ 66,593	\$ 21,764	\$ 81,721	\$ 5,264	\$ 4,265,760	\$ 195

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
FY27 MEMBERSHIP ASSESSMENT
Workshop 12.18.25
Draft 1

		03	05	35	28	22	63	64	65	67	68	44	56	57	58	69	16	
		FY27 MEMBERSHIP ASSESSMENT SUMMARY																
	Total Membership Assessment	General Fund (03)	Leg/Op (05)	Contract Renewal Coordinator (35)	Yuba Co. Water Trans. (28) Sub Fund of Leg/Op#3	GBD Dr #3A (22)	SGMA Coordinated (63)	SGMA Northern Delta-Mendota Region (64)	SGMA Central Delta-Mendota Region (65)	Integrated Regional Water Management (67)	Los Vaqueros (68)	Exchange Contractor 5 Year Transfer* (44)	Long-Term North to South Water Transfers* (56)	Nort To South Water Transfers* (57)	LT-Yuba Co. Water Trans. (58) Sub Fund of Leg/Op#3	B.F.Sisk Dam Raise & Reservoir Expansion Project (69)	DHCCP (16)	
TOTAL ASSESSMENT		\$ 10,646,333	\$ 1,457,954	\$ 2,179,516	\$ (3,628)	\$ 5,169	\$ 702,773	\$ 1,350,776	\$ 345,791	\$ 340,018	\$ (47,893)	\$ 0	\$ 21,764	\$ -	\$ 81,721	\$ 5,264	\$ 4,211,800	\$ (4,693)
DIVISION 1																		
1. Banta-Carbona Irrigation District	\$ 21,309	\$ 10,060	\$ 17,575	\$ (37)						\$ (6,289)								
2. Byron Bethany ID	\$ 80,952	\$ 11,664	\$ 20,408	\$ (43)	\$ 64						\$ 0				\$ 63	\$ 48,857	\$ (60)	
3. City of Tracy	\$ 272,725	\$ 10,060	\$ 17,575	\$ (37)							\$ -					\$ 245,127		
4. Del Puerto Water District	\$ 516,485	\$ 70,857	\$ 123,622	\$ (260)	\$ 436		\$ 53,252	\$ 95,438		\$ (6,289)	\$ 0				\$ 427	\$ 179,002		
5. Patterson Irrigation District	\$ 97,448	\$ 11,372	\$ 17,469	\$ (30)			\$ 26,466	\$ 48,411		\$ (6,289)					\$ 50			
6. West Stanislaus Irrigation District	\$ 149,530	\$ 25,223	\$ 44,060	\$ (93)			\$ 31,151	\$ 55,326		\$ (6,289)					\$ 152			
Total Division 1	\$ 1,138,449	\$ 139,235	\$ 240,710	\$ (501)	\$ 500		\$ 110,869	\$ 199,175		\$ (25,157)	\$ 0				\$ 692	\$ 472,985	\$ (60)	
DIVISION 2																		
1. Panoche Water District	\$ 177,160	\$ 47,529	\$ 82,918	\$ (174)	\$ 293		\$ 16,633		\$ 29,922		\$ 0				\$ 286		\$ (246)	
2. San Luis Water District	\$ 224,340	\$ 63,275	\$ 110,359	\$ (232)	\$ 386		\$ 20,580		\$ 29,922						\$ 377		\$ (327)	
3. Westlands Water District	\$ 2,175,601	\$ 590,326	\$ 1,030,267	\$ (2,169)	\$ 3,633					\$ 1,211	\$ 0				\$ 3,641	\$ 551,746	\$ (3,053)	
4. Charleston Drainage District	\$ 9,037					\$ 9,037												
5. Panoche Drainage District	\$ 185,939					\$ 185,939												
6. Pleasant Valley WD	\$ (6,289)									\$ (6,289)								
Total Division 2	\$ 2,765,788	\$ 701,130	\$ 1,223,543	\$ (2,575)	\$ 4,312	\$ 194,976	\$ 37,213		\$ 59,843	\$ (5,079)	\$ 0				\$ 4,304	\$ 551,746	\$ (3,625)	
DIVISION 3																		
1. Central California Irrigation District	\$ 530,881	\$ 268,993	\$ 260,852							\$ 1,211							\$ (174)	
2. Firebaugh Canal Water District	\$ 133,993	\$ 43,010	\$ 41,704			\$ 49,307											\$ (28)	
3. Grassland Water District	\$ 247,855	\$ 26,972	\$ 26,162				\$ 194,721											
4. HMRD #2131	\$ 162,776	\$ 82,666	\$ 80,163														\$ (53)	
5. Columbia Canal Company (Friend Member)	\$ 58,844	\$ 29,888	\$ 28,976														\$ (19)	
6. Camp 13 Drainage District	\$ 6,593					\$ 6,593												
Total Division 3	\$ 1,140,942	\$ 451,528	\$ 437,857			\$ 55,900	\$ 194,721			\$ 1,211							\$ (274)	
DIVISION 4																		
1. San Benito County Water District	\$ 305,954	\$ 22,161	\$ 38,643	\$ (81)	\$ 111										\$ 108	\$ 245,127	\$ (114)	
2. Valley Water	\$ 3,148,877	\$ 77,855	\$ 135,844	\$ (286)	\$ 108					\$ (6,289)					\$ 106	\$ 2,941,942	\$ (403)	
Total Division 4	\$ 3,454,831	\$ 100,016	\$ 174,487	\$ (367)	\$ 219					\$ (6,289)					\$ 214	\$ 3,187,069	\$ (517)	
DIVISION 5																		
1. Broadview Water District	\$ 37,525	\$ 13,705	\$ 23,857	\$ (50)	\$ 84												\$ (71)	
2. Eagle Field Water District	\$ 52,922	\$ 2,333	\$ 4,027	\$ (8)	\$ 14		\$ 16,633		\$ 29,922						\$ 14		\$ (12)	
3. Fresno Slough Water District	\$ 52,971	\$ 2,479	\$ 3,945	\$ (7)			\$ 16,633		\$ 29,922								\$ -	
4. James Irrigation District	\$ 58,489	\$ 22,744	\$ 35,906	\$ (66)													\$ (95)	
5. Laguna Water District	\$ 1,165	\$ 437	\$ 731	\$ (1)													\$ (2)	
6. Mercy Springs Water District	\$ 50,567	\$ 1,458	\$ 2,550	\$ (5)	\$ 9		\$ 16,633		\$ 29,922						\$ 9		\$ (7)	
7. Oro Loma Water District	\$ 32,544	\$ 292	\$ 513	\$ (1)			\$ 11,340		\$ 20,401								\$ (2)	
8. Pacheco Water District	\$ 84,410	\$ 5,103	\$ 8,920	\$ (19)	\$ 31	\$ 23,816	\$ 16,633		\$ 29,922						\$ 31		\$ (26)	
9. Reclamation District 1606	\$ 652	\$ 292	\$ 362	\$ (0)													\$ (1)	
10. Tranquillity Irrigation District	\$ 79,552	\$ 17,204	\$ 22,109	\$ (26)			\$ 16,633		\$ 29,922	\$ (6,289)								
Total Division 5	\$ 450,796	\$ 66,045	\$ 102,919	\$ (184)	\$ 138	\$ 23,816	\$ 94,504		\$ 170,009	\$ (6,289)					\$ 53	\$ -	\$ (216)	
OTHER																		
1. City of Patterson GSA	\$ 53,490						\$ 18,911	\$ 34,579										
2. Northwestern Delta-Mendota (SS-MOA Participant)	\$ 160,453						\$ 56,716	\$ 103,737										
3. Oak Flat	\$ 12,837						\$ 4,538	\$ 8,299										
4. FT Land LLC	\$ -																	
3. San Joaquin River Exchange Contractors (GSP)	\$ 194,701						\$ 194,701											
5. Fresno County	\$ 236,704						\$ 206,782		\$ 29,922									
6. Merced County	\$ 46,554						\$ 16,633		\$ 29,922									
7. Santa Nella County Water District	\$ 46,554						\$ 16,633		\$ 29,922									
8. Aliso Water District	\$ 193,900						\$ 193,900											
9. Farmers Water District	\$ 193,315						\$ 193,315											
11. Central DM Region Multi-Agency GSA	\$ -																	
10. Widren Water District GSA (SS-MOA Participant)	\$ 31,742						\$ 11,340		\$ 20,401									
11. IRWM-MOA Participant	\$ (6,289)									\$ (6,289)								
11. Investor TBD	\$ -																	
Total Other	\$ 1,163,961						\$ 913,469	\$ 146,615	\$ 110,166	\$ (6,289)					\$ -	\$ -		
Groundwater WDR Specific																		
1. Camp 13 Drainage District	\$ 25,638					\$ 25,638												
2. Charleston Drainage District	\$ 20,009					\$ 20,009												
3. Firebaugh Canal Water District	\$ 113,356					\$ 113,356												
4. Pacheco Water District	\$ 24,405					\$ 24,405												
5. Panoche Drainage District	\$ 210,355					\$ 210,355												
6. SJRIP	\$ 29,936					\$ 29,936												
7. Private Lands not in a district	\$ 4,384					\$ 4,384												
Total Groundwater WDR Specific	\$ 428,082					\$ 428,082												
Total																		
	\$ 103,484																	
Subject to rounding																		