



Meeting Agenda

Date & Time: 1/8/2026 | 8:30 AM

Location: SLDMWA Boardroom

Notice of Finance & Administration Committee Special Meeting / Joint Finance & Administration Committee Special Meeting-Special Board Workshop

842 6th Street, Los Banos
(List of Member/Alternate Telephonic Locations Attached)

Public Participation Information

Join Zoom Webinar -

<https://us02web.zoom.us/j/83177263463?pwd=1uOnLCIlgHF2ogQjPMIDdqkj2rFz06Y.1>

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 special meeting of the Finance & Administration Committee ("FAC") and a joint special 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

Item	Topic	Lead
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- | | | |
|----|--|--|
| 1. | Call to Order/Roll Call | |
| 2. | Finance & Administration Committee to Consider Corrections to the Agenda for the Finance & Administration Committee Meeting only, as Authorized by Government Code Section 54950 <i>et seq.</i> | |
| 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 or Board's jurisdiction. Public comment is limited to no more than three minutes per person. For good cause, the Chair of the Finance & Administration Committee may waive this limitation. | |

ACTION ITEMS

- | | | |
|----|--|---------------------|
| 4. | Approval of December 8, 2025 Meeting Minutes | |
| 5. | Recommendation to Board of Directors Regarding Fifth Amendment to DMC Subsidence Correction Project Task Order with Hallmark Group | Arroyave,
McNeil |

**Capital Program Management and Related Increase in Expenditure of
Up to \$198,580 Utilizing FY 2021, FY 2022, and/or FY 2023 EO&M Budget
Funds****REPORT ITEMS**

- | | | |
|------------|---|---------|
| 6. | FY26 Activity Agreements Budget to Actual Report through 11/30/25 | Tarka |
| 7. | FY26 O&M Budget to Actual Report through 11/30/25 | Tarka |
| 8. | Contract/Procurement Activity Reports | Tarka |
| 9. | Accounting Updates | Tarka |
| 10. | Executive Director's Report
(May include reports on activities within the Finance & Administration
Committee's jurisdiction re: 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) | Barajas |
| 11. | Committee Member Reports | |
| 12. | ADJOURNMENT | |

Persons with a disability may request disability-related modification or accommodation by contacting Cheri Worthy or Sandi Ginda at the San Luis & Delta-Mendota Water Authority Office, 842 6th Street, P.O. Box 2157, Los Banos, California, via telephone at (209) 826-9696, or via email at cheri.worthy@sldmwa.org. 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/>.

SLDMWA FINANCE & ADMINISTRATION COMMITTEE SPECIAL MEETING TELEPHONIC LOCATIONS

JANUARY 8, 2026

15671 W. Oakland Ave
Five Points, CA 93624

5700 Almaden Expressway
San Jose, CA

13076 E Mountain View Road
Scottsdale, AZ 85259

2535 Dover Court
Lakewood, CO 80215



Meeting Minutes

Date & Time: 12/8/2025 | 12:00 PM
Location: SLDMWA Boardroom
842 6th Street, Los Banos

San Luis & Delta-Mendota Water Authority Finance and Administration Committee Regular Meeting and Joint Finance and Administration Committee Regular Meeting – Special Board of Directors Workshop

Attendance

Committee Members Present

Ex-Officio: Absent
Division 1: Anthea Hansen, Chair/Member
Division 2: Justin Diener, Member (ZOOM)
Stephen Farmer, Alternate
Division 3: Jarrett Martin, Alternate
Division 4: Brett Miller, Member
Division 5: Manny Amorelli, Alternate
FWA: Wilson Orvis, Alternate

Division 5: Manny Amorelli, Director
FWA Representative: Absent

Authority Representatives Present

Federico Barajas, Executive Director
Pablo Arroyave, Chief Operating Officer
Rebecca Akroyd, General Counsel
Rebecca Harms, Deputy General Counsel
Ray Tarka, Director of Finance
Eddie Reyes, Information Systems Technician

Board of Directors Present

Division 1: Anthea Hansen, Director
Division 2: Justin Diener, Alternate (ZOOM)
Division 3: Jarrett Martin, Director
Division 4: Brett Miller, Alternate

Others Present

None

Agenda

Item	Topic	Lead
1.	Call to Order/Roll Call – The meeting was called to order by Committee Chair Anthea Hansen at approximately 12:00 p.m. and roll was called.	
2	Additions or Corrections to the Agenda of Items, as authorized by Government Code Section 54950 et seq. – No additions or corrections.	
3.	Opportunity for Public Comment – No public comment.	
4.	Finance and Administration Committee to Consider Approval of the November 3, 2025 Meeting Minutes – M/S - On a motion made by Member Brett Miller, seconded by Alternate Wilson Orvis, the Committee approved the November 3, 2025 meeting minutes. Vote: Ayes – Hansen, Diener, Martin, Miller, Amorelli, Orvis; Nays – 0; Abstentions – 0.	

5. **FY26 Activity Agreements Budget to Actual Report through 10/31/25 -** Tarka
Director of Finance Raymond Tarka presented the Budget to Actual Report through October 31, 2025 for the Activity Agreement funds. Tarka stated the budget was trending positive overall with actual spending ending October 31, 2025 at \$5,199,228 or 38.71% of the approved budget.
6. **FY26 O&M Budget to Actual Report through 10/31/2025 –** Director of Finance Raymond Tarka reported that for WY25, the self-funded routine O&M expenses through October 31, 2025 are under budget by \$442,915 or 2.92%, mainly due to the timing of expenditures for O&M expenses in most cost pools. Intertie conveyance costs continue to trend over-budget. The fiscal year 2024 and 2025 audits are underway and will be completed as soon as possible. Tarka answered questions throughout the presentation. Tarka
7. **Contract/Procurement Activity Report –** Director of Finance Raymond Tarka presented the Contract/Procurement Activity Report for the period of November 1, 2025 through November 30, 2025. On November 12th, a contract was issued with Target Specialty Products in the amount of \$130,326.05 for the supply and delivery of pesticides. The funding source is the O&M budget. On November 13th, a fourth contract change order was issued with DHR Hydro, Inc. in the amount of \$84,100.00 for the arc flash investigation and fault analysis project. Tarka
8. **Accounting Updates –** Director of Finance Raymond Tarka began by reviewing the corrective action plan in response to the FY2023 single audit findings. Tarka stated that staff has begun a grant management certification program in order to better manage grant funds and reporting. The accounting department is now fully staffed, which will assist with any backlog work and a compressed audit timeline. Tarka answered questions throughout the presentation. Tarka
9. **Executive Director's Report** Barajas
 - a. **O'Neill Pumping/Generating Plant –** Executive Director Federico Barajas reported that repayment negotiations with U.S. Bureau of Reclamation will take place tomorrow. \$11.6 million has already been awarded for the O'Neill Pumping Plan Rehabilitation Project.
 - b. **Budget Workshop –** Executive Director Federico Barajas reported that the annual budget workshop will take place December 18th at Hotel Mission De Oro.
 - c. **Operations –** Chief Operating Officer Pablo Arroyave reported that the DCI outage is expected to be completed by the end of the week. Arroyave also reported that Hitachi was able to come out to the O'Neill Pumping/Generating Plant this week to test the spare transformer to see if foreign material is present.
10. **Committee Member Reports –** No reports.

11. **Reports Pursuant to Government Code Section 54954.2(a)(3)** – No reports.
12. **Adjournment** - The meeting was adjourned at approximately 12:30 p.m.



Official Memorandum

PO Box 2157
Los Baños, CA 93635
sldmwa.org

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

From: Pablo Arroyave, Chief Operating Officer
Jaime McNeil, Engineering Manager

Date: January 8, 2026

RE: Recommendation to Board of Directors to Authorize Fifth Amendment to DMC Subsidence Correction Project Task Order with Hallmark Group Capital Program Management and Related Increase in Expenditure of Up to \$198,580 utilizing FY 2021, FY 2022, and/or FY 2023 EO&M Budget Funds

Background

On January 9th, 2025, the Board of Directors adopted Resolution No. 2025-539 adopting the complete Fiscal Year 2026 budget. In adopting the complete Fiscal Year (FY) 2026 Budget, the Board specifically approved and authorized the extension of the existing Hallmark Group Capital Program Management (Hallmark Group or Hallmark) contract to continue supporting the Delta-Mendota Canal (DMC) Subsidence Correction Project, utilizing FY 2021, FY 2022, and/or FY 2023 EO&M (Fund 25) budget funds, with an expectation for reimbursement utilizing DWR grant funds.

Issue for Decision

Whether or not to authorize a Fifth Amendment to the DMC Subsidence Correction Project Task Order with the Hallmark Group and related increase in expenditure of up to \$198,580 utilizing FY 2021, FY 2022, and/or FY 2023 EO&M Budget Funds.

Recommendation

Staff recommends authorizing the proposed Fifth Amendment and related increase in expenditure.

Analysis

On April 14, 2025, the Water Authority executed a Third Amendment to the existing professional services agreement with the Hallmark Group, where Task Order 1 was renewed as Task Order 1 – FY 2026 for Project Management and Design Review Services for the Delta-Mendota Canal Subsidence Correction Project (Project) in the amount of \$766,187. This task order amount was based on an assumed spend rate of \$64,000 a month, which aligned with the previous six months of invoices. However, given the increased work required to further the Project this fiscal year, Hallmark's actual spend rate is currently tracking at \$80,000 a month,

leading to a budget deficit resulting in this proposed Fifth Amendment¹ and need for Board authorization for an increase in expenditure of up to \$198,580 utilizing FY 2021, FY 2022, and/or FY 2023 EO&M budget funds. As noted above, EO&M budget funds would be used to cover cash flow needs, which would later be reimbursed utilizing DWR grant funds.

The increased costs to support the project can be attributed to the numerous shifts in direction as additional information emerged, and stakeholder needs evolved. This iterative refinement required corresponding adjustments to the scope, schedule, and technical approach. Additionally, the level of administrative support required by the U.S. Bureau of Reclamation exceeded initial expectations, resulting in increased coordination, documentation, and facilitation efforts beyond the originally anticipated workload.

Throughout the timeline, key tasks such as design consultant management, high priority bridge analysis, CP1 alternative scenario development, alternate delivery approach development, underwater repairs, benefit-cost analysis, and procurement preparations have been completed and adapted by Hallmark to incorporate feedback from the Planning Committee and Reclamation. Hallmark's continued support of the Project is critical to its success.

Budget Implications

The additional proposed expenditure of up to \$198,580 will be funded utilizing existing FY 2021, FY 2022, and/or FY 2023 EO&M Funds, reimbursed by the DWR Grant.

Attachments

1. Draft Fifth Amendment to DMC Subsidence Correction Project Task Order with Hallmark Group

¹ Note: The Fourth Amendment was a no cost time extension to the task executed on June 30, 2025.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

FIFTH AMENDMENT TO AGREEMENT FOR PROFESSIONAL SERVICES FOR PROJECT MANAGEMENT SERVICES TO SUPPORT THE EXTRAORDINARY OPERATION & MAINTENANCE AND CAPITAL IMPROVEMENT PROGRAMS FOR THE SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

This Fifth Amendment to F25-ALL-018 is made and entered into effective January __, 2026 by and between San Luis & Delta-Mendota Water Authority (“SLDMWA”) and HGCPM, Inc., a California Corporation (“Consultant”).

WHEREAS, on September 13, 2024, SLDMWA and Consultant entered into a task order Agreement. Whereby Consultant would perform project management services; and

WHEREAS, on September 13, 2024 SLDMWA and Consultant entered into a Task Order 1. Whereby Consultant would perform project management and design review services for the Delta-Mendota Canal Subsidence Correction Project.

WHEREAS, on October 10, 2024 SLDMWA and Consultant entered into a Task Order 2. Whereby Consultant would develop cost estimates for the projects identified on the SLDMWA EO&M/CIP Ten Year Plan.

WHEREAS, on December 17, 2025, SLDMWA and Consultant executed a First Amendment Whereby Exhibit C – Fees, Hourly Rates and Reimbursable Costs/expenses hourly rate sheet was increased.

WHEREAS, on February 21, 2025, SLDMWA and Consultant executed a Second Amendment Whereby the historical record was modified and corrected to include the Task Order 1 and 2 executions under the First Amendment.

WHEREAS, on April 14, 2025, SLDMWA and Consultant executed a Third Amendment Whereby Task Order 1 was renewed under Task Order 1 FY26 – Project Management & Design Review Services for the Delta-Mendota Canal Subsidence Correction Project.

WHEREAS, on June 30, 2025, SLDMWA and Consultant executed a Fourth Amendment Whereby Task Order 2 performance period was extended through July 31, 2025.

NOW, THEREFORE, THE PARTIES ENTER INTO THIS FIFTH AMENDMENT TO F25-ALL-018 WITH THE CHANGES OUTLINED BELOW:

1. MODIFY TASK ORDER 1 FY26 - PROJECT MANAGEMENT & DESIGN REVIEW SERVICES FOR THE DELTA-MENDOTA CANAL SUBSIDENCE CORRECTION PROJECT

- a) Increase Total Budget Maximum by \$198,580.00**
 - **Currently reads as: \$766,187.00**
 - **Change to read as: \$964,767.00**

2. MODIFY EXHIBIT C – Fees, Hourly Rates and Reimbursable Costs/expenses

- a. Replace the current classification & rate schedule with a new 2026 rate sheet.**

Please refer to Attachment 1 for budget implication(s) and updated Rate Sheet.

All other tasks, terms and conditions on original task order agreement remain unchanged.

IN WITNESS WHEREOF, this Amendment has been executed by and on behalf of the parties hereto, the day, month and year so indicated above. If Contractor is a corporation, partnership or limited liability company, documentation must be provided that the person signing below for Consultant has the authority to do so and to so bind Consultant to the terms of this Agreement.

<u>Consultant</u>	<u>San Luis & Delta-Mendota Water Authority</u>
By: _____ Signature	By: _____ Pablo R. Arroyave
_____	Chief Operating Officer
Title	San Luis & Delta-Mendota Water Authority

Print Name	

Company Name	

➤ **AMENDMENT 5 TO TASK ORDER 1
PROJECT MANAGEMENT AND
DESIGN REVIEW SERVICES FOR THE
DELTA-MENDOTA CANAL
SUBSIDENCE CORRECTION
PROJECT**

For San Luis Delta-Mendota Water Authority (SLDMWA)

December 23, 2025

RATES

HALLMARK CLASSIFICATION	RATE
Program Manager, Principal, Director, and Strategic Advisor	\$362 /hr.
Senior Strategic Advisor	\$300 /hr.
Project Controls Manager	\$260 /hr.
Senior Project Controls	\$210 /hr.
Senior Project Manager	\$285/hr.
Project Manager III	\$235 /hr.
Project Manager II	\$210 /hr.
Project Manager I	\$195 /hr.
Project Analyst	\$195 /hr.
Project Coordinator II	\$185 /hr.
Project Coordinator I	\$155 /hr.
Project Controls Coordinator	\$155 /hr.
Project Administrator	\$130 /hr.

Hourly rates are inclusive of all overhead and administrative expenses. Travel and other incidental expenses, not included in the contract, shall be reimbursed at cost. Mileage expenses shall be reimbursed at the current IRS rate. Upon request, Hallmark Group will provide a cost proposal for additional staff that may be required to support the client. Other costs will be determined upon final scope requirements and approved by the client.

This rate schedule shall be escalated annually as mutually agreed to by Hallmark Group and the client and will incorporate year-over-year increases per the U.S. Bureau of Labor Statistics Employment Cost Index for Professional and Business Services.

AMENDMENT 4 – SCOPE AND COST ESTIMATE – FY26

(3 MONTHS: DEC25 – FEB26)

Task Code	Billing Category	Task	Total Cost FY26 Amd
1	Design Support	Management of the design consultant for the Subsidence Project.	\$ 18,639
2	Advisory Services	Review, comment, and provide recommendations regarding the design for rehabilitation of the Upper DMC Subsidence Correction Project.	\$ 9,320
3	Controls, Reporting, and Contracts	Development of a formal Request for Proposal (RFP) and selection and management of a qualified bridge design consultant for the placement of impacted bridges.	\$ -
4	Advisory Services	Assist in the development and implementation of a plan to initiate construction activities for the Subsidence Project to enable full utilization of state grant funding.	\$ 27,959
5	Controls, Reporting, and Contracts	Assist in the solicitation, selection, and management of construction contractor(s) as needed for the project.	\$ 46,598
6	Advisory Services	Coordination with stakeholders, including but not limited to Reclamation, Water/Irrigation Districts, Caltrans, Cities and Counties.	\$ 18,639
7	Advisory Services	Lead and manage the Planning Committee, a subcommittee to the Finance & Administration Committee.	\$ 18,639
8	Grant Admin	Department of Water Resources, Grant Administration (Agreement and Reporting Management)	\$ 4,067
9	Allocated to Billing Categories as Appropriate	Attend meetings and provide support as needed for the work in Task Order 1.	\$ 23,892
10	Controls, Reporting, and Contracts	Begin the collection and processing of information necessary to ascertain costs, develop reports, archive documents, and track and administer billing.	\$ 18,639
11	Other Direct Costs	Other Direct Cost Reimbursement – Travel	\$ 12,190
Total			\$ 198,580

FY26 COST SUMMARY (3 MONTHS: DEC25 – FEB26)

TASK ORDER 1 - AMENDMENT 4			FY26			Total
DMC Subsidence Correction Project			Dec-25	Jan-26	Feb-26	
Staff	Billing Classification	Rate	Hrs	Hrs	Hrs	Hrs
C. Gardner	Program Mgr/Strategic Advisor	\$ 362	15.0	44.0	44.0	103
C. Curtis	Strategic Advisor	\$ 362	-	0.7	0.7	1
T. Birminham	Strategic Advisor	\$ 362	-	0.7	0.7	1
J. Alwan	Sr. Project Manager	\$ 285	2.0	3.0	3.0	8
J. Shin-Lee	Project Manager III	\$ 235	20.0	112.0	112.0	244
J. Harris	Project Control Manager	\$ 260	2.0	2.0	2.0	6
K. Hamrick	Senior Project Controls	\$ 210	10.0	46.0	46.0	102
K. Manzano	Project Coordinator	\$ 185	30.0	70.0	70.0	170
Labor Total						
Travel and Other Direct Costs		8%				
Total Hallmark Group			79.0	278.4	278.4	635.9

Consultants	Billing Classification	Rate	Dec-25	Jan-25	Feb-25	Total
Welsh Consulting	Senior Strategic Advisor	\$ 300	15.0	45.0	45.0	105.0
Travel and Other Direct Costs						
Total Consultant Budget						

Total HG & Consultant Budget

FY26			Total
Dec-25	Jan-26	Feb-26	FY26
\$ 5,430	\$ 15,928	\$ 15,928	\$ 37,286
\$ -	\$ 259	\$ 259	\$ 517
\$ -	\$ 259	\$ 259	\$ 517
\$ 570	\$ 855	\$ 855	\$ 2,280
\$ 4,700	\$ 26,320	\$ 26,320	\$ 57,340
\$ 520	\$ 520	\$ 520	\$ 1,560
\$ 2,100	\$ 9,660	\$ 9,660	\$ 21,420
\$ 5,550	\$ 12,950	\$ 12,950	\$ 31,450
\$ 18,870	\$ 66,750	\$ 66,750	\$ 152,370
\$ 1,510	\$ 5,340	\$ 5,340	\$ 12,190
\$ 20,380	\$ 72,090	\$ 72,090	\$ 164,560

Dec-25	Jan-25	Feb-25	Total
\$ 4,500	\$ 13,500	\$ 13,500	\$ 31,500
\$ 360	\$ 1,080	\$ 1,080	\$ 2,520
\$ 4,860	\$ 14,580	\$ 14,580	\$ 34,020

\$ 25,240 \$ 86,670 \$ 86,670 \$ 198,580

FY26 \$ 198,580

San Luis & Delta-Mendota Water Authority

Activity Agreements Budget to Actual

Paid/Pending Comparison Summary

March 1, 2025 through November 30, 2025

FAC 1/8/26 & BOD 1/8/26

	FY Budget 3/1/25 - 2/28/26	Actual To Date Paid/Expense	% of Budget	Amount Remaining
03 General Membership	1,253,323	835,849	66.69%	417,474
05 Leg/CVP Operations	3,789,242	1,647,126	43.47%	2,142,116
35 Contract Renewal Coordinator	200	902	450.95%	(702)
28 Yuba County Water Transfers	23,000	27,249	118.47%	(4,249)
22 Grassland Basin Drainage #3A	1,793,749	754,400	42.06%	1,039,349
63 SGMA - Coordinated	1,320,895	565,639	42.82%	755,256
64 SGMA - Northern Delta-Mendota Region	451,451	150,818	33.41%	300,633
65 SGMA - Central Delta-Mendota Region	451,451	144,700	32.05%	306,751
67 Integrated Regional Water Management	110,977	10,003	9.01%	100,974
68 Los Vaqueros Reservoir Expansion Project	1,700	240	14.11%	1,460
44 Exchange Contractors - 5 Year Transfer	20,000	39,193	195.96%	(19,193)
56 Long-Term North to South Water Transfer	40,832	2,902	7.11%	37,930
57 North to South Water Transfer Program	88,448	41,265	46.65%	47,183
69 B.F. Sisk Dam Raise & Reservoir Exp	4,084,755	1,324,941	32.44%	2,759,814
16 DHCCP	166	70	42.34%	96
TOTAL	13,430,189	5,545,296	41.29%	7,884,893
9/12 X 13,430,189		\$ 10,072,642	75.00%	
Budget vs. Actual		<u>4,527,346</u>		

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
ACTUAL EXPENSE - PAID
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
Report Period 3/1/25 - 11/30/25
FAC 1/8/26

Report Period 3/1/25 - 11/30/25		03	05	06	35	09	28	22	63	64	65	67	68	44	56	57	69	16	
FAC 1/8/26		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)	North to South Water Transfers (57)	B.F.Sisk Dam Raise & Reservoir Expansion Proj (69)	DHCCP (16)
Legal:																			
	Linneman et al	\$ -																	
	Kronick Moskovitz et al	\$ 564,387		\$ 562,458		\$ 832		\$ 580								\$ 118	\$ 398		
	Kronick Moskovitz et al (annual costs)	\$ 87,414		\$ 2,016												\$ -	\$ -	\$ 85,398	
	Pioneer Law Group	\$ 28,836		\$ 1,935				\$ 147	\$ 147							\$ 196	\$ 26,411		
	Baker Manock & Jensen	\$ 88,677								\$ 64,588	\$ 9,916	\$ 14,173	\$ -						
	Cotchett, Pitre & McCarthy	\$ -						\$ -											
	Kahn, Soares & Conway	\$ 3,802						\$ 3,802											
	Stoel Rives	\$ -																	
	GBD Misc. Legal Support	\$ 1,475						\$ 1,475											
	Technical Legal Support	\$ 15,263		\$ 15,263															
	Legal Contingency	\$ -		\$ -															
	Sub Total	\$ 789,853	\$ -	\$ 581,672	\$ -	\$ 832	\$ -	\$ 727	\$ 5,424	\$ 64,588	\$ 9,916	\$ 14,173	\$ -	\$ -	\$ -	\$ 314	\$ 26,809	\$ 85,398	\$ -
Technical:																			
	Strategic Plan Update	\$ -																	
	Grant Program	\$ 25,000		\$ 25,000															
	Science Program	\$ 46,163		\$ 46,163															
	Previous Technical Project Commitment	\$ 11,595		\$ 11,595															
	Sub Total	\$ 82,758	\$ -	\$ 82,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Advocacy/Public Information Representation:																			
	Federal Representation	\$ 210,000		\$ 210,000															
	State Representation	\$ 164,000		\$ 164,000															
	Public Information / Communication	\$ 162,110	\$ 162,110																
	Sub Total	\$ 536,110	\$ 162,110	\$ 374,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Professional Services:																			
	SGMA Services	\$ 708,911								\$ 479,774	\$ 119,298	\$ 109,839							
	Integrated Regional Water Management	\$ 9,314											\$ 9,314						
	Mizuno Consulting	\$ 52,413					\$ 20,563								\$ 24,850	\$ -	\$ 7,000		
	Previous Los Vaqueros Expansion Commitment*	\$ -																	
	Previous BF Sisk Dam Raise Commitment	\$ 1,000,000																\$ 1,000,000	
	Additional BF Sisk Dam Raise Commitment***	\$ 195,853																\$ 195,853	
	Sub Total	\$ 1,966,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,563	\$ -	\$ 479,774	\$ 119,298	\$ 109,839	\$ 9,314	\$ -	\$ 24,850	\$ -	\$ 7,000	\$ 1,195,853	\$ -
Grassland Basin Drainage:																			
	GBD Specific	\$ 387,286						\$ 387,286											
	New UA Mud Slough Mitigation	\$ -						\$ -											
	Use of Drain	\$ -																	
	Biological Monitoring	\$ 170,431						\$ 170,431											
	Groundwater WDR Specific	\$ 187,818						\$ 187,818											
	Sub Total	\$ 745,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER:																			
	Executive Director	\$ 335,637	\$ 267,791	\$ 67,846						\$ -	\$ -	\$ -							
	Executive Secretary	\$ 47,787	\$ 23,894	\$ 23,894															
	General Counsel	\$ 266,845	\$ 200,358	\$ 50,090				\$ 564	\$ 78	\$ -	\$ -	\$ -	\$ 170	\$ 848	\$ -	\$ 1,058	\$ 13,680		
	Water Policy Director	\$ 231,382		\$ 198,816					\$ 19,009	\$ 6,660	\$ 5,567	\$ 565					\$ 764		
	Water Resources Program Manager	\$ -																	
	Special Programs Manager	\$ 121,423	\$ -	\$ 113,915											\$ 1,251		\$ 6,257		
	Deputy General Counsel	\$ 145,286	\$ 45,169	\$ 90,337			\$ 3,179	\$ 412							\$ 3,913	\$ 2,277	\$ -		
	In-House Staff	\$ 104,721	\$ 19,002	\$ 11,042		\$ 70	\$ 2,780	\$ 2,465	\$ 2,068	\$ 14,871	\$ 15,105	\$ 124	\$ 70	\$ 8,240	\$ 312	\$ 141	\$ 28,359	\$ 70	
	Law Policy Clerk	\$ 6,950		\$ 6,950															
	Los Banos Administrative Office (LBAO)	\$ -	\$ -																
	Dissolved Oxygen Aerator	\$ 4,688		\$ 4,688				\$ -											
	Other Services & Expenses	\$ 2,597	\$ 1,900	\$ 698					\$ -										
	License & Continuing Education	\$ 460	\$ 153	\$ 306															
	Organizational Membership	\$ 91,122	\$ 91,122																
	Conferences & Training	\$ 7,054	\$ 4,928	\$ 2,126					\$ -	\$ -	\$ -								
	Travel/Mileage	\$ 54,747	\$ 16,645	\$ 37,058					\$ 70	\$ 73	\$ 15	\$ -	\$ -				\$ 887		
	Group Meetings	\$ 1,791	\$ 1,276	\$ 372					\$ 52	\$ -	\$ -	\$ -	\$ -		\$ 90		\$ -		
	Telephone	\$ 2,060	\$ 1,501	\$ 559					\$ -	\$ -	\$ -	\$ -					\$ -		
	Sub Total	\$ 1,424,550	\$ 673,739	\$ 608,696	\$ -	\$ 70	\$ -	\$ 5,959	\$ 3,441	\$ 21,277	\$ 21,604	\$ 20,688	\$ 689	\$ 240	\$ 14,343	\$ 2,588	\$ 7,455	\$ 43,690	\$ 70
Total Expenditures		\$ 5,545,296	\$ 835,849	\$ 1,647,126	\$ -	\$ 902	\$ -	\$ 27,249	\$ 754,400	\$ 565,639	\$ 150,818	\$ 144,700	\$ 10,003	\$ 240	\$ 39,193	\$ 2,902	\$ 41,265	\$ 1,324,941	\$ 70

Subject to rounding

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
AMOUNT REMAINING
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
Report Period 3/1/25 - 11/30/25
FAC 1/8/26

030535282263646567684456576916

Amount Remaining Detail by Fund

Direct Expenses		Total	General Membership (03)	Leg Ops (05)	Contract Renewal Coordinator (35)	Yuba Co. Water Trans. (28) Sub Fund of Leg/Op#3	GBD Dr #3A (22)	SGMA 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)	North to South Water Transfers (57)	B.F. Sisk Dam Raise & Reservoir Expansion Proj (69)	DHCCP (16)
Legal:																	
1	Linneman et al	\$ -															
2	Kronick Moskovitz et al	\$ 358,113		\$ 317,542	\$ (832)	\$ 1,920								\$ 4,882	\$ 34,602		
3	Kronick Moskovitz et al (annual costs)	\$ 52,516		\$ 5,484										\$ 500	\$ 500	\$ 46,032	
4	Pioneer Law Group	\$ 168,664		\$ 123,065		\$ 2,353	\$ 19,853							\$ 4,804	\$ 18,589		
5	Baker Manock & Jensen	\$ 52,324						\$ 5,412	\$ 25,084	\$ 20,827	\$ 1,000						
6	Cotchett, Pitre & McCarthy	\$ 30,000					\$ 30,000										
7	Kahn, Soares & Conway	\$ 6,198					\$ 6,198										
8	Stoel Rives	\$ -															
9	GBD Misc. Legal Support	\$ 8,525					\$ 8,525										
10	Technical Legal Support	\$ 84,738		\$ 84,738													
11	Legal Contingency	\$ 200,000		\$ 200,000													
Sub Total		\$ 961,077	\$ -	\$ 730,828	\$ (832)	\$ 4,273	\$ 64,576	\$ 5,412	\$ 25,084	\$ 20,827	\$ 1,000	\$ -	\$ -	\$ 10,186	\$ 53,691	\$ 46,032	\$ -
Technical:																	
12	Strategic Plan Update	\$ -															
13	Grant Program	\$ 150,000		\$ 150,000													
14	Science Program	\$ 545,087		\$ 545,087													
15	Previous Technical Project Commitment	\$ 253,405		\$ 253,405													
Sub Total		\$ 948,492	\$ -	\$ 948,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Advocacy/Public Information Representation:																	
16	Federal Representation	\$ 270,000		\$ 270,000													
17	State Representation	\$ 85,000		\$ 85,000													
18	Public Information / Communication	\$ 161,090	\$ 161,090														
Sub Total		\$ 516,090	\$ 161,090	\$ 355,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Professional Services:																	
19	SGMA Services	\$ 1,233,290						\$ 736,371	\$ 243,730	\$ 253,189							
20	Integrated Regional Water Management	\$ 78,663									\$ 78,663						
21	Mizuno Consulting	\$ (3,663)				\$ (5,563)							\$ (9,850)	\$ 18,750	\$ (7,000)		
22	Previous Los Vaqueros Expansion Commitment*	\$ -															
23	Previous BF Sisk Dam Raise Commitment	\$ -														\$ -	
24	Additional BF Sisk Dam Raise Commitment***	\$ 2,604,147														\$ 2,604,147	
Sub Total		\$ 3,912,437	\$ -	\$ -	\$ -	\$ (5,563)	\$ -	\$ 736,371	\$ 243,730	\$ 253,189	\$ 78,663	\$ -	\$ (9,850)	\$ 18,750	\$ (7,000)	\$ 2,604,147	\$ -
Grassland Basin Drainage:																	
25	GBD Specific	\$ 532,252					\$ 532,252										
26	New UA Mud Slough Mitigation	\$ 50,000					\$ 50,000										
27	Use of Drain	\$ -															
28	Biological Monitoring	\$ 50,569					\$ 50,569										
29	Groundwater WDR Specific	\$ 300,893					\$ 300,893										
Sub Total		\$ 933,714	\$ -	\$ -	\$ -	\$ -	\$ 933,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER:																	
30	Executive Director	\$ 18,046	\$ (4,279)	\$ 20,575				\$ 750	\$ 500	\$ 500							
31	Executive Secretary	\$ 10,435	\$ 12,204	\$ (1,770)													
32	General Counsel	\$ 42,301	\$ (57,048)	\$ (2,320)			\$ 34,436	\$ 922	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,330	\$ (848)	\$ 225	\$ 283	\$ 61,320	
33	Water Policy Director	\$ (12,488)		\$ (54,922)				\$ 991	\$ 13,340	\$ 14,433	\$ 14,435					\$ (764)	
34	Water Resources Program Manager	\$ -						\$ -									
35	Special Programs Manager	\$ 115,185	\$ 118,304	\$ 4,389									\$ (1,251)		\$ (6,257)		
36	Deputy General Counsel	\$ 45,438	\$ 5,691	\$ 36,812		\$ (3,179)	\$ (412)					\$ (3,913)	\$ 4,081	\$ 6,357			
37	In-House Staff	\$ 116,130	\$ 25,437	\$ 13,958	\$ 130	\$ 220	\$ 785	\$ 932	\$ 12,052	\$ 11,818	\$ 2,376	\$ 130	\$ (3,240)	\$ 4,688	\$ 109	\$ 46,641	\$ 96
38	Law Policy Clerk	\$ 18,050		\$ 18,050													
39	Los Banos Administrative Office (LBAO)	\$ 50,000	\$ 50,000														
40	Dissolved Oxygen Aerator	\$ 7,813		\$ 1,563			\$ 6,250										
41	Other Services & Expenses	\$ 19,403	\$ 8,100	\$ 9,302				\$ 2,000									
42	License & Continuing Education	\$ 1,540	\$ 847	\$ 694													
43	Organizational Membership	\$ 23,478	\$ 23,478														
44	Conferences & Training	\$ 25,946	\$ 15,072	\$ 7,874				\$ 1,000	\$ 1,000	\$ 1,000							
45	Travel/Mileage	\$ 111,520	\$ 53,355	\$ 47,942				\$ 1,430	\$ 1,927	\$ 1,985	\$ 2,500					\$ 2,380	
46	Group Meetings	\$ 20,267	\$ 6,724	\$ 5,628				\$ 4,948	\$ 1,000	\$ 1,000	\$ 1,000		\$ (90)			\$ 58	
47	Telephone	\$ 20	\$ (1,501)	\$ 21				\$ 500	\$ 500	\$ 500						\$ -	
Sub Total		\$ 613,083	\$ 256,384	\$ 107,796	\$ 130	\$ (2,959)	\$ 41,059	\$ 13,473	\$ 31,819	\$ 32,735	\$ 21,311	\$ 1,460	\$ (9,343)	\$ 8,994	\$ 493	\$ 109,635	\$ 96
Total Expenditures		\$ 7,884,894	\$ 417,474	\$ 2,142,116	\$ (702)	\$ (4,249)	\$ 1,039,349	\$ 755,256	\$ 300,633	\$ 306,751	\$ 100,974	\$ 1,460	\$ (19,193)	\$ 37,930	\$ 47,184	\$ 2,759,814	\$ 96

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SUMMARY ACTUAL EXPENSE - PAID/PENDING
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
Report Period 3/1/25 - 11/30/25

FAC 1/8/26

1

2

3

4

5

		Budget	Actual to Date Paid/Expense	Variance Budget vs Actual Paid/Expense	9 months of Budget	Variance 9 months of Budget vs Actual Paid/Expense
Direct Expenses						
Legal:				(1-2)		(4 - 2)
1	Linneman et al	\$ -	\$ -	\$ -	\$ -	\$ -
2	Kronick Moskovitz et al	\$ 922,500	\$ 564,387	\$ 358,113	\$ 691,875	\$ 127,488
3	Kronick Moskovitz et al (annual costs)	\$ 139,930	\$ 87,414	\$ 52,516	\$ 104,948	\$ 17,533
4	Pioneer Law Group	\$ 197,500	\$ 28,836	\$ 168,664	\$ 148,125	\$ 119,289
5	Baker Manock & Jensen	\$ 141,000	\$ 88,677	\$ 52,324	\$ 105,750	\$ 17,074
6	Cotchett, Pitre & McCarthy	\$ 30,000	\$ -	\$ 30,000	\$ 22,500	\$ 22,500
7	Kahn, Soares & Conway	\$ 10,000	\$ 3,802	\$ 6,198	\$ 7,500	\$ 3,698
8	Stoel Rives	\$ -	\$ -	\$ -	\$ -	\$ -
9	GBD Misc. Legal Support	\$ 10,000	\$ 1,475	\$ 8,525	\$ 7,500	\$ 6,025
10	Technical Legal Support	\$ 100,000	\$ 15,263	\$ 84,738	\$ 75,000	\$ 59,738
11	Legal Contingency	\$ 200,000	\$ -	\$ 200,000	\$ 150,000	\$ 150,000
Sub Total		\$ 1,750,930	\$ 789,853	\$ 961,077	\$ 1,313,198	\$ 523,345
Technical:						
12	Strategic Plan Update	\$ -	\$ -	\$ -	\$ -	\$ -
13	Grant Program	\$ 175,000	\$ 25,000	\$ 150,000	\$ 131,250	\$ 106,250
14	Science Program	\$ 591,250	\$ 46,163	\$ 545,087	\$ 443,438	\$ 397,275
15	Previous Technical Project Commitment	\$ 265,000	\$ 11,595	\$ 253,405	\$ 198,750	\$ 187,155
Sub Total		\$ 1,031,250	\$ 82,758	\$ 948,492	\$ 773,438	\$ 690,680
Legislative Advocacy/Public Information Representation:						
16	Federal Representation	\$ 480,000	\$ 210,000	\$ 270,000	\$ 360,000	\$ 150,000
17	State Representation	\$ 249,000	\$ 164,000	\$ 85,000	\$ 186,750	\$ 22,750
18	Public Information / Communication	\$ 323,200	\$ 162,110	\$ 161,090	\$ 242,400	\$ 80,290
Sub Total		\$ 1,052,200	\$ 536,110	\$ 516,090	\$ 789,150	\$ 253,040
Other Professional Services:						
19	SGMA Services	\$ 1,942,201	\$ 708,911	\$ 1,233,290	\$ 1,456,651	\$ 747,739
20	Integrated Regional Water Management	\$ 87,977	\$ 9,314	\$ 78,663	\$ 65,983	\$ 56,669
21	Mizuno Consulting	\$ 48,750	\$ 52,413	\$ (3,663)	\$ 36,563	\$ (15,850)
22	Previous Los Vaqueros Expansion Commitment*	\$ -	\$ -	\$ -	\$ -	\$ -
23	Previous BF Sisk Dam Raise Commitment	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 750,000	\$ (250,000)
24	Additional BF Sisk Dam Raise Commitment***	\$ 2,800,000	\$ 195,853	\$ 2,604,147	\$ 2,100,000	\$ 1,904,147
Sub Total		\$ 5,878,928	\$ 1,966,491	\$ 3,912,437	\$ 4,409,196	\$ 2,442,705
Grassland Basin Drainage:						
25	GBD Specific	\$ 919,538	\$ 387,286	\$ 532,252	\$ 689,654	\$ 302,367
26	New UA Mud Slough Mitigation	\$ 50,000	\$ -	\$ 50,000	\$ 37,500	\$ 37,500
27	Use of Drain	\$ -	\$ -	\$ -	\$ -	\$ -
28	Biological Monitoring	\$ 221,000	\$ 170,431	\$ 50,569	\$ 165,750	\$ (4,681)
29	Groundwater WDR Specific	\$ 488,711	\$ 187,818	\$ 300,893	\$ 366,533	\$ 178,715
Sub Total		\$ 1,679,249	\$ 745,535	\$ 933,714	\$ 1,259,437	\$ 513,901
OTHER:						
30	Executive Director	\$ 353,683	\$ 335,637	\$ 18,046	\$ 265,262	\$ (70,375)
31	Executive Secretary	\$ 58,222	\$ 47,787	\$ 10,435	\$ 43,667	\$ (4,121)
32	General Counsel	\$ 309,146	\$ 266,845	\$ 42,301	\$ 231,860	\$ (34,986)
33	Water Policy Director	\$ 218,894	\$ 231,382	\$ (12,488)	\$ 164,171	\$ (67,211)
34	Water Resources Program Manager	\$ -	\$ -	\$ -	\$ -	\$ -
35	Special Programs Manager	\$ 236,608	\$ 121,423	\$ 115,185	\$ 177,456	\$ 56,033
36	Deputy General Counsel	\$ 190,724	\$ 145,286	\$ 45,438	\$ 143,043	\$ (2,243)
37	In-House Staff	\$ 220,851	\$ 104,721	\$ 116,130	\$ 165,638	\$ 60,918
38	Law Policy Clerk	\$ 25,000	\$ 6,950	\$ 18,050	\$ 18,750	\$ 11,800
39	Los Banos Administrative Office (LBAO)	\$ 50,000	\$ -	\$ 50,000	\$ 37,500	\$ 37,500
40	Dissolved Oxygen Aerator	\$ 12,500	\$ 4,688	\$ 7,813	\$ 9,375	\$ 4,688
41	Other Services & Expenses	\$ 22,000	\$ 2,597	\$ 19,403	\$ 16,500	\$ 13,903
42	License & Continuing Education	\$ 2,000	\$ 460	\$ 1,540	\$ 1,500	\$ 1,040
43	Organizational Membership	\$ 114,600	\$ 91,122	\$ 23,478	\$ 85,950	\$ (5,172)
44	Conferences & Training	\$ 33,000	\$ 7,054	\$ 25,946	\$ 24,750	\$ 17,696
45	Travel/Mileage	\$ 166,267	\$ 54,747	\$ 111,520	\$ 124,700	\$ 69,953
46	Group Meetings	\$ 22,058	\$ 1,791	\$ 20,267	\$ 16,544	\$ 14,753
47	Telephone	\$ 2,080	\$ 2,060	\$ 20	\$ 1,560	\$ (500)
Sub Total		\$ 2,037,633	\$ 1,424,550	\$ 613,083	\$ 1,528,225	\$ 103,675
Total Expenditures		\$ 13,430,190	\$ 5,545,296	\$ 7,884,894	\$ 10,072,642	\$ 4,527,346

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025 - FEBRUARY 28, 2026
GENERAL MEMBERSHIP (FUND 03)
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
Report Period 3/1/25 -11/30/25
FAC 1/8/26

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legislative Advocacy/Public Info Representation:</u>					
Public Information/Communication	\$ 323,200	\$ 162,110	\$ 161,090	50%	11/30/25
<u>Other:</u>					
Executive Director	\$ 263,512	\$ 267,791	\$ (4,279)	-2%	11/30/25
Executive Secretary	\$ 36,098	\$ 23,894	\$ 12,204	34%	11/30/25
General Counsel	\$ 143,310	\$ 200,358	\$ (57,048)	-40%	11/30/25
Special Projects Manager	\$ 118,304	\$ -	\$ 118,304	100%	
In-House Staff	\$ 44,439	\$ 19,002	\$ 25,437	57%	11/30/25
Deputy General Counsel	\$ 50,860	\$ 45,169	\$ 5,691	11%	11/30/25
Los Banos Administrative Office (LBAO)	\$ 50,000	\$ -	\$ 50,000	100%	
Other Services & Expenses	\$ 10,000	\$ 1,900	\$ 8,100	81%	11/30/25
License & Continuing Education	\$ 1,000	\$ 153	\$ 847	85%	8/31/25
Organizational Membership	\$ 114,600	\$ 91,122	\$ 23,478	20%	10/31/25
Conferences & Training	\$ 20,000	\$ 4,928	\$ 15,072	75%	10/31/25
Travel/Mileage	\$ 70,000	\$ 16,645	\$ 53,355	76%	11/30/25
Group Meetings	\$ 8,000	\$ 1,276	\$ 6,724	84%	10/31/25
Telephone	\$ -	\$ 1,501	\$ (1,501)	0%	11/30/25
Total Expenditures	\$ 1,253,323	\$835,849	\$ 417,474	33%	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025 - FEBRUARY 28, 2026
LEG & CVP OPERATIONAL AFFAIRS (FUND 05)
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
Report Period 3/1/25 - 11/30/25
FAC 1/8/26

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Kronick Moskovitz et al	\$ 880,000	\$ 562,458	\$ 317,542	36%	11/14/25
Kronick Moskovitz et al (annual cost)	\$ 7,500	\$ 2,016	\$ 5,484	73%	10/24/25
Pioneer Law Group / Matarazzo Law	\$ 125,000	\$ 1,935	\$ 123,065	98%	11/4/25
Technical Legal Support	\$ 100,000	\$ 15,263	\$ 84,738	85%	10/14/25
Legal Contingency	\$ 200,000	\$ -	\$ 200,000	100%	
<u>Technical:</u>					
Science Program, Incl. CAMT Facilitation	\$ 591,250	\$ 46,163	\$ 545,087	92%	11/13/25
Previous Technical Project Commitment	\$ 265,000	\$ 11,595	\$ 253,405	96%	11/7/25
Grant Program	\$ 175,000	\$ 25,000	\$ 150,000	86%	11/1/25
<u>Legislative Advocacy/Public Info Representation:</u>					
Federal Representation	\$ 480,000	\$ 210,000	\$ 270,000	56%	10/14/25
State Representation	\$ 249,000	\$ 164,000	\$ 85,000	34%	10/17/25
<u>Other:</u>					
Executive Director	\$ 88,421	\$ 67,846	\$ 20,575	23%	11/30/25
Executive Secretary	\$ 22,124	\$ 23,894	\$ (1,770)	-8%	11/30/25
General Counsel	\$ 47,770	\$ 50,090	\$ (2,320)	-5%	11/30/25
Water Policy Director	\$ 143,894	\$ 198,816	\$ (54,922)	-38%	11/30/25
Special Programs Mgr	\$ 118,304	\$ 113,915	\$ 4,389	4%	11/30/25
Deputy General Counsel	\$ 127,149	\$ 90,337	\$ 36,812	29%	11/30/25
Law Policy Clerk	\$ 25,000	\$ 6,950	\$ 18,050	72%	11/30/25
In-House Staff	\$ 25,000	\$ 11,042	\$ 13,958	56%	11/30/25
Dissolved Oxygen Aerator	\$ 6,250	\$ 4,688	\$ 1,563	25%	7/31/25
Other Services & Expenses	\$ 10,000	\$ 698	\$ 9,302	93%	11/30/25
License & Continuing Education	\$ 1,000	\$ 306	\$ 694	69%	7/31/25
Conferences & Training	\$ 10,000	\$ 2,126	\$ 7,874	79%	11/30/25
Travel/Mileage	\$ 85,000	\$ 37,058	\$ 47,942	56%	11/30/25
Group Meetings	\$ 6,000	\$ 372	\$ 5,628	94%	11/30/25
Telephone	\$ 580	\$ 559	\$ 21	4%	11/30/25
Total Expenditures	\$ 3,789,242	\$ 1,647,126	\$ 2,142,116	57%	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025-February 28, 2026
CONTRACT RENEWAL COORDINATOR (FUND 35)
Activity Agreements Budget to Actuals
Report Period 3/1/25 - 11/30/25
FAC 1/8/26

	Annual Budget	Paid/ Expenses	Amount Remaining	% of Amt Remaining	Expenses Through
EXPENDITURES					
<u>Legal:</u>					
Kronick Moskovitz et al	\$ -	\$ 832	\$ (832)	0%	10/24/25
<u>Other:</u>					
In-House Staff	\$ 200	\$ 70	\$ 130	65%	11/30/25
Total Expenditures	\$ 200	\$ 902	\$ (702)	-351%	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025-February 28, 2026
YUBA COUNTY WATER TRANSFERS (FUND 28)
ACTIVITY AGREEMENTS BUDGET TO ACTUAL

Report Period 3/1/25 - 11/30/25
FAC 1/8/26

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Kronick Moskowitz	\$ 2,500	\$ 580	\$ 1,920	77%	11/14/25
Pioneer Law Group / Matarazzo Law	\$ 2,500	\$ 147	\$ 2,353	94%	5/6/25
<u>Other Professional Services:</u>					
Mizuno Consulting	\$ 15,000	\$ 20,563	\$ (5,563)	-37%	11/11/25
<u>Other:</u>					
In-House Staff	\$ 3,000	\$ 2,780	\$ 220	7%	11/30/25
Deputy General Counsel	\$ -	\$ 3,179	\$ (3,179)	0%	9/19/25
Total Expenditures	<u>\$ 23,000</u>	<u>\$ 27,249</u>	<u>\$ (4,249)</u>	<u>-18.47%</u>	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025 - FEBRUARY 28, 2026
GRASSLAND BASIN DRAINAGE #3A (FUND 22)
ACTIVITY AGREEMENTS BUDGET TO ACTUAL

Report Period 3/1/25 -11/30/25

FAC 1/8/26

EXPENDITURES

Legal:

Pioneer Law Group - CEQA Legal Consultant / Matarazzo Law	\$	20,000	1	\$	147	\$	19,853	99%	11/4/25
Cotchett, Pitre & McCarthy	\$	30,000	1	\$	-	\$	30,000	100%	
Kahn, Soares & Conway	\$	10,000	1	\$	3,802	\$	6,198	62%	10/31/25
Misc. Legal Support	\$	10,000	1	\$	1,475	\$	8,525	85%	8/31/25

GBD Specific:

Drainage Coordinator (Summers)	\$	150,000	1	\$	69,198	\$	80,802	54%	10/31/25
Quality Data Processing/Load Calc (Summers)	\$	150,000	1	\$	111,685	\$	38,315	26%	11/6/25
Flow Calculation/Station Maint. (Summers)	\$	110,000	1	\$	61,511	\$	48,489	44%	10/31/25
Panoche Creek Gauging Station	\$	9,730	1	\$	5,530	\$	4,200	43%	4/8/25
Water Quality Monitoring (Reg. Sites)	\$	250,000	1	\$	113,998	\$	136,002	54%	11/26/25
Newman Water Costs	\$	123,658	1	\$	-	\$	123,658	100%	
Restoration of Mud Slough Channel (Newman Land)	\$	75,000	1	\$	1,919	\$	73,081	97%	9/30/25
Waste Discharge Permit Fees	\$	21,150	1	\$	-	\$	21,150	100%	
SJRIP Monitor Wells	\$	5,000	1	\$	-	\$	5,000	100%	
GBD Reporting	\$	25,000	1	\$	23,445	\$	1,555	6%	10/31/25

New UA Mud Slough Mitigation:

Remove Sediment in SLD	\$	50,000	1	\$	-	\$	50,000	100%	
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Biological Monitoring:

Pacific Eco Risk	\$	105,000	1	\$	72,431	\$	32,569	31%	10/31/25
HT Harvey-SJRIP Egg Monitoring	\$	100,000	1	\$	83,479	\$	16,521	17%	11/10/25
Fish Biologist - Splittail/Sturgeon	\$	16,000	1	\$	14,521	\$	1,479	9%	10/16/25

Groundwater WDR Specific:

Membership Enrollment/List (Summers)	\$	100,000	2	\$	32,198	\$	67,802	68%	11/6/25
Farm Evaluation Plan (Summers)	\$	45,000	2	\$	7,292	\$	37,708	84%	10/31/25
NMP Summary Report	\$	25,000	2	\$	24,312	\$	688	3%	11/6/25
MPEP Group Workplan	\$	5,400	2	\$	1,337	\$	4,063	75%	11/10/25
Groundwater Protection Formula	\$	5,000	2	\$	-	\$	5,000	100%	
CVSalts Nitrate Compliance	\$	50,000	2	\$	-	\$	50,000	100%	
Prioritization and Optimization Study-CVSalts	\$	15,500	2	\$	9,552	\$	5,948	38%	7/31/25
Trend Monit Prgm	\$	84,000	2	\$	43,875	\$	40,125	48%	11/6/25
Develop Web Portal	\$	3,500	2	\$	4,200	\$	(700)	-20%	7/31/25
Collect State Board Fee	\$	123,000	2	\$	54,031	\$	68,969	56%	11/19/25
Annual Monitoring Report (Summers)	\$	30,000	2	\$	7,292	\$	22,708	76%	10/31/25
CVGMC Data	\$	2,311	2	\$	3,731	\$	(1,420)	-61%	10/1/25

Other:

General Counsel	\$	35,000	1	\$	564	\$	34,436	98%	10/3/25
Deputy General Counsel	\$	-		\$	412	\$	(412)	0%	11/26/25
In-House Staff	\$	3,250	1	\$	2,465	\$	785	24%	11/30/25
Dissolved Oxygen Aerator	\$	6,250	1	\$	-	\$	6,250	100%	

Total Expenditures

\$	1,793,749	\$	754,400	\$	1,039,349	58%
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SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
SGMA ACTIVITIES - COORDINATED COST-SHARE AGREEMENT
MARCH 1, 2025 - FEBRUARY 28, 2026
COORDINATED (FUND 63)
ACTIVITY AGREEMENTS BUDGET TO ACTUAL

Report Period 3/1/25 - 11/30/25
FAC 1/8/26

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Baker Manock & Jensen	\$ 70,000	\$ 64,588	\$ 5,412	8%	11/4/25
<u>Other Professional Services:</u>					
GSP Implementation Contracts					
Coordinated Annual Report Activities (Common Chapter, Water Level Contouring)	\$ 149,675	\$ 128,761	\$ 20,914	14%	10/9/25
DMS Hosting, Augmentation and Support	\$ 12,000	\$ 4,490	\$ 7,510	63%	9/29/25
Staff Augmentation Support	\$ 200,000	\$ 136,917	\$ 63,083	32%	10/29/25
DAC Outreach and Coordination	\$ 20,000	\$ -	\$ 20,000	100%	
SGMA Implementation Grant Round 1 SPA (A9)	\$ 175,015	\$ 65,197	\$ 109,818	63%	10/9/25
Inadequate Determination Response (EKI)	\$ 55,000	\$ 50,868	\$ 4,132	8%	10/29/25
Interconnected Surface Water	\$ 504,455	\$ 93,542	\$ 410,913	81%	10/17/25
Domestic Well Mitigation Funds	\$ 100,000	\$ -	\$ 100,000	100%	
<u>Other:</u>					
Executive Director	\$ 750	\$ -	\$ 750	100%	
General Counsel	\$ 1,000	\$ 78	\$ 922	92%	4/4/25
Water Policy Director	\$ 20,000	\$ 19,009	\$ 991	5%	11/26/25
In-House Staff	\$ 3,000	\$ 2,068	\$ 932	31%	11/30/25
Conferences & Training	\$ 1,000	\$ -	\$ 1,000	100%	
Travel/Mileage	\$ 1,500	\$ 70	\$ 1,430	95%	4/14/25
Group Meetings	\$ 5,000	\$ 52	\$ 4,948	99%	6/5/25
Telephone	\$ 500	\$ -	\$ 500	100%	
Equipment and Tools	\$ 2,000	\$ -	\$ 2,000	100%	
Total Expenditures	\$ 1,320,895	\$ 565,639	\$ 755,256	57%	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025 - FEBRUARY 28, 2026
SUSTAINABLE GROUNDWATER MANAGEMENT ACT SERVICES AGREEMENT
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
NORTHERN DELTA-MENDOTA REGION (FUND 64)
Report Period 3/1/25 - 11/30/25
FAC 1/8/26

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Baker Manock & Jensen	\$ 35,000	\$ 9,916	\$ 25,084	72%	11/4/25
<u>Other Professional Services:</u>					
Contracts	\$ 363,028	\$ 119,298	\$ 243,730	67%	10/24/25
<u>Other:</u>					
Executive Director	\$ 500	\$ -	\$ 500	100%	
General Counsel	\$ 1,500	\$ -	\$ 1,500	100%	
Water Policy Director	\$ 20,000	\$ 6,660	\$ 13,340	67%	11/30/25
In-House Staff	\$ 2,500	\$ 1,741	\$ 759	30%	11/30/25
Hydrotech 3	\$ 24,423	\$ 13,130	\$ 11,293	46%	11/30/25
Conferences & Training	\$ 1,000	\$ -	\$ 1,000	100%	
Travel/Mileage	\$ 2,000	\$ 73	\$ 1,927	96%	5/7/25
Group Meetings	\$ 1,000	\$ -	\$ 1,000	100%	
Telephone	\$ 500	\$ -	\$ 500	100%	
Total Expenditures	\$ 451,451	\$ 150,818	\$ 300,633	67%	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025 - FEBRUARY 28, 2026
SUSTAINABLE GROUNDWATER MANAGEMENT ACT SERVICES AGREEMENT
ACTIVITY AGREEMENTS BUDGET TO ACTUAL
CENTRAL DELTA-MENDOTA REGION (FUND 65)

Report Period 3/1/25 - 11/30/25

FAC 1/8/26

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Baker Manock & Jensen	\$ 35,000	\$ 14,173	\$ 20,827	60%	11/4/25
<u>Other Professional Services:</u>					
Contracts	\$ 363,028	\$ 109,839	\$ 253,189	70%	11/10/25
<u>Other:</u>					
Executive Director	\$ 500	\$ -	\$ 500	100%	
General Counsel	\$ 1,500	\$ -	\$ 1,500	100%	
Water Policy Director	\$ 20,000	\$ 5,567	\$ 14,433	72%	11/30/25
In-House Staff	\$ 2,500	\$ 1,983	\$ 517	21%	11/30/25
Hydrotech 3	\$ 24,423	\$ 13,122	\$ 11,301	46%	11/30/25
Conferences & Training	\$ 1,000	\$ -	\$ 1,000	100%	
Travel/Mileage	\$ 2,000	\$ 15	\$ 1,985	99%	4/24/25
Group Meetings	\$ 1,000	\$ -	\$ 1,000	100%	
Telephone	\$ 500	\$ -	\$ 500	100%	
Total Expenditures	\$ 451,451	\$ 144,700	\$ 306,751	68%	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025 - FEBRUARY 28, 2026
INTEGRATED REGIONAL WATER MANAGEMENT (FUND 67)
ACTIVITY AGREEMENTS BUDGET TO ACTUAL

Report Period 3/1/25 - 11/30/25
FAC 1/8/26

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Baker Manock & Jensen	\$ 1,000	\$ -	\$ 1,000	100%	
<u>Other Professional Services:</u>					
IRWM Implementation Contracts	\$ 29,931	\$ 2,718	\$ 27,213	91%	4/8/25
Prop 1 Round 1 Grant Admin (SJRFA)	\$ 33,046	\$ 6,596	\$ 26,450	80%	10/9/25
Disadvantaged Community Needs Assessment	\$ 25,000	\$ -	\$ 25,000	100%	
<u>Other:</u>					
Executive Director	\$ -				
General Counsel	\$ 1,000	\$ -	\$ 1,000	100%	
Water Policy Director	\$ 15,000	\$ 565	\$ 14,435	96%	10/31/25
Water Resources Program Mgr	\$ -				
In-House Staff	\$ 2,500	\$ 124	\$ 2,376	95%	11/30/25
In-House Staff / Contract Staff					
Other Services & Expenses	\$ -				
Conferences & Training	\$ -				
Travel/Mileage	\$ 2,500	\$ -	\$ 2,500	100%	
Group Meetings	\$ 1,000	\$ -	\$ 1,000	100%	
Telephone	\$ -				
Total Expenditures	\$ 110,977	\$ 10,003	\$ 100,974	91%	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025 - FEBRUARY 28, 2026
LOS VAQUEROS RESERVOIR EXPANSION PROJECT (FUND 68)
ACTIVITY AGREEMENTS BUDGET TO ACTUAL

Report Period 3/1/25 - 11/30/25

FAC 1/8/26

	Annual	Paid/	Amount	% of Amt	Expenses
EXPENDITURES	Budget	Expense	Remaining	Remaining	Through
Other:					
General Counsel	\$ 1,500	\$ 170	\$ 1,330	88.69%	10/17/2025
In-House Staff	\$ 200	\$ 70	\$ 130	64.86%	11/30/2025
Total Expenditures	\$ 1,700	\$ 240	\$ 1,460	86%	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025 - FEBRUARY 28, 2026
EXCHANGE CONTRACTOR 5-YEAR TRANSFER (FUND 44)
ACTIVITY AGREEMENTS BUDGET TO ACTUAL

Report Period 3/1/25 - 11/30/25
FAC 1/8/26

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Other Professional Services:</u>					
Mizuno Consulting	\$ 15,000	\$ 24,850	\$ (9,850)	-65.67%	11/30/25
<u>Other:</u>					
In-House Staff	\$ 5,000	\$ 8,240	\$ (3,240)	-64.80%	11/30/25
Special Program Manager	\$ -	\$ 1,251	\$ (1,251)	0.00%	11/30/25
Deputy General Counsel	\$ -	\$ 3,913	\$ (3,913)	0.00%	11/30/25
General Counsel	\$ -	\$ 848	\$ (848)	0.00%	11/30/25
Group Meeting	\$ -	\$ 90	\$ (90)	0.00%	11/30/25
	\$ 20,000	\$ 39,193	\$ (19,193)	-95.96%	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025 - FEBRUARY 28, 2026
LONG-TERM NORTH TO SOUTH WATER TRANSFER PROGRAM (FUND 56)
ACTIVITY AGREEMENTS BUDGET TO ACTUAL

Report Period 3/1/25 - 11/30/25
FAC 1/8/26

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Kronick Moskovitz et al	\$ 5,000	\$ 118	\$ 4,882	98%	5/5/25
Kronick Moskovitz et al (annual costs)	\$ 500		\$ 500	100%	
Pioneer Law Group / Matarazzo Law	\$ 5,000	\$ 196	\$ 4,804	96%	4/3/25
<u>Other Professional Services:</u>					
Mizuno Consulting	\$ 18,750	\$ -	\$ 18,750	100%	
<u>Other:</u>					
General Counsel	\$ 225	\$ -	\$ 225	100%	
Deputy General Counsel	\$ 6,357	\$ 2,277	\$ 4,081	64%	11/30/25
In-House Staff	\$ 5,000	\$ 312	\$ 4,688	94%	11/30/25
Other Services & Expenses	\$ -				
Total Expenditures	\$ 40,832	\$ 2,902	\$ 37,930	93%	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025 - FEBRUARY 28, 2026
NORTH TO SOUTH WATER TRANSFER PROGRAM (FUND 57)
ACTIVITY AGREEMENTS BUDGET TO ACTUAL

Report Period 3/1/25 - 11/30/25
FAC 1/8/26

EXPENDITURES						
	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through	
<u>Legal:</u>						
Kronick Moskovitz et al	\$ 35,000	\$ 398	\$ 34,602	99%	7/24/25	
Kronick Moskovitz et al (annual costs)	\$ 500	\$ -	\$ 500	100%		
Pioneer Law Group / Matarazzo Law	\$ 45,000	\$ 26,411	\$ 18,589	41%	11/4/25	
<u>Other Professional Services:</u>						
Mizuno Consulting	\$ -	\$ 7,000	\$ (7,000)	0%	10/3/25	
<u>Other:</u>						
General Counsel	\$ 1,341	\$ 1,058	\$ 283	21%	11/30/25	
Deputy General Counsel	\$ 6,357	\$ -	\$ 6,357	100%		
Special Programs Manager	\$ -	\$ 6,257	\$ (6,257)	0%	11/30/25	
In-House Staff	\$ 250	\$ 141	\$ 109	44%	11/30/25	
Total Expenditures	\$ 88,448	\$ 41,265	\$ 47,184	53%		

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025 - FEBRUARY 28, 2026
B.F. SISK DAM RAISE & RESERVOIR EXPANSION PROJECT (FUND 69)
ACTIVITY AGREEMENTS BUDGET TO ACTUAL

Report Period 3/1/25 - 11/30/25

FAC 1/8/26

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Legal:</u>					
Kronick Moskowitz et al (annual costs)	\$ 131,430	\$ 85,398	\$ 46,032	35.02%	10/15/25
<u>Other Professional Services:</u>					
Previous BF Sisk Dam Raise Commitment	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%	11/24/25
Additional BF Sisk Dam Raise Commitment	\$ 2,800,000	\$ 195,853	\$ 2,604,147	93.01%	11/24/25
<u>Other:</u>					
General Counsel	\$ 75,000	\$ 13,680	\$ 61,320	81.76%	11/30/25
In-House Staff	\$ 75,000	\$ 28,359	\$ 46,641	62.19%	11/30/25
Water Policy Director	\$ -	\$ 764	\$ (764)	0.00%	11/14/25
Travel	\$ 3,267	\$ 887	\$ 2,380	72.86%	6/24/25
Employee & Group Meetings	\$ 58	\$ -	\$ 58	100.00%	
Telephone	\$ -	\$ -	\$ -	0.00%	
Total Expenditures	\$ 4,084,755	\$ 1,324,941	\$ 2,759,814	68%	

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2025 - FEBRUARY 28, 2026
DELTA HABITAT CONSERVATION & CONVEYANCE PROGRAM (FUND 16)
ACTIVITY AGREEMENTS BUDGET TO ACTUAL

Report Period 3/1/25 - 11/30/25

FAC 1/8/26

EXPENDITURES	Annual Budget	Paid/ Expense	Amount Remaining	% of Amt Remaining	Expenses Through
<u>Other:</u>					
In-House Staff	\$ 166	\$ 70	\$ 96	58%	11/30/25
Total Expenditures	<u>\$ 166</u>	<u>\$ 70</u>	<u>\$ 96</u>	<u>58%</u>	



Official Memorandum

PO Box 2157
Los Baños, CA 93635
sldmwa.org

TO: Pablo Arroyave, Chief Operating Officer

FROM: Raymond Tarka, Director of Finance
Darlene Neves, Accounting Supervisor

DATES: 01.08.26 FAC and 01.08.26 BOD

RE: FY26 O&M Budget to Actual Report Through November 30, 2025

2025 Water Year (FY 3/1/24-2/28/25 attachment 1

Self-Funding actual expenses (paid and pending) for SLDMWA Routine O&M through November 30, 2025 are under budget by \$528,192, or 3.1 %. This favorable variance is the result of timing differences for O&M expenses in all cost pools except for the DCI Conveyance Pool, which is \$832,466 over budget. DCI Conveyance Costs continue to trend over budget as a result of rate increases and is expected to continue to exceed budget throughout the remainder of the fiscal year.

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

With the completion of the FY23 Audit, staff has completed the final accounting for Water Year 2022. Final Accountings for this water year were completed and sent out on December 30, 2025.

Intertie Conveyance Cost Update

On April 23, 2025 Staff was advised by DWR that the FY26 conveyance charges for water movement from the DCI to O'Neill Forebay have been revised to include a capital component. The new conveyance rate for the current year is \$ 32.66 per acre-foot. This is an increase of \$3.93 (14%) over the previous rate used in WY25 rate setting. In addition to the current year rate change, DWR advised us in letters dated June and September, 2025 of revisions to their conveyance charges for Calendar year 2024 totaling an additional \$1.07 per Acre-Foot. The change increased conveyance costs for FY24 by \$114,415, and \$905,498 for FY25.

Outstanding

Audited Financial Statements FY2024 & FY2025

Staff is working toward completing the FY2024 and FY2025 as soon as possible and have begun providing the auditors with the necessary information.



San Luis & Delta Mendota-Water Authority
FY26 O&M Budget to Actual Report
01.08.26 FAC and 01.08.26 BOD

ANNUAL R, O&M BUDGET BY COST POOLS MARCH 1, 2025 - FEBRUARY 28, 2026

	Total	UPPER	Intertie	Volta Wells	LWR/POOL	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 9,181,247	\$ 5,539,964			\$ 3,641,283			
JPP	\$ 5,118,006	\$ 5,489,363						
WW	\$ 138,430	\$ 103,823			\$ 34,609			
Intertie O&M	\$ 571,255	\$ 571,255						
DCI DWR Conveyance	\$ 3,519,425		\$ 3,519,425					
Volta Wells	\$ 31,810			\$ 69,935				
Mendota Pool	\$ 226,779				\$ 226,779			
O'Neill	\$ 3,783,275					\$ 2,988,787	\$ 794,487.75	
SL Drain	\$ 180,904							\$ 245,213
	\$ 22,751,131	\$ 11,704,405	\$ 3,519,425	\$ 69,935	\$ 3,902,670	\$ 2,988,787	\$ 794,488	\$ 245,213
O&M	\$ 19,231,706							
DCI DWR Conveyance	\$ 3,519,425							

R, O&M BUDGET BY COST POOLS THROUGH: NOVEMBER 30, 2025
75.00%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 6,885,935	\$ 4,154,973			\$ 2,730,962			
JPP	\$ 3,838,505	\$ 3,838,505						
WW	\$ 103,823	\$ 77,867			\$ 25,956			
Intertie O&M	\$ 428,441		\$ 428,441					
DCI DWR Conveyance	\$ 2,639,569		\$ 2,639,569					
Volta Wells	\$ 23,858			\$ 23,858				
Mendota Pool	\$ 170,084				\$ 170,084			
O'Neill	\$ 2,837,456					\$ 2,589,623	\$ 247,833	
SL Drain	\$ 135,678							\$ 135,678
	\$ 17,063,348	\$ 8,071,345	\$ 3,068,010	\$ 23,858	\$ 2,927,002	\$ 2,589,623	\$ 247,833	\$ 135,678

R, O&M Actual COSTS BY COST POOLS THROUGH: NOVEMBER 30, 2025

	Total	UPPER	Intertie	Volta Wells	LWR/POOL	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 5,698,957	\$ 3,438,751			\$ 2,260,206			
JPP	\$ 3,625,351	\$ 3,625,351						
WW	\$ 77,297	\$ 57,973			\$ 19,324			
Intertie O&M	\$ 325,778	\$ 325,778						
DCI DWR Conveyance	\$ 3,900,476		\$ 3,900,476					
Volta Wells	\$ 1,827			\$ 1,827				
Mendota Pool	\$ 219,646				\$ 219,646			
O'Neill	\$ 2,605,149					\$ 2,377,607	\$ 227,542	
SL Drain	\$ 80,675							\$ 80,675
	\$ 16,535,156	\$ 7,447,852	\$ 3,900,476	\$ 1,827	\$ 2,499,177	\$ 2,377,607	\$ 227,542	\$ 80,675

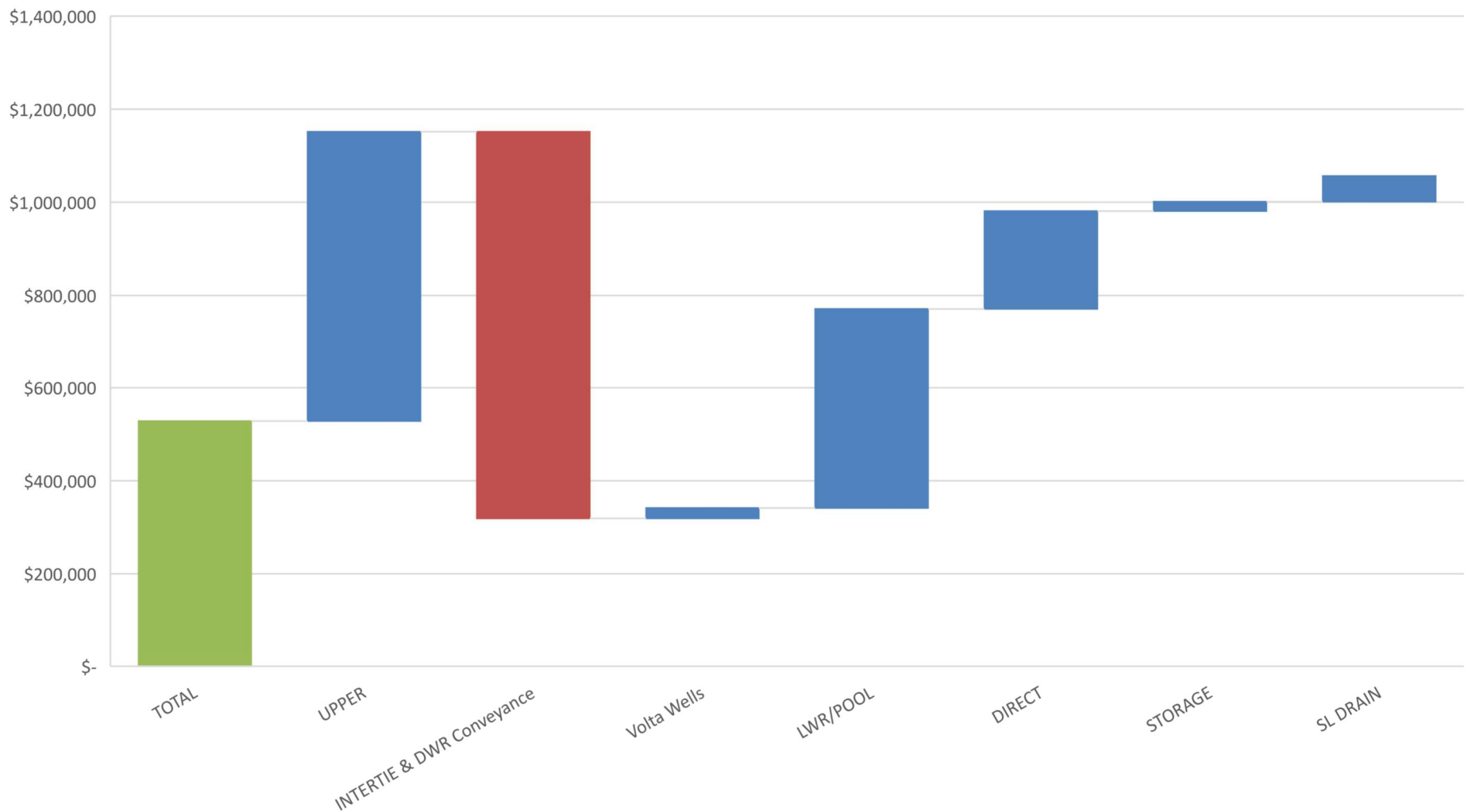
R, O&M BUDGET vs Actual COSTS THROUGH: NOVEMBER 30, 2025

	TOTAL	UPPER	INTERTIE & DWR		Volta Wells	LWR/POOL	O'NEILL O&M		
			Conveyance				DIRECT	STORAGE	SL DRAIN
R, O&M Budget	\$ 17,063,348	\$ 8,071,345	\$ 3,068,010		\$ 23,858	\$ 2,927,002	\$ 2,589,623	\$ 247,833	\$ 135,678
R, O&M Actual	\$ 16,535,156	\$ 7,447,852	\$ 3,900,476		\$ 1,827	\$ 2,499,177	\$ 2,377,607	\$ 227,542	\$ 80,675
Difference	\$ 528,192	\$ 623,492	\$ (832,466)		\$ 22,031	\$ 427,825	\$ 212,017	\$ 20,290	\$ 55,003
	UNDER	UNDER	OVER		UNDER	UNDER	UNDER	UNDER	UNDER
	3.095478% UNDER BUDGET								



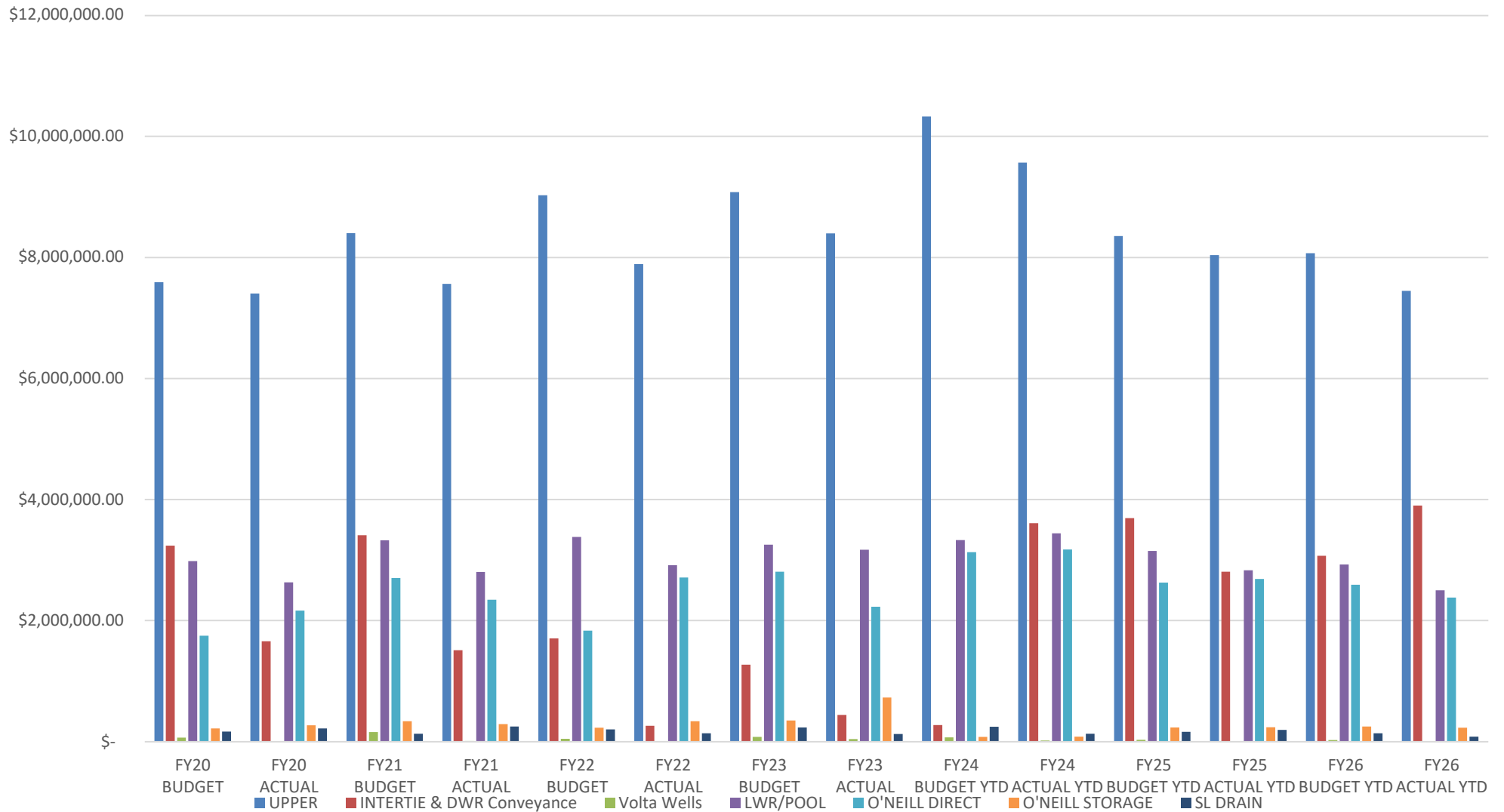
San Luis & Delta Mendota Water Authority
FY26 Budget to Actual Report through November 30, 2025
BUDGET VARIANCES
FAC 01/08/2026 BOD 01/08/2026

■ Increase ■ Decrease ■ Total



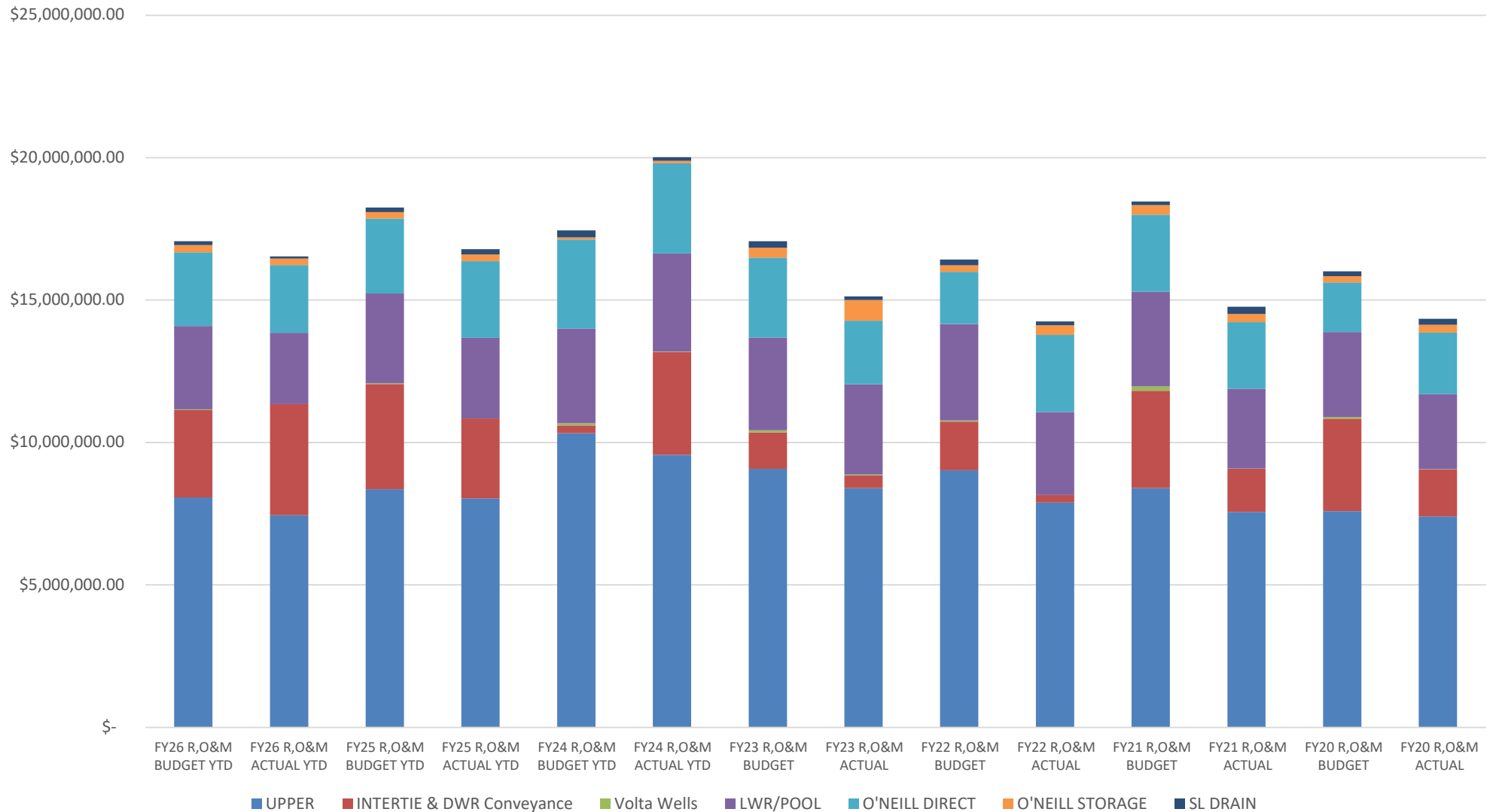


San Luis and Delta-Mendota Water Authority
O&M Budget to Actual-Side by Side
FY20-FY26 YTD (11/30/2025)
FAC 01/08/2026 BOD 01/08/2026



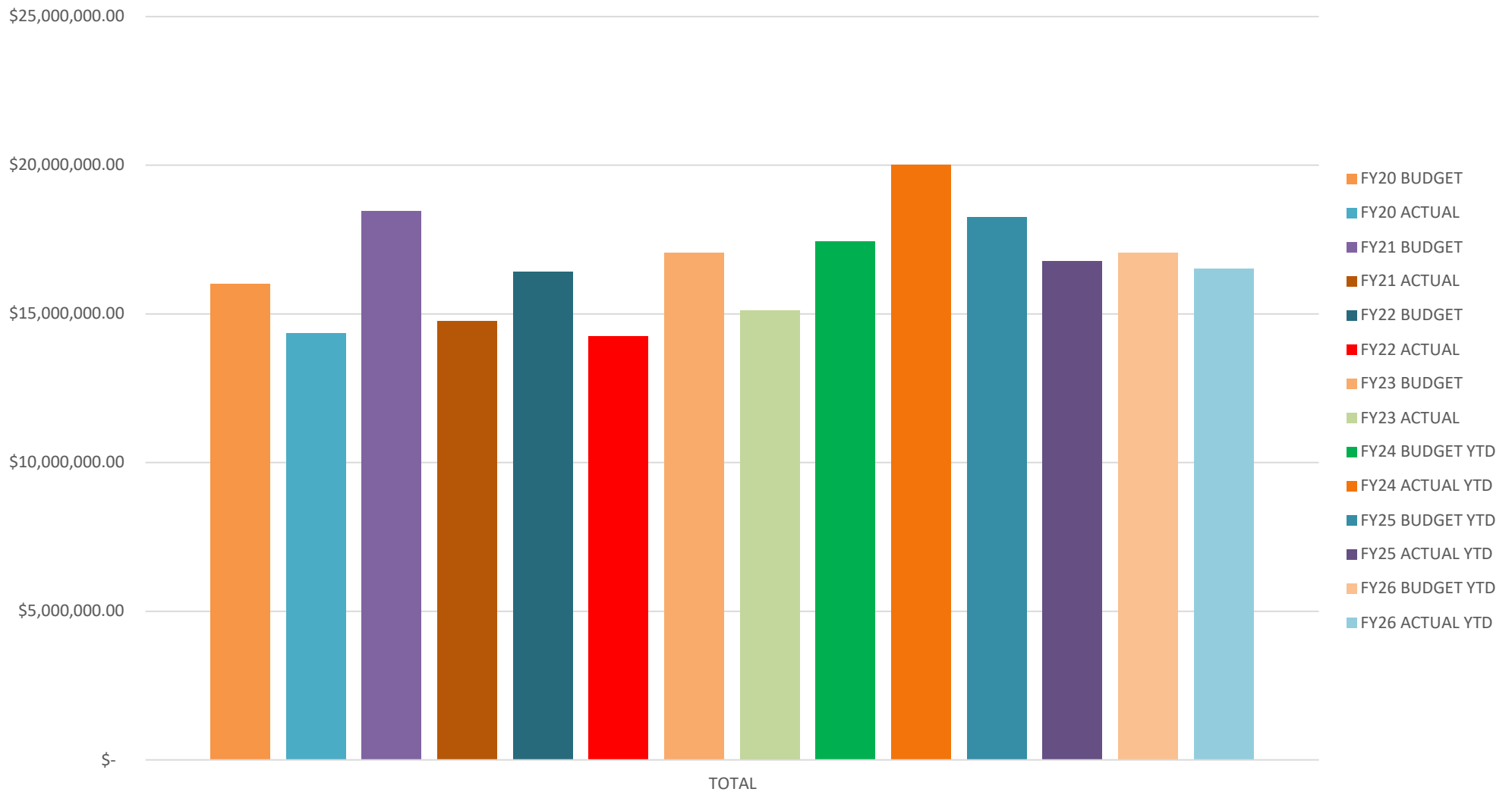


San Luis and Delta-Mendota Water Authority
O&M Budget to Actual -Stacked
FY20-F26 YTD (11/30/2025)
FAC 01/08/2026 BOD 01/08/2026





San Luis and Delta-Mendota Water Authority
HISTORICAL O&M BUDGET TO ACTUAL TOTAL
FY20-FY26 YTD (11/30/2025)
FAC 01/08/2026 BOD 01/08/2026
Total By Year



San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2025 through November 30, 2025

FAC 1/8/25 & BOD 1/8/25

		FY Budget 3/1/25 - 2/28/26	Actual To Date Paid/Pending	% of Budget	Notes	Budget Amount Remaining
Capital Improvement Projects	CIP 25	30,838,742	3,061,904	9.93%		27,776,838
Extra Ordinary O&M	EO&M 26	8,546,501	4,689,767	54.87%		3,856,734
Participatory Grants	PAT 45	-	-	0.00%		-
Operate & Maintain DMC	S/F 02	6,206,891	3,932,296	63.35%		2,274,596
Operate & Maintain Wasteways	S/F 04	90,136	51,070	56.66%		39,066
Mendota Pool	S/F 05	141,406	145,346	102.79%		(3,941)
Operate & Maintain JPP	S/F 11	3,287,271	2,449,455	74.51%		837,816
Intertie Maintenance	S/F 12	397,958	215,633	54.18%		182,325
Volta Wells Pumping	S/F 13	21,633	1,209	5.59%		20,423
Operate & Maintain O'Neill	S/F 19	2,391,665	1,769,528	73.99%		622,137
Maintain Tracy Fish Facility	USBR 30	389,372	12,431	3.19%		376,941
Operate & Maintain San Luis Drain	S/F 41	117,534	53,310	45.36%		64,223
Maintain Delta Cross Channel	USBR 44	10,187	11,938	117.19%		(1,751)
WAPA	USBR 45	-	412	0.00%		(407)
Safety Equipment Training	50	132,088	79,529	60.21%		52,559
IT Expense	51	1,158,337	679,028	58.62%		479,309
Warehousing	52	240,629	71,226	29.60%		169,402
SCADA	53	573,721	346,818	60.45%		226,904
Tracy Field Office Expense	54	592,116	429,339	72.51%		162,776
Direct Administrative/General Expense	56	2,116,312	859,050	40.59%		1,257,262
Indirect O & M LBAO Admin.	58	3,193,978	2,251,944	70.51%		942,034
TOTAL		60,446,476	21,111,233	34.93%		39,335,246
Total from Self-Funding - page 2		19,231,706	12,634,682			6,597,024
Total from USBR - page 3		626,251	37,853	6.04%		588,403
Total from Special Projects - page 4		-	4,129			(4,129)
Total from EO&M		40,588,519	8,434,569	20.78%		32,153,950
Totals		60,446,476	21,111,233			39,335,247
YTD %			75.00%			

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, 2025 through November 30, 2025

FAC 1/8/25 & BOD 1/8/25

		FY Budget 3/1/25 - 2/28/26		Actual To Date Paid/Pending		% of Budget		Budget Amount Remaining
Operate & Maintain DMC	02	6,206,891		3,932,296		63.35%		2,274,596
Operate & Maintain Wasteways	04	90,136		51,070		56.66%		39,066
Mendota Pool	05	141,406		145,346		102.79%		(3,941)
Operate & Maintain JPP	11	3,287,271		2,449,455		74.51%		837,816
Intertie Maintenance	12	397,958	A	215,633		54.18%		182,325
Volta Wells Pumping	13	21,633		1,209		5.59%		20,423
Operate & Maintain O'Neill	19	2,391,665		1,769,528		73.99%		622,137
Operate & Maintain San Luis Drain	41	117,534		53,310		45.36%		64,223
Total Direct O & M		12,654,494		8,617,847		68.10%		4,036,645
Safety Equipment Training	50	108,499		67,725		62.42%		40,773
IT Expense	51	951,475		578,245		60.77%		373,230
Warehousing	52	197,656		60,654		30.69%		137,002
SCADA	53	471,263		295,342		62.67%		175,921
Tracy Field Office Expense	54	486,372		365,616		75.17%		120,757
Direct Administrative/General Expense	56	1,738,369		731,548		42.08%		1,006,821
Indirect O & M LBAO Admin.	58	2,623,579		1,917,705		73.09%		705,874
Total Indirect Allocated to O & M		6,577,213		4,016,835		61.07%		2,560,378
Total SLDMWA O&M		19,231,707		12,634,682		65.70%		6,597,023

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, 2025 through November 30, 2025

FAC 1/8/25 & BOD 1/8/25

		FY Budget 3/1/25 - 2/28/26		Actual To Date Paid/Pending		% of Budget		Budget Amount Remaining
Maintain Tracy Fish Facility	30	389,372		12,431		3.19%		376,941
Maintain Fish Release Site	32	-		-		0.00%		-
Operate & Maintain Tracy USBR	33	-		-		0.00%		-
Maintain Delta Cross Channel	44	10,187		11,938		117.19%		(1,751)
WAPA	45	-		412		0.00%		(412)
Total Direct USBR Facilities		399,559		24,781		6.20%		374,778
Safety Equipment Training	50	3,740		220		5.89%		3,519
IT Expense	51	32,794		1,882		5.74%		30,912
Warehousing	52	6,812		197		2.90%		6,615
SCADA	53	16,243		961		5.92%		15,282
Tracy Field Office Expense	54	16,763		1,190		7.10%		15,574
Direct Administrative/General Expense	56	59,915		2,381		3.97%		57,535
Indirect O & M LBAO Admin.	58	90,425		6,241		6.90%		84,184
Total Indirect Allocated USBR Facilities		226,692		13,072		5.77%		213,621
				37,853				
TOTAL USBR FACILITIES		626,251		37,853		6.04%		588,399

San Luis & Delta-Mendota Water Authority

DMC Indirect Cost Allocated to Special Projects

March 1, 2025 through November 30, 2025

FAC 1/8/25 & BOD 1/8/25

			Allocated To Date			
Safety Equipment Training	50		70			
IT Expense	51		594			
Warehousing	52		62			
SCADA	53		304			
Tracy Field Office Expense	54		376			
Direct Administrative/General Expense	56		752			
Indirect O & M LBAO Admin.	58		1,971			
Total Indirect Allocated to SPECIAL PROJECTS			4,129			
TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS			4,129			

San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2025 through November 30, 2025
FAC 1/8/25 & BOD 1/8/25

		FY Budget 3/1/25 - 2/28/26		Actual To Date Paid/Pending		% of Budget	Notes	Budget Amount Remaining
Operate & Maintain DMC	S/F 02	6,206,891		3,932,296		63.35%		2,274,595
Operate & Maintain Wasteways	S/F 04	90,136		51,070		56.66%		39,066
Mendota Pool	S/F 05	141,406		145,346		102.79%		(3,941)
Operate & Maintain JPP	S/F 11	3,287,271		2,449,455		74.51%		837,816
Intertie Maintenance	S/F 12	397,958	A	215,633		54.18%		182,325
Volta Wells Pumping	S/F 13	21,633		1,209		5.59%		20,423
Operate & Maintain O'Neill	S/F 19	2,391,665		1,769,528		73.99%		622,137
Maintain Tracy Fish Facility	USBR 30	389,372		12,431		3.19%		376,941
Operate & Maintain San Luis Drain	S/F 41	117,534		53,310		45.36%		64,223
Maintain Delta Cross Channel	USBR 44	10,187		11,938		117.19%		(1,751)
WAPA	USBR 45	-		412		0.00%		(415)
Safety Equipment Training	50	112,238		68,015		60.60%		44,223
IT Expense	51	984,268		580,721		59.00%		403,548
Warehousing	52	204,468		60,914		29.79%		143,555
SCADA	53	487,506		296,607		60.84%		190,899
Tracy Field Office Expense	54	503,136		367,181		72.98%		135,954
Direct Administrative/General Expense	56	1,798,284		734,681		40.85%		1,063,603
Indirect O & M LBAO Admin.	58	2,714,004		1,925,916		70.96%		788,088
TOTAL		19,857,957		12,676,664		63.84%		7,181,288
Total from Self-Funding - page 2		19,231,706		12,634,682		65.70%		6,597,024
Total from USBR - page 3		626,251		37,853		6.04%		588,403
Total from Special Projects - page 4		-		4,129				(4,129)
Totals		19,857,957		12,676,664				7,181,298
		YTD %		75.00%				

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, 2025 through November 30, 2025

FAC 1/8/25 & BOD 1/8/25

		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	3,932,296	37.45%	1,766,662	5,698,958 *
Operate & Maintain Wasteways	S/F 04	51,070	0.56%	26,227	77,297 *
Mendota Pool	S/F 05	145,346	1.58%	74,299	219,645 *
Operate & Maintain Jones Pumping Pl	S/F 11	2,449,455	24.93%	1,175,896	3,625,351 *
Intertie Maintenance	S/F 12	215,633	2.34%	110,145	325,779 *
Intertie DWR Conveyance	S/F 12	3,900,476	0.00%	-	3,900,476 *
Volta Wells Pumping	S/F 13	1,209	0.01%	618	1,827 *
Operate & Maintain O'Neill	S/F 19	1,769,528	17.72%	835,621	2,605,149 *
Maintain Tracy Fish Facility	USBR 30	12,431	0.15%	6,907	19,338
Operate & Maintain San Luis Drain	S/F 41	53,310	0.58%	27,365	80,675 *
Maintain Delta Cross Channel	USBR 44	11,938	0.13%	5,946	17,884
WAPA	45	412	0.00%	220	632
CIP	25	3,061,904	4.57%	215,367	3,277,272
EO&M & Scada Project	26	4,689,767	9.91%	467,531	5,157,297
SPECIAL PROJECTS	XX		0.09%	4,129	4,129
				4,716,932	25,011,708
			100.0%		
Safety Equipment Training	50	79,529			
IT Expense	51	679,028			
Warehousing	52	71,225			
Scada	53	346,818			
Tracy Field Office Expense	54	429,339			
Direct Administrative/General Expense	56	859,050			(8,434,569) less CIP&EO&M
Indirect O & M LBAO Admin.	58	2,251,943			(37,222) less USBR Facilities
Total Indirect to be Allocated			4,716,932		(4,129) less Special Projects
TOTAL		25,011,708			16,535,789 *SLDMWA O&M Costs
		includes intertie DWR conveyance			

21,111,232

w/o intertie DWR conveyance

San Luis & Delta-Mendota Water Authority
CIP / EO&M / PAT Grants
Budget to Actual Paid/Pending Comparison Summary
March 1, 2025 through November 30, 2025

FAC 1/8/25 & BOD 1/8/25

			FY Budget 3/1/25 - 2/28/26	Actual To Date Paid/Pending	% of Budget	Notes	Budget Amount Remaining
CIP-Unit Rewind	25	F4	-	3,000	0.00%		(3,000)
CIP OPP Rotor & Stator Rewind Design (All Units)	25	F5	593,781	-	0.00%		593,781
CIP JPP Exc System & Control Modernization Ph 3	25	F9	5,799,287	1,003,034	17.30%		4,796,253
CIP-DMC Subsidence Correction Project	25	I3	11,686,645	1,017,207	8.70%		10,669,438
CIP-Pump Bowl Replacement	25	J2	8,281,850	1,038,661	12.54%		7,243,189
CIP Floating Solar Project - 5 Year Pilot Study	25	P3	4,477,179	-	0.00%		4,477,179
Replacement Computer/Network Comm. Equip	D0		436,027	82,638	18.95%		353,389
Replacement Vehicles	D1		550,950	410,706	74.54%		140,245
Purchase New Heavy Equipment	D2		78,209	4,080	5.22%		74,130
All Facility Infrastructure Replacement	D3		249,293	61,980	24.86%		187,313
SCADA Replacement & Modernization Program	D4		272,625	69,978	25.67%		202,647
DMC O&M Road Maintenance Program	E6		582,159	424,741	72.96%		157,418
Main Transformer Rehabilitation	G3		1,800,000	1,097,146	60.95%		702,854
DMC Subsidence Correction Project	I3	26		371,787	0.00%		(371,787)
Unit Rewind	F4	26		172,175	0.00%		(172,175)
DMC Turnout Flowmeter Upgrade-Phase 2	I6			15	0.00%		(15)
JPP Purchase Wear Rings for Pumps	J1			168,204	0.00%		(168,204)
OPP Pump Bowl Replacement	J2	26		3,847	0.00%		(3,847)
JPP Concrete Slab by Trashrake Dumpster	K1		-	557,995	0.00%		(557,995)
ONP Cooling Water System Rehabilitation Design	L0			133,168	0.00%		(133,168)
Electric Vehicle Charging Station	L1			46,457	0.00%		(46,457)
ONP Sand Filter System Rehabilitation Design	L2			7,626	0.00%		(7,626)
DMC Underdrain Sediment Removal	L5			2,804	0.00%		(2,804)
EO&M Program Management Services	L6		811,170	67,470	8.32%		743,700
Wharehouse Building Design & Construction	M0		779,523	3,874	0.50%		775,650
Rehab Coating on Pump Casing	M1			27,304	0.00%		(27,304)
Unit Valve Replacement	M10			3,609	0.00%		(3,609)
O&M Road Repair (Full Depth Rehab)	M11			229,393	0.00%		(229,393)
Sand Filter (JPP) System Rehab	M3			1,269	0.00%		(1,269)
Machine Shop Crane Rehab	M5			149	0.00%		(149)
Motor Protect Relay Replace	M6			6,964	0.00%		(6,964)
Siphon Breaker Comm Upgrades	M7			30,041	0.00%		(30,041)
Trashrake Controls Modern	M8			26,658	0.00%		(26,658)
DCI U1 & U2 Restoration and Plant Electrical Upgrade	Q1		1,127,479	444,955	39.46%		682,524
OPP U5 Unplanned Shaft and Pump Repairs	Q2			179,901	0.00%		(179,901)
JPP U5 Leak Investigation & Repair	Q4		1,859,066	52,835	2.84%		1,806,231
Total Direct CIP/EO&M/PAT			39,385,243	7,751,671	19.68%		31,633,574
Safety Equipment Training	50		19,849	11,513	58.00%		8,336
IT Expense	51		174,069	98,307	56.48%		75,762
Warehousing	52		36,160	10,312	28.52%		25,848
SCADA	53		86,216	50,211	58.24%		36,005
Tracy Field Office Expense	54		88,980	62,158	69.86%		26,822
Direct Administrative/General Expense	56		318,028	124,370	39.11%		193,658
Indirect O & M LBAO Admin.	58		479,974	326,027	67.93%		153,947
Total Indirect Allocated to CIP/EO&M/PAT			1,203,276	682,898	56.75%		520,378
Total CIP / EO&M / PAT			40,588,519	8,434,569	20.78%		32,153,952

San Luis & Delta-Mendota Water Authority
Contract/Procurement Activity Report
From December 1, 2025 to December 31, 2025

Date Executed	Contract Title	Vendor or Service Provider	Contract Amount	Contract Solicitation Type	Contract Type	Funding Source	Notes
NOTE: NO CONTRACTS/PURCHASE ORDERS WERE ISSUED DURING THIS REPORT PERIOD							
CONTRACT CHANGE ORDER NOTIFICATIONS:							
Date Executed	Contract Title	Vendor or Service Provider	Change Order Amount	Original Contract Amount	% Change	Justification	
NOTE: NO CONTRACT CHANGE ORDERS WERE ISSUED DURING THIS REPORT PERIOD							
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.							