



**San Luis & Delta-Mendota Water Authority
Monday, August 7, 2023, 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/88471040502?pwd=SkdKaVVIYng1N1gxTGF3SWxHYIM2Zz09>

Meeting ID: 884 7104 0502

Passcode: 107455

One tap mobile

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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 6th 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. **Finance & Administration Committee to Consider Approval of July 10, 2023 Meeting Minutes**
5. **Finance & Administration Committee to Consider Recommendation to Board of Directors to Accept the Treasurer's Report for the Quarter Ending June 30, 2023, Tarka**
6. **Finance & Administration Committee to Consider Recommendation to Board of Directors to Approve Third Adjustment to Water Year 2023 OM&R Water Rates, Arroyave/Tarka**
7. **Finance & Administration Committee to Consider Recommendation to Board of Directors to Accept the FY 2023 Audit Governance Letter, Tarka**
8. **Finance & Administration Committee to Consider Recommendation to Board of Directors to Adopt Staff Recommendation for Distribution of SFCWA Lower Yolo Ranch Project Funds (Refund Payment) Upon Receipt, Petersen/Tarka**

REPORT ITEMS

9. FY24 Activity Agreements Budget to Actual Report through 6/30/23
10. FY24 O&M Budget to Actual Report through 6/30/23
11. Procurement Activity Report
12. 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)
13. Committee Member Reports
14. Reports Pursuant to Government Code Section 54954.2(a)(3)
15. 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 or 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 JULY 10, 2023**

The Finance & Administration Committee of the San Luis & Delta-Mendota Water Authority convened at approximately 12:00 p.m. at 842 6th Street in Los Banos, California, with Chair Anthea Hansen presiding.

Members and Alternate Members in Attendance

Ex Officio

Absent

Division 1

Anthea Hansen, Member - Lea Emmons, Alternate (arrived during item 9)

Division 2

Justin Diener, Member

Division 3

Chris White, Member - Jarrett Martin, Alternate

Division 4

Joyce Machado, Member - Dana Jacobson, Alternate

Division 5

Bill Pucheu, Member - Manny Amorelli, Alternate

Friant Water Authority

Wilson Orvis, Alternate for Jason Phillips

Board of Directors Present

Division 1

Anthea Hansen, Director

Lea Emmons, Alternate (arrived during item 9)

Division 2

Justin Diener, Alternate

Division 3

Chris White, Alternate

Jarrett Martin, Director

Division 4

Steve Wittry, Director

Joyce Machado, Alternate

Division 5

Bill Pucheu, Director

Manny Amorelli, Director

Authority Representatives Present

Federico Barajas, Executive Director

Pablo Arroyave, Chief Operating Officer

Scott Petersen, Water Policy Director (ZOOM)
Rebecca Akroyd, General Counsel
Rebecca Harms, Deputy General Counsel
Raymond Tarka, Director of Finance (ZOOM)
Lauren Viers, Accountant III
Stewart Davis, IT Officer

Others in Attendance

Gracie Chavez, Del Puerto Water District

1. Call to Order/Roll Call

Chair Anthea Hansen called the meeting to order at approximately 12:00pm 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 June 5, 2023 Meeting Minutes.

On a motion made by Member Bill Pucheu, seconded by Alternate Member Wilson Orvis, the Committee approved the June 5, 2023 meeting minutes. The vote on the motion was as follows:

AYES: Hansen, Diener, White, Machado, Pucheu, Orvis

NAYS: None

ABSTENTIONS: None

REPORT ITEMS

5. Discussion Regarding Status of Future Adjustments to WY2023 OM&R Water Rates.

Executive Director Federico Barajas introduced the item. Barajas described the rationale for postponing a potential WY2023 OM&R Water Rate adjustment to the August meetings. Barajas then referred to Director of Finance Raymond Tarka to provide an update on current water rates and the process for adjusting the rates.

6. FY23 Activity Agreements Budget to Actual Report through 5/31/2023

Director of Finance Raymond Tarka presented the Budget to Actual Report through May 31, 2023 for the Activity Agreement funds. Tarka stated that for the three-month period, the budget was trending positive overall with actual spending through May 31, 2023 at 11.14% of the approved budget.

7. FY23 O&M Budget to Actual Report through 5/31/23

Director of Finance Raymond Tarka reported that for WY23, the self-funded routine O&M expenses through May 31, 2023 were under budget by \$77,253. This is mainly due to lower operating costs at all facilities excluding Intertie and O'Neill Pumping Plant. The water year 2021 final accountings 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 June 1st through June 30th. There were no contracts awarded or contract change orders issued during this time.

9. Executive Director's Report

Executive Director Federico Barajas provided two updates to the committee.

- a. **O'Neill Transformer Rehab Project**– Executive Director Barajas introduced the topic and referred to Chief Operating Officer Pablo Arroyave to provide a status report on the project. The project is currently planned to take place during April-May of 2024. Authority staff will work with Reclamation to avoid/mitigate impacts to San Luis Reservoir storage.
- b. **B.F. Sisk Dam Raise and Reservoir Expansion Project** – Executive Director Barajas stated the Authority is continuing to work closely with the Activity Agreement Members and Reclamation to fully understand requirements associated with the design phase of the project.

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 12:27 p.m.



MEMORANDUM

TO: Finance & Administration Committee

FROM: Raymond Tarka, Treasurer/Director of Finance

DATE: July 10, 2023

RE: Quarter Ending June 30, 2023 Treasurer's Report

ISSUE

Whether the Finance & Administration Committee should recommend to the Board of Directors that it accept the Treasurer's Report for the quarter ending June 30, 2023.

RECOMMENDATION

Staff recommend that the Finance & Administration Committee recommend to the Board of Directors that it accept the Treasurer's Report for the quarter ending June 30, 2023.

DETAIL

This Treasurer's Report was prepared in accordance with the Investment Policy for the San Luis & Delta-Mendota Water Authority (adopted via Resolution No. 2013-367) and California Government Code sections 6505.5(e) and 53646(b).

Consistent with the Water Authority's Investment Policy and Government Code requirements, the Water Authority hereby makes the following statements:

- The Water Authority's investments are in compliance with the Investment Policy;
- All required O&M rate conveyance payments and Membership Dues are being received timely, with few exceptions, rendering the Water Authority able to meet its expenditure/cash demand requirements for the next six months.

Appendix 1 to this Report includes the most recent statements from LAIF, CalTRUST and other banks holding Water Authority funds. Appendix 1 is available upon request.

San Luis & Delta-Mendota Water Authority

Treasurer's Report

Quarter Ended June 30, 2023

Page 2 of 3

Prepared by: D. Ratliff

HOLDINGS REPORT BY INVESTMENT TYPE

	<u>Maturity</u>	<u>Positions Value</u>	<u>Market Price</u>	<u>Market Value</u>	<u>Unrealized Gain/(Loss)</u>	<u>Average Qtr Yield @6/30/23</u>	<u>Yield 6/30/2023</u>	<u>Yield 5/31/2023</u>	<u>Yield 4/30/2023</u>
<u>CASH</u>									
CVCB - Checking - Sweep	Daily	\$ -		\$ -					
CVCB - Payroll	Daily	\$ 5,000.00		\$ 5,000.00					
CVCB - Transactional	Daily	\$ 11,849,931.78		\$ 11,849,931.78		0.750%	0.750%	0.750%	0.750%
CVCB - Muni	Daily	\$ 2,210,779.42		\$ 2,210,779.42		0.750%	0.750%	0.750%	0.750%
LOCAL AGENCY INVESTMENT FUND (LAIF)	Daily	\$ 9,630,043.70	1	\$ 9,630,043.70		2.070%	3 3.260%	3.100%	2.890%
CalTRUST - Short Term	Next Day	\$ 519,035.58	2	\$ 519,037.21	\$ 1.63	4.633%	4.860%	4.480%	4.560%
CalTRUST - Medium Term	Monthly	\$ 471,157.04	2	\$ 476,056.34	\$ 4,899.30	4.427%	4.730%	4.360%	4.190%
CalTRUST - Black Rock Fed	Daily	\$ 7,148,442.50		\$ 7,148,442.50	\$ -	4.887%	4.990%	4.950%	4.720%
CalTRUST - Liquidity	Daily	\$ 4,137,418.85		\$ 4,137,418.85	\$ -	4.940%	5.050%	4.990%	4.780%
CalTRUST - Black Rock (LEAF)	Daily	\$ 7,159,443.44		\$ 7,160,150.35	\$ 706.91	4.963%	5.080%	5.020%	4.790%
TOTAL OPERATIONAL CASH		\$ 43,131,252.31		\$ 43,136,860.15	\$ 5,607.84				

OTHER

OM&R Project

US Bank - Series 2021A Bond Reserve Fund	2045	\$ 459,288.75		\$ 459,288.75					
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Notes:

The year-to-date weighted average yield on all funds invested or maintained in financial institutions/Federal Securities is 0.99% (this considers the interest rates trend since January).

1. LAIF: Average Life of Portfolio (Average Maturity in days) is 287 days or 0.79 years.
2. CalTRUST: Average Life of Portfolio is 0.75 years for short term (ST) and 2.18 years for medium term (MT).
3. Quarter Ending 6/30/23 LAIF Apportionment Rate.

San Luis & Delta-Mendota Water Authority

Treasurer's Report

Quarter Ended June 30, 2023

Detail to Support Report
Page 3 of 3
Prepared by: D. Ratliff

CASH

Central Valley Community Bank (CVCB)

CVCB - Checking - Sweep
CVCB - Payroll
CVCB - Transactional
CVCB - Muni

Local Agency Invest. Fund-State of Ca.

Investment Trust of California (CalTRUST)

CalTRUST - Short Term
CalTRUST - Medium Term
CalTRUST - Black Rock Fed
CalTRUST - Liquidity
CalTRUST - Black Rock (LEAF)

	1	2	3	4	5
	3/31/2023				6/30/2023
	Beginning Balance	Deposits or Transfer IN	Draws or Transfer OUT	Change in Value	Ending Balance
	Market Value				Market Value
	\$ -			N/A	\$ -
	\$ 5,350.00	\$ 5,637.15	\$ (5,987.15)	N/A	\$ 5,000.00
	\$ 3,852,211.42	\$ 29,727,011.08	\$ (21,729,290.72)	N/A	\$ 11,849,931.78
	\$ 1,956,724.30	\$ 254,055.12		N/A	\$ 2,210,779.42
	\$ 4,599,046.87	\$ 5,030,996.83		N/A	\$ 9,630,043.70
	\$ 513,609.39	\$ 5,429.45		\$ (1.63)	\$ 519,037.21
	\$ 476,906.35	\$ 4,049.29		\$ (4,899.30)	\$ 476,056.34
	\$ 7,062,038.39	\$ 86,404.11			\$ 7,148,442.50
	\$ 7,072,030.82	\$ 65,388.03	\$ (3,000,000.00)		\$ 4,137,418.85
	\$ 7,072,994.30	\$ 87,862.96		\$ (706.91)	\$ 7,160,150.35
TOTAL- CASH	\$ 32,610,911.84	\$ 35,266,834.02	\$ (24,735,277.87)	\$ (5,607.84)	\$ 43,136,860.15

Other

US Bank-Series 2021A Reserve Fund-OM&R Project

\$ 454,157.69	\$ 5,131.06		\$ -	\$ 459,288.75
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- 1 Beginning Balance = Market Value at end of previous quarter
- 2 Deposits or Transfers IN = O&M collections, Membership collections, Interest and Other Revenue, and also includes Transfer IN from Other SLDMWA Accounts
- 3 Draws or Transfers OUT = O&M and Membership paid expenditures, and also Transfers OUT to Other SLDMWA Accounts
- 4 Change in Value = CalTRUST Investment is based on share price, change in price results in change in value
- 5 Ending Balance = Market Value at end of current quarter



MEMORANDUM

TO: SLDMWA Finance & Administration Committee Members, Alternates
SLDMWA Board of Directors, Alternates

FROM: Pablo Arroyave, Chief Operating Officer
Ray Tarka, Director of Finance

DATE: August 7, 2023

RE: Approval of Third Adjustment to Water Year 2023 OM&R Water Rates

BACKGROUND

The Water Authority Board of Directors adopted the initial Water Year (WY) 2023 OM&R rates on February 9, 2023 at a 10% agricultural water contractor allocation, and subsequently approved revised rates in March 2023 based on a 35% Ag Allocation. Rates are calculated based on the approved FY24 OM&R budget and estimated deliveries on forecasted water supply allocations and supplemental water supply information provided by contractors. Costs to be recovered through the WY2023 OM&R water rates are those previously approved by the Board of Directors: (1) FY2024 Self-Funding OM&R budget of \$17,447,862, (2) FY2024 EO&M budget of \$6,690,391, (3) FY2024 Debt Service on repayment agreements for the Jones Pumping Plant Rewinds of Unit 6 and Unit 5 of \$380,441 and \$282,305 respectively, and (4) FY2024 Debt Service on the Series 2021A bonds of \$448,227. Additional costs to be recovered which were previously unknown and not included in the original WY23 self-funding budget are DWR charges for DCI Conveyance (Wheeling). These costs totaled \$1,412,784 through June, 2023. The FY24 costs associated with each cost pool have been identified and updated in the self-funding budget.

On March 28, 2023, the Bureau of Reclamation announced revised 2023 water supply contract allocations based on updated reservoir and improving hydrologic conditions. The water year was forecasted to be non-critical, which resulted in a 100% contract allocation for settlement and Exchange contractors. In addition, Reclamation announced allocations of 80% to south-of-Delta agricultural water contractors and 100% to south-of-Delta municipal and industrial contractors. On April 6, 2023, the Board approved a second adjustment to the WY23 water rates reflecting the agricultural allocation increase of 80%. Monthly updates to the allocation were expected, and staff was directed to recalculate rates if the change in allocation should be greater than 20%.

On April 20, 2023 the Bureau of Reclamation announced revised 2023 water supply contract allocations based on updated reservoir and hydrologic conditions that continue to improve. Settlement and Exchange contractor allocations and south-of-Delta municipal and industrial contractor allocations remain at 100%, and allocations to south-of-Delta agricultural water

contractors were increased to 100%. At the request of the Finance and Administration Committee, Water Authority staff collected updated survey information from member agencies during the month of July and performed analysis necessary to consider the potential for a third adjustment to the Water Year 2023 OM&R water rates.

ISSUE FOR DECISION

Whether the Finance & Administration Committee should recommend, and the Board should approve, a third adjustment the Water Year 2023 OM&R water rates submitted as calculated based on a 100% agricultural contractor allocation.

OPTIONS

Staff does not have a recommendation, but provides two options for consideration:

1. Take no action, and keep the rates as approved in April 2023; or
2. Approve the third adjustment as presented, applied retroactively to deliveries made on or after March 1, 2023 (see **Attachment 1**).

ANALYSIS

Contractor survey responses indicated that many of our contractors may lose a portion of their allocation due to a decrease in demand and lack of storage. The updated anticipated deliveries for WY23 reflect a volume below those calculated for an 80% allocation.

As a result of the responses received, staff identified six contractors that may be subject to minimum participation billing at the final accounting for this water year. As a result, the volumes added for rate setting to account for minimum participation were 11,147 AF for the Upper DMC and 1,411 AF for the Lower DMC.

While it is not the Authority's standard practice to make frequent adjustments of OM&R rates, a third adjustment would align expected deliveries and carry-over with updated information provided by our members and absorb wheeling costs that were not previously budgeted.

Adjusting the rates to reflect the updated allocations and anticipated deliveries would increase most rates and decrease two rates in the amounts identified in the attachment.

ATTACHMENTS

Rate Adjustment Material



San Luis & Delta-Mendota Water Authority
 Notes to Support the discussion on adjusting WY23 O&M Rates
 FAC 08.07.23/BOD 08.10.23

1 O&M Budget - Self Funded

WY23 - Fiscal Year 3/1/23-2/28/24
 RO&M = \$17,531,811.79 total, \$17,447,861.91 SLDMWA Water Users, \$83,949.88 USBR
 1 EO&M = \$6,690,391.23- includes indirect

2 Delivery Assumptions

Ag - Contractor Estimates, 100%, with Contractor projections
 M&I - Contractor Estimates, 100%, with Contractor projections
 Refuge - 100% used BOR Refuge Estimate
 Exchange/Water Rights - 100%
 Estimated Rescheduled Water
 Pump-Ins
 Miscellaneous Transfers
 Mendota Pool Pumpers
 Volta Well Pumping

3 Intertie

Intertie anticipated to be used in WY23, estimated at 1,926,882 a/f per SLDMWA
 Final cost allocation for Intertie O&M, Intertie PUE and
 Total DWR Conveyance remains undetermined
 Intertie DWR Wheeling charges through June 30, 2023 -\$1,412,784

4 Volta Wells

Volta Wells Program estimated at 2,400 a/f - Costs split between DPWD and SLWD

5 PUE SLDMWA Meters

WY23 PUE estimates based on BOR PUE FYE 9/21/23 Billing Plan
 PUE Budget relating to WY22- FY 3/1/22- 2/28/23 = \$19,070,926
 PUE Budget relating to WY23- FY 3/1/23- 2/28/24 = \$20,209,382

6 DWR San Luis Joint Use

WY23 SLJU costs based on DWR Calendar Year Budget Estimates & Historical Actuals
 SLJU projection relating to WY22 - FY 3/1/22- 2/28/23 = \$19,070,926
 SLJU Budget relating to WY23 - FY 3/1/23- 2/28/24 = \$15,980,436
 Federal cost allocation for 2016-2020 = 39.90%

7 EO&M Funding

Funding Obligation:
 1 EO&M Funding Obligation WY23 FY 3/1/23 - 2/28/24 = \$6,690,391.23, EO&M Budget = \$6,690,391.23
 Rewind Debt Service Funding Obligation-BOR Repayment Contract(Unit 6) WY21 FY 3/1/23-2/28/24 = \$380,441
 Rewind Estimated Debt Service Funding Obligation-BOR Repayment Contract Unit 5 WY21 FY 3/1/23-2/28/24 = \$282,305
 Rewind Debt Service Funding Obligation-2021A Bonds WY21 FY 3/1/23-2/28/24 = \$448,227

8 Overall increase in Estimated Recoverable Costs over Prior Year.

Total Estimated Recoverable Costs in Water Year 2023 =	\$ 62,851,828
Total Estimated Recoverable Costs in Water Year 2022 =	\$ 57,164,174

* See page 4 for Detail



**San Luis & Delta-Mendota Water Authority
Revised WY23 O&M Rates**

Using July 2023 Member Projection of WY23 Deliveries, based on 100% Ag Allocation

	<u>WY 2023 Rate</u> 3/1/23-2/28/24 <u>08.07.23 Revision</u>	<u>WY 2023 Rate</u> 3/1/23-2/28/24 <u>Revised 04.03.23</u>	
	WY2023	WY2023	Variance
WATER SUPPLY			
Irrigation	100%	80%	20%
M&I	100%	100%	0%
Refuge	100%	100%	0%
Exchange/Water Rights	100%	100%	0%
RATES			
Upper DMC	\$14.89	\$13.65	\$1.24
Upper DMC - Exchange/Wtr Rts	\$13.59	\$13.09	\$0.50
Lower DMC/Pool	\$17.93	\$16.05	\$1.88
Lower DMC/Pool - Exchange/Wtr Rts	\$16.63	\$15.49	\$1.14
San Felipe	\$14.46	\$13.68	\$0.78
SLC Above Dos Amigos	\$23.31	\$24.56	(\$1.25)
SLC Below Dos Amigos	\$29.31	\$31.94	(\$2.63)
Volta Wells	\$29.14	\$29.14	\$0.00
San Luis Drain	\$0.09	\$0.23	(\$0.14)

Delviery Volumes through O'Neill (Direct and Storage)

2,801,424

2,818,322

(16,899)



SLDMWA - O&M Rates

WY2023 SELF-FUNDING SLD MWA O&M WATER RATES - @ 100% Ag ALLOCATION

Finance & Administration Committee 08.07.23
Board of Directors 08.10.23
Using July 2023 Member Projected Deliveries

COST POOLS	SLDMWA ANNUAL O&M and POWER						SLDMWA				SLJU			TOTAL	
	UPPER Upper DMC/ JPP	UPPER Intertie (Temporary Cost Pool)	JPP PWR	VOLTA WELLS	LOWER Lower DMC/ Mendota Pool	O'NEILL P/G O'Neill O&M & PWR	RESERVES	RESERVES Unit 6 Rewind BOR Repayment	RESERVES Two Rewind Units BOR Repayment	RESERVES Two Rewind Units 2021A Bonds	DWR COSTS		POWER		
PARTICIPANTS	All Users	All Users Excludes Exchange Cont. and Water Rights	All Users (Actual Pumping Only)	DPWD SLWD	Lower DMC & MP Users	All Users "Direct" "Storage"	All Users	All Users	All Users	All Users Excludes Exchange Cont. and Water Rights	San Luis Canal O&M	Dos Amigos O&M	Dos Amigos Power		
COSTS TO BE ALLOCATED**	\$10,329,519	\$1,885,683	\$13,742,380	\$69,935	\$3,327,038	\$2,745,850	\$2,745,850	\$6,690,391	\$380,441	\$282,305	\$448,227	\$12,242,258	\$3,472,766	\$4,243,970	\$62,606,613
ACRE FEET	2,765,613	1,926,882	2,738,527	2,400	1,094,727	1,547,885	1,253,539	% of 10 Yr Historical Use	% of 10 Yr Historical Use	% of 10 Yr Historical Use	% of 10 Yr Historical Use	1,384,774	1,287,840	1,287,840	
RATE PER AF	\$3.73	\$0.98	\$5.02	\$29.14	\$3.04	\$1.77	\$2.20	\$2.40	\$0.14	\$0.10	\$0.32	\$8.85	\$2.70	\$3.30	

SLDMWA COMPONENT RATE PER ACRE FOOT - BY DELIVERY AREA / CONTRACTOR	A	Aa	B	C	D	E	F	G	H	I	J	K	L	M
Upper DMC	\$14.89	A+Aa+B+F+G+H+I+J												
Exchange/Wtr Rts (Upper)	\$13.59	A+B+F+G+H+I												
Lower DMC/Pool	\$17.93	A+Aa+B+D+F+G+H+I+J												
San Felipe	\$14.46	A+Aa+B+E+G+H+I+J												
San Luis Canal Above Dos Amigos	\$23.31	A+Aa+B+E+G+H+I+J+K												
San Luis Canal Below Dos Amigos	\$29.31	A+Aa+B+E+G+H+I+J+K+L+M												
Exchange/Wtr Rts (Lower)	\$16.63	A+B+D+F+G+H+I												
Refuge (Lower)	\$17.93	A+Aa+B+D+F+G+H+I+J												
Volta Wells	\$29.14	C												
San Luis Drain	\$0.09	\$245,213												

	Direct	Storage
O&M	\$1.04	\$1.28
O&M DWR	\$0.09	\$0.11
Pwr	\$0.64	\$0.81

WATER SUPPLY ASSUMPTIONS

- Irrigation 100%
- M&I 100%
- Refuge 100%
- Ex/Wtr Rts 100%

Note: Supply assumptions are based on contractor estimates

**COSTS TO BE ALLOCATED		included in \$			
O&M Budget per above -(excludes Volta Wells O&M)	\$17,132,712	\$ 3,205,350.70	\$ 1,602,675.35	1.035396913	
Required Reserve Funding	\$6,690,391		\$ 1,602,675.35	1.278521043	
Rewind Reserve Funding -Debt Service Unit 6 BOR Rpmt Contract	\$380,441		\$ 3,205,350.70		
Rewind Reserve Funding (Est) -Debt Service Unit 5BOR Rpmt Contract	\$282,305				
Rewind Reserve Funding -2021A Bonds	\$448,227				
San Luis Drain	\$245,213				
Volta Wells -DPWD/SLWD	\$69,935				
					21,033,940
					(2,223,032)
POWER					18,810,908
JPP	\$13,742,380				
Intertie	\$202,094				
Volta Wells	\$0				
O'Neill	\$2,020,938	\$ 2,020,938.21	\$ 1,010,469.11	0.652806318	
			\$ 1,010,469.11	0.806093396	
			\$ 2,020,938.21		
SAN LUIS JOINT USE					
DWR - San Luis Canal O&M	\$12,242,258				
DWR - Dos Amigos O&M	\$3,472,766				
DWR - O'Neill	\$265,412	\$ 265,412.00	\$ 132,706.00	0.085733759	
			\$ 132,706.00	0.1058665117	
			\$ 265,412.00		
POWER					
Dos Amigos	\$4,243,970				
					50% O'Neill Direct
					50% O'Neill Storage
Intertie Wheeling Through June 30, 2023	\$1,412,784				
	<u>\$62,851,828</u>				



San Luis & Delta-Mendota Water Authority

Self-Funding O&M Budget Comparison WY23/WY22

Finance & Administration Committee 08.07.23

Board of Directors 08.10.23

	RO&M	EO&M Self-Funding Reserve Obligation	Self-Funding PUE	Self-Funding SLJU	Volta Wells (DPWD & SLWD Only)	Intertie DWR Conveyance	TOTALS
WY23	\$ 17,377,926	\$ 7,801,365	\$ 20,209,382	\$ 15,980,436	\$ 69,935	\$ 1,412,784	\$ 62,851,828
WY22	\$ (16,013,972)	\$ (7,830,000)	\$ (19,070,926)	\$ (13,199,596)	\$ (76,050)	\$ (973,630)	\$ (57,164,174)
Variance	\$ 1,363,954	\$ (28,635)	\$ 1,138,456	\$ 2,780,840	\$ (6,115)	\$ 439,154	\$ 5,687,654
	*	*	*	*	*	*	

* Included in O&M Rate Calculations

- O&M
- Reserve Obligations
- Project Use Energy (PUE)
- San Luis Joint Use (SLJU)
- Volta Wells (DPWD & SLWD only)
- Intertie DWR Conveyance



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

July 14, 2023

To the Board of Directors
San Luis & Delta-Mendota Water Authority
PO Box 2157
842 6th Street
Los Banos, CA 93635

We are engaged to audit the financial statements of the San Luis & Delta-Mendota Water Authority (the Authority) for the years ended February 28, 2023 and 2022. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated February 27, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the system of internal control of the Authority. Such considerations are solely for the purpose of determining our audit procedures and not to provide an assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the Authority's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion analysis, which supplement(s) the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on Section 401a Retirement Plans 109164 and 109325, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, which supplement(s) the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope, Timing of the Audit, Significant Risks, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risk(s) of material misstatement as part of our auditing planning, which are risks audit standards indicate should be considered as part of audit planning.

- Cutoff of revenues and expenses.
- Improper revenue recognition and management override of internal controls.

Brian Nash is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

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

Very truly yours,

Richardson & Company, LLP

July 14, 2023



MEMORANDUM

TO: SLDMWA Finance & Administration Committee
SLDMWA Board of Directors, Alternates

FROM: Ray Tarka, Director of Finance
Scott Petersen, Director of Water Policy

DATE: August 7, 2023

RE: Staff Recommendation for Distribution of SFCWA Lower Yolo Ranch Project Funds (Refund Payment) Upon Receipt

BACKGROUND

SLDMWA is a member of the State and Federal Contractors Water Agency (SFCWA). SFCWA's mission is to assist its member agencies in assuring a sufficient and reliable high-quality water supply for their customers from the State Water Project and federal Central Valley Project. The core focus of activities in pursuing this mission is centered on facilitating habitat conservation measures and research related to the restoration of the Delta ecosystem while assuring sufficient and reliable export water supplies. One such restoration project undertaken by SFCWA was the Lower Yolo Ranch Habitat Restoration Project. Westlands Water District (WWD) completed construction of the Lower Yolo Ranch Habitat Restoration Project in 2022 and received payment from the California Department of Water Resources (DWR) for project costs. WWD agreed to reimburse SFCWA \$4,343,595.89 for previous expenses associated with project development once it was paid by DWR. SFCWA incurred those development expenses during SLDMWA Fiscal Years FY11 - FY15. At its July 20, 2023 meeting, the SFCWA Board of Directors approved refunding \$4,446,090.25 to its member agencies due to the completion of the project. The distribution amount directed to SLDMWA is \$1,770,517.73.

ISSUE FOR DECISION

Whether the Finance & Administration Committee should recommend, and the Board of Directors should adopt, staff's recommendation for distribution of SFCWA Lower Yolo Ranch Project Funds (refund payment) upon receipt.

RECOMMENDATION

Staff recommends a pro-rata allocation of the refund based on SLDMWA membership assessments collected for SFCWA participation during the FY11-FY15 time period. This time period coincides with monies spent for the development phase of the Lower Yolo Ranch Habitat Restoration Project.

ANALYSIS

The refund is for project development costs incurred during FY11 through FY15. During that time, \$9,771,760 was collected from participating members. The SFCWA activity was budgeted by SLDMWA and assessed through now inactive funds 12 (Delta Issues Participation, or "DIPS") and 7 (Leg Ops #1). Staff has scheduled these assessments by year and calculated each participating member's proportionate share of those assessments. The resulting percentages were then applied to the anticipated refund amount to derive the recommended refund to each participating member.

The accompanying attachments show the proportional dollar amounts that would be refunded to each member pursuant to staff's proposal, the results of the calculations, and the supporting SFCWA Board agenda for July 20, 2023 and related minutes from their February 16, 2023 meeting.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
FAC 08.07.23 BOD 08.10.23

REFUND ASSOCIATED WITH THE COMPLETION OF THE LOWER YOLO RANCH HABITAT RESTORATION PROJECT

SFWCA BOD Approved 07/20/23

Allocated on Membership Assessments: FUNDS 12 & 8, MARCH 1, 2014 - FEBRUARY 28, 2015

Refund Amount: **\$ 1,770,517.73**

	PCT OF GRAND TOTAL OF MEMBER ASSESSMENTS FUNDS 12 & 08 FY2010-FY2015	REFUND ALLOCATED
DIVISION 1		
1. Banta-Carbona Irrigation District	0.9670000054%	\$ 17,120.91
2. City of Tracy	0.8500000051%	\$ 15,049.40
3. Del Puerto Water District	6.7905102724%	\$ 120,227.19
4. Patterson Irrigation District	0.8329722620%	\$ 14,747.92
5. Byron Bethany Irrigation District	0.9960000055%	\$ 17,634.36
6. West Side Irrigation District	0.2445102352%	\$ 4,329.10
7. West Stanislaus Irrigation District	2.4230102476%	\$ 42,899.83
Total Division 1	13.1040030333%	\$ 232,008.70
DIVISION 2		
1. Panoche Water District	4.5540000262%	\$ 80,629.38
2. San Luis Water District	6.0595000348%	\$ 107,284.52
3. Westlands Water District (1)	56.6059044360%	\$ 1,002,217.57
Total Division 2	67.2194044970%	\$ 1,190,131.47
DIVISION 3		
1. Central California Irrigation District	3.0430201557%	\$ 53,877.21
2. Firebaugh Canal Water District	0.4859999503%	\$ 8,604.72
3. Grassland Water District	0.3059999687%	\$ 5,417.78
4. HMRD #2131	0.9349999043%	\$ 16,554.34
5. Columbia Canal Company (Friend Member)	0.3369999655%	\$ 5,966.64
Total Division 3	5.1070199445%	\$ 90,420.69
DIVISION 4		
1. San Benito County Water District	2.1215000121%	\$ 37,561.53
2. Santa Clara Valley Water District (2)	7.4625102763%	\$ 132,125.07
Total Division 4	9.5840102884%	\$ 169,686.60
DIVISION 5		
1. Broadview Water District	1.3075000074%	\$ 23,149.52
2. Eagle Field Water District	0.2190000011%	\$ 3,877.43
3. Fresno Slough Water District	0.1981090417%	\$ 3,507.56
4. James Irrigation District	1.7662251584%	\$ 31,271.33
5. Laguna Water District	0.0385000002%	\$ 681.65
6. Mercy Springs Water District	0.1400000010%	\$ 2,478.72
8. Pacheco Water District	0.4905000030%	\$ 8,684.39
9. Reclamation District 1606	0.0125737850%	\$ 222.62
10. Tranquillity Irrigation District	0.7846644724%	\$ 13,892.62
Total Division 5	4.9570724702%	\$ 87,765.85
OTHER		
1. FT Land LLC	0.0284897666%	\$ 504.42
Total Other	0.0284897666%	\$ 504.42

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

FAC 08.07.23 BOD 08.10.23

**MARCH 1, 2010 - FEBRUARY 28, 2015
ANNUAL MEMBERSHIP ASSESSMENTS; FUNDS 12 & 8
STATE AND FEDERAL CONTRACTORS WATER AGENCY**

	FY11		FY12		FY13		FY14		FY15		5 YEAR TOTAL		5 YEAR GRAND TOTAL	PCT OF GRAND TOTAL
	FUND 12	FUND 8	FUND 12	FUND 8	FUND 12	FUND 8	FUND 12	FUND 8	FUND 12	FUND 8	FUND 12	FUND 8	FUNDS 12 & 8	
Total	\$ 1,079,727	\$ 1,079,727	\$ 1,253,033	\$ 1,253,033	\$ 1,032,005	\$ 1,032,005	\$ 1,110,432	\$ 1,110,432	\$ 410,683	\$ 410,684	\$ 4,885,879	\$ 4,885,880	\$ 9,771,760	100.0000%
DIVISION 1														
1. Banta-Carbona Irrigation District	\$ 9,869	\$ 11,013	\$ 11,453	\$ 12,781	\$ 9,433	\$ 10,526	\$ 10,149	\$ 11,326	\$ 3,754	\$ 4,189	\$ 44,657	\$ 49,836	\$ 94,493	0.97%
2. City of Tracy	\$ 8,638	\$ 9,718	\$ 10,024	\$ 11,277	\$ 8,256	\$ 9,288	\$ 8,883	\$ 9,994	\$ 3,285	\$ 3,696	\$ 39,087	\$ 43,973	\$ 83,060	0.85%
3. Del Puerto Water District	\$ 69,221	\$ 77,416	\$ 80,332	\$ 89,842	\$ 66,162	\$ 73,996	\$ 71,190	\$ 79,618	\$ 26,329	\$ 29,446	\$ 313,234	\$ 350,319	\$ 663,552	6.79%
4. Patterson Irrigation District	\$ 8,886	\$ 9,116	\$ 10,312	\$ 10,579	\$ 8,493	\$ 8,713	\$ 9,139	\$ 9,328	\$ 3,380	\$ 3,450	\$ 40,211	\$ 41,185	\$ 81,396	0.83%
5. Byron Bethany Irrigation District	\$ 10,171	\$ 11,337	\$ 11,804	\$ 13,157	\$ 9,721	\$ 10,836	\$ 10,460	\$ 11,660	\$ 3,869	\$ 4,312	\$ 46,025	\$ 51,302	\$ 97,327	1.00%
6. West Side Irrigation District	\$ 2,473	\$ 2,807	\$ 2,870	\$ 3,258	\$ 2,363	\$ 2,683	\$ 2,543	\$ 2,887	\$ 940	\$ 1,068	\$ 11,190	\$ 12,703	\$ 23,893	0.24%
7. West Stanislaus Irrigation District	\$ 24,683	\$ 27,641	\$ 28,645	\$ 32,078	\$ 23,592	\$ 26,419	\$ 25,384	\$ 28,427	\$ 9,388	\$ 10,513	\$ 111,692	\$ 125,079	\$ 236,771	2.42%
Total Division 1	\$ 133,941	\$ 149,048	\$ 155,440	\$ 172,972	\$ 128,020	\$ 142,461	\$ 137,748	\$ 153,240	\$ 50,945	\$ 56,674	\$ 606,094	\$ 674,395	\$ 1,280,490	13.10%
DIVISION 2														
1. Panoche Water District	\$ 46,407	\$ 51,935	\$ 53,855	\$ 60,271	\$ 44,356	\$ 49,639	\$ 47,726	\$ 53,412	\$ 17,651	\$ 19,754	\$ 209,995	\$ 235,011	\$ 445,006	4.55%
2. San Luis Water District	\$ 61,750	\$ 69,103	\$ 71,661	\$ 80,194	\$ 59,020	\$ 66,048	\$ 63,506	\$ 71,068	\$ 23,487	\$ 26,284	\$ 279,423	\$ 312,696	\$ 592,120	6.06%
3. Westlands Water District (1)	\$ 576,837	\$ 645,531	\$ 669,421	\$ 749,150	\$ 551,338	\$ 617,004	\$ 593,237	\$ 663,926	\$ 219,403	\$ 245,549	\$ 2,610,237	\$ 2,921,160	\$ 5,531,397	56.61%
Total Division 2	\$ 684,994	\$ 766,569	\$ 794,937	\$ 889,615	\$ 654,714	\$ 732,691	\$ 704,469	\$ 788,406	\$ 260,541	\$ 291,587	\$ 3,099,655	\$ 3,468,867	\$ 6,568,522	67.22%
DIVISION 3														
1. Central California Irrigation District	\$ 65,712	\$ -	\$ 76,260	\$ -	\$ 62,808	\$ -	\$ 67,582	\$ -	\$ 24,995	\$ -	\$ 297,357	\$ -	\$ 297,357	3.04%
2. Firebaugh Canal Water District	\$ 10,495	\$ -	\$ 12,179	\$ -	\$ 10,031	\$ -	\$ 10,793	\$ -	\$ 3,992	\$ -	\$ 47,491	\$ -	\$ 47,491	0.49%
3. Grassland Water District	\$ 6,608	\$ -	\$ 7,669	\$ -	\$ 6,316	\$ -	\$ 6,796	\$ -	\$ 2,513	\$ -	\$ 29,902	\$ -	\$ 29,902	0.31%
4. HMRD #2131	\$ 20,191	\$ -	\$ 23,432	\$ -	\$ 19,298	\$ -	\$ 20,765	\$ -	\$ 7,680	\$ -	\$ 91,366	\$ -	\$ 91,366	0.93%
5. Columbia Canal Company (Friend Member)	\$ 7,277	\$ -	\$ 8,445	\$ -	\$ 6,956	\$ -	\$ 7,484	\$ -	\$ 2,768	\$ -	\$ 32,931	\$ -	\$ 32,931	0.34%
Total Division 3	\$ 110,283	\$ -	\$ 127,985	\$ -	\$ 105,409	\$ -	\$ 113,420	\$ -	\$ 41,947	\$ -	\$ 499,044	\$ -	\$ 499,044	5.11%
DIVISION 4														
1. San Benito County Water District	\$ 21,627	\$ 24,186	\$ 25,098	\$ 28,068	\$ 20,671	\$ 23,117	\$ 22,242	\$ 24,874	\$ 8,226	\$ 9,199	\$ 97,864	\$ 109,444	\$ 207,308	2.12%
2. Santa Clara Valley Water District (2)	\$ 76,067	\$ 85,082	\$ 88,277	\$ 98,739	\$ 72,705	\$ 81,322	\$ 78,230	\$ 87,502	\$ 28,933	\$ 32,362	\$ 344,211	\$ 385,007	\$ 729,219	7.46%
Total Division 4	\$ 97,694	\$ 109,268	\$ 113,375	\$ 126,807	\$ 93,376	\$ 104,439	\$ 100,472	\$ 112,376	\$ 37,159	\$ 41,561	\$ 442,075	\$ 494,451	\$ 936,526	9.58%
DIVISION 5														
1. Broadview Water District	\$ 13,335	\$ 14,900	\$ 15,475	\$ 17,292	\$ 12,745	\$ 14,242	\$ 13,714	\$ 15,324	\$ 5,072	\$ 5,667	\$ 60,341	\$ 67,425	\$ 127,766	1.31%
2. Eagle Field Water District	\$ 2,246	\$ 2,483	\$ 2,606	\$ 2,882	\$ 2,147	\$ 2,374	\$ 2,310	\$ 2,554	\$ 854	\$ 945	\$ 10,163	\$ 11,238	\$ 21,400	0.22%
3. Fresno Slough Water District	\$ 2,084	\$ 2,210	\$ 2,418	\$ 2,565	\$ 1,992	\$ 2,112	\$ 2,143	\$ 2,221	\$ 793	\$ 821	\$ 9,430	\$ 9,929	\$ 19,359	0.20%
4. James Irrigation District	\$ 18,625	\$ 19,502	\$ 21,615	\$ 22,633	\$ 17,801	\$ 18,642	\$ 19,155	\$ 20,099	\$ 7,085	\$ 7,433	\$ 84,281	\$ 88,310	\$ 172,591	1.77%
5. Laguna Water District	\$ 399	\$ 432	\$ 464	\$ 501	\$ 382	\$ 413	\$ 411	\$ 444	\$ 152	\$ 164	\$ 1,808	\$ 1,954	\$ 3,762	0.04%
6. Mercy Springs Water District	\$ 1,404	\$ 1,620	\$ 1,629	\$ 1,880	\$ 1,342	\$ 1,548	\$ 1,444	\$ 1,666	\$ 534	\$ 616	\$ 6,352	\$ 7,329	\$ 13,680	0.14%
8. Pacheco Water District	\$ 4,978	\$ 5,615	\$ 5,776	\$ 6,516	\$ 4,758	\$ 5,366	\$ 5,119	\$ 5,774	\$ 1,893	\$ 2,136	\$ 22,524	\$ 25,407	\$ 47,930	0.49%
9. Reclamation District 1606	\$ 151	\$ 126	\$ 175	\$ 146	\$ 144	\$ 120	\$ 155	\$ 111	\$ 57	\$ 41	\$ 684	\$ 545	\$ 1,229	0.01%
10. Tranquillity Irrigation District	\$ 9,307	\$ 7,624	\$ 10,801	\$ 8,848	\$ 8,896	\$ 7,287	\$ 9,572	\$ 7,884	\$ 3,540	\$ 2,916	\$ 42,116	\$ 34,559	\$ 76,676	0.78%
Total Division 5	\$ 52,529	\$ 54,512	\$ 60,959	\$ 63,263	\$ 50,207	\$ 52,104	\$ 54,023	\$ 56,077	\$ 19,980	\$ 20,739	\$ 237,697	\$ 246,694	\$ 484,391	4.96%
OTHER														
1. FT Land LLC	\$ 292	\$ 324	\$ 337	\$ 376	\$ 279	\$ 310	\$ 300	\$ 333	\$ 111	\$ 123	\$ 1,318	\$ 1,466	\$ 2,784	0.03%
Total Other	\$ 292	\$ 324	\$ 337	\$ 376	\$ 279	\$ 310	\$ 300	\$ 333	\$ 111	\$ 123	\$ 1,318	\$ 1,466	\$ 2,784	0.03%

**SPECIAL MEETING
OF THE
STATE AND FEDERAL CONTRACTORS WATER AGENCY
BOARD OF DIRECTORS
July 20, 2023
11:00 am**

Remote:

Microsoft Teams meeting

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

Meeting ID: 222 286 005 994

Passcode: PJysJ3

Or call in (audio only)

[+1 860-241-5247,,877092279#](#)

Phone Conference ID: 877 092 279#

MEETING AGENDA

1.0 CALL TO ORDER

- 1-1 The Board will Consider Corrections or Additions to the Agenda of Items Requiring Immediate Action that have come to the Attention of the Board after Posting the Agenda
- 1-2 Public Comment – Opportunity for members of the public to address the Agency on matters within the Agency’s jurisdiction (as required by Gov. Code Section 54954.3(a))

2.0 ACTION ITEMS (10 MIN)

- 2-1 Consider approval of Board Meeting Minutes of February 16, 2023 - (Wallace)
Recommendation: That the Board approve of the above-mentioned minutes by minute order – Attachment
- 2-2 Consider disbursement of funds from Westlands Water District associated with the completion of the Lower Yolo Ranch Habitat Restoration Project – (Walace)
Recommendation: That the Board approve the distribution of funds in the amounts of: \$679,031.25 to Metropolitan Water District of Southern California; \$1,770,517.73 to San Luis Delta Mendota Canal Authority; \$1,092,447.11 to State Water Project Contractors Agency; and \$904,094.16 to State Water Contractors.
Attachment
- 2-3 Consider schedule for future SFCWA Board meetings (Wallace)
Recommendation: That the Board schedule its next meeting for February 16, 2024 at 11 am.

3.0 INFORMATION REPORTS (40 MIN)

- 3-1 CalPERS Contract Options - (DiGennaro)

4.0 ADJOURNMENT

NOTE:

Requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting should be made to the Agency Administrator in advance of the meeting to ensure availability of the requested service or accommodation. At the discretion of the Board, all items appearing on this agenda and all committee agendas, whether or not expressly listed for action, may be deliberated and may be subject to action by the Board.

STATE AND FEDERAL CONTRACTORS WATER AGENCY
DRAFT MEETING MINUTES
February 16, 2023

Directors Present: Federico Barajas, San Luis Delta Mendota Water Authority
Robert Cheng, Coachella Valley Water District
Cindy Kao, Valley Water District
Mark Krause, Desert Water Agency
Jose Gutierrez, Westlands Water District
Anthea Hansen, Del Puerto Water District
Randall Neudeck, Metropolitan Water District of Southern California
Thomas Pate, SCWA- DSPC
Craig Wallace, Kern County Water Agency

Staff Present: Bruce DiGennaro, SFCWA Executive Director
Nancy Miller, Renne Sloan Holtzman Sakai LLP
Julie Ramsay, SFCWA Accountant
Cathy MacLeod, MacLeod Watts, Inc.

CALL TO ORDER

Call to order: President Wallace called the meeting to order at 1:02 pm.

1-1 The Board will Consider Corrections or Additions to the Agenda of Items Requiring Immediate Action that have come to the Attention of the Board after Posting the Agenda

There were none.

1-2 Public Comment – Opportunity for members of the public to address the Agency on matters within the Agency’s jurisdiction (as required by Gov. Code Section 54954.3(a))

There were none.

ACTION ITEMS

2-1 Adopt Resolution 2023-1 making findings and determinations authorizing virtual teleconference meetings under Government Code Section 54953(e) (AB 361).

The board adopted the above-mentioned resolution by unanimous vote

2.2 Adopt Resolution 2023-2 authorizing the Chair to verify financial accounting for SFCWA for fiscal years 2020/2021 and 2021/2022.

The board adopted the above-mentioned resolution by unanimous vote.

2-3 Consider approval of Board Meeting Minutes of November 18, 2021

The board approved the above-mentioned minutes by unanimous vote, with one abstention.

2-4 Consider electing Board members Craig Wallace, Thomas Pate and Robert Cheng to serve as SFCWA Board President, Secretary and Treasurer respectively for Fiscal Year 2023/24.

The Board approved the above-mentioned election of officers by unanimous vote, with one abstention.

- 2.5 Consider schedule for future SFCWA Board meetings.
The Board approved April 20, 2023 at 1pm as the date and time for its next meeting.
- 2.6 Consider approving a no-cost time extension amendment to the contract with Julie Ramsay for accounting services to extend the term to February 28, 2024.
The Board approved the above-mentioned amendment by unanimous vote.
- 2.7 Consider approving a no cost time extension amendment to the contract with The Essex Partnership for Executive Director services to extend the term to February 28, 2024.
The Board approved the above-mentioned amendment by unanimous vote.
- 2.8 Consider adopting a FY2023/24 budget.
The Board approve the proposed FY2023/24 budget

INFORMATION REPORTS

3-1 Tule Red and Lower Yolo Ranch

The Executive Director reported on the status of the Tule Red Habitat Restoration Project and the Lower Yolo Ranch Habitat Restoration Project. Board member Gutierrez confirmed that WWD had been paid by DWR for Lower Yolo Ranch in December 2022 and noted that the funds due to SFCWA member agencies for Lower Yolo Ranch are slightly more (\$4,446,090.25) than reported by the Executive Director. Based on discussion, the Executive Director agreed to undertake the following actions:

1. Send a letter to DWR officially closing SFCWA's contract with DWR for Tule Red;
2. Follow-up with DWR staff regarding habitat credits for Tule Red; and
3. Work with WWD regarding the distribution of funds associated with the completion of Lower Yolo Ranch to SFCWA member agencies.

3-2 CalPERS Contract Options

The Executive Director reported on the status of the CalPERS contract and options for termination. Cathy MacLeod clarified the following:

- There are 3 past SFCWA employees currently receiving retirement benefits (Retired), one past employee working for another CalPERS agency (Transferred) and 4 past employees currently working for non-CalPERS agencies (Separated).
- Salary increases will apply to service incurred with SFCWA and separated employees could return to agencies with CalPERS contracts in the future – all of which would contribute to future liabilities.
- There is a right to survivorship for spouses.
- Time will reduce risk.

Based on discussion, the Executive Director agreed to undertake the following actions:

1. Reconvene the CalPERS Termination Committee (Hansen, Gilmore, Gutierrez, Kao) to develop a proposal for Board consideration.
2. Focus on Options 2 and 3 which involve maintaining SFCWA to service the CalPERS contracts (status quo) or transferring the liability to another entity;
3. Consider a new option (3a) where an agency assumes the liability with a contractual arrangement whereby SFCWA members contribute funds if there are future unfunded liabilities.
4. Refine costs estimates for Options 2 and 3, including extending the status quo option past 12 yrs.

5. Compile data on the status of past employees to aid in calculations of liability exposure.
6. Check with CalPERS on who liabilities can be transferred to, and if the two contracts can be combined.
7. Explore member agency willingness to take on the CalPERS liability with compensation.
8. Investigate CalPERS pre-funding account options.

ADJOURNMENT

Director Wallace adjourned the meeting at 2:08 pm.

July 20, 2023

TO: Board of Directors

FROM: Bruce DiGennaro, Executive Director

RE: Distribution of Funds from Completion of Lower Yolo Ranch Habitat Restoration Project

A. Lower Yolo Ranch Habitat Restoration Project

- Westlands Water District (WWD) completed construction of the Lower Yolo Ranch Habitat Restoration Project in 2022 and received payment from DWR for the project.
- WWD agreed to reimburse SFCWA \$4,446,090.25 for expenses associated with project development once it was paid by DWR.
- \$679,031.25 of the SFCWA funded activities were paid for directly by MWD for EIR preparation. The remainder of the SFCWA costs (\$3,767,059.00) were paid by SFCWA with dues collected from SWC, SWPCA and SLDMWA.

B. Distribution of Funds

- A logical approach to distribution would be in accordance with the contributions made by member agencies during the period of time that SFCWA funded development costs.
- SFCWA funded activities related to Lower Yolo Ranch from 2010 to 2015.
- Dues received from member agencies from 2010 to 2015 were 47% from SLDMWA, 29% from SWPCA and 24% from SWC.
- In accordance with the above, I propose that the SFCWA Board consider distribution of the Lower Yolo Ranch funds as follows:
 - \$679,031.25 to MWD;
 - \$1,770,517.73 to SLDMWA;
 - \$1,092,447.11 to SWPCA; and
 - \$904,094.16 to SWC.

San Luis & Delta-Mendota Water Authority

Activity Agreements Budget to Actual

Paid/Pending Comparison Summary

March 1, 2023 through June 30, 2023

FAC 8/7/23 & BOD 8/10/23

	FY Budget 3/1/23 - 2/29/24	Actual To Date Paid/Expense	% of Budget	Amount Remaining
03 General Membership	926,259	228,074	24.62%	698,185
05 Leg/CVP Operations	2,923,141	508,781	17.41%	2,414,360
06 Reallocation Agreement	0	0	0.00%	0
35 Contract Renewal Coordinator	30,337	39,598	130.53%	(9,261)
09 Leg/CVP Operations #3	0	0	0.00%	0
28 Yuba County Water Transfers	27,000	5,433	20.12%	21,567
22 Grassland Basin Drainage #3A	2,078,148	355,772	17.12%	1,722,376
63 SGMA - Coordinated	525,332	128,149	24.39%	397,183
64 SGMA - Northern Delta-Mendota Region	562,382	51,444	9.15%	510,938
65 SGMA - Central Delta-Mendota Region	562,382	52,759	9.38%	509,623
67 Integrated Regional Water Management	185,606	7,097	3.82%	178,509
68 Los Vaqueros Reservoir Expansion Project	9,235	1,637	17.73%	7,598
44 Exchange Contractors - 5 Year Transfer	20,000	3,955	19.78%	16,045
56 Long-Term North to South Water Transfer	197,587	12,072	6.11%	185,515
69 B.F. Sisk Dam Raise & Reservoir Exp	740,125	249,978	33.78%	490,147
16 DHCCP	1,175	50	4.26%	1,125
TOTAL	8,788,709	1,644,799	18.71%	7,143,910
	4/12 X 8,788,709	\$ 2,929,570	33.33%	
	Budget vs. Actual	<u>1,284,770</u>		

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
ACTUAL EXPENSE - PAID
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
Report Period 3/1/23 - 6/30/23

FAC 8/7/23

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

Actual to Date Paid/Expense Detail by Fund

	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)
Legal:																	
1 Linneman et al	\$ -							\$ -									
2 Kronick Moskovitz et al	\$ 143,954		\$ 105,945		\$ 37,479										\$ 531		
3 Kronick Moskovitz et al (annual costs)	\$ 3,324		\$ 2,116		\$ 1,208										\$ -		
4 Pioneer Law Group	\$ 11,049		\$ 801												\$ 7,347	\$ 134	
5 Baker Manock & Jensen	\$ 37,591							\$ 2,767		\$ 17,711	\$ 8,596	\$ 11,284	\$ -				
6 Cotchett, Pitre & McCarthy	\$ 974							\$ 974									
7 Kahn, Soares & Conway	\$ 4,488		\$ 2,919					\$ 1,569									
8 Stoel Rives	\$ 703		\$ 703														
9 GBD Misc. Legal Support	\$ -							\$ -									
10 Technical Legal Support	\$ -							\$ -									
11 Legal Contingency	\$ -							\$ -									
Sub Total	\$ 202,083	\$ -	\$ 112,483	\$ -	\$ 38,686	\$ -	\$ -	\$ 5,310	\$ 17,711	\$ 8,596	\$ 11,284	\$ -	\$ -	\$ -	\$ 7,878	\$ 134	\$ -
Technical:																	
12 Strategic Plan Update	\$ 15,213	\$ 15,213															
13 Previous BF Sisk Dam Raise Commitment	\$ 234,819															\$ 234,819	
14 Science Program	\$ -		\$ -														
15 Previous Technical Project Commitment	\$ -		\$ -														
Sub Total	\$ 250,032	\$ 15,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,819	\$ -
Legislative Advocacy/Public Information Representation:																	
16 Federal Representation	\$ 90,000		\$ 90,000														
17 State Representation	\$ 51,000		\$ 51,000														
18 Public Information / Communication	\$ 5,184	\$ 5,184															
Sub Total	\$ 146,184	\$ 5,184	\$ 141,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Professional Services:																	
19 SGMA Services	\$ 121,971								\$ 80,109	\$ 21,323	\$ 20,540						
20 Integrated Regional Water Management	\$ 3,840											\$ 3,840					
21 Mizuno Consulting	\$ 9,300					\$ 3,150							\$ 3,450	\$ 2,700			
22 Hallmark Group	\$ -					\$ -								\$ -	\$ -		
Sub Total	\$ 135,111	\$ -	\$ -	\$ -	\$ -	\$ 3,150	\$ -	\$ 80,109	\$ 21,323	\$ 20,540	\$ 3,840	\$ -	\$ 3,450	\$ 2,700	\$ -	\$ -	\$ -
Grassland Basin Drainage:																	
23 GBD Specific	\$ 197,212							\$ 197,212									
24 New UA Mud Slough Mitigation	\$ -							\$ -									
25 Use of Drain	\$ 23,054							\$ 23,054									
26 Biological Monitoring	\$ 68,212							\$ 68,212									
27 Groundwater WDR Specific	\$ 59,518							\$ 59,518									
Sub Total	\$ 347,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER:																	
28 Executive Director	\$ 102,351	\$ 74,285	\$ 28,066						\$ -	\$ -	\$ -	\$ -					
29 Executive Secretary	\$ 16,312	\$ 9,268	\$ 7,044														
30 General Counsel	\$ 91,943	\$ 55,153	\$ 27,363					\$ 1,313	\$ 157	\$ -	\$ -	\$ -	\$ 766		\$ 944	\$ 6,247	
31 Water Policy Director	\$ 86,886	\$ 79,097	\$ 7,789						\$ 5,526	\$ 1,001	\$ 1,001	\$ 261					
32 Water Resources Program Manager	\$ 109,456	\$ 52,830	\$ 56,626						\$ 24,016	\$ 15,145	\$ 14,555	\$ 2,910					
33 Special Programs Manager	\$ -																
34 Deputy General Counsel	\$ 59,268	\$ 19,756	\$ 39,512														
35 In-House Staff	\$ 41,346	\$ 8,234	\$ 6,568		\$ 912	\$ 2,283	\$ 1,153	\$ 630	\$ 5,363	\$ 5,363	\$ 86	\$ 871	\$ 505	\$ 550	\$ 8,778	\$ 50	
36 Los Banos Administrative Office (LBAO)	\$ 5,202	\$ 5,202							\$ -	\$ -	\$ -						
37 Dissolved Oxygen Aerator	\$ -		\$ -					\$ -									
38 Other Services & Expenses	\$ 3,349	\$ 2,573	\$ 776					\$ -	\$ -	\$ -	\$ -	\$ -			\$ -		
39 License & Continuing Education	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -						
40 Organizational Membership	\$ 25,000	\$ 25,000															
41 Conferences & Training	\$ 335	\$ 7	\$ 328						\$ -	\$ -	\$ -	\$ -					
42 Travel/Mileage	\$ 19,412	\$ 6,675	\$ 12,705						\$ -	\$ 16	\$ 16	\$ -					
43 Group Meetings	\$ 1,856	\$ 1,050	\$ 806						\$ -	\$ -	\$ -	\$ -					
44 Telephone	\$ 677	\$ 474	\$ 203					\$ -	\$ -	\$ -	\$ -	\$ -					
Sub Total	\$ 563,393	\$ 207,677	\$ 255,298	\$ -	\$ 912	\$ -	\$ 2,283	\$ 2,466	\$ 30,329	\$ 21,525	\$ 20,935	\$ 3,257	\$ 1,637	\$ 505	\$ 1,494	\$ 15,025	\$ 50
Total Expenditures	\$ 1,644,799	\$ 228,074	\$ 508,781	\$ -	\$ 39,598	\$ -	\$ 5,433	\$ 355,772	\$ 128,149	\$ 51,444	\$ 52,759	\$ 7,097	\$ 1,637	\$ 3,955	\$ 12,072	\$ 249,978	\$ 50

Subject to rounding

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
AMOUNT REMAINING
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
Report Period 3/1/23 - 6/30/23
FAC 8/7/23

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)
Legal:																	
1 Linneman et al	\$ 20,000						\$ -	\$ 20,000									
2 Kronick Moskovitz et al	\$ 658,046		\$ 596,055		\$ (12,479)										\$ 74,469		
3 Kronick Moskovitz et al (annual costs)	\$ 18,676		\$ 17,884		\$ (708)										\$ 1,500		
4 Pioneer Law Group	\$ 158,951		\$ 29,199					\$ 67,233							\$ 42,653	\$ 19,866	
5 Baker Manock & Jensen	\$ 75,129							\$ 25,000	\$ 13,249	\$ 17,204	\$ 14,516	\$ 5,160					
6 Cotchett, Pitre & McCarthy	\$ 39,026							\$ 39,026									
7 Kahn, Soares & Conway	\$ 55,512		\$ 12,081					\$ 43,431									
8 Stoel Rives	\$ 49,297		\$ 49,297														
9 GBD Misc. Legal Support	\$ 10,000							\$ 10,000									
10 Technical Legal Support	\$ 150,000		\$ 150,000														
11 Legal Contingency	\$ 150,000		\$ 150,000														
Sub Total	\$ 1,384,637	\$ -	\$ 1,004,517	\$ -	\$ (13,186)	\$ -	\$ -	\$ 204,690	\$ 13,249	\$ 17,204	\$ 14,516	\$ 5,160	\$ -	\$ -	\$ 118,622	\$ 19,866	\$ -
Technical:																	
12 Strategic Plan Update	\$ 84,787	\$ 84,787															
13 Previous BF Sisk Dam Raise Commitment	\$ 473,181															\$ 473,181	
14 Science Program	\$ 390,000		\$ 390,000														
15 Previous Technical Project Commitment	\$ 125,000		\$ 125,000														
Sub Total	\$ 1,072,968	\$ 84,787	\$ 515,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 473,181	\$ -
Legislative Advocacy/Public Information Representation:																	
16 Federal Representation	\$ 270,000		\$ 270,000														
17 State Representation	\$ 153,000		\$ 153,000														
18 Public Information / Communication	\$ 177,966	\$ 177,966															
Sub Total	\$ 600,966	\$ 177,966	\$ 423,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Professional Services:																	
19 SGMA Services	\$ 1,121,269							\$ 323,471	\$ 398,507	\$ 399,290							
20 Integrated Regional Water Management	\$ 106,522										\$ 106,522						
21 Mizuno Consulting	\$ 47,700					\$ 8,850							\$ 6,550	\$ 32,300			
22 Hallmark Group	\$ -																
Sub Total	\$ 1,275,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,850	\$ -	\$ 323,471	\$ 398,507	\$ 399,290	\$ 106,522	\$ -	\$ 6,550	\$ 32,300	\$ -	\$ -
Grassland Basin Drainage:																	
23 GBD Specific	\$ 749,299						\$ 749,299										
24 New UA Mud Slough Mitigation	\$ 50,000						\$ 50,000										
25 Use of Drain	\$ 135,346						\$ 135,346										
26 Biological Monitoring	\$ 181,788						\$ 181,788										
27 Groundwater WDR Specific	\$ 399,858						\$ 399,858										
Sub Total	\$ 1,516,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,516,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER:																	
28 Executive Director	\$ 171,579	\$ 121,503	\$ 46,333					\$ 2,364	\$ 394	\$ 394	\$ 591						
29 Executive Secretary	\$ 31,749	\$ 18,039	\$ 13,710														
30 General Counsel	\$ 169,405	\$ 95,073	\$ 47,750				\$ 1,583	\$ 3,925	\$ 5,652	\$ 5,652	\$ 1,727	\$ 4,234		\$ 4,056	\$ (247)		
31 Water Policy Director	\$ 186,539	\$ 156,272						\$ 1,574	\$ 7,235	\$ 7,235	\$ 14,223						
32 Water Resources Program Manager	\$ 189,438							\$ 38,384	\$ 55,055	\$ 55,645	\$ 40,354						
33 Special Programs Manager	\$ 55,326	\$ 55,326															
34 Deputy General Counsel	\$ 102,529	\$ 25,043	\$ 72,486												\$ 5,000		
35 In-House Staff	\$ 128,543	\$ 15,405	\$ 11,034		\$ 3,925	\$ 12,717	\$ (188)	\$ 2,286	\$ 21,157	\$ 21,157	\$ 2,182	\$ 3,364	\$ 9,495	\$ 25,537	\$ (2,653)	\$ 1,125	
36 Los Banos Administrative Office (LBAO)	\$ 44,798	\$ 44,798						\$ -	\$ -	\$ -							
37 Dissolved Oxygen Aerator	\$ 6,250	\$ 6,250					\$ -	\$ -	\$ -	\$ -							
38 Other Services & Expenses	\$ 16,831	\$ 427	\$ 9,224				\$ -	\$ 6,430	\$ -	\$ -	\$ 750			\$ -			
39 License & Continuing Education	\$ 2,800	\$ 800	\$ 1,000					\$ 500	\$ 250	\$ 250							
40 Organizational Membership	\$ 76,750	\$ 76,750															
41 Conferences & Training	\$ 45,165	\$ 30,493	\$ 9,672					\$ 1,000	\$ 1,250	\$ 1,250	\$ 1,500						
42 Travel/Mileage	\$ 52,088	\$ 3,325	\$ 37,295					\$ 2,500	\$ 2,484	\$ 2,484	\$ 4,000						
43 Group Meetings	\$ 10,144	\$ 2,950	\$ 4,194					\$ 1,000	\$ 500	\$ 500	\$ 1,000						
44 Telephone	\$ 5,623	\$ 826	\$ 1,297				\$ -	\$ 500	\$ 1,250	\$ 1,250	\$ 500						
Sub Total	\$ 1,293,557	\$ 435,432	\$ 471,843	\$ -	\$ 3,925	\$ -	\$ 12,717	\$ 1,395	\$ 60,463	\$ 95,227	\$ 95,817	\$ 66,827	\$ 7,598	\$ 9,495	\$ 34,593	\$ (2,900)	\$ 1,125
Total Expenditures	\$ 7,143,910	\$ 698,185	\$ 2,414,360	\$ -	\$ (9,261)	\$ -	\$ 21,567	\$ 1,722,376	\$ 397,183	\$ 510,938	\$ 509,623	\$ 178,509	\$ 7,598	\$ 16,045	\$ 185,515	\$ 490,147	\$ 1,125

Subject to rounding

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SUMMARY ACTUAL EXPENSE - PAID/PENDING
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
Report Period 3/1/23 - 6/30/23
FAC 8/7/23

1 2 3 4 5

Direct Expenses		Budget	Actual to Date Paid/Expense	Variance Budget vs Actual Paid/Expense	4 months of Budget	Variance 4 months of Budget vs Actual Paid/Expense
		(1-2)			(4 - 2)	
Legal:						
1	Linneman et al	\$ 20,000	\$ -	\$ 20,000	\$ 6,667	\$ 6,667
2	Kronick Moskovitz et al	\$ 802,000	\$ 143,954	\$ 658,046	\$ 267,333	\$ 123,379
3	Kronick Moskovitz et al (annual costs)	\$ 22,000	\$ 3,324	\$ 18,676	\$ 7,333	\$ 4,010
4	Pioneer Law Group	\$ 170,000	\$ 11,049	\$ 158,951	\$ 56,667	\$ 45,618
5	Baker Manock & Jensen	\$ 112,720	\$ 37,591	\$ 75,129	\$ 37,573	\$ (18)
6	Cotchett, Pitre & McCarthy	\$ 40,000	\$ 974	\$ 39,026	\$ 13,333	\$ 12,359
7	Kahn, Soares & Conway	\$ 60,000	\$ 4,488	\$ 55,512	\$ 20,000	\$ 15,512
8	Stoel Rives	\$ 50,000	\$ 703	\$ 49,297	\$ 16,667	\$ 15,964
9	GBD Misc. Legal Support	\$ 10,000	\$ -	\$ 10,000	\$ 3,333	\$ 3,333
10	Technical Legal Support	\$ 150,000	\$ -	\$ 150,000	\$ 50,000	\$ 50,000
11	Legal Contingency	\$ 150,000	\$ -	\$ 150,000	\$ 50,000	\$ 50,000
	Sub Total	\$ 1,586,720	\$ 202,083	\$ 1,384,637	\$ 528,907	\$ 326,824
Technical:						
12	Strategic Plan Update	\$ 100,000	\$ 15,213	\$ 84,787	\$ 33,333	\$ 18,120
13	Previous BF Sisk Dam Raise Commitment	\$ 708,000	\$ 234,819	\$ 473,181	\$ 236,000	\$ 1,181
14	Science Program	\$ 390,000	\$ -	\$ 390,000	\$ 130,000	\$ 130,000
15	Previous Technical Project Commitment	\$ 125,000	\$ -	\$ 125,000	\$ 41,667	\$ 41,667
	Sub Total	\$ 1,323,000	\$ 250,032	\$ 1,072,968	\$ 441,000	\$ 190,968
Legislative Advocacy/Public Information Representation:						
16	Federal Representation	\$ 360,000	\$ 90,000	\$ 270,000	\$ 120,000	\$ 30,000
17	State Representation	\$ 204,000	\$ 51,000	\$ 153,000	\$ 68,000	\$ 17,000
18	Public Information / Communication	\$ 183,150	\$ 5,184	\$ 177,966	\$ 61,050	\$ 55,866
	Sub Total	\$ 747,150	\$ 146,184	\$ 600,966	\$ 249,050	\$ 102,866
Other Professional Services:						
19	SGMA Services	\$ 1,243,240	\$ 121,971	\$ 1,121,269	\$ 414,413	\$ 292,442
20	Integrated Regional Water Management	\$ 110,362	\$ 3,840	\$ 106,522	\$ 36,787	\$ 32,947
21	Mizuno Consulting	\$ 57,000	\$ 9,300	\$ 47,700	\$ 19,000	\$ 9,700
22	Hallmark Group	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Total	\$ 1,410,602	\$ 135,111	\$ 1,275,491	\$ 470,201	\$ 335,089
Grassland Basin Drainage:						
23	GBD Specific	\$ 946,511	\$ 197,212	\$ 749,299	\$ 315,504	\$ 118,292
24	New UA Mud Slough Mitigation	\$ 50,000	\$ -	\$ 50,000	\$ 16,667	\$ 16,667
25	Use of Drain	\$ 158,400	\$ 23,054	\$ 135,346	\$ 52,800	\$ 29,746
26	Biological Monitoring	\$ 250,000	\$ 68,212	\$ 181,788	\$ 83,333	\$ 15,121
27	Groundwater WDR Specific	\$ 459,376	\$ 59,518	\$ 399,858	\$ 153,125	\$ 93,607
	Sub Total	\$ 1,864,287	\$ 347,996	\$ 1,516,291	\$ 621,429	\$ 273,433
OTHER:						
28	Executive Director	\$ 273,930	\$ 102,351	\$ 171,579	\$ 91,310	\$ (11,041)
29	Executive Secretary	\$ 48,061	\$ 16,312	\$ 31,749	\$ 16,020	\$ (292)
30	General Counsel	\$ 261,348	\$ 91,943	\$ 169,405	\$ 87,116	\$ (4,827)
31	Water Policy Director	\$ 273,425	\$ 86,886	\$ 186,539	\$ 91,142	\$ 4,256
32	Water Resources Program Manager	\$ 246,064	\$ 56,626	\$ 189,438	\$ 82,021	\$ 25,395
33	Special Programs Manager	\$ 108,156	\$ 52,830	\$ 55,326	\$ 36,052	\$ (16,778)
34	Deputy General Counsel	\$ 161,797	\$ 59,268	\$ 102,529	\$ 53,932	\$ (5,336)
35	In-House Staff	\$ 167,889	\$ 41,346	\$ 126,543	\$ 55,963	\$ 14,617
36	Los Banos Administrative Office (LBAO)	\$ 50,000	\$ 5,202	\$ 44,798	\$ 16,667	\$ 11,465
37	Dissolved Oxygen Aerator	\$ 6,250	\$ -	\$ 6,250	\$ 2,083	\$ 2,083
38	Other Services & Expenses	\$ 20,180	\$ 3,349	\$ 16,831	\$ 6,727	\$ 3,378
39	License & Continuing Education	\$ 2,800	\$ -	\$ 2,800	\$ 933	\$ 933
40	Organizational Membership	\$ 101,750	\$ 25,000	\$ 76,750	\$ 33,917	\$ 8,917
41	Conferences & Training	\$ 45,500	\$ 335	\$ 45,165	\$ 15,167	\$ 14,832
42	Travel/Mileage	\$ 71,500	\$ 19,412	\$ 52,088	\$ 23,833	\$ 4,421
43	Group Meetings	\$ 12,000	\$ 1,856	\$ 10,144	\$ 4,000	\$ 2,144
44	Telephone	\$ 6,300	\$ 677	\$ 5,623	\$ 2,100	\$ 1,423
	Sub Total	\$ 1,856,950	\$ 563,393	\$ 1,293,557	\$ 618,983	\$ 55,590
	Total Expenditures	\$ 8,788,709	\$ 1,644,799	\$ 7,143,910	\$ 2,929,570	\$ 1,284,770

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 - 6/30/23
FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Technical:</u>					
Strategic Plan Update	\$ 100,000	\$ 15,213	\$ 84,787	85%	5/31/23
<u>Legislative Advocacy/Public Info Representation:</u>					
Public Information / Communication	\$ 183,150	\$ 5,184	\$ 177,966	97%	6/20/23
<u>Other:</u>					
Executive Director	\$ 195,788	\$ 74,285	\$ 121,503	62%	6/30/23
Executive Secretary	\$ 27,307	\$ 9,268	\$ 18,039	66%	6/30/23
General Counsel	\$ 150,226	\$ 55,153	\$ 95,073	63%	6/30/23
In-House Staff	\$ 23,639	\$ 8,234	\$ 15,405	65%	6/30/23
Deputy General Counsel	\$ 44,799	\$ 19,756	\$ 25,043	56%	6/30/23
Los Banos Administrative Office (LBAO)	\$ 50,000	\$ 5,202	\$ 44,798	90%	6/1/23
Other Services & Expenses	\$ 3,000	\$ 2,573	\$ 427	14%	
License & Continuing Education	\$ 800		\$ 800	100%	
Organizational Membership	\$ 101,750	\$ 25,000	\$ 76,750	75%	
Conferences & Training	\$ 30,500	\$ 7	\$ 30,493	100%	
Travel/Mileage	\$ 10,000	\$ 6,675	\$ 3,325	33%	
Group Meetings	\$ 4,000	\$ 1,050	\$ 2,950	74%	
Telephone	\$ 1,300	\$ 474	\$ 826	64%	
Total Expenditures	\$ 926,259	\$ 228,074	\$ 698,185	75%	

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 - 6/30/23

FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Kronick Moskovitz et al	\$ 702,000	\$ 105,945	\$ 596,055	85%	6/14/23
Kronick Moskovitz et al (annual cost)	\$ 20,000	\$ 2,116	\$ 17,884	89%	6/14/23
Pioneer Law Group	\$ 30,000	\$ 801	\$ 29,199	97%	6/12/23
Kahn, Soares & Conway	\$ 15,000	\$ 2,919	\$ 12,081	81%	6/30/23
Stoel Rives	\$ 50,000	\$ 703	\$ 49,297	99%	6/14/23
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	\$ 90,000	\$ 270,000	75%	6/15/23
State Representation	\$ 204,000	\$ 51,000	\$ 153,000	75%	6/13/23
<u>Other:</u>					
Executive Director	\$ 74,399	\$ 28,066	\$ 46,333	62%	6/30/23
Executive Secretary	\$ 20,754	\$ 7,044	\$ 13,710	66%	6/30/23
General Counsel	\$ 75,113	\$ 27,363	\$ 47,750	64%	6/30/23
Water Policy Director	\$ 235,369	\$ 79,097	\$ 156,272	66%	6/30/23
Special Programs Mgr	\$ 108,156	\$ 52,830	\$ 55,326	51%	6/30/23
Deputy General Counsel	\$ 111,998	\$ 39,512	\$ 72,486	65%	6/30/23
In-House Staff	\$ 17,602	\$ 6,568	\$ 11,034	63%	6/30/23
Dissolved Oxygen Aerator	\$ 6,250		\$ 6,250	100%	
Other Services & Expenses	\$ 10,000	\$ 776	\$ 9,224	92%	
License & Continuing Education	\$ 1,000		\$ 1,000	100%	
Conferences & Training	\$ 10,000	\$ 328	\$ 9,672	97%	
Travel/Mileage	\$ 50,000	\$ 12,705	\$ 37,295	75%	
Group Meetings	\$ 5,000	\$ 806	\$ 4,194	84%	
Telephone	\$ 1,500	\$ 203	\$ 1,297	86%	
Total Expenditures	\$ 2,923,141	\$ 508,781	\$ 2,414,360	83%	

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 - 6/30/23
FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Direct Expenditures:</u>	\$0.00	\$ -	\$0.00	0%	
Total Expenditures	<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 - 6/30/23

FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expenses	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Kronick Moskovitz et al	\$ 25,000	\$ 37,479	\$ (12,479)	-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	\$ 912	\$ 3,925	81%	6/30/23
Total Expenditures	\$ 30,337	\$ 39,598	\$ (9,261)	-31%	

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 - 6/30/23

FAC 8/7/23

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

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 - 6/30/23

FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Other Professional Services:</u>					
Mizuno Consulting	\$ 12,000	\$ 3,150	\$ 8,850	74%	6/5/23
<u>Other:</u>					
In-House Staff	\$ 15,000	\$ 2,283	\$ 12,717	85%	6/30/23
Total Expenditures	\$ 27,000	\$ 5,433	\$ 21,567	80%	

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 - 6/30/23
FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Linneman et al	\$ 20,000		\$ 20,000	100%	
Pioneer Law Group - CEQA Legal Consultant	\$ 70,000	\$ 2,767	\$ 67,233	96%	6/12/23
Cotchett, Pitre & McCarthy	\$ 40,000	\$ 974	\$ 39,026	98%	6/14/23
Kahn, Soares & Conway	\$ 45,000	\$ 1,569	\$ 43,431	97%	5/31/23
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	\$ 28,700	\$ 114,300	80%	5/31/23
Quality Data Processing/Load Calc (Summers)	\$ 176,255	\$ 39,075	\$ 137,180	78%	6/12/23
Flow Calculation/Station Maint. (Summers)	\$ 38,500	\$ 26,205	\$ 12,295	32%	5/31/23
Field Coordinator (PDD)	\$ 35,000	\$ 5,522	\$ 29,478	84%	5/31/23
Real Time Monitoring Equip (PDD)	\$ 10,000	\$ 778	\$ 9,222	92%	5/31/23
Panoche Creek Gauging Station	\$ 7,900	\$ 7,900	\$ -	0%	4/20/23
Water Quality Monitoring (Reg. Sites)	\$ 243,000	\$ 66,718	\$ 176,282	73%	6/29/23
Newman Water Costs	\$ 118,856		\$ 118,856	100%	
Restoration of Mud Slough Channel (Newman Land)	\$ 96,800	\$ 3,542	\$ 93,258	96%	5/31/23
Waste Discharge Permit Fees	\$ 64,000		\$ 64,000	100%	
Drainage Management Plan	\$ 13,200	\$ 18,772	\$ (5,572)	-42%	5/31/23
New UA Mud Slough Mitigation: Remove Sediment in SLD	\$ 50,000		\$ 50,000	100%	
<u>Use of Drain:</u>					
Operation & Maintenance (PDD)	\$ 158,400	\$ 23,054	\$ 135,346	85%	5/31/23
<u>Biological Monitoring:</u>					
Pacific Eco Risk	\$ 100,000	\$ 37,239	\$ 62,761	63%	6/30/23
HT Harvey-SJRIP Egg Monitoring	\$ 100,000	\$ 27,863	\$ 72,137	72%	6/16/23
Fish Biologist - Splittail/Sturgeon	\$ 50,000	\$ 3,110	\$ 46,890	94%	6/16/23
<u>Groundwater WDR Specific:</u>					
Membership Enrollment/List (Summers)	\$ 115,830	\$ 13,145	\$ 102,685	89%	5/31/23
Farm Evaluation Plan (Summers)	\$ 23,100	\$ 4,695	\$ 18,405	80%	4/30/23
NMP Summary Report	\$ 20,915	\$ 1,518	\$ 19,397	93%	5/8/23
MPEP Group Workplan	\$ 5,400		\$ 5,400	100%	
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%	
Trend Monit Prgm	\$ 67,600	\$ 22,731	\$ 44,869	66%	6/12/23
Develop Web Portal	\$ 5,648	\$ 637	\$ 5,011	89%	5/8/23
Collect State Board Fee	\$ 126,000		\$ 126,000	100%	
Annual Monitoring Report (Summers)	\$ 46,200	\$ 4,695	\$ 41,505	90%	5/31/23
CVGMC Data	\$ 2,700	\$ 659	\$ 2,041	76%	4/3/23
<u>Other:</u>					
General Counsel	\$ 2,896	\$ 1,313	\$ 1,583	55%	6/30/23
In-House Staff	\$ 965	\$ 1,153	\$ (188)	-19%	6/30/23
Total Expenditures	\$ 2,078,148	\$ 355,772	\$ 1,722,376	83%	

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 - 6/30/23
FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Baker Manock & Jensen	\$ 30,960	\$ 17,711	\$ 13,249	43%	
<u>Other Professional Services:</u>					
GSP Implementation Contracts					
Coordinated Annual Reports Activities					
(Common Chapter, Water Level Contouring)	\$ 146,093	\$ 14,063	\$ 132,030	90%	5/1/23
DMS Hosting, Augmentation and Support	\$ 11,367		\$ 11,367	100%	
Staff Augmentation Support (EKI)	\$ 65,000	\$ 64,715	\$ 285	0%	5/4/23
DAC Outreach and Coordination	\$ 30,000		\$ 30,000	100%	
SGMA Implementation Grant Round 1 SPA (A9)	\$ 75,560	\$ 1,331	\$ 74,229	98%	5/1/23
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	\$ 157	\$ 3,925	96%	6/30/23
Water Policy Director	\$ 7,100	\$ 5,526	\$ 1,574	22%	6/30/23
Water Resources Program Manager	\$ 62,400	\$ 24,016	\$ 38,384	62%	6/30/23
Accounting	\$ 2,916	\$ 630	\$ 2,286	78%	6/30/23
License & Continuing Education	\$ 500		\$ 500	100%	
Conferences & Training	\$ 1,000		\$ 1,000	100%	
Travel/Mileage	\$ 2,500		\$ 2,500	100%	
Group Meetings	\$ 1,000		\$ 1,000	100%	
Telephone	\$ 500		\$ 500	100%	
Software	\$ 780		\$ 780	100%	
Equipment and Tools	\$ 5,650		\$ 5,650	100%	
Total Expenditures	\$ 525,332	\$ 128,149	\$ 397,183	76%	

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 - 6/30/23
FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Baker Manock & Jensen	\$ 25,800	\$ 8,596	\$ 17,204	67%	5/2/23
<u>Other Professional Services:</u>					
Contracts	\$ 419,830	\$ 21,323	\$ 398,507	95%	5/19/23
<u>Other:</u>					
Executive Director	\$ 394	\$ -	\$ 394	100%	
General Counsel	\$ 5,652	\$ -	\$ 5,652	100%	
Water Policy Director	\$ 8,236	\$ 1,001	\$ 7,235	88%	6/30/23
Water Resources Program Manager	\$ 70,200	\$ 15,145	\$ 55,055	78%	6/30/23
Accounting	\$ 2,808	\$ 128	\$ 2,680	95%	6/30/23
Hydrotech 3	\$ 23,712	\$ 5,235	\$ 18,477	78%	6/30/23
License & Continuing Education	\$ 250		\$ 250	100%	
Conferences & Training	\$ 1,250		\$ 1,250	100%	
Travel/Mileage	\$ 2,500	\$ 16	\$ 2,484	99%	6/23/23
Group Meetings	\$ 500		\$ 500	100%	
Telephone	\$ 1,250		\$ 1,250	100%	
Total Expenditures	\$ 562,382	\$ 51,444	\$ 510,938	91%	

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 - 6/30/23
FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Baker Manock & Jensen	\$ 25,800	\$ 11,284	\$ 14,516	56%	5/2/23
<u>Other Professional Services:</u>					
Contracts	\$ 419,830	\$ 20,540	\$ 399,290	95%	5/19/23
<u>Other:</u>					
Executive Director	\$ 394	\$ -	\$ 394	100%	
General Counsel	\$ 5,652	\$ -	\$ 5,652	100%	
Water Policy Director	\$ 8,236	\$ 1,001	\$ 7,235	88%	6/30/23
Water Resources Program Manager	\$ 70,200	\$ 14,555	\$ 55,645	79%	6/30/23
Accounting	\$ 2,808	\$ 128	\$ 2,680	95%	6/30/23
Hydrotech 3.	\$ 23,712	\$ 5,235	\$ 18,477	78%	6/30/23
License & Continuing Education	\$ 250		\$ 250	100%	
Conferences & Training	\$ 1,250		\$ 1,250	100%	
Travel/Mileage	\$ 2,500	\$ 16	\$ 2,484	99%	
Group Meetings	\$ 500		\$ 500	100%	
Telephone	\$ 1,250		\$ 1,250	100%	
Total Expenditures	\$ 562,382	\$ 52,759	\$ 509,623	91%	

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 - 6/30/23

FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Baker Manock & Jensen	\$ 5,160	\$ -	\$ 5,160	100%	
<u>Other Professional Services:</u>					
IRWM Implementation Contracts	\$ 29,931	\$ 3,840	\$ 26,091	87%	5/10/23
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	\$ 2,910	\$ 40,354	93%	6/30/23
Water Policy Director	\$ 14,484	\$ 261	\$ 14,223	98%	6/30/23
Accounting	\$ 2,268	\$ 86	\$ 2,182	96%	6/30/23
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%	
Total Expenditures	\$ 185,606	\$ 7,097	\$ 178,509	96%	

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 - 6/30/23
 FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Other:</u>					
General Counsel	\$ 5,000	\$ 766	\$ 4,234	85%	4/30/23
In-House Staff	\$ 4,235	\$ 871	\$ 3,364	79%	6/30/23
Total Expenditures	\$ 9,235	\$ 1,637	\$ 7,598	82%	

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 - 6/30/23
FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Other Professional Services:</u>					
Mizuno Consulting	\$ 10,000	\$ 3,450	\$ 6,550	66%	6/30/23
<u>Other:</u>					
In-House Staff	\$ 10,000	\$ 505	\$ 9,495	95%	6/30/23
Total Expenditures	\$ 20,000	\$ 3,955	\$ 16,045	80%	

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 - 6/30/23
FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Kronick Moskovitz et al	\$ 75,000	\$ 531	\$ 74,469	99%	6/14/23
Kronick Moskovitz et al (annual costs)	\$ 1,500		\$ 1,500	100%	
Pioneer Law Group	\$ 50,000	\$ 7,347	\$ 42,653	85%	6/12/23
<u>Other Professional Services:</u>					
Mizuno Consulting	\$ 35,000	\$ 2,700	\$ 32,300	92%	6/5/23
<u>Other:</u>					
General Counsel	\$ 5,000	\$ 944	\$ 4,056	81%	6/30/23
Deputy General Counsel	\$ 5,000	\$ -	\$ 5,000	100%	
In-House Staff	\$ 26,087	\$ 550	\$ 25,537	98%	6/30/23
Total Expenditures	\$ 197,587	\$ 12,072	\$ 185,515	94%	

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 - 6/30/23
 FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Pioneer Law Group	\$ 20,000	\$ 134	\$ 19,866	99%	6/12/23
<u>Other Professional Services:</u>					
Previous BF Sisk Dam Raise Commitment	\$ 708,000	\$ 234,819	\$ 473,181	67%	5/31/23
<u>Other:</u>					
General Counsel	\$ 6,000	\$ 6,247	\$ (247)	-4%	6/30/23
In-House Staff	\$ 6,125	\$ 8,778	\$ (2,653)	-43%	6/30/23
Total Expenditures	\$ 740,125	\$ 249,978	\$ 490,147	66%	

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 - 6/30/23
 FAC 8/7/23

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Other:</u>					
In-House Staff	\$ 1,175	\$ 50	\$ 1,125	96%	3/31/23
Total Expenditures	<u>\$ 1,175</u>	<u>\$ 50</u>	<u>\$ 1,125</u>	<u>96%</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
DATES: 08.07.23 FAC and 08.10.23 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 June 30, 2023 are under budget by \$146,767. This favorable variance is the result of under-budget operating expenses at all facilities except for above-budget expenditures at the DCI and Lower Pool.

Outstanding

2021 Water Year (FY 3/1/21-2/28/22)

WY21 Final Accounting letters and supporting information were sent to members on Friday, July 21, 2023. Members have until August 21, 2023 to make payment on any balances due. Staff will be sending refunds to those members with overpayments on August 16, 2023.

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

Staff continues reconciling WY22 deliveries with members and assembling draft contractor records for the WY22 Final Accounting.

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.



San Luis & Delta Mendota-Water Authority
08.07.23 FAC and 08.10.23 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
Total	\$ 17,447,862	\$ 10,329,520	\$ 270,805	\$ 69,935	\$ 3,327,039	\$ 1,602,675	\$ 1,602,675	\$ 245,213

R, O&M BUDGET BY COST POOLS THROUGH: JUNE 30, 2023
33.33%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 2,589,001	\$ 1,562,203			\$ 1,026,798			
JPP	\$ 1,829,788	\$ 1,829,788						
WW	\$ 68,243	\$ 51,182			\$ 17,061			
Intertie O&M / DWR Conveyance	\$ 90,268		\$ 90,268					
Volta Wells	\$ 23,312			\$ 23,312				
Mendota Pool	\$ 65,154				\$ 65,154			
O'Neill	\$ 1,068,450					\$ 534,225	\$ 534,225	
SL Drain	\$ 81,738							\$ 81,738
Total	\$ 5,815,954	\$ 3,443,173	\$ 90,268	\$ 23,312	\$ 1,109,013	\$ 534,225	\$ 534,225	\$ 81,738

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

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 2,723,626	\$ 1,643,436			\$ 1,080,190			
JPP	\$ 1,547,428	\$ 1,547,428						
WW	\$ 42,098	\$ 31,574			\$ 10,525			
Intertie O&M / DWR Conveyance	\$ 184,282		\$ 184,282					
Volta Wells	\$ 8,536			\$ 8,536				
Mendota Pool	\$ 53,461				\$ 53,461			
O'Neill	\$ 1,062,213					\$ 531,106	\$ 531,106	
SL Drain	\$ 47,543							\$ 47,543
Total	\$ 5,669,187	\$ 3,222,438	\$ 184,282	\$ 8,536	\$ 1,144,176	\$ 531,106	\$ 531,106	\$ 47,543

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

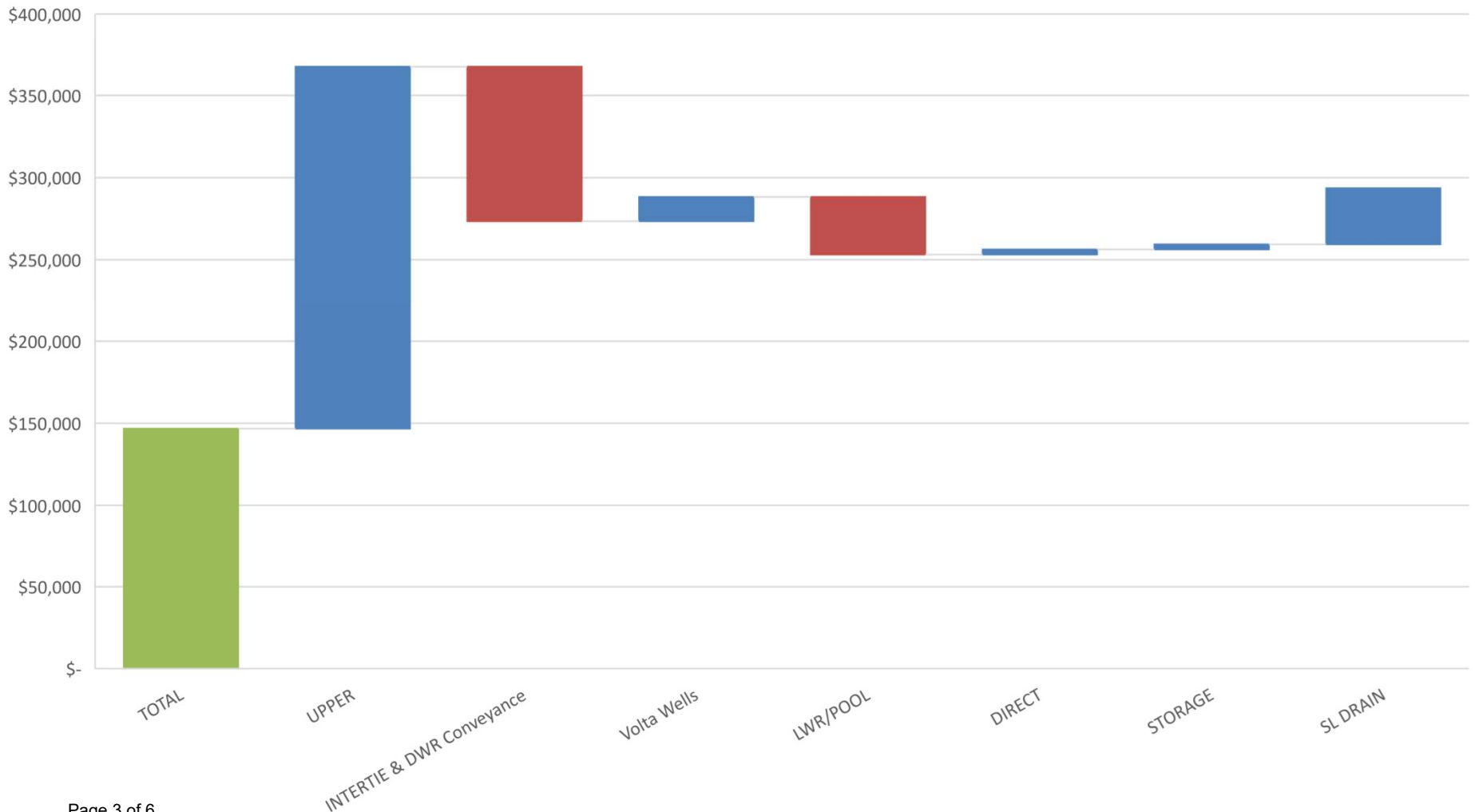
	TOTAL	UPPER	INTERTIE & DWR			LWR/POOL	O'NEILL O&M		
			Conveyance	Volta Wells			DIRECT	STORAGE	SL DRAIN
R, O&M Budget	\$ 5,815,954	\$ 3,443,173	\$ 90,268	\$ 23,312	\$ 1,109,013	\$ 534,225	\$ 534,225	\$ 81,738	
R, O&M Actual	\$ 5,669,187	\$ 3,222,438	\$ 184,282	\$ 8,536	\$ 1,144,176	\$ 531,106	\$ 531,106	\$ 47,543	
Difference	\$ 146,767	\$ 220,736	\$ (94,014)	\$ 14,776	\$ (35,163)	\$ 3,119	\$ 3,119	\$ 34,195	
			UNDER	UNDER	OVER	UNDER	UNDER	UNDER	
			2.523525% UNDER BUDGET						



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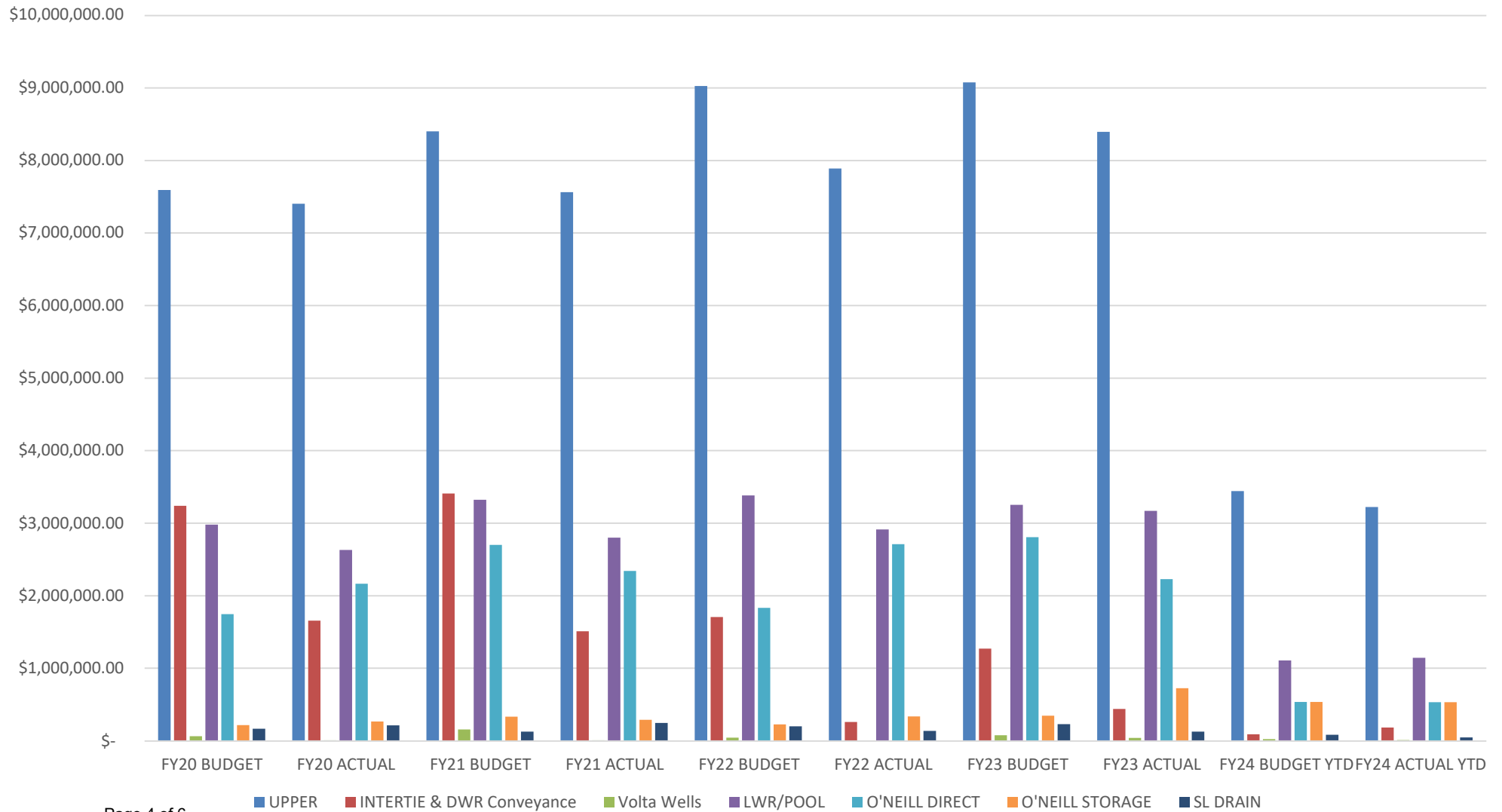
**San Luis & Delta Mendota Water Authority
FY24 Budget to Actual Report through June 30, 2023
BUDGET VARIANCES
FAC 08/07/2023 BOD 08/10/2023**

■ Increase ■ Decrease ■ Total



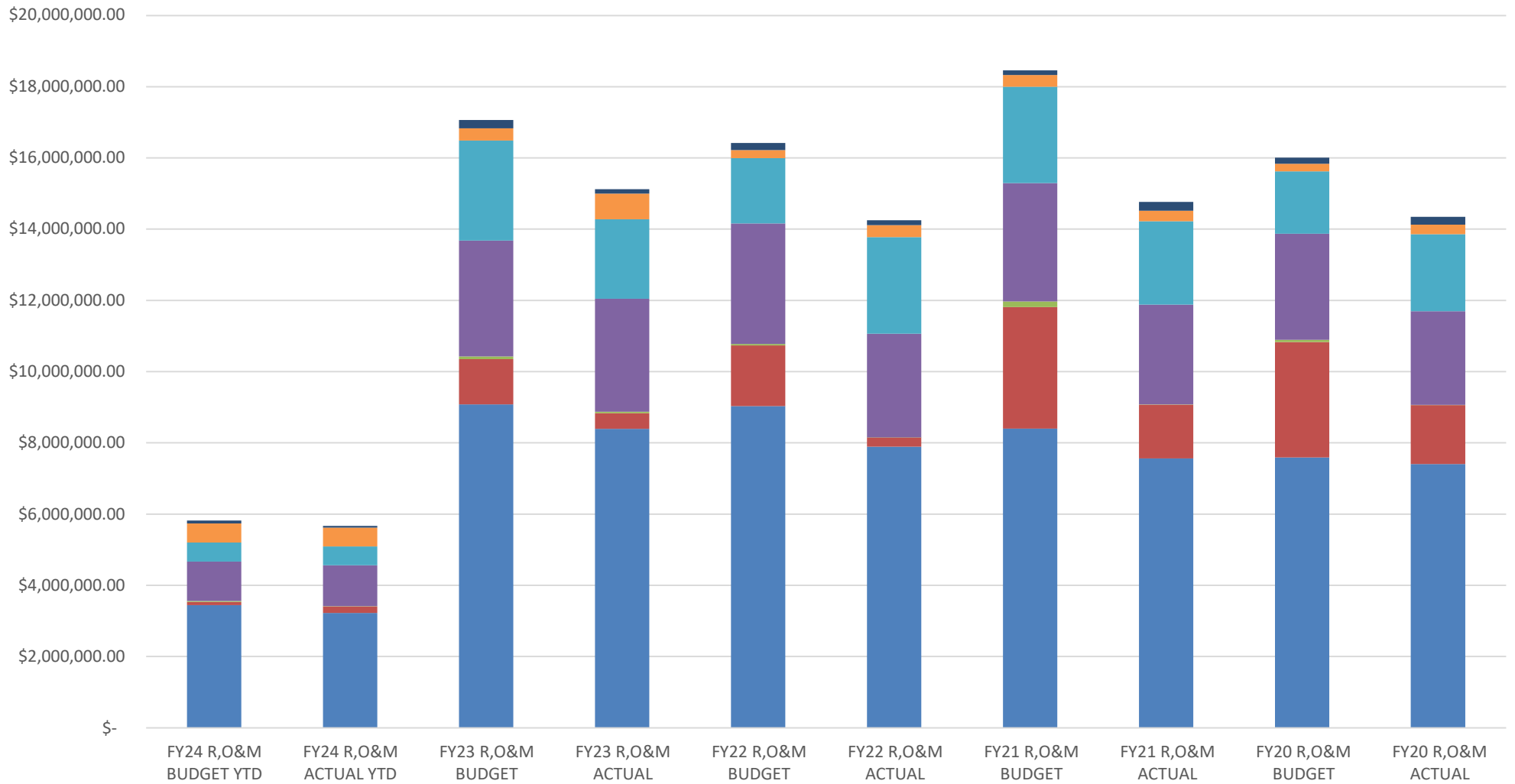


San Luis and Delta-Mendota Water Authority
O&M Budget to Actual
FY20-FY24 YTD (06/30/2023)
FAC 08/07/2023 BOD 08/10/2023



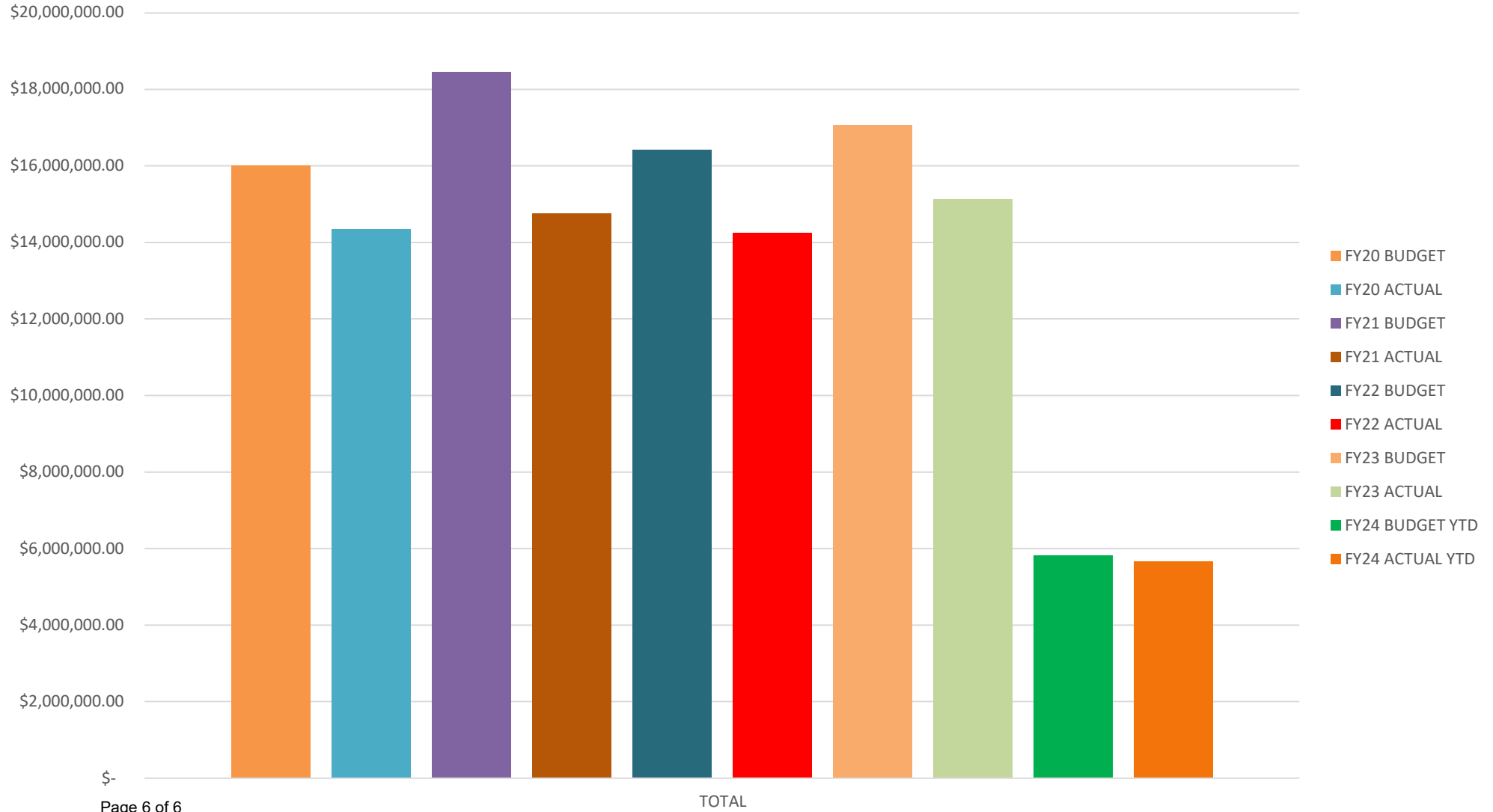


San Luis and Delta-Mendota Water Authority
O&M Budget to Actual
FY20-FY24 YTD (06/30/2023)
FAC 08/07/2023 BOD 08/10/2023





**San Luis and Delta-Mendota Water Authority
HISTORICAL O&M BUDGET TO ACTUAL TOTAL
FY20-FY24 YTD (06/30/2023)
FAC 08/07/2023 BOD 08/10/2023**



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

Date Executed	Contract Title	Vendor or Service Provider	Contract Amount	Contract Solicitation Type	Contract Type	Funding Source	Notes
NOTE: NO CONTRACTS WERE AWARDED UNDER THE AUTHORITY'S INFORMAL BIDDING, FORMAL BIDDING, OR SINGLE-SOURCE PROCEDURES DURING THIS REPORT PERIOD							

CONTRACT CHANGE ORDER NOTIFICATIONS:

Date Executed	Contract Title	Vendor or Service Provider	Change Order Amount	Original Contract Amount	% Change	Justification
7/5/2023	Pipe Plug Diving Services	DRS Marine, Inc.	\$9,599	\$34,268	28%	Due to unforeseen circumstances, the original scope of work for this pipe plugging contract required a change in work to include the installation of flap gates which involves welding and rock drilling.

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.