



# Official Memorandum

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[sldmwa.org](http://sldmwa.org)

To: Pablo Arroyave, Chief Operating Officer

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

Date: 8.03.26 FAC and 08.06.26 BOD

RE: FY27 O&M Budget to Actual Report Through June 30, 2026

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## Self-Funding Expenses-2026 Water Year (FY3/1/26-2/28/27)

Self-Funding actual expenses (paid and pending) for SLDMWA Routine O&M through June 30, 2026, are under budget by \$859,016, or 12.73%. This favorable variance is the result of underspending for O&M expenses in all cost pools.

### Intertie Conveyance Cost Update

Staff expect the Intertie conveyance costs for FY27/WY26 will exceed budget due to the increase in the conveyance rate for the current year to \$ 38.73 per acre-foot, reflecting an 18.6% increase over the 2025 rate.

### Updated Reporting

Staff updated the O&M Budget to Actual Reporting to include information relating to the Self-Funding costs billed by the Bureau of Reclamation (BOR) and the California Department of Water Resources (DWR). Costs related to Project Use Energy, San Luis Joint Use Costs, and DCI Conveyance costs, with their historical comparisons, are now reported in addition to the budgeted (controllable) operating costs reported above. These self-funding expenses through June 30, 2026, are under budget by \$481,963, or 2.8%. This overall favorable variance is the result of lower than budgeted costs in Dos Amigos Joint Use Costs and lower year-to-date DCI volumes resulting in lower conveyance fees.

### Outstanding Items

Audited Financial Statements FY2025 and FY2026

The FY2025 Financial Statement audit is underway, with completion currently expected by the October 2026 meetings.



## SLDMWA O&M BUDGET TO ACTUAL REPORT

ANNUAL R, O&M BUDGET BY COST POOLS MARCH 1, 2026 - FEBRUARY 28, 2027

|                 | Total      | UPPER         | Volta Wells | LWR/POOL     | O'NEILL O&M  |               |            |
|-----------------|------------|---------------|-------------|--------------|--------------|---------------|------------|
|                 |            |               |             |              | DIRECT       | STORAGE       | SL DRAIN   |
| DMC \$          | 9,559,048  | \$ 5,767,930  |             | \$ 3,791,118 |              |               |            |
| JPP \$          | 5,472,932  | \$ 5,472,932  |             |              |              |               |            |
| WW \$           | 142,440    | \$ 142,440    |             | \$ 35,611    |              |               |            |
| Intertie O&M \$ | 651,675    | \$ 651,675    |             |              |              |               |            |
| Volta Wells \$  | 34,851     |               | \$ 34,851   |              |              |               |            |
| Mendota Pool \$ | 438,563    |               |             | \$ 438,563   |              |               |            |
| O'Neill \$      | 3,716,230  |               |             |              | \$ 2,935,822 | \$ 780,408.30 |            |
| SL Drain \$     | 187,059    |               |             |              |              |               | \$ 187,059 |
| \$              | 20,202,798 | \$ 12,034,977 | \$ 34,851   | \$ 4,265,292 | \$ 2,935,822 | \$ 780,408    | \$ 187,059 |
| \$              | 20,238,409 |               |             |              |              |               |            |

O&M BUDGET BY COST POOLS THROUGH: JUNE 30, 2026

33.33%

|                 | Total     | UPPER        | Volta Wells | LWR          | O'NEILL O&M |            |           |
|-----------------|-----------|--------------|-------------|--------------|-------------|------------|-----------|
|                 |           |              |             |              | DIRECT      | STORAGE    | SL DRAIN  |
| DMC \$          | 3,186,349 | \$ 1,922,643 |             | \$ 1,263,706 |             |            |           |
| JPP \$          | 1,824,311 | \$ 1,824,311 |             |              |             |            |           |
| WW \$           | 47,480    | \$ 47,480    |             | \$ 11,870    |             |            |           |
| Intertie O&M \$ | 217,225   | \$ 217,225   |             |              |             |            |           |
| Volta Wells \$  | 11,617    |              | \$ 11,617   |              |             |            |           |
| Mendota Pool \$ | 146,188   |              |             | \$ 146,188   |             |            |           |
| O'Neill \$      | 1,238,743 |              |             |              | \$ 978,607  | \$ 260,136 |           |
| SL Drain \$     | 62,353    |              |             |              |             |            | \$ 62,353 |
| \$              | 6,734,266 | \$ 4,011,659 | \$ 11,617   | \$ 1,421,764 | \$ 978,607  | \$ 260,136 | \$ 62,353 |

O&M Actual COSTS BY COST POOLS THROUGH: JUNE 30, 2026

|                 | Total     | UPPER        | Volta Wells | LWR/POOL     | O'NEILL O&M |            |           |
|-----------------|-----------|--------------|-------------|--------------|-------------|------------|-----------|
|                 |           |              |             |              | DIRECT      | STORAGE    | SL DRAIN  |
| DMC \$          | 2,722,425 | \$ 1,642,711 |             | \$ 1,079,714 |             |            |           |
| JPP \$          | 1,524,512 | \$ 1,524,512 |             |              |             |            |           |
| WW \$           | 129,021   | \$ 96,766    |             | \$ 32,255    |             |            |           |
| Intertie O&M \$ | 292,916   | \$ 292,916   |             |              |             |            |           |
| Volta Wells \$  | 575       |              | \$ 575      |              |             |            |           |
| Mendota Pool \$ | 84,135    |              |             | \$ 84,135    |             |            |           |
| O'Neill \$      | 1,120,320 |              |             |              | \$ 885,053  | \$ 235,267 |           |
| SL Drain \$     | 13,216    |              |             |              |             |            | \$ 13,216 |
| \$              | 5,887,120 | \$ 3,556,905 | \$ 575      | \$ 1,196,104 | \$ 885,053  | \$ 235,267 | \$ 13,216 |

R, O&M BUDGET vs Actual COSTS THROUGH: JUNE 30, 2026

|                  | TOTAL                   | UPPER        | Volta Wells | LWR/POOL     | O'NEILL O&M |            |           |
|------------------|-------------------------|--------------|-------------|--------------|-------------|------------|-----------|
|                  |                         |              |             |              | DIRECT      | STORAGE    | SL DRAIN  |
| R, O&M Budget \$ | 6,746,136               | \$ 4,011,659 | \$ 11,617   | \$ 1,421,764 | \$ 978,607  | \$ 260,136 | \$ 62,353 |
| R, O&M Actual \$ | 5,887,120               | \$ 3,556,905 | \$ 575      | \$ 1,196,104 | \$ 885,053  | \$ 235,267 | \$ 13,216 |
| Difference \$    | 859,016                 | \$ 454,754   | \$ 11,042   | \$ 225,660   | \$ 93,554   | \$ 24,869  | \$ 49,137 |
|                  | UNDER                   | UNDER        | UNDER       | UNDER        | UNDER       | UNDER      | UNDER     |
|                  | 12.733452% UNDER BUDGET |              |             |              |             |            |           |

subject to rounding



## SLDMWA DWR & BOR COSTS BUDGET TO ACTUAL REPORT

|                    | <u>ANNUAL BUDGET:</u>  | <u>BUDGET</u>        | <u>ACTUAL</u>        |                   |       |
|--------------------|------------------------|----------------------|----------------------|-------------------|-------|
|                    | <u>MARCH 1, 2026 -</u> | <u>THROUGH:</u>      | <u>THROUGH:</u>      |                   |       |
|                    | <u>FEBRUARY 28,</u>    |                      |                      |                   |       |
|                    | <u>2027</u>            | <u>JUNE 30, 2026</u> | <u>JUNE 30, 2026</u> | <u>Difference</u> |       |
| JPP PUE            | \$19,930,028           | \$6,643,343          | \$ 6,749,908.32      | (\$106,566)       | OVER  |
| DCI PUE            | \$335,589              | \$111,863            | \$ 113,871.80        | (\$2,009)         | OVER  |
| OPP PUE            | \$3,700,186            | \$1,233,395          | \$ 1,268,277.68      | (\$34,882)        | OVER  |
| DA PUE             | \$4,220,361            | \$1,406,787          | \$ 1,432,049.64      | (\$25,263)        | OVER  |
| SLC SLJU RO&M      | \$14,399,082           | \$4,799,694          | \$5,435,693          | (\$635,999)       | OVER  |
| DA SLJU RO&M       | \$3,997,918            | \$1,332,639          | \$711,305            | \$621,334         | UNDER |
| DCI DWR CONVEYANCE | \$4,801,020            | \$1,600,340          | \$934,993            | \$665,347         | UNDER |
|                    | <u>\$51,384,184</u>    | <u>\$17,128,061</u>  | <u>\$16,646,098</u>  | <u>\$481,963</u>  |       |

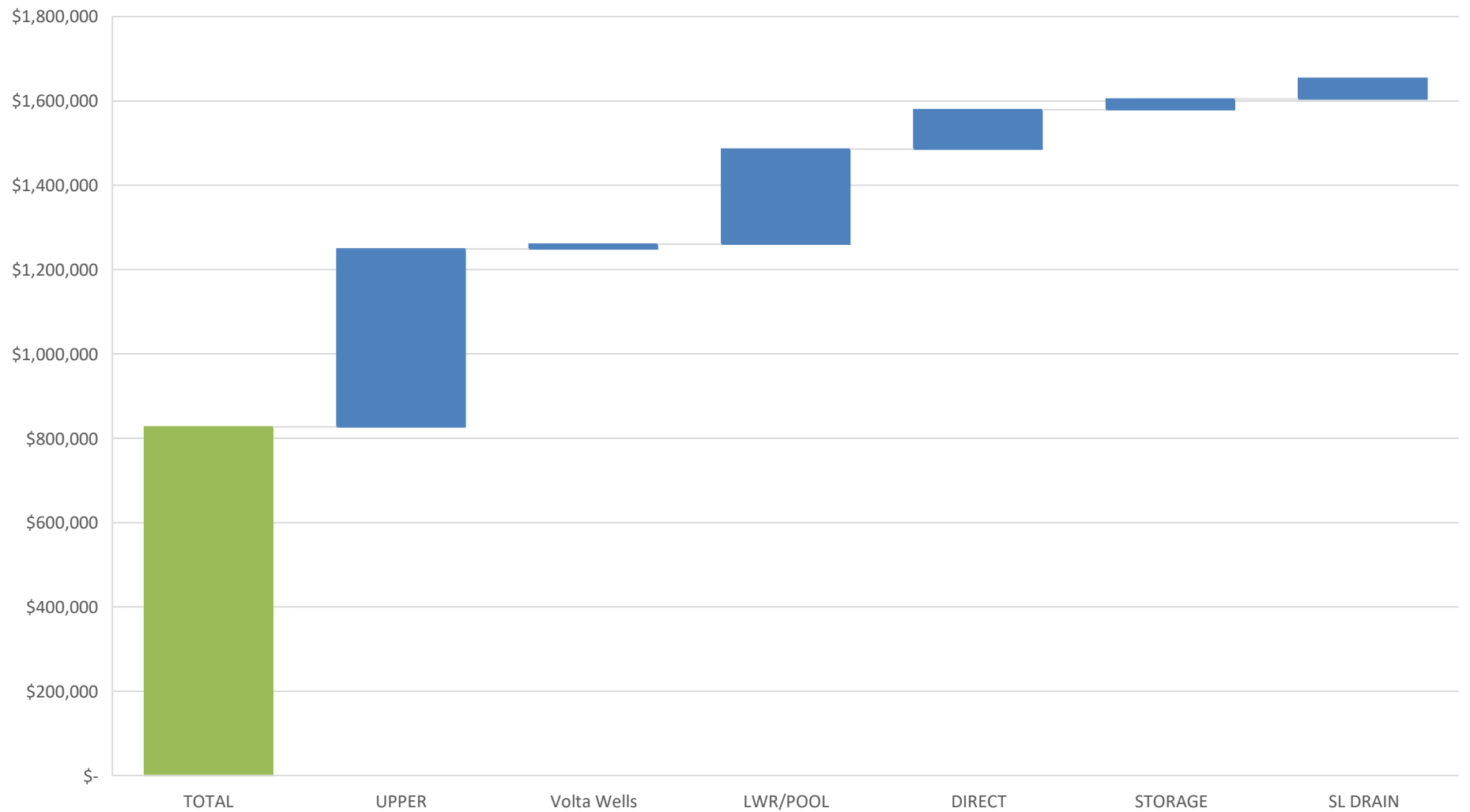
ESTIMATES

2.8% UNDER BUDGET



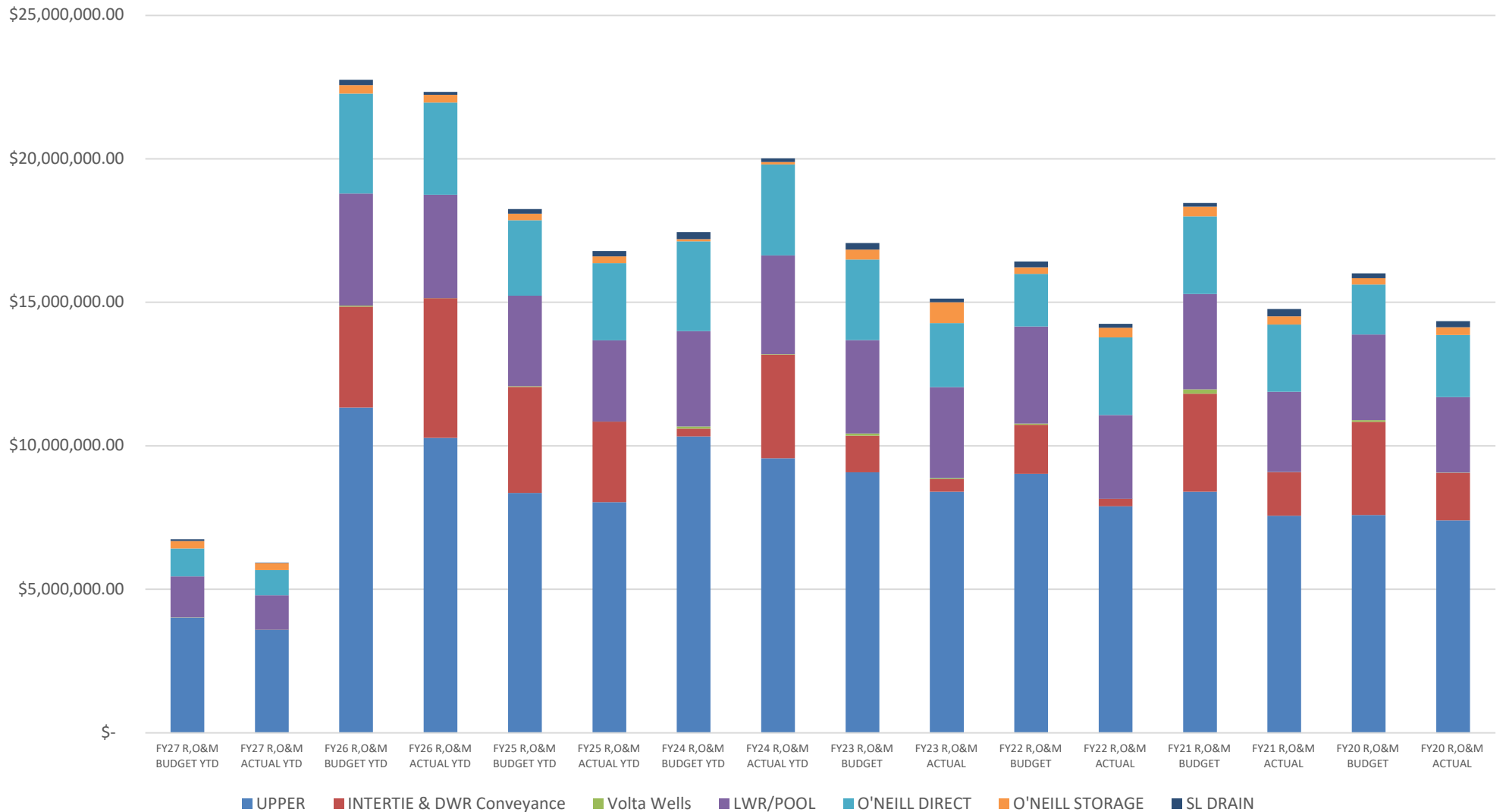
**San Luis & Delta Mendota Water Authority**  
**FY27 O&M Budget to Actual Report through June 30, 2026**  
**BUDGET VARIANCES**  
**FAC 08/03/2026 BOD 08/06/2026**

■ Increase ■ Decrease ■ Total



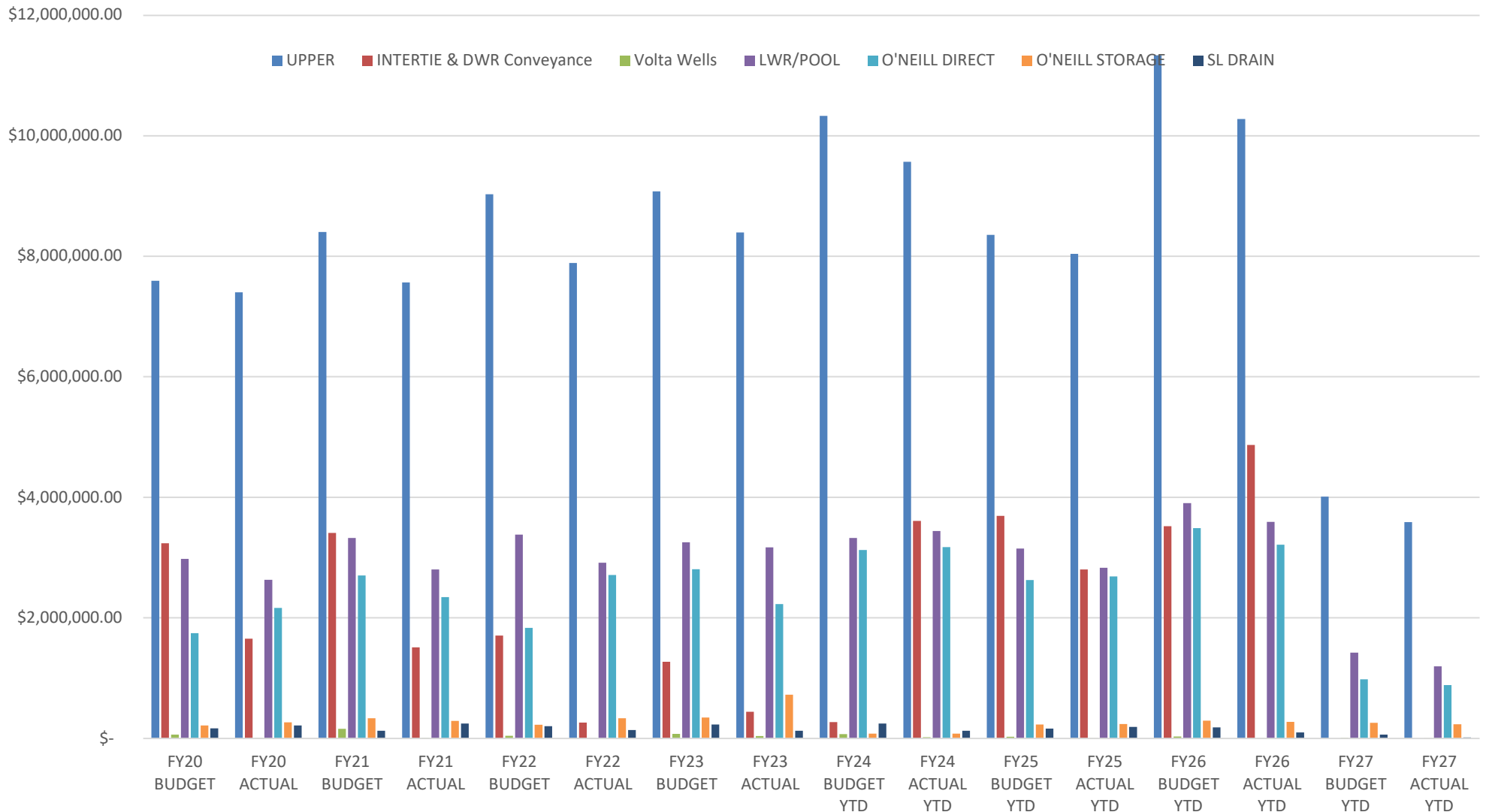


San Luis and Delta-Mendota Water Authority  
O&M Budget to Actual -Stacked  
FY20-F27 YTD ( 06/30/2026)  
FAC 08/03/2026 BOD 08/06/2026





San Luis and Delta-Mendota Water Authority  
O&M Budget to Actual-Side by Side  
FY20-FY27 YTD ( 06/30/2026)  
FAC 08/03/2026 BOD 08/06/2026

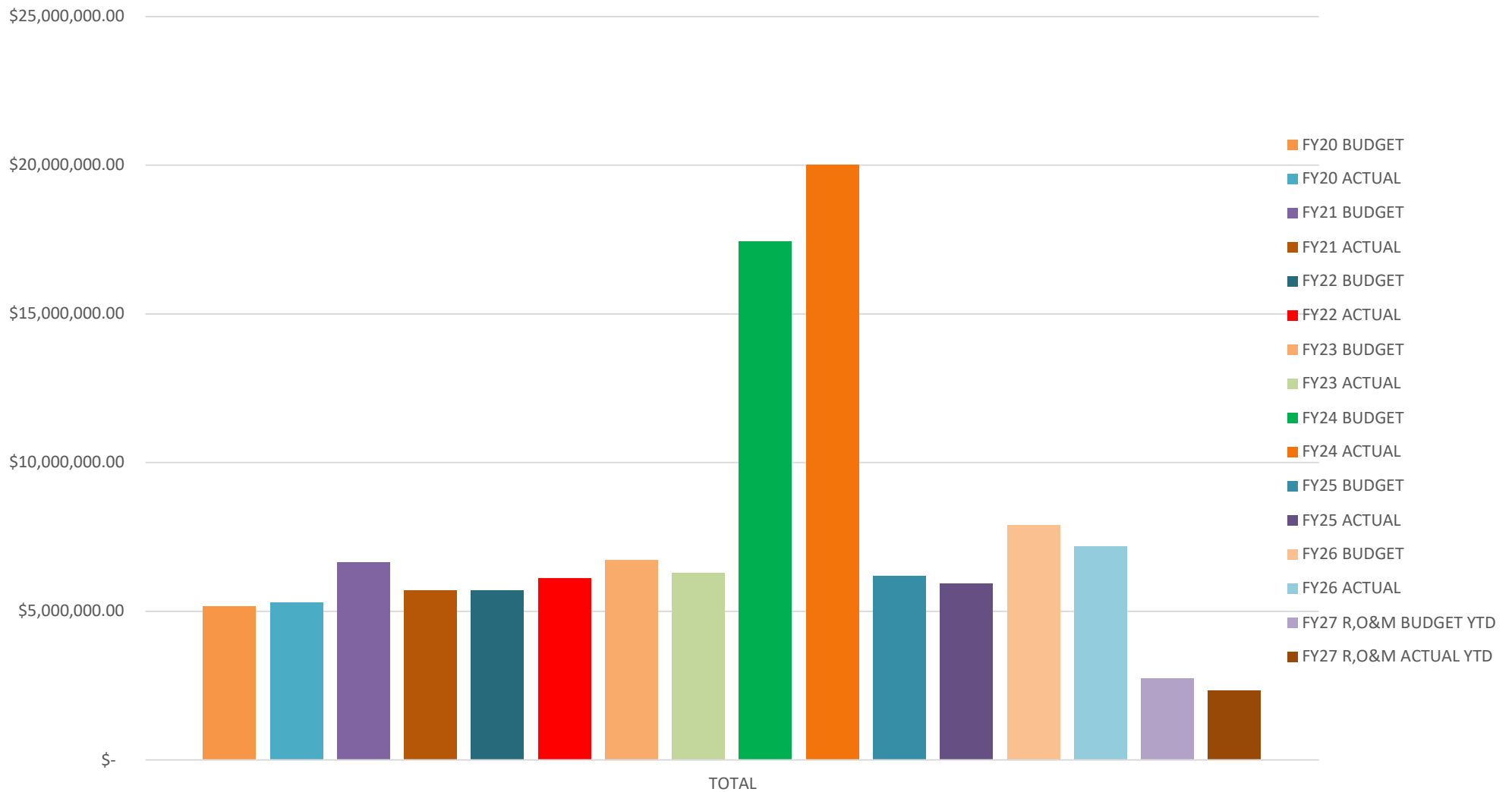




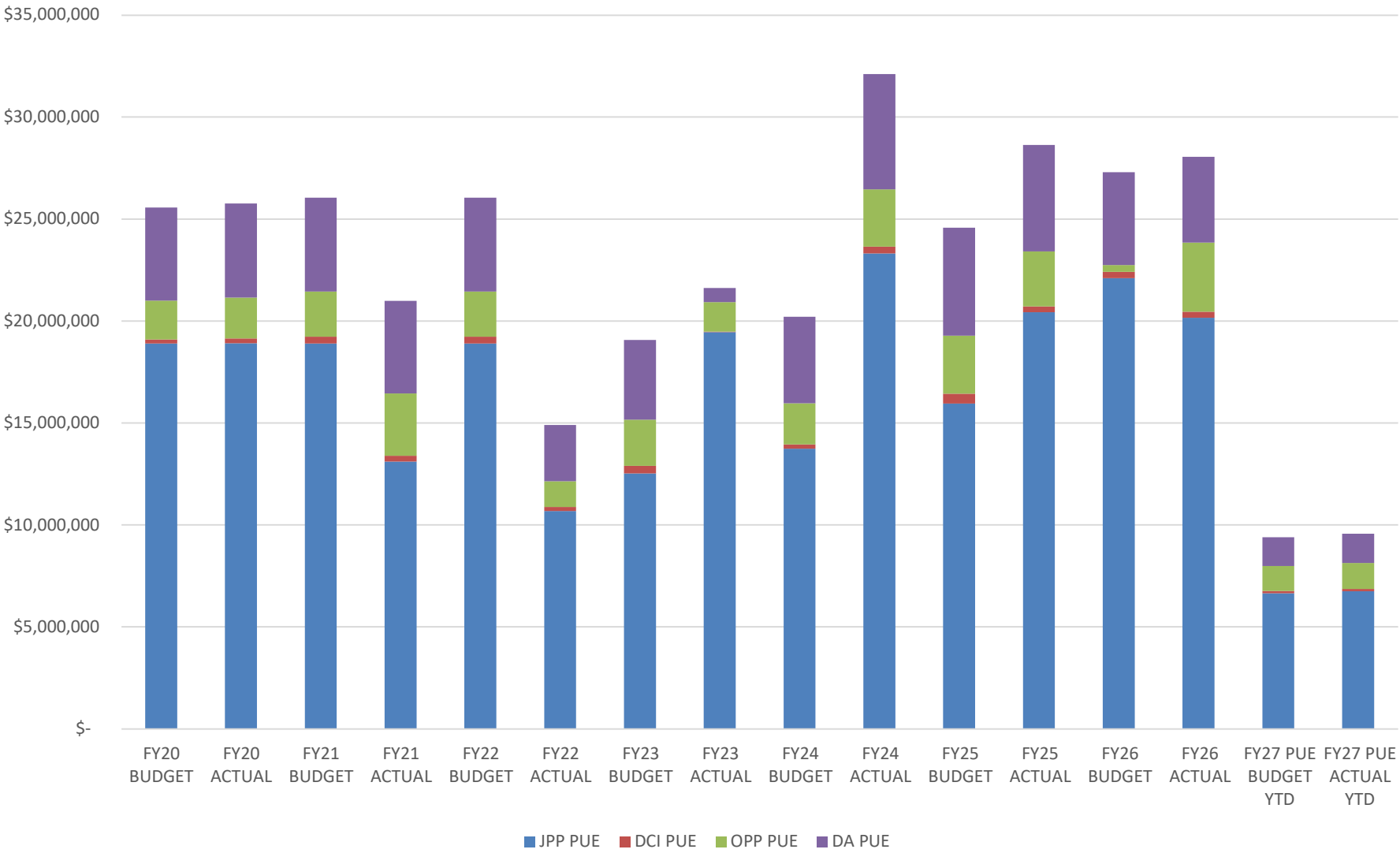
San Luis and Delta-Mendota Water Authority  
HISTORICAL O&M BUDGET TO ACTUAL TOTAL

*FY20-FY27 YTD ( 06/30/2026)*  
*FAC 08/03/2026 BOD 08/06/2026*

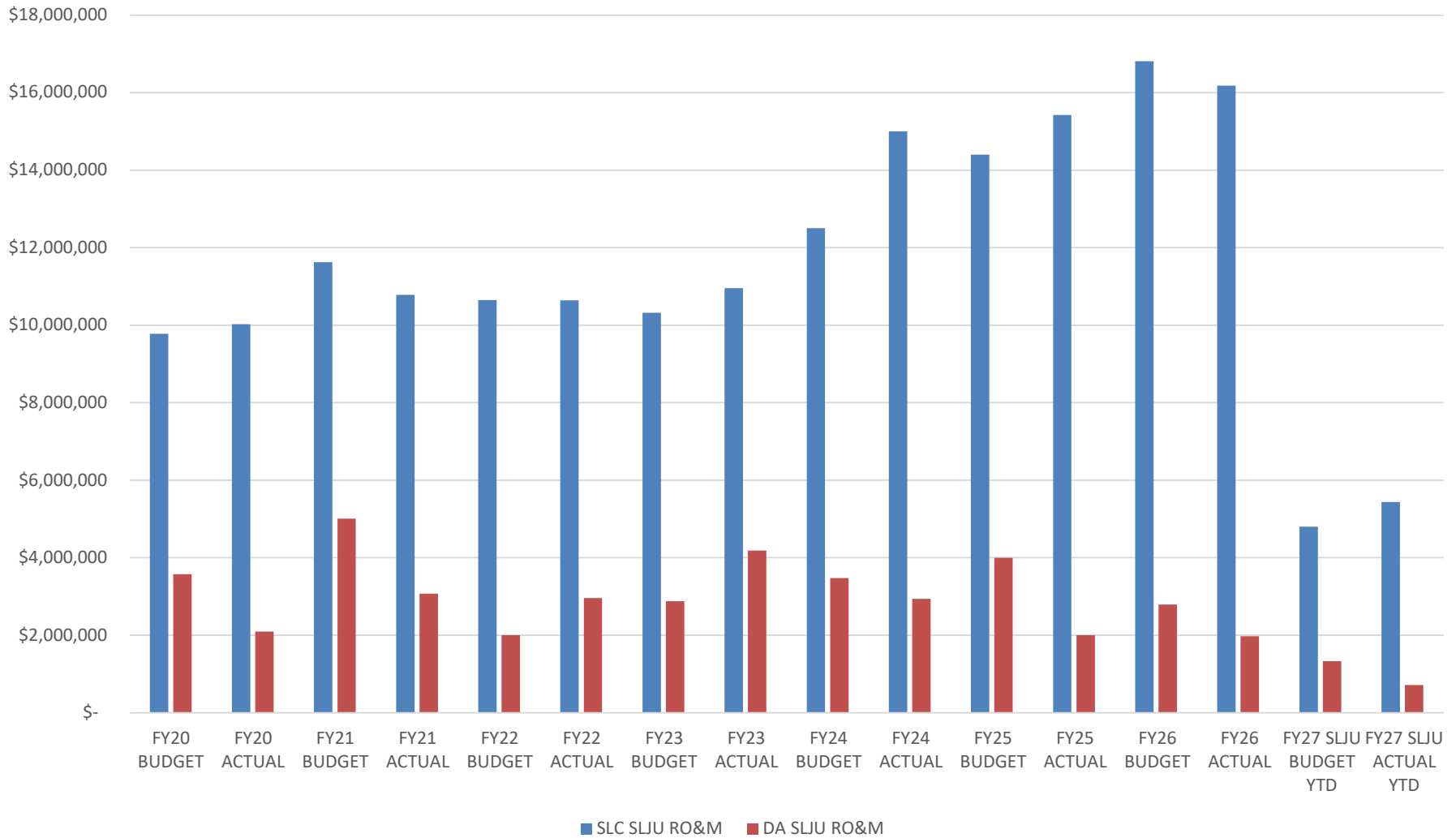
Total By Year



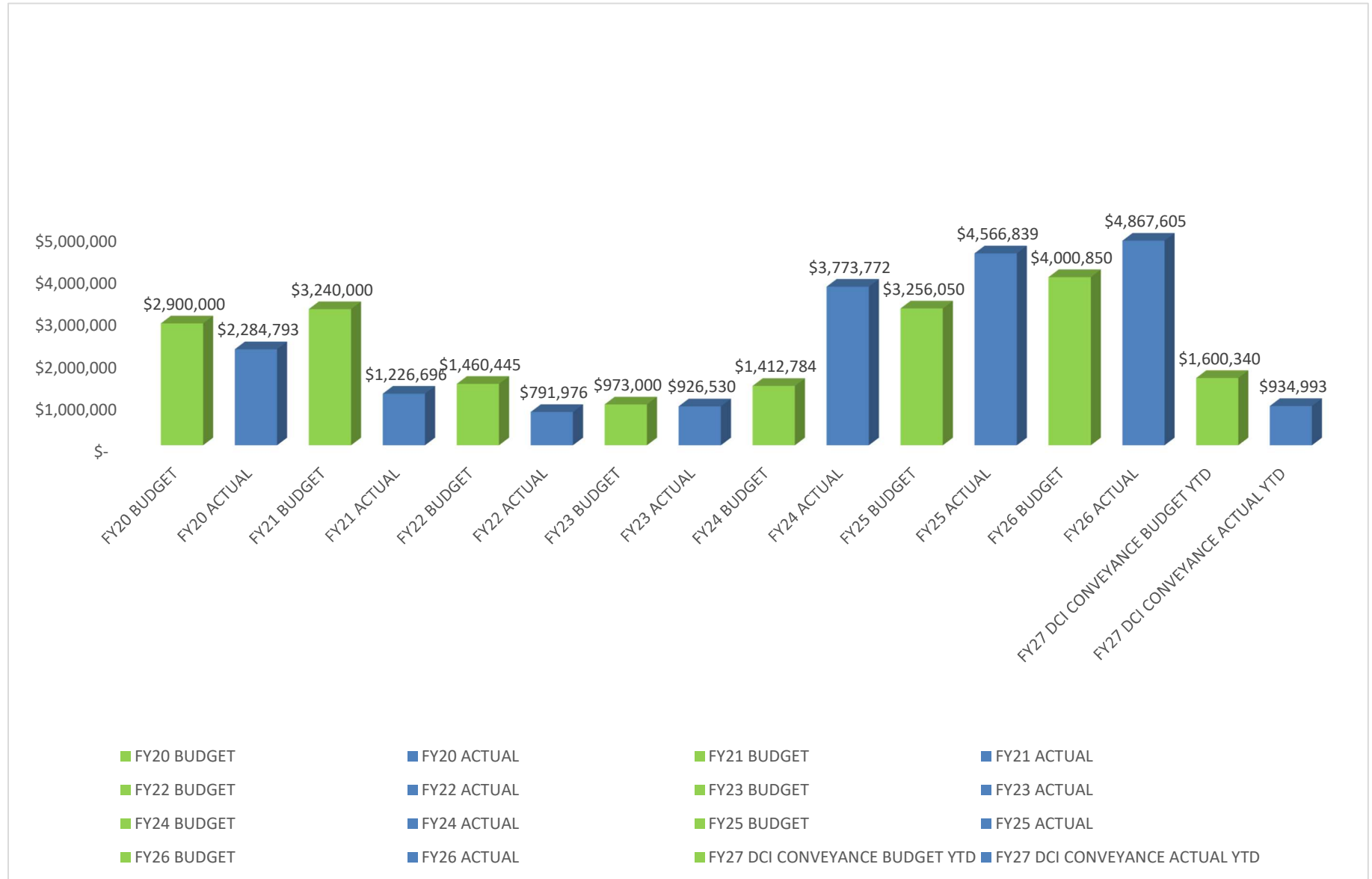
San Luis and Delta-Mendota Water Authority  
PUE Budget to Actual Stacked  
FY20-FY27 YTD ( 06/30/2026)  
FAC 08/03/2026 BOD 08/06/2026



**San Luis and Delta-Mendota Water Authority**  
**SAN LUIS JOINT USE COSTS**  
**Budget to Actual-Side by Side**  
**FY20-FY27 YTD ( 06/30/2026)**  
**FAC 08/03/2026 BOD 08/06/2026**



**San Luis and Delta-Mendota Water Authority**  
**DCI Conveyance**  
**Budget to Actual-Side by Side**  
**FY20-FY27 YTD ( 06/30/2026)**  
**FAC 08/03/2026 BOD 08/06/2026**



**San Luis & Delta-Mendota Water Authority**  
**DMC WITH CIP / E O & M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2026 through June 30, 2026**

FAC 8/3/26 & BOD 8/6/26

|                                              |                    | <b>FY Budget<br/>3/1/26 - 2/28/27</b> | <b>Actual To Date<br/>Paid/Pending</b> | <b>% of<br/>Budget</b> | <b>Notes</b> | <b>Budget Amount<br/>Remaining</b> |
|----------------------------------------------|--------------------|---------------------------------------|----------------------------------------|------------------------|--------------|------------------------------------|
| <b>Capital Improvement Projects</b>          | <b>CIP 25</b>      | 72,059,971                            | 2,596,169                              | 3.60%                  |              | 69,463,802                         |
| <b>Extra Ordinary O&amp;M</b>                | <b>EO&amp;M 26</b> | 4,686,472                             | 2,619,875                              | 55.90%                 |              | 2,066,597                          |
| <b>Operate &amp; Maintain DMC</b>            | <b>S/F 02</b>      | 6,485,210                             | 1,893,920                              | 29.20%                 |              | 4,591,291                          |
| <b>Operate &amp; Maintain Wasteways</b>      | <b>S/F 04</b>      | 91,127                                | 85,397                                 | 93.71%                 |              | 5,731                              |
| <b>Mendota Pool</b>                          | <b>S/F 05</b>      | 265,584                               | 54,647                                 | 20.58%                 |              | 210,937                            |
| <b>Operate &amp; Maintain JPP</b>            | <b>S/F 11</b>      | 3,623,248                             | 1,017,538                              | 28.08%                 |              | 2,605,711                          |
| <b>Intertie Maintenance</b>                  | <b>S/F 12</b>      | 445,474                               | 190,400                                | 42.74%                 |              | 255,074                            |
| <b>Volta Wells Pumping</b>                   | <b>S/F 13</b>      | 22,968                                | 374                                    | 1.63%                  |              | 22,593                             |
| <b>Operate &amp; Maintain O'Neill</b>        | <b>S/F 19</b>      | 2,430,952                             | 735,355                                | 30.25%                 |              | 1,695,597                          |
| <b>Maintain Tracy Fish Facility</b>          | <b>USBR 30</b>     | 398,712                               | 7,095                                  | 1.78%                  |              | 391,617                            |
| <b>Operate &amp; Maintain San Luis Drain</b> | <b>S/F 41</b>      | 119,450                               | 8,570                                  | 7.17%                  |              | 110,880                            |
| <b>Maintain Delta Cross Channel</b>          | <b>USBR 44</b>     | 9,163                                 | 3,255                                  | 35.52%                 |              | 5,907                              |
| <b>Safety Equipment Training</b>             | <b>50</b>          | 146,171                               | 52,052                                 | 35.61%                 |              | 94,118                             |
| <b>IT Expense</b>                            | <b>51</b>          | 1,145,488                             | 359,276                                | 31.36%                 |              | 786,212                            |
| <b>Warehousing</b>                           | <b>52</b>          | 288,989                               | 65,517                                 | 22.67%                 |              | 223,471                            |
| <b>SCADA</b>                                 | <b>53</b>          | 449,817                               | 122,087                                | 27.14%                 |              | 327,730                            |
| <b>Tracy Field Office Expense</b>            | <b>54</b>          | 710,229                               | 233,410                                | 32.86%                 |              | 476,819                            |
| <b>Direct Administrative/General Expense</b> | <b>56</b>          | 2,520,127                             | 387,954                                | 15.39%                 |              | 2,132,173                          |
| <b>Indirect O &amp; M LBAO Admin.</b>        | <b>58</b>          | 3,473,512                             | 1,107,297                              | 31.88%                 |              | 2,366,215                          |
| <b>TOTAL</b>                                 |                    | <b>99,372,665</b>                     | <b>11,540,189</b>                      | <b>11.61%</b>          |              | <b>87,832,475</b>                  |
| Total from Self-Funding - page 2             |                    | 20,202,798                            | 5,887,119                              |                        |              | 14,315,679                         |
| Total from USBR - page 3                     |                    | 645,754                               | 10,350                                 | 1.60%                  |              | 635,404                            |
| Total from Special Projects - page 4         |                    | -                                     | 2,079                                  |                        |              | (2,079)                            |
| Total from EO&M                              |                    | 78,524,113                            | 5,640,641                              | 7.18%                  |              | 72,883,471                         |
| Totals                                       |                    | 99,372,665                            | 11,540,189                             |                        |              | 87,832,475                         |
| <b>YTD %</b>                                 |                    | <b>33.33%</b>                         |                                        |                        |              |                                    |

**A** Does NOT include DWR Wheeling

# San Luis & Delta-Mendota Water Authority

## Self-Funding Portion of DMC

### Budget to Actual Paid/Pending Comparison Summary

March 1, 2026 through June 30, 2026

FAC 8/3/26 & BOD 8/6/26

|                                       |    | FY Budget<br>3/1/26 - 2/28/27 |   | Actual To Date<br>Paid/Pending |  | % of Budget |  | Budget Amount<br>Remaining |
|---------------------------------------|----|-------------------------------|---|--------------------------------|--|-------------|--|----------------------------|
| Operate & Maintain DMC                | 02 | 6,485,210                     |   | 1,893,920                      |  | 29.20%      |  | 4,591,291                  |
| Operate & Maintain Wasteways          | 04 | 91,127                        |   | 85,397                         |  | 93.71%      |  | 5,731                      |
| Mendota Pool                          | 05 | 265,584                       |   | 54,647                         |  | 20.58%      |  | 210,937                    |
| Operate & Maintain JPP                | 11 | 3,623,248                     |   | 1,017,538                      |  | 28.08%      |  | 2,605,711                  |
| Intertie Maintenance                  | 12 | 445,474                       | A | 190,400                        |  | 42.74%      |  | 255,074                    |
| Volta Wells Pumping                   | 13 | 22,968                        |   | 374                            |  | 1.63%       |  | 22,594                     |
| Operate & Maintain O'Neill            | 19 | 2,430,952                     |   | 735,355                        |  | 30.25%      |  | 1,695,596                  |
| Operate & Maintain San Luis Drain     | 41 | 119,450                       |   | 8,569                          |  | 7.17%       |  | 110,881                    |
| Total Direct O & M                    |    | 13,484,014                    |   | 3,986,200                      |  | 29.56%      |  | 9,497,814                  |
| Safety Equipment Training             | 50 | 112,440                       |   | 42,510                         |  | 37.81%      |  | 69,930                     |
| IT Expense                            | 51 | 881,153                       |   | 293,417                        |  | 33.30%      |  | 587,737                    |
| Warehousing                           | 52 | 222,301                       |   | 53,507                         |  | 24.07%      |  | 168,794                    |
| SCADA                                 | 53 | 346,016                       |   | 99,707                         |  | 28.82%      |  | 246,309                    |
| Tracy Field Office Expense            | 54 | 546,335                       |   | 190,624                        |  | 34.89%      |  | 355,711                    |
| Direct Administrative/General Expense | 56 | 1,938,578                     |   | 316,838                        |  | 16.34%      |  | 1,621,741                  |
| Indirect O & M LBAO Admin.            | 58 | 2,671,959                     |   | 904,316                        |  | 33.84%      |  | 1,767,643                  |
| Total Indirect Allocated to O & M     |    | 6,718,784                     |   | 1,900,919                      |  | 28.29%      |  | 4,817,865                  |
| Total SLDMWA O&M                      |    | 20,202,798                    |   | 5,887,119                      |  | 29.14%      |  | 14,315,679                 |

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, 2026 through June 30, 2026

FAC 8/3/26 & BOD 8/6/26

|                                          |    | FY Budget<br>3/1/26 - 2/28/27 |  | Actual To Date<br>Paid/Pending |  | % of Budget |  | Budget Amount<br>Remaining |
|------------------------------------------|----|-------------------------------|--|--------------------------------|--|-------------|--|----------------------------|
| Maintain Tracy Fish Facility             | 30 | 398,712                       |  | 7,095                          |  | 1.78%       |  | 391,617                    |
| Maintain Fish Release Site               | 32 | -                             |  | -                              |  | 0.00%       |  | -                          |
| Operate & Maintain Tracy USBR            | 33 | -                             |  | -                              |  | 0.00%       |  | -                          |
| Maintain Delta Cross Channel             | 44 | 9,163                         |  | 3,255                          |  | 35.52%      |  | 5,908                      |
| WAPA                                     | 45 | -                             |  | -                              |  | 0.00%       |  | -                          |
| Total Direct USBR Facilities             |    | 407,875                       |  | 10,350                         |  | 2.54%       |  | 397,525                    |
|                                          |    |                               |  |                                |  |             |  |                            |
| Safety Equipment Training                | 50 | 3,981                         |  | -                              |  | 0.00%       |  | 3,981                      |
| IT Expense                               | 51 | 31,197                        |  | -                              |  | 0.00%       |  | 31,197                     |
| Warehousing                              | 52 | 7,871                         |  | -                              |  | 0.00%       |  | 7,871                      |
| SCADA                                    | 53 | 12,251                        |  | -                              |  | 0.00%       |  | 12,251                     |
| Tracy Field Office Expense               | 54 | 19,343                        |  | -                              |  | 0.00%       |  | 19,343                     |
| Direct Administrative/General Expense    | 56 | 68,635                        |  | -                              |  | 0.00%       |  | 68,635                     |
| Indirect O & M LBAO Admin.               | 58 | 94,601                        |  | -                              |  | 0.00%       |  | 94,601                     |
| Total Indirect Allocated USBR Facilities |    | 237,879                       |  | -                              |  | 0.00%       |  | 237,879                    |
|                                          |    |                               |  |                                |  |             |  |                            |
| TOTAL USBR FACILITIES                    |    | 645,754                       |  | 10,350                         |  | 1.60%       |  | 635,404                    |

# San Luis & Delta-Mendota Water Authority

## DMC Indirect Cost Allocated to Special Projects

March 1, 2026 through June 30, 2026

FAC 8/3/26 & BOD 8/6/26

|                                              |    |  | Allocated To Date |  |  |  |
|----------------------------------------------|----|--|-------------------|--|--|--|
| Safety Equipment Training                    | 50 |  | 45                |  |  |  |
| IT Expense                                   | 51 |  | 321               |  |  |  |
| Warehousing                                  | 52 |  | 59                |  |  |  |
| SCADA                                        | 53 |  | 109               |  |  |  |
| Tracy Field Office Expense                   | 54 |  | 209               |  |  |  |
| Direct Administrative/General Expense        | 56 |  | 347               |  |  |  |
| Indirect O & M LBAO Admin.                   | 58 |  | 989               |  |  |  |
| Total Indirect Allocated to SPECIAL PROJECTS |    |  | 2,079             |  |  |  |
| TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS |    |  | 2,079             |  |  |  |

**San Luis & Delta-Mendota Water Authority**  
**DMC without CIP / E O&M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2026 through June 30, 2026**

FAC 8/3/26 & BOD 8/6/26

|                                       |         | FY Budget<br>3/1/26 - 2/28/27 |   | Actual To Date<br>Paid/Pending |  | % of<br>Budget | Notes | Budget Amount<br>Remaining |
|---------------------------------------|---------|-------------------------------|---|--------------------------------|--|----------------|-------|----------------------------|
| Operate & Maintain DMC                | S/F 02  | 6,485,210                     |   | 1,893,920                      |  | 29.20%         |       | 4,591,291                  |
| Operate & Maintain Wasteways          | S/F 04  | 91,127                        |   | 85,397                         |  | 93.71%         |       | 5,731                      |
| Mendota Pool                          | S/F 05  | 265,584                       |   | 54,647                         |  | 20.58%         |       | 210,937                    |
| Operate & Maintain JPP                | S/F 11  | 3,623,248                     |   | 1,017,538                      |  | 28.08%         |       | 2,605,711                  |
| Intertie Maintenance                  | S/F 12  | 445,474                       | A | 190,400                        |  | 42.74%         |       | 255,074                    |
| Volta Wells Pumping                   | S/F 13  | 22,968                        |   | 374                            |  | 1.63%          |       | 22,594                     |
| Operate & Maintain O'Neill            | S/F 19  | 2,430,952                     |   | 735,355                        |  | 30.25%         |       | 1,695,597                  |
| Maintain Tracy Fish Facility          | USBR 30 | 398,712                       |   | 7,095                          |  | 1.78%          |       | 391,617                    |
| Operate & Maintain San Luis Drain     | S/F 41  | 119,450                       |   | 8,570                          |  | 7.17%          |       | 110,880                    |
| Maintain Delta Cross Channel          | USBR 44 | 9,163                         |   | 3,255                          |  | 35.52%         |       | 5,908                      |
| Safety Equipment Training             | 50      | 116,421                       |   | 42,557                         |  | 36.55%         |       | 73,865                     |
| IT Expense                            | 51      | 912,351                       |   | 293,737                        |  | 32.20%         |       | 618,613                    |
| Warehousing                           | 52      | 230,172                       |   | 53,566                         |  | 23.27%         |       | 176,606                    |
| SCADA                                 | 53      | 358,267                       |   | 99,816                         |  | 27.86%         |       | 258,451                    |
| Tracy Field Office Expense            | 54      | 565,678                       |   | 190,832                        |  | 33.74%         |       | 374,846                    |
| Direct Administrative/General Expense | 56      | 2,007,214                     |   | 317,184                        |  | 15.80%         |       | 1,690,029                  |
| Indirect O & M LBAO Admin.            | 58      | 2,766,559                     |   | 905,305                        |  | 32.72%         |       | 1,861,254                  |
| TOTAL                                 |         | 20,848,552                    |   | 5,899,548                      |  | 28.30%         |       | 14,949,004                 |
| Total from Self-Funding - page 2      |         | 20,202,798                    |   | 5,887,119                      |  | 29.14%         |       | 14,315,679                 |
| Total from USBR - page 3              |         | 645,754                       |   | 10,350                         |  | 1.60%          |       | 635,404                    |
| Total from Special Projects - page 4  |         | -                             |   | 2,079                          |  |                |       | (2,079)                    |
| Totals                                |         | 20,848,552                    |   | 5,899,548                      |  |                |       | 14,949,004                 |
| YTD %                                 |         | 33.33%                        |   |                                |  |                |       |                            |

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, 2026 through June 30, 2026**

FAC 8/3/26 & BOD 8/6/26

|                                       |              | Actual Paid/Pending<br>Expense   | % Direct<br>Labor to<br>Total Labor | Allocated<br>Indirect Based<br>on Direct Labor<br>% | Total Expense<br><br>Direct & Indirect |
|---------------------------------------|--------------|----------------------------------|-------------------------------------|-----------------------------------------------------|----------------------------------------|
| Operate & Maintain DMC                | S/F 02       | 1,893,920                        | 35.59%                              | 828,505                                             | 2,722,425 *                            |
| Operate & Maintain Wasteways          | S/F 04       | 85,397                           | 1.87%                               | 43,624                                              | 129,021 *                              |
| Mendota Pool                          | S/F 05       | 54,647                           | 1.27%                               | 29,486                                              | 84,133 *                               |
| Operate & Maintain Jones Pumping Pl   | S/F 11       | 1,017,538                        | 21.78%                              | 506,974                                             | 1,524,512 *                            |
| Intertie Maintenance                  | S/F 12       | 190,400                          | 4.40%                               | 102,516                                             | 292,916 *                              |
| Intertie DWR Conveyance               | S/F 12       | 934,993                          | 0.00%                               | -                                                   | 934,993 *                              |
| Volta Wells Pumping                   | S/F 13       | 374                              | 0.01%                               | 201                                                 | 575 *                                  |
| Operate & Maintain O'Neill            | S/F 19       | 735,354                          | 16.54%                              | 384,966                                             | 1,120,321 *                            |
| Maintain Tracy Fish Facility          | USBR 30      | 7,095                            | 0.00%                               | -                                                   | 7,095                                  |
| Operate & Maintain San Luis Drain     | S/F 41       | 8,570                            | 0.20%                               | 4,646                                               | 13,216 *                               |
| Maintain Delta Cross Channel          | USBR 44      | 3,255                            | 0.00%                               | -                                                   | 3,255                                  |
| CIP                                   | 25           | 2,596,169                        | 5.14%                               | 119,674                                             | 2,715,842                              |
| EO&M & Scada Project                  | 26           | 2,619,875                        | 13.10%                              | 304,924                                             | 2,924,799                              |
| SPECIAL PROJECTS                      | XX           |                                  | 0.09%                               | 2,079                                               | 2,079                                  |
|                                       |              |                                  |                                     | 2,327,596                                           | 12,475,183                             |
|                                       |              |                                  | 100.0%                              |                                                     |                                        |
| Safety Equipment Training             | 50           | 52,052                           |                                     |                                                     |                                        |
| IT Expense                            | 51           | 359,276                          |                                     |                                                     |                                        |
| Warehousing                           | 52           | 65,517                           |                                     |                                                     |                                        |
| Scada                                 | 53           | 122,087                          |                                     |                                                     |                                        |
| Tracy Field Office Expense            | 54           | 233,411                          |                                     |                                                     |                                        |
| Direct Administrative/General Expense | 56           | 387,955                          |                                     |                                                     | (5,640,641) less CIP&EO&M              |
| Indirect O & M LBAO Admin.            | 58           | 1,107,298                        |                                     |                                                     | (10,350) less USBR Facilities          |
| Total Indirect to be Allocated        |              |                                  | 2,327,596                           |                                                     | (2,079) less Special Projects          |
|                                       |              |                                  |                                     |                                                     |                                        |
| 12,475,183                            | <b>TOTAL</b> | <b>12,475,183</b>                |                                     |                                                     | 5,887,120 *SLDMWA O&M Costs            |
|                                       |              | includes intertie DWR conveyance |                                     |                                                     |                                        |

11,540,189

w/o intertie DWR conveyance

Subject to Rounding

# San Luis & Delta-Mendota Water Authority

## CIP / EO&M / PAT Grants

### Budget to Actual Paid/Pending Comparison Summary

March 1, 2026 through June 30, 2026

FAC 8/3/26 & BOD 8/6/26

|                                                       |       | FY Budget<br>3/1/26 - 2/28/27 | Actual To Date<br>Paid/Pending | % of Budget   | Notes | Budget Amount<br>Remaining |
|-------------------------------------------------------|-------|-------------------------------|--------------------------------|---------------|-------|----------------------------|
| CIP-Unit Rewind                                       | 25 F4 | -                             | 164,402                        | 0.00%         |       | (164,402)                  |
| CIP JPP Exc System & Control Modernization Ph 3       | 25 F9 | 14,688,097                    | 868,062                        | 5.91%         |       | 13,820,035                 |
| CIP-DMC Subsidence Correction Project                 | 25 I3 | 40,373,995                    | 1,563,483                      | 3.87%         |       | 38,810,512                 |
| CIP-Pump Bowl Replacement                             | 25 J2 | 8,337,425                     | 222                            | 0.00%         |       | 8,337,203                  |
| CIP-OPP Upgrades                                      | 25 J3 | 5,895,066                     | -                              | 0.00%         |       | 5,895,066                  |
| OPP Main Transformer Replacement                      | 25 R0 | 2,765,388                     | -                              | 0.00%         |       | 2,765,388                  |
| Replacement Computer/Network Comm. Equip              | D0    | 342,261                       | 101,957                        | 29.79%        |       | 240,304                    |
| Replacement Vehicles                                  | D1    | 415,420                       | 197,479                        | 47.54%        |       | 217,941                    |
| Purchase New Heavy Equipment                          | D2    | 91,829                        | 53,438                         | 58.19%        |       | 38,391                     |
| All Facility Infrastructure Replacement               | D3    | 253,641                       | 16,835                         | 6.64%         |       | 236,806                    |
| SCADA Replacement & Modernization Program             | D4    | 272,860                       | 257,299                        | 94.30%        |       | 15,561                     |
| Main Transformer Rehabilitation                       | G3    | 1,137,517                     | 864,592                        | 76.01%        |       | 272,925                    |
| DMC Subsidence Correction Project                     | I3 26 |                               | 63,498                         | 0.00%         |       | (63,498)                   |
| Unit Rewind                                           | F4 26 |                               | 7,863                          | 0.00%         |       | (7,863)                    |
| Shaft Sleeve Design & Manufacture                     | F3    | 299,624                       | -                              | 0.00%         |       | 299,624                    |
| JPP Purchase Wear Rings for Pumps                     | J1    |                               | 15,731                         | 0.00%         |       | (15,731)                   |
| Electric Vehicle Charging Station                     | L1    |                               | 209                            | 0.00%         |       | (209)                      |
| EO&M Program Management Services                      | L6    |                               | 4,214                          | 0.00%         |       | (4,214)                    |
| Rehab Coating on Pump Casing                          | M1    |                               | 146,395                        | 0.00%         |       | (146,395)                  |
| JPP Station Service Backup Battery System Replacement | R16   | 396,293                       | 15,494                         | 3.91%         |       | 380,799                    |
| JPP Switchgear Paralleling                            | R17   | 748,149                       | -                              | 0.00%         |       | 748,149                    |
| JPP HVAC System Rehab/Replacement-Design              | R18   | 505,631                       | -                              | 0.00%         |       | 505,631                    |
| Protective Relays Review                              | R7    | 116,423                       | -                              | 0.00%         |       | 116,423                    |
| Facility Rating Review                                | R8    | 106,823                       | -                              | 0.00%         |       | 106,823                    |
| JPP Gantry Crane Rehabilitation                       | M5    |                               | 46,303                         | 0.00%         |       | (46,303)                   |
| Siphon Breaker Comm Upgrades                          | M7    |                               | 25,438                         | 0.00%         |       | (25,438)                   |
| Trashrake Controls Modern                             | M8    |                               | 24,220                         | 0.00%         |       | (24,220)                   |
| DCI U1 & U2 Restoration and Plant Electrical Upgrades | Q1    |                               | 161,284                        | 0.00%         |       | (161,284)                  |
| OPP U5 Unplanned Shaft and Pump Repairs               | Q2    |                               | 1,288                          | 0.00%         |       | (1,288)                    |
| JPP U5 Leak Investigation & Repair                    | Q4    |                               | 616,337                        | 0.00%         |       | (616,337)                  |
| <b>Total Direct CIP/EO&amp;M/PAT</b>                  |       | <b>76,746,442</b>             | <b>5,216,043</b>               | <b>6.80%</b>  |       | <b>71,530,399</b>          |
| Safety Equipment Training                             | 50    | 29,750                        | 9,495                          | 31.92%        |       | 20,254                     |
| IT Expense                                            | 51    | 233,137                       | 65,539                         | 28.11%        |       | 167,599                    |
| Warehousing                                           | 52    | 58,817                        | 11,952                         | 20.32%        |       | 46,865                     |
| SCADA                                                 | 53    | 91,550                        | 22,271                         | 24.33%        |       | 69,279                     |
| Tracy Field Office Expense                            | 54    | 144,551                       | 42,579                         | 29.46%        |       | 101,972                    |
| Direct Administrative/General Expense                 | 56    | 512,913                       | 70,770                         | 13.80%        |       | 442,143                    |
| Indirect O & M LBAO Admin.                            | 58    | 706,953                       | 201,992                        | 28.57%        |       | 504,960                    |
| <b>Total Indirect Allocated to CIP/EO&amp;M/PAT</b>   |       | <b>1,777,671</b>              | <b>424,598</b>                 | <b>23.89%</b> |       | <b>1,353,072</b>           |
| <b>Total CIP / EO&amp;M / PAT</b>                     |       | <b>78,524,113</b>             | <b>5,640,641</b>               | <b>7.18%</b>  |       | <b>72,883,471</b>          |