



**San Luis & Delta-Mendota Water Authority**  
**Monday, January 8, 2024, 12:00 p.m.**

**Notice of Finance & Administration Committee Regular Meeting and  
Joint Finance & Administration Committee Regular Meeting-Special Board  
Workshop**

**SLDMWA Boardroom**  
**842 6th Street, Los Banos**

**Public Participation Information**

**Join Zoom Meeting**

<https://us02web.zoom.us/j/82011522731?pwd=SWhqUTVCani5Nytlb1dhTENPNIMvUT09>

**Meeting ID: 820 1152 2731**

**Passcode: 062362**

**One tap mobile**

**+16699006833,,82011522731#,,,,\*062362# US (San Jose)**

**+16694449171,,82011522731#,,,,\*062362# US**

**Dial by your location**

**• +1 669 900 6833 US (San Jose)**

**• +1 669 444 9171 US**

**Find your local number: <https://us02web.zoom.us/j/82011522731?pwd=SWhqUTVCani5Nytlb1dhTENPNIMvUT09>**

NOTE: Any member of the public may address the Finance & Administration Committee/Board concerning any item on the agenda before or during consideration of that item.

Because the notice provides for a regular meeting of the Finance & Administration Committee ("FAC") and a joint regular FAC Meeting/Special Board workshop, Board Directors/Alternates may discuss items listed on the agenda; however, only FAC Members/Alternates may correct or add to the agenda or vote on action items.

NOTE FURTHER: Meeting materials have been made available to the public on the San Luis & Delta-Mendota Water Authority's website, <https://www.sldmwa.org>, and at the Los Banos Administrative Office, 842 6<sup>th</sup> Street, Los Banos, CA 93635.

**Agenda**

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

## **ACTION ITEMS**

4. **Approval of December 4, 2023 Meeting Minutes**
5. **Recommendation to Board of Directors to Authorize Execution of Contract with External Auditor, Tarka**

## **REPORT ITEMS**

6. FY24 Activity Agreements Budget to Actual Report through 11/30/23
7. FY24 O&M Budget to Actual Report through 11/30/23
8. Procurement Activity Reports
9. Executive Director's Report, Barajas  
(May include reports on activities within the Finance & Administration Committee's jurisdiction related to 1) CVP/SWP water operations; 2) California storage projects; 3) regulation of the CVP/SWP; 4) existing or possible new State and Federal policies; 5) Water Authority activities)
10. Committee Member Reports
11. Reports Pursuant to Government Code Section 54954.2(a)(3)
12. ADJOURNMENT

Persons with a disability may request disability-related modification or accommodation by contacting Cheri Worthy or Sandi Ginda at the San Luis & Delta-Mendota Water Authority Office, 842 6th Street, P.O. Box 2157, Los Banos, California, via telephone at (209) 826-9696, or via email at [cheri.worthy@sldmwa.org](mailto:cheri.worthy@sldmwa.org) or [sandi.ginda@sldmwa.org](mailto:sandi.ginda@sldmwa.org). Requests should be made as far in advance as possible before the meeting date, preferably 3 days in advance of regular meetings or 1 day in advance of special meetings/workshops.

This agenda has been prepared as required by the applicable laws of the State of California, including but not limited to, Government Code Section 54950 et seq. and has not been prepared with a view to informing an investment decision in any of the Authority's bonds, notes, or other obligations. Any projections, plans, or other forward-looking statements included in the information in this agenda are subject to a variety of uncertainties that could cause any actual plans or results to differ materially from any such statement. The information herein is not intended to be used by investors or potential investors in considering the purchase or sale of the Authority's bonds, notes, or other obligations and investors and potential investors should rely only on information filed by the Authority on the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System for municipal securities disclosures, maintained on the World Wide Web at <https://emma.msrb.org/>.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY  
FINANCE & ADMINISTRATION COMMITTEE REGULAR MEETING AND  
JOINT FINANCE & ADMINISTRATION COMMITTEE REGULAR MEETING-SPECIAL  
BOARD OF DIRECTORS WORKSHOP  
MINUTES FOR DECEMBER 4, 2023

The Finance & Administration Committee of the San Luis & Delta-Mendota Water Authority convened at approximately 12:15 p.m. at 842 6th Street in Los Banos, California, with Chair Anthea Hansen presiding.

**Members and Alternate Members in Attendance**

**Ex Officio**

William Bourdeau

**Division 1**

Anthea Hansen, Chair/Member

**Division 2**

Absent

**Division 3**

Absent

**Division 4**

Dana Jacobson, Alternate

**Division 5**

Manny Amorelli, Alternate for Bill Pucheu

**Friant Water Authority**

Wilson Orvis, Alternate for Jason Phillips

**Board of Directors Present**

**Division 1**

Anthea Hansen, Director

**Division 2**

William Bourdeau, Vice-Chair/Director

**Division 3**

Absent

**Division 4**

Steve Wittry, Director

**Division 5**

Manny Amorelli, Director

**Authority Representatives Present**

Federico Barajas, Executive Director

Pablo Arroyave, Chief Operating Officer

Scott Petersen, Water Policy Director

Rebecca Akroyd, General Counsel

Rebecca Harms, Deputy General Counsel

Raymond Tarka, Director of Finance  
Lauren Viers, Accountant III  
Jaime McNeill, Engineering Manager (via ZOOM)  
Stewart Davis, IT Officer

**Others in Attendance**

None

**1. Call to Order/Roll Call**

Chair Anthea Hansen called the meeting to order at approximately 12:15 p.m. and roll was called.

**2. Additions or Corrections to the Agenda**

No additions or corrections.

**3. Opportunity for Public Comment**

No public comment.

**4. Finance & Administration Committee to Consider Approval of the November 6, 2023 Meeting Minutes.**

Chair Anthea Hansen deemed the November 6, 2023 minutes approved with minor correction.

**5. Finance & Administration Committee to Consider Recommendation to Board of Directors to Adopt Resolution Authorizing Execution of Agreement with U.S. Bureau of Reclamation Technical Service Center for Final Design and Specifications for Upper DMC Rehabilitation, DMC Subsidence Correction Project, and Related Expenditure of up to \$5,700,000 from FY24 EO&M Budget and DWR Conveyance Subsidence Program Grant Funds.**

Chief Operating Officer Pablo Arroyave introduced the item. Arroyave stated that currently the Authority is in the process of completing the feasibility study and will be moving on to the final design phase of the project. Arroyave then referred to Engineering Manager Jaime McNeil to provide further details on the project. McNeil stated that the cost of the project would be paid in two installments. The initial installment of \$2 million will be funded with EO&M budget funds and the remaining \$3.7 million will be funded with DWR grant funds. On a motion of Member William Bourdeau, seconded by Alternate Member Dana Jacobson, the Committee adopted the resolution authorizing execution of agreement with U.S. Bureau of Reclamation

Technical Service Center for final design and specifications for upper DMC rehabilitation, DMC Subsidence Correction Project, and related expenditure of up to \$5,700,000 from FY24 EO&M Budget and DWR Conveyance Subsidence Program Grant Funds. The vote on the motion was as follows:

|              |                                      |
|--------------|--------------------------------------|
| AYES:        | Bourdeau, Hansen, Jacobson, Amorelli |
| NAYS:        | None                                 |
| ABSTENTIONS: | Orvis                                |

## REPORT ITEMS

### 6. FY23 Activity Agreements Budget to Actual Report through 10/31/2023

Director of Finance Raymond Tarka presented the Budget to Actual Report through October 31, 2023 for the Activity Agreement funds. Tarka stated for the seven-month period, the budget was trending positive overall with actual spending through October 31, 2023 at 47.19% of the approved budget.

### 7. FY23 O&M Budget to Actual Report through 10/31/23

Director of Finance Raymond Tarka reported that for WY23, the self-funded routine O&M expenses through October 31, 2023 were over budget by \$754,552. This is mainly due to over-budget DWR conveyance charges for DCI activity. The water year 2022 final accountings, fiscal year 2023 audit, and the Intertie OM&R true-up remain outstanding.

### 8. Procurement Activity Report

Director of Finance Raymond Tarka presented the procurement activity report for the period of November 1<sup>st</sup> through November 25<sup>th</sup>. On November 13<sup>th</sup>, the Authority awarded a contract to DRS Marine, Inc. for Check 18 emergency liner repair work. The contract amount was \$160,000 and the funding source is the Transfer Agreement Emergency Reserve fund. On November 13<sup>th</sup>, the Authority awarded a contract to Nutrien Ag Solutions, Inc. for the supply and delivery of pesticides. The contract amount was \$135,125.67 and the funding source is the O&M budget. On November 16<sup>th</sup>, the Authority awarded a contract to McCrometer, Inc. for equipment purchase in the amount of \$2869,869.65. The funding source is the EO&M budget. There were no contract change orders issued during this time period.

### 9. Executive Director's Report

Executive Director Federico Barajas provided the following updates to the committee:

- a. **Activity Budget** – Barajas stated that a draft version of the FY25 Activity Agreement budget was presented to the Water Resources Committee. Staff is planning a budget workshop for both the O&M and activity agreement budgets on December 19<sup>th</sup>.
- b. **BIL Application** – The BIL application was submitted for the O'Neill and DMC projects by the December 1<sup>st</sup> deadline. It is anticipated that Reclamation will review funding applications and announce results in the spring.

10. **Committee Member Reports**

No reports.

11. **Reports Pursuant to Government Code Sec 54954.2**

No reports.

12. **Adjournment.**

The meeting was adjourned at approximately 12:37 p.m.



## MEMORANDUM

TO: Finance and Administration Committee Members/Alternates

FROM: Raymond Tarka, Director of Finance

DATE: January 8, 2024

RE: Recommendation to Authorize Execution of Contract with External Auditor

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### BACKGROUND

Richardson & Company, LLP has audited the SLDMWA financial statements since Fiscal Year (FY) 2018. Per direction from the Finance & Administration Committee, the Water Authority transmitted a request for proposals (RFP) to obtain the proposals necessary to engage a new firm for auditing services beginning with FY24 on November 8, 2023. The RFP was sent out to twenty-one regional and national accounting firms, and the RFP was also publicly posted on the website for government procurement, Public Purchase ([www.publicpurchase.com](http://www.publicpurchase.com)). Staff received one response. Richardson & Company, LLP submitted a proposal that included the assignment of a new audit partner on the new engagement as required under California Government Code Section 12410.6(b).

### ISSUE FOR DECISION

Whether the Finance & Administration Committee should recommend, and the Board of Directors should authorize, execution of a contract with the recommended external auditor for the staff-recommended term of engagement.

### RECOMMENDATION

Based on the evaluation of the proposal received, staff is recommending awarding the auditing services engagement to Richardson & Company, LLP and to set the engagement to the five-year term offered.

### ANALYSIS

See attached audit firm proposal, cost proposal, and references. The FY24 cost proposal of \$45,000 is within the amount included in the FAC-recommended FY24 budget.

TECHNICAL PROPOSAL TO PERFORM  
INDEPENDENT AUDITING SERVICES  
FOR



For the Years Ended  
February 28, 2024 and 2025  
(Option to renew for fiscal years 2026 to 2028)

**CONTACT PERSONS:**

**Ingrid Sheipline, Managing Partner**

[isheipline@richardsoncpas.com](mailto:isheipline@richardsoncpas.com)

**Brian Nash, Partner**

[bnash@richardsoncpas.com](mailto:bnash@richardsoncpas.com)



550 Howe Avenue, Suite 210  
Sacramento, California 95825  
Phone: (916) 564-8727  
Fax: (916) 564-8728

December 5, 2023



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## COVER LETTER

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550 Howe Avenue, Suite 210  
Sacramento, California 95825

Telephone: (916) 564-8727

FAX: (916) 564-8728

December 5, 2023

Attn: Travis Roberts, Contract Specialist  
**San Luis & Delta-Mendota Water Authority**  
15990 Kelso Road  
Byron, California 94514-9614

Thank you for your interest in our firm and the opportunity to present our proposal to serve the **San Luis & Delta-Mendota Water Authority** (the Authority). We are genuinely enthusiastic about the prospect of continuing to serve as your auditors. Auditing special districts, especially water agencies, has developed into one of our firm's major areas of expertise. If given the opportunity, you can be sure that we would serve the Authority with great care and pride.

### **Firm Qualifications and Experience**

Richardson & Company, LLP is a regional CPA firm established in 1991 and located in Sacramento. The firm is licensed to conduct audits in California. We have a staff of thirty-one, including thirteen CPAs. Our governmental audit staff totals twenty-seven, all of which are located in Sacramento. Richardson & Company, LLP is a certified Micro-Small Business Enterprise by the California Department of General Services and a certified Disadvantage Business Enterprise and Woman-owned Business Enterprise by CalTrans. We provide audit, accounting, tax and business advisory services to governmental entities (water districts, cities, regional transportation planning agencies, special districts and joint powers authorities), nonprofit organizations, financial institutions and bank holding companies, real estate partnerships, a magazine circulation audit and others primarily located in northern California, including the largest water district in the world located in Los Angeles. We perform Single Audit Act and grant compliance audits for both nonprofits and governmental entities. We provide tax services to our audit clients requiring those services.

### **Our Understanding of the Services to be Performed**

We will audit and express an opinion on the fair presentation of the Authority's financial statements in conformity with U.S. generally accepted accounting principles for the years ending February 28, 2024 and 2025 with the option to extend for 2026 to 2028. The audits will be conducted in accordance with U.S. generally accepted auditing standards and the standards set forth for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. In conjunction with our audit, we will also issue a report on internal controls and compliance, a management report and auditor's communication letter. If the Authority expends more than \$750,000 of federal funds in a fiscal year, we will also perform an audit under the Single Audit Act.



## Why We are Best Qualified

We have audited the Authority for the past five fiscal years and have completed those five audits since December 2019 to help the Authority catch up its financial audits. Due to the financing deadlines during this period, this has required us to work late nights and weekends to help the Authority meet its reporting deadlines, showing our willingness to go the extra mile for the Authority. We are familiar with the Authority's special customer rates restricted for specific purposes and the sub-funds used to account for these rates as well as the Authority's unique financing arrangements and complex contracts. This would take another firm a significant amount of time to learn. The partner, senior manager and manager that have been on the Authority's audit that have experience with the Authority will continue to perform the Authority's audit. We also have a perm file of a significant number of important documents that the Authority would have to find and provide to another firm, which would take Authority staff time. For all of these reasons, we believe we are the best suited to perform the Authority's audit.

## Our Commitment to Perform Timely Services

We have a reputation for meeting our clients' deadlines. You have indicated that the financial statements need to be issued by June 30, 2024. To ensure meeting this reporting deadline, we will begin our preliminary planning in March and perform tests of controls in April. We plan to commence year-end fieldwork in early May, or at such time as the books have been closed and all documents and analyses have been completed. We will provide the Authority with the priority and timely service it deserves.

## Independence

We are independent of the Authority as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Government Auditing Standards*. The firm has no personal or organizational conflicts of interest related to the Authority.

\* \* \* \* \*

Once again, we would like to thank you for the opportunity to discuss our services, present our qualifications, and submit our proposal to serve as independent auditors for the Authority. We are genuinely enthusiastic over the prospect of serving you and sincerely believe that we have the people, experience, resources and reputation to assure you of outstanding services. For the preceding reasons and many others as outlined in this proposal, we genuinely believe that your selection of our firm as the Authority's independent accountants is the best decision that the Authority could make. We acknowledge receipt of Addendum 1.

If you have questions or need additional information, please contact Mrs. Ingrid Shepline or me at (916) 564-8727, fax (916) 564-8728, correspondence at 550 Howe Avenue, Suite 210, Sacramento, California 95825 or email sent to [isheipline@richardsoncpas.com](mailto:isheipline@richardsoncpas.com) or [bnash@richardsoncpas.com](mailto:bnash@richardsoncpas.com). Either of us are authorized to make representations and to bind the firm. The proposal will not be withdrawn for 60 days.

Very truly yours,

RICHARDSON & COMPANY, LLP



Brian Nash, CPA  
Partner



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## PAST PERFORMANCE

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Five projects similar in scope, complexity and magnitude to the work required in the Scope of Services are listed below.

Name and location of project: San Luis & Delta-Mendota Water Authority, Los Banos, CA

Description of work: Audit of the February 28, 2022 financials in accordance with generally accepted accounting standards and *Governmental Auditing Standards*.

Original scheduled completion time and date: June 2023

Actual completion date and duration of project: Six weeks from receipt of audit documentation

Contact name: Raymond Tarka, Director of Finance

Email Address: Ray.Tarka@sldmwa.org

Address: 842 6<sup>th</sup> Street, Los Banos, CA 93635

Telephone Number: (209) 826-7867

Initial contract amount: \$37,400

Final contract amount: \$58,609

Problems encountered/  
corrective action: Accounting records were revised throughout the audit, resulting in significant additional time needed to complete the audit that was addressed by Richardson & Company staff working overtime to complete the audit as soon as possible.

\* \* \* \* \*

Name and location of project: Westlands Water District, Fresno, CA

Description of work: Audit of the February 28, 2023 financials in accordance with generally accepted accounting standards and *Governmental Auditing Standards*.

Original scheduled completion time and date: September 2023

Actual completion date and duration of project: October 2023

Contact name: Bobbie Ormonde, Deputy General Manager

Email Address: bormonde@wwd.ca.gov

Address: 3130 N Fresno St, Fresno, CA 93703

Telephone Number: (559) 241-6203

Initial contract amount: \$43,200

Final contract amount: \$43,200

Problems encountered/  
corrective action: None



\* \* \* \* \*

Name and location of project: Metropolitan Water District (MWD), Sacramento, CA

Description of work: Audit of the Statement of Charges provided to MWD by the California Department of Water Resources (DWR) for the year ended June 30, 2023. Requires auditing financial records of the DWR that serves as the basis for the Statement of Charges (bill for operation of the State Water Project).

Original scheduled completion time and date: January 2023

Actual completion date and duration of project: In progress – in review.

Contact name: Jamie Dalida, Resource Specialist

Email Address: JDalida@mwdh20.com

Address: 1121 L Street, #900, Sacramento, CA 95814

Telephone Number: (916) 650-2605

Initial contract amount: \$1,063,000

Final contract amount: \$1,063,000

Problems encountered/ corrective action: None

\* \* \* \* \*

Name and location of project: City of American Canyon, California

Description of work: Audit of the June 30, 2023 financials for the City, Fire Protection District and Transportation Development Act Fund in accordance with generally accepted accounting standards and *Governmental Auditing Standards*. Includes a single audit when necessary and the preparation of the State Controller's Financial Transaction reports.

Original scheduled completion time and date: December 2023

Actual completion date and duration of project: In progress

Contact name: Juan Gomez, Finance Director

Email Address: jgomez@cityofamericancanyon.org

Address: 4381 Broadway Street, Suite 201, American Canyon, CA 94503

Telephone Number: (707) 647-4362

Initial contract amount: \$51,575

Final contract amount: \$51,575

Problems encountered/ corrective action: None



\* \* \* \* \*

Name and location of project: El Dorado Irrigation District, Placerville, CA

Description of work: Audit of the June 30, 2016 financials in accordance with generally accepted accounting standards and *Governmental Auditing Standards*.

Original scheduled completion time and date: June 30, 2017

Actual completion date and duration of project: June 21, 2017

Contact name: Mark Price, Finance Director

Email Address: mprice@eid.org

Address: 2890 Mosquito Road, Placerville, CA 95667

Telephone Number: (530) 622-4513

Initial contract amount: \$41,700

Final contract amount: \$41,700

Problems encountered/ corrective action: None

### Experience

Since leaving the international CPA firm of Ernst & Young LLP, Joe Richardson (deceased), the founder of Richardson & Company, Ingrid Sheipline, Brian Nash and their team have built a practice oriented toward providing services equal in caliber to those provided by firms operating on a national level. We believe we have the expertise in the governmental field to ensure high-quality service. The following is a list of governmental and governmental-affiliated entities we are currently serving or have served:

#### Water Agencies

- San Luis & Delta-Mendota Water Authority
- Westlands Water District
- Byron-Bethany Irrigation District
- Amador Water Agency
- Glenn-Colusa Irrigation District
- El Dorado Irrigation District
- Tuolumne Utilities District
- Calaveras County Water District
- Sacramento Suburban Water District
- San Juan Water District
- South Feather Water and Power Agency
- Yolo County Flood Control and Water Conservation District
- Fair Oaks Water District
- Carmichael Water District
- Nevada Irrigation District
- Yuba County Water Agency
- Reclamation District 1000
- Tri-Dam Project and Power Authority
- Oakdale Irrigation District
- South San Joaquin Irrigation District
- Citrus Heights Water District
- Elk Grove Water District
- Bear Valley Water District
- Yolo Subbasin Groundwater Agency
- Rio Linda/Elverta Community Water District
- American River Flood Control District
- South Yuba Water District
- State Water Project Contractors Authority
- Regional Water Authority
- Sacramento Groundwater Authority
- Solano County Water Agency
- South Sutter Water District
- San Joaquin Valley Drainage Authority
- Volcano Community Services District



- Reclamation District 2035
- Del Paso Manor Water District
- Delta Conveyance Finance Authority
- Cosumnes Groundwater Authority
- Orleans Community Services District
- Merced Irrigation District
- Rancho Murieta Community Services District

Other Governmental Agencies

- Cities of West Sacramento, Elk Grove, Chico, Lincoln, Colfax, Citrus Heights, American Canyon, Sutter Creek, Sonoma, Rocklin, Marysville, Dixon, Folsom, Rancho Cordova, Ione, Isleton, Colusa, Biggs and Fort Jones
- Sacramento Metropolitan Fire District
- Sacramento Area Council of Governments
- Sacramento Transportation Authority
- Sacramento Public Library Authority
- Sacramento Regional Fire/EMS Communications Center
- Amador County Transportation Commission
- Amador Transit
- Butte County Association of Governments
- Yolo-Solano Air Quality Management District
- El Dorado County Transportation Commission
- El Dorado County Transit Authority
- Mountain House Community Services District
- Calaveras Council of Governments
- Yuba-Sutter Transit Authority
- Yolo County Transportation District
- Paratransit
- Placer County Transportation Planning Agency
- Fair Oaks Recreation and Park District
- Regional Waste Management Authority
- Cosumnes Community Services District
- El Dorado Hills Fire Department
- Auburn Area Recreation and Park District
- Fair Oaks Recreation and Park District
- El Dorado Hills Community Services District
- California Fire Rescue Training Authority
- Cortina Community Services District
- Diablo Community Services District
- Ranch House Community Services District
- Dixon Public Library District
- Vacaville Public Library District
- California Exposition & State Fair
- Yolo Emergency Communications Agency
- California Pollution Control Financing Authority
- California Educational Facilities Authority
- Yolo County Local Agency Formation Commission
- Byron Sanitary District
- Cosumnes Groundwater Agency
- Sacramento Valley Basinwide Air Quality Control Council
- Yolo County Local Agency Formation Commission
- San Joaquin Council of Governments
- Sacramento County Waste Management and Recycling



- Wilton, Herald, Courtland and Pacific Fruitridge Fire Protection Districts
- Transport System of the University of California at Davis (Unitrans)
- Local Transportation Funds of the Counties of Sacramento, Sutter, Yolo and Yuba
- Sacramento County State Transit Assistance Fund
- Counties of Sacramento, Sutter, Yolo and Yuba Transportation Development Act Funds
- Cities of Folsom, Galt, Isleton, Sacramento, Davis, Live Oak, Rancho Cordova, Yuba City, Marysville, Wheatland, West Sacramento, Winters and Woodland Transportation Development Act Funds
- County of Calaveras Transit Fund
- City of Angels and County of Calaveras Transportation Development Act Funds
- El Dorado County and City of Placerville Transportation Development Act Fund
- El Dorado County Local Transportation and State Transit Assistance Funds
- County of Butte and Cities of Oroville, Chico, Gridley, Biggs and Paradise Transportation Development Act Funds
- Marin County Transit District
- Cities of Escalon, Lodi, Manteca, Lathrop, Ripon and Tracy and County of San Joaquin Transportation Development Act Funds
- San Joaquin County Local Transportation Fund and State Transit Assistance Fund
- San Joaquin Regional Transit District
- Cities of Manteca, Lathrop, Tracy, Lodi and Ripon Transit Systems
- The Alpha Fund (a joint powers authority and workers compensation risk pool primarily for rural hospitals) an affiliate of the Association of California Healthcare Districts, Inc.

The services we provide to these and other clients prove that we have the ability to provide the services that the Authority requires. Examples of these services include the following:

- We conduct the audits of the general purpose financial statements of numerous special districts, including water districts, as well as several cities, some of which have water operations and other enterprise funds similar to those of the Authority. Our experience performing these audits of general and special purpose governmental financial statements has made us thoroughly familiar with the application of generally accepted governmental accounting principles.
- The past several years we have provided the Cities of West Sacramento, American Canyon, Rancho Cordova, Dixon, Chico, Citrus Heights, Elk Grove and Folsom and the Cosumnes Community Services District, Fair Oaks Water District, San Juan Water District, Oakdale Irrigation District, El Dorado Irrigation District, Marin County Transit District, Florin Resource Conservation District and San Joaquin Council of Governments with extensive assistance in the preparation of their ACFR, including the first ACFR the City of Rancho Cordova, Cosumnes Community Services District, Sacramento Metropolitan Fire District, Florin Resource Conservation District and San Joaquin Council of Governments had ever prepared. The ACFRs for all of these agencies have received the Government Finance Officers Association's Certificate of Achievement for the years we have assisted them.
- We have provided federal compliance auditing services to numerous entities, including the South San Joaquin Irrigation District, El Dorado Irrigation District, Calaveras County Water District, Yuba County Water Agency, Rio Linda/Elverta Community Water District, Cities of Chico, Colfax, Lincoln, Elk Grove, West Sacramento, Citrus Heights, Marysville, Sutter Creek, Colusa, Amador Transit, Butte County Association of Governments, Yolo County Transportation District, El Dorado County Transit Authority, Courtland Fire Protection District, Yuba-Sutter Transit Authority, the Transport System





of the University of Davis, Paratransit and to several nonprofit organizations receiving federal grants that must also comply with *Government Auditing Standards*, which are the same standards that apply to the Authority, and the Single Audit Act.

In addition, Ingrid Shepline has gained an extensive amount of governmental accounting and auditing experience in her previous position with Ernst & Young LLP, including the following:

- Provided auditing services to numerous state and local government units that face the same unique governmental accounting and auditing aspects as the Authority such as accounting for bonds and related refundings, extensive reporting requirements, basis of accounting, and budgetary and other legal compliance requirements. These entities include the California Department of Water Resources Enterprise Fund, Sacramento County, Solano County Private Industry Council, City of Woodland, City of Lodi and California Housing Finance Agency. The audits of Sacramento County and City of Woodland also involved the preparation of award winning ACFRs.
- Established an audit approach for testing for compliance with federal, state and local grant requirements, including application of the Single Audit Act, for Sacramento County, City of Lodi and California Housing Finance Agency.

In addition, our firm and its key members presently provide or have provided auditing and consulting services to the following water districts and agencies:

- **Various Water Agencies (listed on pages 5 and 6)**

We prepared the general purpose financial statements or ACFR and performed the annual audits of these Districts in accordance with generally accepted accounting standards and *Government Auditing Standards*. We also prepared the State Controller's Report for a number of these agencies. We have assisted Oakdale Irrigation District, Florin Resource Conservation District, Fair Oaks Water District, South San Joaquin Irrigation District, San Juan Water District and El Dorado Irrigation District with the preparation of their ACFR.

- **Large Southern California Water Agency**

We perform the ongoing audit of the cost accounting records of the State Water Project on behalf of one of the world's largest water agencies, including completion of numerous special projects, reviewing the Department of Water Resources budget and representing the Authority at meetings with Department of Water Resources personnel. As a result of our audit of the State Water Project, we are familiar with the concept of billing to contractors based on cost projections and truing up to actual costs and wheeling charges to non-contractors. Our audit of the State Water Project has also included verifying activity related to the Delta Habitat Conservation and Conveyance Program (DHCCP) in which the Authority is a participant.

- **Department of Water Resources - State Water Resources Development System**

Conducted the financial audit of the State Water Resources Development System enterprise fund and provided other services associated with bond offerings and refundings, including letters to underwriters.

- **Central Valley Project Water Association (CVPWA)**

CVPWA is an association of approximately 250 water users receiving water from the Central Valley Project. The Central Valley Project is maintained and operated by the U.S. Bureau of Reclamation. We have performed audits of the Bureau's cost accounting records of the Central Valley Project on behalf of CVPWA, including the completion of



numerous special projects. Our audit of the Bureau entailed verifying the rates charged to contractors and the calculation of charges.

- **Santa Clara Valley Water District, East Bay Municipal Utility District, Contra Costa Water Agency, Westlands Water District and Other Federal Water Users**

Performed several special auditing and consulting projects for these districts related to their contracts with the U.S. Bureau of Reclamation for delivery of water from the Central Valley Project.

- **Department of Water Resources - Reid Gardner Power Plant and Pine Flat Power Sales Contract**

Examination of the costs associated with the Department's Participation Agreement with Nevada Power Company for the construction and operation of Reid Gardner Unit No. 4 and the costs associated with the Pine Flat Power Sales Contract between the Department and Kings River Conservation District.

### **Quality Control and Peer Review**

We are a member of the Center for Audit Quality of the American Institute of Certified Public Accountants (AICPA) and participate in the California Society of CPA's Peer Review Program. We are registered with the Public Company Accounting Oversight Board (PCAOB) created by the Sarbanes-Oxley Act to inspect firms that audit SEC registrants. Membership in the Center for Audit Quality is voluntary and all firms that join agree to adhere to published quality control standards and submit to peer reviews and inspections of their practice every three years. We have passed all ten of our peer reviews with a "clean opinion" and all three PCAOB inspections. The ten peer reviews cover the entire thirty-two year period our firm has been in existence. Our latest peer review is attached to this proposal.

We also demonstrate our commitment to providing quality service in many other ways, including:

- Organizing, staffing, and managing engagements to provide for appropriate levels of technical competence, experience, supervision and review.
- Undertaking quality control reviews of selected engagements to assure compliance with professional standards.
- Recognizing our obligation to the public as well as to our clients.
- Conducting engagements in accordance with clients whose concern for reputation and integrity is similar to our own.
- Promoting the growth of our firm primarily by referrals from existing clients satisfied with the quality of our services.

In addition to excellent peer review and inspection results, other examples of our commitment to quality include:

- Assisting numerous governmental entities with receiving the Certificate of Excellence in Financial Reporting awarded by the Government Finance Officers Association, including several that received the award on the first attempt.
- Engaging a nationally recognized accounting consultant who has authored several accounting and reporting manuals, including those dealing with SEC matters, as technical support for our firm in addition to the support customarily available through the American Institute and California Society of CPAs.



- Engaging a partner and Director of Audit and Banking Practices for a large midwestern firm to serve as the concurring reviewer for our SEC registrant bank as well as providing consultation with respect to audit and accounting issues for other clients. He has extensive experience auditing banks and public companies as result of more than twenty years with Ernst & Young, KPMG and his current firm.
- Performing several special investigative audits for governmental special districts that have received extensive statewide news media attention. Being selected several times to conduct this special audit work demonstrates that our firm has the resources and expertise to successfully complete difficult, unusual auditing projects in a timely manner. Our investigations discovered several problems and our audit results were made public by the districts involved. The FBI, IRS and district attorney's office subpoenaed our workpapers to assist them with their investigations. We have testified in federal court and given depositions related to this work which, in certain cases, resulted in managers and assistants serving federal prison sentences.
- Preparing audited financial statements and other information for inclusion in several public offering documents reviewed by the SEC and other CPA firms, including Big Four firms, with minimal insignificant changes.
- Preparing audited financial statements reviewed by the State Board of Accountancy without change.

### **Why We are Best Qualified**

Richardson & Company is the best qualified to perform the auditing services required by the Agency for the following reasons:

- We have audited the Authority for the past five fiscal years and have completed those five audits since December 2019 to help the Authority catch up its financial audits. Due to the financing deadlines during this period, this has required us to work late nights and weekends to help the Authority meet its reporting deadlines, showing our willingness to go the extra mile for the Authority. We are familiar with the Authority's special customer rates restricted for specific purposes and the sub-funds used to account for these rates as well as the Authority's unique financing arrangements and complex contracts. This would take another firm a significant amount of time to learn. The partner, senior manager and manager that have been on the Authority's audit that have experience with the Authority will continue to perform the Authority's audit. We also have a perm file of a significant number of important documents that the Authority would have to find and provide to another firm, which would take Authority staff time. For all of these reasons, we believe we are best suited to perform the Authority's audit.
- We have extensive history in providing high-quality audits to water districts and other governmental agencies, as previously discussed, including the Agency.
- Our firm uses more experienced staff to actually perform the work than is typical of larger and other firms. If our firm is selected, we plan to have managers and above spend at least forty percent of our total audit time. While larger and other firms may be able to demonstrate significant amounts of experience in the areas of expertise needed to provide the services you require, the specific individuals they actually assign to your engagement may not have the specific experience you need like the team of accountants we will assign to your engagement. The use of more experienced staff will also ensure you will receive quality services. The manager will work on-site during the duration of the audit fieldwork and will interact with your fiscal personnel during the audit, as well the other



staff assigned to the audit. The audit partner will also spend time on site and will take a “hands on” approach to the engagement.

- We have a thorough audit approach that focuses on substantive testing of the Agency’s accounts. Some firms provide lower cost audits by performing mostly analytical review procedures and the evaluation of internal controls instead of performing substantive testing of account balances. Our thorough approach ensures material misstatements are detected, which should provide a level of comfort to management and the Board of Directors.
- Because of our past experience with the Agency, retaining us as auditors would minimize disruption to Agency staff, allowing them to focus their efforts on Agency business instead of training new auditors.

### **Audit Approach**

We understand that the Authority requires an audit of its basic financial statements for the fiscal years ended February 28, 2023 and 2024 with the option to extend for 2025, 2026, 2027 and 2028, including all procedures necessary for the issuance of an opinion regarding the fairness of the presentation of the financial statements in conformity with U.S. generally accepted accounting principles. The audits will be conducted in accordance with U.S. generally accepted auditing standards, the standards set forth for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States as revised, and the Minimum Audit Requirements and Reporting Guide for California Special Districts as required by the State Controller’s Office. These services will include the following:

1. Perform an audit of the Authority’s financial statements in accordance with generally accepted auditing standards, *Government Auditing Standards* and the State Controller’s Minimum Audit Requirements for California Special Districts.
2. Express an opinion on the financial statements as to whether they present fairly, in all material aspects, the financial position of the Authority and the changes in financial position in conformity with generally accepted accounting principles (GAAP) and issue an independent auditor’s report stating this opinion.
3. All adjusting journal entries noted during the audit will be discussed and explained to the Finance Director or designated personnel prior to completion of the audit.
4. Test internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, in accordance with *Government Auditing Standards*, and issue an independent auditors’ report on their consideration. Any reportable conditions found during the audit will be addressed in these reports.
5. Apply limited audit procedures to the Required Supplementary Information (RSI), if any, and the Management’s Discussion and Analysis (MD&A).
6. Perform an audit and prepare “Single Audit” Reports, for federal grant monies received and expenditures made, if federal grant funds exceed the threshold for requiring a Single Audit.
7. Prepare a management letter and SAS 114 letter to the Board of Directors and Management which identifies significant audit findings, difficulties encountered in performing the audit, identify any correct and uncorrected misstatements, disagreements with management, management representations, control deficiencies, significant deficiencies and material weaknesses, if any, and our recommendations for improvements in accounting and administrative controls.



8. Present all final reports to the Authority's Board of Directors and/or Finance Committee.

Our extensive experience in auditing the Authority and other water agencies ensures that we will concentrate on those areas of highest risk and plan and coordinate our work with management. We will not waste your time and resources by auditing areas that have no material risk to the financial statements. We will perform an assessment of the internal controls for the purpose of determining the procedures necessary to perform our audit, and any recommended enhancements to internal controls that we note during our audit will be communicated to management and the Board of Directors.

Our audit approach to this engagement is divided into three stages as follows:

**Initial Planning:** We believe that a smoothly-run audit is based upon the early identification and resolution of reporting and auditing issues. Due to the extensive knowledge gained through auditing the Authority and governmental organizations similar to the Authority, we will identify such issues in a timely manner and obtain a better understanding of your organization and the external and internal environments in which the Authority operates. We will examine significant contracts and agreements to determine the effect on the nature and extent of the auditing procedures and to determine laws and regulations subject to test work. Our familiarity with laws and regulations affecting the Authority and other water agencies will also be used as a resource for determining the extent of testing needed. We will meet with your personnel to update our understanding of your internal control structure policies and procedures and to document the flow of information through the accounting system, including how the accounting system is used to process data, and update internal control questionnaires and walkthrough memos with the assistance of your staff.

In order to update our understanding of the Authority's accounting processes, including internal controls that are in place, we will provide the Authority with a list of questions to update, and will meet with Authority personnel to discuss them. We will also determine the provisions of any and all federal and state and county orders; statutes; ordinances; charters; bond covenants; administrative code or other rules and regulations that have a significant financial impact on the Authority. We will review organization charts and any accounting procedures manuals to obtain an understanding of the Authority.

**Program Development:** Our risk assessment and evaluation of internal controls will provide the basis for determining the nature, timing and extent of audit procedures for specific transactions and accounts. Our approach to gaining an understanding of internal control will be in accordance with Statement of Audit Standard (SAS) Nos. 104 through 111, as updated by Nos. 122 through 125. Accordingly, we will focus on obtaining an understanding of the control environment, risk assessment, information and communication, and monitoring components. We will update our understanding of the Authority's control environment and will perform a walkthrough of significant areas to assess control risk for the purpose of planning our substantive tests. We will perform additional testing of internal controls as needed based on our risk assessment. An overall audit program is the end product of our initial planning. The primary purpose of this phase of our audit approach is to assess the likelihood of material error in the accounts and transactions and to determine the most cost effective and cost-efficient mix of audit procedures. In developing the audit program, our aim will be to:

- Provide a complete audit program for all important financial statement amounts.
- Eliminate redundant audit procedures.
- Use audit procedures which accomplish more than one purpose.



Our audit approach is based on an analysis and understanding of the external and internal risk currently facing the organization we are auditing. Risk analysis enables us to design the most effective and efficient audit program, which evaluates and includes audit tests in relation to the size and probability of these risks. This approach provides us with a uniform method for developing and documenting the basis for our audit program. We provide our clients with a detailed list of items needed during the audit well in advance to allow for sufficient time to gather the information. This approach minimizes disruption to Authority staff during the course of the audit.

**Program Execution:** During this stage of our audit, we will perform the tests of transactions processed through the accounting system, direct tests of account balances and tests of compliance with laws, regulations and contracts. We plan to use either random or systematic sample selection methods to perform such tests. We will utilize analytical procedures in all areas of the audit, especially for revenues and expenses. We will perform all requested tasks as one integrated engagement and will schedule the timing of our fieldwork so that there will be minimal disruption of the day-to-day operations. We will perform testing of internal controls in the areas of water billings/cash receipts, cash disbursements and payroll, with sample sizes ranging from 5 to 40 items, which will depend on the size of the population. We will select our samples randomly from number sequences or other documents provided by the Authority. We will use the Authority’s budget to determine the need for restrictions or designations as well as to perform analytical procedures for comparison to actual revenues and expenses.

We will perform analytical procedures to assist us in identifying areas of risk for which substantive procedures will be performed. However, we believe analytical procedures alone will not identify all potential significant misstatements and will detail test certain balance sheet and income statement accounts that our experience has shown are frequently misstated, such as certain receivables and subsequent payments that may need to be accrued as liabilities. We will utilize computer software during the engagement, including during the on-site fieldwork, for all workpaper preparation and for developing the lead schedules and trend analysis reports used in the audit process.

The following work plan was developed with your deadlines in mind. The timing identified in the work plan is approximate. **Upon selection as your independent accountants, we will meet with you, and together we will determine a specific timetable which ensures minimal disruption of your employees and that the Authority’s desired deadlines are met.** As can be seen from the following work plan, the service team is composed in such a way that each member has adequate supervision and technical support.

**Work Plan**

| Task  | Timing      | Estimated Hours |                |         |              | Total |
|---|-------------|-----------------|----------------|---------|--------------|-------|
|   |             | Partner         | Senior Manager | Manager | Senior/Staff |       |
| <b>Audit Planning:</b>                                    | March/April | 5               | 5              | 5       | 5            | 20    |
| Begin audit planning process                              |             |                 |                |         |              |       |
| Risk assessment   |             |                 |                |         |              |       |
| Develop audit programs                                    |             |                 |                |         |              |       |
| Prepare audit assistance package and confirmation letters |             |                 |                |         |              |       |
| Provide audit assistance package                          |             |                 |                |         |              |       |



| Task   | Timing | Estimated Hours |                |           |               | Total      |
|--|--------|-----------------|----------------|-----------|---------------|------------|
|  |        | Partner         | Senior Manager | Manager   | Senior/ Staff |            |
| <b>Compliance Testing:</b>   | April  | 2               | 10             | 10        | 15            | 37         |
| Tests of transactions for cash receipts, disbursements and payroll |        |                 |                |           |               |            |
| Tests of compliance with laws and regulations                      |        |                 |                |           |               |            |
| <b>Substantive Testing:</b>  | May    | 28              | 105            | 65        | 95            | 293        |
| Cash and investments   |        |                 |                |           |               |            |
| Revenue and receivables  |        |                 |                |           |               |            |
| Payroll and related liabilities                                    |        |                 |                |           |               |            |
| Expenses for goods and services and related liabilities            |        |                 |                |           |               |            |
| Capital assets   |        |                 |                |           |               |            |
| Long-term liabilities  |        |                 |                |           |               |            |
| Equity and other credits   |        |                 |                |           |               |            |
| <b>Reporting and Wrap-up:</b>                                      | June   | 15              | 15             | 10        | 10            | 50         |
| Review financials  |        |                 |                |           |               |            |
| Prepare management letter/other reports                            |        |                 |                |           |               |            |
| Delivery of audit opinion and all other reports                    |        |                 |                |           |               |            |
| <b>Total Annual Audit Hours</b>                                    |        | <b>50</b>       | <b>135</b>     | <b>90</b> | <b>125</b>    | <b>400</b> |

Our audit will be planned so that delivery of all required reports will be accomplished in a timely manner. We believe that the staffing of the audit is sufficient to ensure the timely completion of the audit and to ensure that the work is properly supervised. We would work closely with management to ensure that we provide timely services consistent with your requirements. We will review the financial statements prepared by the Authority for consistency with professional standards and will review the drafts of all our reports and letters with the Authority prior to finalization to ensure the reports meet your requirements. Upon completion of the audit, we will provide the Authority with copies of our reports, as needed, for distribution to management, the Board of Directors, and other interested parties.

Our firm philosophy centers around our commitment to the highest level of quality service--delivered by quality people. Our tradition of providing technical excellence through teamwork responsive to clients' needs and expectations--and doing so to the very best of our ability--requires that our single focus be on quality. Our commitment to quality results in:

- Satisfying the Authority's needs by providing value-added services.
- Attracting and retaining clients of the highest caliber.
- Providing personal satisfaction and opportunity for professional growth for every member of our organization.

Some of the specific benefits the Authority will realize from our audit approach include:

Continuity--We are familiar with the Authority and its operations, including significant agreements, complex areas and unique issues facing the Authority. You will not need to train us on these issues before we can perform an effective audit like you would another firm. The OMB and PCAOB have also determined that most audit failures occur in the first year that a new auditor performs the audit due to not being familiar with the client. This is why these



entities have required rotating audit partners rather than audit firms. The Authority's operations are complex, resulting in familiarity with the Authority's operations being very important to perform an effective audit.

Ongoing Communications with Management--We will work closely with you to resolve issues and serve as the Authority's advisor on a timely basis. We do not take dogmatic, unyielding positions, and will keep the lines of communications open. We understand the concepts of materiality and will work with Authority personnel on all issues with materiality in mind. Members of our engagement team will be readily available to answer the Authority's questions and to respond to the Authority's needs.

Relevant and insightful suggestions--Our plan and approach requires us to obtain a complete knowledge of the Authority's operating environment and accounting systems. This will position us well as an "advisor" to Authority management.

Less disruption to the Authority--Our audit plan will result in the most effective and efficient combination of internal control and account balance testing. This will eliminate duplicate procedures and unnecessary tasks, minimizing the necessary number of auditors and, consequently, result in less disruption of Authority personnel. As a result of our past experience auditing water districts, we have a familiarity with transactions and operations typical of water districts, which will ensure the most efficient and effective audit and a smooth transition.





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## KEY PERSONNEL EXPERIENCE

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We have the personnel with the necessary professional qualifications and technical ability to provide you with the quality service you are looking for. As you can see from the resumes of our key personnel, we have developed the proficiency in the accounting principles and standards and governmental auditing to ensure you will receive quality work. Our firm philosophy centers around our commitment to the highest level of quality service--delivered by quality people. We have a history of providing technical excellence through teamwork responsive to clients' needs and expectations. Our commitment to quality results in satisfying the needs of our clients by providing value-added services and attracting and retaining clients of the highest caliber.

Our key audit executives will participate heavily in the audit of the Authority. This assures the Authority will receive a quality audit managed and executed on-site by seasoned professionals, knowledgeable of the government and specifically the water industry. We believe the quality of our services exceeds that of national and other firms because our audit team uses more experienced professionals to actually perform the work. National and other firms typically rely heavily on senior and staff accountants to perform audit fieldwork with minimal on-site direction from partners or managers.

The following resumes outline the qualifications and experience of our key team members.

Ingrid M. Sheipline, CPA (Managing Partner and Audit Partner)

Ingrid serves as our Managing Partner and would serve as audit partner. Ingrid is responsible for scheduling, assigning staff to the engagement, overseeing the audit risk assessment process that will identify audit procedures to perform. She will coordinate with David to ensure audit issues are addressed timely and will review the workpapers and be responsible for the audit quality and proper reporting of the Authority's activities in the financial statements. She will also coordinate with David to review the Authority's implementation of new accounting standards. Formerly an audit manager with Ernst & Young LLP, she is a Certified Public Accountant with over thirty years of experience. Ingrid has supervised and conducted the fieldwork for a variety of clients including governmental entities, nonprofit organizations, utilities, banks, insurance agencies, manufacturers and distributors. While with Ernst & Young LLP, she specialized in governmental entities and grant compliance auditing, and has attended or taught numerous governmental education seminars. She is currently serving or has served almost all of the previously mentioned governmental entities, including most of the water districts, such as Glenn-Colusa Irrigation District, Tuolumne Utilities District, El Dorado Irrigation District, South Feather Water and Power Agency, Fair Oaks Water District, Sacramento Suburban Water District, Carmichael Water District, San Juan Water District, Citrus Heights Water District, Solano County Water Agency, Amador Water Agency, Del Paso Manor Water District, Regional Water Authority, Sacramento Groundwater Authority, Reclamation District 2035, Merced Irrigation District, Nevada Irrigation District, Rio Linda/Elverta Community Water District, Yuba County Water Agency, American River Flood Control District, Byron-Bethany Irrigation District and South Yuba Water District. She has audited most of the government agencies listed on the previous pages, including cities and other special districts. Ingrid has a Bachelor of Science degree in accounting with honors from California State University, Sacramento. She is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants, having served on the Board of Directors of the Society's Sacramento Chapter and as a member of the Government and Nonprofit Committee.



Brian Nash, CPA (Partner and Concurring Reviewer)

Brian is a partner with our firm and would serve as the Authority's concurring review in 2024 and could return as audit partner in 2025. He would have overall responsibility for planning, directing and coordinating our services for you. Since significant and timely partner involvement is a cornerstone of our quality control procedures, he will be involved in all phases of our audit work from initial planning through report preparation. He has thirty years of professional accounting and auditing experience and has provided services to a variety of clients, including most of the government entities described in the preceding sections of this proposal. He has served a number of the water districts, including the Authority, Westlands Water District, Calaveras County Water District, El Dorado Irrigation District, Oakdale Irrigation District, San Juan Water District, Florin Resource Conservation District/Elk Grove Water District, Oakdale Irrigation District, Yuba County Water Agency, Yolo County Flood Control and Water Conservation District, Solano County Water Agency, Yolo Subbasin Groundwater Agency, Carmichael Water District, Citrus Heights Water District, Glenn-Colusa Irrigation District, Metropolitan Water District of Southern California, Mission Springs Water District, Nevada Irrigation District, Bear Valley Water District, South Feather Water and Power Agency, South San Joaquin Irrigation District, Sacramento Suburban Water District, Tri-Dam Project and Power Authority, Merced Irrigation District and South Yuba Water District and numerous other governmental agencies, including cities other special districts. Brian received a Bachelor of Science degree in accounting with honors from California State University, Sacramento. He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

David Chiaravalloti, CPA (Audit Senior Manager)

David, a senior audit manager with our firm, will organize, conduct, review and evaluate field work and will be responsible for the planning and report preparation and review under the direction of Ingrid. David will ensure the staff properly addresses difficult audit areas, including auditing sub-funds used for restricted customer rates, and will coordinate with Ingrid to review the implementation of new accounting standards. David will supervise staff to ensure only relevant questions are asked to limit Authority staff time spent on the audit. He will review workpapers and coordinate the completion of open items and the preparation of the financial statements. He will supervise staff continually during fieldwork. He has extensive experience auditing water districts, cities and other governmental entities with Richardson & Company, LLP and another CPA firm. He has over twenty-five years of professional experience, including over twenty years with our firm. The clients he has served with water and/or utility operations include the Authority, Westlands Water District, San Joaquin Valley Drainage Authority, Yolo County Flood Control and Water Conservation District, Yolo Subbasin Groundwater Authority, Calaveras County Water District, Fair Oaks Water District, Citrus Heights Water District, San Juan Water District, South Yuba Water District, El Dorado Irrigation District, Merced Irrigation District, Mountain House Community Services District, City of West Sacramento, City of Lincoln and City of Colfax. He also has experience with other public agencies including auditing proprietary funds at cities. David received a Bachelor of Science degree in accounting from California State University, Sacramento. He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Brian Magaw (Audit Manager)

Brian, an audit manager with our firm, will organize, conduct, review and evaluate field work and will be responsible for the planning and report preparation and review under the direction of Brian and David. He has five years of auditing experience and has served a number of water



agencies, cities and other public agencies, including the Authority Calaveras County Water District, Carmichael Water District, Tuolumne Utilities District, Reclamation District 1000, Lassen County Transportation Commission, Lassen Transit Service Agency, Butte County Association of Governments, Calaveras Council of Governments, Yolo Emergency Communications Agency, El Dorado Hills Fire Department, Wilton Fire Protection District, Auburn Recreation District, Fair Oaks Recreation District, Cosumnes Community Services District, Mountain House Community Services District, Town of Paradise, City of Ione, City of Colfax, City of Citrus Heights, City of American Canyon and City of Marysville. Brian received a Bachelor of Science degree in accounting from California State University, Sacramento.

#### Other Staff

We would assign supervisors, senior and staff accountants to the engagement with experience working on governmental audits since everyone in our firm is required to work on a portion of our previously mentioned audits. We are committed to continuing to assign the same staff to the Authority's audit that have worked on the audit in previous years.

#### **Our Commitment to Staffing Continuity/Personnel Rotation**

Richardson & Company, LLP has proven its ability to attract and retain an excellent professional staff to serve our clients and meet our commitments. We currently have twenty-seven professional staff, including thirteen CPAs, and four administrative staff. In addition, while national and other firms have high staff turnover rates, which makes it difficult to provide staffing continuity from year to year, our firm has experienced a very low turnover rate. Accordingly, we commit to maintaining a staffing level sufficient in size and experience to successfully complete the audit each year. We consider staffing to be of the utmost importance because of its significant impact on our ability to provide you with outstanding service. We have consistently demonstrated our firm's ability to recruit, train and maintain a quality staff as evidenced by our excellent peer review results for the past thirty-two years and our ability to consistently attract and serve quality clients.

If selected as your auditors, Ingrid Shepline would have overall responsibility for our services for you. Ingrid would spend a substantial amount of time supervising the audit and will assist with the resolution of any issues. Ingrid would work closely with David and Brian to ensure they have all the resources necessary to provide the Authority with excellent service. Brian Nash will be available to answer questions and provide assistance and could return as the audit partner after the 2024 audit at the Authority's option.

The engagement manager would be David, who has been with our firm for twenty years. He will be assisted by Brian, a manager with five years of experience with our firm. They would work on site as the in-charge accountants during the duration of the audit fieldwork. While we would have other auditors assigned to the engagement with less experience, they will always be supervised by David or Brian.

Should the Authority desire to rotate personnel during the course of the contract to enhance independence, we have sufficient resources to accommodate this rotation.



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## ATTACHMENT A - PEER REVIEW

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*Jones, Nale & Mattingly P.C.*

### REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners  
Richardson & Company, LLP  
and the Peer Review Committee of the California Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Richardson & Company, LLP (the firm) in effect for the year ended March 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

#### **Required Selections and Considerations**

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Richardson & Company, LLP in effect for the year ended March 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Richardson & Company, LLP has received a peer review rating of pass.

*Jones Nale & Mattingly P.C.*

Louisville, Kentucky  
August 13, 2021

Certified Public Accountants and Advisors

401 West Main Street, Suite 1100 Louisville, Kentucky 40202 tel: 502.583.0248 fax: 502.589.1680 [www.jnmcpa.com](http://www.jnmcpa.com)



COST PROPOSAL  
FOR



For the Years Ended  
February 28, 2024 and 2025  
(Option to renew for fiscal years 2026 to 2028)

**CONTACT PERSONS:**

**Ingrid Sheipline, Managing Partner**

isheipline@richardsoncpas.com

**Brian Nash, Partner**

bnash@richardsoncpas.com



550 Howe Avenue, Suite 210  
Sacramento, California 95825  
Phone: (916) 564-8727  
Fax: (916) 564-8728

December 5, 2023

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## UPDATED PROPOSAL FORM

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*Specification No. F24-LBAO-029*

Proposals will be received, in writing, up to the hour of **2:00 pm on Thursday, December 07, 2023** at 15990 Kelso Road, Byron, California, 94514, in the following format:

Travis Roberts  
San Luis & Delta-Mendota Water Authority  
15990 Kelso Road  
Byron, CA 94514

Dear Travis Roberts:

The undersigned agrees to perform the following work on the AUDITING SERVICES in strict conformity with the Contract Documents (Notice to Vendors, Agreement for Services, and Scope of Services) attached hereto, at the total proposed price listed and date shown on the attached Proposal Schedule.

The undersigned has checked carefully all of the prices quoted and understands that the San Luis & Delta-Mendota Water Authority will not be responsible for any errors or omissions on the part of the undersigned in making up this Proposal Schedule.

All items are complete and Proposal Amount includes sales tax, other applicable taxes and fees.

Vendor's name, address, telephone number:

Richardson & Company, LLP  
Name  
550 Howe Avenue, Suite 210  
Address  
Sacramento, California 95825  
City, State Zip Code  
(916) 564-8727  
Phone No.

Signed by:   
(Signature)

Name: Brian N. Nash  
(Type or Print)

Title: Partner

Date signed: December 5, 2023

Enclosures



## UPDATED PROPOSAL SCHEDULE

(MUST BE SIGNED BY VENDOR)

Proposals will be received no later than 2:00 p.m. on Thursday, December 07, 2023, at the Chief Operating Officer's Office at 15990 Kelso Road, Byron, California 94514-9614.

The undersigned hereby proposes and agrees to furnish any and all required labor, material, equipment transportation, and services for

### AUDITING SERVICES

for the San Luis & Delta-Mendota Water Authority, Los Banos Admin Office,

P.O Box 2157, 842 6th Street, Los Banos, CA 93635.

The work is to be done in strict conformity with the Contract Documents, at the following Hourly Rate:

FISCAL YEARS ENDING FEBRUARY 28<sup>th</sup> OR FEBRUARY 29<sup>th</sup>:

| Nature of Service To Be Provided  | FY24<br>(March '23 – Feb '24) | FY25<br>(March '24 – Feb '25) | FY26<br>(If extended) | FY27<br>(If extended) | FY28<br>(If extended) |
|---|-------------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|
| AGENCYWIDE AUDIT  | \$ 40,000                     | \$ 41,200                     | \$ 42,500             | \$ 43,900             | \$ 45,250             |
| SINGLE AUDIT<br>(one major program assumed-applies only in years when required. See fee for additional major programs on page 5.) | 5,000                         | 5,150                         | 5,300                 | 5,450                 | 5,600                 |
| <b>SUBTOTAL</b>   | <b>\$ 45,000</b>              | <b>\$ 46,350</b>              | <b>\$ 47,800</b>      | <b>\$ 49,350</b>      | <b>\$ 50,850</b>      |
| <b>TOTAL ALL INCLUSIVE MAXIMUM PRICE FOR FY24 SERVICES THROUGH FY26 AUDIT SERVICES (with one major program in single audit)</b>   |                               |                               |                       | <b>\$ 139,150</b>     |                       |

Total ALL INCLUSIVE MAXIMUM PRICE FOR FISCAL YEAR FY24 SERVICES THROUGH FY26 AUDIT SERVICES listed above shall be (spell out):

One Hundred Thirty-nine Thousand One Hundred Fifty Dollars. *(All Federal, State and local taxes are included in the Total Proposal Amount.)*

A Rate Schedule that is the basis for the proposal amount shall be attached. The rate schedule shall include all personnel titles and hourly rates, as well as the total estimated # of hours for each title that will be working on the project.

If awarded the Contract, the undersigned shall execute said Contract and furnish the insurance certifications within ten (10) calendar days after the Notice of Award of said Contract and begin work as set forth in the written Notice to Proceed from the San Luis & Delta-Mendota Water Authority (hereinafter referred to as the "SLDMWA") to Contractor.





In determining the amount proposed by each Vendor, the SLDMWA shall disregard mathematical errors in addition, subtraction, multiplication, and division that appear obvious on the face of the Proposal. When such a mathematical error appears on the Proposal, the SLDMWA shall have the right to correct such error and to compute the total amount proposal by said Vendor on the basis of the corrected figure or figures.

If the total lump sum proposal is based on a rate schedule and total estimated # of hours, and the total for the service set forth separately does not agree with a figure which is derived by multiplying the rate times the total # of estimated hours, the rate multiplied by the total estimated # of hours shall prevail over the sum set forth as the total for the service unless, in the sole discretion of the SLDMWA, such a procedure would be inconsistent with the policy of the proposal procedure. The total paid for each service shall be based upon the rate multiplied by # of hours worked and not the total price. Should the Proposal contain only a total price for the service and the hourly rate is omitted, the SLDMWA shall determine the total price by dividing the total price for of the service by the estimated hours of work to be performed. If the total price is based on a rate schedule, invoices submitted for approval must be itemized including title of the staff performing said service, hourly rate, and total # of hours worked. Hourly rates for each title must match the rate sheet provided.

If the Proposal does not include the total price for the service, or the total price is based on a rate sheet and the rate sheet and total price is not provided, then it shall be deemed incomplete and the Proposal shall be disregarded.

It is understood that this Proposal is based upon completion of the work to within a period of 730 calendar days commencing on the day the Notice to Proceed is issued.

The undersigned represents and warrants that the undersigned has examined the location of the proposed work and is familiar with the local conditions at the place where the work is to be done, and the undersigned has reviewed and understands the plans, specifications and other Contract Documents, and the undersigned is satisfied with all conditions for the performance of the work.

The undersigned has checked carefully all of the above figures and understands that the San Luis & Delta- Mendota Water Authority will not be responsible for any errors or omissions on the part of the undersigned in making up this Proposal.

The Vendor shall initial below that it has received the appropriate addenda and has incorporated the addenda into its Proposal.

Addenda Received and Acknowledged

No. 1 BN

No. 2 BN

No. 3 BN



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## AGREEMENT

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It is understood and agreed that if written notice of the SLDMWA's acceptance of this Proposal is mailed, emailed, or delivered to the undersigned Vendor after the opening of the proposal, and within the time set in the Notice to Vendors or at any time thereafter before this Proposal is withdrawn, the undersigned Vendor will execute and deliver to the SLDMWA the Agreement for Services in accordance with the Proposal as accepted, within ten (10) days after receipt of notification of award, and that the Work under the Contract shall be commenced by the undersigned Vendor, if awarded the Contract, on the date to be stated in a Notice to Proceed and shall be completed in the time specified in the Contract Documents.

The undersigned Vendor agrees that the information and representations provided herein are made under penalty of perjury.

NOTE: If Vendor is a corporation, the legal name of the corporation shall be set forth below, together with the signatures of authorized officers or agents and the document shall bear the corporate seal; if Vendor is a partnership, the true name of the firm shall be set forth below together with the signature of the partner or partners authorized to sign contracts on behalf of the partnership; and if Vendor is an individual, his/her signature shall be placed below.

NAME OF VENDOR:

Richardson & Company, LLP

BY:   
Signature

Brian N. Nash  
Type/Print Name

Partner  
Title

DATE: December 5, 2023



## COST/BILLING RATES

Our goal is to provide quality service using the highest professional standards at a reasonable cost. We plan each assignment carefully and set a time budget for each phase of the engagement. All of our staff are well indoctrinated in the need to use their time to the fullest efficiency.

During the first year, we will spend a significant amount of time becoming familiar with your organization and operations, developing permanent files, and performing our risk assessment. We will absorb the cost of some of this nonrecurring time and view it as an excellent investment in establishing a long-term relationship and in becoming more knowledgeable about your operating environment, which will enhance our ability to provide you with responsive service.

Since Richardson & Company, LLP consists primarily of experienced auditors, you can be sure that you will receive the experience level and quality of service you expect. Our firm will bring to the audits strong technical backgrounds, government and utility accounting expertise, outstanding engagement management skills, which will provide a “fresh look” at your programs.

Annual Audit: Based upon our current understanding of the situation, our cost for the annual audit contract to perform the previously described work in the **SCOPE OF THE AUDIT** section will not exceed the amounts in the following table. As requested in your RFP, these fees include out-of-pocket expenses for items including clerical support, computer charges, supplies, telephone charges, and printing. We are assuming we will not need to incur travel costs as the audit will be able to continue to be completed remotely so we have not included travel costs in our proposal. There will be no additional charges to the Authority related to these items. Therefore, our fee is all inclusive and represents a not to exceed amount. The break-down of our fee by classification is as follows:

| Classification   | Hourly<br>Rates | Hours<br>Per Year | Fee               |
|--|-----------------|-------------------|-------------------|
| Partner  | \$ 200          | 50                | \$ 10,000         |
| Senior Manager   | 180             | 135               | 24,300            |
| Manager  | 160             | 90                | 14,400            |
| Seniors  | 130             | 60                | 7,800             |
| Staff  | 110             | 65                | 7,150             |
|  |                 | <u>400</u>        | <u>63,650</u>     |
| Discount   |                 |                   | (23,650)          |
| Total "Not-to-Exceed" Annual Audit Fee February 28, 2024 |                 |                   | <u>\$ 40,000</u>  |
| Total "Not-to-Exceed" Annual Audit Fee February 29, 2025 |                 |                   | <u>\$ 41,200</u>  |
| Total "Not-to-Exceed" Annual Audit Fee February 28, 2026 |                 |                   | <u>\$ 42,500</u>  |
| Total "Not-to-Exceed" Annual Audit Fee February 28, 2027 |                 |                   | <u>\$ 43,900</u>  |
| Total "Not-to-Exceed" Annual Audit Fee February 28, 2028 |                 |                   | <u>\$ 45,250</u>  |
| Grand Total - AGENCYWIDE AUDIT                           |                 |                   | <u>\$ 212,850</u> |

The fees above do not include fees for a single audit that will be \$5,000 for the first major program and \$4,500 for each additional major program in 2024 and increased 3% for inflation as described in the table on page 2. A major program represents a separately audited grant program



that adds additional audit hours to the single audit. A single audit is not an audit service that lends itself to a fixed fee since a single audit is not required each year and more than one major program may need to be audited in other years. A major program could take 40 to 100 hours to complete depending on the complexity of the program and findings uncovered. Since the proposal format required other services to be included in the fixed fees and management indicated a significant federal grant exists, a single audit fee for one major program was added to each year's audit fee in the table on page 2. That fee for a single audit only applies in years a single audit is required under the Federal Uniform Guidance and a fee for a second major program would only apply in years a second grant program is required to be audited under Uniform Guidance.

These estimates do not take into consideration changes in the scope of the audit due to changes in accounting or auditing pronouncements and standards, laws or regulations, the loss of key accounting personnel, material weaknesses in the internal control environment, the issuance or refunding of debt, or significant changes in the scope of the Authority's operations that increase the audit hours significantly. Such changes would represent a change in scope of the audit that would not be covered by the fixed rate fees above due to the additional payroll costs that would be incurred to complete the audit that would need to be covered by the audit fee. The fees above assume a clean audit with current accounting standards will occur. We will discuss a new fee estimate with the Authority if such events occur.

**Other Audit Services:** The fee for other audit services is proposed on a per hour basis by staff classification. The rates proposed are as follows:

| <u>Classification</u>      | <u>Rate Per Hour</u> |
|----------------------------|----------------------|
| Partner                    | \$ 200               |
| Senior Manager             | 180                  |
| Manager                    | 160                  |
| Supervisors                | 150                  |
| Seniors                    | 130                  |
| Staff                      | 110                  |
| Administrative or clerical | 70                   |

**Should you have any questions about the details of our fees, or should our fees not appear competitive with those of the other firms, we would appreciate an opportunity to discuss them with you before you make your final decision.**



PROPOSAL REFERENCES  
FOR



For the Years Ended  
February 28, 2024 and 2025  
(Option to renew for fiscal years 2026 to 2028)

**CONTACT PERSONS:**

**Ingrid Sheipline, Managing Partner**

isheipline@richardsoncpas.com

**Brian Nash, Partner**

bnash@richardsoncpas.com



550 Howe Avenue, Suite 210  
Sacramento, California 95825  
Phone: (916) 564-8727  
Fax: (916) 564-8728

December 5, 2023

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## REFERENCES

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We have emphasized throughout our proposal that Richardson & Company, LLP provides quality service. Please feel free to contact any of these clients to confirm our ability to provide the type of services you are seeking.

Name of referenced entity: Calaveras County Water District  
Name and client contact and title: Jeffrey Meyer, Director of Administrative Services  
Address and phone number: 120 Toma Court  
P.O. Box 846  
San Andreas, CA 95249  
(209) 754-3102  
Email address: [jeffreym@ccwd.org](mailto:jeffreym@ccwd.org)  
Services performed: Audit of and preparation of the financial statements in accordance with generally accepted auditing standards, and *Government Auditing Standards* for the years ended June 30, 2016 through 2023 and single audits as needed.

\* \* \* \* \*

Name of referenced entity: Westlands Water District  
Name of client contact and title: Bobbie Ormonde, Deputy General Manager – Finance & Administration  
Address and phone number: 3130 N. Fresno Street  
Fresno, California 93703  
(559) 241-6203  
Email address: [bormonde@wwd.ca.gov](mailto:bormonde@wwd.ca.gov)  
Services performed: Audit of the financial statements in accordance with generally accepted auditing standards, and *Governmental Auditing Standards* for the fiscal years ended February 28, 2022 and 2023.

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Name of referenced entity: Tuolumne Utilities District  
Name of client contact and title: Steve Sheffield, CPA, Finance Director  
Address and phone number: 18885 Nugget Blvd.  
Sonora, California 95370  
(209) 532-5536 ext. 482  
Email address: [s.sheffield@tudwater.org](mailto:s.sheffield@tudwater.org)  
Services performed: Audit of the financials in accordance with generally accepted auditing standards, and *Governmental Auditing Standards* and preparation of the State Controller's Report for the years ended June 30, 2013 through 2023.



# San Luis & Delta-Mendota Water Authority

## Activity Agreements Budget to Actual

### Paid/Pending Comparison Summary

March 1, 2023 through November 30, 2023

FAC 01/08/24 & BOD 01/11/24

|   | FY Budget<br>3/1/23 - 2/29/24 | Actual To Date<br>Paid/Expense | % of<br>Budget | Amount<br>Remaining |
|---|-------------------------------|--------------------------------|----------------|---------------------|
| 03 General Membership                       | 926,259                       | 619,102                        | 66.84%         | 307,157             |
| 05 Leg/CVP Operations                       | 2,923,141                     | 1,284,715                      | 43.95%         | 1,638,426           |
| 06 Reallocation Agreement                   | 0                             | 0                              | 0.00%          | 0                   |
| 35 Contract Renewal Coordinator             | 30,337                        | 39,644                         | 130.68%        | (9,307)             |
| 09 Leg/CVP Operations #3                    | 0                             | 0                              | 0.00%          | 0                   |
| 28 Yuba County Water Transfers              | 27,000                        | 8,929                          | 33.07%         | 18,071              |
| 22 Grassland Basin Drainage #3A             | 2,078,148                     | 1,001,262                      | 48.18%         | 1,076,886           |
| 63 SGMA - Coordinated                       | 525,332                       | 719,088                        | 136.88%        | (193,756)           |
| 64 SGMA - Northern Delta-Mendota Region     | 562,382                       | 168,672                        | 29.99%         | 393,710             |
| 65 SGMA - Central Delta-Mendota Region      | 562,382                       | 175,340                        | 31.18%         | 387,042             |
| 67 Integrated Regional Water Management     | 185,606                       | 25,162                         | 13.56%         | 160,444             |
| 68 Los Vaqueros Reservoir Expansion Project | 9,235                         | 4,497                          | 48.70%         | 4,738               |
| 44 Exchange Contractors - 5 Year Transfer   | 20,000                        | 26,857                         | 134.29%        | (6,857)             |
| 56 Long-Term North to South Water Transfer  | 197,587                       | 27,419                         | 13.88%         | 170,169             |
| 69 B.F. Sisk Dam Raise & Reservoir Exp      | 740,125                       | 547,267                        | 73.94%         | 192,858             |
| 16 DHCCP                                    | 1,175                         | 95                             | 8.09%          | 1,080               |
| <b>TOTAL</b>                                | <b>8,788,709</b>              | <b>4,648,049</b>               | <b>52.89%</b>  | <b>4,140,661</b>    |
|   | 9/12 X 8,788,709              | \$ 6,591,532                   | 75.00%         |                     |
|   | Budget vs. Actual             | <u>1,943,483</u>               |                |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**ACTUAL EXPENSE - PAID**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**  
**Report Period 3/1/23 - 11/30/23**

FAC 01/08/24

03 05 06 35 09 28 22 63 64 65 67 68 44 56 69 16

**Actual to Date Paid/Expense Detail by Fund**

| Direct Expenses  |  | Total               | General Membership (03) | Leg Ops (05)        | Reallo Agreement (06) | Contract Renewal Coordinator (35) | Leg/Op #3 (09)  | 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) | B.F.Sisk Dam Raise & Reservoir Expansion Proj (69) | DHCCP (16)   |
|--|--|---------------------|-------------------------|---------------------|-----------------------|-----------------------------------|-----------------|---|---------------------|------------------------|---|--|------------------|--|--|---|--|--------------|
| <b>Legal:</b>  |  |                     |                         |                     |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 1  | Linneman et al                         | \$ 6,062            |                         |                     |                       |                                   |                 |   | \$ 6,062            |                        |   |  |                  |  |  |   |  |              |
| 2  | Kronick Moskovitz et al                | \$ 380,170          |                         | \$ 341,981          |                       | \$ 37,478                         |                 |   |                     |                        |   |  |                  |  |  | \$ 711  |  |              |
| 3  | Kronick Moskovitz et al (annual costs) | \$ 4,951            |                         | \$ 3,743            |                       | \$ 1,208                          |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 4  | Pioneer Law Group                      | \$ 34,541           |                         | \$ 3,471            |                       |                                   |                 |   |                     |                        |   |  |                  |  |  | \$ 7,748                                      | \$ 6,408   |              |
| 5  | Baker Manock & Jensen                  | \$ 144,414          |                         |                     |                       |                                   |                 |   | \$ 16,914           |                        | \$ 56,964                               | \$ 36,196                              | \$ 51,254        | \$ -                                       |  |   |  |              |
| 6  | Cotchett, Pitre & McCarthy             | \$ 974              |                         |                     |                       |                                   |                 |   | \$ 974              |                        |   |  |                  |  |  |   |  |              |
| 7  | Kahn, Soares & Conway                  | \$ 5,059            |                         | \$ 2,919            |                       |                                   |                 |   | \$ 2,140            |                        |   |  |                  |  |  |   |  |              |
| 8  | Stoel Rives                            | \$ 5,420            |                         | \$ 5,420            |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 9  | GBD Misc. Legal Support                | \$ -                |                         |                     |                       |                                   |                 |   | \$ -                |                        |   |  |                  |  |  |   |  |              |
| 10   | Technical Legal Support                | \$ -                |                         |                     |                       |                                   |                 |   | \$ -                |                        |   |  |                  |  |  |   |  |              |
| 11   | Legal Contingency                      | \$ -                |                         |                     |                       |                                   |                 |   | \$ -                |                        |   |  |                  |  |  |   |  |              |
|  | <b>Sub Total</b>                       | <b>\$ 581,591</b>   | <b>\$ -</b>             | <b>\$ 357,534</b>   | <b>\$ -</b>           | <b>\$ 38,686</b>                  | <b>\$ -</b>     | <b>\$ -</b>                                     | <b>\$ 26,090</b>    | <b>\$ 56,964</b>       | <b>\$ 36,196</b>                        | <b>\$ 51,254</b>                       | <b>\$ -</b>      | <b>\$ -</b>                                | <b>\$ -</b>                              | <b>\$ 8,459</b>                               | <b>\$ 6,408</b>                                    | <b>\$ -</b>  |
| <b>Technical:</b>  |  |                     |                         |                     |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 12   | Strategic Plan Update                  | \$ 56,485           | \$ 56,485               |                     |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 13   | Previous BF Sisk Dam Raise Commitment  | \$ 516,480          |                         |                     |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   | \$ 516,480   |              |
| 14   | Science Program                        | \$ -                |                         | \$ -                |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 15   | Previous Technical Project Commitment  | \$ -                |                         | \$ -                |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
|  | <b>Sub Total</b>                       | <b>\$ 572,965</b>   | <b>\$ 56,485</b>        | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>                       | <b>\$ -</b>     | <b>\$ -</b>                                     | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ -</b>                             | <b>\$ -</b>                            | <b>\$ -</b>      | <b>\$ -</b>                                | <b>\$ -</b>                              | <b>\$ -</b>                                   | <b>\$ 516,480</b>                                  | <b>\$ -</b>  |
| <b>Legislative Advocacy/Public Information Representation:</b> |  |                     |                         |                     |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 16   | Federal Representation                 | \$ 240,000          |                         | \$ 240,000          |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 17   | State Representation                   | \$ 151,000          |                         | \$ 151,000          |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 18   | Public Information / Communication     | \$ 104,021          | \$ 104,021              |                     |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
|  | <b>Sub Total</b>                       | <b>\$ 495,021</b>   | <b>\$ 104,021</b>       | <b>\$ 391,000</b>   | <b>\$ -</b>           | <b>\$ -</b>                       | <b>\$ -</b>     | <b>\$ -</b>                                     | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ -</b>                             | <b>\$ -</b>                            | <b>\$ -</b>      | <b>\$ -</b>                                | <b>\$ -</b>                              | <b>\$ -</b>                                   | <b>\$ -</b>  | <b>\$ -</b>  |
| <b>Other Professional Services:</b>                            |  |                     |                         |                     |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 19   | SGMA Services                          | \$ 761,540          |                         |                     |                       |                                   |                 |   |                     | \$ 597,189             | \$ 85,173                               | \$ 79,178                              |                  |  |  |   |  |              |
| 20   | Integrated Regional Water Management   | \$ 17,167           |                         |                     |                       |                                   |                 |   |                     |                        |   |  | \$ 17,167        |  |  |   |  |              |
| 21   | Mizuno Consulting                      | \$ 42,500           |                         |                     |                       |                                   | \$ 4,962        |   |                     |                        |   |  |                  |  | \$ 21,238                                | \$ 16,300                                     |  |              |
| 22   | Hallmark Group                         | \$ -                |                         |                     |                       |                                   | \$ -            |   |                     |                        |   |  |                  |  | \$ -                                     | \$ -  |  |              |
|  | <b>Sub Total</b>                       | <b>\$ 821,207</b>   | <b>\$ -</b>             | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>                       | <b>\$ 4,962</b> | <b>\$ -</b>                                     | <b>\$ 597,189</b>   | <b>\$ 85,173</b>       | <b>\$ 79,178</b>                        | <b>\$ 17,167</b>                       | <b>\$ -</b>      | <b>\$ 21,238</b>                           | <b>\$ 16,300</b>                         | <b>\$ -</b>                                   | <b>\$ -</b>  | <b>\$ -</b>  |
| <b>Grassland Basin Drainage:</b>                               |  |                     |                         |                     |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 23   | GBD Specific                           | \$ 534,052          |                         |                     |                       |                                   |                 |   | \$ 534,052          |                        |   |  |                  |  |  |   |  |              |
| 24   | New UA Mud Slough Mitigation           | \$ -                |                         |                     |                       |                                   |                 |   | \$ -                |                        |   |  |                  |  |  |   |  |              |
| 25   | Use of Drain                           | \$ 59,832           |                         |                     |                       |                                   |                 |   | \$ 59,832           |                        |   |  |                  |  |  |   |  |              |
| 26   | Biological Monitoring                  | \$ 253,071          |                         |                     |                       |                                   |                 |   | \$ 253,071          |                        |   |  |                  |  |  |   |  |              |
| 27   | Groundwater WDR Specific               | \$ 116,729          |                         |                     |                       |                                   |                 |   | \$ 116,729          |                        |   |  |                  |  |  |   |  |              |
|  | <b>Sub Total</b>                       | <b>\$ 963,684</b>   | <b>\$ -</b>             | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>                       | <b>\$ -</b>     | <b>\$ -</b>                                     | <b>\$ 963,684</b>   | <b>\$ -</b>            | <b>\$ -</b>                             | <b>\$ -</b>                            | <b>\$ -</b>      | <b>\$ -</b>                                | <b>\$ -</b>                              | <b>\$ -</b>                                   | <b>\$ -</b>  | <b>\$ -</b>  |
| <b>OTHER:</b>  |  |                     |                         |                     |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 28   | Executive Director                     | \$ 201,192          | \$ 146,434              | \$ 54,758           |                       |                                   |                 |   |                     | \$ -                   | \$ -                                    | \$ -                                   | \$ -             |  |  |   |  |              |
| 29   | Executive Secretary                    | \$ 33,857           | \$ 19,237               | \$ 14,620           |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 30   | General Counsel                        | \$ 174,528          | \$ 104,701              | \$ 51,026           |                       |                                   |                 |   | \$ 4,418            | \$ 275                 | \$ -                                    | \$ -                                   | \$ -             | \$ 2,609                                   |  | \$ 546  | \$ 10,953  |              |
| 31   | Water Policy Director                  | \$ 190,016          | \$ 175,994              | \$ -                |                       |                                   |                 |   |                     | \$ 9,280               | \$ 2,045                                | \$ 2,045                               | \$ 652           |  |  |   |  |              |
| 32   | Water Resources Program Manager        | \$ 221,231          | \$ 98,942               | \$ -                |                       |                                   |                 |   |                     | \$ 51,609              | \$ 32,917                               | \$ 30,597                              | \$ 7,166         |  |  |   |  |              |
| 33   | Special Programs Manager               | \$ -                |                         |                     |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 34   | Deputy General Counsel                 | \$ 121,137          | \$ 39,888               | \$ 79,776           |                       |                                   |                 |   |                     |                        |   |  |                  |  |  | \$ 1,473                                      |  |              |
| 35   | In-House Staff                         | \$ 85,523           | \$ 17,374               | \$ 13,514           |                       | \$ 958                            | \$ 3,967        | \$ 2,382  | \$ 1,826            | \$ 11,829              | \$ 11,827                               | \$ 177                                 | \$ 1,888         | \$ 5,619                                   | \$ 641                                   | \$ 13,426                                     | \$ 95  |              |
| 36   | Los Banos Administrative Office (LBAO) | \$ 5,202            | \$ 5,202                | \$ -                |                       |                                   |                 |   | \$ -                | \$ -                   | \$ -                                    | \$ -                                   |                  |  |  |   |  |              |
| 37   | Dissolved Oxygen Aerator               | \$ 9,376            |                         | \$ 4,688            |                       |                                   |                 | \$ 4,688  |                     |                        |   |  |                  |  |  |   |  |              |
| 38   | Other Services & Expenses              | \$ 10,695           | \$ 3,200                | \$ 7,495            |                       |                                   |                 | \$ -  | \$ -                | \$ -                   | \$ -                                    | \$ -                                   | \$ -             |  |  | \$ -  |  |              |
| 39   | License & Continuing Education         | \$ 180              | \$ 180                  | \$ -                |                       |                                   |                 | \$ -  | \$ -                | \$ -                   | \$ -                                    | \$ -                                   |                  |  |  |   |  |              |
| 40   | Organizational Membership              | \$ 94,496           | \$ 94,496               | \$ -                |                       |                                   |                 |   |                     |                        |   |  |                  |  |  |   |  |              |
| 41   | Conferences & Training                 | \$ 5,707            | \$ 1,840                | \$ 3,205            |                       |                                   |                 |   | \$ 342              | \$ 160                 | \$ 160                                  | \$ -                                   |                  |  |  |   |  |              |
| 42   | Travel/Mileage                         | \$ 50,372           | \$ 19,913               | \$ 28,577           |                       |                                   |                 |   | \$ 1,251            | \$ 352                 | \$ 279                                  | \$ -                                   |                  |  |  |   |  |              |
| 43   | Group Meetings                         | \$ 8,564            | \$ 5,054                | \$ 3,158            |                       |                                   |                 |   | \$ 352              | \$ -                   | \$ -                                    | \$ -                                   |                  |  |  |   |  |              |
| 44   | Telephone                              | \$ 1,505            | \$ 1,077                | \$ 428              |                       |                                   |                 | \$ -  | \$ -                | \$ -                   | \$ -                                    | \$ -                                   |                  |  |  |   |  |              |
|  | <b>Sub Total</b>                       | <b>\$ 1,213,581</b> | <b>\$ 458,596</b>       | <b>\$ 536,181</b>   | <b>\$ -</b>           | <b>\$ 958</b>                     | <b>\$ -</b>     | <b>\$ 3,967</b>                                 | <b>\$ 11,488</b>    | <b>\$ 64,935</b>       | <b>\$ 47,303</b>                        | <b>\$ 44,908</b>                       | <b>\$ 7,995</b>  | <b>\$ 4,497</b>                            | <b>\$ 5,619</b>                          | <b>\$ 2,660</b>                               | <b>\$ 24,379</b>                                   | <b>\$ 95</b> |
|  | <b>Total Expenditures</b>              | <b>\$ 4,648,049</b> | <b>\$ 619,102</b>       | <b>\$ 1,284,715</b> | <b>\$ -</b>           | <b>\$ 39,644</b>                  | <b>\$ -</b>     | <b>\$ 8,929</b>                                 | <b>\$ 1,001,262</b> | <b>\$ 719,088</b>      | <b>\$ 168,672</b>                       | <b>\$ 175,340</b>                      | <b>\$ 25,162</b> | <b>\$ 4,497</b>                            | <b>\$ 26,857</b>                         | <b>\$ 27,419</b>                              | <b>\$ 547,267</b>                                  | <b>\$ 95</b> |

Subject to rounding



**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**AMOUNT REMAINING**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**  
**Report Period 3/1/23 - 11/30/23**  
**FAC 01/08/24**

03      05      06      35      09      28      22      63      64      65      67      68      44      56      69      16

**Amount Remaining Detail by Fund**

Direct Expenses

|  | Total               | General Membership (03) | Leg Ops (05)        | Reallo Agreement (06) | Contract Renewal Coordinator (35) | Leg/Op #3 (09) | 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)         | Los Vaqueros Reservoir Expansion Proj (68) | Exchange Contractor 5 Year Transfer (44) | Long-Term North to South Water Transfers (56) | B.F.Sisk Dam Raise & Reservoir Expansion Proj (69) | DHCCP (16)      |
|--|---------------------|-------------------------|---------------------|-----------------------|-----------------------------------|----------------|---|---------------------|-----------------------|---|--|-------------------|--|--|---|--|-----------------|
| <b>Legal:</b>  |                     |                         |                     |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 1 Linneman et al   | \$ 13,938           |                         |                     |                       |                                   |                | \$ -  | \$ 13,938           |                       |   |  |                   |  |  |   |  |                 |
| 2 Kronick Moskovitz et al                                      | \$ 421,830          |                         | \$ 360,019          |                       | \$ (12,478)                       |                |   |                     |                       |   |  |                   |  |  | \$ 74,289                                     |  |                 |
| 3 Kronick Moskovitz et al (annual costs)                       | \$ 17,049           |                         | \$ 16,257           |                       | \$ (708)                          |                |   |                     |                       |   |  |                   |  |  | \$ 1,500                                      |  |                 |
| 4 Pioneer Law Group  | \$ 135,460          |                         | \$ 26,529           |                       |                                   |                |   | \$ 53,086           |                       |   |  |                   |  |  | \$ 42,253                                     | \$ 13,592  |                 |
| 5 Baker Manock & Jensen  | \$ (31,694)         |                         |                     |                       |                                   |                |   | \$ 25,000           | \$ (26,004)           | \$ (10,396)                             | \$ (25,454)                            | \$ 5,160          |  |  |   |  |                 |
| 6 Cotchett, Pitre & McCarthy                                   | \$ 39,026           |                         |                     |                       |                                   |                |   | \$ 39,026           |                       |   |  |                   |  |  |   |  |                 |
| 7 Kahn, Soares & Conway  | \$ 54,941           |                         | \$ 12,081           |                       |                                   |                |   | \$ 42,860           |                       |   |  |                   |  |  |   |  |                 |
| 8 Stoel Rives  | \$ 44,580           |                         | \$ 44,580           |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 9 GBD Misc. Legal Support                                      | \$ 10,000           |                         |                     |                       |                                   |                |   | \$ 10,000           |                       |   |  |                   |  |  |   |  |                 |
| 10 Technical Legal Support                                     | \$ 150,000          |                         | \$ 150,000          |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 11 Legal Contingency   | \$ 150,000          |                         | \$ 150,000          |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| <b>Sub Total</b>   | <b>\$ 1,005,130</b> | <b>\$ -</b>             | <b>\$ 759,466</b>   | <b>\$ -</b>           | <b>\$ (13,186)</b>                | <b>\$ -</b>    | <b>\$ -</b>                                     | <b>\$ 183,910</b>   | <b>\$ (26,004)</b>    | <b>\$ (10,396)</b>                      | <b>\$ (25,454)</b>                     | <b>\$ 5,160</b>   | <b>\$ -</b>                                | <b>\$ -</b>                              | <b>\$ 118,042</b>                             | <b>\$ 13,592</b>                                   | <b>\$ -</b>     |
| <b>Technical:</b>  |                     |                         |                     |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 12 Strategic Plan Update                                       | \$ 43,515           | \$ 43,515               |                     |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 13 Previous BF Sisk Dam Raise Commitment                       | \$ 191,520          |                         |                     |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   | \$ 191,520   |                 |
| 14 Science Program   | \$ 390,000          |                         | \$ 390,000          |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 15 Previous Technical Project Commitment                       | \$ 125,000          |                         | \$ 125,000          |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| <b>Sub Total</b>   | <b>\$ 750,035</b>   | <b>\$ 43,515</b>        | <b>\$ 515,000</b>   | <b>\$ -</b>           | <b>\$ -</b>                       | <b>\$ -</b>    | <b>\$ -</b>                                     | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>                             | <b>\$ -</b>                            | <b>\$ -</b>       | <b>\$ -</b>                                | <b>\$ -</b>                              | <b>\$ -</b>                                   | <b>\$ 191,520</b>                                  | <b>\$ -</b>     |
| <b>Legislative Advocacy/Public Information Representation:</b> |                     |                         |                     |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 16 Federal Representation                                      | \$ 120,000          |                         | \$ 120,000          |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 17 State Representation  | \$ 53,000           |                         | \$ 53,000           |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 18 Public Information / Communication                          | \$ 79,129           | \$ 79,129               |                     |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| <b>Sub Total</b>   | <b>\$ 252,129</b>   | <b>\$ 79,129</b>        | <b>\$ 173,000</b>   | <b>\$ -</b>           | <b>\$ -</b>                       | <b>\$ -</b>    | <b>\$ -</b>                                     | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>                             | <b>\$ -</b>                            | <b>\$ -</b>       | <b>\$ -</b>                                | <b>\$ -</b>                              | <b>\$ -</b>                                   | <b>\$ -</b>  | <b>\$ -</b>     |
| <b>Other Professional Services:</b>                            |                     |                         |                     |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 19 SGMA Services   | \$ 481,700          |                         |                     |                       |                                   |                |   | \$ (193,609)        | \$ 334,657            | \$ 340,652                              |  |                   |  |  |   |  |                 |
| 20 Integrated Regional Water Management                        | \$ 93,195           |                         |                     |                       |                                   |                |   |                     |                       |   | \$ 93,195                              |                   |  |  |   |  |                 |
| 21 Mizuno Consulting   | \$ 14,500           |                         |                     |                       |                                   | \$ 7,038       |   |                     |                       |   |  |                   | \$ (11,238)                                | \$ 18,700                                |   |  |                 |
| 22 Hallmark Group  | \$ -                |                         |                     |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| <b>Sub Total</b>   | <b>\$ 589,395</b>   | <b>\$ -</b>             | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>                       | <b>\$ -</b>    | <b>\$ 7,038</b>                                 | <b>\$ -</b>         | <b>\$ (193,609)</b>   | <b>\$ 334,657</b>                       | <b>\$ 340,652</b>                      | <b>\$ 93,195</b>  | <b>\$ -</b>                                | <b>\$ (11,238)</b>                       | <b>\$ 18,700</b>                              | <b>\$ -</b>  | <b>\$ -</b>     |
| <b>Grassland Basin Drainage:</b>                               |                     |                         |                     |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 23 GBD Specific  | \$ 412,459          |                         |                     |                       |                                   |                |   | \$ 412,459          |                       |   |  |                   |  |  |   |  |                 |
| 24 New UA Mud Slough Mitigation                                | \$ 50,000           |                         |                     |                       |                                   |                |   | \$ 50,000           |                       |   |  |                   |  |  |   |  |                 |
| 25 Use of Drain  | \$ 98,568           |                         |                     |                       |                                   |                |   | \$ 98,568           |                       |   |  |                   |  |  |   |  |                 |
| 26 Biological Monitoring                                       | \$ (3,071)          |                         |                     |                       |                                   |                |   | \$ (3,071)          |                       |   |  |                   |  |  |   |  |                 |
| 27 Groundwater WDR Specific                                    | \$ 342,647          |                         |                     |                       |                                   |                |   | \$ 342,647          |                       |   |  |                   |  |  |   |  |                 |
| <b>Sub Total</b>   | <b>\$ 900,603</b>   | <b>\$ -</b>             | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>                       | <b>\$ -</b>    | <b>\$ -</b>                                     | <b>\$ 900,603</b>   | <b>\$ -</b>           | <b>\$ -</b>                             | <b>\$ -</b>                            | <b>\$ -</b>       | <b>\$ -</b>                                | <b>\$ -</b>                              | <b>\$ -</b>                                   | <b>\$ -</b>  | <b>\$ -</b>     |
| <b>OTHER:</b>  |                     |                         |                     |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 28 Executive Director  | \$ 72,738           | \$ 49,354               | \$ 19,641           |                       |                                   |                |   |                     | \$ 2,364              | \$ 394                                  | \$ 394                                 | \$ 591            |  |  |   |  |                 |
| 29 Executive Secretary   | \$ 14,204           | \$ 8,070                | \$ 6,134            |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 30 General Counsel   | \$ 86,820           | \$ 45,525               | \$ 24,087           |                       |                                   |                |   | \$ (1,522)          | \$ 3,807              | \$ 5,652                                | \$ 5,652                               | \$ 1,727          | \$ 2,391                                   |  | \$ 4,454                                      | \$ (4,953)   |                 |
| 31 Water Policy Director                                       | \$ 83,409           |                         | \$ 59,375           |                       |                                   |                |   |                     | \$ (2,180)            | \$ 6,191                                | \$ 6,191                               | \$ 13,832         |  |  |   |  |                 |
| 32 Water Resources Program Manager                             | \$ 123,775          |                         |                     |                       |                                   |                |   |                     | \$ 10,791             | \$ 37,283                               | \$ 39,603                              | \$ 36,098         |  |  |   |  |                 |
| 33 Special Programs Manager                                    | \$ 9,214            |                         | \$ 9,214            |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 34 Deputy General Counsel                                      | \$ 40,660           | \$ 4,911                | \$ 32,222           |                       |                                   |                |   |                     |                       |   |  |                   |  |  | \$ 3,527                                      |  |                 |
| 35 In-House Staff  | \$ 82,366           | \$ 6,265                | \$ 4,088            |                       |                                   |                | \$ 3,879  | \$ 11,033           | \$ (1,417)            | \$ 1,090                                | \$ 14,691                              | \$ 14,693         | \$ 2,091                                   | \$ 2,347                                 | \$ 4,381                                      | \$ 25,446  | \$ (7,301)      |
| 36 Los Banos Administrative Office (LBAO)                      | \$ 44,798           | \$ 44,798               |                     |                       |                                   |                |   |                     | \$ -                  | \$ -                                    | \$ -                                   |                   |  |  |   |  |                 |
| 37 Dissolved Oxygen Aerator                                    | \$ (3,126)          |                         | \$ 1,562            |                       |                                   |                |   | \$ (4,688)          |                       |   |  |                   |  |  |   |  |                 |
| 38 Other Services & Expenses                                   | \$ 9,485            | \$ (200)                | \$ 2,505            |                       |                                   |                |   | \$ -                | \$ 6,430              | \$ -                                    | \$ -                                   | \$ 750            |  |  | \$ -  |  |                 |
| 39 License & Continuing Education                              | \$ 2,620            | \$ 620                  | \$ 1,000            |                       |                                   |                |   |                     | \$ 500                | \$ 250                                  | \$ 250                                 |                   |  |  |   |  |                 |
| 40 Organizational Membership                                   | \$ 7,254            | \$ 7,254                |                     |                       |                                   |                |   |                     |                       |   |  |                   |  |  |   |  |                 |
| 41 Conferences & Training                                      | \$ 39,793           | \$ 28,660               | \$ 6,795            |                       |                                   |                |   |                     | \$ 658                | \$ 1,090                                | \$ 1,090                               | \$ 1,500          |  |  |   |  |                 |
| 42 Travel/Mileage  | \$ 21,128           | \$ (9,913)              | \$ 21,423           |                       |                                   |                |   |                     | \$ 1,249              | \$ 2,148                                | \$ 2,221                               | \$ 4,000          |  |  |   |  |                 |
| 43 Group Meetings  | \$ 3,436            | \$ (1,054)              | \$ 1,842            |                       |                                   |                |   |                     | \$ 648                | \$ 500                                  | \$ 500                                 | \$ 1,000          |  |  |   |  |                 |
| 44 Telephone   | \$ 4,795            | \$ 223                  | \$ 1,072            |                       |                                   |                |   | \$ -                | \$ 500                | \$ 1,250                                | \$ 1,250                               | \$ 500            |  |  |   |  |                 |
| <b>Sub Total</b>   | <b>\$ 643,369</b>   | <b>\$ 184,513</b>       | <b>\$ 190,960</b>   | <b>\$ -</b>           | <b>\$ 3,879</b>                   | <b>\$ -</b>    | <b>\$ 11,033</b>                                | <b>\$ (7,627)</b>   | <b>\$ 25,857</b>      | <b>\$ 69,449</b>                        | <b>\$ 71,844</b>                       | <b>\$ 62,089</b>  | <b>\$ 4,738</b>                            | <b>\$ 4,381</b>                          | <b>\$ 33,427</b>                              | <b>\$ (12,254)</b>                                 | <b>\$ 1,080</b> |
| <b>Total Expenditures</b>                                      | <b>\$ 4,140,661</b> | <b>\$ 307,157</b>       | <b>\$ 1,638,426</b> | <b>\$ -</b>           | <b>\$ (9,307)</b>                 | <b>\$ -</b>    | <b>\$ 18,071</b>                                | <b>\$ 1,076,886</b> | <b>\$ (193,756)</b>   | <b>\$ 393,710</b>                       | <b>\$ 387,042</b>                      | <b>\$ 160,444</b> | <b>\$ 4,738</b>                            | <b>\$ (6,857)</b>                        | <b>\$ 170,169</b>                             | <b>\$ 192,858</b>                                  | <b>\$ 1,080</b> |

Subject to rounding

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY  
SUMMARY ACTUAL EXPENSE - PAID/PENDING  
ACTIVITY AGREEMENTS BUDGET TO ACTUAL  
Report Period 3/1/23 - 11/30/23  
FAC 01/08/24**

|  | 1                   | 2                           | 3                                      | 4                   | 5  |    |
|--|---------------------|-----------------------------|--|---------------------|--|----|
| Direct Expenses  | Budget              | Actual to Date Paid/Expense | Variance Budget vs Actual Paid/Expense | 9 months of Budget  | Variance 9 months of Budget vs Actual Paid/Expense |    |
| <b>Legal:</b>  |                     |                             | (1-2)                                  |                     | (4 - 2)  |    |
| 1 Linneman et al   | \$ 20,000           | \$ 6,062                    | \$ 13,938                              | \$ 15,000           | \$ 8,938   | 1  |
| 2 Kronick Moskovitz et al                                      | \$ 802,000          | \$ 380,170                  | \$ 421,830                             | \$ 601,500          | \$ 221,330   | 2  |
| 3 Kronick Moskovitz et al (annual costs)                       | \$ 22,000           | \$ 4,951                    | \$ 17,049                              | \$ 16,500           | \$ 11,549  | 3  |
| 4 Pioneer Law Group  | \$ 170,000          | \$ 34,541                   | \$ 135,460                             | \$ 127,500          | \$ 92,960  | 4  |
| 5 Baker Manock & Jensen  | \$ 112,720          | \$ 144,414                  | \$ (31,694)                            | \$ 84,540           | \$ (59,874)  | 5  |
| 6 Cotchett, Pitre & McCarthy                                   | \$ 40,000           | \$ 974                      | \$ 39,026                              | \$ 30,000           | \$ 29,026  | 6  |
| 7 Kahn, Soares & Conway  | \$ 60,000           | \$ 5,059                    | \$ 54,941                              | \$ 45,000           | \$ 39,941  | 7  |
| 8 Stoel Rives  | \$ 50,000           | \$ 5,420                    | \$ 44,580                              | \$ 37,500           | \$ 32,080  | 8  |
| 9 GBD Misc. Legal Support                                      | \$ 10,000           | \$ -                        | \$ 10,000                              | \$ 7,500            | \$ 7,500   | 9  |
| 10 Technical Legal Support                                     | \$ 150,000          | \$ -                        | \$ 150,000                             | \$ 112,500          | \$ 112,500   | 10 |
| 11 Legal Contingency   | \$ 150,000          | \$ -                        | \$ 150,000                             | \$ 112,500          | \$ 112,500   | 11 |
| <b>Sub Total</b>   | <b>\$ 1,586,720</b> | <b>\$ 581,591</b>           | <b>\$ 1,005,129</b>                    | <b>\$ 1,190,040</b> | <b>\$ 608,449</b>                                  |    |
| <b>Technical:</b>  |                     |                             |  |                     |  |    |
| 12 Strategic Plan Update                                       | \$ 100,000          | \$ 56,485                   | \$ 43,515                              | \$ 75,000           | \$ 18,515  | 12 |
| 13 Previous BF Sisk Dam Raise Commitment                       | \$ 708,000          | \$ 516,480                  | \$ 191,520                             | \$ 531,000          | \$ 14,520  | 13 |
| 14 Science Program   | \$ 390,000          | \$ -                        | \$ 390,000                             | \$ 292,500          | \$ 292,500   | 14 |
| 15 Previous Technical Project Commitment                       | \$ 125,000          | \$ -                        | \$ 125,000                             | \$ 93,750           | \$ 93,750  | 15 |
| <b>Sub Total</b>   | <b>\$ 1,323,000</b> | <b>\$ 572,965</b>           | <b>\$ 750,035</b>                      | <b>\$ 992,250</b>   | <b>\$ 419,285</b>                                  |    |
| <b>Legislative Advocacy/Public Information Representation:</b> |                     |                             |  |                     |  |    |
| 16 Federal Representation                                      | \$ 360,000          | \$ 240,000                  | \$ 120,000                             | \$ 270,000          | \$ 30,000  | 16 |
| 17 State Representation  | \$ 204,000          | \$ 151,000                  | \$ 53,000                              | \$ 153,000          | \$ 2,000   | 17 |
| 18 Public Information / Communication                          | \$ 183,150          | \$ 104,021                  | \$ 79,129                              | \$ 137,363          | \$ 33,342  | 18 |
| <b>Sub Total</b>   | <b>\$ 747,150</b>   | <b>\$ 495,021</b>           | <b>\$ 252,129</b>                      | <b>\$ 560,363</b>   | <b>\$ 65,342</b>                                   |    |
| <b>Other Professional Services:</b>                            |                     |                             |  |                     |  |    |
| 19 SGMA Services   | \$ 1,243,240        | \$ 761,540                  | \$ 481,700                             | \$ 932,430          | \$ 170,890   | 19 |
| 20 Integrated Regional Water Management                        | \$ 110,362          | \$ 17,167                   | \$ 93,195                              | \$ 82,772           | \$ 65,605  | 20 |
| 21 Mizuno Consulting   | \$ 57,000           | \$ 42,500                   | \$ 14,500                              | \$ 42,750           | \$ 250   | 21 |
| 22 Hallmark Group  | \$ -                | \$ -                        | \$ -                                   | \$ -                | \$ -   | 22 |
| <b>Sub Total</b>   | <b>\$ 1,410,602</b> | <b>\$ 821,207</b>           | <b>\$ 589,395</b>                      | <b>\$ 1,057,952</b> | <b>\$ 236,745</b>                                  |    |
| <b>Grassland Basin Drainage:</b>                               |                     |                             |  |                     |  |    |
| 23 GBD Specific  | \$ 946,511          | \$ 534,052                  | \$ 412,459                             | \$ 709,883          | \$ 175,831   | 23 |
| 24 New UA Mud Slough Mitigation                                | \$ 50,000           | \$ -                        | \$ 50,000                              | \$ 37,500           | \$ 37,500  | 24 |
| 25 Use of Drain  | \$ 158,400          | \$ 59,832                   | \$ 98,568                              | \$ 118,800          | \$ 58,968  | 25 |
| 26 Biological Monitoring                                       | \$ 250,000          | \$ 253,071                  | \$ (3,071)                             | \$ 187,500          | \$ (65,571)  | 26 |
| 27 Groundwater WDR Specific                                    | \$ 459,376          | \$ 116,729                  | \$ 342,647                             | \$ 344,532          | \$ 227,803   | 27 |
| <b>Sub Total</b>   | <b>\$ 1,864,287</b> | <b>\$ 963,684</b>           | <b>\$ 900,603</b>                      | <b>\$ 1,398,215</b> | <b>\$ 434,531</b>                                  |    |
| <b>OTHER:</b>  |                     |                             |  |                     |  |    |
| 28 Executive Director  | \$ 273,930          | \$ 201,192                  | \$ 72,738                              | \$ 205,448          | \$ 4,256   | 28 |
| 29 Executive Secretary   | \$ 48,061           | \$ 33,857                   | \$ 14,204                              | \$ 36,046           | \$ 2,189   | 29 |
| 30 General Counsel   | \$ 261,348          | \$ 174,528                  | \$ 86,820                              | \$ 196,011          | \$ 21,483  | 30 |
| 31 Water Policy Director                                       | \$ 273,425          | \$ 190,016                  | \$ 83,409                              | \$ 205,069          | \$ 15,053  | 31 |
| 32 Water Resources Program Manager                             | \$ 246,064          | \$ 122,289                  | \$ 123,775                             | \$ 184,548          | \$ 62,259  | 32 |
| 33 Special Programs Manager                                    | \$ 108,156          | \$ 98,942                   | \$ 9,214                               | \$ 81,117           | \$ (17,825)  | 33 |
| 34 Deputy General Counsel                                      | \$ 161,797          | \$ 121,137                  | \$ 40,660                              | \$ 121,348          | \$ 211   | 34 |
| 35 In-House Staff  | \$ 167,889          | \$ 85,523                   | \$ 82,366                              | \$ 125,917          | \$ 40,394  | 35 |
| 36 Los Banos Administrative Office (LBAO)                      | \$ 50,000           | \$ 5,202                    | \$ 44,798                              | \$ 37,500           | \$ 32,298  | 36 |
| 37 Dissolved Oxygen Aerator                                    | \$ 6,250            | \$ 9,376                    | \$ (3,126)                             | \$ 4,688            | \$ (4,689)   | 37 |
| 38 Other Services & Expenses                                   | \$ 20,180           | \$ 10,695                   | \$ 9,485                               | \$ 15,135           | \$ 4,440   | 38 |
| 39 License & Continuing Education                              | \$ 2,800            | \$ 180                      | \$ 2,620                               | \$ 2,100            | \$ 1,920   | 39 |
| 40 Organizational Membership                                   | \$ 101,750          | \$ 94,496                   | \$ 7,254                               | \$ 76,313           | \$ (18,184)  | 40 |
| 41 Conferences & Training                                      | \$ 45,500           | \$ 5,707                    | \$ 39,793                              | \$ 34,125           | \$ 28,418  | 41 |
| 42 Travel/Mileage  | \$ 71,500           | \$ 50,372                   | \$ 21,128                              | \$ 53,625           | \$ 3,253   | 42 |
| 43 Group Meetings  | \$ 12,000           | \$ 8,564                    | \$ 3,436                               | \$ 9,000            | \$ 436   | 43 |
| 44 Telephone   | \$ 6,300            | \$ 1,505                    | \$ 4,795                               | \$ 4,725            | \$ 3,220   | 44 |
| <b>Sub Total</b>   | <b>\$ 1,856,950</b> | <b>\$ 1,213,581</b>         | <b>\$ 643,369</b>                      | <b>\$ 1,392,713</b> | <b>\$ 179,132</b>                                  |    |
| <b>Total Expenditures</b>                                      | <b>\$ 8,788,709</b> | <b>\$ 4,648,049</b>         | <b>\$ 4,140,661</b>                    | <b>\$ 6,591,532</b> | <b>\$ 1,943,483</b>                                |    |

Subject to rounding

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**GENERAL MEMBERSHIP (FUND 03)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**

**Report Period 3/1/23 - 11/30/23**  
**FAC 01/08/24**

| <b>EXPENDITURES</b>                                     | Annual<br>Budget  | Paid/<br>Expense  | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|---|-------------------|-------------------|---------------------|-----------------------|---------------------|
| <u>Technical:</u>                                       |                   |                   |                     |                       |                     |
| Strategic Plan Update                                   | \$ 100,000        | \$ 56,485         | \$ 43,515           | 44%                   | 9/19/23             |
| <u>Legislative Advocacy/Public Info Representation:</u> |                   |                   |                     |                       |                     |
| Public Information / Communication                      | \$ 183,150        | \$ 104,021        | \$ 79,129           | 43%                   | 9/25/23             |
| <u>Other:</u>   |                   |                   |                     |                       |                     |
| Executive Director                                      | \$ 195,788        | \$ 146,434        | \$ 49,354           | 25%                   | 11/30/23            |
| Executive Secretary                                     | \$ 27,307         | \$ 19,237         | \$ 8,070            | 30%                   | 11/30/23            |
| General Counsel   | \$ 150,226        | \$ 104,701        | \$ 45,525           | 30%                   | 11/30/23            |
| In-House Staff  | \$ 23,639         | \$ 17,374         | \$ 6,265            | 27%                   | 11/30/23            |
| Deputy General Counsel                                  | \$ 44,799         | \$ 39,888         | \$ 4,911            | 11%                   | 11/30/23            |
| Los Banos Administrative Office (LBAO)                  | \$ 50,000         | \$ 5,202          | \$ 44,798           | 90%                   | 6/1/23              |
| Other Services & Expenses                               | \$ 3,000          | \$ 3,200          | \$ (200)            | -7%                   |                     |
| License & Continuing Education                          | \$ 800            | \$ 180            | \$ 620              | 78%                   |                     |
| Organizational Membership                               | \$ 101,750        | \$ 94,496         | \$ 7,254            | 7%                    |                     |
| Conferences & Training                                  | \$ 30,500         | \$ 1,840          | \$ 28,660           | 94%                   |                     |
| Travel/Mileage  | \$ 10,000         | \$ 19,913         | \$ (9,913)          | -99%                  |                     |
| Group Meetings  | \$ 4,000          | \$ 5,054          | \$ (1,054)          | -26%                  |                     |
| Telephone   | \$ 1,300          | \$ 1,077          | \$ 223              | 17%                   |                     |
| <b>Total Expenditures</b>                               | <b>\$ 926,259</b> | <b>\$ 619,102</b> | <b>\$ 307,157</b>   | <b>33%</b>            |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**LEG & CVP OPERATIONAL AFFAIRS (FUND 05)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**

Report Period 3/1/23 - 11/30/23

FAC 01/08/24

| EXPENDITURES  | Annual<br>Budget    | Paid/<br>Expense    | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|---|---------------------|---------------------|---------------------|-----------------------|---------------------|
| <u>Legal:</u>   |                     |                     |                     |                       |                     |
| Kronick Moskovitz et al                                 | \$ 702,000          | \$ 341,981          | \$ 360,019          | 51%                   | 11/14/23            |
| Kronick Moskovitz et al (annual cost)                   | \$ 20,000           | \$ 3,743            | \$ 16,257           | 81%                   | 11/14/23            |
| Pioneer Law Group                                       | \$ 30,000           | \$ 3,471            | \$ 26,529           | 88%                   | 11/2/23             |
| Kahn, Soares & Conway                                   | \$ 15,000           | \$ 2,919            | \$ 12,081           | 81%                   | 6/30/23             |
| Stoel Rives   | \$ 50,000           | \$ 5,420            | \$ 44,580           | 89%                   | 11/22/23            |
| Technical Legal Support                                 | \$ 150,000          |                     | \$ 150,000          | 100%                  |                     |
| Legal Contingency                                       | \$ 150,000          |                     | \$ 150,000          | 100%                  |                     |
| <u>Technical:</u>                                       |                     |                     |                     |                       |                     |
| Science Program, Incl. CAMT Facilitation                | \$ 390,000          |                     | \$ 390,000          | 100%                  |                     |
| Previous Technical Project Commitment                   | \$ 125,000          |                     | \$ 125,000          | 100%                  |                     |
| <u>Legislative Advocacy/Public Info Representation:</u> |                     |                     |                     |                       |                     |
| Federal Representation                                  | \$ 360,000          | \$ 240,000          | \$ 120,000          | 33%                   | 11/17/23            |
| State Representation                                    | \$ 204,000          | \$ 151,000          | \$ 53,000           | 26%                   | 11/17/23            |
| <u>Other:</u>   |                     |                     |                     |                       |                     |
| Executive Director                                      | \$ 74,399           | \$ 54,758           | \$ 19,641           | 26%                   | 11/30/23            |
| Executive Secretary                                     | \$ 20,754           | \$ 14,620           | \$ 6,134            | 30%                   | 11/30/23            |
| General Counsel   | \$ 75,113           | \$ 51,026           | \$ 24,087           | 32%                   | 11/30/23            |
| Water Policy Director                                   | \$ 235,369          | \$ 175,994          | \$ 59,375           | 25%                   | 11/30/23            |
| Special Programs Mgr                                    | \$ 108,156          | \$ 98,942           | \$ 9,214            | 9%                    | 11/30/23            |
| Deputy General Counsel                                  | \$ 111,998          | \$ 79,776           | \$ 32,222           | 29%                   | 11/30/23            |
| In-House Staff  | \$ 17,602           | \$ 13,514           | \$ 4,088            | 23%                   | 11/30/23            |
| Dissolved Oxygen Aerator                                | \$ 6,250            | \$ 4,688            | \$ 1,562            | 25%                   |                     |
| Other Services & Expenses                               | \$ 10,000           | \$ 7,495            | \$ 2,505            | 25%                   |                     |
| License & Continuing Education                          | \$ 1,000            |                     | \$ 1,000            | 100%                  |                     |
| Conferences & Training                                  | \$ 10,000           | \$ 3,205            | \$ 6,795            | 68%                   |                     |
| Travel/Mileage  | \$ 50,000           | \$ 28,577           | \$ 21,423           | 43%                   |                     |
| Group Meetings  | \$ 5,000            | \$ 3,158            | \$ 1,842            | 37%                   |                     |
| Telephone   | \$ 1,500            | \$ 428              | \$ 1,072            | 71%                   |                     |
| <b>Total Expenditures</b>                               | <b>\$ 2,923,141</b> | <b>\$ 1,284,715</b> | <b>\$ 1,638,426</b> | <b>56%</b>            |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**REALLOCATION AGREEMENT (FUND 06)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**

**Report Period 3/1/23 - 11/30/23**  
**FAC 01/08/24**

| <b>EXPENDITURES</b>         | Annual<br>Budget | Paid/<br>Expense | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|-----------------------------|------------------|------------------|---------------------|-----------------------|---------------------|
| <u>Direct Expenditures:</u> | \$0.00           | \$ -             | \$0.00              | 0%                    |                     |
| <b>Total Expenditures</b>   | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>         | <u>0%</u>             |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**CONTRACT RENEWAL COORDINATOR (FUND 35)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**

Report Period 3/1/23 - 11/30/23

FAC 01/08/24

| <b>EXPENDITURES</b>                    | Annual<br>Budget | Paid/<br>Expenses | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|--|------------------|-------------------|---------------------|-----------------------|---------------------|
| <u>Legal:</u>                          |                  |                   |                     |                       |                     |
| Kronick Moskovitz et al                | \$ 25,000        | \$ 37,478         | \$ (12,478)         | -50%                  | 4/27/23             |
| Kronick Moskovitz et al (annual costs) | \$ 500           | \$ 1,208          | \$ (708)            | -142%                 | 4/27/23             |
| <u>Other:</u>                          |                  |                   |                     |                       |                     |
| In-House Staff                         | \$ 4,837         | \$ 958            | \$ 3,879            | 80%                   | 11/30/23            |
| <b>Total Expenditures</b>              | <b>\$ 30,337</b> | <b>\$ 39,644</b>  | <b>\$ (9,307)</b>   | <b>-31%</b>           |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**LEG & CVP OPERATIONAL AFFAIRS #3 (FUND 09)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**

**Report Period 3/1/23 - 11/30/23**  
**FAC 01/08/24**

| <b>EXPENDITURES</b>         | Annual<br>Budget | Paid/<br>Expense | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|-----------------------------|------------------|------------------|---------------------|-----------------------|---------------------|
| <u>Direct Expenditures:</u> | \$0.00           | \$ -             | \$0.00              | 0%                    |                     |
| <b>Total Expenditures</b>   | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>         | <u>0%</u>             |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**YUBA COUNTY WATER TRANSFERS**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**  
**Sub Fund of Leg Ops #3 (FUND 28)**

Report Period 3/1/23 - 11/30/23

FAC 01/08/24

| <b>EXPENDITURES</b>                 | Annual<br>Budget | Paid/<br>Expense | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|-------------------------------------|------------------|------------------|---------------------|-----------------------|---------------------|
| <u>Other Professional Services:</u> |                  |                  |                     |                       |                     |
| Mizuno Consulting                   | \$ 12,000        | \$ 4,962         | \$ 7,038            | 59%                   | 11/6/23             |
| <u>Other:</u>                       |                  |                  |                     |                       |                     |
| In-House Staff                      | \$ 15,000        | \$ 3,967         | \$ 11,033           | 74%                   | 11/30/23            |
| <b>Total Expenditures</b>           | <b>\$ 27,000</b> | <b>\$ 8,929</b>  | <b>\$ 18,071</b>    | <b>67%</b>            |                     |



**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**GRASSLAND BASIN DRAINAGE #3A (FUND 22)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**

**Report Period 3/1/23 - 11/30/23**  
**FAC 01/08/24**

| <b>EXPENDITURES</b>                             | Annual<br>Budget    | Paid/<br>Expense    | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|---|---------------------|---------------------|---------------------|-----------------------|---------------------|
| <u>Legal:</u>                                   |                     |                     |                     |                       |                     |
| Linneman et al                                  | \$ 20,000           | \$ 6,062            | \$ 13,938           | 70%                   | 8/31/23             |
| Pioneer Law Group - CEQA Legal Consultant       | \$ 70,000           | \$ 16,914           | \$ 53,086           | 76%                   | 10/3/23             |
| Cotchett, Pitre & McCarthy                      | \$ 40,000           | \$ 974              | \$ 39,026           | 98%                   | 6/14/23             |
| Kahn, Soares & Conway                           | \$ 45,000           | \$ 2,140            | \$ 42,860           | 95%                   | 10/31.23            |
| Misc. Legal Support                             | \$ 10,000           |                     | \$ 10,000           | 100%                  |                     |
| Baker Manock & Jensen                           | \$ 25,000           |                     | \$ 25,000           | 100%                  |                     |
| <u>GBD Specific:</u>                            |                     |                     |                     |                       |                     |
| Drainage Coordinator (Summers)                  | \$ 143,000          | \$ 80,759           | \$ 62,241           | 44%                   | 10/31/23            |
| Quality Data Processing/Load Calc (Summers)     | \$ 176,255          | \$ 104,759          | \$ 71,496           | 41%                   | 11/7/23             |
| Flow Calculation/Station Maint. (Summers)       | \$ 38,500           | \$ 71,700           | \$ (33,200)         | -86%                  | 10/31/23            |
| Field Coordinator (PDD)                         | \$ 35,000           | \$ 13,028           | \$ 21,972           | 63%                   | 10/31/23            |
| Real Time Monitoring Equip (PDD)                | \$ 10,000           | \$ 3,753            | \$ 6,247            | 62%                   | 10/31/23            |
| Panoche Creek Gauging Station                   | \$ 7,900            | \$ 7,900            | \$ -                | 0%                    | 4/20/23             |
| Water Quality Monitoring (Reg. Sites)           | \$ 243,000          | \$ 214,066          | \$ 28,934           | 12%                   | 11/20/23            |
| Newman Water Costs                              | \$ 118,856          |                     | \$ 118,856          | 100%                  |                     |
| Restoration of Mud Slough Channel (Newman Land) | \$ 96,800           | \$ 10,513           | \$ 86,287           | 89%                   | 9/30/23             |
| Waste Discharge Permit Fees                     | \$ 64,000           | \$ -                | \$ 64,000           | 100%                  | 7/11/23             |
| Drainage Management Plan                        | \$ 13,200           | \$ 27,574           | \$ (14,374)         | -109%                 | 10/31/23            |
| New UA Mud Slough Mitigation:                   |                     |                     |                     |                       |                     |
| Remove Sediment in SLD                          | \$ 50,000           |                     | \$ 50,000           | 100%                  |                     |
| Use of Drain:                                   |                     |                     |                     |                       |                     |
| Operation & Maintenance (PDD)                   | \$ 158,400          | \$ 59,832           | \$ 98,568           | 62%                   | 10/31/23            |
| Biological Monitoring:                          |                     |                     |                     |                       |                     |
| Pacific Eco Risk                                | \$ 100,000          | \$ 75,503           | \$ 24,497           | 24%                   | 11/30/23            |
| HT Harvey-SJRIP Egg Monitoring                  | \$ 100,000          | \$ 133,530          | \$ (33,530)         | -34%                  | 11/21/23            |
| Fish Biologist - Splittail/Sturgeon             | \$ 50,000           | \$ 44,038           | \$ 5,962            | 12%                   | 11/21/23            |
| Groundwater WDR Specific:                       |                     |                     |                     |                       |                     |
| Membership Enrollment/List (Summers)            | \$ 115,830          | \$ 25,010           | \$ 90,820           | 78%                   | 11/7/23             |
| Farm Evaluation Plan (Summers)                  | \$ 23,100           | \$ 8,360            | \$ 14,740           | 64%                   | 10/31/23            |
| NMP Summary Report                              | \$ 20,915           | \$ 5,746            | \$ 15,169           | 73%                   | 11/7/23             |
| MPEP Group Workplan                             | \$ 5,400            | \$ 1,406            | \$ 3,994            | 74%                   | 10/12/23            |
| Groundwater Protection Formula                  | \$ 10,000           |                     | \$ 10,000           | 100%                  |                     |
| CVSalts Nitrate Compliance                      | \$ 25,000           |                     | \$ 25,000           | 100%                  |                     |
| Prioritization and Optimization Study-CVSalts   | \$ 10,983           | \$ 11,438           | \$ (455)            | -4%                   | 6/1/23              |
| Trend Monit Prgm                                | \$ 67,600           | \$ 51,478           | \$ 16,122           | 24%                   | 11/10/23            |
| Develop Web Portal                              | \$ 5,648            | \$ 2,954            | \$ 2,694            | 48%                   | 11/7/23             |
| Collect State Board Fee                         | \$ 126,000          |                     | \$ 126,000          | 100%                  |                     |
| Annual Monitoring Report (Summers)              | \$ 46,200           | \$ 8,360            | \$ 37,840           | 82%                   | 10/31/23            |
| CVGMC Data                                      | \$ 2,700            | \$ 1,977            | \$ 723              | 27%                   | 9/30/23             |
| <u>Other:</u>                                   |                     |                     |                     |                       |                     |
| General Counsel                                 | \$ 2,896            | \$ 4,418            | \$ (1,522)          | -53%                  | 11/30/23            |
| In-House Staff                                  | \$ 965              | \$ 2,382            | \$ (1,417)          | -147%                 | 11/30/23            |
| Dissolved Oxygen Aerator                        | \$ -                | \$ 4,688            | \$ (4,688)          | 0%                    |                     |
| Other Services & Expenses                       | \$ -                | \$ -                | \$ -                | 0%                    |                     |
| Telephone                                       | \$ -                | \$ -                | \$ -                | 0%                    |                     |
| <b>Total Expenditures</b>                       | <b>\$ 2,078,148</b> | <b>\$ 1,001,262</b> | <b>\$ 1,076,886</b> | <b>52%</b>            |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**SGMA ACTIVITIES - COORDINATED COST-SHARE AGREEMENT**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**  
**COORDINATED (FUND 63)**

**Report Period 3/1/23 - 11/30/23**  
**FAC 01/08/24**

| <b>EXPENDITURES</b>                        | Annual<br>Budget  | Paid/<br>Expense  | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|--|-------------------|-------------------|---------------------|-----------------------|---------------------|
| <u>Legal:</u>                              |                   |                   |                     |                       |                     |
| Baker Manock & Jensen                      | \$ 30,960         | \$ 56,964         | \$ (26,004)         | -84%                  | 11/6/23             |
| <u>Other Professional Services:</u>        |                   |                   |                     |                       |                     |
| GSP Implementation Contracts               |                   |                   |                     |                       |                     |
| Coordinated Annual Reports Activities      |                   |                   |                     |                       |                     |
| (Common Chapter, Water Level Contouring)   | \$ 146,093        | \$ 237,643        | \$ (91,550)         | -63%                  | 10/19/23            |
| DMS Hosting, Augmentation and Support      | \$ 11,367         |                   | \$ 11,367           | 100%                  |                     |
| Staff Augmentation Support (EKI)           | \$ 65,000         | \$ 264,470        | \$ (199,470)        | -307%                 | 8/14/23             |
| DAC Outreach and Coordination              | \$ 30,000         |                   | \$ 30,000           | 100%                  |                     |
| SGMA Implementation Grant Round 1 SPA (A9) | \$ 75,560         | \$ 95,075         | \$ (19,515)         | -26%                  | 11/15/23            |
| SGMA Implementation Grant Round 2 SPA (B0) | \$ 75,560         |                   | \$ 75,560           | 100%                  |                     |
| <u>Other:</u>                              |                   |                   |                     |                       |                     |
| Executive Director                         | \$ 2,364          | \$ -              | \$ 2,364            | 100%                  |                     |
| General Counsel                            | \$ 4,082          | \$ 275            | \$ 3,807            | 93%                   | 8/31/23             |
| Water Policy Director                      | \$ 7,100          | \$ 9,280          | \$ (2,180)          | -31%                  | 11/30/23            |
| Water Resources Program Manager            | \$ 62,400         | \$ 51,609         | \$ 10,791           | 17%                   | 11/30/23            |
| Accounting                                 | \$ 2,916          | \$ 1,826          | \$ 1,090            | 37%                   | 11/30/23            |
| License & Continuing Education             | \$ 500            |                   | \$ 500              | 100%                  |                     |
| Conferences & Training                     | \$ 1,000          | \$ 342            | \$ 658              | 66%                   |                     |
| Travel/Mileage                             | \$ 2,500          | \$ 1,251          | \$ 1,249            | 50%                   |                     |
| Group Meetings                             | \$ 1,000          | \$ 352            | \$ 648              | 65%                   |                     |
| Telephone                                  | \$ 500            |                   | \$ 500              | 100%                  |                     |
| Software                                   | \$ 780            |                   | \$ 780              | 100%                  |                     |
| Equipment and Tools                        | \$ 5,650          |                   | \$ 5,650            | 100%                  |                     |
| <b>Total Expenditures</b>                  | <b>\$ 525,332</b> | <b>\$ 719,088</b> | <b>\$ (193,756)</b> | <b>-37%</b>           |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**SUSTAINABLE GROUNDWATER MANAGEMENT ACT SERVICES AGREEMENT**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**  
**NORTHERN DELTA-MENDOTA REGION (FUND 64)**

**Report Period 3/1/23 - 11/30/23**  
**FAC 01/08/24**

| <b>EXPENDITURES</b>                 | Annual<br>Budget  | Paid/<br>Expense  | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|-------------------------------------|-------------------|-------------------|---------------------|-----------------------|---------------------|
| <u>Legal:</u>                       |                   |                   |                     |                       |                     |
| Baker Manock & Jensen               | \$ 25,800         | \$ 36,196         | \$ (10,396)         | -40%                  | 11/6/23             |
| <u>Other Professional Services:</u> |                   |                   |                     |                       |                     |
| Contracts                           | \$ 419,830        | \$ 85,173         | \$ 334,657          | 80%                   | 11/13/23            |
| <u>Other:</u>                       |                   |                   |                     |                       |                     |
| Executive Director                  | \$ 394            | \$ -              | \$ 394              | 100%                  |                     |
| General Counsel                     | \$ 5,652          | \$ -              | \$ 5,652            | 100%                  |                     |
| Water Policy Director               | \$ 8,236          | \$ 2,045          | \$ 6,191            | 75%                   | 11/30/23            |
| Water Resources Program Manager     | \$ 70,200         | \$ 32,917         | \$ 37,283           | 53%                   | 11/30/23            |
| Accounting                          | \$ 2,808          | \$ 253            | \$ 2,555            | 91%                   | 11/30/23            |
| Hydrotech 3                         | \$ 23,712         | \$ 11,576         | \$ 12,136           | 51%                   | 11/30/23            |
| License & Continuing Education      | \$ 250            |                   | \$ 250              | 100%                  |                     |
| Conferences & Training              | \$ 1,250          | \$ 160            | \$ 1,090            | 87%                   |                     |
| Travel/Mileage                      | \$ 2,500          | \$ 352            | \$ 2,148            | 86%                   |                     |
| Group Meetings                      | \$ 500            |                   | \$ 500              | 100%                  |                     |
| Telephone                           | \$ 1,250          |                   | \$ 1,250            | 100%                  |                     |
| <b>Total Expenditures</b>           | <b>\$ 562,382</b> | <b>\$ 168,672</b> | <b>\$ 393,710</b>   | <b>70%</b>            |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**SUSTAINABLE GROUNDWATER MANAGEMENT ACT SERVICES AGREEMENT**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**  
**CENTRAL DELTA-MENDOTA REGION (FUND 65)**

**Report Period 3/1/23 - 11/30/23**  
**FAC 01/08/24**

| <b>EXPENDITURES</b>                 | Annual<br>Budget  | Paid/<br>Expense  | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|-------------------------------------|-------------------|-------------------|---------------------|-----------------------|---------------------|
| <u>Legal:</u>                       |                   |                   |                     |                       |                     |
| Baker Manock & Jensen               | \$ 25,800         | \$ 51,254         | \$ (25,454)         | -99%                  | 11/6/23             |
| <u>Other Professional Services:</u> |                   |                   |                     |                       |                     |
| Contracts                           | \$ 419,830        | \$ 79,178         | \$ 340,652          | 81%                   | 11/13/23            |
| <u>Other:</u>                       |                   |                   |                     |                       |                     |
| Executive Director                  | \$ 394            | \$ -              | \$ 394              | 100%                  |                     |
| General Counsel                     | \$ 5,652          | \$ -              | \$ 5,652            | 100%                  |                     |
| Water Policy Director               | \$ 8,236          | \$ 2,045          | \$ 6,191            | 75%                   | 11/30/23            |
| Water Resources Program Manager     | \$ 70,200         | \$ 30,597         | \$ 39,603           | 56%                   | 11/30/23            |
| Accounting                          | \$ 2,808          | \$ 252            | \$ 2,556            | 91%                   | 11/30/23            |
| Hydrotech 3.                        | \$ 23,712         | \$ 11,575         | \$ 12,137           | 51%                   | 11/30/23            |
| License & Continuing Education      | \$ 250            |                   | \$ 250              | 100%                  |                     |
| Conferences & Training              | \$ 1,250          | \$ 160            | \$ 1,090            | 87%                   |                     |
| Travel/Mileage                      | \$ 2,500          | \$ 279            | \$ 2,221            | 89%                   |                     |
| Group Meetings                      | \$ 500            |                   | \$ 500              | 100%                  |                     |
| Telephone                           | \$ 1,250          |                   | \$ 1,250            | 100%                  |                     |
| <b>Total Expenditures</b>           | <b>\$ 562,382</b> | <b>\$ 175,340</b> | <b>\$ 387,042</b>   | <b>69%</b>            |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**INTEGRATED REGIONAL WATER MANAGEMENT (FUND 67)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**

**Report Period 3/1/23 - 11/30/23**

**FAC 01/08/24**

| <b>EXPENDITURES</b>                           | Annual<br>Budget  | Paid/<br>Expense | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|---|-------------------|------------------|---------------------|-----------------------|---------------------|
| <u>Legal:</u>                                 |                   |                  |                     |                       |                     |
| Baker Manock & Jensen                         | \$ 5,160          | \$ -             | \$ 5,160            | 100%                  |                     |
| <u>Other Professional Services:</u>           |                   |                  |                     |                       |                     |
| IRWM Implementation Contracts                 | \$ 29,931         | \$ 17,167        | \$ 12,764           | 43%                   | 11/15/23            |
| Prop 1 Round 1 Grant Admin (SJRFA)            | \$ 30,431         |                  | \$ 30,431           | 100%                  |                     |
| Disadvantaged Comm Needs Assess./DAC Outreach | \$ 50,000         |                  | \$ 50,000           | 100%                  |                     |
| Prop 1 Round 2 Grant APP (SJRFA)              |                   |                  |                     |                       |                     |
| Prop 1 Round 2 Grant App (TKFA)               |                   |                  |                     |                       |                     |
| <u>Other:</u>                                 |                   |                  |                     |                       |                     |
| Executive Director                            | \$ 591            | \$ -             | \$ 591              | 100%                  |                     |
| General Counsel                               | \$ 1,727          | \$ -             | \$ 1,727            | 100%                  |                     |
| Water Resources Program Mgr                   | \$ 43,264         | \$ 7,166         | \$ 36,098           | 83%                   | 11/30/23            |
| Water Policy Director                         | \$ 14,484         | \$ 652           | \$ 13,832           | 95%                   | 11/30/23            |
| Accounting                                    | \$ 2,268          | \$ 177           | \$ 2,091            | 92%                   | 11/30/23            |
| Other Services & Expenses                     | \$ 750            | \$ -             | \$ 750              | 100%                  |                     |
| Conferences & Training                        | \$ 1,500          | \$ -             | \$ 1,500            | 100%                  |                     |
| Travel/Mileage                                | \$ 4,000          | \$ -             | \$ 4,000            | 100%                  |                     |
| Group Meetings                                | \$ 1,000          | \$ -             | \$ 1,000            | 100%                  |                     |
| Telephone                                     | \$ 500            | \$ -             | \$ 500              | 100%                  |                     |
| <b>Total Expenditures</b>                     | <b>\$ 185,606</b> | <b>\$ 25,162</b> | <b>\$ 160,444</b>   | <b>86%</b>            |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**LOS VAQUEROS RESERVOIR EXPANSION PROJECT (FUND 68)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**

Report Period 3/1/23 - 11/30/23  
 FAC 01/08/24

| <b>EXPENDITURES</b>       | Annual<br>Budget | Paid/<br>Expense | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|---------------------------|------------------|------------------|---------------------|-----------------------|---------------------|
| <u>Legal:</u>             |                  |                  |                     |                       |                     |
| Pioneer Law Group         | \$ -             |                  | \$ -                | 0%                    |                     |
| <u>Other:</u>             |                  |                  |                     |                       |                     |
| General Counsel           | \$ 5,000         | \$ 2,609         | \$ 2,391            | 48%                   | 11/30/23            |
| In-House Staff            | \$ 4,235         | \$ 1,888         | \$ 2,347            | 55%                   | 11/30/23            |
| <b>Total Expenditures</b> | <b>\$ 9,235</b>  | <b>\$ 4,497</b>  | <b>\$ 4,738</b>     | <b>51%</b>            |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**EXCHANGE CONTRACTOR 5-YEAR TRANSFER (FUND 44)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**

**Report Period 3/1/23 - 11/30/23**  
**FAC 01/08/24**

| <b>EXPENDITURES</b>                 | Annual<br>Budget | Paid/<br>Expense | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|-------------------------------------|------------------|------------------|---------------------|-----------------------|---------------------|
| <u>Other Professional Services:</u> |                  |                  |                     |                       |                     |
| Mizuno Consulting                   | \$ 10,000        | \$ 21,238        | \$ (11,238)         | -112%                 | 11/6/23             |
| <u>Other:</u>                       |                  |                  |                     |                       |                     |
| In-House Staff                      | \$ 10,000        | \$ 5,619         | \$ 4,381            | 44%                   | 11/30/23            |
| <b>Total Expenditures</b>           | <b>\$ 20,000</b> | <b>\$ 26,857</b> | <b>\$ (6,857)</b>   | <b>-34%</b>           |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**LONG-TERM NORTH TO SOUTH WATER TRANSFER PROGRAM (FUND 56)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**

Report Period 3/1/23 - 11/30/23

FAC 01/08/24

| <b>EXPENDITURES</b>                    | Annual<br>Budget  | Paid/<br>Expense | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|--|-------------------|------------------|---------------------|-----------------------|---------------------|
| <u>Legal:</u>                          |                   |                  |                     |                       |                     |
| Kronick Moskowitz et al                | \$ 75,000         | \$ 711           | \$ 74,289           | 99%                   | 9/5/23              |
| Kronick Moskowitz et al (annual costs) | \$ 1,500          |                  | \$ 1,500            | 100%                  |                     |
| Pioneer Law Group                      | \$ 50,000         | \$ 7,748         | \$ 42,253           | 85%                   | 10/3/23             |
| <u>Other Professional Services:</u>    |                   |                  |                     |                       |                     |
| Mizuno Consulting                      | \$ 35,000         | \$ 16,300        | \$ 18,700           | 53%                   | 10/2/23             |
| <u>Other:</u>                          |                   |                  |                     |                       |                     |
| General Counsel                        | \$ 5,000          | \$ 546           | \$ 4,454            | 89%                   | 11/30/23            |
| Deputy General Counsel                 | \$ 5,000          | \$ 1,473         | \$ 3,527            | 71%                   | 11/30/23            |
| In-House Staff                         | \$ 26,087         | \$ 641           | \$ 25,446           | 98%                   | 11/30/23            |
| <b>Total Expenditures</b>              | <b>\$ 197,587</b> | <b>\$ 27,419</b> | <b>\$ 170,169</b>   | <b>86%</b>            |                     |



**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**B.F. SISK DAM RAISE & RESERVOIR EXPANSION PROJECT (FUND 69)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**

Report Period 3/1/23 - 11/30/23  
 FAC 01/08/24

| <b>EXPENDITURES</b>                   | Annual<br>Budget  | Paid/<br>Expense  | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|---------------------------------------|-------------------|-------------------|---------------------|-----------------------|---------------------|
| <u>Legal:</u>                         |                   |                   |                     |                       |                     |
| Pioneer Law Group                     | \$ 20,000         | \$ 6,408          | \$ 13,592           | 68%                   | 11/2/23             |
| <u>Other Professional Services:</u>   |                   |                   |                     |                       |                     |
| Previous BF Sisk Dam Raise Commitment | \$ 708,000        | \$ 516,480        | \$ 191,520          | 27%                   | 11/30/23            |
| <u>Other:</u>                         |                   |                   |                     |                       |                     |
| General Counsel                       | \$ 6,000          | \$ 10,953         | \$ (4,953)          | -83%                  | 11/30/23            |
| In-House Staff                        | \$ 6,125          | \$ 13,426         | \$ (7,301)          | -119%                 | 11/30/23            |
| <b>Total Expenditures</b>             | <b>\$ 740,125</b> | <b>\$ 547,267</b> | <b>\$ 192,858</b>   | <b>26%</b>            |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2023 - FEBRUARY 29, 2024**  
**DELTA HABITAT CONSERVATION & CONVEYANCE PROGRAM (FUND 16)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**

Report Period 3/1/23 - 11/30/23  
 FAC 01/08/24

| <b>EXPENDITURES</b>       | Annual<br>Budget | Paid/<br>Expense | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|---------------------------|------------------|------------------|---------------------|-----------------------|---------------------|
| <u>Other:</u>             |                  |                  |                     |                       |                     |
| In-House Staff            | \$ 1,175         | \$ 95            | \$ 1,080            | 92%                   | 11/30/23            |
| <b>Total Expenditures</b> | <u>\$ 1,175</u>  | <u>\$ 95</u>     | <u>\$ 1,080</u>     | <u>92%</u>            |                     |



## MEMO

**TO:** Pablo Arroyave, Chief Operating Officer  
**FROM:** Raymond Tarka, Director of Finance  
Darlene Neves, Accounting Supervisor  
**SUBJECT:** FY24 O&M Budget to Actual Report Through November, 2023  
**DATES:** 01.08.24 FAC and 01.11.24 BOD

### 2023 Water Year (FY 3/1/23-2/28/24 attachment 1

Self-Funding actual expenses (paid and pending) for SLDMWA Routine O&M through October 31, 2023 are over budget by \$2,373,750. This unfavorable variance is the result unbudgeted DWR conveyance charges for DCI activity of \$3,202,983 and slight unfavorable variances for the lower cost pool of \$10,862 due to cost allocation between the upper and lower, and a net unfavorable variance of O'Neill Direct and Storage of \$37,407 resulting from increased Power costs. All controllable O&M expenditures are below budget, and favorable variances totaling \$877,502 are offsetting these overages to arrive at the net amount.

### Outstanding

#### 2022 Water Year (FY 3/1/22-2/28/23)

Staff mailed draft contractor records for the WY22 Final Accounting to all contractors on Monday, September 25, 2023. Contractors have responded with any reconciling differences.

#### Intertie O&M Cost Recovery

WY12 to WY20 Intertie True-Up: outstanding, no cost recovery. Refunds were sent out in November, 2021, the final reports are expected to be drafted upon completion of the WY21 Final Accounting referenced above.

#### Audited Financial Statements FY2023

FY2023 Audit is underway and staff is working to provide the auditors with all necessary information for a timely audit.

#### 2024 Water Year (FY 3/1/24-2/28/25)

Staff requested preliminary expected delivery information from contractors in December, 2023 in the initial rate-setting step for the coming water year. Follow up requests were sent out in the first week of January, 2024.



San Luis & Delta Mendota-Water Authority  
01.08.24 FAC and 01.11.24 BOD

ANNUAL R, O&M BUDGET BY COST POOLS MARCH 1, 2023 - FEBRUARY 28, 2024

|                               | Total                | UPPER                | Intertie          | Volta Wells      | LWR/POOL            | O'NEILL O&M         |                     |                   |
|-------------------------------|----------------------|----------------------|-------------------|------------------|---------------------|---------------------|---------------------|-------------------|
|                               |                      |                      |                   |                  |                     | DIRECT              | STORAGE             | SL DRAIN          |
| DMC                           | \$ 7,767,002         | \$ 4,686,609         |                   |                  | \$ 3,080,393        |                     |                     |                   |
| JPP                           | \$ 5,489,363         | \$ 5,489,363         |                   |                  |                     |                     |                     |                   |
| WW                            | \$ 204,730           | \$ 153,547           |                   |                  | \$ 51,183           |                     |                     |                   |
| Intertie O&M / DWR Conveyance | \$ 270,805           |                      | \$ 270,805        |                  |                     |                     |                     |                   |
| Volta Wells                   | \$ 69,935            |                      |                   | \$ 69,935        |                     |                     |                     |                   |
| Mendota Pool                  | \$ 195,462           |                      |                   |                  | \$ 195,462          |                     |                     |                   |
| O'Neill                       | \$ 3,205,351         |                      |                   |                  |                     | \$ 1,602,675        | \$ 1,602,675.35     |                   |
| SL Drain                      | \$ 245,213           |                      |                   |                  |                     |                     |                     | \$ 245,213        |
| <b>Total</b>                  | <b>\$ 17,447,862</b> | <b>\$ 10,329,520</b> | <b>\$ 270,805</b> | <b>\$ 69,935</b> | <b>\$ 3,327,039</b> | <b>\$ 1,602,675</b> | <b>\$ 1,602,675</b> | <b>\$ 245,213</b> |

R, O&M BUDGET BY COST POOLS THROUGH: NOVEMBER 30, 2023  
75.00%

|                               | Total                | UPPER               | Intertie          | Volta Wells      | LWR                 | O'NEILL O&M         |                     |                   |
|-------------------------------|----------------------|---------------------|-------------------|------------------|---------------------|---------------------|---------------------|-------------------|
|                               |                      |                     |                   |                  |                     | DIRECT              | STORAGE             | SL DRAIN          |
| DMC                           | \$ 5,825,252         | \$ 3,514,957        |                   |                  | \$ 2,310,295        |                     |                     |                   |
| JPP                           | \$ 4,117,022         | \$ 4,117,022        |                   |                  |                     |                     |                     |                   |
| WW                            | \$ 153,547           | \$ 115,161          |                   |                  | \$ 38,387           |                     |                     |                   |
| Intertie O&M / DWR Conveyance | \$ 203,104           |                     | \$ 203,104        |                  |                     |                     |                     |                   |
| Volta Wells                   | \$ 52,451            |                     |                   | \$ 52,451        |                     |                     |                     |                   |
| Mendota Pool                  | \$ 146,596           |                     |                   |                  | \$ 146,596          |                     |                     |                   |
| O'Neill                       | \$ 2,404,013         |                     |                   |                  |                     | \$ 1,202,007        | \$ 1,202,007        |                   |
| SL Drain                      | \$ 183,910           |                     |                   |                  |                     |                     |                     | \$ 183,910        |
| <b>Total</b>                  | <b>\$ 13,085,896</b> | <b>\$ 7,747,140</b> | <b>\$ 203,104</b> | <b>\$ 52,451</b> | <b>\$ 2,495,278</b> | <b>\$ 1,202,007</b> | <b>\$ 1,202,007</b> | <b>\$ 183,910</b> |

R, O&M Actual COSTS BY COST POOLS THROUGH: NOVEMBER 30, 2023

|                               | Total                | UPPER               | Intertie            | Volta Wells      | LWR                 | O'NEILL O&M         |                  |                   |
|-------------------------------|----------------------|---------------------|---------------------|------------------|---------------------|---------------------|------------------|-------------------|
|                               |                      |                     |                     |                  |                     | DIRECT              | STORAGE          | SL DRAIN          |
| DMC                           | \$ 5,981,943         | \$ 3,609,504        |                     |                  | \$ 2,372,439        |                     |                  |                   |
| JPP                           | \$ 3,312,032         | \$ 3,312,032        |                     |                  |                     |                     |                  |                   |
| WW                            | \$ 70,515            | \$ 52,886           |                     |                  | \$ 17,629           |                     |                  |                   |
| Intertie O&M / DWR Conveyance | \$ 3,406,087         |                     | \$ 3,406,087        |                  |                     |                     |                  |                   |
| Volta Wells                   | \$ 15,746            |                     |                     | \$ 15,746        |                     |                     |                  |                   |
| Mendota Pool                  | \$ 116,073           |                     |                     |                  | \$ 116,073          |                     |                  |                   |
| O'Neill                       | \$ 2,441,420         |                     |                     |                  |                     | \$ 2,367,809        | \$ 73,611        |                   |
| SL Drain                      | \$ 115,830           |                     |                     |                  |                     |                     |                  | \$ 115,830        |
| <b>Total</b>                  | <b>\$ 15,459,646</b> | <b>\$ 6,974,423</b> | <b>\$ 3,406,087</b> | <b>\$ 15,746</b> | <b>\$ 2,506,140</b> | <b>\$ 2,367,809</b> | <b>\$ 73,611</b> | <b>\$ 115,830</b> |

R, O&M BUDGET vs Actual COSTS THROUGH: NOVEMBER 30, 2023

|               | TOTAL                         | UPPER        | INTERTIE & DWR |             | LWR/POOL     | O'NEILL O&M    |              |            |
|---------------|-------------------------------|--------------|----------------|-------------|--------------|----------------|--------------|------------|
|               |                               |              | Conveyance     | Volta Wells |              | DIRECT         | STORAGE      | SL DRAIN   |
| R, O&M Budget | \$ 13,085,896                 | \$ 7,747,140 | \$ 203,104     | \$ 52,451   | \$ 2,495,278 | \$ 1,202,007   | \$ 1,202,007 | \$ 183,910 |
| R, O&M Actual | \$ 15,459,646                 | \$ 6,974,423 | \$ 3,406,087   | \$ 15,746   | \$ 2,506,140 | \$ 2,367,809   | \$ 73,611    | \$ 115,830 |
| Difference    | \$ (2,373,750)                | \$ 772,717   | \$ (3,202,983) | \$ 36,705   | \$ (10,862)  | \$ (1,165,803) | \$ 1,128,396 | \$ 68,080  |
|               | OVER                          | UNDER        | OVER           | UNDER       | OVER         | OVER           | UNDER        | UNDER      |
|               | <b>-18.13975% OVER BUDGET</b> |              |                |             |              |                |              |            |

**San Luis & Delta-Mendota Water Authority**  
**DMC without CIP / E O&M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2023 through November 30, 2023**  
**FAC 1/08/24 & BOD 1/11/24**

|  |                | <b>FY Budget<br/>3/1/23 - 2/29/24</b> | <b>Actual To Date<br/>Paid/Pending</b> | <b>% of<br/>Budget</b> | Notes | <b>Budget Amount<br/>Remaining</b> |
|--|----------------|---------------------------------------|--|------------------------|-------|------------------------------------|
| <b>Operate &amp; Maintain DMC</b>            | <b>S/F 02</b>  | 5,407,539                             | 4,088,370                              | 75.60%                 |       | 1,319,169                          |
| <b>Operate &amp; Maintain Wasteways</b>      | <b>S/F 04</b>  | 133,829                               | 44,405                                 | 33.18%                 |       | 89,424                             |
| <b>Mendota Pool</b>                          | <b>S/F 05</b>  | 127,829                               | 106,995                                | 83.70%                 |       | 20,834                             |
| <b>Operate &amp; Maintain JPP</b>            | <b>S/F 11</b>  | 3,532,461                             | 2,193,776                              | 62.10%                 |       | 1,338,685                          |
| <b>Intertie Maintenance</b>                  | <b>S/F 12</b>  | 183,548                               | 221,263                                | 120.55%                |       | (37,715)                           |
| <b>Volta Wells Pumping</b>                   | <b>S/F 13</b>  | 46,381                                | 11,483                                 | 24.76%                 |       | 34,898                             |
| <b>Operate &amp; Maintain O'Neill</b>        | <b>S/F 19</b>  | 2,118,671                             | 1,650,523                              | 77.90%                 |       | 468,148                            |
| <b>Maintain Tracy Fish Facility</b>          | <b>USBR 30</b> | 36,347                                | 292,981                                | 806.07%                |       | (256,634)                          |
| <b>Operate &amp; Maintain San Luis Drain</b> | <b>S/F 41</b>  | 160,495                               | 73,815                                 | 45.99%                 |       | 86,680                             |
| <b>Maintain Delta Cross Channel</b>          | <b>USBR 44</b> | 38,500                                | 11,589                                 | 30.10%                 |       | 26,911                             |
| <b>Safety Equipment Training</b>             | <b>50</b>      | 322,300                               | 14,719                                 | 4.57%                  |       | 307,581                            |
| <b>IT Expense</b>                            | <b>51</b>      | 774,335                               | 451,412                                | 58.30%                 |       | 322,923                            |
| <b>Warehousing</b>                           | <b>52</b>      | 236,695                               | 81,373                                 | 34.38%                 |       | 155,322                            |
| <b>Tracy Field Office Expense</b>            | <b>54</b>      | 624,985                               | 484,368                                | 77.50%                 |       | 140,617                            |
| <b>Direct Administrative/General Expense</b> | <b>56</b>      | 1,154,281                             | 1,308,233                              | 113.34%                |       | (153,952)                          |
| <b>Indirect O &amp; M LBAO Admin.</b>        | <b>58</b>      | 2,633,617                             | 1,874,408                              | 71.17%                 |       | 759,208                            |
| <b>TOTAL</b>                                 |                | <b>17,531,812</b>                     | <b>12,909,713</b>                      | <b>73.64%</b>          |       | <b>4,622,099</b>                   |
| Total from Self-Funding - page 2             |                | 17,447,862                            | 12,394,994                             | 71.04%                 |       | 5,052,868                          |
| Total from USBR - page 3                     |                | 83,950                                | 436,297                                | 519.71%                |       | (352,347)                          |
| Total from Special Projects - page 4         |                | -                                     | 78,422                                 |                        |       | (78,422)                           |
| Totals                                       |                | 17,531,812                            | 12,909,713                             |                        |       | 4,622,099                          |
| <b>YTD %</b>                                 |                |                                       | <b>75.00%</b>                          |                        |       |                                    |

A. Does NOT include DWR Wheeling

# San Luis & Delta-Mendota Water Authority

## Self-Funding Portion of DMC

### Budget to Actual Paid/Pending Comparison Summary

March 1, 2023 through November 30, 2023

FAC 1/08/24 & BOD 1/11/24

|  |           | FY Budget<br>3/1/23 - 2/29/24 |   | Actual To Date<br>Paid/Pending | % of Budget   |  | Budget Amount<br>Remaining |
|--|-----------|-------------------------------|---|--------------------------------|---------------|--|----------------------------|
| <b>Operate &amp; Maintain DMC</b>            | <b>02</b> | 5,407,539                     |   | 4,088,370                      | 75.60%        |  | 1,319,169                  |
| <b>Operate &amp; Maintain Wasteways</b>      | <b>04</b> | 133,829                       |   | 44,405                         | 33.18%        |  | 89,424                     |
| <b>Mendota Pool</b>                          | <b>05</b> | 127,829                       |   | 106,995                        | 83.70%        |  | 20,834                     |
| <b>Operate &amp; Maintain JPP</b>            | <b>11</b> | 3,532,461                     |   | 2,193,776                      | 62.10%        |  | 1,338,685                  |
| <b>Intertie Maintenance</b>                  | <b>12</b> | 183,548                       | A | 221,263                        | 120.55%       |  | (37,715)                   |
| <b>Volta Wells Pumping</b>                   | <b>13</b> | 46,381                        |   | 11,483                         | 24.76%        |  | 34,898                     |
| <b>Operate &amp; Maintain O'Neill</b>        | <b>19</b> | 2,118,671                     |   | 1,650,523                      | 77.90%        |  | 468,148                    |
| <b>Operate &amp; Maintain San Luis Drain</b> | <b>41</b> | 160,495                       |   | 73,815                         | 45.99%        |  | 86,680                     |
| <b>Total Direct O &amp; M</b>                |           | <b>11,710,753</b>             |   | <b>8,390,630</b>               | <b>71.65%</b> |  | <b>3,320,123</b>           |
| <b>Safety Equipment Training</b>             | <b>50</b> | 321,789                       |   | 13,985                         | 4.35%         |  | 307,804                    |
| <b>IT Expense</b>                            | <b>51</b> | 773,108                       |   | 428,903                        | 55.48%        |  | 344,205                    |
| <b>Warehousing</b>                           | <b>52</b> | 236,320                       |   | 77,316                         | 32.72%        |  | 159,005                    |
| <b>Tracy Field Office Expense</b>            | <b>54</b> | 623,995                       |   | 460,216                        | 73.75%        |  | 163,779                    |
| <b>Direct Administrative/General Expense</b> | <b>56</b> | 1,152,452                     |   | 1,243,000                      | 107.86%       |  | (90,548)                   |
| <b>Indirect O &amp; M LBAO Admin.</b>        | <b>58</b> | 2,629,444                     |   | 1,780,944                      | 67.73%        |  | 848,500                    |
| <b>Total Indirect Allocated to O &amp; M</b> |           | <b>5,737,109</b>              |   | <b>4,004,364</b>               | <b>69.80%</b> |  | <b>1,732,745</b>           |
| <b>Total SLDMWA O&amp;M</b>                  |           | <b>17,447,862</b>             |   | <b>12,394,994</b>              | <b>71.04%</b> |  | <b>5,052,868</b>           |

A. Does NOT include DWR Wheeling

# San Luis & Delta-Mendota Water Authority

## USBR Service Agreement portion of DMC

### Budget to Actual Paid/Pending Comparison Summary

March 1, 2023 through November 30, 2023

FAC 1/08/24 & BOD 1/11/24

|  | FY Budget<br>3/1/23 - 2/29/24 | Actual To Date<br>Paid/Pending | % of Budget     | Budget Amount<br>Remaining |
|--|-------------------------------|--------------------------------|-----------------|----------------------------|
| <b>Maintain Tracy Fish Facility</b> <b>30</b>          | 36,347                        | 292,981                        | 806.07%         | (256,634)                  |
| <b>Maintain Delta Cross Channel</b> <b>44</b>          | 38,500                        | 11,589                         | 30.10%          | 26,911                     |
| <b>Total Direct USBR Facilities</b>                    | <b>74,847</b>                 | <b>304,570</b>                 | <b>406.92%</b>  | <b>(229,723)</b>           |
|  |                               |                                |                 |                            |
| <b>Safety Equipment Training</b> <b>50</b>             | 511                           | 460                            | 90.10%          | 51                         |
| <b>IT Expense</b> <b>51</b>                            | 1,227                         | 14,109                         | 1150.17%        | (12,882)                   |
| <b>Warehousing</b> <b>52</b>                           | 375                           | 2,543                          | 678.28%         | (2,168)                    |
| <b>Tracy Field Office Expense</b> <b>54</b>            | 990                           | 15,139                         | 1529.05%        | (14,149)                   |
| <b>Direct Administrative/General Expense</b> <b>56</b> | 1,829                         | 40,890                         | 2236.09%        | (39,061)                   |
| <b>Indirect O &amp; M LBAO Admin.</b> <b>58</b>        | 4,172                         | 58,586                         | 1404.20%        | (54,414)                   |
| <b>Total Indirect Allocated USBR Facilities</b>        | <b>9,103</b>                  | <b>131,727</b>                 | <b>1447.04%</b> | <b>(122,624)</b>           |
|  |                               |                                |                 |                            |
| <b>TOTAL USBR FACILITIES</b>                           | <b>83,950</b>                 | <b>436,297</b>                 | <b>519.71%</b>  | <b>(352,347)</b>           |

# San Luis & Delta-Mendota Water Authority

## DMC Indirect Cost Allocated to Special Projects

March 1, 2023 through November 30, 2023

FAC 1/08/24 & BOD 1/11/24

|   |           |  | Allocated To Date |  |  |
|---|-----------|--|-------------------|--|--|
| <b>Safety Equipment Training</b>                    | <b>50</b> |  | 274               |  |  |
| <b>IT Expense</b>                                   | <b>51</b> |  | 8,400             |  |  |
| <b>Warehousing</b>                                  | <b>52</b> |  | 1,514             |  |  |
| <b>Tracy Field Office Expense</b>                   | <b>54</b> |  | 9,013             |  |  |
| <b>Direct Administrative/General Expense</b>        | <b>56</b> |  | 24,343            |  |  |
| <b>Indirect O &amp; M LBAO Admin.</b>               | <b>58</b> |  | 34,878            |  |  |
| <b>Total Indirect Allocated to SPECIAL PROJECTS</b> |           |  | <b>78,422</b>     |  |  |
| <b>TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS</b> |           |  | <b>78,422</b>     |  |  |



**San Luis & Delta-Mendota Water Authority**  
**DMC WITH CIP / E O & M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2023 through November 30, 2023**

FAC 1/08/24 & BOD 1/11/24

|  |                    | <b>FY Budget<br/>3/1/23 - 2/29/24</b> | <b>Actual To Date<br/>Paid/Pending</b> | <b>% of<br/>Budget</b> | <b>Notes</b> | <b>Budget Amount<br/>Remaining</b> |
|--|--------------------|---------------------------------------|--|------------------------|--------------|------------------------------------|
| <b>Capital Improvement Projects</b>          | <b>CIP 25</b>      | 2,297,700                             | 3,084,292                              | 134.23%                |              | (786,592)                          |
| <b>Extra Ordinary O&amp;M</b>                | <b>EO&amp;M 26</b> | 6,198,000                             | 3,931,954                              | 63.44%                 |              | 2,266,046                          |
| <b>Operate &amp; Maintain DMC</b>            | <b>S/F 02</b>      | 5,407,539                             | 4,088,370                              | 75.60%                 |              | 1,319,169                          |
| <b>Operate &amp; Maintain Wasteways</b>      | <b>S/F 04</b>      | 133,829                               | 44,405                                 | 33.18%                 |              | 89,424                             |
| <b>Mendota Pool</b>                          | <b>S/F 05</b>      | 127,829                               | 106,995                                | 83.70%                 |              | 20,835                             |
| <b>Operate &amp; Maintain JPP</b>            | <b>S/F 11</b>      | 3,532,461                             | 2,193,776                              | 62.10%                 |              | 1,338,685                          |
| <b>Intertie Maintenance</b>                  | <b>S/F 12</b>      | 183,548                               | 221,263                                | 120.55%                | <b>A</b>     | (37,715)                           |
| <b>Volta Wells Pumping</b>                   | <b>S/F 13</b>      | 46,381                                | 11,483                                 | 24.76%                 |              | 34,899                             |
| <b>Operate &amp; Maintain O'Neill</b>        | <b>S/F 19</b>      | 2,118,671                             | 1,650,523                              | 77.90%                 |              | 468,147                            |
| <b>Maintain Tracy Fish Facility</b>          | <b>USBR 30</b>     | 36,347                                | 292,981                                | 806.07%                |              | (256,634)                          |
| <b>Operate &amp; Maintain Tracy USBR</b>     | <b>USBR 33</b>     | -                                     | -                                      | 0.00%                  |              | -                                  |
| <b>Operate &amp; Maintain San Luis Drain</b> | <b>S/F 41</b>      | 160,495                               | 73,815                                 | 45.99%                 |              | 86,680                             |
| <b>Maintain Delta Cross Channel</b>          | <b>USBR 44</b>     | 38,500                                | 11,589                                 | 30.10%                 |              | 26,911                             |
| <b>Safety Equipment Training</b>             | <b>50</b>          | 349,917                               | 16,278                                 | 4.65%                  |              | 333,639                            |
| <b>IT Expense</b>                            | <b>51</b>          | 840,688                               | 499,211                                | 0.00%                  |              | 341,476                            |
| <b>Warehousing</b>                           | <b>52</b>          | 256,978                               | 89,989                                 | 35.02%                 |              | 166,989                            |
| <b>Tracy Field Office Expense</b>            | <b>54</b>          | 678,540                               | 535,657                                | 78.94%                 |              | 142,883                            |
| <b>Direct Administrative/General Expense</b> | <b>56</b>          | 1,253,190                             | 1,446,760                              | 115.45%                |              | (193,569)                          |
| <b>Indirect O &amp; M LBAO Admin.</b>        | <b>58</b>          | 2,859,290                             | 2,072,886                              | 72.50%                 |              | 786,404                            |
| <b>TOTAL</b>                                 |                    | <b>26,519,903</b>                     | <b>20,372,227</b>                      | <b>76.82%</b>          |              | <b>6,147,676</b>                   |
| Total from Self-Funding - page 2             |                    | 17,447,862                            | 12,394,994                             | 71.04%                 |              | 5,052,868                          |
| Total from USBR - page 3                     |                    | 83,950                                | 436,297                                | 519.71%                |              | (352,347)                          |
| Total from Special Projects - page 4         |                    | -                                     | 78,422                                 |                        |              | (78,422)                           |
| Total from EO&M                              |                    | 8,988,091                             | 7,462,514                              | 83.03%                 |              | 1,525,578                          |
| Totals                                       |                    | 26,519,903                            | 20,372,227                             |                        |              | 6,147,677                          |
| <b>YTD %</b>                                 |                    |                                       | <b>75.00%</b>                          |                        |              |                                    |

**A** Does NOT include DWR Wheeling

**San Luis & Delta-Mendota Water Authority**  
**DMC WITH CIP / E O & M With Indirect Allocated**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2023 through November 30, 2023**

FAC 1/08/24 & BOD 1/11/24

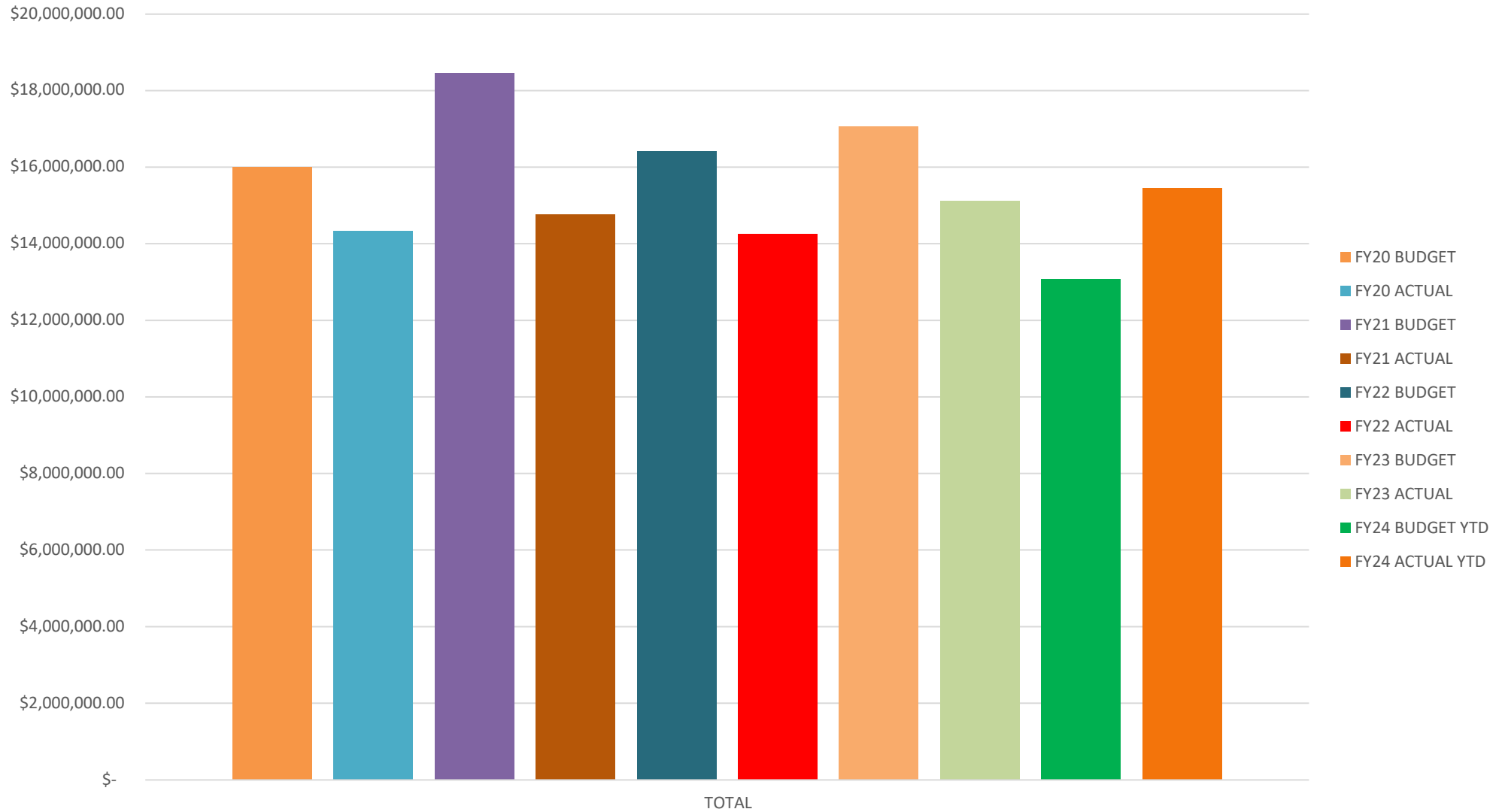
|  |                | Actual Paid/Pending Expense      | % Direct Labor to Total Labor | Allocated Indirect Based on Direct Labor % | Total Expense Direct & Indirect |
|--|----------------|----------------------------------|-------------------------------|--|---------------------------------|
| <b>Operate &amp; Maintain DMC</b>              | <b>S/F 02</b>  | 4,088,370                        | 40.63%                        | 1,893,573                                  | 5,981,943 *                     |
| <b>Operate &amp; Maintain Wasteways</b>        | <b>S/F 04</b>  | 44,405                           | 0.56%                         | 26,110                                     | 70,515 *                        |
| <b>Mendota Pool</b>                            | <b>S/F 05</b>  | 106,995                          | 0.19%                         | 9,077                                      | 116,072 *                       |
| <b>Operate &amp; Maintain Jones Pumping Pl</b> | <b>S/F 11</b>  | 2,193,776                        | 23.99%                        | 1,118,256                                  | 3,312,032 *                     |
| <b>Intertie Maintenance</b>                    | <b>S/F 12</b>  | 221,263                          | 2.58%                         | 120,175                                    | 341,438 *                       |
| <b>Intertie DWR Conveyance</b>                 | <b>S/F 12</b>  | 3,064,650                        |                               |  | 3,064,650 *                     |
| <b>Volta Wells Pumping</b>                     | <b>S/F 13</b>  | 11,483                           | 0.09%                         | 4,263                                      | 15,746 *                        |
| <b>Operate &amp; Maintain O'Neill</b>          | <b>S/F 19</b>  | 1,650,523                        | 16.97%                        | 790,897                                    | 2,441,420 *                     |
| <b>Maintain Tracy Fish Facility</b>            | <b>USBR 30</b> | 292,981                          | 2.67%                         | 124,298                                    | 417,279                         |
| <b>Operate &amp; Maintain San Luis Drain</b>   | <b>S/F 41</b>  | 73,815                           | 0.90%                         | 42,015                                     | 115,830 *                       |
| <b>Maintain Delta Cross Channel</b>            | <b>USBR 44</b> | 11,589                           | 0.16%                         | 7,428                                      | 19,017                          |
| <b>CIP</b>                                     | <b>25</b>      | 3,084,292                        | 5.26%                         | 245,014                                    | 3,329,306                       |
| <b>EO&amp;M &amp; Scada Project</b>            | <b>26</b>      | 3,931,954                        | 4.32%                         | 201,253                                    | 4,133,207                       |
| <b>SPECIAL PROJECTS</b>                        | <b>XX</b>      |                                  | 1.68%                         | 78,422                                     | 78,422                          |
|  |                |                                  |                               | 4,660,781                                  | 23,436,877                      |
|  |                |                                  | 100.00%                       |  |                                 |
| <b>Safety Equipment Training</b>               | <b>50</b>      | 16,278                           |                               |  |                                 |
| <b>IT Expense</b>                              | <b>51</b>      | 499,211                          |                               |  |                                 |
| <b>Warehousing</b>                             | <b>52</b>      | 89,989                           |                               |  |                                 |
| <b>Tracy Field Office Expense</b>              | <b>54</b>      | 535,657                          |                               |  |                                 |
| <b>Direct Administrative/General Expense</b>   | <b>56</b>      | 1,446,760                        |                               |  | (7,462,514) less CIP&EO&M       |
| <b>Indirect O &amp; M LBAO Admin.</b>          | <b>58</b>      | 2,072,886                        |                               |  | (436,297) less USBR Facilities  |
| <b>Total Indirect to be Allocated</b>          |                |                                  | 4,660,781                     |  | (78,422) less Special Projects  |
| <b>TOTAL</b>                                   |                | <b>23,436,877</b>                |                               |  | 15,459,644 *SLDMWA O&M Costs    |
|  |                | includes intertie DWR conveyance |                               |  |                                 |

20,372,227 w/o intertie DWR conveyance

12,394,994 O&M

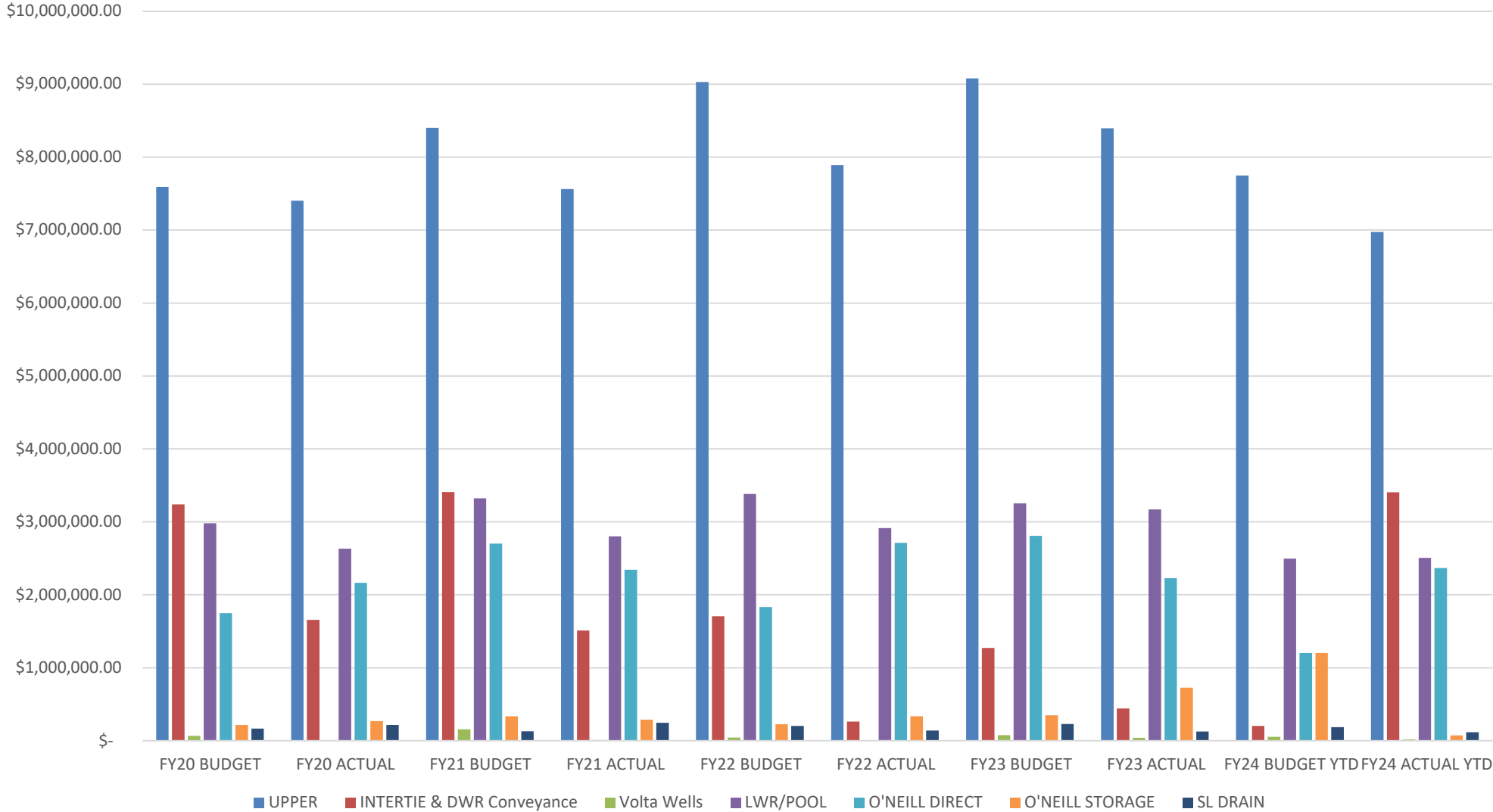


**San Luis and Delta-Mendota Water Authority**  
**HISTORICAL O&M BUDGET TO ACTUAL TOTAL**  
**FY20-FY24 YTD (11/30/2023)**  
***FAC 01/08/2024 BOD 01/11/2024***





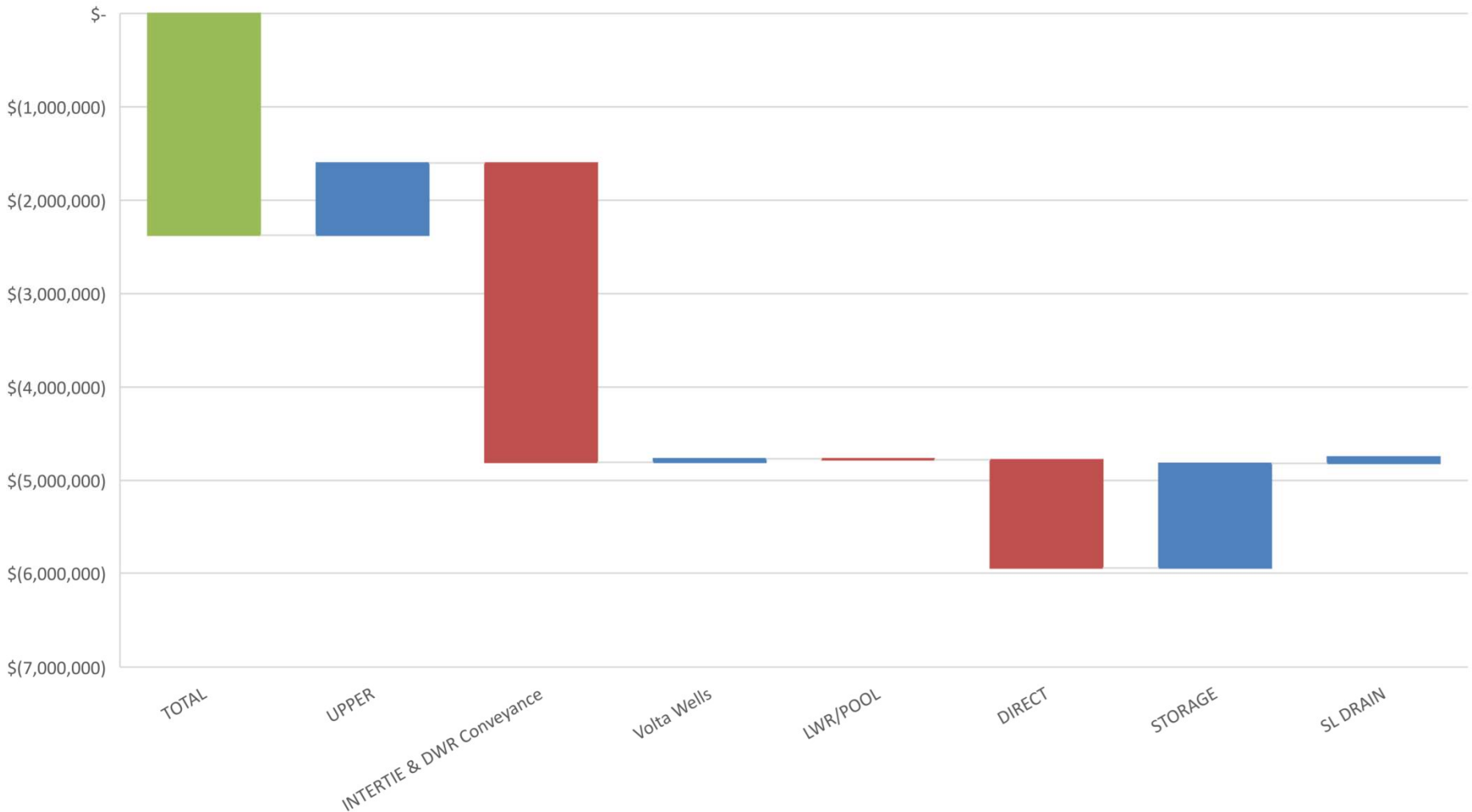
**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual**  
**FY20-FY24 YTD ( 11/30/2023)**  
**FAC 01/08/2024 BOD 01/11/2024**





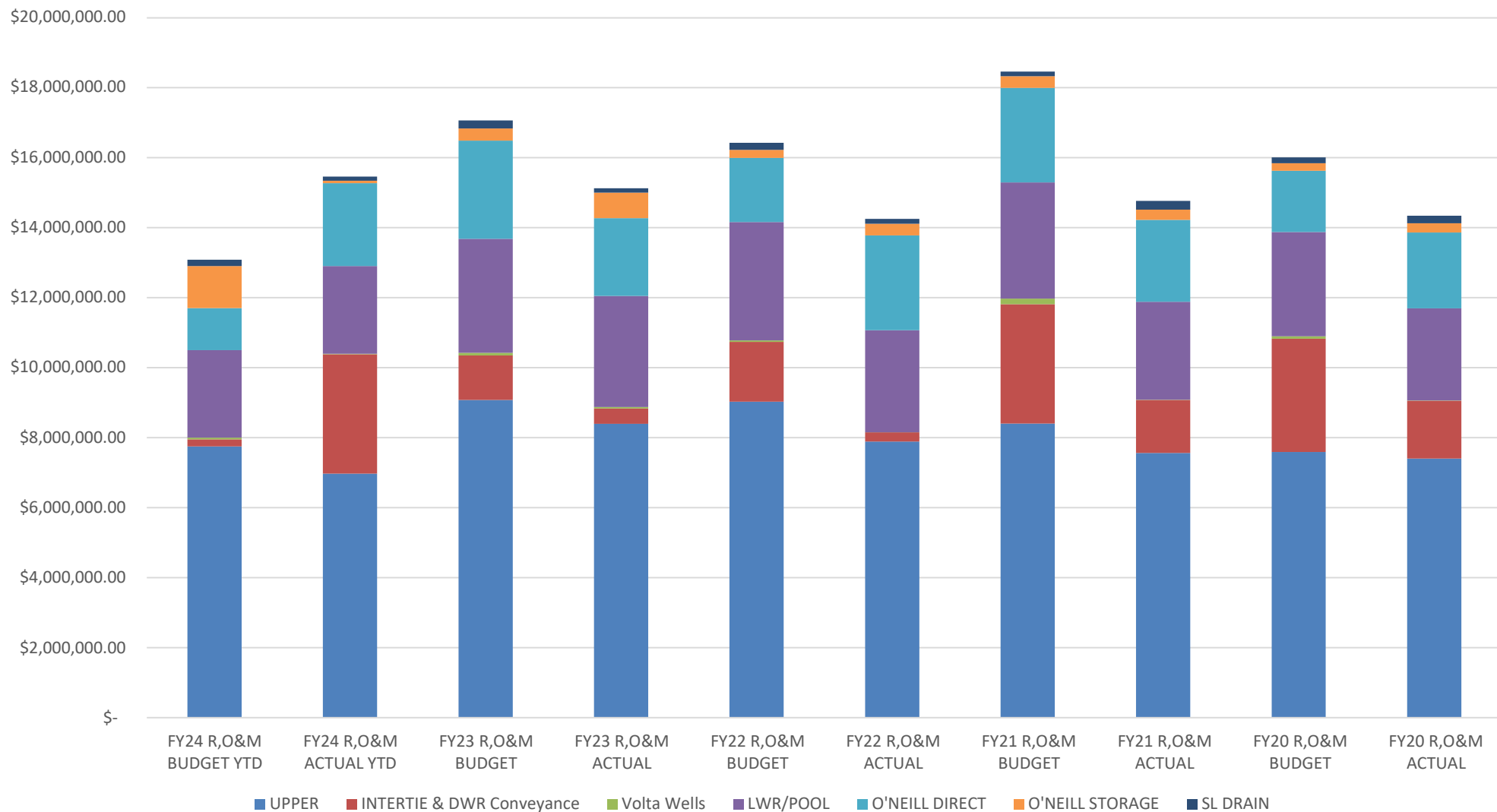
**San Luis & Delta Mendota Water Authority**  
**FY24 Budget to Actual Report through November 30, 2023**  
**BUDGET VARIANCES**  
***FAC 01/08/2024 BOD 01/11/2024***

■ Increase    ■ Decrease    ■ Total





**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual**  
**FY20-FY24 YTD ( 11/30/2023)**  
***FAC 01/08/2024 BOD 01/11/2024***



**San Luis & Delta-Mendota Water Authority**  
**Procurement Activity Report**  
**From December 1, 2023 to December 31, 2023**

| Date Executed | Contract Title              | Vendor or Service Provider           | Contract Amount | Contract Solicitation Type | Contract Type | Funding Source    | Notes  |
|---------------|-----------------------------|--------------------------------------|-----------------|----------------------------|---------------|-------------------|--|
| 12/11/2023    | Tracy Warehouse Roof Reseal | Courtney, Inc.                       | \$93,178.00     | Informal IFB               | Construction  | E O&M<br>26-D3-60 |  |
| 12/11/2023    | JPP Unit 6 Rotor Repair     | National Electric Coil Company, L.P. | \$229,986.00    | Single Source              | Construction  | CIP<br>25-F4-60   | Awarded by Board via resolution no. 2023-522 |
|               |                             |                                      |                 |                            |               |                   |  |
|               |                             |                                      |                 |                            |               |                   |  |
|               |                             |                                      |                 |                            |               |                   |  |
|               |                             |                                      |                 |                            |               |                   |  |

**CONTRACT CHANGE ORDER NOTIFICATIONS:**

| Date Executed | Contract Title            | Vendor or Service Provider    | Change Order Amount | Original Contract Amount | % Change | Justification   |
|---------------|---------------------------|-------------------------------|---------------------|--------------------------|----------|---|
| 12/14/2023    | NetSuite Support Services | Citrin Cooperman Advisors LLC | \$ 20,000           | \$ 50,000.00             | 40.00%   | Additional time and funding is necessary for ongoing support needed |

This Procurement Activity Report is intended to satisfy the requirements in the San Luis & Delta-Mendota Water Authority's Consolidated Procurement Policy that the Board be notified of all contracts awarded under informal and formal bidding procedures and single-source procedures, as well as certain change orders, promptly following award.