



# 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: 9.14.26 FAC and 09.17.26 BOD  
RE: FY27 O&M Budget to Actual Report Through July 31, 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 July 31, 2026, are under budget by \$784,141, or 9.32%. 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

The O&M Budget to Actual Reporting now includes 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 being reported in addition to the budgeted (controllable) operating costs reported above. These self-funding expenses through July 31, 2026, are under budget by \$788,498, or 3.7%. This overall favorable variance is the result of estimated lower than budgeted costs in Dos Amigos Joint Use Costs and lower year-to-date DCI volumes resulting in lower DWR conveyance fees.

### FY25 PUE True-UP

The Bureau of Reclamation completed the Project Use Energy (PUE) True-Up for their fiscal year ended September 30, 2025, and conveyed their results to the Authority on August 12, 2026. Staff reviewed the calculations and concurred with the resulting true-up amount due from SLDMWA of just over \$3 million. The Authority has sufficient cash on hand to meet this obligation without requiring an immediate cash call and will collect any underbilling resulting from this True-Up in the final accountings for Water Years 2024 and 2025.

### Outstanding Items

Audited Financial Statements FY2025 and FY2026

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



San Luis and Delta-Mendota Water Authority  
Self-Funding O and M  
Budget to Actual  
FY20-FY27 YTD ( 07/31/2026)  
FAC 09/14/2026 BOD 09/17/2026

**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           | \$ 106,830           |                  | \$ 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        |
| <b>\$</b>       | <b>20,202,798</b> | <b>\$ 11,999,367</b> | <b>\$ 34,851</b> | <b>\$ 4,265,292</b> | <b>\$ 2,935,822</b> | <b>\$ 780,408</b> | <b>\$ 187,059</b> |
| <b>\$</b>       | <b>20,202,799</b> |                      |                  |                     |                     |                   |                   |

O&M BUDGET BY COST POOLS THROUGH: JULY 31, 2026  
41.67%

|                 | Total            | UPPER               | Volta Wells      | LWR                 | O'NEILL O&M         |                   |                  |
|-----------------|------------------|---------------------|------------------|---------------------|---------------------|-------------------|------------------|
|                 |                  |                     |                  |                     | DIRECT              | STORAGE           | SL DRAIN         |
| DMC \$          | 3,982,937        | \$ 2,403,304        |                  | \$ 1,579,633        |                     |                   |                  |
| JPP \$          | 2,280,388        | \$ 2,280,388        |                  |                     |                     |                   |                  |
| WW \$           | 59,350           | \$ 44,513           |                  | \$ 14,838           |                     |                   |                  |
| Intertie O&M \$ | 271,531          | \$ 271,531          |                  |                     |                     |                   |                  |
| Volta Wells \$  | 14,521           |                     | \$ 14,521        |                     |                     |                   |                  |
| Mendota Pool \$ | 182,735          |                     |                  | \$ 182,735          |                     |                   |                  |
| O'Neill \$      | 1,548,429        |                     |                  |                     | \$ 1,223,259        | \$ 325,170        |                  |
| SL Drain \$     | 77,941           |                     |                  |                     |                     |                   | \$ 77,941        |
| <b>\$</b>       | <b>8,417,833</b> | <b>\$ 4,999,736</b> | <b>\$ 14,521</b> | <b>\$ 1,777,205</b> | <b>\$ 1,223,259</b> | <b>\$ 325,170</b> | <b>\$ 77,941</b> |

O&M Actual COSTS BY COST POOLS THROUGH: JULY 31, 2026

|                 | Total            | UPPER               | Volta Wells   | LWR/POOL            | O'NEILL O&M         |                   |                  |
|-----------------|------------------|---------------------|---------------|---------------------|---------------------|-------------------|------------------|
|                 |                  |                     |               |                     | DIRECT              | STORAGE           | SL DRAIN         |
| DMC \$          | 3,448,649        | \$ 2,080,915        |               | \$ 1,367,734        |                     |                   |                  |
| JPP \$          | 2,122,972        | \$ 2,122,972        |               |                     |                     |                   |                  |
| WW \$           | 151,371          | \$ 113,528          |               | \$ 37,843           |                     |                   |                  |
| Intertie O&M \$ | 329,371          | \$ 329,371          |               |                     |                     |                   |                  |
| Volta Wells \$  | 570              |                     | \$ 570        |                     |                     |                   |                  |
| Mendota Pool \$ | 105,565          |                     |               | \$ 105,565          |                     |                   |                  |
| O'Neill \$      | 1,461,029        |                     |               |                     | \$ 1,154,213        | \$ 306,816        |                  |
| SL Drain \$     | 14,164           |                     |               |                     |                     |                   | \$ 14,164        |
| <b>\$</b>       | <b>7,633,691</b> | <b>\$ 4,646,786</b> | <b>\$ 570</b> | <b>\$ 1,511,142</b> | <b>\$ 1,154,213</b> | <b>\$ 306,816</b> | <b>\$ 14,164</b> |

R, O&M BUDGET vs Actual COSTS THROUGH: JULY 31, 2026

|                  | TOTAL                         | UPPER        | Volta Wells | LWR/POOL     | O'NEILL O&M  |            |           |
|------------------|-------------------------------|--------------|-------------|--------------|--------------|------------|-----------|
|                  |                               |              |             |              | DIRECT       | STORAGE    | SL DRAIN  |
| R, O&M Budget \$ | 8,417,833                     | \$ 4,999,736 | \$ 14,521   | \$ 1,777,205 | \$ 1,223,259 | \$ 325,170 | \$ 77,941 |
| R, O&M Actual \$ | 7,633,691                     | \$ 4,646,786 | \$ 570      | \$ 1,511,142 | \$ 1,154,213 | \$ 306,816 | \$ 14,164 |
| Difference \$    | 784,141                       | \$ 352,950   | \$ 13,951   | \$ 266,063   | \$ 69,046    | \$ 18,354  | \$ 63,777 |
|                  | UNDER                         | UNDER        | UNDER       | UNDER        | UNDER        | UNDER      | UNDER     |
|                  | <b>9.315242% UNDER BUDGET</b> |              |             |              |              |            |           |

subject to rounding



**San Luis and Delta-Mendota Water Authority**  
**Self-Funding O and M**  
**Budget to Actual**  
**FY20-FY27 YTD ( 07/31/2026)**  
**FAC 09/14/2026 BOD 09/17/2026**

**SLDMWA DWR & BOR COSTS BUDGET TO ACTUAL REPORT**

|                    | <u>ANNUAL BUDGET:</u> | <u>BUDGET</u>       | <u>ACTUAL</u>       |                  |       |
|--------------------|-----------------------|---------------------|---------------------|------------------|-------|
|                    | MARCH 1, 2026 -       | THROUGH:            | THROUGH:            |                  |       |
|                    | FEBRUARY 28,          |                     |                     |                  |       |
|                    | 2027                  | JULY 31, 2026       | JULY 31, 2026       | Difference       |       |
| JPP PUE            | \$19,930,028          | \$8,304,178         | \$ 8,437,385.40     | (\$133,207)      | OVER  |
| DCI PUE            | \$335,589             | \$139,829           | \$ 142,339.75       | (\$2,511)        | OVER  |
| OPP PUE            | \$3,700,186           | \$1,541,744         | \$ 1,585,347.10     | (\$43,603)       | OVER  |
| DA PUE             | \$4,220,361           | \$1,758,484         | \$ 1,790,062.05     | (\$31,578)       | OVER  |
| SLC SLJU RO&M      | \$14,399,082          | \$5,999,618         | \$ 6,794,616.50     | (\$794,999)      | OVER  |
| DA SLJU RO&M       | \$3,997,918           | \$1,665,799         | \$ 889,131.50       | \$776,668        | UNDER |
| DCI DWR CONVEYANCE | \$4,801,020           | \$2,000,425         | \$982,696           | \$1,017,729      | UNDER |
|                    | <u>\$51,384,184</u>   | <u>\$21,410,077</u> | <u>\$20,621,578</u> | <u>\$788,498</u> |       |

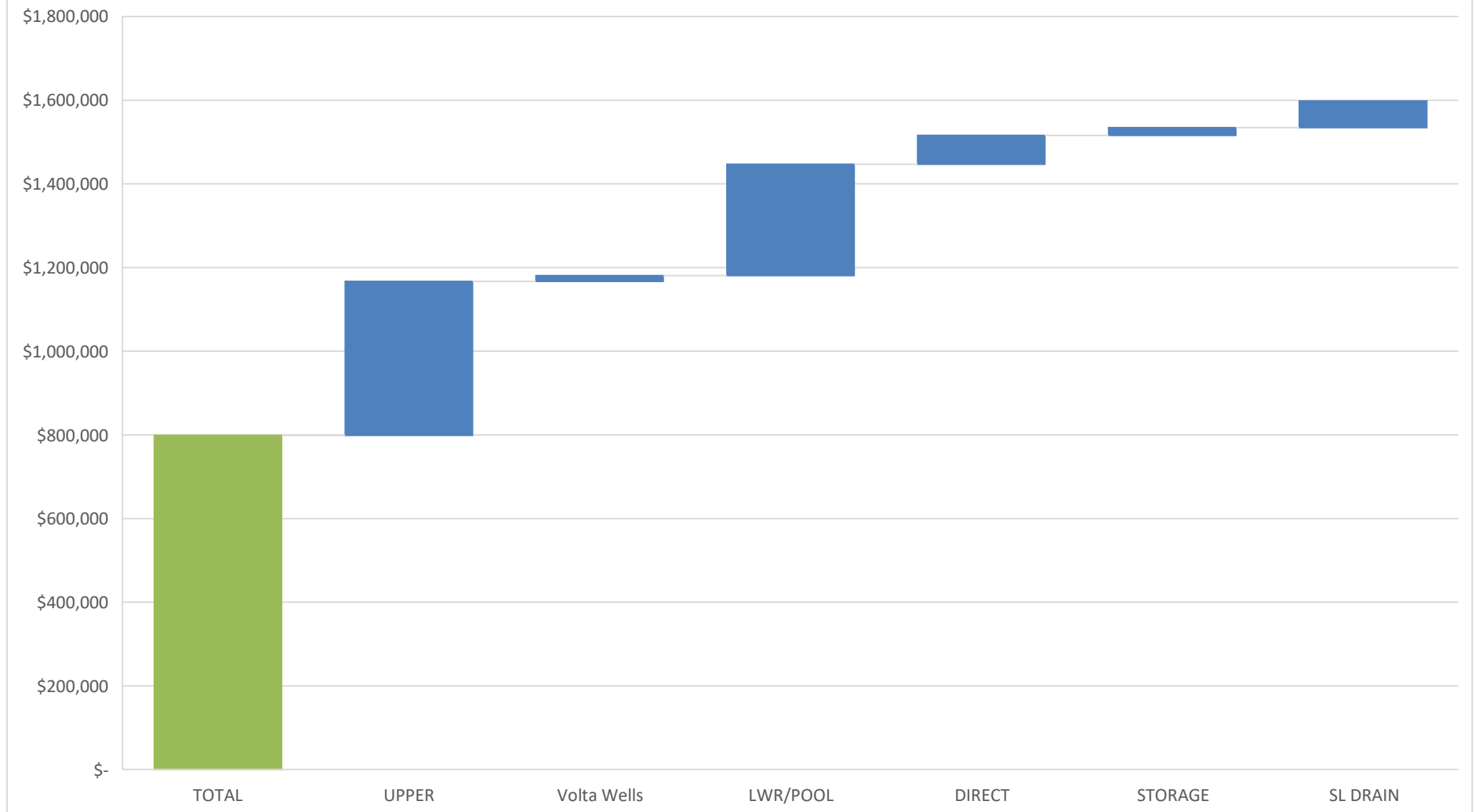
3.7% UNDER BUDGET

ESTIMATES



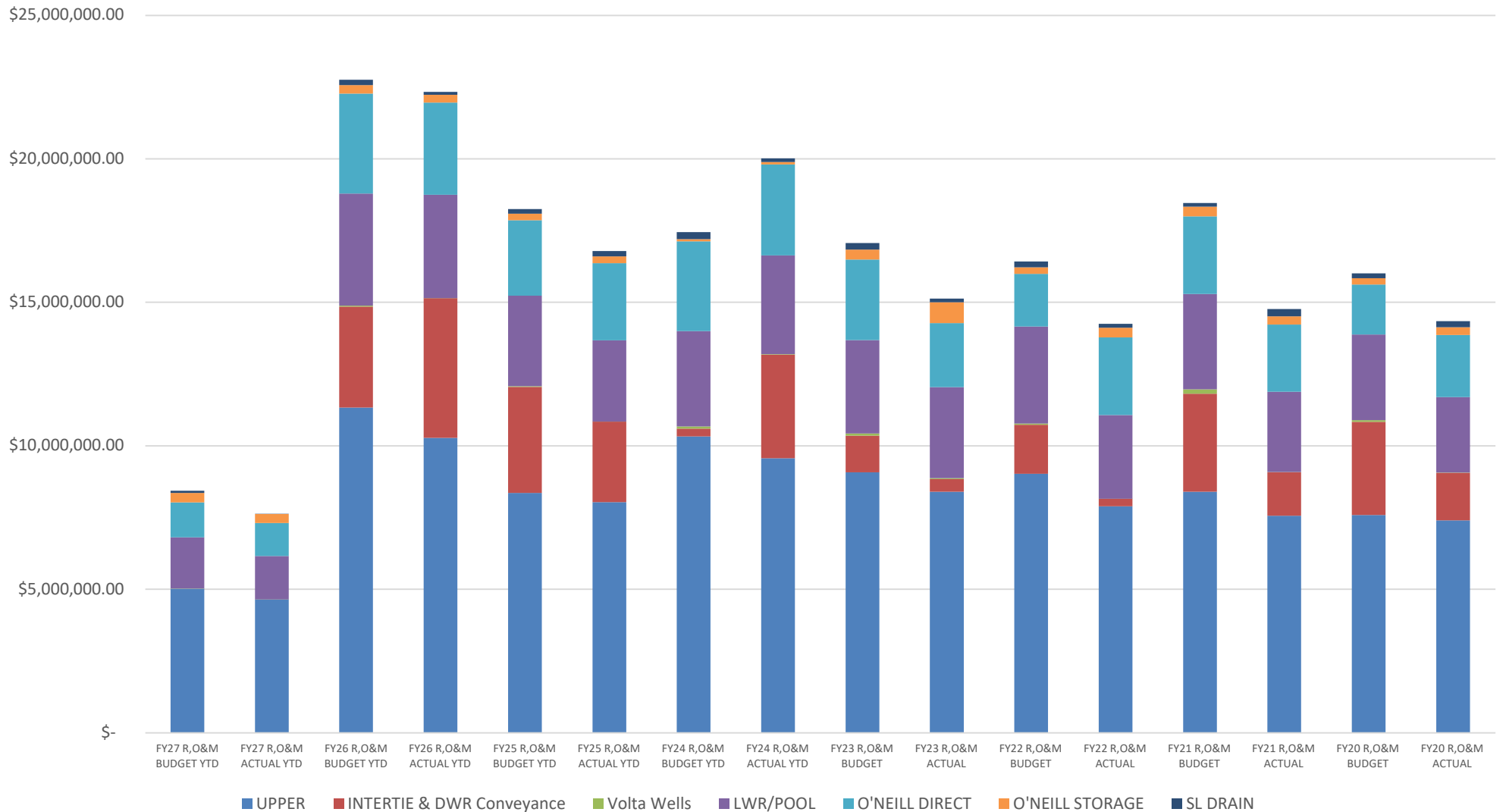
**San Luis & Delta Mendota Water Authority**  
**FY27 O&M Budget to Actual Report through July 31, 2026**  
**BUDGET VARIANCES**  
**FAC 09/14/2026 BOD 09/17/2026**

■ Increase ■ Decrease ■ Total



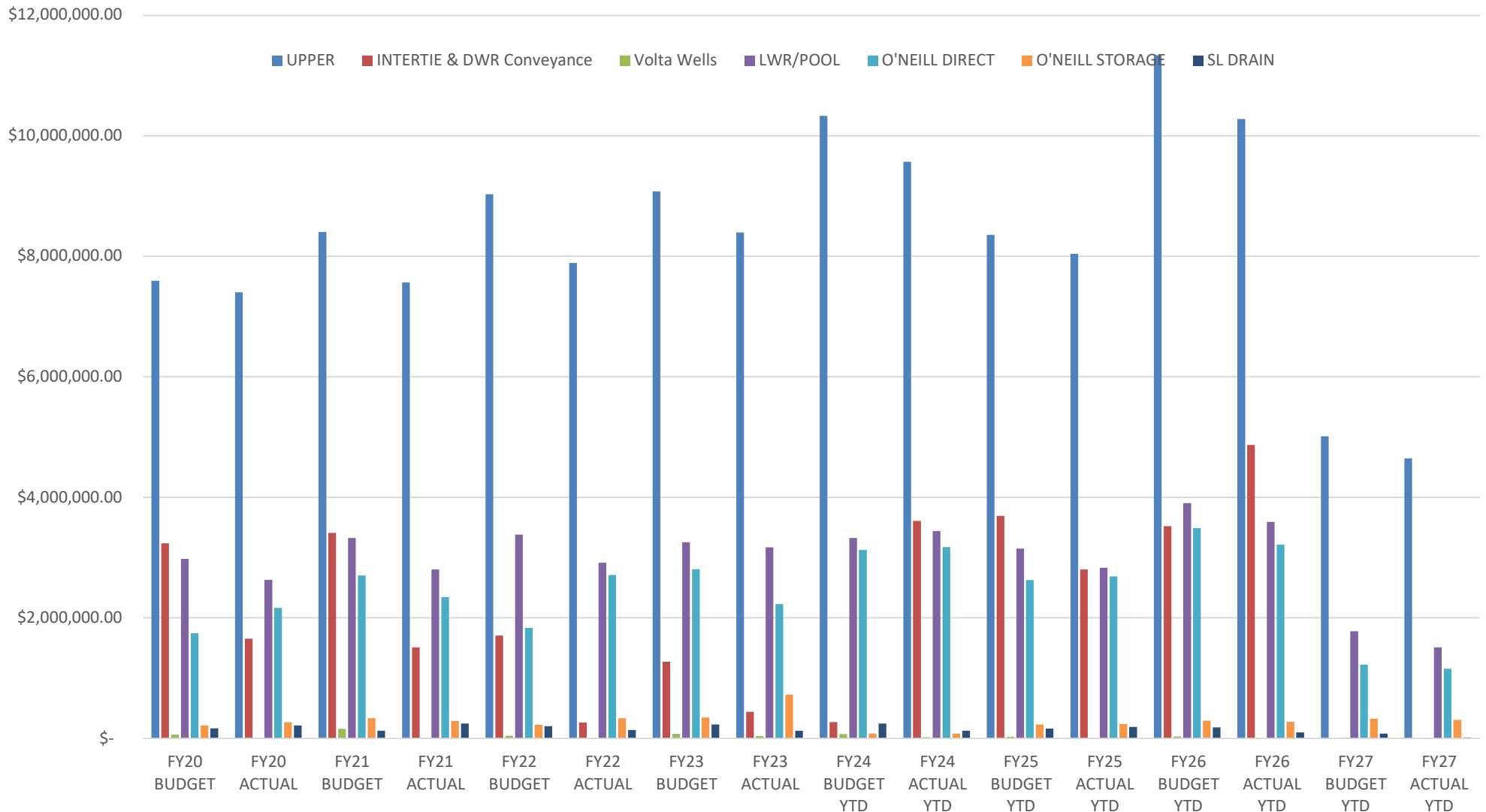


San Luis and Delta-Mendota Water Authority  
O&M Budget to Actual -Stacked  
FY20-F27 YTD ( 07/31/2026)  
FAC 09/14/2026 BOD 09/17/2026

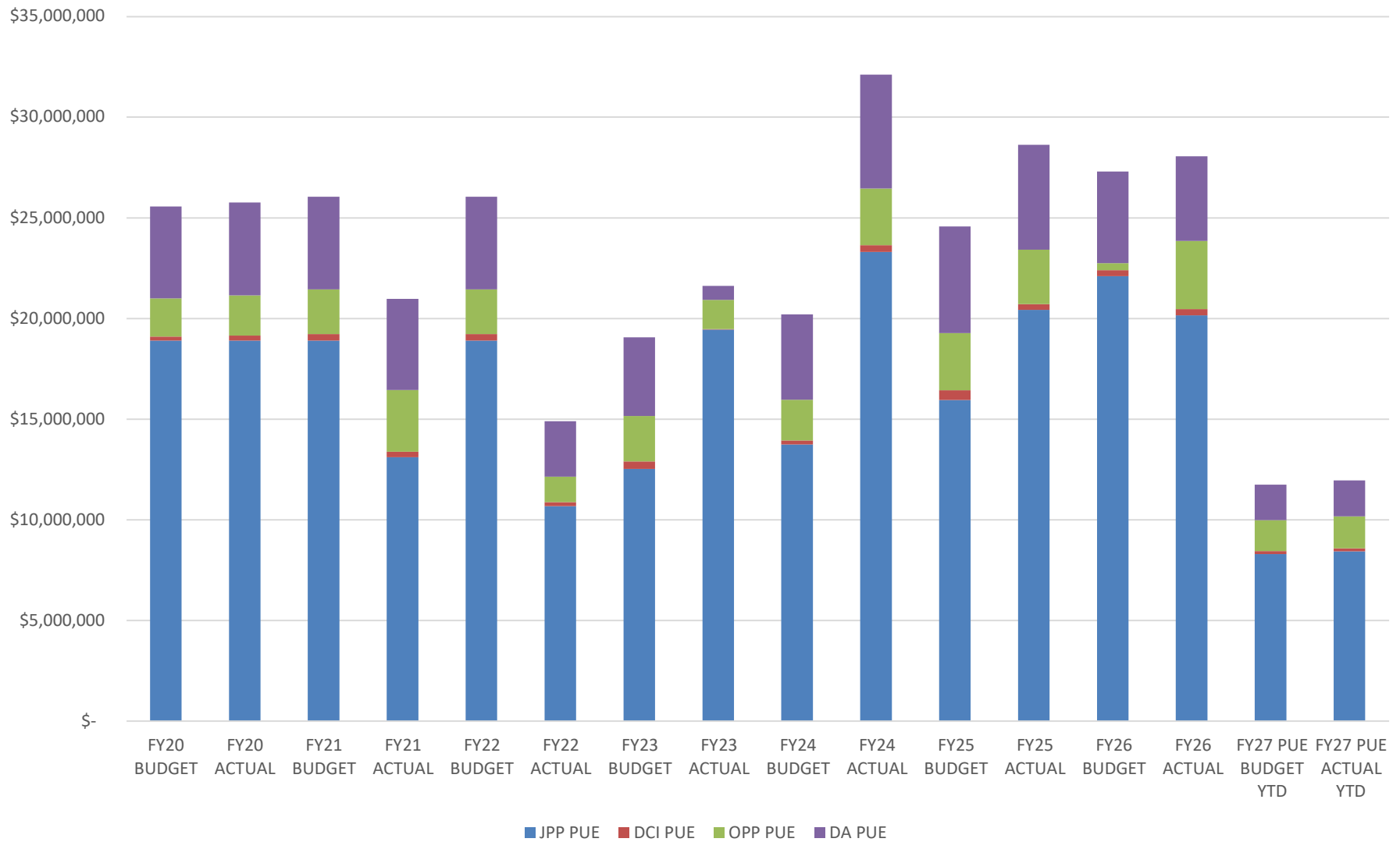




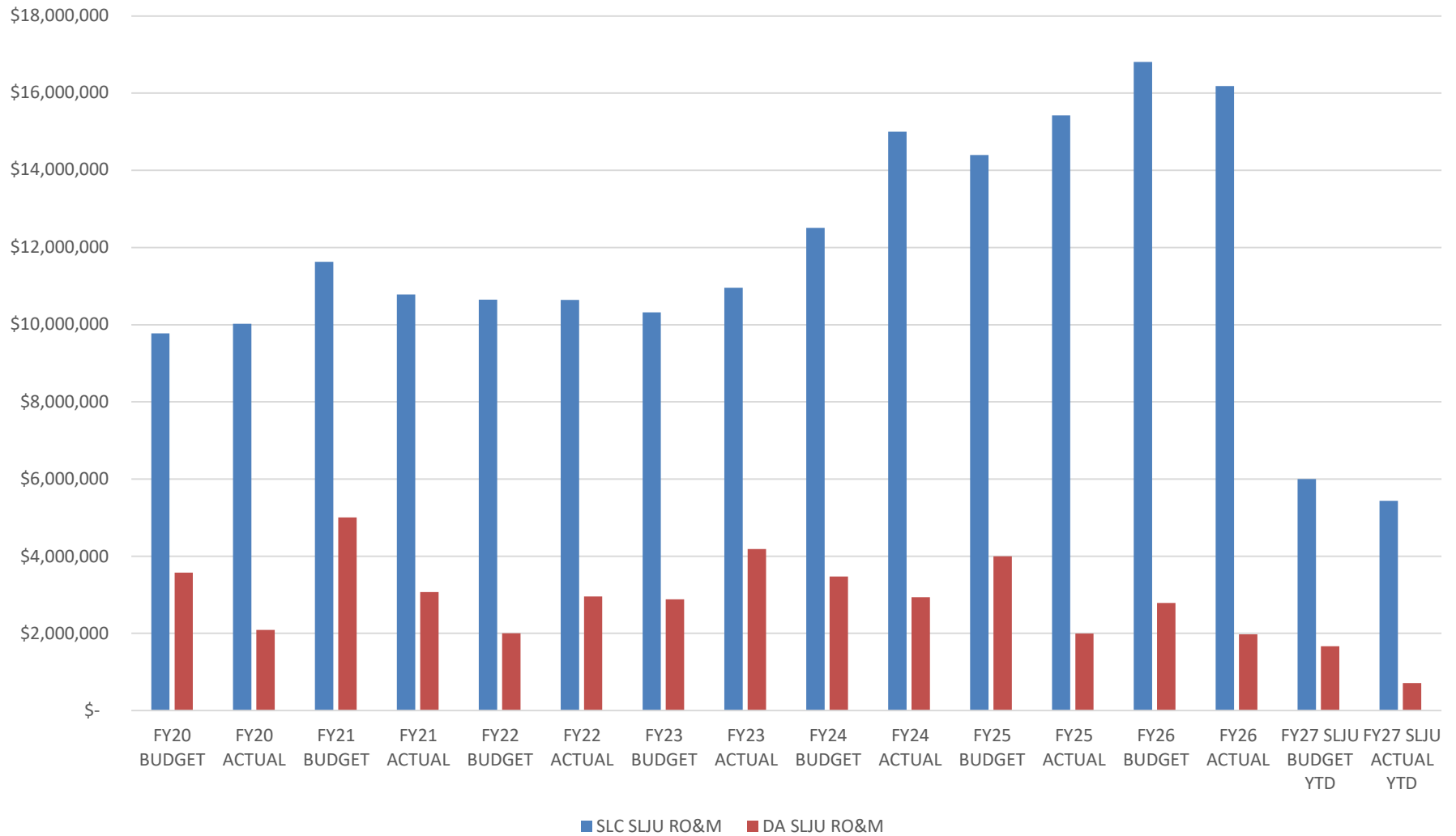
San Luis and Delta-Mendota Water Authority  
O&M Budget to Actual-Side by Side  
FY20-FY27 YTD ( 07/31/2026)  
FAC 09/14/2026 BOD 09/17/2026



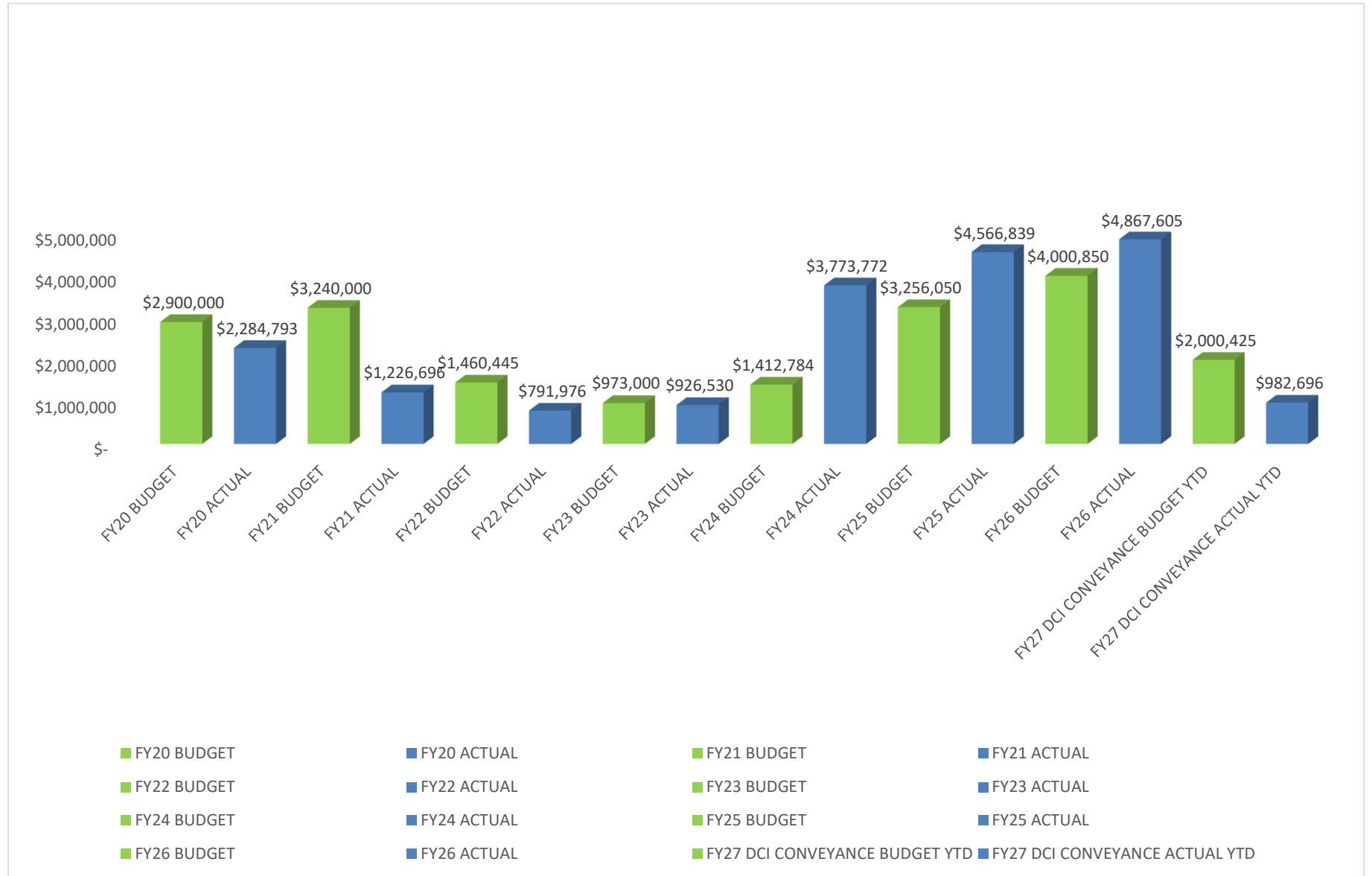
**San Luis and Delta-Mendota Water Authority**  
**PUE Budget to Actual Stacked**  
**FY20-FY27 YTD ( 07/31/2026)**  
**FAC 09/14/2026 BOD 09/17/2026**



**San Luis and Delta-Mendota Water Authority**  
**SAN LUIS JOINT USE COSTS**  
**Budget to Actual-Side by Side**  
**FY20-FY27 YTD ( 07/31/2026)**  
**FAC 09/14/2026 BOD 09/17/2026**

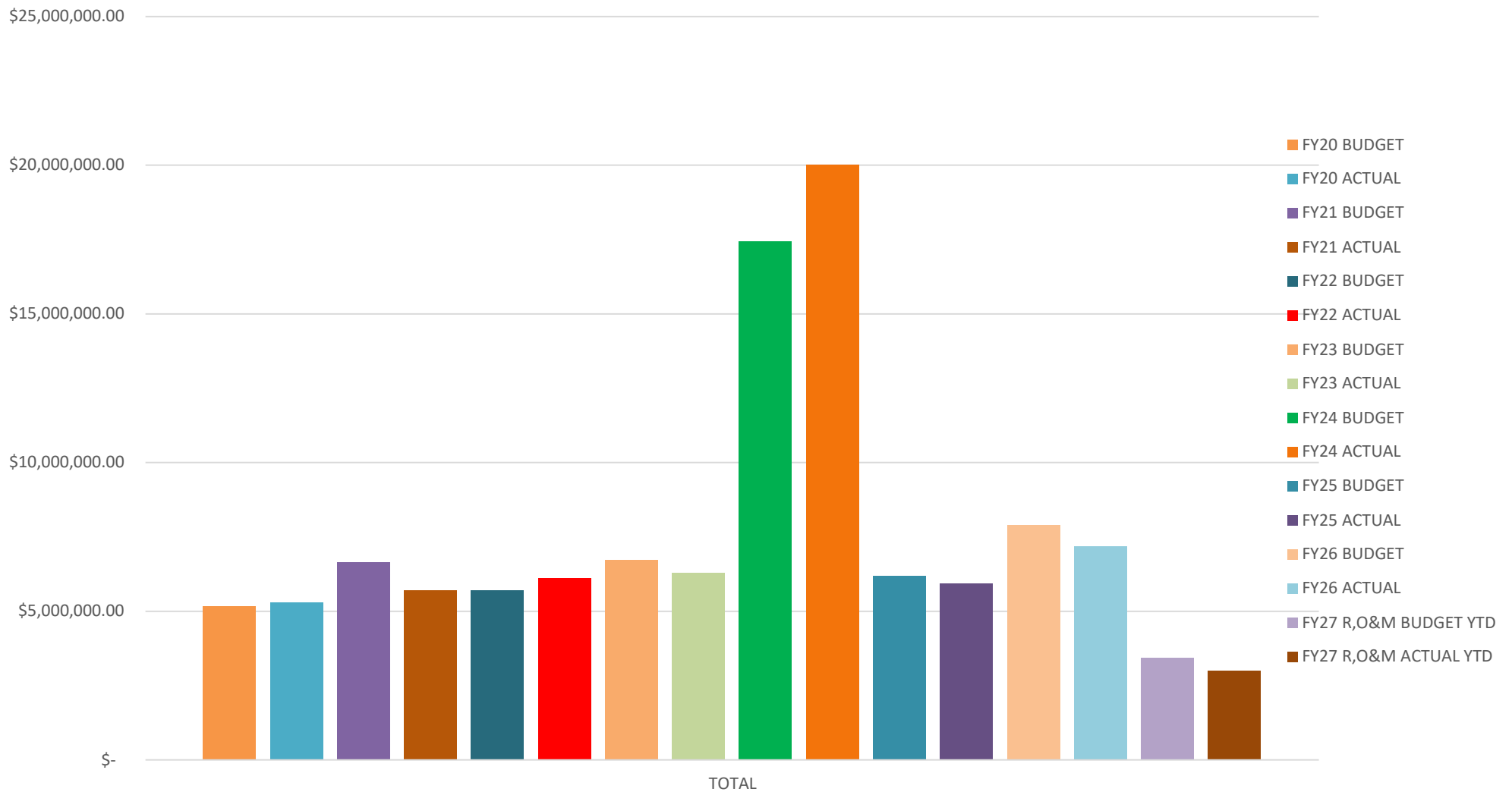


**San Luis and Delta-Mendota Water Authority**  
**DCI Conveyance**  
**Budget to Actual-Side by Side**  
**FY20-FY27 YTD ( 07/31/2026)**  
**FAC 09/14/2026 BOD 09/17/2026**





San Luis and Delta-Mendota Water Authority  
HISTORICAL O&M BUDGET TO ACTUAL TOTAL  
FY20-FY27 YTD ( 07/31/2026)  
FAC 09/14/2026 BOD 09/17/2026  
Total By Year



**San Luis & Delta-Mendota Water Authority**  
**DMC WITH CIP / E O & M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2026 through July 31, 2026**

FAC 9/14/26 & BOD 9/17/26

|                                              |                    | <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                            | 4,538,704                              | 6.30%                  |              | 67,521,267                         |
| <b>Extra Ordinary O&amp;M</b>                | <b>EO&amp;M 26</b> | 4,686,472                             | 4,313,526                              | 92.04%                 |              | 372,946                            |
| <b>Operate &amp; Maintain DMC</b>            | <b>S/F 02</b>      | 6,485,210                             | 2,419,331                              | 37.31%                 |              | 4,065,879                          |
| <b>Operate &amp; Maintain Wasteways</b>      | <b>S/F 04</b>      | 91,127                                | 102,312                                | 112.27%                |              | (11,185)                           |
| <b>Mendota Pool</b>                          | <b>S/F 05</b>      | 265,584                               | 68,880                                 | 25.94%                 |              | 196,704                            |
| <b>Operate &amp; Maintain JPP</b>            | <b>S/F 11</b>      | 3,623,248                             | 1,401,137                              | 38.67%                 |              | 2,222,111                          |
| <b>Intertie Maintenance</b>                  | <b>S/F 12</b>      | 445,474                               | 214,623                                | 48.18%                 |              | 230,852                            |
| <b>Volta Wells Pumping</b>                   | <b>S/F 13</b>      | 22,968                                | 372                                    | 1.62%                  |              | 22,596                             |
| <b>Operate &amp; Maintain O'Neill</b>        | <b>S/F 19</b>      | 2,430,952                             | 973,093                                | 40.03%                 |              | 1,457,860                          |
| <b>Maintain Tracy Fish Facility</b>          | <b>USBR 30</b>     | 398,712                               | 36,423                                 | 9.14%                  |              | 362,289                            |
| <b>Operate &amp; Maintain San Luis Drain</b> | <b>S/F 41</b>      | 119,450                               | 9,223                                  | 7.72%                  |              | 110,227                            |
| <b>Maintain Delta Cross Channel</b>          | <b>USBR 44</b>     | 9,163                                 | 5,269                                  | 57.51%                 |              | 3,894                              |
| <b>Safety Equipment Training</b>             | <b>50</b>          | 146,171                               | 82,463                                 | 56.42%                 |              | 63,708                             |
| <b>IT Expense</b>                            | <b>51</b>          | 1,145,488                             | 456,440                                | 39.85%                 |              | 689,047                            |
| <b>Warehousing</b>                           | <b>52</b>          | 288,989                               | 99,912                                 | 34.57%                 |              | 189,077                            |
| <b>SCADA</b>                                 | <b>53</b>          | 449,817                               | 157,005                                | 34.90%                 |              | 292,812                            |
| <b>Tracy Field Office Expense</b>            | <b>54</b>          | 710,229                               | 289,925                                | 40.82%                 |              | 420,304                            |
| <b>Direct Administrative/General Expense</b> | <b>56</b>          | 2,520,127                             | 443,791                                | 17.61%                 |              | 2,076,336                          |
| <b>Indirect O &amp; M LBAO Admin.</b>        | <b>58</b>          | 3,473,512                             | 1,390,192                              | 40.02%                 |              | 2,083,320                          |
| <b>TOTAL</b>                                 |                    | <b>99,372,665</b>                     | <b>17,002,621</b>                      | <b>17.11%</b>          |              | <b>82,370,044</b>                  |
| Total from Self-Funding - page 2             |                    | 20,202,798                            | 7,633,691                              |                        |              | 12,569,107                         |
| Total from USBR - page 3                     |                    | 645,754                               | 41,692                                 | 6.46%                  |              | 604,062                            |
| Total from Special Projects - page 4         |                    | -                                     | 2,448                                  |                        |              | (2,448)                            |
| Total from EO&M                              |                    | 78,524,113                            | 9,324,790                              | 11.88%                 |              | 69,199,323                         |
| Totals                                       |                    | 99,372,665                            | 17,002,621                             |                        |              | 82,370,044                         |
| <b>YTD %</b>                                 |                    | <b>41.67%</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 July 31, 2026

FAC 9/14/26 & BOD 9/17/26

|                                              |    | 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                     |   | 2,419,331                      |  | 37.31%        |  | 4,065,879                  |
| Operate & Maintain Wasteways                 | 04 | 91,127                        |   | 102,312                        |  | 112.27%       |  | (11,185)                   |
| Mendota Pool                                 | 05 | 265,584                       |   | 68,880                         |  | 25.94%        |  | 196,704                    |
| Operate & Maintain JPP                       | 11 | 3,623,248                     |   | 1,401,137                      |  | 38.67%        |  | 2,222,111                  |
| Intertie Maintenance                         | 12 | 445,474                       | A | 214,623                        |  | 48.18%        |  | 230,852                    |
| Volta Wells Pumping                          | 13 | 22,968                        |   | 372                            |  | 1.62%         |  | 22,596                     |
| Operate & Maintain O'Neill                   | 19 | 2,430,952                     |   | 973,093                        |  | 40.03%        |  | 1,457,860                  |
| Operate & Maintain San Luis Drain            | 41 | 119,450                       |   | 9,222                          |  | 7.72%         |  | 110,227                    |
| <b>Total Direct O &amp; M</b>                |    | <b>13,484,014</b>             |   | <b>5,188,970</b>               |  | <b>38.48%</b> |  | <b>8,295,044</b>           |
| Safety Equipment Training                    | 50 | 112,440                       |   | 69,047                         |  | 61.41%        |  | 43,393                     |
| IT Expense                                   | 51 | 881,153                       |   | 382,183                        |  | 43.37%        |  | 498,971                    |
| Warehousing                                  | 52 | 222,301                       |   | 83,658                         |  | 37.63%        |  | 138,644                    |
| SCADA                                        | 53 | 346,016                       |   | 131,462                        |  | 37.99%        |  | 214,554                    |
| Tracy Field Office Expense                   | 54 | 546,335                       |   | 242,757                        |  | 44.43%        |  | 303,578                    |
| Direct Administrative/General Expense        | 56 | 1,938,578                     |   | 371,591                        |  | 19.17%        |  | 1,566,987                  |
| Indirect O & M LBAO Admin.                   | 58 | 2,671,959                     |   | 1,164,023                      |  | 43.56%        |  | 1,507,936                  |
| <b>Total Indirect Allocated to O &amp; M</b> |    | <b>6,718,784</b>              |   | <b>2,444,721</b>               |  | <b>36.39%</b> |  | <b>4,274,063</b>           |
| <b>Total SLDMWA O&amp;M</b>                  |    | <b>20,202,798</b>             |   | <b>7,633,691</b>               |  | <b>37.79%</b> |  | <b>12,569,107</b>          |

A. Does NOT include DWR Wheeling

# San Luis & Delta-Mendota Water Authority

## USBR Service Agreement portion of DMC

### Budget to Actual Paid/Pending Comparison Summary

March 1, 2026 through July 31, 2026

FAC 9/14/26 & BOD 9/17/26

|                                          |    | 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                       |  | 36,423                         |  | 9.14%       |  | 362,289                    |
| Maintain Delta Cross Channel             | 44 | 9,163                         |  | 5,269                          |  | 57.51%      |  | 3,894                      |
| WAPA                                     | 45 | -                             |  | -                              |  | 0.00%       |  | -                          |
| Total Direct USBR Facilities             |    | 407,875                       |  | 41,692                         |  | 10.22%      |  | 366,183                    |
|                                          |    |                               |  |                                |  |             |  |                            |
| 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                       |  | 41,692                         |  | 6.46%       |  | 604,062                    |

# San Luis & Delta-Mendota Water Authority

## DMC Indirect Cost Allocated to Special Projects

March 1, 2026 through July 31, 2026

FAC 9/14/26 & BOD 9/17/26

|                                              |    |  | Allocated To Date |  |  |  |
|----------------------------------------------|----|--|-------------------|--|--|--|
| Safety Equipment Training                    | 50 |  | 69                |  |  |  |
| IT Expense                                   | 51 |  | 383               |  |  |  |
| Warehousing                                  | 52 |  | 84                |  |  |  |
| SCADA                                        | 53 |  | 132               |  |  |  |
| Tracy Field Office Expense                   | 54 |  | 243               |  |  |  |
| Direct Administrative/General Expense        | 56 |  | 372               |  |  |  |
| Indirect O & M LBAO Admin.                   | 58 |  | 1,165             |  |  |  |
| Total Indirect Allocated to SPECIAL PROJECTS |    |  | 2,448             |  |  |  |
| TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS |    |  | 2,448             |  |  |  |

**San Luis & Delta-Mendota Water Authority**  
**DMC without CIP / E O&M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2026 through July 31, 2026**  
FAC 9/14/26 & BOD 9/17/26

|                                       |         | 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                     |   | 2,419,331                      |  | 37.31%         |       | 4,065,879                  |
| Operate & Maintain Wasteways          | S/F 04  | 91,127                        |   | 102,312                        |  | 112.27%        |       | (11,185)                   |
| Mendota Pool                          | S/F 05  | 265,584                       |   | 68,880                         |  | 25.94%         |       | 196,704                    |
| Operate & Maintain JPP                | S/F 11  | 3,623,248                     |   | 1,401,137                      |  | 38.67%         |       | 2,222,111                  |
| Intertie Maintenance                  | S/F 12  | 445,474                       | A | 214,623                        |  | 48.18%         |       | 230,852                    |
| Volta Wells Pumping                   | S/F 13  | 22,968                        |   | 372                            |  | 1.62%          |       | 22,596                     |
| Operate & Maintain O'Neill            | S/F 19  | 2,430,952                     |   | 973,093                        |  | 40.03%         |       | 1,457,860                  |
| Maintain Tracy Fish Facility          | USBR 30 | 398,712                       |   | 36,423                         |  | 9.14%          |       | 362,289                    |
| Operate & Maintain San Luis Drain     | S/F 41  | 119,450                       |   | 9,223                          |  | 7.72%          |       | 110,227                    |
| Maintain Delta Cross Channel          | USBR 44 | 9,163                         |   | 5,269                          |  | 57.51%         |       | 3,894                      |
| Safety Equipment Training             | 50      | 116,421                       |   | 69,116                         |  | 59.37%         |       | 47,305                     |
| IT Expense                            | 51      | 912,351                       |   | 382,565                        |  | 41.93%         |       | 529,785                    |
| Warehousing                           | 52      | 230,172                       |   | 83,741                         |  | 36.38%         |       | 146,431                    |
| SCADA                                 | 53      | 358,267                       |   | 131,594                        |  | 36.73%         |       | 226,673                    |
| Tracy Field Office Expense            | 54      | 565,678                       |   | 243,000                        |  | 42.96%         |       | 322,678                    |
| Direct Administrative/General Expense | 56      | 2,007,214                     |   | 371,963                        |  | 18.53%         |       | 1,635,250                  |
| Indirect O & M LBAO Admin.            | 58      | 2,766,559                     |   | 1,165,189                      |  | 42.12%         |       | 1,601,372                  |
| <b>TOTAL</b>                          |         | <b>20,848,552</b>             |   | <b>7,677,831</b>               |  | <b>36.83%</b>  |       | <b>13,170,721</b>          |
| Total from Self-Funding - page 2      |         | 20,202,798                    |   | 7,633,691                      |  | 37.79%         |       | 12,569,107                 |
| Total from USBR - page 3              |         | 645,754                       |   | 41,692                         |  | 6.46%          |       | 604,062                    |
| Total from Special Projects - page 4  |         | -                             |   | 2,448                          |  |                |       | (2,448)                    |
| Totals                                |         | 20,848,552                    |   | 7,677,831                      |  |                |       | 13,170,721                 |
| <b>YTD %</b>                          |         | <b>41.67%</b>                 |   |                                |  |                |       |                            |

A. Does NOT include DWR Wheeling

**San Luis & Delta-Mendota Water Authority**  
**DMC WITH CIP / E O & M With Indirect Allocated**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2026 through July 31, 2026**  
FAC 9/14/26 & BOD 9/17/26

|                                       |              | 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       | 2,419,331                        | 35.25%                        | 1,029,318                                  | 3,448,649 *                        |
| Operate & Maintain Wasteways          | S/F 04       | 102,312                          | 1.68%                         | 49,059                                     | 151,371 *                          |
| Mendota Pool                          | S/F 05       | 68,880                           | 1.26%                         | 36,685                                     | 105,565 *                          |
| Operate & Maintain Jones Pumping Pl   | S/F 11       | 1,401,137                        | 24.72%                        | 721,835                                    | 2,122,972 *                        |
| Intertie Maintenance                  | S/F 12       | 214,623                          | 3.93%                         | 114,748                                    | 329,370 *                          |
| Intertie DWR Conveyance               | S/F 12       | 982,696                          | 0.00%                         | -                                          | 982,696 *                          |
| Volta Wells Pumping                   | S/F 13       | 372                              | 0.01%                         | 198                                        | 570 *                              |
| Operate & Maintain O'Neill            | S/F 19       | 973,093                          | 16.71%                        | 487,936                                    | 1,461,028 *                        |
| Maintain Tracy Fish Facility          | USBR 30      | 36,423                           | 0.00%                         | -                                          | 36,423                             |
| Operate & Maintain San Luis Drain     | S/F 41       | 9,223                            | 0.17%                         | 4,941                                      | 14,164 *                           |
| Maintain Delta Cross Channel          | USBR 44      | 5,269                            | 0.00%                         | -                                          | 5,269                              |
| CIP                                   | 25           | 4,313,526                        | 5.00%                         | 146,030                                    | 4,459,555                          |
| EO&M & Scada Project                  | 26           | 4,538,704                        | 11.18%                        | 326,530                                    | 4,865,234                          |
| SPECIAL PROJECTS                      | XX           |                                  | 0.08%                         | 2,447                                      | 2,447                              |
|                                       |              |                                  |                               | 2,919,727                                  | 17,985,316                         |
|                                       |              |                                  | 100.0%                        |                                            |                                    |
| Safety Equipment Training             | 50           | 82,463                           |                               |                                            |                                    |
| IT Expense                            | 51           | 456,440                          |                               |                                            |                                    |
| Warehousing                           | 52           | 99,912                           |                               |                                            |                                    |
| Scada                                 | 53           | 157,005                          |                               |                                            |                                    |
| Tracy Field Office Expense            | 54           | 289,925                          |                               |                                            |                                    |
| Direct Administrative/General Expense | 56           | 443,791                          |                               |                                            | (9,324,790) less CIP&EO&M          |
| Indirect O & M LBAO Admin.            | 58           | 1,390,191                        |                               |                                            | (41,692) less USBR Facilities      |
| Total Indirect to be Allocated        |              |                                  | 2,919,727                     |                                            | (2,447) less Special Projects      |
|                                       |              |                                  |                               |                                            | (982,696) less Intertie Conveyance |
| 17,985,317                            | <b>TOTAL</b> | <b>17,985,316</b>                |                               |                                            | 7,633,691 *SLDMWA O&M Costs        |
|                                       |              | includes intertie DWR conveyance |                               |                                            |                                    |

17,002,620

w/o intertie DWR conveyance

7,633,691 O&M

# San Luis & Delta-Mendota Water Authority

## CIP / EO&M / PAT Grants

### Budget to Actual Paid/Pending Comparison Summary

March 1, 2026 through July 31, 2026

FAC 9/14/26 & BOD 9/17/26

|                                                       |       | 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 | -                             | 260,480                        | 0.00%         |       | (260,480)                  |
| CIP JPP Exc System & Control Modernization Ph 3       | 25 F9 | 14,688,097                    | 892,063                        | 6.07%         |       | 13,796,034                 |
| CIP-DMC Subsidence Correction Project                 | 25 I3 | 40,373,995                    | 3,386,161                      | 8.39%         |       | 36,987,834                 |
| CIP-Pump Bowl Replacement                             | 25 J2 | 8,337,425                     | -                              | 0.00%         |       | 8,337,425                  |
| 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                       | 103,581                        | 30.26%        |       | 238,680                    |
| Replacement Vehicles                                  | D1    | 415,420                       | 286,359                        | 68.93%        |       | 129,061                    |
| Purchase New Heavy Equipment                          | D2    | 91,829                        | 53,438                         | 58.19%        |       | 38,391                     |
| All Facility Infrastructure Replacement               | D3    | 253,641                       | 32,071                         | 12.64%        |       | 221,570                    |
| SCADA Replacement & Modernization Program             | D4    | 272,860                       | 262,193                        | 96.09%        |       | 10,667                     |
| Main Transformer Rehabilitation                       | G3    | 1,137,517                     | 873,025                        | 76.75%        |       | 264,492                    |
| DMC Subsidence Correction Project                     | I3 26 |                               | 63,498                         | 0.00%         |       | (63,498)                   |
| Unit Rewind                                           | F4 26 |                               | 7,975                          | 0.00%         |       | (7,975)                    |
| Shaft Sleeve Design & Manufacture                     | F3    | 299,624                       | -                              | 0.00%         |       | 299,624                    |
| JPP Purchase Wear Rings for Pumps                     | J1    |                               | 15,731                         | 0.00%         |       | (15,731)                   |
| OPP Pump Bowl Replacement                             | J2 26 |                               | 443                            | 0.00%         |       | (443)                      |
| Electric Vehicle Charging Station                     | L1    |                               | 210                            | 0.00%         |       | (210)                      |
| EO&M Program Management Services                      | L6    |                               | 7,075                          | 0.00%         |       | (7,075)                    |
| Rehab Coating on Pump Casing                          | M1    |                               | 793,223                        | 0.00%         |       | (793,223)                  |
| JPP Station Service Backup Battery System Replacement | R16   | 396,293                       | 54,961                         | 13.87%        |       | 341,332                    |
| 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    |                               | 74,289                         | 0.00%         |       | (74,289)                   |
| Siphon Breaker Comm Upgrades                          | M7    |                               | 31,544                         | 0.00%         |       | (31,544)                   |
| Trashrake Controls Modern                             | M8    |                               | 28,995                         | 0.00%         |       | (28,995)                   |
| DCI U1 & U2 Restoration and Plant Electrical Upgrades | Q1    |                               | 162,029                        | 0.00%         |       | (162,029)                  |
| OPP U5 Unplanned Shaft and Pump Repairs               | Q2    |                               | 1,288                          | 0.00%         |       | (1,288)                    |
| JPP U5 Leak Investigation & Repair                    | Q4    |                               | 1,461,598                      | 0.00%         |       | (1,461,598)                |
| <b>Total Direct CIP/EO&amp;M/PAT</b>                  |       | <b>76,746,442</b>             | <b>8,852,230</b>               | <b>11.53%</b> |       | <b>67,894,212</b>          |
| Safety Equipment Training                             | 50    | 29,750                        | 13,347                         | 44.86%        |       | 16,403                     |
| IT Expense                                            | 51    | 233,137                       | 73,875                         | 31.69%        |       | 159,262                    |
| Warehousing                                           | 52    | 58,817                        | 16,171                         | 27.49%        |       | 42,646                     |
| SCADA                                                 | 53    | 91,550                        | 25,411                         | 27.76%        |       | 66,138                     |
| Tracy Field Office Expense                            | 54    | 144,551                       | 46,925                         | 32.46%        |       | 97,626                     |
| Direct Administrative/General Expense                 | 56    | 512,913                       | 71,828                         | 14.00%        |       | 441,085                    |
| Indirect O & M LBAO Admin.                            | 58    | 706,953                       | 225,003                        | 31.83%        |       | 481,949                    |
| <b>Total Indirect Allocated to CIP/EO&amp;M/PAT</b>   |       | <b>1,777,671</b>              | <b>472,560</b>                 | <b>26.58%</b> |       | <b>1,305,111</b>           |
| <b>Total CIP / EO&amp;M / PAT</b>                     |       | <b>78,524,113</b>             | <b>9,324,790</b>               | <b>11.88%</b> |       | <b>69,199,323</b>          |

Subject to Rounding