



**San Luis & Delta-Mendota Water Authority
Monday, February 5, 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/88434651826?pwd=MURkOVZtSDFkWiJhJMzlrL25DckJoZz09>

Meeting ID: 884 3465 1826

Passcode: 337120

One tap mobile

+16694449171,,88434651826#,,,,*337120# US

+16699006833,,88434651826#,,,,*337120# US (San Jose)

Dial by your location

• +1 669 444 9171 US

• +1 669 900 6833 US (San Jose)

Find your local number: <https://us02web.zoom.us/j/88434651826?pwd=MURkOVZtSDFkWiJhJMzlrL25DckJoZz09>

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. **Approval of January 8, 2024 Meeting Minutes**
5. **Recommendation to Board of Directors to Accept the Treasurer's Report for the Quarter Ending December 31, 2023, Tarka**
6. **Recommendation to Board of Directors to Approve Water Year 2024 OM&R Water Rates, Arroyave/Tarka**

REPORT ITEMS

7. FY24 Activity Agreements Budget to Actual Report through 12/31/23
8. FY24 O&M Budget to Actual Report through 12/31/23
9. Procurement Activity Reports
10. 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)
11. Committee Member Reports
12. Reports Pursuant to Government Code Section 54954.2(a)(3)
13. 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 JANUARY 8, 2024**

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

Cannon Michael
William Bourdeau

Division 1

Anthea Hansen, Chair/Member

Division 2

Justin Diener, Member

Division 3

Chris White, Member - Jarrett Martin, Alternate

Division 4

Dana Jacobson, Alternate

Division 5

Bill Pucheu, Member - Manny Amorelli, Alternate

Friant Water Authority

Wilson Orvis, Alternate for Jason Phillips (arrived during item 5)

Board of Directors Present

Division 1

Anthea Hansen, Director

Division 2

Justin Diener, Alternate Director
William Bourdeau, Vice-Chair/Director

Division 3

Chris White, Alternate Director
Jarrett Martin, Alternate Director
Cannon Michael, Chair/Director

Division 4

Steve Wittry, Director

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

Others in Attendance

None

1. Call to Order/Roll Call

Chair Anthea Hansen called the meeting to order at approximately 12:00 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 December 4, 2023 Meeting Minutes.

Chair Anthea Hansen deemed the December 4, 2023 minutes approved with no corrections.

5. Recommendation to Board of Directors to Authorize Execution of Contract with External Auditor.

Director of Finance Raymond Tarka presented the item. Tarka stated that the contract with our external auditors is ending and staff is looking for a recommendation to authorize a new contract with Richardson & Company. LLP. Richardson & Company is the Authority's current external auditors and have completed audits for fiscal years 2018 through 2023. However, due to state regulation, the Authority can only use the same lead auditor for five consecutive years so Richardson & Company would change lead auditors at their firm. Tarka further explained the RFP process and stated that by continuing with the same auditors, it would save the Authority staff time and costs by not having to start fresh with a new external auditing team. On a motion of Member Bill Pucheu, seconded by Member Justin Diener, the Committee approved a recommendation that the Board of Directors authorize execution of contract with external auditor.

The vote on the motion was as follows:

AYES:	Michael, Bourdeau, Hansen, Diener, White, Jacobson, Pucheu, Orvis
NAYS:	None
ABSTENTIONS:	None

REPORT ITEMS

6. **FY23 Activity Agreements Budget to Actual Report through 11/30/2023**

Director of Finance Raymond Tarka presented the Budget to Actual Report through November 30, 2023 for the Activity Agreement funds. Tarka stated for the eight-month period, the budget was trending positive overall with actual spending through November 30, 2023 at 52.89% of the approved budget.

7. **FY23 O&M Budget to Actual Report through 11/30/23**

Director of Finance Raymond Tarka reported that for WY23, the self-funded routine O&M expenses through November 30, 2023 were over budget by \$2,373,750. 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. Staff has also sent out requests for Water Year 2024 preliminary expected deliveries.

8. **Procurement Activity Report**

Director of Finance Raymond Tarka presented the procurement activity report for the period of December 1st through December 31st 2023. On December 11, a contract was executed with Courtney, Inc. in the amount of \$93,178.00 for the Tracy warehouse roof reseal. On December 11, a contract was executed with National Electric Coil, L.P. for Jones Pumping Plant unit 6 rotor repair. The contract amount was \$229,986. On December 14, a contract change order was issued to Citrin Cooperman Advisors LLC in the amount of \$20,000 for NetSuite support services.

9. **Executive Director's Report**

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

- a. **Budget Workshop** – There will be a budget workshop on January 17th at the Mission in Santa Nella. This will be a joint meeting with Water Resources, FAC, and the Board. Both the O&M and Activity Agreement budgets will be discussed.

The O&M budget is currently out for public review.

- b. **Reclamation** – Reclamation recently announced Karl Stock as the new Regional Director for the California-Great Basin Region. The Authority is working to host a meet and greet with the new RD at the upcoming Water Users Conference.

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 12:18 p.m.



MEMORANDUM

TO: Finance & Administration Committee

FROM: Raymond Tarka, Treasurer/Director of Finance

DATE: February 5, 2024

RE: Quarter Ending December 31, 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 December 31, 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 December 31, 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 December 31, 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 @12/31/23</u>	<u>Yield 12/31/2023</u>	<u>Yield 11/30/2023</u>	<u>Yield 10/31/2023</u>
<u>CASH</u>									
CVCB - Checking - Sweep	Daily	\$ -		\$ -					
CVCB - Payroll	Daily	\$ 6,750.00		\$ 6,750.00					
CVCB - Transactional	Daily	\$ 1,831,897.97		\$ 1,831,897.97		0.750%	0.750%	0.750%	0.750%
CVCB - Muni	Daily	\$ 2,168,270.38		\$ 2,168,270.38		0.750%	0.750%	0.750%	0.750%
CVCB - Money Market	Daily	\$ 16,239.56		\$ 16,239.56		3.183%	3.180%	3.180%	3.190%
LOCAL AGENCY INVESTMENT FUND (LAIF)	Daily	\$ 63,554.60	1 100.00	\$ 63,554.60		2.070%	3 3.960%	3.930%	3.830%
CalTRUST - Short Term	Next Day	\$ 538,016.63	2 10.06	\$ 534,845.34	\$ (3,171.29)	5.063%	4.940%	5.070%	5.180%
CalTRUST - Medium Term	Monthly	\$ 500,949.66	2 9.82	\$ 491,971.88	\$ (8,977.78)	4.763%	4.410%	4.820%	5.060%
CalTRUST - Liquidity	Daily	\$ 10,645,744.07	1.00	\$ 10,645,744.07	\$ -	5.527%	5.540%	5.520%	5.520%
TOTAL OPERATIONAL CASH		\$ 15,771,422.87		\$ 15,759,273.80	\$ (12,149.07)				

OTHER

OM&R Project

US Bank - Series 2021A Bond Reserve Fund	2045	\$ 460,341.07		\$ 460,341.07					
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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 12/31/23 LAIF Apportionment Rate.

San Luis & Delta-Mendota Water Authority

Treasurer's Report

Quarter Ended December 31, 2023

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

	1	2	3	4	5
	9/30/2023				12/31/2023
	Beginning Balance	Deposits or Transfer IN	Draws or Transfer OUT	Change in Value	Ending Balance
	Market Value				Market Value
CASH					
<u>Central Valley Community Bank (CVCB)</u>					
CVCB - Checking - Sweep	\$ -			N/A	\$ -
CVCB - Payroll	\$ 5,000.00	\$ 18,200.00	\$ (16,450.00)	N/A	\$ 6,750.00
CVCB - Transactional	\$ 448,661.66	\$ 21,556,799.08	\$ (20,173,562.77)	N/A	\$ 1,831,897.97
CVCB - Muni	\$ 2,214,915.85	\$ 4,131.65	\$ (50,777.12)	N/A	\$ 2,168,270.38
CVCB - Money Market	\$ 216,044.60	\$ 194.96	\$ (200,000.00)	N/A	\$ 16,239.56
Local Agency Invest. Fund-State of Ca.	\$ 174,600.39	\$ 38,954.21	\$ (150,000.00)	N/A	\$ 63,554.60
<u>Investment Trust of California (CalTRUST)</u>					
CalTRUST - Short Term	\$ 525,264.89	\$ 6,409.16		\$ 3,171.29	\$ 534,845.34
CalTRUST - Medium Term	\$ 478,365.13	\$ 4,628.97		\$ 8,977.78	\$ 491,971.88
CalTRUST - Liquidity	\$ 21,549,147.33	\$ 221,596.74	\$ (11,125,000.00)		\$ 10,645,744.07
TOTAL- OPERATIONAL CASH	\$ 25,611,999.85	\$ 21,850,914.77	\$ (31,715,789.89)	\$ 12,149.07	\$ 15,759,273.80
<u>Other</u>					
US Bank-Series 2021A Reserve Fund-OM&R Project	\$ 454,667.89	\$ 5,673.18		\$ -	\$ 460,341.07

- 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: February 5, 2024

RE: Finance & Administration Committee Recommendation / Board Approval of
Water Year 2024 OM&R Water Rates

BACKGROUND

Following standard practice, in December, staff requested members to submit their anticipated Water Year (WY) 2024 deliveries to identify delivery volumes through the various cost pools of the transferred works on which to calculate the self-funding rates. The projections were requested to be reported under two allocation scenarios: 20%, and 40% for agricultural contractors. In addition, staff included 25% “minimum participation” for CVP contractors whose survey response was below their contractual participation amount. The inclusion of the minimum participation added 22,211 Acre-Feet to the delivery base at 20%, and 13,545 Acre-Feet to the delivery base at 40%.

Costs to be recovered through the WY2024 OM&R water rate include: (1) FY2025 Self-Funding OM&R budget of \$14,980,416, (2) FY2025 EO&M budget of \$10,623,257, (3) FY2025 Debt Service on repayment agreements for the Jones Pumping Plant Rewinds of Units 6, 5, and 3, of \$380,441, \$282,305, and \$282,306 respectively, (4) FY2025 Debt Service on the Series 2021A bonds of \$374,086, and (5) unbudgeted FY2025 pass-thru costs for Project Use Energy of \$24,569,099, San Luis Joint Use of \$18,397,001, and DWR conveyance fees associated with the use of the Intertie estimated at \$3,256,050.

The Intertie conveyance cost estimate was determined following guidance from the Joint WRC/FAC/BOD workshop held on January 17, 2024. During that workshop, staff was directed to conservatively estimate wheeling fees in order to create a “rainy day” fund in the event that Intertie usage in Water Year 2024 exceeded the historical average volume pumped through this facility which could result in a cash flow shortage for the Authority. After some discussion, Staff was further instructed to use a volume of 125,000 Acre-Feet applied to the current DWR wheeling rate charged for water conveyance to the O’Neill Forebay from the Intertie to calculate this cost.

The FY2025 costs associated with each cost pool have been identified in the self-funding budget.

ISSUE FOR DECISION

Whether the Finance & Administration Committee should recommend, and the Board should approve, Water Year 2024 OM&R water rates that assume a 20% or 40% agricultural contractor allocation.

RECOMMENDATION

Staff recommends approval of Water Year 2024 OM&R water rates assuming a 20% agricultural contractor allocation and member-reported anticipated deliveries with minimum participation volumes included. **(Attachment 1.)** Staff also recommends approval of the Water Year 2024 OM&R water rates assuming a 40% agricultural contractor allocation and member-reported anticipated deliveries with minimum participation volumes included, to become effective immediately in the event the Bureau of Reclamation increases the agricultural contractor allocation to 40% or higher. **(Attachment 2.)**

ANALYSIS

At the end of December 2023, members provided staff with their anticipated water deliveries for Water Year 2024 under the requested allocation scenarios in sufficient detail to include other sources of water beyond their expected contractual allocation. This included anticipated transfers between members, pumped in water, carryforward water from prior water years and water acquired through other activity agreements among members and non-members.

As in prior years, the anticipated delivery information provided by members was entered into a delivery assumption model that segregated and summed the volumes by cost pool. In addition, staff followed the recent direction of the BOD to include minimum participation amounts in the model, where applicable.

Under the SLDMWA OM&R Cost Recovery Plan, minimum participation amounts include (1) 25% of an Irrigation Water Contractor's maximum contractual entitlement in years when the contractor's total deliveries are below 25%, and (2) 60% of Settlement Contractors' maximum contractual Settlement Water entitlement in years when San Joaquin River flood flows partially or fully meet the Settlement Water delivery demands of any of the Settlement Contractors. (Cost Recovery Plan, Section VII.)

The summed deliveries by cost pool were used as the numerator in the equation to determine the rate component per cost pool. The exercise was repeated for both allocation scenarios to derive an estimated cost per acre foot in each cost pool. These costs were then aggregated by delivery area to arrive at WY24 Water Rates. The results of those calculations are as follows:



San Luis & Delta-Mendota Water Authority

WY24 SELF-FUNDING RATES WITH BOR AG ALLOCATION @ 20%

FAC 02/05/2024 BOD 02/08/2024

RATE COMPARISON TO PRIOR YEAR

Using December 2023 Member Projection of WY24 Deliveries, based on @ 20% Ag ALLOCATION, DCI CONVEYANCE per Guidance

	<u>WY 2024 Rate</u> 3/1/24-2/28/25 <u>01.17.24</u> WY2024	<u>WY 2023 Rate</u> 3/1/23-2/28/24 <u>Revised 08.10.23</u> WY2023	Variance
WATER SUPPLY			
Irrigation	20%	100%	-80%
M&I	70%	100%	-30%
Refuge	100%	100%	0%
Exchange/Water Rights	100%	100%	0%
RATES			
Upper DMC	\$24.87	\$14.89	\$9.98
Upper DMC - Exchange/Wtr Rts	\$20.47	\$13.59	\$6.88
Lower DMC/Pool	\$27.73	\$17.93	\$9.80
Lower DMC/Pool - Exchange/Wtr Rts	\$23.33	\$16.63	\$6.70
San Felipe	\$31.23	\$14.46	\$16.77
SLC Above Dos Amigos	\$57.79	\$23.21	\$34.58
SLC Below Dos Amigos	\$75.42	\$28.91	\$46.51
Volta Wells	\$11.23	\$29.14	(\$17.91)
San Luis Drain	\$0.33	\$0.09	\$0.24



San Luis & Delta-Mendota Water Authority

WY24 SELF-FUNDING RATES WITH BOR AG ALLOCATION @ 40%

FAC 02/05/2024 BOD 02/08/2024

RATE COMPARISON TO PRIOR YEAR

Using December 2023 Member Projection of WY24 Deliveries, based on @ 40% Ag ALLOCATION, DCI CONVEYANCE per Guidance

	<u>WY 2024 Rate</u> 3/1/24-2/28/25 <u>01.17.24</u>	<u>WY 2023 Rate</u> 3/1/23-2/28/24 <u>Revised 08.10.23</u>	
	WY2024	WY2023	Variance
WATER SUPPLY			
Irrigation	40%	100%	-60%
M&I	75%	100%	-25%
Refuge	100%	100%	0%
Exchange/Water Rights	100%	100%	0%
RATES			
Upper DMC	\$21.80	\$14.89	\$6.91
Upper DMC - Exchange/Wtr Rts	\$18.18	\$13.59	\$4.59
Lower DMC/Pool	\$24.66	\$17.93	\$6.73
Lower DMC/Pool - Exchange/Wtr Rts	\$21.04	\$16.63	\$4.41
San Felipe	\$26.15	\$14.46	\$11.69
SLC Above Dos Amigos	\$45.05	\$23.21	\$21.84
SLC Below Dos Amigos	\$57.57	\$28.91	\$28.66
Volta Wells	\$11.23	\$29.14	(\$17.91)
San Luis Drain	\$0.23	\$0.09	\$0.14

Under the 20%, and 40% allocation scenarios, members forecasted the acre-foot volumes going through the O'Neill Pumping plant to be 1,894,287, and 2,135,895, respectively.



San Luis & Delta-Mendota Water Authority
FAC 02/05/2024 BOD 02/08/2024
WY24 SELF-FUNDING RATES WITH BOR AG ALLOCATION @ 20%

Notes to Support the discussion on Setting WY24 O&M Rates

1 O&M Budget - Self Funded

WY24 - Fiscal Year 3/1/24-2/28/25

RO&M = \$15,493,206.76 total, \$14,980,415.50 SLDMWA Water Users, \$512,791.26 USBR

1 EO&M = \$10,623,257.29- includes indirect

2 Delivery Assumptions

Ag - Contractor Estimates, 20%, with Contractor projections

M&I - Contractor Estimates, 70%, 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 WY24 to be included in Upper Rate

Final cost allocation for Intertie O&M, Intertie PUE and conveyance still outstanding

Intertie FY25 O&M Budget \$437,674.60

Intertie DWR Wheeling charges for WY24 -Per WRC/FAC/BOD guidance estimated at 125,000 A-F

@ DWR FY24 rate of \$26.58 (net of 2% loss) \$3,256,050

4 Volta Wells

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

5 PUE SLDMWA Meters

WY24 PUE estimates based on BOR PUE FYE 9/7/24 Billing Plan

PUE Budget relating to WY23- FY 3/1/23- 2/28/24 = \$20,236,251

PUE Budget relating to WY23- FY 3/1/24- 2/28/25 = \$24,569,099

6 DWR San Luis Joint Use

WY24 SLJU costs based on DWR 2024 Calendar Year Budget Estimates & Historical Actuals

SLJU Budget relating to WY23 - FY 3/1/23- 2/28/24 = \$15,980,436

SLJU Budget relating to WY24 - FY 3/1/24- 2/28/25 = \$18,397,000

Federal cost allocation for 2023-2024= 37.67%

7 EO&M Funding

Funding Obligation:

1 EO&M Funding Obligation WY24 FY 3/1/24 - 2/28/25 = \$10,623,257.29, EO&M Budget = \$10,623,257.29

Rewind Debt Service Funding Obligation-BOR Repayment Contract(Unit 6) WY24 FY 3/1/24-2/28/25 = \$380,441

Rewind Estimated Debt Service Funding Obligation-BOR Repayment Contract Unit 5 WY24 FY 3/1/24-2/28/25 = \$282,305

Rewind Estimated Debt Service Funding Obligation-BOR Repayment Contract Unit 3 WY24 FY 3/1/24-2/28/25 = \$282,306

Rewind Debt Service Funding Obligation-2021A Bonds WY24 FY 3/1/24-2/28/25 = \$374,086

8 Overall increase in Estimated Recoverable Costs over Prior Year.

Total Estimated Recoverable Costs in Water Year 2024 = \$ 73,144,960

Total Estimated Recoverable Costs in Water Year 2023 = \$ 64,264,612



San Luis & Delta-Mendota Water Authority
WY24 SELF-FUNDING RATES WITH BOR AG ALLOCATION @ 20%

FAC 02/05/2024 BOD 02/08/2024

RATE COMPARISON TO PRIOR YEAR

Using December 2023 Member Projection of WY24 Deliveries, based on @ 20% Ag ALLOCATION, DCI CONVEYANCE per Guidance

	<u>WY 2024 Rate</u> 3/1/24-2/28/25 01.17.24 WY2024	<u>WY 2023 Rate</u> 3/1/23-2/28/24 Revised 08.10.23 WY2023	Variance
WATER SUPPLY			
Irrigation	20%	100%	-80%
M&I	70%	100%	-30%
Refuge	100%	100%	0%
Exchange/Water Rights	100%	100%	0%
RATES			
Upper DMC	\$24.87	\$14.89	\$9.98
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Volta Wells	\$11.23	\$29.14	(\$17.91)
San Luis Drain	\$0.33	\$0.09	\$0.24



San Luis & Delta-Mendota Water Authority

FAC 02/05/2024 BOD 02/08/2024

WY24 SELF-FUNDING RATES WITH BOR AG ALLOCATION @ 20%

Using December 2023 Member Projected Deliveries

COST POOLS	SLDMWA ANNUAL O&M and POWER						SLDMWA	SLDMWA	SLDMWA	SLDMWA	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 Unit 5 Rewind BOR Repayment	RESERVES Unit 3 Rewind 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	LowerDMC & MP Users	All Users "Direct" "Storage"	All Users	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**	\$8,349,276	\$4,180,683	\$15,947,367	\$26,939	\$3,148,856	\$4,683,790 \$1,321,069	\$10,623,257	\$380,441	\$282,305	\$282,306	\$374,086	\$14,093,534	\$3,997,918	\$5,292,576	\$72,984,403
ACRE FEET	1,865,460	1,026,666	1,806,177	2,400	1,103,029	632,712 1,261,575	% of 10 Yr Historical Use	% of 10 Yr Historical Use	% of 10 Yr Historical Use	% of 10 Yr Historical Use	% of 10 Yr Historical Use	530,777	527,361	527,361	
RATE PER AF	\$4.47	\$4.08	\$8.83	\$11.23	\$2.86	\$7.41 \$1.05	\$5.62	\$0.20	\$0.15	\$0.15	\$0.32	\$26.56	\$7.59	\$10.04	

SLDMWA COMPONENT RATE PER ACRE FOOT - BY DELIVERY AREA / CONTRACTOR	A	Aa	B	C	D	E	F
Upper DMC	\$24.87	A+Aa+B+F+G+H+I+J+K					
Exchange/Wtr Rts (Upper)	\$20.47	A+B+F+G+H+I+J Excludes Intertie & 2021A Bonds Reserve					
Lower DMC/Pool	\$27.73	A+Aa+B+D+F+G+H+I+J+K					
San Felipe	\$31.23	A+Aa+B+E+G+H+I+J+K					
San Luis Canal Above Dos Amigos	\$57.79	A+Aa+B+E+G+H+I+J+K+L					
San Luis Canal Below Dos Amigos	\$75.42	A+Aa+B+E+G+H+I+J+K+L+M+N					
Exchange/Wtr Rts (Lower)	\$23.33	A+B+D+F+G+H+I+J Excludes Intertie & 2021A Bonds Reserve					
Refuge (Lower)	\$27.73	A+Aa+B+D+F+G+H+I+J+K					
Volta Wells	\$11.23	C					
San Luis Drain	\$0.33	\$160,556					

	Direct	Storage
O&M = \$2.87	O&M = \$2.87	O&M = \$.49
O&M DWR = \$.31	O&M DWR = \$.31	O&M DWR = \$.05
Pwr = \$2.86	Pwr = \$2.86	Pwr = \$.49
O&M	\$3.53	\$0.50
DWR \$	0.38	\$0.05
PUE \$	3.50	\$0.50
	\$7.41	\$1.05

WATER SUPPLY ASSUMPTIONS

Irrigation	20%
M&I	70%
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)	\$18,048,970	\$ 2,857,113.24	\$ 2,228,548.33	3.522215996
Required Reserve Funding	\$10,623,257		\$ 628,564.91	0.498238442
Rewind Reserve Funding -Debt Service Unit 6 BOR Rpmt Contract	\$380,441		\$ 2,857,113.24	
Rewind Reserve Funding (Est) -Debt Service Unit 5BOR Rpmt Contract	\$282,305			
Rewind Reserve Funding (Est) -Debt Service Unit 3BOR Rpmt Contract	\$282,306			
Rewind Reserve Funding -2021A Bonds	\$374,086			
San Luis Drain	\$160,556			
Volta Wells -DPWD/SLWD	\$26,939			
POWER				
JPP	\$15,947,367			
Interite	\$486,958			
Volta Wells	\$0			
O'Neill	\$2,842,198	\$ 2,842,198.00	\$ 2,216,914.44	3.503828661
SAN LUIS JOINT USE				
DWR - San Luis Canal O&M	\$14,093,534		\$ 625,283.56	50%
DWR - Dos Amigos O&M	\$3,997,918		\$ 2,842,198.00	
DWR - O'Neill	\$305,548	\$ 305,547.64	\$ 238,327.16	0.376675584
POWER				
Dos Amigos	\$5,292,576		\$ 67,220.48	0.053283006
Total	\$73,144,960		\$ 305,547.64	
DCI Wheeling 125,000 A-F at Current DWR Rate (net of 2% loss)	\$3,256,050			

O'Neill Split
78%/22%

78% O'Neill Direct
22% O'Neill Storage



San Luis & Delta-Mendota Water Authority

FAC 02/05/2024 BOD 02/08/2024

Self-Funding O&M Budget Comparison WY24/WY23

	RO&M	EO&M Self-Funding Reserve Obligation	Self-Funding PUE	Self-Funding SLJU	Volta Wells (DPWD & SLWD Only)	Intertie DWR Conveyance	TOTALS
WY24	\$ 14,953,477	\$ 11,942,395	\$ 24,569,099	\$ 18,397,000	\$ 26,939	\$ 3,256,050	\$ 73,144,960
WY23	\$ 18,790,710	\$ 7,801,365	\$ 20,209,382	\$ 15,980,436	\$ 69,935	\$ 1,412,784 a)	\$ 64,264,612
Variance	\$ (3,837,233)	\$ 4,141,030	\$ 4,359,717	\$ 2,416,564	\$ (42,996)	\$ 1,843,266	\$ 8,880,348
	*		*	*	*	*	*

* 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

a) DCI Wheeling charges omitted from original budget; included in August rate revision.



San Luis & Delta-Mendota Water Authority
FAC 02/05/2024 BOD 02/08/2024

INTERTIE VARIABLE COSTS
CONSIDERATION FOR RATE SETTING

	YR TYPE	AG ALLOCATION	VOLUME	CONVEYANCE	PUE	TOTAL VARIABLE INTERTIE
WY2012	BN	40%	71,037	\$ 815,903	\$ 45,727	\$ 861,630
WY2013	D	20%	1,956	\$ 23,415	\$ 56,385	\$ 79,800
WY2014	C	0%	19,695	\$ 140,063	\$ 17,421	\$ 157,483
WY2015	C	0%	4,733	\$ 72,451	\$ 36,991	\$ 109,442
WY2016	BN	5%	83,665	\$ 1,395,917	\$ 183,395	\$ 1,579,312
WY2017	W	100%	184,774	\$ 2,393,740	\$ 331,527	\$ 2,725,266
WY2018	BN	50%	124,785	\$ 2,143,833	\$ 273,550	\$ 2,417,383
WY2019	W	75%	102,482	\$ 551,211	\$ 244,344	\$ 795,555
WY2020	D	100%	62,996	\$ 1,226,696	\$ 354,314	\$ 1,581,010
WY2021	C	0%	48,805	\$ 259,789	\$ 282,422	\$ 542,211
WY2022	C	0%	38,539	\$ 590,691	\$ 200,851	\$ 791,542
WY2023	W	100%	130,225	\$ 3,286,731	\$ 279,354	\$ 3,566,084
	TOTAL		873,692	\$ 12,900,439	\$ 2,306,280	\$ 15,206,718

12 Year Average	72,808	\$ 1,075,037	\$ 192,190	\$ 1,267,227
FY24 DWR Conveyance Rate	\$ 26.58			
	\$ 1,935,228			ESTIMATED
2% loss	\$ (38,705)			
Conveyance Cost on Avg Volume	\$ 1,896,523			

UPDATE: Per 01/17/24 WRC/FAC/BOD guidance; Wheeling charges estimated for WY24 @ 125,000 A-F @ 26.58 (net of 2% loss)

Guidance	125,000
FY24 DWR Conveyance Rate	\$ 26.58
	\$ 3,322,500
2% loss	\$ (66,450)

Wheeling charges to use in Self-Funding Rates \$ 3,256,050

Note: Estimated DCI use during scheduled FY25 O'Neill Shutdown for 45 days @ 500 A-F/Day @ \$26.58 is \$586,089 (net of 2% loss).



San Luis & Delta-Mendota Water Authority
FAC 02/05/2024 BOD 02/08/2024

WY24 SELF-FUNDING RATES WITH BOR AG ALLOCATION @ 40%

1

Notes to Support the discussion on Setting WY24 O&M Rates

1 O&M Budget - Self Funded

WY24 - Fiscal Year 3/1/24-2/28/25
 RO&M = \$15,493,206.76 total, \$14,980,415.50 SLDMWA Water Users, \$512,791.26 USBR
 1 EO&M = \$10,623,257.29- includes indirect

2 Delivery Assumptions

Ag - Contractor Estimates, 40%, with Contractor projections
 M&I - Contractor Estimates, 75%, with Contractor projections
 Refuge - 100% used BOR Refuge Estimate
 Exchange/Water Rights - 100%
 Estimated Rescheduled Water
 Pump-Ins
 Miscellaneous Transfers
 Mendota Pool Pumps
 Volta Well Pumping

3 Intertie

Intertie anticipated to be used in WY24 to be included in Upper Rate
 Final cost allocation for Intertie O&M, Intertie PUE and conveyance still outstanding
 Intertie FY25 O&M Budget \$437,674.60
 Intertie DWR Wheeling charges for WY24 -Per WRC/FAC/BOD guidance estimated at 125,000 A-F
 @ DWR FY24 rate of \$26.58 (net of 2% loss) \$3,256,050

4 Volta Wells

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

5 PUE SLDMWA Meters

WY24 PUE estimates based on BOR PUE FYE 9/7/24 Billing Plan
 PUE Budget relating to WY23- FY 3/1/23- 2/28/24 = \$20,236,251
 PUE Budget relating to WY23- FY 3/1/24- 2/28/25 = \$24,569,099

6 DWR San Luis Joint Use

WY24 SLJU costs based on DWR 2024 Calendar Year Budget Estimates & Historical Actuals
 SLJU Budget relating to WY23 - FY 3/1/23- 2/28/24 = \$15,980,436
 SLJU Budget relating to WY24 - FY 3/1/24- 2/28/25 = \$18,397,000
 Federal cost allocation for 2023-2024= 37.67%

7 EO&M Funding

Funding Obligation:
 1 EO&M Funding Obligation WY24 FY 3/1/24 - 2/28/25 = \$10,623,257.29, EO&M Budget = \$10,623,257.29
 Rewind Debt Service Funding Obligation-BOR Repayment Contract(Unit 6) WY24 FY 3/1/24-2/28/25 = \$380,441
 Rewind Estimated Debt Service Funding Obligation-BOR Repayment Contract Unit 5 WY24 FY 3/1/24-2/28/25 = \$282,305
 Rewind Estimated Debt Service Funding Obligation-BOR Repayment Contract Unit 3 WY24 FY 3/1/24-2/28/25 = \$282,306
 Rewind Debt Service Funding Obligation-2021A Bonds WY24 FY 3/1/24-2/28/25 = \$374,086

8 Overall increase in Estimated Recoverable Costs over Prior Year.

Total Estimated Recoverable Costs in Water Year 2024 =	\$ 73,144,960
Total Estimated Recoverable Costs in Water Year 2023 =	\$ 64,264,612



San Luis & Delta-Mendota Water Authority
WY24 SELF-FUNDING RATES WITH BOR AG ALLOCATION @ 40%

FAC 02/05/2024 BOD 02/08/2024

RATE COMPARISON TO PRIOR YEAR

Using December 2023 Member Projection of WY24 Deliveries, based on @ 40% Ag ALLOCATION, DCI CONVEYANCE per Guidance

	<u>WY 2024 Rate</u> 3/1/24-2/28/25 01.17.24 WY2024	<u>WY 2023 Rate</u> 3/1/23-2/28/24 Revised 08.10.23 WY2023	Variance
WATER SUPPLY			
Irrigation	40%	100%	-60%
M&I	75%	100%	-25%
Refuge	100%	100%	0%
Exchange/Water Rights	100%	100%	0%
RATES			
Upper DMC	\$21.80	\$14.89	\$6.91
Upper DMC - Exchange/Wtr Rts	\$18.18	\$13.59	\$4.59
Lower DMC/Pool	\$24.66	\$17.93	\$6.73
Lower DMC/Pool - Exchange/Wtr Rts	\$21.04	\$16.63	\$4.41
San Felipe	\$26.15	\$14.46	\$11.69
SLC Above Dos Amigos	\$45.05	\$23.21	\$21.84
SLC Below Dos Amigos	\$57.57	\$28.91	\$28.66
Volta Wells	\$11.23	\$29.14	(\$17.91)
San Luis Drain	\$0.23	\$0.09	\$0.14



San Luis & Delta-Mendota Water Authority

WY24 SELF-FUNDING RATES WITH BOR AG ALLOCATION @ 40%

FAC 02/05/2024 BOD 02/08/2024

Using December 2023 Member Projected Deliveries

COST POOLS	SLDMWA ANNUAL O&M and POWER							SLDMWA	SLDMWA	SLDMWA	SLDMWA	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 Unit 5 Rewind BOR Repayment	RESERVES Unit 3 Rewind 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	LowerDMC & MP Users	All Users "Direct"	All Users "Storage"	All Users	All Users	All Users	All Users	All Users Excludes Exchange Cont. and Water Rights	All SLJU Users	Dos Amigos O&M	Dos Amigos Power	
COSTS TO BE ALLOCATED**	\$8,349,276	\$4,180,683	\$15,947,367	\$26,939	\$3,148,856	\$4,683,790	\$1,321,069	\$10,623,257	\$380,441	\$282,305	\$282,306	\$374,086	\$14,093,534	\$3,997,918	\$5,292,576	\$72,984,403
ACRE FEET	2,107,795	1,269,001	2,059,859	2,400	1,104,010	869,669	1,266,226	% of 10 Yr Historical Use	% of 10 Yr Historical Use	% of 10 Yr Historical Use	% of 10 Yr Historical Use	% of 10 Yr Historical Use	746,071	742,655	742,655	
RATE PER AF	\$3.96	\$3.30	\$7.75	\$11.23	\$2.86	\$5.39	\$1.04	\$4.98	\$0.18	\$0.13	\$0.13	\$0.32	\$18.90	\$5.39	\$7.13	

SLDMWA COMPONENT RATE PER ACRE FOOT - BY DELIVERY AREA / CONTRACTOR	A	Aa	B	C	D	E	F	G	H	I	J	K	L	M	N
Upper DMC	\$21.80	A+Aa+B+F+G+H+I+J+K													
Exchange/Wtr Rts (Upper)	\$18.18	A+B+F+G+H+I+J Excludes Intertie & 2021A Bonds Reserve													
Lower DMC/Pool	\$24.66	A+Aa+B+D+F+G+H+I+J+K													
San Felipe	\$26.15	A+Aa+B+E+G+H+I+J+K													
San Luis Canal Above Dos Amigos	\$45.05	A+Aa+B+E+G+H+I+J+K+L													
San Luis Canal Below Dos Amigos	\$57.57	A+Aa+B+E+G+H+I+J+K+L+M+N													
Exchange/Wtr Rts (Lower)	\$21.04	A+B+D+F+G+H+I+J Excludes Intertie & 2021A Bonds Reserve													
Refuge (Lower)	\$24.66	A+Aa+B+D+F+G+H+I+J+K													
Volta Wells	\$11.23	C													
San Luis Drain	\$0.23	\$160,556													

	Direct	Storage
O&M = \$2.87		O&M = \$.49
O&M DWR = \$.31		O&M DWR = \$.05
Pwr = \$2.86		Pwr = \$.49

WATER SUPPLY ASSUMPTIONS

Irrigation	40%
M&I	75%
Refuge	100%
Ex/Wtr Rts	100%

Note: Supply assumptions are based on contractor estimates

O&M	\$2.56	\$0.50
DWR \$	0.27	\$0.05
PUE \$	2.55	\$0.49
	<u>\$5.39</u>	<u>\$1.04</u>

**COSTS TO BE ALLOCATED		included in \$		
O&M Budget per above -(excludes Volta Wells O&M)	\$18,048,970	\$ 2,857,113.24	\$ 2,228,548.33	2.562524739
Required Reserve Funding	\$10,623,257		\$ 628,564.91	0.496408351
Rewind Reserve Funding -Debt Service Unit 6 BOR Rpmt Contract	\$380,441		\$ 2,857,113.24	
Rewind Reserve Funding (Est) -Debt Service Unit 5BOR Rpmt Contract	\$282,305			
Rewind Reserve Funding (Est) -Debt Service Unit 3BOR Rpmt Contract	\$282,306			
Rewind Reserve Funding -2021A Bonds	\$374,086			
San Luis Drain	\$160,556			
Volta Wells -DPWD/SLWD	\$26,939			
POWER				
JPP	\$15,947,367			
Intertie	\$486,958			
Volta Wells	\$0			
O'Neill	\$2,842,198	\$19,276,523	\$ 2,842,198.00	2,216,914.44
			\$ 625,283.56	2.549147365
			\$ 2,842,198.00	49%
SAN LUIS JOINT USE				
DWR - San Luis Canal O&M	\$14,093,534			
DWR - Dos Amigos O&M	\$3,997,918	\$ 305,547.64	\$ 238,327.16	0.274043529
DWR - O'Neill	\$305,548		\$ 67,220.48	0.053087291
			\$ 305,547.64	
POWER				
Dos Amigos	\$5,292,576			
Total costs to recover	\$73,144,960			
DCI Wheeling 125,000 A-F at Current DWR Rate (net of 2% loss)	\$3,256,050			

O'Neill Split

78%/22%

78% O'Neill Direct
22% O'Neill Storage



San Luis & Delta-Mendota Water Authority

FAC 02/05/2024 BOD 02/08/2024

Self-Funding O&M Budget Comparison WY24/WY23

	RO&M	EO&M Self-Funding Reserve Obligation	Self-Funding PUE	Self-Funding SLJU	Volta Wells (DPWD & SLWD Only)	Intertie DWR Conveyance	TOTALS
WY24	\$ 14,953,477	\$ 11,942,395	\$ 24,569,099	\$ 18,397,000	\$ 26,939	\$ 3,256,050	\$ 73,144,960
WY23	\$ 18,790,710	\$ 7,801,365	\$ 20,209,382	\$ 15,980,436	\$ 69,935	\$ 1,412,784 a)	\$ 64,264,612
Variance	\$ (3,837,233)	\$ 4,141,030	\$ 4,359,717	\$ 2,416,564	\$ (42,996)	\$ 1,843,266	\$ 8,880,348
	*		*	*	*	*	*

* 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

a) DCI Wheeling charges omitted from original budget; included in August rate revision.



San Luis & Delta-Mendota Water Authority
 FAC 02/05/2024 BOD 02/08/2024

INTERTIE VARIABLE COSTS

CONSIDERATION FOR RATE SETTING

	YR TYPE	AG	VOLUME	CONVEYANCE		PUE	TOTAL VARIABLE
		ALLOCATION					INTERTIE
WY2012	BN	40%	71,037	\$ 815,903	\$ 45,727	\$ 861,630	
WY2013	D	20%	1,956	\$ 23,415	\$ 56,385	\$ 79,800	
WY2014	C	0%	19,695	\$ 140,063	\$ 17,421	\$ 157,483	
WY2015	C	0%	4,733	\$ 72,451	\$ 36,991	\$ 109,442	
WY2016	BN	5%	83,665	\$ 1,395,917	\$ 183,395	\$ 1,579,312	
WY2017	W	100%	184,774	\$ 2,393,740	\$ 331,527	\$ 2,725,266	
WY2018	BN	50%	124,785	\$ 2,143,833	\$ 273,550	\$ 2,417,383	
WY2019	W	75%	102,482	\$ 551,211	\$ 244,344	\$ 795,555	
WY2020	D	100%	62,996	\$ 1,226,696	\$ 354,314	\$ 1,581,010	
WY2021	C	0%	48,805	\$ 259,789	\$ 282,422	\$ 542,211	
WY2022	C	0%	38,539	\$ 590,691	\$ 200,851	\$ 791,542	
WY2023	W	100%	130,225	\$ 3,286,731	\$ 279,354	\$ 3,566,084	
TOTAL			873,692	\$ 12,900,439	\$ 2,306,280	\$ 15,206,718	

12 Year Average	72,808	\$	1,075,037	\$	192,190	\$	1,267,227
FY24 DWR Conveyance Rate	\$	26.58					
	\$	1,935,228					ESTIMATED

2% loss \$ (38,705)

Conveyance Cost on Avg Volume \$ 1,896,523

UPDATE: Per 01/17/24 WRC/FAC/BOD guidance; Wheeling charges estimated for WY24 @ 125,000 A-F @ 26.58 (net of 2% loss)

Guidance	125,000
FY24 DWR Conveyance Rate	\$ 26.58
	\$ <u>3,322,500</u>

2% loss \$ (66,450)

Wheeling charges to use in Self-Funding Rates \$ 3,256,050

Note: Estimated DCI use during scheduled FY25 O'Neill Shutdown for 45 days @ 500 A-F/Day @ \$26.58 is \$586,089 (net of 2% loss).

San Luis & Delta-Mendota Water Authority

Activity Agreements Budget to Actual

Paid/Pending Comparison Summary

March 1, 2023 through December 31, 2023

FAC 02/05/24 & BOD 02/08/24

	FY Budget 3/1/23 - 2/29/24	Actual To Date Paid/Expense	% of Budget	Amount Remaining
03 General Membership	926,259	709,858	76.64%	216,401
05 Leg/CVP Operations	2,923,141	1,491,301	51.02%	1,431,840
06 Reallocation Agreement	0	0	0.00%	0
35 Contract Renewal Coordinator	30,337	39,655	130.71%	(9,318)
09 Leg/CVP Operations #3	0	0	0.00%	0
28 Yuba County Water Transfers	27,000	10,406	38.54%	16,594
22 Grassland Basin Drainage #3A	2,078,148	1,103,952	53.12%	974,196
63 SGMA - Coordinated	525,332	730,576	139.07%	(205,244)
64 SGMA - Northern Delta-Mendota Region	562,382	175,906	31.28%	386,476
65 SGMA - Central Delta-Mendota Region	562,382	182,192	32.40%	380,190
67 Integrated Regional Water Management	185,606	27,462	14.80%	158,144
68 Los Vaqueros Reservoir Expansion	9,235	4,702	50.91%	4,533
44 Exchange Contractors - 5 Year Transfer	20,000	31,440	157.20%	(11,440)
56 Long-Term North to South Water Transfer	197,587	30,750	15.56%	166,837
69 B.F. Sisk Dam Raise & Reservoir Exp	740,125	572,510	77.35%	167,615
16 DHCCP	1,175	107	9.11%	1,068
TOTAL	8,788,709	5,110,817	58.15%	3,677,892

10/12 X 8,788,709

\$ 7,323,924

83.33%

Budget vs. Actual

2,213,107

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
ACTUAL EXPENSE - PAID
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
Report Period 3/1/23 - 12/31/23

FAC 02/05/24

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)
Legal:																		
1	Linneman et al	\$ 6,062							\$ 6,062									
2	Kronick Moskovitz et al	\$ 448,382		\$ 407,568		\$ 37,478	\$ 829									\$ 2,507		
3	Kronick Moskovitz et al (annual costs)	\$ 5,188		\$ 3,980		\$ 1,208												
4	Pioneer Law Group	\$ 36,848		\$ 3,693					\$ 16,953						\$ 534	\$ 9,260	\$ 6,408	
5	Baker Manock & Jensen	\$ 144,414								\$ 56,964	\$ 36,196	\$ 51,254	\$ -					
6	Cotchett, Pitre & McCarthy	\$ 974							\$ 974									
7	Kahn, Soares & Conway	\$ 5,586		\$ 2,919					\$ 2,667									
8	Stoel Rives	\$ 10,391		\$ 10,391														
9	GBD Misc. Legal Support	\$ -							\$ -									
10	Technical Legal Support	\$ -																
11	Legal Contingency	\$ -																
	Sub Total	\$ 657,846	\$ -	\$ 428,551	\$ -	\$ 38,686	\$ -	\$ 829	\$ 26,656	\$ 56,964	\$ 36,196	\$ 51,254	\$ -	\$ -	\$ 534	\$ 11,767	\$ 6,408	\$ -
Technical:																		
12	Strategic Plan Update	\$ 56,485	\$ 56,485															
13	Previous BF Sisk Dam Raise Commitment	\$ 539,328															\$ 539,328	
14	Science Program	\$ -																
15	Previous Technical Project Commitment	\$ -																
	Sub Total	\$ 595,813	\$ 56,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 539,328	\$ -
Legislative Advocacy/Public Information Representation:																		
16	Federal Representation	\$ 270,000		\$ 270,000														
17	State Representation	\$ 168,000		\$ 168,000														
18	Public Information / Communication	\$ 145,557	\$ 145,557															
	Sub Total	\$ 583,557	\$ 145,557	\$ 438,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Professional Services:																		
19	SGMA Services	\$ 782,142								\$ 597,791	\$ 85,173	\$ 79,178						
20	Integrated Regional Water Management	\$ 18,171											\$ 18,171					
21	Mizuno Consulting	\$ 46,262					\$ 5,312							\$ 24,650	\$ 16,300			
22	Hallmark Group	\$ -					\$ -								\$ -	\$ -		
	Sub Total	\$ 826,575	\$ -	\$ -	\$ -	\$ -	\$ 5,312	\$ -	\$ 597,791	\$ 85,173	\$ 79,178	\$ 18,171	\$ -	\$ 24,650	\$ 16,300	\$ -	\$ -	\$ -
Grassland Basin Drainage:																		
23	GBD Specific	\$ 617,690						\$ 617,690										
24	New UA Mud Slough Mitigation	\$ -						\$ -										
25	Use of Drain	\$ 59,832						\$ 59,832										
26	Biological Monitoring	\$ 257,261						\$ 257,261										
27	Groundwater WDR Specific	\$ 130,252						\$ 130,252										
	Sub Total	\$ 1,065,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,065,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER:																		
28	Executive Director	\$ 230,429	\$ 167,644	\$ 62,785						\$ -	\$ -	\$ -	\$ -					
29	Executive Secretary	\$ 38,692	\$ 21,984	\$ 16,708														
30	General Counsel	\$ 196,137	\$ 117,898	\$ 57,581				\$ 4,904	\$ 275	\$ -	\$ -	\$ -	\$ 2,803		\$ 546	\$ 12,130		
31	Water Policy Director	\$ 219,736	\$ 202,681	\$ -					\$ 11,464	\$ 2,437	\$ 2,045	\$ 1,109						
32	Water Resources Program Manager	\$ 258,193	\$ 115,803	\$ -					\$ 59,685	\$ 38,498	\$ 36,225	\$ 7,982						
33	Special Programs Manager	\$ -																
34	Deputy General Counsel	\$ 141,251	\$ 46,593	\$ 93,185												\$ 1,473		
35	In-House Staff	\$ 96,510	\$ 20,629	\$ 15,819		\$ 969	\$ 4,265	\$ 2,669	\$ 2,451	\$ 13,051	\$ 13,051	\$ 200	\$ 1,899	\$ 6,092	\$ 664	\$ 14,644	\$ 107	
36	Los Banos Administrative Office (LBAO)	\$ 5,202	\$ 5,202						\$ -	\$ -	\$ -							
37	Dissolved Oxygen Aerator	\$ 9,376		\$ 4,688				\$ 4,688										
38	Other Services & Expenses	\$ 11,092	\$ 3,304	\$ 7,788					\$ -	\$ -	\$ -	\$ -				\$ -		
39	License & Continuing Education	\$ 180	\$ 180	\$ -					\$ -	\$ -	\$ -	\$ -						
40	Organizational Membership	\$ 94,496	\$ 94,496															
41	Conferences & Training	\$ 6,447	\$ 2,185	\$ 3,600					\$ 342	\$ 160	\$ 160	\$ -						
42	Travel/Mileage	\$ 58,364	\$ 20,967	\$ 35,476					\$ 1,251	\$ 391	\$ 279	\$ -						
43	Group Meetings	\$ 14,103	\$ 5,446	\$ 8,141					\$ 352	\$ -	\$ -	\$ -		\$ 164				
44	Telephone	\$ 1,783	\$ 1,288	\$ 495					\$ -	\$ -	\$ -	\$ -						
	Sub Total	\$ 1,381,991	\$ 507,816	\$ 624,750	\$ -	\$ 969	\$ -	\$ 4,265	\$ 12,261	\$ 75,820	\$ 54,537	\$ 51,760	\$ 9,291	\$ 4,702	\$ 6,256	\$ 2,683	\$ 26,774	\$ 107
	Total Expenditures	\$ 5,110,817	\$ 709,858	\$ 1,491,301	\$ -	\$ 39,655	\$ -	\$ 10,406	\$ 1,103,952	\$ 730,576	\$ 175,906	\$ 182,192	\$ 27,462	\$ 4,702	\$ 31,440	\$ 30,750	\$ 572,510	\$ 107

Subject to rounding

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
AMOUNT REMAINING
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
Report Period 3/1/23 - 12/31/23
FAC 02/05/24

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)
Legal:																	
1 Linneman et al	\$ 13,938							\$ 13,938									
2 Kronick Moskovitz et al	\$ 353,618		\$ 294,432		\$ (12,478)		\$ (829)								\$ 72,493		
3 Kronick Moskovitz et al (annual costs)	\$ 16,812		\$ 16,020		\$ (708)										\$ 1,500		
4 Pioneer Law Group	\$ 133,152		\$ 26,307					\$ 53,047						\$ (534)	\$ 40,740	\$ 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	\$ 54,414		\$ 12,081					\$ 42,333									
8 Stoel Rives	\$ 39,609		\$ 39,609														
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	\$ 928,874	\$ -	\$ 688,449	\$ -	\$ (13,186)	\$ -	\$ (829)	\$ 183,344	\$ (26,004)	\$ (10,396)	\$ (25,454)	\$ 5,160	\$ -	\$ (534)	\$ 114,733	\$ 13,592	\$ -
Technical:																	
12 Strategic Plan Update	\$ 43,515	\$ 43,515															
13 Previous BF Sisk Dam Raise Commitment	\$ 168,672															\$ 168,672	
14 Science Program	\$ 390,000		\$ 390,000														
15 Previous Technical Project Commitment	\$ 125,000		\$ 125,000														
Sub Total	\$ 727,187	\$ 43,515	\$ 515,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,672	\$ -
Legislative Advocacy/Public Information Representation:																	
16 Federal Representation	\$ 90,000		\$ 90,000														
17 State Representation	\$ 36,000		\$ 36,000														
18 Public Information / Communication	\$ 37,593	\$ 37,593															
Sub Total	\$ 163,593	\$ 37,593	\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Professional Services:																	
19 SGMA Services	\$ 481,098							\$ (194,211)	\$ 334,657	\$ 340,652							
20 Integrated Regional Water Management	\$ 92,191										\$ 92,191						
21 Mizuno Consulting	\$ 10,738					\$ 6,688							\$ (14,650)	\$ 18,700			
22 Hallmark Group	\$ -															\$ -	
Sub Total	\$ 584,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,688	\$ -	\$ (194,211)	\$ 334,657	\$ 340,652	\$ 92,191	\$ -	\$ (14,650)	\$ 18,700	\$ -	\$ -
Grassland Basin Drainage:																	
23 GBD Specific	\$ 328,821							\$ 328,821									
24 New UA Mud Slough Mitigation	\$ 50,000							\$ 50,000									
25 Use of Drain	\$ 98,568							\$ 98,568									
26 Biological Monitoring	\$ (7,261)							\$ (7,261)									
27 Groundwater WDR Specific	\$ 329,124							\$ 329,124									
Sub Total	\$ 799,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 799,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER:																	
28 Executive Director	\$ 43,501	\$ 28,144	\$ 11,614						\$ 2,364	\$ 394	\$ 394	\$ 591					
29 Executive Secretary	\$ 9,369	\$ 5,323	\$ 4,046														
30 General Counsel	\$ 65,211	\$ 32,328	\$ 17,532					\$ (2,008)	\$ 3,807	\$ 5,652	\$ 5,652	\$ 1,727	\$ 2,197		\$ 4,454	\$ (6,130)	
31 Water Policy Director	\$ 53,689		\$ 32,688						\$ (4,364)	\$ 5,799	\$ 6,191	\$ 13,375					
32 Water Resources Program Manager	\$ 103,674								\$ 2,715	\$ 31,702	\$ 33,975	\$ 35,282					
33 Special Programs Manager	\$ (7,647)		\$ (7,647)														
34 Deputy General Counsel	\$ 20,546	\$ (1,794)	\$ 18,813												\$ 3,527		
35 In-House Staff	\$ 71,379	\$ 3,010	\$ 1,783		\$ 3,868	\$ 10,735	\$ (1,704)	\$ 465	\$ 13,469	\$ 13,469	\$ 2,068	\$ 2,336	\$ 3,908	\$ 25,423	\$ (8,519)	\$ 1,068	
36 Los Banos Administrative Office (LBAO)	\$ 44,798	\$ 44,798						\$ -	\$ -	\$ -	\$ -						
37 Dissolved Oxygen Aerator	\$ (3,126)		\$ 1,562					\$ (4,688)									
38 Other Services & Expenses	\$ 9,088	\$ (304)	\$ 2,212					\$ -	\$ 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	\$ 39,053	\$ 28,315	\$ 6,400						\$ 658	\$ 1,090	\$ 1,090	\$ 1,500					
42 Travel/Mileage	\$ 13,136	\$ (10,967)	\$ 14,524						\$ 1,249	\$ 2,109	\$ 2,221	\$ 4,000					
43 Group Meetings	\$ (2,103)	\$ (1,446)	\$ (3,141)						\$ 648	\$ 500	\$ 500	\$ 1,000		\$ (164)			
44 Telephone	\$ 4,517	\$ 12	\$ 1,005					\$ -	\$ 500	\$ 1,250	\$ 1,250	\$ 500					
Sub Total	\$ 474,959	\$ 135,293	\$ 102,391	\$ -	\$ 3,868	\$ -	\$ 10,735	\$ (8,400)	\$ 14,972	\$ 62,215	\$ 64,992	\$ 60,793	\$ 4,533	\$ 3,744	\$ 33,404	\$ (14,649)	\$ 1,068
Total Expenditures	\$ 3,677,892	\$ 216,401	\$ 1,431,840	\$ -	\$ (9,318)	\$ -	\$ 16,594	\$ 974,196	\$ (205,244)	\$ 386,476	\$ 380,190	\$ 158,144	\$ 4,533	\$ (11,440)	\$ 166,837	\$ 167,615	\$ 1,068

Subject to rounding

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SUMMARY ACTUAL EXPENSE - PAID/PENDING
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
Report Period 3/1/23 - 12/31/23
FAC 02/05/24

1 2 3 4 5

Direct Expenses		Budget	Actual to Date Paid/Expense	Variance Budget vs Actual Paid/Expense	10 months of Budget	Variance 10 months of Budget vs Actual Paid/Expense
		(1-2)			(4 - 2)	
Legal:						
1	Linneman et al	\$ 20,000	\$ 6,062	\$ 13,938	\$ 16,667	\$ 10,605
2	Kronick Moskovitz et al	\$ 802,000	\$ 448,382	\$ 353,618	\$ 668,333	\$ 219,951
3	Kronick Moskovitz et al (annual costs)	\$ 22,000	\$ 5,188	\$ 16,812	\$ 18,333	\$ 13,145
4	Pioneer Law Group	\$ 170,000	\$ 36,848	\$ 133,152	\$ 141,667	\$ 104,818
5	Baker Manock & Jensen	\$ 112,720	\$ 144,414	\$ (31,694)	\$ 93,933	\$ (50,481)
6	Cotchett, Pitre & McCarthy	\$ 40,000	\$ 974	\$ 39,026	\$ 33,333	\$ 32,359
7	Kahn, Soares & Conway	\$ 60,000	\$ 5,586	\$ 54,414	\$ 50,000	\$ 44,414
8	Stoel Rives	\$ 50,000	\$ 10,391	\$ 39,609	\$ 41,667	\$ 31,276
9	GBD Misc. Legal Support	\$ 10,000	\$ -	\$ 10,000	\$ 8,333	\$ 8,333
10	Technical Legal Support	\$ 150,000	\$ -	\$ 150,000	\$ 125,000	\$ 125,000
11	Legal Contingency	\$ 150,000	\$ -	\$ 150,000	\$ 125,000	\$ 125,000
	Sub Total	\$ 1,586,720	\$ 657,846	\$ 928,874	\$ 1,322,267	\$ 664,421
Technical:						
12	Strategic Plan Update	\$ 100,000	\$ 56,485	\$ 43,515	\$ 83,333	\$ 26,848
13	Previous BF Sisk Dam Raise Commitment	\$ 708,000	\$ 539,328	\$ 168,672	\$ 590,000	\$ 50,672
14	Science Program	\$ 390,000	\$ -	\$ 390,000	\$ 325,000	\$ 325,000
15	Previous Technical Project Commitment	\$ 125,000	\$ -	\$ 125,000	\$ 104,167	\$ 104,167
	Sub Total	\$ 1,323,000	\$ 595,813	\$ 727,187	\$ 1,102,500	\$ 506,687
Legislative Advocacy/Public Information Representation:						
16	Federal Representation	\$ 360,000	\$ 270,000	\$ 90,000	\$ 300,000	\$ 30,000
17	State Representation	\$ 204,000	\$ 168,000	\$ 36,000	\$ 170,000	\$ 2,000
18	Public Information / Communication	\$ 183,150	\$ 145,557	\$ 37,593	\$ 152,625	\$ 7,068
	Sub Total	\$ 747,150	\$ 583,557	\$ 163,593	\$ 622,625	\$ 39,068
Other Professional Services:						
19	SGMA Services	\$ 1,243,240	\$ 762,142	\$ 481,098	\$ 1,036,033	\$ 273,891
20	Integrated Regional Water Management	\$ 110,362	\$ 18,171	\$ 92,191	\$ 91,968	\$ 73,797
21	Mizuno Consulting	\$ 57,000	\$ 46,262	\$ 10,738	\$ 47,500	\$ 1,238
22	Hallmark Group	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Total	\$ 1,410,602	\$ 826,575	\$ 584,027	\$ 1,175,502	\$ 348,926
Grassland Basin Drainage:						
23	GBD Specific	\$ 946,511	\$ 617,690	\$ 328,821	\$ 788,759	\$ 171,069
24	New UA Mud Slough Mitigation	\$ 50,000	\$ -	\$ 50,000	\$ 41,667	\$ 41,667
25	Use of Drain	\$ 158,400	\$ 59,832	\$ 98,568	\$ 132,000	\$ 72,168
26	Biological Monitoring	\$ 250,000	\$ 257,261	\$ (7,261)	\$ 208,333	\$ (48,928)
27	Groundwater WDR Specific	\$ 459,376	\$ 130,252	\$ 329,124	\$ 382,813	\$ 252,561
	Sub Total	\$ 1,864,287	\$ 1,065,035	\$ 799,252	\$ 1,553,573	\$ 488,538
OTHER:						
28	Executive Director	\$ 273,930	\$ 230,429	\$ 43,501	\$ 228,275	\$ (2,154)
29	Executive Secretary	\$ 48,061	\$ 38,692	\$ 9,369	\$ 40,051	\$ 1,359
30	General Counsel	\$ 261,348	\$ 196,137	\$ 65,211	\$ 217,790	\$ 21,653
31	Water Policy Director	\$ 273,425	\$ 219,736	\$ 53,689	\$ 227,854	\$ 8,118
32	Water Resources Program Manager	\$ 246,064	\$ 142,390	\$ 103,674	\$ 205,053	\$ 62,663
33	Special Programs Manager	\$ 108,156	\$ 115,803	\$ (7,647)	\$ 90,130	\$ (25,673)
34	Deputy General Counsel	\$ 161,797	\$ 141,251	\$ 20,546	\$ 134,831	\$ (6,420)
35	In-House Staff	\$ 167,889	\$ 96,510	\$ 71,379	\$ 139,908	\$ 43,398
36	Los Banos Administrative Office (LBAO)	\$ 50,000	\$ 5,202	\$ 44,798	\$ 41,667	\$ 36,465
37	Dissolved Oxygen Aerator	\$ 6,250	\$ 9,376	\$ (3,126)	\$ 5,208	\$ (4,168)
38	Other Services & Expenses	\$ 20,180	\$ 11,092	\$ 9,088	\$ 16,817	\$ 5,725
39	License & Continuing Education	\$ 2,800	\$ 180	\$ 2,620	\$ 2,333	\$ 2,153
40	Organizational Membership	\$ 101,750	\$ 94,496	\$ 7,254	\$ 84,792	\$ (9,704)
41	Conferences & Training	\$ 45,500	\$ 6,447	\$ 39,053	\$ 37,917	\$ 31,470
42	Travel/Mileage	\$ 71,500	\$ 58,364	\$ 13,136	\$ 59,583	\$ 1,219
43	Group Meetings	\$ 12,000	\$ 14,103	\$ (2,103)	\$ 10,000	\$ (4,103)
44	Telephone	\$ 6,300	\$ 1,783	\$ 4,517	\$ 5,250	\$ 3,467
	Sub Total	\$ 1,856,950	\$ 1,381,991	\$ 474,959	\$ 1,547,458	\$ 165,467
	Total Expenditures	\$ 8,788,709	\$ 5,110,817	\$ 3,677,892	\$ 7,323,924	\$ 2,213,107

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 - 12/31/23
FAC 02/05/24

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses 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	\$ 145,557	\$ 37,593	21%	12/31/23
<u>Other:</u>					
Executive Director	\$ 195,788	\$ 167,644	\$ 28,144	14%	12/31/23
Executive Secretary	\$ 27,307	\$ 21,984	\$ 5,323	19%	12/31/23
General Counsel	\$ 150,226	\$ 117,898	\$ 32,328	22%	12/31/23
In-House Staff	\$ 23,639	\$ 20,629	\$ 3,010	13%	12/31/23
Deputy General Counsel	\$ 44,799	\$ 46,593	\$ (1,794)	-4%	12/31/23
Los Banos Administrative Office (LBAO)	\$ 50,000	\$ 5,202	\$ 44,798	90%	6/1/23
Other Services & Expenses	\$ 3,000	\$ 3,304	\$ (304)	-10%	
License & Continuing Education	\$ 800	\$ 180	\$ 620	78%	
Organizational Membership	\$ 101,750	\$ 94,496	\$ 7,254	7%	
Conferences & Training	\$ 30,500	\$ 2,185	\$ 28,315	93%	
Travel/Mileage	\$ 10,000	\$ 20,967	\$ (10,967)	-110%	
Group Meetings	\$ 4,000	\$ 5,446	\$ (1,446)	-36%	
Telephone	\$ 1,300	\$ 1,288	\$ 12	1%	
Total Expenditures	\$ 926,259	\$ 709,858	\$ 216,401	23%	

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 - 12/31/23

FAC 02/05/24

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Kronick Moskovitz et al	\$ 702,000	\$ 407,568	\$ 294,432	42%	12/11/23
Kronick Moskovitz et al (annual cost)	\$ 20,000	\$ 3,980	\$ 16,020	80%	12/11/23
Pioneer Law Group	\$ 30,000	\$ 3,693	\$ 26,307	88%	12/4/23
Kahn, Soares & Conway	\$ 15,000	\$ 2,919	\$ 12,081	81%	6/30/23
Stoel Rives	\$ 50,000	\$ 10,391	\$ 39,609	79%	12/22/23
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	\$ 270,000	\$ 90,000	25%	12/26/23
State Representation	\$ 204,000	\$ 168,000	\$ 36,000	18%	12/17/23
<u>Other:</u>					
Executive Director	\$ 74,399	\$ 62,785	\$ 11,614	16%	12/31/23
Executive Secretary	\$ 20,754	\$ 16,708	\$ 4,046	19%	12/31/23
General Counsel	\$ 75,113	\$ 57,581	\$ 17,532	23%	12/31/23
Water Policy Director	\$ 235,369	\$ 202,681	\$ 32,688	14%	12/31/23
Special Programs Mgr	\$ 108,156	\$ 115,803	\$ (7,647)	-7%	12/31/23
Deputy General Counsel	\$ 111,998	\$ 93,185	\$ 18,813	17%	12/31/23
In-House Staff	\$ 17,602	\$ 15,819	\$ 1,783	10%	12/31/23
Dissolved Oxygen Aerator	\$ 6,250	\$ 4,688	\$ 1,562	25%	
Other Services & Expenses	\$ 10,000	\$ 7,788	\$ 2,212	22%	
License & Continuing Education	\$ 1,000		\$ 1,000	100%	
Conferences & Training	\$ 10,000	\$ 3,600	\$ 6,400	64%	
Travel/Mileage	\$ 50,000	\$ 35,476	\$ 14,524	29%	
Group Meetings	\$ 5,000	\$ 8,141	\$ (3,141)	-63%	
Telephone	\$ 1,500	\$ 495	\$ 1,005	67%	
Total Expenditures	\$ 2,923,141	\$ 1,491,301	\$ 1,431,840	49%	

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 - 12/31/23
FAC 02/05/24

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 - 12/31/23

FAC 02/05/24

EXPENDITURES	Annual Budget	Paid/ Expenses	Amount Remaining	% of Amt Remaining	Expenses 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	\$ 969	\$ 3,868	80%	12/31/23
Total Expenditures	\$ 30,337	\$ 39,655	\$ (9,318)	-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 - 12/31/23
 FAC 02/05/24

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
YUBA COUNTY WATER TRANSFERS
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
Sub Fund of Leg Ops #3 (FUND 28)

Report Period 3/1/23 - 12/31/23

FAC 02/05/24

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Kronick Moskovitz et al	\$ -	\$ 829	\$ (829)	0%	12/11/23
<u>Other Professional Services:</u>					
Mizuno Consulting	\$ 12,000	\$ 5,312	\$ 6,688	56%	12/4/23
<u>Other:</u>					
In-House Staff	\$ 15,000	\$ 4,265	\$ 10,735	72%	12/31/23
Total Expenditures	\$ 27,000	\$ 10,406	\$ 16,594	61%	

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 - 12/31/23
FAC 02/05/24

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses 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	\$ 16,953	\$ 53,047	76%	12/4/23
Cotchett, Pitre & McCarthy	\$ 40,000	\$ 974	\$ 39,026	98%	6/14/23
Kahn, Soares & Conway	\$ 45,000	\$ 2,667	\$ 42,333	94%	12/31/23
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	\$ 89,113	\$ 53,887	38%	11/30/23
Quality Data Processing/Load Calc (Summers)	\$ 176,255	\$ 114,872	\$ 61,383	35%	12/6/23
Flow Calculation/Station Maint. (Summers)	\$ 38,500	\$ 80,480	\$ (41,980)	-109%	11/30/23
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	\$ 170,620	\$ 72,380	30%	12/29/23
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	\$ 99,590	\$ (35,590)	-56%	11/29/23
Drainage Management Plan	\$ 13,200	\$ 27,821	\$ (14,621)	-111%	11/30/23
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	\$ 79,693	\$ 20,307	20%	12/31/23
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	\$ 26,578	\$ 89,252	77%	12/6/23
Farm Evaluation Plan (Summers)	\$ 23,100	\$ 8,521	\$ 14,579	63%	10/31/23
NMP Summary Report	\$ 20,915	\$ 12,827	\$ 8,088	39%	12/6/23
MPEP Group Workplan	\$ 5,400	\$ 2,089	\$ 3,311	61%	12/14/23
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	\$ 55,220	\$ 12,380	18%	12/7/23
Develop Web Portal	\$ 5,648	\$ 3,081	\$ 2,567	45%	12/6/23
Collect State Board Fee	\$ 126,000		\$ 126,000	100%	
Annual Monitoring Report (Summers)	\$ 46,200	\$ 8,521	\$ 37,679	82%	11/30/23
CVGMC Data	\$ 2,700	\$ 1,977	\$ 723	27%	9/30/23
<u>Other:</u>					
General Counsel	\$ 2,896	\$ 4,904	\$ (2,008)	-69%	12/31/23
In-House Staff	\$ 965	\$ 2,669	\$ (1,704)	-177%	12/31/23
Dissolved Oxygen Aerator	\$ -	\$ 4,688	\$ (4,688)	0%	
Other Services & Expenses	\$ -	\$ -	\$ -	0%	
Telephone	\$ -	\$ -	\$ -	0%	
Total Expenditures	\$ 2,078,148	\$ 1,103,952	\$ 974,196	47%	

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 - 12/31/23
FAC 02/05/24

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses 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	\$ 238,246	\$ (92,153)	-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	\$ 11,464	\$ (4,364)	-61%	12/31/23
Water Resources Program Manager	\$ 62,400	\$ 59,685	\$ 2,715	4%	12/31/23
Accounting	\$ 2,916	\$ 2,451	\$ 465	16%	12/31/23
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%	
Total Expenditures	\$ 525,332	\$ 730,576	\$ (205,244)	-39%	

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 - 12/31/23
FAC 02/05/24

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses 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	\$ 2,437	\$ 5,799	70%	12/31/23
Water Resources Program Manager	\$ 70,200	\$ 38,498	\$ 31,702	45%	12/31/23
Accounting	\$ 2,808	\$ 275	\$ 2,533	90%	12/31/23
Hydrotech 3	\$ 23,712	\$ 12,776	\$ 10,936	46%	12/31/23
License & Continuing Education	\$ 250		\$ 250	100%	
Conferences & Training	\$ 1,250	\$ 160	\$ 1,090	87%	
Travel/Mileage	\$ 2,500	\$ 391	\$ 2,109	84%	
Group Meetings	\$ 500		\$ 500	100%	
Telephone	\$ 1,250		\$ 1,250	100%	
Total Expenditures	\$ 562,382	\$ 175,906	\$ 386,476	69%	

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 - 12/31/23
FAC 02/05/24

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses 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	\$ 36,225	\$ 33,975	48%	12/31/23
Accounting	\$ 2,808	\$ 275	\$ 2,533	90%	12/31/23
Hydrotech 3.	\$ 23,712	\$ 12,776	\$ 10,936	46%	12/31/23
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%	
Total Expenditures	\$ 562,382	\$ 182,192	\$ 380,190	68%	

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 - 12/31/23

FAC 02/05/24

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	\$ 18,171	\$ 11,760	39%	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	\$ 7,982	\$ 35,282	82%	12/31/23
Water Policy Director	\$ 14,484	\$ 1,109	\$ 13,375	92%	12/31/23
Accounting	\$ 2,268	\$ 200	\$ 2,068	91%	12/31/23
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	\$ 27,462	\$ 158,144	85%	

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 - 12/31/23
FAC 02/05/24

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Pioneer Law Group	\$ -		\$ -	0%	
<u>Other:</u>					
General Counsel	\$ 5,000	\$ 2,803	\$ 2,197	44%	12/31/23
In-House Staff	\$ 4,235	\$ 1,899	\$ 2,336	55%	12/31/23
Total Expenditures	\$ 9,235	\$ 4,702	\$ 4,533	49%	

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 - 12/31/23
FAC 02/05/24

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Pioneer Law Group	\$ -	\$ 534	\$ (534)	0%	12/4/23
<u>Other Professional Services:</u>					
Mizuno Consulting	\$ 10,000	\$ 24,650	\$ (14,650)	-147%	12/4/23
<u>Other:</u>					
General Counsel					
Special Projects Coordinator	\$ -	\$ -	\$ -	0%	
In-House Staff	\$ 10,000	\$ 6,092	\$ 3,908	39%	12/31/23
Sacramento Administrative Office (SAO)					
Other Services & Expenses					
License & Continuing Education					
Conferences & Training					
Travel/Mileage					
Group Meetings	\$ -	\$ 164	\$ (164)	0%	
Telephone					
Total Expenditures	\$ 20,000	\$ 31,440	\$ (11,440)	-57%	

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 - 12/31/23
FAC 02/05/24

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Kronick Moskovitz et al	\$ 75,000	\$ 2,507	\$ 72,493	97%	12/11/23
Kronick Moskovitz et al (annual costs)	\$ 1,500		\$ 1,500	100%	
Pioneer Law Group	\$ 50,000	\$ 9,260	\$ 40,740	81%	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	\$ 664	\$ 25,423	97%	12/31/23
Total Expenditures	\$ 197,587	\$ 30,750	\$ 166,837	84%	

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 - 12/31/23
 FAC 02/05/24

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses 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	\$ 539,328	\$ 168,672	24%	12/19/23
<u>Other:</u>					
General Counsel	\$ 6,000	\$ 12,130	\$ (6,130)	-102%	12/31/23
In-House Staff	\$ 6,125	\$ 14,644	\$ (8,519)	-139%	12/31/23
Total Expenditures	\$ 740,125	\$ 572,510	\$ 167,615	23%	

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 - 12/31/23
 FAC 02/05/24

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Other:</u>					
In-House Staff	\$ 1,175	\$ 107	\$ 1,068	91%	12/31/23
Total Expenditures	<u>\$ 1,175</u>	<u>\$ 107</u>	<u>\$ 1,068</u>	<u>91%</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 December, 2023
DATES: 02.05.24 FAC and 02.08.24 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 December 31, 2023 are over budget by \$956,033. This unfavorable variance is the result of unbudgeted DWR conveyance charges for DCI activity of \$3,182,645. O&M expenditures are below budget, and favorable variances totaling \$2,226,612 are offsetting these overages to arrive at the net amount. Staff has included DWR wheeling charges as an anticipated expense in the next budget cycle.

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.

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)

Proposed O&M Water Rates for WY24 have been prepared for the new water year.



San Luis & Delta Mendota-Water Authority
02.05.24 FAC and 02.08.24 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					\$ 3,114,752	\$ 90,598.30	
SL Drain \$	245,213							\$ 245,213
\$	17,447,862	\$ 10,329,520	\$ 270,805	\$ 69,935	\$ 3,327,039	\$ 3,114,752	\$ 90,598	\$ 245,213

R, O&M BUDGET BY COST POOLS THROUGH: DECEMBER 31, 2023
83.33%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	6,472,502	\$ 3,905,508			\$ 2,566,994			
JPP \$	4,574,469	\$ 4,574,469						
WW \$	170,608	\$ 127,956			\$ 42,652			
Intertie O&M / DWR Conveyance \$	225,671		\$ 225,671					
Volta Wells \$	58,279			\$ 58,279				
Mendota Pool \$	162,885				\$ 162,885			
O'Neill \$	2,671,126					\$ 2,595,627	\$ 75,499	
SL Drain \$	204,345							\$ 204,345
\$	14,539,885	\$ 8,607,933	\$ 225,671	\$ 58,279	\$ 2,772,531	\$ 2,595,627	\$ 75,499	\$ 204,345

R, O&M Actual COSTS BY COST POOLS THROUGH: DECEMBER 31, 2023

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	6,002,808	\$ 3,622,095			\$ 2,380,714			
JPP \$	3,320,437	\$ 3,320,437						
WW \$	68,656	\$ 51,492			\$ 17,164			
Intertie O&M / DWR Conveyance \$	3,408,316		\$ 3,408,316					
Volta Wells \$	15,494			\$ 15,494				
Mendota Pool \$	116,915				\$ 116,915			
O'Neill \$	2,451,604					\$ 2,382,310	\$ 69,294	
SL Drain \$	111,687							\$ 111,687
\$	15,495,917	\$ 6,994,024	\$ 3,408,316	\$ 15,494	\$ 2,514,793	\$ 2,382,310	\$ 69,294	\$ 111,687

R, O&M BUDGET vs Actual COSTS THROUGH: DECEMBER 31, 2023

	TOTAL	UPPER	INTERTIE & DWR		LWR/POOL	O'NEILL O&M		
			Conveyance	Volta Wells		DIRECT	STORAGE	SL DRAIN
R, O&M Budget \$	14,539,885	\$ 8,607,933	\$ 225,671	\$ 58,279	\$ 2,772,531	\$ 2,595,627	\$ 75,499	\$ 204,345
R, O&M Actual \$	15,495,917	\$ 6,994,024	\$ 3,408,316	\$ 15,494	\$ 2,514,793	\$ 2,382,310	\$ 69,294	\$ 111,687
Difference \$	(956,033)	\$ 1,613,910	\$ (3,182,645)	\$ 42,785	\$ 257,738	\$ 213,317	\$ 6,205	\$ 92,658
	OVER	UNDER	OVER	UNDER	UNDER	UNDER	UNDER	UNDER
	-6.575243%	OVER BUDGET						Page 2

San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2023 through December 31, 2023
FAC 2/05/24 & BOD 2/08/24

		FY Budget 3/1/23 - 2/29/24		Actual To Date Paid/Pending		% of Budget	Notes	Budget Amount Remaining
Operate & Maintain DMC	S/F 02	5,407,539		4,088,370		75.60%		1,319,169
Operate & Maintain Wasteways	S/F 04	133,829		44,405		33.18%		89,424
Mendota Pool	S/F 05	127,829		106,995		83.70%		20,834
Operate & Maintain JPP	S/F 11	3,532,461		2,193,776		62.10%		1,338,685
Intertie Maintenance	S/F 12	183,548	A	221,263		120.55%		(37,715)
Volta Wells Pumping	S/F 13	46,381		11,483		24.76%		34,898
Operate & Maintain O'Neill	S/F 19	2,118,671		1,650,523		77.90%		468,148
Maintain Tracy Fish Facility	USBR 30	36,347		292,981		806.07%		(256,634)
Operate & Maintain San Luis Drain	S/F 41	160,495		73,815		45.99%		86,680
Maintain Delta Cross Channel	USBR 44	38,500		11,589		30.10%		26,911
Safety Equipment Training	50	322,300		14,796		4.59%		307,503
IT Expense	51	774,335		453,804		58.61%		320,531
Warehousing	52	236,695		81,804		34.56%		154,891
Tracy Field Office Expense	54	624,985		486,935		77.91%		138,050
Direct Administrative/General Expense	56	1,154,281		1,315,165		113.94%		(160,884)
Indirect O & M LBAO Admin.	58	2,633,617		1,884,338		71.55%		749,279
TOTAL		17,531,812		12,932,042		73.76%		4,599,770
Total from Self-Funding - page 2		17,447,862		12,431,268		71.25%		5,016,594
Total from USBR - page 3		83,950		419,145		499.28%		(335,195)
Total from Special Projects - page 4		-		81,629				(81,629)
Totals		17,531,812		12,932,042				4,599,770
YTD %				83.33%				

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 December 31, 2023

FAC 2/05/24 & BOD 2/08/24

		FY Budget 3/1/23 - 2/29/24		Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
Operate & Maintain DMC	02	5,407,539		4,088,370	75.60%	1,319,169
Operate & Maintain Wasteways	04	133,829		44,405	33.18%	89,424
Mendota Pool	05	127,829		106,995	83.70%	20,834
Operate & Maintain JPP	11	3,532,461		2,193,776	62.10%	1,338,685
Intertie Maintenance	12	183,548	A	221,263	120.55%	(37,715)
Volta Wells Pumping	13	46,381		11,483	24.76%	34,898
Operate & Maintain O'Neill	19	2,118,671		1,650,523	77.90%	468,148
Operate & Maintain San Luis Drain	41	160,495		73,815	45.99%	86,680
Total Direct O & M		11,710,753		8,390,630	71.65%	3,320,123
Safety Equipment Training	50	321,789		14,111	4.39%	307,678
IT Expense	51	773,108		432,789	55.98%	340,319
Warehousing	52	236,320		78,016	33.01%	158,305
Tracy Field Office Expense	54	623,995		464,385	74.42%	159,610
Direct Administrative/General Expense	56	1,152,452		1,254,260	108.83%	(101,808)
Indirect O & M LBAO Admin.	58	2,629,444		1,797,077	68.34%	832,367
Total Indirect Allocated to O & M		5,737,109		4,040,638	70.43%	1,696,471
Total SLDMWA O&M		17,447,862		12,431,268	71.25%	5,016,594

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 December 31, 2023

FAC 2/05/24 & BOD 2/08/24

	FY Budget 3/1/23 - 2/29/24	Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
Maintain Tracy Fish Facility 30	36,347	292,981	806.07%	(256,634)
Maintain Delta Cross Channel 44	38,500	11,589	30.10%	26,911
Total Direct USBR Facilities	74,847	304,570	406.92%	(229,723)
Safety Equipment Training 50	511	400	78.37%	110
IT Expense 51	1,227	12,272	1000.41%	(11,045)
Warehousing 52	375	2,212	589.96%	(1,837)
Tracy Field Office Expense 54	990	13,168	1329.96%	(12,178)
Direct Administrative/General Expense 56	1,829	35,566	1944.95%	(33,737)
Indirect O & M LBAO Admin. 58	4,172	50,957	1221.36%	(46,785)
Total Indirect Allocated USBR Facilities	9,103	114,575	1258.63%	(105,472)
TOTAL USBR FACILITIES	83,950	419,145	499.28%	(335,195)

San Luis & Delta-Mendota Water Authority

DMC Indirect Cost Allocated to Special Projects

March 1, 2023 through December 31, 2023

FAC 2/05/24 & BOD 2/08/24

		Allocated To Date		
Safety Equipment Training	50	285		
IT Expense	51	8,743		
Warehousing	52	1,576		
Tracy Field Office Expense	54	9,382		
Direct Administrative/General Expense	56	25,339		
Indirect O & M LBAO Admin.	58	36,304		
Total Indirect Allocated to SPECIAL PROJECTS		81,629		
TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS		81,629		

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2023 through December 31, 2023

FAC 2/05/24 & BOD 2/08/24

		FY Budget 3/1/23 - 2/29/24	Actual To Date Paid/Pending	% of Budget	Notes	Budget Amount Remaining
Capital Improvement Projects	CIP 25	2,297,700	3,084,292	134.23%		(786,592)
Extra Ordinary O&M	EO&M 26	6,198,000	3,931,954	63.44%		2,266,046
Operate & Maintain DMC	S/F 02	5,407,539	4,088,370	75.60%		1,319,169
Operate & Maintain Wasteways	S/F 04	133,829	44,405	33.18%		89,424
Mendota Pool	S/F 05	127,829	106,995	83.70%		20,835
Operate & Maintain JPP	S/F 11	3,532,461	2,193,776	62.10%		1,338,685
Intertie Maintenance	S/F 12	183,548	221,263	120.55%	A	(37,715)
Volta Wells Pumping	S/F 13	46,381	11,483	24.76%		34,899
Operate & Maintain O'Neill	S/F 19	2,118,671	1,650,523	77.90%		468,147
Maintain Tracy Fish Facility	USBR 30	36,347	292,981	806.07%		(256,634)
Operate & Maintain Tracy USBR	USBR 33	-	-	0.00%		-
Operate & Maintain San Luis Drain	S/F 41	160,495	73,815	45.99%		86,680
Maintain Delta Cross Channel	USBR 44	38,500	11,589	30.10%		26,911
Safety Equipment Training	50	349,917	16,277	4.65%		333,640
IT Expense	51	840,688	499,212	0.00%		341,476
Warehousing	52	256,978	89,989	35.02%		166,989
Tracy Field Office Expense	54	678,540	535,658	78.94%		142,882
Direct Administrative/General Expense	56	1,253,190	1,446,760	115.45%		(193,570)
Indirect O & M LBAO Admin.	58	2,859,290	2,072,885	72.50%		786,405
TOTAL		26,519,903	20,372,227	76.82%		6,147,676
Total from Self-Funding - page 2		17,447,862	12,431,268	71.25%		5,016,594
Total from USBR - page 3		83,950	419,145	499.28%		(335,195)
Total from Special Projects - page 4		-	81,629			(81,629)
Total from EO&M		8,988,091	7,440,185	82.78%		1,547,906
Totals		26,519,903	20,372,227			6,147,676
YTD %			83.33%			

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 December 31, 2023

FAC 2/05/24 & BOD 2/08/24

		Actual Paid/Pending Expense	% Direct Labor to Total Labor	Allocated Indirect Based on Direct Labor %	Total Expense Direct & Indirect
Operate & Maintain DMC	S/F 02	4,088,370	41.08%	1,914,439	6,002,809 *
Operate & Maintain Wasteways	S/F 04	44,405	0.52%	24,251	68,656 *
Mendota Pool	S/F 05	106,995	0.21%	9,919	116,914 *
Operate & Maintain Jones Pumping Pl	S/F 11	2,193,776	24.17%	1,126,661	3,320,437 *
Intertie Maintenance	S/F 12	221,263	2.63%	122,404	343,667 *
Intertie DWR Conveyance	S/F 12	3,064,650			3,064,650 *
Volta Wells Pumping	S/F 13	11,483	0.09%	4,011	15,494 *
Operate & Maintain O'Neill	S/F 19	1,650,523	17.19%	801,081	2,451,604 *
Maintain Tracy Fish Facility	USBR 30	292,981	2.32%	108,227	401,208
Operate & Maintain San Luis Drain	S/F 41	73,815	0.81%	37,872	111,687 *
Maintain Delta Cross Channel	USBR 44	11,589	0.14%	6,348	17,937
CIP	25	3,084,292	4.51%	210,314	3,294,606
EO&M & Scada Project	26	3,931,954	4.58%	213,625	4,145,579
SPECIAL PROJECTS	XX		1.75%	81,629	81,629
				4,660,781	23,436,877
			100.00%		
Safety Equipment Training	50	16,277			
IT Expense	51	499,212			
Warehousing	52	89,989			
Tracy Field Office Expense	54	535,658			
Direct Administrative/General Expense	56	1,446,760			(7,440,185) less CIP&EO&M
Indirect O & M LBAO Admin.	58	2,072,885			(419,145) less USBR Facilities
Total Indirect to be Allocated			4,660,781		(81,629) less Special Projects
TOTAL		23,436,877			15,495,917 *SLDMWA O&M Costs
		includes intertie DWR conveyance			

20,372,227 w/o intertie DWR conveyance

12,431,268 O&M

San Luis & Delta-Mendota Water Authority
Procurement Activity Report
From January 1, 2024 to January 31, 2024

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
1/29/2024	OPP Transformer Rehabilitations	Cal Electro, Inc.	\$ 52,782.71	\$3,155,800.00	1.67%	Removal of concrete foundations have been mission critical to the completion of the transformer rehabilitation project

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.