



# Meeting Agenda

Date & Time: 11/3/2025 | 12:00 PM

Location: SLDMWA Boardroom

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

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

### Public Participation Information

#### **Join Zoom Webinar -**

<https://us02web.zoom.us/j/81207362195?pwd=lttBELUbCzQgsF1LBjvi7eGQcfT6m4.1>

NOTE: Any member of the public may address the Finance & Administration Committee/Board concerning any item on the agenda before or during consideration of that item.

Because the notice provides for a regular meeting of the Finance & Administration Committee ("FAC") and a joint regular FAC Meeting/Special Board workshop, Board Directors/Alternates may discuss items listed on the agenda; however, only FAC Members/Alternates may correct or add to the agenda or vote on action items.

NOTE FURTHER: Meeting materials have been made available to the public on the San Luis & Delta-Mendota Water Authority's website, <https://www.sldmwa.org>, and at the Los Banos Administrative Office, 842 6th Street, Los Banos, CA 93635.

### **Agenda**

| <b>Item</b> | <b>Topic</b> | <b>Lead</b> |
|-------------|--------------|-------------|
|-------------|--------------|-------------|

- |    |                                                                                                                                                                                                                                                                                                                                                                                  |  |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 1. | Call to Order/Roll Call                                                                                                                                                                                                                                                                                                                                                          |  |
| 2. | Finance & Administration Committee to Consider Additions or Corrections to the Agenda for the Finance & Administration Committee Meeting only, as Authorized by Government Code Section 54950 <i>et seq.</i>                                                                                                                                                                     |  |
| 3. | Opportunity for Public Comment – Any member of the public may address the Finance & Administration Committee/Board concerning any matter not on the agenda, but within the Committee or Board's jurisdiction. Public comment is limited to no more than three minutes per person. For good cause, the Chair of the Finance & Administration Committee may waive this limitation. |  |

### **ACTION ITEMS**

- |    |                                                                                                                 |       |
|----|-----------------------------------------------------------------------------------------------------------------|-------|
| 4. | Approval of October 6, 2025 Meeting Minutes                                                                     |       |
| 5. | Recommendation to Board of Directors to Accept the Treasurer's Report for the Quarter Ending September 30, 2025 | Tarka |

- |    |                                                                                                                                                                                                                       |                      |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| 6. | <b>Recommendation to Board of Directors to Authorize Fourth Amendment and Related Budget Increase of \$84,100 for DCI Arc Flash Investigation and Fault Analysis Project Task Order with DHR Hydro Services, Inc.</b> | Arroyave,<br>McNeil  |
| 7. | <b>Recommendation to Board of Directors to Accept Fiscal Year 2023 Audited Financial Statements</b>                                                                                                                   | Tarka                |
| 8. | <b>Planning Committee Recommendation Regarding Adoption of Cost Allocation Recommendations for Phase 1 of the DMC Subsidence Correction Project, and Possible Recommendation to Board of Directors Regarding Same</b> | Barajas,<br>Arroyave |
| 9. | <b>Recommendation to Board of Directors to Adopt the Proposed Fiscal Year 2027 OM&amp;R Budget, including Routine OM&amp;R and Extraordinary OM&amp;R/Capital Improvement Project Budgets</b>                         | Arroyave             |

#### REPORT ITEMS

- |     |                                                                                                                                                                                                                                                                                                                      |                     |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 10. | Update on O'Neill Pumping/Generating Plant Rehabilitation Project                                                                                                                                                                                                                                                    | Arroyave,<br>McNeil |
| 11. | FY26 Activity Agreements Budget to Actual Report through 9/30/25                                                                                                                                                                                                                                                     | Tarka               |
| 12. | FY26 O&M Budget to Actual Report through 9/30/25                                                                                                                                                                                                                                                                     | Tarka               |
| 13. | Contract/Procurement Activity Reports                                                                                                                                                                                                                                                                                | Tarka               |
| 14. | Executive Director's Report<br>(May include reports on activities within the Finance & Administration Committee's jurisdiction re: 1) CVP/SWP water operations; 2) California storage projects; 3) regulation of the CVP/SWP; 4) existing or possible new State and Federal policies; 5) Water Authority activities) | Barajas             |
| 15. | Committee Member Reports                                                                                                                                                                                                                                                                                             |                     |
| 16. | Reports Pursuant to Government Code Section 54954.2(a)(3)                                                                                                                                                                                                                                                            |                     |
| 17. | ADJOURNMENT                                                                                                                                                                                                                                                                                                          |                     |

Persons with a disability may request disability-related modification or accommodation by contacting Cheri Worthy or Sandi Ginda at the San Luis & Delta-Mendota Water Authority Office, 842 6<sup>th</sup> Street, P.O. Box 2157, Los Banos, California, via telephone at (209) 826-9696, or via email at [cheri.worthy@sldmwa.org](mailto:cheri.worthy@sldmwa.org). Requests should be made as far in advance as possible before the meeting date, preferably 3 days in advance of regular meetings or 1 day in advance of special meetings/workshops.

This agenda has been prepared as required by the applicable laws of the State of California, including but not limited to, Government Code Section 54950 et seq. and has not been prepared with a view to informing an investment decision in any of the Authority's bonds, notes or other obligations. Any projections, plans or other forward-looking statements included in the information in this agenda are subject to a variety of uncertainties that could cause any actual plans or results to differ materially from any such statement. The information herein is not intended to be used by investors or potential investors in considering the purchase or sale of the Authority's bonds, notes or other obligations and investors and potential investors should rely only on information filed by the Authority on the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System for municipal securities disclosures, maintained on the World Wide Web at <https://emma.msrb.org/>.

**SLDMWA FINANCE & ADMINISTRATION COMMITTEE REGULAR MEETING TELEPHONIC LOCATIONS****NOVEMBER 3, 2025**

15671 W. Oakland Ave  
Five Points, CA 93624



# Meeting Minutes

Date & Time: 10/6/2025 | 12:00 PM  
Location: SLDMWA Boardroom  
842 6th Street, Los Banos

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

### Attendance

#### Committee Members Present

Ex-Officio: Cannon Michael, Member  
William Bourdeau, Member  
Division 1: Anthea Hansen, Chair/Member  
Division 2: Justin Diener, Member  
Stephen Farmer, Alternate  
Division 3: Chris White, Member  
Jarrett Martin, Alternate  
Division 4: Brett Miller, Member  
Division 5: Manny Amorelli, Alternate  
FWA: Jason Phillips, Member (Item 5)  
Wilson Orvis, Alternate (ZOOM)

Division 5: Manny Amorelli, Director  
FWA Representative:  
Jason Phillips, Representative

#### Authority Representatives Present

Federico Barajas, Executive Director  
Pablo Arroyave, Chief Operating Officer  
Rebecca Akroyd, General Counsel  
Rebecca Harms, Deputy General Counsel  
Scott Petersen, Water Policy Director  
Ray Tarka, Director of Finance  
Lauren Viers, Accounting Manager  
Stewart Davis, IT Officer  
Eddie Reyes, Information Systems Technician

#### Board of Directors Present

Division 1: Anthea Hansen, Director  
Division 2: Justin Diener, Alternate  
William Bourdeau, Director  
Division 3: Chris White, Alternate  
Jarrett Martin, Director  
Cannon Michael, Chair/Director  
Ric Ortega, Director  
Division 4: Brett Miller, Alternate

#### Others Present

Patrick McGowan, Panoche Water District  
Chase Hurley, Pacheco Water District

### Agenda

| Item | Topic | Lead |
|------|-------|------|
|------|-------|------|

- |    |                                                                                                                                                    |  |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 1. | <b>Call to Order/Roll Call</b> – The meeting was called to order by Committee Chair Anthea Hansen at approximately 12:00 p.m. and roll was called. |  |
| 2  | <b>Additions or Corrections to the Agenda of Items, as authorized by Government Code Section 54950 et seq.</b> – No additions or corrections.      |  |
| 3. | <b>Opportunity for Public Comment</b> – No public comment.                                                                                         |  |
| 4. | <b>Finance and Administration Committee to Consider Approval of the September 8, 2025 Meeting Minutes</b> – Chair Anthea Hansen suggested a        |  |

clarification to the language regarding item 8, Reclamation true up “for PUE.”

M/S - On a motion made by Member Chris White, seconded by Member Brett Miller the Committee approved the September 8, 2025 meeting minutes with revised language. Vote: Ayes – Michael, Bourdeau, Hansen, Diener, White, Miller, Amorelli, Orvis; Nays – 0; Abstentions – 0.

5. **Recommendation to Board of Directors to Authorize Issuance of Notice to Proceed with Phase II of O’Neill Pumping/Generating Plant Unit Upgrades Project** – Chief Operating Officer Pablo Arroyave presented the memo provided to the committee. Arroyave stated that \$900,000 will need to be included in the FY27 EO&M budget for the contract amount due in May. Engineering Manager Jaime McNeil added that the Authority has been awarded federal funding in the amount of \$11.6 million and has applied for an additional \$25 million in federal funding, and staff should have an update regarding the status of that funding in December. Staff answered committee member questions throughout the presentation.

M/S - On a motion made by Member Brett Miller, seconded by Member Justin Diener the Committee recommended that the Board of Directors authorize issuance of Notice to Proceed with Phase II of O’Neill Pumping/Generating Plant Unit Upgrades Project. Vote: Ayes – Michael, Bourdeau, Hansen, Diener, White, Miller, Amorelli, Phillips; Nays – 0; Abstentions – 0.

Arroyave, McNeil
6. **Update Regarding Cost Allocation Recommendations for Phase 1 of the DMC Subsidence Correction Project** – Executive Director Federico Barajas provided an update regarding planned discussions for Phase 1 of the project with the Planning Committee later today. Barajas stated staff is anticipating an action for the Finance & Administration Committee meeting next month.

Barajas
7. **FY26 Activity Agreements Budget to Actual Report through 8/31/2025** - Director of Finance Raymond Tarka presented the Budget to Actual Report through August 31, 2025 for the Activity Agreement funds. Tarka stated for the six-month period, the budget was trending positive overall with actual spending ending August 31, 2025 at \$3,481,009 or 25.92% of the approved budget.

Tarka
8. **FY26 O&M Budget to Actual Report through 8/31/2025** – Director of Finance Raymond Tarka reported that for WY25, the self-funded routine O&M expenses thru August 31, 2025 are under budget by \$977,614 or 8.59%, mainly due to the timing of expenditures for O&M expenses in most cost pools. Intertie Conveyance Costs are still trending slightly over budget despite the increase from \$3.5M to \$4M to be collected through rates. The FY23 and FY24 audits are underway and staff is currently working with the auditors to provide all necessary information. The FY23 audit is expected to be presented at the November meetings.

Tarka

- 
9. **Contract/Procurement Activity Report** – Director of Finance Raymond Tarka  
Tarka presented the Contract/Procurement Activity Reports for the period of September 1, 2025 through September 30, 2025. On September 16<sup>th</sup>, a contract was executed with Rexel USA, Inc for DCI Unit 1 & 2 motor control centers replacement and commissioning. The contract amount is for \$466,439.53 and is being funded by the EO&M budget. On September 24<sup>th</sup>, a contract change order was issued to Talley Oil, Inc in the amount of \$22,680.00 for additional oil application.
10. **Executive Director's Report** Barajas  
a. **Government Shutdown** – Executive Director Federico Barajas reported that Reclamation has prior year funding to keep a full staff working through October 18<sup>th</sup>. Barajas reported that Reclamation recently published the CVP rates. Barajas then described that Reclamation's consolidated services such as Accounting and Finance, Human Resources, Communications and Congressional Affairs, Contracts and Financial Agreements, and Information Technology, will for the most part be working with limited staffing and on a case-by-case basis...  
b. **O'Neill Pumping/Generating Plant Outage** – Executive Director Federico Barajas referred to Chief Operating Officer Pablo Arroyave to provide an update regarding the O'Neill outage. Arroyave stated the outage is beginning today and anticipated through the 25<sup>th</sup>. Jones Pumping Plant will be operating at 3-4 units in order to meet demand. There is a 24-hour requirement to pump all units at O'Neill as part of the recommissioning of the O'Neill Pumping Plant.
11. **Committee Member Reports** – No reports.
12. **Reports Pursuant to Government Code Section 54954.2(a)(3)** – No reports.
13. **Adjournment** - The meeting was adjourned at approximately 12:25 p.m.



# Official Memorandum

PO Box 2157  
Los Baños, CA 93635  
[sldmwa.org](http://sldmwa.org)

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To: SLDMWA Finance & Administration Committee, Alternates

From: Raymond Tarka, Treasurer/Director of Finance

Date: November 3, 2025

RE: Quarter Ending September 30, 2025 Treasurer's Report

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## Issue for Decision

Whether the Finance & Administration Committee should recommend to the Board of Directors that it accept the Treasurer's Report for the quarter ending September 30, 2025.

## Recommendation

Staff recommend that the Finance & Administration Committee recommend to the Board of Directors that it accept the Treasurer's Report for the quarter ending September 30, 2025.

## Analysis

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

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

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

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

# San Luis & Delta-Mendota Water Authority

## Treasurer's Report

### Quarter Ended September 30, 2025

Page 2 of 4  
Prepared by: R. Tarka

#### HOLDINGS REPORT BY INVESTMENT TYPE

|                                          | Maturity | Positions<br>Value      | Market<br>Price | Market<br>Value         | Unrealized<br>Gain/(Loss) | Average<br>Qtr Yield<br>@9/30/25 | Yield<br>9/30/2025 | Yield<br>8/31/2025 | Yield<br>7/31/2025 |
|------------------------------------------|----------|-------------------------|-----------------|-------------------------|---------------------------|----------------------------------|--------------------|--------------------|--------------------|
| <b><u>CASH</u></b>                       |          |                         |                 |                         |                           |                                  |                    |                    |                    |
| CVCB - Checking - Sweep                  | Daily    | \$ -                    |                 | \$ -                    |                           | 0.000%                           | 0.000%             | 0.000%             | 0.000%             |
| CVCB - Payroll                           | Daily    | \$ 5,700.00             |                 | \$ 5,700.00             |                           | 0.000%                           | 0.000%             | 0.000%             | 0.000%             |
| CVCB - Transactional                     | Daily    | \$ 8,093,658.84         |                 | \$ 8,093,658.84         |                           | 0.650%                           | 0.650%             | 0.650%             | 0.650%             |
| CVCB - Muni                              | Daily    | \$ 2,195,905.40         |                 | \$ 2,195,905.40         |                           | 0.650%                           | 0.650%             | 0.650%             | 0.650%             |
| CVCB - Money Market                      | Daily    | \$ 6,908,218.94         |                 | \$ 6,908,218.94         |                           | 4.360%                           | 4.340%             | 4.340%             | 4.400%             |
| LOCAL AGENCY INVESTMENT FUND (LAIF)      | Daily    | \$ 68,906.70 1          |                 | \$ 68,906.70            |                           | 4.240%                           | 4.212%             | 4.251%             | 4.258%             |
| CalTRUST - Short Term                    | Next Day | \$ 581,166.53 2         |                 | \$ 581,166.53           | \$ -                      | 4.180%                           | 4.160%             | 4.190%             | 4.190%             |
| CalTRUST - Medium Term                   | Monthly  | \$ 533,920.19 2         |                 | \$ 533,920.19           | \$ -                      | 3.973%                           | 3.970%             | 3.950%             | 4.000%             |
| CalTRUST - Liquidity                     | Daily    | \$ 32,731,177.21        |                 | \$ 32,731,177.21        | \$ -                      | 4.343%                           | 4.320%             | 4.340%             | 4.370%             |
| <b>TOTAL OPERATIONAL CASH</b>            |          | <b>\$ 51,118,653.81</b> |                 | <b>\$ 51,118,653.81</b> | <b>\$ -</b>               |                                  |                    |                    |                    |
| <b><u>OTHER</u></b>                      |          |                         |                 |                         |                           |                                  |                    |                    |                    |
| <b><u>OM&amp;R Project</u></b>           |          |                         |                 |                         |                           |                                  |                    |                    |                    |
| US Bank - Series 2021A Bond Reserve Fund | 2045     | \$ 454,250.39           |                 | \$ 454,250.39           |                           |                                  |                    |                    |                    |

#### Notes:

The year-to-date weighted average yield on all funds invested or maintained in financial institutions/Federal Securities is 0.63% (this considers the interest rates trend since January).

1. LAIF: Average Life of Portfolio (Average Maturity in days) is 304 days or 0.83 years.
2. CalTRUST: Average Life of Portfolio is 0.91 years for short term (ST) and 2.26 years for medium term (MT).
3. Quarter Ending 9/30/25 LAIF Apportionment Rate.

# San Luis & Delta-Mendota Water Authority

## Treasurer's Report

### Quarter Ended September 30, 2025

Detail to Support Report  
Page 3 of 4  
Prepared by: R. Tarka

**CASH**

**Central Valley Community Bank (CVCB)**

|                                                         | 1                       | 2                       | 3                         | 4               | 5                       |
|---------------------------------------------------------|-------------------------|-------------------------|---------------------------|-----------------|-------------------------|
|                                                         | 6/30/2024               |                         |                           |                 | 9/30/2025               |
|                                                         | Beginning Balance       | Deposits or Transfer IN | Draws or Transfer OUT     | Change in Value | Ending Balance          |
|                                                         | Market Value            |                         |                           |                 | Market Value            |
| CVCB - Checking - Sweep                                 | \$ -                    | \$ 2,554,762.19         | \$ (2,554,762.19)         | N/A             | \$ -                    |
| CVCB - Payroll                                          | \$ 5,000.00             | \$ 13,105.25            | \$ (12,405.25)            | N/A             | \$ 5,700.00             |
| CVCB - Transactional                                    | \$ 6,083,290.09         | \$ 46,347,619.03        | \$ (44,337,250.28)        | N/A             | \$ 8,093,658.84         |
| CVCB - Muni                                             | \$ 2,192,311.65         | \$ 3,593.75             |                           | N/A             | \$ 2,195,905.40         |
| CVCB - Money Market                                     | \$ 6,333,708.12         | \$ 11,575,212.31        | \$ (11,000,701.49)        | N/A             | \$ 6,908,218.94         |
| <b>Local Agency Invest. Fund-State of Ca.</b>           | \$ 68,159.94            | \$ 746.76               |                           | N/A             | \$ 68,906.70            |
| <b><u>Investment Trust of California (CalTRUST)</u></b> |                         |                         |                           |                 |                         |
| CalTRUST - Short Term                                   | \$ 574,506.22           | \$ 6,660.31             |                           |                 | \$ 581,166.53           |
| CalTRUST - Medium Term                                  | \$ 527,545.42           | \$ 6,374.77             |                           |                 | \$ 533,920.19           |
| CalTRUST - Liquidity                                    | \$ 27,387,570.13        | \$ 5,343,607.08         |                           |                 | \$ 32,731,177.21        |
| <b>TOTAL- OPERATIONAL CASH</b>                          | <b>\$ 43,172,091.57</b> | <b>\$ 65,851,681.45</b> | <b>\$ (57,905,119.21)</b> | <b>\$ -</b>     | <b>\$ 51,118,653.81</b> |

**Other**

|                                                |               |             |               |      |               |
|------------------------------------------------|---------------|-------------|---------------|------|---------------|
| US Bank-Series 2021A Reserve Fund-OM&R Project | \$ 460,158.50 | \$ 3,074.58 | \$ (8,982.69) | \$ - | \$ 454,250.39 |
|------------------------------------------------|---------------|-------------|---------------|------|---------------|

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

San Luis & Delta-Mendota Water Authority  
Treasurer's Report  
Quarter Ended September 30, 2025

Detail to Support Report  
Page 4 of 4  
Prepared by: R. Tarka  
CALENDAR YEAR 2025 INTEREST EARNED

| (Month End Balance)                   | JAN               | FEB               | MARCH             | APRIL             | MAY               | JUNE              | JULY              | AUG               | SEPT              | AVG BAL/ YTD<br>INT TOTALS |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|
| CVCB - Payroll (#0489)                | 9,878.51          | 6,700.00          | 5,000.00          | 5,000.00          | 5,000.00          | 5,000.00          | 10,789.77         | 11,265.48         |                   | 6,514.86                   |
| CVCB - Transactional (#0463)          | 4,942.73          | 2,457,914.80      | 4,445,563.16      | 4,811,459.07      | 2,430,150.16      | 6,083,290.09      | 956,332.64        | 1,238,461.02      | 8,093,658.84      | 3,391,308.06               |
| CVCB - Muni (#4858)                   | 17,659,146.64     | 2,187,372.41      | 2,188,672.85      | 2,189,932.09      | 2,190,670.07      | 2,192,311.65      | 2,193,521.93      | 2,194,654.75      | 2,195,905.40      | 3,910,243.09               |
| CVCB - MM (#0343)                     | 5,460,960.40      | 5,479,811.93      | 1,487,843.16      | 1,493,285.00      | 4,207,478.31      | 6,333,708.12      | 8,056,230.90      | 6,079,897.91      | 6,908,218.94      | 5,056,381.63               |
| CalTrust - Investment Account         | 18,235,937.51     | 10,283,780.94     | 10,322,753.66     | 10,363,253.06     | 20,403,271.76     | 28,489,621.77     | 28,613,676.50     | 33,725,914.36     | 33,846,263.93     | 21,587,163.72              |
| LAIF - Investment Account             | 67,417.01         | 67,417.01         | 67,417.01         | 68,159.94         | 68,159.94         | 68,159.94         | 68,906.70         | 68,906.70         | 68,906.70         | 68,161.22                  |
| US Bank - Series 2021A Reserve Fund   | 461,469.64        | 463,039.98        | 454,132.45        | 455,661.97        | 457,145.80        | 458,677.58        | 460,158.50        | 461,697.19        |                   | 407,998.12                 |
| US Bank - Series 2013A Revenue Funds  | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                          |
| US Bank - Series 2013A Escrow Account | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                          |
|                                       | <b>461,469.64</b> | <b>463,039.98</b> | <b>454,132.45</b> | <b>455,661.97</b> | <b>457,145.80</b> | <b>458,677.58</b> | <b>460,158.50</b> | <b>461,697.19</b> | <b>-</b>          | <b>34,427,770.70</b> B     |
| INTEREST EARNED                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                            |
| CVCB - Transactional (#0463)          | 4,942.73          | 4,116.20          | 2,919.82          | 3,557.69          | 2,001.84          | 3,762.38          | 3,067.97          | 1,855.43          | 3,015.71          | 29,239.77                  |
| CVCB - Muni (#4858)                   | 1,391.64          | 1,257.76          | 1,300.44          | 1,259.24          | 737.98            | 1,641.58          | 1,210.28          | 1,132.82          | 1,250.65          | 11,182.39                  |
| CVCB - MM (#0343)                     | 21,062.08         | 18,851.53         | 8,031.23          | 5,441.84          | 14,193.31         | 26,229.81         | 23,224.27         | 23,667.01         | 28,321.03         | 169,022.11                 |
| CalTrust - Investment Account         | 68,017.12         | 44,139.12         | 38,447.04         | 40,499.40         | 40,018.70         | 86,350.01         | 105,511.80        | 115,869.01        | 119,775.11        | 658,627.31                 |
| LAIF - Investment Account *           | 775.06            | -                 | -                 | 742.93            | -                 | -                 | 746.76            |                   |                   | 2,264.75                   |
|                                       | <b>96,188.63</b>  | <b>68,364.61</b>  | <b>50,698.53</b>  | <b>51,501.10</b>  | <b>56,951.83</b>  | <b>117,983.78</b> | <b>133,761.08</b> | <b>142,524.27</b> | <b>152,362.50</b> | <b>870,336.33</b> A        |
| YIELDS                                |                   |                   |                   |                   |                   |                   |                   |                   |                   |                            |
| YTD Average Yield                     |                   |                   |                   |                   |                   |                   |                   |                   |                   | 3.38%                      |
| Days in the month                     | 31                | 28                | 31                | 30                | 31                | 30                | 31                | 31                | 30                |                            |
| Cumulative days - Fiscal YTD          | 31                | 59                | 90                | 120               | 151               | 181               | 212               | 243               | 273               |                            |
|                                       |                   |                   | C                 |                   |                   | C                 |                   |                   | C                 |                            |

Notes:  
  
\* LAIF interest computed quarterly.

\*\*  
(A / B)/C\*365

linked to above for test:  
870,336.33 A  
34,427,770.70 B  
3.38% change cummulative # of days.



# Official Memorandum

PO Box 2157  
Los Baños, CA 93635  
[sldmwa.org](http://sldmwa.org)

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

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

Date: November 3, 2025

RE: Recommendation to Board of Directors to Authorize Fourth Amendment and Related Budget Increase of \$84,100 for DCI Arc Flash Investigation and Fault Analysis Project Task Order with DHR Hydro Services, Inc.

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## Background

On January 9<sup>th</sup>, 2025, the Board of Directors adopted Resolution No. 2025-539 adopting the complete Fiscal Year 2026 budget. In adopting the complete Fiscal Year (FY) 2026 Budget, the Board specifically approved and authorized the extension of the existing DHR Hydro Services contract to continue assisting the Delta-Mendota Canal-California Aqueduct Intertie (DCI) Unit 1 and Unit 2 Restoration Project (Project) as budgeted for FY2026. The fiscal year budget for the Project included a specific budget of \$100,000 for DHR Hydro project management.

## Issue for Decision

Whether or not to authorize a Fourth Amendment and related budget increase of \$84,100 for DCI Arc Flash Investigation and Fault Analysis Project Task Order with DHR Hydro Services, Inc.

## Recommendation

Staff recommends authorizing the proposed Fourth Amendment and related budget increase.

## Analysis

Following adoption of the FY2026 budget, the Authority executed a task order with DHR Hydro Services for the DCI Arc Flash Investigation and Fault Analysis Project for \$91,276, slightly under the approved budget of \$100,000. The Authority also executed task orders with DHR Hydro Services related to the O'Neill Pumping Plant Transformer Rehabilitation Project, and the Jones Pumping Plant Excitation and Control Panel Replacement Project; the cumulative total of these task orders exceeded \$200,000, but was consistent with Board authorization pursuant to Resolution No. 2025-539 referenced above.

DHR Hydro Services has been leading the efforts to restore the DCI plant back to fully operational after an arc flash event destroyed the motor cabinets for Units 1 and 2. These efforts have taken considerably more time than previously expected, including coordinating and working through Reclamation requirements and also difficulties in executing a construction agreement. The installation of the two new motor control cabinets was originally planned to occur in September. However, the outage was cancelled due to pumping concerns, which resulted in

additional negotiations with the contractor and a Board issued change order. These unexpected delays and complexities to the project have required DHR Hydro Services to almost double the expected support required to complete the project, resulting in this proposed Fourth Amendment and need for Board authorization for budget increase above the \$100,000 line item for the project in Resolution No. 2025-539.

## Budget Implications

The additional proposed expenditure of up to \$84,100 will be funded utilizing budgeted funds from the Fiscal Year 2026 EO&M budget specific to the DCI U1 & U2 Restoration Project.

## Attachments

1. Draft Fourth Amendment

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**FOURTH AMENDMENT TO AGREEMENT**  
**FOR PROFESSIONAL SERVICES**  
**FOR**  
**PROJECT MANAGEMENT & ENGINEER SUPPORT SERVICES**

**Agreement No.: F25-ALL-016**

This Fourth Amendment to F25-ALL-016 is made and entered into effective November \_\_\_\_, 2025 by and between San Luis & Delta-Mendota Water Authority (“SLDMWA”) and DHR Hydro Services, Inc., (“Consultant”).

WHEREAS, on July 25, 2024, SLDMWA and Consultant entered into a task order Agreement. Whereby Consultant would perform project management services; and

WHEREAS, on July 25, 2024, SLDMWA and Consultant entered into a Task Order 1. Whereby Consultant would perform project management and review services for the DCI Arc Flash Investigation & Fault Analysis project.

WHEREAS, on September 13, 2024, as authorized by the Water Authority Board of Directors, SLDMWA and Consultant entered into a Task Order 2. Whereby Consultant would perform project management and design review services for the O’Neill Pumping Generating Plant Transformer Rehabilitation project.

WHEREAS, on September 13, 2024, as authorized by the Water Authority Board of Directors, SLDMWA and Consultant entered into a Task Order 3. Whereby Consultant would perform project management and design review services for the Jones Pumping Plant Excitation and Control Panel Replacement project.

WHEREAS, on January 9, 2025, the Water Authority Board of Directors adopted resolution #2025-539 that approves and authorizes the extension of the DHR Hydro Services contract as referenced in the Fiscal Year 2026 OM&R Budget.

WHEREAS, on February 28, 2025, SLDMWA and Consultant executed a First Amendment which extended the Fiscal Year 2025 task orders and renewed Task Order 1 DCI Arc Flash Investigation & Fault Analysis project, Task Order 2 O’Neill Pumping Generating Plant Transformer Rehabilitation Project, and Task Order 3 Jones Pumping Plant Excitation and Control Panel Replacement Project for Fiscal Year 2026 per the adopted resolution #2025-539.

WHEREAS, on July 10, 2025, SLDMWA and Consultant executed a Second Amendment that entered into a Task Order 4. Whereby Consultant would develop detailed cost estimates for the projects identified on the SLDMWA proposed project list for FY2027.

WHEREAS, on October 20, 2025, SLDMWA and Consultant executed a Third Amendment to increase the task order amount under Task Order 3 – FY26 Jones Pumping Plant Excitation and Control Panel Replacement Project Management, extended the performance period for Task Order 1 – FY26 Arc Flash Investigation & Fault Analysis Project, and added Article 22. Prevailing Wages and Records.

WHEREAS, the parties now agree that a Fourth Amendment to said Task Order Agreement is advisable;

NOW, THEREFORE, THE PARTIES ENTER INTO THIS FOURTH AMENDMENT TO AGREEMENT WITH THE CHANGES OUTLINED BELOW:

- 1. Increase Task Order 1 – FY26 Arc Flash Investigation & Fault Analysis Project total budget maximum by \$84,100.00**
  - a. From: \$91,276.00**
  - b. To: \$175,376.00**

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

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

| <u>Consultant</u>      | <u>San Luis &amp; Delta-Mendota Water Authority</u> |
|------------------------|-----------------------------------------------------|
| By: _____<br>Signature | By: _____<br>Pablo R. Arroyave                      |
| _____                  | Chief Operating Officer                             |
| Title                  | San Luis & Delta-Mendota Water Authority            |
| _____                  |                                                     |
| Print Name             |                                                     |
| _____                  |                                                     |
| Company Name           |                                                     |



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## MANAGEMENT LETTER

To the Board of Directors and Management  
San Luis & Delta-Mendota Water Authority  
Los Banos, California

In planning and performing our audit of the financial statements of the San Luis & Delta-Mendota Water Authority (the Authority) as of and for the year ended February 28, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given those limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we became aware of the following matters that have been included in this letter for your consideration:

### Timeliness of Closing Entries

The Authority has delayed closing the books for the audit until information is received from the US Bureau of Reclamation. We recommend that the Authority use estimated amounts for its closing entries so that audits can be completed on a more timely basis. Estimates can then be trued-up in a subsequent fiscal year.

The Authority also needs to ensure that all closing and fund balancing entries are made prior to the start of the audit. A number of adjustments were made during the course of the audit, which delayed completion of the audit.

### Compensated Absence Calculation

The Authority needs to ensure that the calculation of the compensated absence liability includes all payroll taxes.

The following items noted in a prior audit warrant additional consideration:

Recording of Transactions by Fund

We noted a number of adjustments and closing entries were due to the practice of “realigning” balances between funds. This practice makes it difficult to trace a transaction through the general ledger detail to the source document. We recommend implementing procedures to record direct revenues and expenses in the fund generating those transactions at the date of the initial receipt or payment to avoid having to realign balances in preparation for the audit. We understand the Authority has made progress in posting transactions in the appropriate fund at the date of initial receipt or payment subsequent to year-end. However, it appears true fund accounting is not being done during the year, as entries are needed as part of the closing process to bring the funds into balance. The Authority needs to ensure that the funds are in balance prior to the start of the audit.

Accounting Procedures

We recommend as a best practice that accounting procedures used to account for major transaction classes and complicated agreements with other agencies be documented for use in case of employee turnover. We understand many of these procedures have been documented and others are in progress. Transaction classes that the Authority should consider documenting how to process include the rate setting process, capital assets, unearned revenues, project use energy, joint facility use, DHCCP debt and member payment transactions and any other complicated transactions.

Closing Process

We noted that the closing entries to balance the individual funds and to record the final revenue transactions was not completed before the beginning of the audit. This caused a delay in the audit procedures. We recommend that all closing entries be posted prior to the start of the audit in the future.

\* \* \* \* \*

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

\_\_\_\_\_, 2025



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## GOVERNANCE LETTER

To the Board of Directors  
San Luis & Delta-Mendota Water Authority  
Los Banos, California

We have audited the financial statements of the San Luis & Delta-Mendota Water Authority (the Authority) for the year ended February 28, 2023. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated February 27, 2023 and to a member of the Board of Directors during the audit. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. The Authority did not implement any new accounting standards during the year and the application of existing policies was not changed during the year. We noted no transaction entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were lives used to depreciate capital assets, water conveyance fees charged to members, the computation of receivables and unearned revenue, the computation of payables, especially project use energy, joint facility use fee payables and pump rewind project payables, qualifying expenses incurred under grants, and computation of the emergency reserve fund reported as restricted net position. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements were the disclosures related to the Revenue Bonds, Series 2021A, Revenue Refunding Bonds, Series 2021B and the sources of repayment in Note 7, disclosure of the rewind project financing in Note 7, the emergency reserve fund disclosed in Note 8, retirement benefits reported in Note 10, commitments and contingencies in Note 11 and subsequent events in Note 14. The financial statement disclosures are neutral, consistent, and clear.

Note 1 of the financial statements discusses the impact of the final accounting for water year 2021 and the interim final billing for water year 2022 on the financial statements as of February 28, 2023 that resulted in a large additional billing.

Note 15 of the financial statements discusses the restatement of 2022 amounts as a result of additional costs related to the Units 1 and 4 rewind project being identified, which resulted in an increase in net position of \$1,639,000. This footnote also discusses the change in approach for classifying extraordinary O&M funds from unrestricted to restricted. This change results in a negative unrestricted net position of \$4,213,932 and \$3,948,624 for the years ended February 28, 2023 and 2022, respectively.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit. However, the volume of adjustments and closing entries posted and compressed timeline were difficulties encountered in completing the audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We posted 31 adjustments and closing entries during the audit. Entries were made to accrue receivables and payables, adjust unearned revenue and revenue, adjust, record DHCCP debt transactions, and various reclassifications for reporting purposes.

The attached schedule summarizes an uncorrected misstatement of the financial statements. Management has determined that its effects are immaterial to the financial statements taken as a whole. The uncorrected misstatement or the matters underlying it could potentially cause future period financial statements to be materially misstated, even though, in our judgment, the uncorrected misstatement is immaterial to the financial statements under audit.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October XX, 2025.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Issues Discussed Prior to Retention of Independent Auditors*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, which is required supplementary information (RSI) that supplements our financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the supplementary information listed in the table of contents of the financial statements related to the Authority's retirement plans, which accompany the financial statements, but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

\_\_\_\_\_, 2025

SAN LUIS AND DELTA-MENDOTA WATER AUTHORITY  
SUMMARY OF UNADJUSTED AUDIT DIFFERENCES  
YEAR ENDED FEBRUARY 28, 2023

| Description (Nature)<br>of Audit Difference                                         | Financial Statements Effect -<br>Amount of Overstatement (Understatement) of: |                      |              |                      |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|----------------------|--------------|----------------------|
|                                                                                     | Total<br>Assets                                                               | Total<br>Liabilities | Equity       | Net<br>Income (Loss) |
| Engineering costs related to Unit 3 Rewind incurred<br>in 2023 and recorded in 2024 |                                                                               | \$ (59,160)          | \$ 59,160    | \$ 59,160            |
| Long-term lease liability not accrued under GASB 87                                 | \$ (250,900)                                                                  | (259,689)            | 8,789        | 8,789                |
| Net Unadjusted Audit Differences - This Year                                        | (250,900)                                                                     | (318,849)            | 67,949       | 67,949               |
| Financial Statement Captions                                                        | 123,461,512                                                                   | (86,937,136)         | (36,524,376) | (23,683,358)         |
| Net Audit Differences as % of F/S Captions                                          | -0.20%                                                                        | 0.37%                | -0.19%       | -0.29%               |

**DRAFT**

SAN LUIS & DELTA-MENDOTA  
WATER AUTHORITY  
AUDITED FINANCIAL STATEMENTS  
February 28, 2023

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SAN LUIS & DELTA-MENDOTA  
WATER AUTHORITY  
AUDITED FINANCIAL STATEMENTS  
February 28, 2023 and 2022

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
San Luis & Delta-Mendota Water Authority  
Los Banos, California

### Opinions

We have audited the accompanying financial statements of the San Luis & Delta-Mendota Water Authority (the Authority), which comprise the statements of net position as of February 28, 2023 and 2022, and the related statements of revenues, expenses, changes in net position, and cash flows for the years then ended and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority, as of February 28, 2023 and 2022, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and State regulations governing special districts.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements sections of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may include collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentations of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Board of Directors  
San Luis & Delta-Mendota Water Authority

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The supplementary information listed in the table of contents is presented for the purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information is the responsibility of management and has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated \_\_\_\_\_, 2025, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

\_\_\_\_\_, 2025

San Luis & Delta-Mendota Water Authority  
Management's Discussion and Analysis

Years Ended February 28, 2023 and February 28, 2022

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## Overview

The following Management's Discussion and Analysis of the San Luis & Delta-Mendota Water Authority (the Authority) provides an overview of the financial activities and transactions for fiscal year 2023 in comparison to fiscal years 2022 and 2021 in the context of the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, as amended. This discussion and analysis should be read in conjunction with the Authority's audited financial statements and accompanying notes.

## Financial Reporting

The Authority's accounting records are maintained in accordance with Generally Accepted Accounting Principles as prescribed by the Governmental Accounting Standards Board (GASB) which for the Authority is the accrual basis of accounting and, where not in conflict with GASB pronouncements, accounting principles prescribed by the Financial Accounting Standards Board (FASB).

## Description of Basic Financial Statements

The Authority's basic financial statements include the Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position, and Statement of Cash Flows. The Statement of Net Position includes all of the Authority's assets, deferred outflows and liabilities, with the difference reported as net position. The Statement of Revenues, Expenses and Changes in Net Position report all of Authority's revenues and expenses during the period indicated. The Statement of Cash Flows shows the amount of cash received and paid out for operating activities, noncapital financing activities, capital and related financing activities, and investing activities.

- **Statement of Net Position**

The Statement of Net Position provides information about assets, liabilities, and net position of the Authority at a specific point in time. Assets are economic resources the Authority owns that have value and can either be sold or used by the Authority to provide services to its members. Assets include various pieces of equipment, vehicles, inventory, cash and investments, and accounts receivable.

Liabilities are the amount of money that the Authority owes to others. This includes money owed to suppliers for materials, credits owed to members participating in activity agreements, money owed for member agency water transfers, prepayments for water conveyance, and amounts due to the Authority's pension plan.

Net Position is the amount of money remaining if the Authority were to sell all of its assets and pay off all liabilities.

- **Statement of Revenues, Expenses and Changes in Net Position**

The Statement of Revenues, Expenses and Changes in Net Position is more commonly known as the Income Statement. This statement provides information regarding the Authority's operations including revenues collected and expenses incurred over a one-year period. The net of these revenues and expenses represents the Authority's end of year net position.

San Luis & Delta-Mendota Water Authority  
Management's Discussion and Analysis

Years Ended February 28, 2023 and February 28, 2022

• **Statement of Cash Flows**

The Statement of Cash Flows reports the Authority's inflows and outflows of cash. This report provides management with information regarding cash on hand and the ability to pay expenses and purchase assets.

A cash flow statement reflects changes over time rather than absolute dollar amounts at a particular point in time. The bottom line of the cash flow statement shows the net increase or decrease in cash for the period. Cash flow statements are divided into four activities: (1) operating activities; (2) noncapital financing activities; (3) capital financing activities; and (4) investing activities.

1. **Operating Activities** – analyzes the cash flow from operational activities (operating revenues and expenses). This section of the cash flow statement reconciles the operating revenues to the actual cash the Authority received from or used in its operating activities.
2. **Noncapital Financing Activities** – reflects the cash flow from non-operating activities such as water sales and grant activity.
3. **Capital Financing Activities** – shows the cash flow from all financing activities. Typical cash flows from financing activities include funds received from borrowing, debt service payments, and the purchase and/or sale of capital assets.
4. **Investing Activities** – reflects the cash flow from all investment activities including investment income and purchases or sales of investment securities.

Condensed Statement of Net Position

|                                    | 2023                  | 2022                  | 2022/2023<br>Variance  | % Change    | 2021                  | 2021/2022<br>Variance | % Change   |
|------------------------------------|-----------------------|-----------------------|------------------------|-------------|-----------------------|-----------------------|------------|
| <b>Assets</b>                      |                       |                       |                        |             |                       |                       |            |
| Current Assets                     | \$ 69,645,416         | \$ 60,619,300         | \$ 9,026,116           | 15%         | \$ 63,065,477         | \$ (2,446,177)        | -4%        |
| Capital Assets, Net A/D            | \$ 4,664,102          | \$ 4,911,603          | \$ (247,501)           | -5%         | \$ 4,670,563          | \$ 241,040            | 5%         |
| Other Assets                       | \$ 48,974,597         | \$ 46,304,954         | \$ 2,669,643           | 6%          | \$ 44,533,421         | \$ 1,771,533          | 4%         |
| <b>Total Assets</b>                | <b>\$ 123,284,115</b> | <b>\$ 111,835,857</b> | <b>\$ 11,448,258</b>   | <b>10%</b>  | <b>\$ 112,269,461</b> | <b>\$ (433,604)</b>   | <b>0%</b>  |
| <br>Deferred Outflows of Resources | <br>\$ 177,397        | <br>\$ 187,252        | <br>\$ (9,855)         | <br>100%    | <br>\$ 197,108        | <br>\$ (9,856)        | <br>0%     |
| <b>Liabilities</b>                 |                       |                       |                        |             |                       |                       |            |
| Current Liabilities                | \$ 38,646,219         | \$ 47,606,381         | \$ (8,960,162)         | -19%        | \$ 49,128,888         | \$ (1,522,507)        | -3%        |
| Debt Borrowings, S/T               | \$ 628,469            | \$ 2,255,190          | \$ (1,626,721)         | -72%        | \$ 2,336,755          | \$ (81,565)           | -3%        |
| Debt Borrowings, L/T               | \$ 46,351,074         | \$ 48,043,993         | \$ (1,692,919)         | -4%         | \$ 47,833,959         | \$ 210,034            | 0%         |
| Other Liab., Comp. Abs.            | \$ 1,311,374          | \$ 1,276,527          | \$ 34,847              | 3%          | \$ 1,307,765          | \$ (31,238)           | -2%        |
| <b>Total Liabilities</b>           | <b>\$ 86,937,136</b>  | <b>\$ 99,182,091</b>  | <b>\$ (12,244,955)</b> | <b>-12%</b> | <b>\$ 100,607,367</b> | <b>\$ (1,425,276)</b> | <b>-1%</b> |
| <br><b>Net Position</b>            |                       |                       |                        |             |                       |                       |            |
| <b>Total Net Position</b>          | <b>\$ 36,524,376</b>  | <b>\$ 12,841,018</b>  | <b>\$ 23,683,358</b>   | <b>184%</b> | <b>\$ 11,859,202</b>  | <b>\$ 981,816</b>     | <b>8%</b>  |

**Current Assets**

Current assets include cash and equivalents, accounts receivable, grants receivable, interest receivable, inventory and prepaid expenses.

*Fiscal 2023 Compared to 2022.* At February 28, 2023, current assets totaled \$69.65 million which was a \$9.03 million or 15% increase from the prior year. This increase, as compared to February 28, 2022, was primarily due to a decrease of \$8.09 million in cash and cash equivalents, an increase of \$24.30 million in accounts receivable, and a decrease of \$7.25 million in prepaid expenditures. Accounts receivable increased due to a \$6.50 million receivable due from contractors for the (Reclamation) Project Use Energy year-end

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Management's Discussion and Analysis

Years Ended February 28, 2023 and February 28, 2022

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true-up and an additional \$2.60 million receivable due for San Luis Joint Use. There were also two years of final accounting receivables outstanding in 2023 in comparison to one year outstanding in 2022.

*Fiscal Year 2022 Compared to 2021.* At February 28, 2022, current assets totaled \$60.62 million which was a \$2.45 million or 4% decrease from the prior year. This decrease, as compared to February 28, 2021, was primarily due to a decrease of \$9.86 million in current cash and cash equivalents and a decrease of \$7.09 million of restricted cash for San Luis Joint Use due the completion of multiple water year final accounting refunds, offset by a \$9.43 million increase in restricted Project Use Energy cash due to the timing of bills received from the (Reclamation). Areas with an increase in cash from 2021 to 2022 included \$7.54 million in prepaid assets for a credit on account received from Department of Water Resources from the 2022 Project Use Energy credit from Reclamation.

### Capital Assets Net of Depreciation

Capital assets net of depreciation includes automobiles, heavy equipment, furniture, equipment, and computers net of all accumulated depreciation.

*Fiscal Year 2023 Compared to 2022.* At February 28, 2023, net capital assets totaled \$4.66 million net of accumulated depreciation, which was a decrease from \$4.91 million in fiscal year 2022 of approximately \$0.25 million. This decrease is a net result of increased disposals and depreciation for the fiscal year.

*Fiscal Year 2022 Compared to 2021.* At February 28, 2022, net capital assets totaled \$4.91 million net of accumulated depreciation, which was an increase of approximately \$0.24 million from \$4.67 million in fiscal year 2021. This increase is a net result of purchases of heavy equipment and other vehicles, offset by disposals and depreciation for the year.

|                               | 2023           | 2022           | 2021           |
|-------------------------------|----------------|----------------|----------------|
| Heavy Equipment               | \$ 3,416,235   | \$ 3,416,235   | \$ 3,197,599   |
| Vehicles and Light Trucks     | \$ 3,202,000   | \$ 3,307,975   | \$ 3,162,274   |
| Furniture and Equipment       | \$ 1,372,560   | \$ 1,361,272   | \$ 1,302,857   |
| Computers                     | \$ 607,805     | \$ 500,722     | \$ 479,059     |
| Total Fixed Assets at Cost    | \$ 8,598,600   | \$ 8,586,204   | \$ 8,141,789   |
| Less Accumulated Depreciation | \$ (3,934,498) | \$ (3,674,601) | \$ (3,471,226) |
| Net Fixed Assets              | \$ 4,664,102   | \$ 4,911,603   | \$ 4,670,563   |

Major capital asset events during fiscal year 2023 include the following:

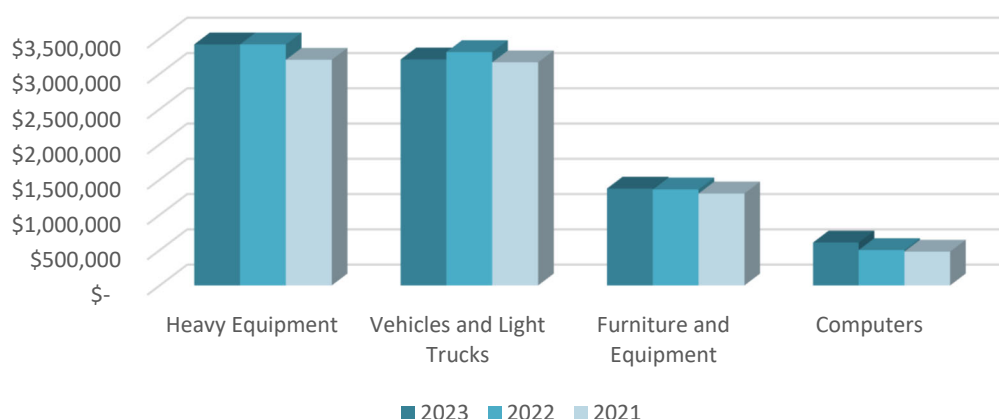
- Vehicle purchases and replacements were \$0.16 million with disposals totaling \$0.27 million.
- Furniture and equipment purchases totaled \$0.01 million, with no disposals.
- Computer purchases totaled \$0.11 million, with no disposals.

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Additional information on the Authority's capital assets may be found in Note 4.

Total Capital Assets (at cost)



**Other Assets**

Other assets, which consist primarily of receivables from various financing participants, restricted cash and cash equivalents and investments, and a long-term receivable from members for the Rewind Project financing, increased from \$46.30 million in fiscal year 2022 to \$48.97 million in fiscal year 2023. This was mainly due to an increase in collections on the Rewind Project receivable of \$4.50 million. More information on the Rewind Project can be found in Notes 7 and 14. The increase was offset by a \$1.53 million decrease in receivables from the Delta Habitat Conservation and Conveyance Program (DHCCP) financing participants, and a decrease of \$0.28 million in cash restricted for debt service. Changes related to the DHCCP debt refunding are further described in Note 7.

**Current Liabilities**

Current liabilities represent Authority obligations that are due within one year, which include accounts payable, prepayments for water conveyance, and the current portion of long-term liabilities.

*Fiscal Year 2023 Compared to 2022.* At February 28, 2023, current liabilities totaled \$38.65 million, a decrease of \$8.96 million or 19% from the prior year due to a \$5.39 million decrease in accounts payable, a decrease of \$3.05 million in unearned revenues, and a decrease of \$0.50 million in accrued interest payable.

*Fiscal Year 2022 Compared to 2021.* At February 28, 2022, current liabilities totaled \$47.61 million, a decrease of \$1.52 million or 3% from the prior year. This change is due to a \$0.72 million increase in accounts payable at fiscal year-end and an increase in accrued interest payable of \$0.45 million offset by a \$2.63 million decrease in unearned revenue from 2021 to 2022.

**Debt Borrowings – Due within One Year**

Debt Borrowings – due within one year decreased from \$2.26 million in 2022 to \$0.63 million in fiscal year 2023 for an overall decrease of \$1.63 million.

San Luis & Delta-Mendota Water Authority  
Management's Discussion and Analysis

Years Ended February 28, 2023 and February 28, 2022

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### Debt Borrowings – Long-Term

*Fiscal Year 2023 Compared to 2022.* Debt Borrowings – long-term liabilities decreased \$1.69 million from \$48.04 million in 2022 to \$46.35 million in 2023 due to two years of principal payments made on the Series 2021A Revenue Bonds and Series 2021B Refunding Revenue Bonds, as the March 1, 2023 payment was made on February 28, 2023. More information on the Units 5 and 6 Rewind and Refunding Revenue Bonds can be found in Notes 7 and 14.

*Fiscal Year 2022 Compared to 2021.* Debt Borrowings – long-term liabilities increased \$0.21 million from \$47.83 million in fiscal year 2021 to \$48.04 million in 2022. This minor increase was due to disbursements on the Unit 3 and 5 Rewind notes totaling \$2.22 million, including a revised unit Rewind payment schedule received from the Bureau of Reclamation once all costs were finalized on the project, offset by payments of \$2.09 million. More information on the Jones Pumping Plant Rewind Project and Refunding Revenue Bonds can be found in Notes 7 and 14.

### Total Net Position

Total net position is a measure of equity that is comprised of the difference between total assets and total liabilities.

*Fiscal Year 2023 Compared to 2022.* The total net position at the end of fiscal year 2023 was \$36.52 million, an increase of \$23.68 million from the end of fiscal year 2022. Net position increased mainly due to a net operating gain of \$24.30 million, offset by a net non-operating loss of \$0.61 million.

*Fiscal Year 2022 Compared to 2021.* The total net position at the end of fiscal year 2022 was \$12.84 million, an increase of \$0.98 million from the end of fiscal year 2021. Net position increased due to an operating gain of \$1.33 million, offset by a net non-operating loss of \$0.34 million.

### Revenues and Expenses

The following is a condensed presentation of revenues, expenses and changes in net position for the fiscal year ended February 28, 2023 in comparison to years ended February 28, 2022 and February 28, 2021:

#### Condensed Statement of Revenues, Expenses and Changes in Net Position

|                             | 2023                 | 2022                 | 2021/2022<br>Variance | % Change | 2021                 | 2021/2022<br>Variance | % Change |
|-----------------------------|----------------------|----------------------|-----------------------|----------|----------------------|-----------------------|----------|
| Revenues & Expenses         |                      |                      |                       |          |                      |                       |          |
| Operating Revenues          | \$ 92,517,190        | \$ 62,350,396        | \$ 30,166,794         | 48%      | \$ 66,912,881        | \$ (4,562,485)        | -7%      |
| Non-Operating Revenues      | \$ 33,327,698        | \$ 130,083,507       | \$ (96,755,809)       | -74%     | \$ 63,602,577        | \$ 66,480,930         | 105%     |
| Operating Expenses          | \$ (68,219,526)      | \$ (61,025,258)      | \$ (7,194,268)        | 12%      | \$ (65,875,487)      | \$ 4,850,229          | -7%      |
| Non-Operating Expenses      | \$ (33,942,004)      | \$ (130,426,829)     | \$ 96,484,825         | -74%     | \$ (62,005,190)      | \$ (68,421,639)       | 110%     |
| Net Income (Loss)           | <u>\$ 23,683,358</u> | <u>\$ 981,816</u>    | <u>\$ 22,701,542</u>  |          | <u>\$ 2,634,781</u>  | <u>\$ (1,652,965)</u> |          |
| Net Position - Beg. of Year | <u>\$ 12,841,018</u> | <u>\$ 11,859,202</u> | <u>\$ 981,816</u>     | 8%       | <u>\$ 9,224,421</u>  | <u>\$ 2,634,781</u>   | 29%      |
| Net Position - End of Year  | <u>\$ 36,524,376</u> | <u>\$ 12,841,018</u> | <u>\$ 23,683,358</u>  | 184%     | <u>\$ 11,859,202</u> | <u>\$ 981,816</u>     | 8%       |

San Luis & Delta-Mendota Water Authority  
Management's Discussion and Analysis

Years Ended February 28, 2023 and February 28, 2022

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**Operating & Non-Operating Revenues**

- **Operating Revenues**

The Authority's principal source of operating revenue is from O&M rates paid for the conveyance of water, Project Use Energy fees, San Luis joint use facility fees and activity agreement membership dues, which typically accounts for approximately 75 percent of fiscal year revenues. A rate component was added to the water rates in 2019 for the Unit 6 Rewind Project to cover payments required on the Unit 6 Rewind debt with Reclamation beginning in 2020, an additional rate component was added in 2020 for the Unit 2 Rewind Project, and rate components for the remaining units were added to water rates in 2021. See Notes 7 and 14 for more information.

*Fiscal Year 2023 Compared to 2022.* Fiscal year 2023 operating revenues were \$92.52 million, an increase of \$30.17 million as compared to fiscal year 2022. Details to support this increase include:

1. EO&M revenue increased \$23.36 million, due to the interim final water accounting for water year 2022 true-up recognized in fiscal year 2023.
2. Project Use Energy fees increased \$6.72 million.
3. San Luis Joint Use facility fees increased \$1.43 million from \$13.67 million in fiscal year 2022 to \$15.10 million in fiscal year 2023.
4. Water conveyance fees related to the Rewind rate components increased \$0.98 million.
5. Refunds to water users of totaling \$4.25 million creating an overall decrease in operating revenues in fiscal year 2023.

*Fiscal Year 2022 Compared to 2021.* Fiscal year 2022 operating revenues were \$62.35 million, a decrease of nearly \$4.56 million as compared to fiscal year 2021. Details to support this decrease include:

6. Water conveyance fees increased \$0.63 million.
7. Project Use Energy fees decreased \$5.37 million due to a decrease in the estimated payment schedule received from Reclamation as well as a credit applied to the account resulting in a decrease in revenues and increase in unearned revenues.
8. Membership assessment revenues for the activity budget increased \$0.22 million.

- **Non-Operating Revenues**

*Fiscal Year 2023 Compared to 2022.* Non-operating revenues decreased \$96.76 million or 75% from fiscal year 2022 for a total of \$33.33 million at February 28, 2023. This decrease is mainly due to significantly reduced water transfer activity.

*Fiscal Year 2022 Compared to 2021.* Non-operating revenues increased \$66.48 million or 105% from fiscal year 2021 for a total of \$130.08 million at February 28, 2022. This is mainly due to significantly increased water transfer activity in fiscal year 2022.

San Luis & Delta-Mendota Water Authority  
Management's Discussion and Analysis

Years Ended February 28, 2023 and February 28, 2022

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**Operating & Non-Operating Expenses**

- **Operating Expenses**

*Fiscal Year 2023 Compared to 2022.* Total operating expenses for fiscal year 2023 were \$68.22 million, an increase of \$7.19 million from 2022. This is mainly due to a \$6.72 million increase in Project Use Energy costs and a \$1.63 million increase in San Luis Joint Use facility costs.

*Fiscal Year 2022 Compared to 2021.* Total operating expenses for fiscal year 2022 were \$61.03 million, a decrease of \$4.85 million from 2021. The 2022 decrease is primarily a result of \$5.36 million decrease in Project Use Energy costs.

- **Non-Operating Expenses**

*Fiscal Year 2023 Compared to 2022.* Total non-operating expenses decreased \$96.48 million or 74% from \$130.43 million in fiscal year 2022 for a total of \$33.94 million in non-operating expenses in fiscal year 2023. This decrease is mainly due to a decrease in expenses incurred from water transfer activities.

*Fiscal Year 2022 Compared to 2021.* Total non-operating expenses increased \$68.42 million or 110% from \$62.01 million in fiscal year 2021 for a total of \$130.43 million in non-operating expenses in fiscal year 2022. This increase is mainly due to an increase of \$71.36 million of water transfer expenses.

**Long-Term Debt**

In 2019, the Authority entered into a repayment contract with Reclamation for the Unit 6 Rewind Project of \$4.86 million. The changes in long-term debt in 2020 were mainly scheduled principal payments. There was also a small addition to the Unit 6 Rewind repayment contract as the expenses were not fully incurred at the end of fiscal year 2019. In June 2020, the Authority executed a second repayment contract with Reclamation for the Unit 5 Rewind Project of \$5.27 million. In addition to the two repayment contracts, in January 2021 the Authority issued \$7.69 million in Series 2021A Revenue Bonds in order to fund Units 1 and 4 of the Rewind Project.

In January 2021, the Water Authority issued \$32.73 million in Series 2021B Refunding Revenue Bonds in order to provide funds to defease \$30.08 million of the outstanding Series 2013A Revenue Notes issued to finance the DHCCP program. The bonds will be repaid by the DHCCP financing participants as described in Note 7. In fiscal year 2023, the Authority made payments of \$1.58 million on the debt. See Note 7 for more information regarding long-term debt.

In 2021, the Authority recognized debt of \$5.27 million to Reclamation for the Unit 5 Rewind Project. The total debt is to be repaid over 20 years in installments of \$0.25 million per year at the U.S. Treasury interest rate.

In 2022, the Authority recognized additional debt of \$1.8 million and \$0.37 million to Reclamation for the Unit 3 and Unit 5 Rewind Project. The total debt will be included with the 2021 debt and repaid over 20 years in installments of \$0.28 million per year at the U.S. Treasury interest rate.

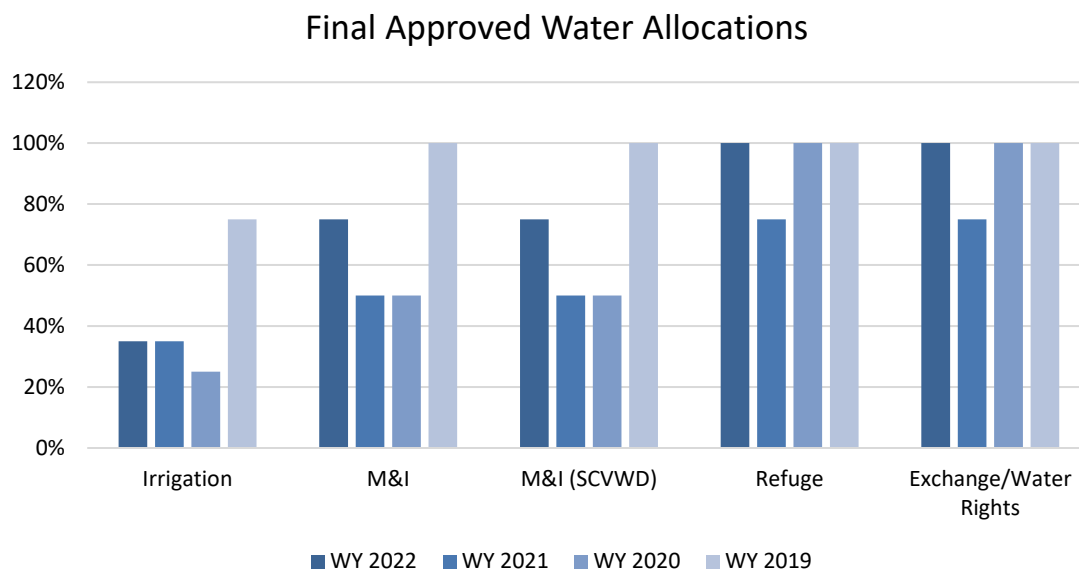
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Management's Discussion and Analysis

Years Ended February 28, 2023 and February 28, 2022

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**Economic Factors and Subsequent Years' Water Allocation**

**Water Allocations**



**Financial Contact**

This financial report is intended to provide the Authority's members, creditors, investors and other interested parties an overview of the Authority's financial operations and fiscal condition. Should the reader have questions regarding information included in this report, or wish to request additional financial information, please contact the Authority's Director of Finance at P.O. Box 2157, Los Banos, CA 93635.

SAN LUIS & DELTA-MENDOTA  
WATER AUTHORITY

STATEMENTS OF NET POSITION

February 28, 2023 and 2022

|                                                          | 2023                 | 2022<br>(as Restated) |
|----------------------------------------------------------|----------------------|-----------------------|
| <b>ASSETS</b>                                            |                      |                       |
| Current Assets:                                          |                      |                       |
| Cash and cash equivalents:                               |                      |                       |
| Restricted - available for activity agreement projects   | \$ 6,365,809         | \$ 4,147,385          |
| Restricted - available for Project Use Energy            | 3,131,800            | 12,765,585            |
| Restricted - available for extraordinary maintenance     | 22,457,920           | 10,823,262            |
| Restricted - available for San Luis Joint Use            |                      | 12,313,462            |
| Accounts receivable, net                                 | 36,822,161           | 12,517,460            |
| Prepaid expenses                                         | 431,768              | 7,686,363             |
| Inventory                                                | 435,958              | 365,783               |
| Total Current Assets                                     | <u>69,645,416</u>    | <u>60,619,300</u>     |
| Noncurrent Assets:                                       |                      |                       |
| Restricted cash and cash equivalents:                    |                      |                       |
| Emergency reserve fund                                   | 2,137,002            | 2,050,000             |
| Debt service                                             | 2,019,052            | 2,301,444             |
| Grant retention receivable                               | -                    | 111,540               |
| Restricted receivables:                                  |                      |                       |
| Due from other governments--Rewind Projects              | 16,708,543           | 12,206,970            |
| Due from other governments--DHCCP financing participants | 28,110,000           | 29,635,000            |
| Capital assets, net                                      | 4,664,102            | 4,911,603             |
| Total Noncurrent Assets                                  | <u>53,638,699</u>    | <u>51,216,557</u>     |
| TOTAL ASSETS                                             | <u>123,284,115</u>   | <u>111,835,857</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                    |                      |                       |
| Deferred amount on refunding of debt                     | <u>177,397</u>       | <u>187,252</u>        |
| <b>LIABILITIES</b>                                       |                      |                       |
| Current Liabilities:                                     |                      |                       |
| Accounts payable                                         | 15,672,932           | 21,062,501            |
| Accrued payroll and related liabilities                  | 343,030              | 155,141               |
| Accrued interest payable                                 | -                    | 502,916               |
| Unearned revenue                                         | 22,500,614           | 25,552,326            |
| Current portion of compensated absences payable          | 669,636              | 891,313               |
| Current portion of long-term debt                        | 628,469              | 2,255,190             |
| Total Current Liabilities                                | <u>39,814,681</u>    | <u>50,419,387</u>     |
| Noncurrent Liabilities:                                  |                      |                       |
| Grant retention payable                                  | 129,643              | 333,497               |
| Compensated absences payable                             | 641,738              | 385,214               |
| Long-term debt, net of current portion                   | 46,351,074           | 48,043,993            |
| Total Noncurrent Liabilities                             | <u>47,122,455</u>    | <u>48,762,704</u>     |
| TOTAL LIABILITIES                                        | <u>86,937,136</u>    | <u>99,182,091</u>     |
| <b>NET POSITION</b>                                      |                      |                       |
| Investment in capital assets                             | 4,664,102            | 4,911,603             |
| Restricted for activity agreement projects               | 5,369,980            | 3,267,431             |
| Restricted for emergency reserve fund                    | 2,137,002            | 2,050,000             |
| Restricted for debt service                              | 459,247              | 452,726               |
| Restricted for extraordinary maintenance                 | 28,107,977           | 6,107,882             |
| Unrestricted                                             | <u>(4,213,932)</u>   | <u>(3,948,624)</u>    |
| TOTAL NET POSITION                                       | <u>\$ 36,524,376</u> | <u>\$ 12,841,018</u>  |

The accompanying notes are an integral part of these financial statements.

SAN LUIS & DELTA-MENDOTA  
WATER AUTHORITY

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For the Years Ended February 28, 2023 and 2022

|                                                                   | 2023                 | 2022<br>(as Restated) |
|-------------------------------------------------------------------|----------------------|-----------------------|
| OPERATING REVENUES                                                |                      |                       |
| Extraordinary operations and maintenance reserve revenue          | \$ 27,668,158        | \$ 4,309,461          |
| Project Use Energy (PUE) fees                                     | 21,618,417           | 14,903,129            |
| Water conveyance fees, operations and maintenance                 | 15,266,617           | 14,987,895            |
| San Luis Joint Use facility fees                                  | 15,101,167           | 13,670,493            |
| Membership assessments, activity budget                           | 8,473,753            | 8,046,250             |
| Water conveyance fees - Rewind debt service                       | 7,174,362            | 6,194,779             |
| United States Bureau of Reclamation service contract              | 301,416              | 231,409               |
| Delta Habitat Conservation and Conveyance Program (DHCCP) revenue | 681,156              | 717,871               |
| Other revenue                                                     | 479,479              | 887,504               |
| Refunds to water users                                            | (4,247,335)          | (1,598,395)           |
| TOTAL OPERATING REVENUES                                          | <u>92,517,190</u>    | <u>62,350,396</u>     |
| OPERATING EXPENSES                                                |                      |                       |
| Project Use Energy (PUE) costs                                    | 21,618,417           | 14,903,129            |
| San Luis Joint Use facility costs                                 | 15,230,251           | 13,600,371            |
| Salaries and related benefits                                     | 13,797,761           | 13,101,375            |
| Jones Pumping Plant Rewind expense                                | 6,969,542            | 6,073,147             |
| Legal and professional services                                   | 4,175,037            | 5,894,120             |
| Other operating expenses                                          | 3,056,256            | 2,687,526             |
| Extraordinary operations and maintenance reserve expense          | 1,025,966            | 2,677,755             |
| Intertie conveyance                                               | 926,530              | 791,976               |
| Grassland Basin Drainage specific                                 | 906,957              | 960,211               |
| Depreciation                                                      | 512,809              | 335,648               |
| TOTAL OPERATING EXPENSES                                          | <u>68,219,526</u>    | <u>61,025,258</u>     |
| OPERATING INCOME                                                  | <u>24,297,664</u>    | <u>1,325,138</u>      |
| NONOPERATING REVENUES (EXPENSES)                                  |                      |                       |
| Investment income                                                 | 216,025              | (237,663)             |
| Interest expense                                                  | (878,321)            | (1,062,154)           |
| Water transfer revenue                                            | 29,328,047           | 127,986,913           |
| Water transfer expense                                            | (29,328,047)         | (127,986,913)         |
| State/Federal grant revenue                                       | 2,193,076            | 2,210,027             |
| State/Federal grant expense                                       | (2,193,076)          | (1,201,925)           |
| Los Vaqueros Reservoir Expansion revenue                          | 1,542,560            | 1,124,230             |
| Los Vaqueros Reservoir Expansion expense                          | (1,542,560)          | (1,124,230)           |
| Other                                                             | 47,990               | (51,607)              |
| TOTAL NONOPERATING REVENUES (EXPENSES)                            | <u>(614,306)</u>     | <u>(343,322)</u>      |
| CHANGE IN NET POSITION                                            | <u>23,683,358</u>    | <u>981,816</u>        |
| NET POSITION AT BEGINNING OF YEAR                                 | <u>12,841,018</u>    | <u>11,859,202</u>     |
| NET POSITION AT END OF YEAR                                       | <u>\$ 36,524,376</u> | <u>\$ 12,841,018</u>  |

The accompanying notes are an integral part of these financial statements.

SAN LUIS & DELTA-MENDOTA  
WATER AUTHORITY

STATEMENTS OF CASH FLOWS

For the Years Ended February 28, 2023 and 2022

|                                                                 | 2023                 | 2022<br>(as Restated) |
|-----------------------------------------------------------------|----------------------|-----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES                            |                      |                       |
| Cash receipts from customers                                    | \$ 62,916,681        | \$ 62,767,831         |
| Cash payments to suppliers for goods and services               | (51,763,067)         | (54,193,799)          |
| Cash payments to employees for services                         | (13,587,521)         | (13,724,606)          |
| NET CASH USED BY OPERATING ACTIVITIES                           | <u>(2,433,907)</u>   | <u>(5,150,574)</u>    |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES                 |                      |                       |
| Principal paid on long-term debt                                | (4,456,396)          | (2,091,755)           |
| Interest paid on long-term debt                                 | (1,371,382)          | (599,853)             |
| Net water transfer payments                                     | (27,267)             | (27,267)              |
| Noncapital grants received                                      | 2,725,012            | 1,441,259             |
| Noncapital grants expended                                      | (2,735,472)          | (953,215)             |
| Other projects revenue received                                 | 47,990               | 1,138,905             |
| Other projects expended                                         | -                    | (1,127,467)           |
| NET CASH USED BY NONCAPITAL FINANCING ACTIVITIES                | <u>(5,817,515)</u>   | <u>(2,219,393)</u>    |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES        |                      |                       |
| Purchases of capital assets                                     | (265,308)            | (644,404)             |
| NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES       | <u>(265,308)</u>     | <u>(644,404)</u>      |
| CASH FLOWS FROM INVESTING ACTIVITIES                            |                      |                       |
| Investment income                                               | 227,175              | (252,546)             |
| NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES                | <u>227,175</u>       | <u>(252,546)</u>      |
| NET DECREASE IN CASH AND CASH EQUIVALENTS                       | (8,289,555)          | (8,266,917)           |
| Cash and cash equivalents, beginning of year                    | 44,401,138           | 52,668,055            |
| CASH AND CASH EQUIVALENTS, END OF YEAR                          | <u>\$ 36,111,583</u> | <u>\$ 44,401,138</u>  |
| Cash and cash equivalents - financial statement classification: |                      |                       |
| Restricted - available for current operations                   | \$ 6,365,809         | \$ 4,147,385          |
| Restricted - available for Project Use Energy                   | 3,131,800            | 12,765,585            |
| Restricted - available for Rewind Project                       | 22,457,920           | 10,823,262            |
| Restricted - available for San Luis Joint Use                   | -                    | 12,313,462            |
| Restricted for emergency reserve fund                           | 2,137,002            | 2,050,000             |
| Restricted for debt service                                     | <u>2,019,052</u>     | <u>2,301,444</u>      |
| TOTAL CASH AND CASH EQUIVALENTS                                 | <u>\$ 36,111,583</u> | <u>\$ 44,401,138</u>  |

(Continued)

SAN LUIS & DELTA-MENDOTA  
WATER AUTHORITY

STATEMENTS OF CASH FLOWS (Continued)

For the Years Ended February 28, 2023 and 2022

|                                                                                                   | 2023                  | 2022<br>(as Restated) |
|---------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| RECONCILIATION OF OPERATING INCOME/(LOSS) TO                                                      |                       |                       |
| NET CASH (USED) PROVIDED BY OPERATING ACTIVITIES:                                                 |                       |                       |
| Operating income                                                                                  | \$ 24,297,664         | \$ 1,325,138          |
| Adjustments to reconcile operating income/(loss) to<br>net cash provided by operating activities: |                       |                       |
| Depreciation expense                                                                              | 512,809               | 335,648               |
| Changes in operating assets and liabilities:                                                      |                       |                       |
| Accounts receivable, net                                                                          | (23,572,224)          | 1,540,106             |
| Prepaid expenses                                                                                  | 7,254,595             | (7,541,046)           |
| Inventory                                                                                         | (70,175)              | (65,972)              |
| Due from other governments - DHCCP financing participants                                         | 1,525,000             | 1,515,000             |
| Accounts payable                                                                                  | (4,847,173)           | 462,215               |
| Accrued payroll and related liabilities                                                           | 222,736               | (181,196)             |
| Unearned revenue                                                                                  | (3,051,712)           | (2,633,123)           |
| Retention payable                                                                                 | (203,854)             | 92,656                |
| NET CASH USED BY OPERATING ACTIVITIES                                                             | <u>\$ (2,433,907)</u> | <u>\$ (5,150,574)</u> |
| NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES                                               |                       |                       |
| Loan proceeds receivable from Reclamation                                                         | \$ (1,136,756)        | \$ (1,845,950)        |
| Grant pass-through receivable                                                                     | 420,396               | (106,125)             |
| Water transfer pass-through receivable                                                            | (27,267)              | (27,267)              |
| Amortization of deferred amount on refunding                                                      | 9,855                 | 9,856                 |
| Unrealized gain (loss) on investments                                                             | (26,439)              | (56,969)              |

The accompanying notes are an integral part of these financial statements.

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS

February 28, 2023 and 2022

### NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the San Luis & Delta-Mendota Water Authority conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB).

Financial Reporting Entity: The San Luis & Delta-Mendota Water Authority (Authority) was established as a joint powers authority under California law dated July 1, 1990. It serves 27 member agencies, 25 of which contract (Contractors) with the United States Bureau of Reclamation (Reclamation or USBR) for water supply from the Central Valley Project (CVP). The Authority delivers water to the most diverse set of member agencies in California. The member agencies provide water to approximately 1.2 million acres of highly productive farmland, 2 million California residents, and millions of waterfowl dependent upon the nearly 130,000 acres of managed wetlands within the Central Valley area of the Pacific Flyway. The Authority is governed by a 19-member Board of Directors and serves two important roles: (1) to act as the operations and maintenance entity for the Delta Division of the CVP and south of Delta CVP facilities that the Authority's member agencies depend on for the delivery of their water supply, and (2) to provide unified representation on common interests of Authority members.

The member agencies are as follows and are assigned to one of five divisions based on location:

Division 1 (Northern DMC):

Banta-Carbona Irrigation District  
Byron Bethany Irrigation District  
City of Tracy  
Del Puerto Water District  
Patterson Irrigation District  
West Stanislaus Irrigation District

Division 2 (San Luis Unit):

Panoche Water District  
Pleasant Valley Water District  
San Luis Water District  
Westlands Water District

Division 3 (Exchange Contractor and  
Grassland Water District):

Central California Irrigation District  
Columbia Canal Company (Friend)  
Firebaugh Canal Water District  
Grassland Water District  
Henry Miller Reclamation District #2131

Division 4 (San Felipe Unit):

San Benito County Water District  
Santa Clara Valley Water District (Valley Water)

Division 5 (Southern DMC/Mendota Pool):

Broadview Water District  
Eagle Field Water District  
Fresno Slough Water District  
James Irrigation District  
Laguna Water District  
Mercy Springs Water District  
Oro Loma Water District  
Pacheco Water District  
Reclamation District 1606  
Tranquillity Irrigation District  
Turner Island Water District

The Authority has determined that there are no component units that meet the criteria for inclusion within the reporting entity.

The Authority is a member of the following joint power authorities/agencies (JPAs): Association of California Water Agencies (ACWA), ACWA Joint Powers Insurance Authority, the State and Federal Water Contractors Agency and the Los Vaqueros Reservoir Joint Powers Authority. The Authority is generally not responsible for the liabilities for the JPAs under the JPA agreements and only has a residual interest in any assets held by the JPAs upon termination of the agreements. However, see Note 10 for a discussion of the effect of changes due to a state law related to pension liabilities.

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation – Fund Accounting: The Authority’s resources are allocated to and accounted for in these basic financial statements using an enterprise fund type of the proprietary fund group. A fund is a self-balancing set of accounts. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Enterprise funds are accounted for on the economic resources measurement focus. Under the economic resources measurement focus, all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the fund are included on the statement of net position. Net position is segregated into the investment in capital assets, amounts restricted and amounts unrestricted. Enterprise fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net position. Enterprise funds and agency funds use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund’s principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for operations and maintenance of the Delta-Mendota Canal, Project Use Energy (PUE) fees, San Luis Joint Use facility fees (fees for the Authority’s share of facilities used jointly by Reclamation and the California Department of Water Resources and funding participants) and related facilities. Operating expenses for the enterprise fund include the cost of operations and maintenance of the Delta-Mendota Canal and related facilities, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. Cost reimbursement grant revenues are recognized as revenue when the reimbursable costs are incurred under the accrual basis of accounting.

When both restricted and unrestricted resources are available for use, it is the Authority’s policy to use restricted resources first, then unrestricted resources as they are needed.

Charges to Members: The Authority charges operation, maintenance and replacement (OM&R) water rates for the conveyance of water to recover “OM&R Costs.” The First Amended and Restated Memorandum of Understanding (MOU) Between Friant Water Users Authority and San Luis & Delta-Mendota Water Authority Relating to Allocation, Collection and Payment of Operation, Maintenance & Replacement Costs for Water Delivered Through Certain Central Valley Project Facilities (Friant MOU) defines OM&R Costs as “Costs of providing OM&R for the Project Facilities pursuant to the SLDMWA Transfer Agreement, including without limitation conveyance pumping costs associated therewith.” This MOU was subsequently amended and became effective July 8, 2024.

The charges are paid by water contractors each month for the next calendar month based on the estimated acre-feet of water deliveries and estimated rates set by the Authority and approved by the Board of Directors, which includes the Authority’s estimated OM&R Costs, Department of Water Resources (DWR) and Reclamation’s PUE estimated operations and maintenance costs determined at the beginning of the fiscal year, as indicated on the water contractors’ advance payment form.

Charges for services provided but unbilled at the end of the year are recorded as revenue on an estimated basis. Amounts received in advance or in excess of the user charge for a billing period are recorded as

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

unearned revenues until such time as these amounts are either refunded or applied against future user charges.

The Authority water delivery rates are based on budgeted costs and expected delivery volumes. At the end of each year, as actual costs and volumes are known, a final accounting is performed to true up the actual cost to each contractor. The final accounting can result in amounts due to and from contractors. The resulting receivables or payables to contractors are recorded in the year that the final accounting is performed.

The Authority completed the final accounting for water year 2021 and the interim final accounting for water year 2022 that is reflected in the financial statements for the year ended February 28, 2023. The final accounting resulted in additional unearned revenue of \$8,049,762 related to water year 2021 and an additional billing of \$18,350,496 related to water year 2022. The Water Year 2021/Fiscal Year 2022 final accounting resulted in sixteen contractors with an overpayment of their account while twenty-one contractors had balances due; the net result is \$8 million in overpayments. The large additional billing for water year 2022 was the result of a critically dry water year (Critical), where volumes realized through the O'Neill Pumping Plant were at 71% of forecasted level, combined with USBR San Luis Joint Use expenses being about \$2.6 million higher than budgeted. PUE is billed by USBR on an estimated basis and trued up after the end of the Federal Fiscal Year. The \$6.5 million shortfall on PUE relates to a combination of the under-absorption of budgeted power costs (PUE), and an additional true-up charge from USBR for Water Year 2022/Fiscal Year 2023 of \$2.97 million. As a result of the final and interim final accounting for water years 2021 and 2022, the Authority recognized revenue of \$17.7 million during the year ended February 28, 2023.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the Authority considers all highly liquid investments with an original maturity of three months or less, including restricted assets, to be cash equivalents, which includes investments in the California Local Agency Investment Fund (LAIF), the Investment Trust of California (CalTRUST) and money market mutual funds.

Accounts Receivable: Billed, but unpaid, services are recorded as accounts receivable. Receivables include a year-end accrual for services provided through the end of the fiscal year that were not billed at year-end.

Receivables are also recognized from water contractors at year-end when conveyance fees are trued-up based on actual water deliveries and operations and maintenance costs. See Notes 7 and 14 for a description of C.W. "Bill" Jones Pumping Plant Rewind Project and financing participant receivables.

Prepaid Expenses: Prepaid expenses at February 28, 2023 and 2022 represented payments made to the Association of California Water Agencies Joint Powers Insurance Authority for various forms of insurance. Prepaid expenses at February 28, 2022, included an overpayment of PUE costs of \$7,924,775. Activity agreement costs of \$265,763 and \$86,620 that benefited periods beyond year-end were accrued as a prepaid at February 28, 2022 and 2023, respectively.

Restricted Assets: Restricted assets consist of amounts held in the debt service revenue, the emergency reserve fund required under the Reclamation Transfer Agreement, as described in Note 8, and assets restricted under activity agreements with member agencies for specific projects, amounts collected for project use energy that have not been spent, and amounts collected for extraordinary maintenance costs that have not yet been spent.

Inventory: Inventory consists of various parts and materials needed to operate and maintain the Delta-Mendota Canal and other facilities, and is recorded on an average cost basis.

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets Purchased by the Water Authority: Capital assets are recorded at historical cost. It is the Authority's policy to capitalize assets with a cost of \$5,000 or more with useful lives in excess of one year. The costs of assets sold or retired (and the related amounts of accumulated depreciation) are eliminated from the balance sheet in the year of sale or retirement, and the resulting gain or loss is recognized in operations. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation and amortization are calculated using the straight-line method over the following estimated useful lives.

| <u>Description</u>        | <u>Estimated Life</u> |
|---------------------------|-----------------------|
| Heavy equipment           | 15-30 years           |
| Vehicles and light trucks | 10-30 years           |
| Furniture and equipment   | 10-30 years           |
| Computers                 | 5-20 years            |

Donated Capital Assets: Donated capital assets are recorded at the acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. The United States Bureau of Reclamation transferred assets relating to the conveyance of water, maintenance, and operation of certain Central Valley Project facilities to the Authority at March 1, 1998. Depreciation on these assets has been computed and reported in the financial statements using the straight-line method over their useful lives.

Unearned Revenue: Unearned revenue arises when resources are received by the Authority prior to the incurrence of qualifying operations and maintenance costs. The Authority's unearned revenues represent water conveyance fees, PUE fees, rewind reimbursements and San Luis Joint Use facility fees not earned at year-end by incurring qualifying expenses. In subsequent periods, when both revenue recognition criteria are met, or when the Authority has legal claim to the resources, the liability for unearned revenue is removed from the statement of net position and revenue is recognized.

Compensated Absences: Accumulated unpaid employee vacation benefits are recognized as a compensated absences liability in the year vested. Vacation is fully payable at separation. Sick leave is accumulated without limit but is not payable at separation and is not recognized as part of the Authority's compensated absences liability except for the available sick leave cash-out balance described below.

According to the Authority's ICMA Retirement Health Savings Plan (Plan) adopted March 1, 2005, upon retirement from the Authority, the participant's available sick leave cash out is required to be contributed to the Plan and is deposited in an individual account held for the benefit of the participant. The available sick leave cash out balance is defined as the lesser of one-half of accumulated sick leave on the effective date of separation or 500 hours for employees 1) that have ten years of service and are at least 55 years of age, or 2) employees with fifteen years of service regardless of age.

Net Position: Net position is categorized as the investment in capital assets, restricted and unrestricted.

Investment in Capital Assets: This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt and other capital payables that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted Net Position: This category presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constructional provisions or enabling legislation.

Unrestricted Net Position: This category represents net position of the Authority, not restricted for any project or other purpose.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Pronouncements: In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This Statement addresses issues related to public-private and public-public partnership arrangements (PPPs). PPPs are arrangements in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This statement requires that PPPs that meet the definition of a lease apply guidance in Statement No. 87, *Leases*, as amended, if existing assets of the transferor that are not required to be improved by the operator as part of the PPP arrangement are the only underlying PPP assets and the PPP does not meet the definition of a service concession arrangement. This Statement provides accounting and financial reporting requirements for all other PPPs: those that either (1) meet the definition of an SCA or (2) are not within the scope of Statement No. 87, as amended. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements that include an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This Statement will be implemented during the year ended February 29, 2024.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*. This Statement 1) defines the term SBITA; 2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs to a SBITA; and 4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITA are based on the standards established in Statement No. 87, *Leases*, as amended. This Statement will be implemented during the year ended February 29, 2024.

In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. This Statement requires for the purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution plan, a defined contribution OPEB plan, or an other employee benefit plan (for example, certain Section 457 plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform. This Statement also requires that the financial burden criterion in paragraph 7 of Statement No. 84, *Fiduciary Activities*, be applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement No. 67, *Financial Reporting for Pension Plans*, or paragraph 3 of Statement No. 74, *Financial Reporting for*

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 1 – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*Postemployment Benefit Plans Other Than Pension Plans*, respectively. This Statement (1) requires that a Section 457 plan be classified as either a pension plan or another employee benefit plan depending on whether the plan meets the definition of a pension plan and (2) clarifies that Statement 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities. This Statement will be implemented during the year ended February 28, 2023.

In April 2022, the GASB issued Statement No. 99, *Omnibus 2022*. This Statement enhances comparability in accounting and financial reporting and consistency in authoritative literature, pledges of future revenues when resources are not received by the pledging government; clarification of provisions in Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, related to the focus of the government-wide financial statements; terminology updates related to provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*; and terminology used in Statement No. 53 to refer to resource flows statements. This Statement will be implemented during the year ended February 28, 2025.

*Amendment of GASB Statement No. 62*. This Statement prescribes the accounting and financial reporting for each type of accounting change, including changes in accounting principles, changes in accounting estimates and changes to or within the financial reporting entity, and error corrections. This Statement will be implemented during the year ended February 28, 2025.

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections*, in June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or paid in cash or settled through noncash means and leave that has been used but not paid in cash or settled through noncash means. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in the liability for compensated absences. This Statement will be implemented during the year ended February 28, 2025.

December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The provisions of this Statement are effective for year ended February 28, 2026.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This statement will implement changes to the financial reporting model including the Management's Discussion and Analysis, Unusual or Infrequent Items, presentation of the Proprietary Fund Statement of Revenues, Expenses and Changes in Fund Net Position, Major Component Unit Information, and Budgetary Comparison Information. The provisions of this Statement are effective for year ended February 28, 2027.

In October 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, that requires certain types of assets to be disclosed separately in the note disclosures and establishes requirements for capital assets held for sale. This Statement is effective for the year ended February 28, 2027.

The Authority is currently analyzing the impact of these new Statements.

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 2 – CASH AND INVESTMENTS

Cash and investments were classified as follows at February 28, 2023 and 2022:

|                                                      | 2023                 | 2022                 |
|------------------------------------------------------|----------------------|----------------------|
| Cash and cash equivalents:                           |                      |                      |
| Restricted - available for current operations        | \$ 6,365,809         | \$ 4,147,385         |
| Restricted - available for project use energy        | 3,131,800            | 12,765,585           |
| Restricted - available for extraordinary maintenance | 22,457,920           | 10,823,262           |
| Restricted - available for San Luis Joint Use        | -                    | 12,313,462           |
| Restricted - emergency reserve fund                  | 2,137,002            | 2,050,000            |
| Restricted - debt service                            | 2,019,052            | 2,301,444            |
| Total cash and investments                           | <u>\$ 36,111,583</u> | <u>\$ 44,401,138</u> |

Cash and investments consisted of the following:

|                                      | 2023                 | 2022                 |
|--------------------------------------|----------------------|----------------------|
| Cash on hand                         | \$ 1,000             | \$ 1,000             |
| Deposits with financial institutions | 7,144,579            | 10,646,094           |
| Investments                          | 28,966,004           | 33,754,044           |
| Total cash and investments           | <u>\$ 36,111,583</u> | <u>\$ 44,401,138</u> |

Investment Policy: The Authority's investment policy allows the Authority to invest in Federal Deposit Insurance Corporation insured bank deposits, LAIF, CalTRUST and United States Treasury notes, bonds, bills or certificates of indebtedness secured by the full faith and credit of the United States Government.

Investments Authorized by Debt Agreements: Investment of debt proceeds held by the bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the Authority's investment policy. Under the Authority's Indenture of Trust agreements, debt proceeds may be invested in direct U.S. Government obligations and highly rated: 1) U.S. Government agency obligations with remaining maturities not exceeding three years; 2) U.S. dollar denominated deposit accounts, certificates of deposit, federal funds and banker's acceptances of domestic commercial banks maturing no more than 360 days after the date of purchase; 3) commercial paper maturing in no more than 270 days from the date of purchase; 4) money market funds; 5) municipal obligations; 6) CalTRUST; LAIF; and investment agreements.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Authority manages its exposure to changes in market interest rates by diversifying its investments by security type and institution.

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 2 – CASH AND INVESTMENTS (Continued)

The following table illustrates the distribution of the Authority's investments by maturity:

| <u>February 28, 2023</u>     | <u>Fair<br/>Value</u> | <u>12 Months<br/>or Less</u> | <u>More than 12<br/>to 24 Months</u> | <u>More than 24<br/>to 60 Months</u> |
|------------------------------|-----------------------|------------------------------|--------------------------------------|--------------------------------------|
| Local Agency Investment Fund | \$ 4,544,425          | \$ 4,544,425                 |                                      |                                      |
| CalTRUST                     | 22,107,403            | 21,636,710                   |                                      | \$ 470,693                           |
| Held by bond trustee:        |                       |                              |                                      |                                      |
| Money market funds           | 2,314,176             | 2,314,176                    |                                      |                                      |
| Totals                       | <u>\$ 28,966,004</u>  | <u>\$ 28,495,311</u>         | <u>\$ -</u>                          | <u>\$ 470,693</u>                    |
| <u>February 28, 2022</u>     | <u>Fair<br/>Value</u> | <u>12 Months<br/>or Less</u> | <u>More than 12<br/>to 24 Months</u> | <u>More than 24<br/>to 60 Months</u> |
| Local Agency Investment Fund | \$ 4,519,345          | \$ 4,519,345                 |                                      |                                      |
| CalTRUST                     | 26,933,256            | 12,961,561                   |                                      | \$ 13,971,695                        |
| Held by bond trustee:        |                       |                              |                                      |                                      |
| Money market funds           | 2,301,443             | 2,301,443                    |                                      |                                      |
| Totals                       | <u>\$ 33,754,044</u>  | <u>\$ 19,782,349</u>         | <u>\$ -</u>                          | <u>\$ 13,971,695</u>                 |

**Credit Risk:** The Authority limits its exposure to credit risk, that is, the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment, by limiting its investments to instruments with the top ratings issued by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the Authority's investment policy, or debt agreements, and the actual Standard & Poor's rating as for each investment type:

| <u>February 28, 2023</u>     | <u>Fair<br/>Value</u> | <u>Minimum<br/>Legal<br/>Rating</u> | <u>AAA</u>          | <u>AAf</u>           | <u>AA-f</u>          | <u>Not Rated</u>    |
|------------------------------|-----------------------|-------------------------------------|---------------------|----------------------|----------------------|---------------------|
| Local Agency Investment Fund | \$ 4,544,425          | N/A                                 |                     |                      |                      | \$ 4,544,425        |
| CalTRUST                     | 22,107,403            | N/A                                 |                     | \$ 21,636,710        | \$ 470,693           |                     |
| Held by bond trustee:        |                       |                                     |                     |                      |                      |                     |
| Money market funds           | 2,314,176             | AAA                                 | \$ 2,314,176        |                      |                      |                     |
|                              | <u>\$ 28,966,004</u>  |                                     | <u>\$ 2,314,176</u> | <u>\$ 21,636,710</u> | <u>\$ 470,693</u>    | <u>\$ 4,544,425</u> |
| <u>February 28, 2022</u>     | <u>Fair<br/>Value</u> | <u>Minimum<br/>Legal<br/>Rating</u> | <u>AAA</u>          | <u>AAf</u>           | <u>AA-f</u>          | <u>Not Rated</u>    |
| Local Agency Investment Fund | \$ 4,519,345          | N/A                                 |                     |                      |                      | \$ 4,519,345        |
| CalTRUST                     | 26,933,256            | N/A                                 |                     | \$ 12,961,561        | \$ 13,971,695        |                     |
| Held by bond trustee:        |                       |                                     |                     |                      |                      |                     |
| Money market funds           | 2,301,443             | AAA                                 | \$ 2,301,443        |                      |                      |                     |
|                              | <u>\$ 33,754,044</u>  |                                     | <u>\$ 2,301,443</u> | <u>\$ 12,961,561</u> | <u>\$ 13,971,695</u> | <u>\$ 4,519,345</u> |

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 2 – CASH AND INVESTMENTS (Continued)

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Authority's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At February 28, 2023 and 2022, the carrying amount of the Authority's deposits was \$7,144,579 and \$10,646,094 and the balance in financial institutions was \$7,238,783 and \$10,919,407, respectively. Of the balance in financial institutions, \$250,000 at February 28, 2023 and 2022 was covered by federal depository insurance and the remaining amounts were collateralized by the pledging financial institution's assets held in a common pool for the Authority and other governmental agencies, but not in the name of the Authority.

Investments in External Investment Pools: The Authority is a voluntary participant in the following external investment pools: Local Agency Investment Fund (LAIF) and the Investment Trust of California (CalTRUST). LAIF is regulated by the California Government Code under the oversight of the Treasurer of the State of California. CalTRUST is administered under the oversight of a Board of Trustees comprised of experienced investment managers. The weighted average maturity of investments held by LAIF was 281 and 319 days as of February 28, 2023 and 2022, respectively. The Authority invests in the CalTRUST short-term and medium-term pools. The fair value of the Authority's investments in these pools are reported in the accompanying financial statements at amounts based upon the Authority's pro-rata share of the fair value provided by the pools for their entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The amount that may be withdrawn from CalTRUST is based on the net asset value per share and the number of shares held by participants in each pool. The weighted average maturity of short term-funds in CalTRUST was 336 and 310 days as of February 28, 2023 and 2022, respectively. The weighted average maturity of medium-term funds in CalTRUST was 810 and 763 days as of February 28, 2023 and 2022, respectively.

Fair Value Measurement: The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Authority's investments in LAIF, CalTRUST and money market funds are not subject to the fair value hierarchy or are measured at net asset value. All securities classified in Level 2 are valued using pricing models based on market data, such as matrix or model pricing from outside pricing services. These valuation techniques include third party benchmark yields, reported trades, broker/dealer quotes and other techniques.

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 3 – ACCOUNTS RECEIVABLE AND OTHER RECEIVABLES

Accounts receivable and other receivables consisted of the following at February 28, 2023 and 2022:

|                                      | 2023                 | 2022                 |
|--------------------------------------|----------------------|----------------------|
| Other receivables                    | \$ 20,241            | \$ 849,532           |
| Due from other governments           | 36,790,518           | 11,665,538           |
| Interest receivable                  | 11,402               | 2,390                |
| Total accounts receivable            | 36,822,161           | 12,517,460           |
| Grant retention receivable           | -                    | 111,540              |
| Unit 1, 3, 4, 5 and 6 Rewind Project | 16,708,543           | 12,206,970           |
| DHCCP financing participants         | 28,110,000           | 29,635,000           |
| Total                                | <u>\$ 81,640,704</u> | <u>\$ 54,470,970</u> |

### NOTE 4 – CAPITAL ASSETS

Capital asset activity was as follows:

February 28, 2023

| Capital Assets                          | Balance at<br>March 1, 2022 | Additions           | Retirements        | Balance at<br>February 28, 2023 |
|-----------------------------------------|-----------------------------|---------------------|--------------------|---------------------------------|
| Capital assets, being depreciated:      |                             |                     |                    |                                 |
| Heavy equipment                         | \$ 3,416,235                |                     |                    | \$ 3,416,235                    |
| Vehicles and light trucks               | 3,307,975                   | \$ 161,730          | \$ (267,705)       | 3,202,000                       |
| Furniture and equipment                 | 1,361,272                   | 11,288              |                    | 1,372,560                       |
| Computers                               | 500,722                     | 107,083             |                    | 607,805                         |
| Total capital assets, being depreciated | <u>8,586,204</u>            | <u>280,101</u>      | <u>(267,705)</u>   | <u>8,598,600</u>                |
| Less accumulated depreciation:          |                             |                     |                    |                                 |
| Heavy equipment                         | (894,226)                   | (146,676)           |                    | (1,040,902)                     |
| Vehicles and light trucks               | (1,465,477)                 | (228,035)           | 252,912            | (1,440,600)                     |
| Furniture and equipment                 | (919,874)                   | (90,510)            |                    | (1,010,384)                     |
| Computers                               | (395,024)                   | (47,588)            |                    | (442,612)                       |
| Total accumulated depreciation          | <u>(3,674,601)</u>          | <u>(512,809)</u>    | <u>252,912</u>     | <u>(3,934,498)</u>              |
| Capital assets, net                     | <u>\$ 4,911,603</u>         | <u>\$ (232,708)</u> | <u>\$ (14,793)</u> | <u>\$ 4,664,102</u>             |

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

NOTE 4 – CAPITAL ASSETS (Continued)

February 28, 2022

| Capital Assets                          | Balance at<br>March 1, 2021 | Additions         | Retirements        | Balance at<br>February 28, 2022 |
|-----------------------------------------|-----------------------------|-------------------|--------------------|---------------------------------|
| Capital assets, being depreciated:      |                             |                   |                    |                                 |
| Heavy equipment                         | \$ 3,197,599                | \$ 299,424        | \$ (80,788)        | \$ 3,416,235                    |
| Vehicles and light trucks               | 3,162,274                   | 171,396           | (25,695)           | 3,307,975                       |
| Furniture and equipment                 | 1,302,857                   | 151,921           | (93,506)           | 1,361,272                       |
| Computers                               | 479,059                     | 21,663            |                    | 500,722                         |
|                                         | <u>8,141,789</u>            | <u>644,404</u>    | <u>(199,989)</u>   | <u>8,586,204</u>                |
| Total capital assets, being depreciated |                             |                   |                    |                                 |
| Less accumulated depreciation:          |                             |                   |                    |                                 |
| Heavy equipment                         | (807,256)                   | (114,105)         | 27,135             | (894,226)                       |
| Vehicles and light trucks               | (1,334,099)                 | (154,818)         | 23,440             | (1,465,477)                     |
| Furniture and equipment                 | (968,568)                   | (33,004)          | 81,698             | (919,874)                       |
| Computers                               | (361,303)                   | (33,721)          |                    | (395,024)                       |
|                                         | <u>(3,471,226)</u>          | <u>(335,648)</u>  | <u>132,273</u>     | <u>(3,674,601)</u>              |
| Total accumulated depreciation          |                             |                   |                    |                                 |
| Capital assets, net                     | <u>\$ 4,670,563</u>         | <u>\$ 308,756</u> | <u>\$ (67,716)</u> | <u>\$ 4,911,603</u>             |

NOTE 5 – ACCOUNTS PAYABLE

Accounts payable consisted of the following at February 28, 2023 and 2022:

|                   | 2023                 | 2022                 |
|-------------------|----------------------|----------------------|
| Other governments | \$ 13,206,972        | \$ 17,232,715        |
| Vendors           | 2,465,960            | 3,829,786            |
| Total             | <u>\$ 15,672,932</u> | <u>\$ 21,062,501</u> |

NOTE 6 – UNEARNED REVENUE

The water contractors pay water conveyance fees based on estimated water deliveries in the month prior to the water delivery date. The Project Use Energy rate component is based on cost estimates provided by Reclamation and the San Luis Joint Use facility rate component is based on the California Department of Water Resources budget. These fees are reported as unearned revenue at each year-end if not spent for qualifying expenses. Unearned revenue consisted of the following at February 28, 2023 and 2022:

|                                | 2023                 | 2022                 |
|--------------------------------|----------------------|----------------------|
| Contractors:                   |                      |                      |
| O&M (including Rewind Project) | \$ 7,870,869         | \$ 1,053,657         |
| Project Use Energy             | 11,290,540           | 21,631,159           |
| San Luis Joint Use             | 3,326,178            | 2,867,510            |
| Activity Agreements            | 13,027               |                      |
|                                | <u>\$ 22,500,614</u> | <u>\$ 25,552,326</u> |
| Total                          |                      |                      |

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

NOTE 7 – LONG-TERM LIABILITIES

The following is a summary of changes in the Authority's long-term liabilities:

| <u>February 28, 2023</u>                 | Balance at<br>March 1, 2022 | Additions           | Reductions            | Balance at<br>February 28, 2023 | Due Within<br>One Year |
|------------------------------------------|-----------------------------|---------------------|-----------------------|---------------------------------|------------------------|
| Revenue Bonds,<br>Series 2021A           | \$ 7,690,000                |                     | \$ (490,000)          | \$ 7,200,000                    |                        |
| Refunding Revenue Bonds,<br>Series 2021B | 31,150,000                  |                     | (3,040,000)           | 28,110,000                      |                        |
|                                          | 38,840,000                  |                     | (3,530,000)           | 35,310,000                      | -                      |
| USBR Unit 3 Rewind Note                  | 1,845,950                   | \$ 1,136,756        |                       | 2,982,706                       |                        |
| USBR Unit 5 Rewind Note                  | 5,400,663                   |                     | (283,731)             | 5,116,932                       | \$ 248,028             |
| USBR Unit 6 Rewind Note                  | 4,212,570                   |                     | (642,665)             | 3,569,905                       | 380,441                |
| Total debt                               | 50,299,183                  | 1,136,756           | (4,456,396)           | 46,979,543                      | 628,469                |
| Grant retention payable                  | 333,497                     |                     | (203,854)             | 129,643                         |                        |
| Compensated absences                     | 1,276,527                   | 657,884             | (623,037)             | 1,311,374                       | 669,636                |
| Total                                    | <u>\$ 51,909,207</u>        | <u>\$ 1,794,640</u> | <u>\$ (5,283,287)</u> | <u>\$ 48,420,560</u>            | <u>\$ 1,298,105</u>    |

| <u>February 28, 2022</u>                 | Balance at<br>March 1, 2021 | Additions           | Reductions            | Balance at<br>February 28, 2022 | Due Within<br>One Year |
|------------------------------------------|-----------------------------|---------------------|-----------------------|---------------------------------|------------------------|
| Revenue Bonds,<br>Series 2021A           | \$ 7,690,000                |                     |                       | \$ 7,690,000                    | \$ 245,000             |
| Refunding Revenue Bonds,<br>Series 2021B | 32,725,000                  |                     | \$ (1,575,000)        | 31,150,000                      | 1,515,000              |
|                                          | 40,415,000                  | -                   | (1,575,000)           | 38,840,000                      | 1,760,000              |
| USBR Unit 3 Rewind Note                  |                             | \$ 1,845,950        |                       | 1,845,950                       |                        |
| USBR Unit 5 Rewind Note                  | 5,269,256                   | 374,274             | (242,867)             | 5,400,663                       | 214,797                |
| USBR Unit 6 Rewind Note                  | 4,486,458                   |                     | (273,888)             | 4,212,570                       | 280,393                |
| Total debt                               | 50,170,714                  | 2,220,224           | (2,091,755)           | 50,299,183                      | 2,255,190              |
| Grant retention payable                  | 240,841                     | 92,656              |                       | 333,497                         |                        |
| Compensated absences                     | 1,307,765                   | 1,746,444           | (1,777,682)           | 1,276,527                       | 891,313                |
| Total                                    | <u>\$ 51,719,320</u>        | <u>\$ 4,059,324</u> | <u>\$ (3,869,437)</u> | <u>\$ 51,909,207</u>            | <u>\$ 3,146,503</u>    |

**Revenue Bonds (OM&R Project), Series 2021A (Direct Placement):**

On January 26, 2021, the Authority issued the Revenue Bonds (OM&R Project), Series 2021A (the 2021A Bonds) in the amount of \$8,020,000. The 2021A Bonds were issued to provide funds to finance a portion of the cost of certain extraordinary maintenance (Unit 1 and Unit 4 Rewind project) to the Jones Pumping Plant and to fund a deposit into a debt service reserve fund.

The 2021A Bonds are special obligations of the Authority and are secured by operations, maintenance, and replacement (OM&R) revenues received by the Authority for the operation, maintenance, and replacement of certain Central Valley Project facilities pursuant to a Transfer Agreement entered into by the Authority and the United States of America acting through the Department of Interior Bureau of Reclamation. Debt service on the 2021A bond obligations is sourced by a debt service reserve component included in all rates charged for water deliveries within the transferred works. Excluded from this charge are water deliveries to FWA contractors and water deliveries in the Mendota Pool that do not flow through the Delta Mendota

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 7 – LONG-TERM LIABILITIES (Continued)

Canal. The 2021A Bonds are secured by a gross lien on OM&R revenues and are payable from OM&R revenues prior to operation and maintenance costs and are on a parity with the obligation of the Authority to pay principal of and interest on two repayment contracts with Reclamation which financed extraordinary maintenance at the Jones Pumping Plant, aggregating approximately \$17,500,000 in principal amount and other operation and maintenance obligations incurred by the Authority from time-to-time in accordance with the OM&R Master Resolution. The 2021A Bonds have a rate covenant requiring the Authority to collect OM&R revenues equal to 1.10 times payments due on all Operation and Maintenance Obligations (all obligations on parity with the 2021A Bonds) and 1.00 times other operations and maintenance costs as defined in the agreement. The 2021A Bonds bear interest at 1.26% to 3.20% and are payable semi-annually on March 1 and September 1, beginning March 1, 2021, through March 1, 2045. Upon default the 2021A Bonds may be declared to be immediately due and payable and a default interest rate of 8% would apply on past due principal.

#### **Refunding Revenue Bonds (DHCCP Development Project), Series 2021B (Direct Placement):**

On January 26, 2021, the Authority issued the Refunding Revenue Bonds (DHCCP Development Project), Series 2021B (the 2021B Bonds) in the amount of \$32,725,000. The 2021B Bonds were issued to provide funds to defease \$30,080,000 of the outstanding Refunding Revenue Bonds (DHCCP Development Project), Series 2013A (the 2013A Bonds). The 2013A Bonds were issued to finance planning, preliminary design and environmental activities of the Delta Habitat Conservation and Conveyance Program (DHCCP), a program consisting of joint efforts by agencies of the federal government, State of California and local agencies to fund and plan habitat conservation and water supply activities in the Sacramento-San Joaquin River Delta/San Francisco Bay Estuary (the “Bay-Delta”), including Bay-Delta water conveyance options. Byron Bethany Irrigation District and Laguna Water District repaid their 2013A bond debt service obligation in the amount of \$501,269 and opted not to participate in the 2021 refunding.

The 2021B Bonds are special obligations of the Authority payable solely from a lien on revenues defined in the agreement, including portions of payments received by the Authority pursuant to the DHCCP Activity Agreements by and between the Authority and the Financing Participants (Financing Participant payments) and from amounts in certain funds and accounts established under the Indenture of Trust pursuant to which the 2021B Bonds are issued. The Financing Participants have agreed to collect revenues sufficient to pay their specified percentage of the required principal and interest payments due on the Bond under the DHCCP Activity Agreements. Westlands Water District has agreed pursuant to its DHCCP Activity Agreement to pay 100% of the principal and interest on the 2021B Bonds. The Authority then reimburses Westlands Water District for a portion of such principal and interest payments from amounts that the Authority receives from other Financing Participants, including Broadview Water District, Mercy Springs Water District, Eagle Field Water District, Pacheco Water District, Panoche Water District and San Luis Water District. The Authority has agreed not to pledge, lien, charge or create any other encumbrance on the revenues pledged under the 2021B Bond indenture. A receivable is recognized for the funding participants’ obligation to provide revenues sufficient to make principal payments on the Bond under the DHCCP Activity Agreements. Interest revenue is recognized from the participants on the accrual basis each year. The 2021B Bonds bear interest at .35% to 3.04% and are payable semi-annually on March 1 and September 1, beginning March 1, 2021. The bonds mature at various amounts through March 1, 2042. Upon default the 2021B Bonds may be declared to be immediately due and payable and a default interest rate of 8% would apply on past due principal.

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 7 – LONG-TERM LIABILITIES (Continued)

In January of 2021, \$3,684,099 of unused funds from the previously defeased Revenue Notes (DHCCP Development Project), Series 2009A were deposited to an irrevocable escrow account held by a fiscal agent and will be used, with investment earnings, to repay the 2013A Bonds in the amount of \$4,145,000 by March 1, 2023. The fair value of the amount in the escrow account was \$4,146,711 and \$4,091,339 at February 28, 2023 and 2022, respectively.

Pledged Revenue: The Authority pledged future OM&R revenues to repay the 2021A Bonds in the original amount of \$8,020,000. The 2021A Bonds are payable solely from OM&R revenues through March 1, 2045. Total principal and interest remaining to be paid on the 2021A Bonds was \$10,002,214 and \$10,804,720 at February 28, 2023 and 2022, respectively. Total cash basis principal and interest paid for the 2021A Bonds was \$449,820 and \$452,907 and the total cash basis OM&R revenues was \$42,109,524 and \$53,822,870 for the years ended February 28, 2023 and 2022, respectively.

The Authority pledged future Financing Participation revenues to repay the 2021B Bonds in the original amount of \$32,725,000. The 2021B Bonds are payable from Financing Participant payment amounts held in an escrow account and are payable through March 1, 2042. Total principal and interest remaining to be paid on the 2021B Bonds was \$35,727,070 and \$39,760,643 at February 28, 2023 and 2022, respectively. Total cash basis principal and interest paid for the 2021B Bonds was \$2,178,646 and \$1,959,187 and the total Financing Participant Payments for the Bonds was \$2,184,858 and \$2,182,433 at February 28, 2023 and 2022, respectively. The total Financing Participant payments above include amounts reported as a reduction of the receivable from financing participants on the statements of net position, which were used to make DHCCP debt service payments.

### **USBR Jones Pumping Plant Rewind Note (Private Placement):**

In June 2020, the Authority entered into an agreement to receive up to \$12,700,000 for units 2, 3, 4 and 5 from the USBR to rewind the Units of the C.W. “Bill” Jones Pumping Plant. The obligation was on a cost reimbursement basis, with a separate repayment contract created on the substantial completion date for each unit. After entering into the agreement, the Authority chose to self-fund the rewind of Unit 2 and to finance the other three units through this financing method. At February 28, 2022, the rewinds of Units 5 and 6 were completed and separate repayment agreements were in place with the USBR. As of February 28, 2023, Unit 3 rewind was not substantially complete but had incurred costs of \$2,982,706. Subsequently, the rewind of Unit 3 was substantially completed in April of 2024 for a total cost of \$6,288,520. Interest due is at the average U.S. Department of Treasury interest rate based on average market yields of obligations of comparable maturities at the beginning of the fiscal year when work began on the project, adjusted to the nearest 1/8 of 1 percent, which is 2.125% at February 28, 2023. The agreement requires an additional 0.5% interest rate per month to be paid if the obligation becomes delinquent more than 60 days. The Authority has added additional charges to water conveyance fees to repay the existing obligations for Units 3, 5 and 6. A long-term receivable is recognized for the contractors’ obligation to provide sufficient water conveyance fees to repay the Rewind Notes for Units 3, 5 and 6. The receivable is equal to the liability outstanding, less revenue collected for principal payments. Revenue collected for interest payments is recognized in the year the interest payments are due.

### **USBR Unit 5 Rewind Note (Private Placement):**

In June 2020, the Authority entered into an agreement to receive up to \$5.9 million from the USBR to rewind Unit 5 of the C.W. “Bill” Jones Pumping Plant. The obligation was on a cost reimbursement basis and the Authority incurred \$5,612,808 as of February 28, 2023. A preliminary repayment schedule was

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 7 – LONG-TERM LIABILITIES (Continued)

provided by the USBR showing the amount would be repaid in installments of \$248,028 per year on the last day of February from February 2022 to February 2044. A revised repayment schedule was presented to the Authority in October 2022, updating the annual installment amount to \$282,305 with a stated interest amount of 1.25%. The repayment schedule was further revised in March 2025 and due to internal record keeping issues at the USBR, the USBR agreed to apply all previous payments as a reduction in principal and create a new amortization schedule for the debt. The agreement requires an additional 0.5% interest rate per month to be paid if the obligation becomes delinquent more than 60 days. The Authority has added an additional component to the water rates to repay the obligation. A long-term receivable is recognized for the contractors' obligation to provide sufficient water conveyance fees to repay the Unit 5 Rewind Note. The receivable is equal to the liability outstanding, less revenue collected from the contractors for principal payments. Revenue collected for interest payments is recognized in the year the interest payments are due.

#### **USBR Unit 6 Rewind Note (Private Placement):**

In February 2018, the Authority entered into an agreement to receive up to \$5 million from the USBR to rewind Unit 6 of the C.W. "Bill" Jones Pumping Plant. The obligation was on a cost reimbursement basis and the Authority incurred \$5,154,120, including USBR costs. The remaining amount will be repaid in installments of \$380,441 per year on the last day of February from February 2020 to February 2035. Interest due is at the average U.S. Department of Treasury interest rate based on average market yields of obligations of comparable maturities at the beginning of the fiscal year when work began on the project, adjusted to the nearest 1/8 of 1 percent, which is 2.375% at February 28, 2023. The agreement requires an additional 0.5% interest rate per month to be paid if the obligation becomes delinquent more than 60 days. The Authority has added an additional component to the water rates in order to repay the obligation. The repayment schedule was further revised in March 2025 and due to internal record keeping issues at the USBR, the USBR agreed to apply all previous payments to a reduction in principal and create a new amortization schedule for the debt.

A long-term receivable is recognized for the contractors' obligation to provide sufficient water conveyance fees to repay the Unit 6 Rewind Note. The receivable is equal to the liability outstanding, less revenue collected from the contractors for principal payments. Revenue collected for interest payments is recognized in the year the interest payments are due.

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 7 – LONG-TERM LIABILITIES (Continued)

The annual debt service requirements to maturity for the long-term debt were as follows:

#### February 28, 2023

| Year Ended<br>Last Day of<br>February, | Revenue Bonds, Series 2021A |                     | Total Debt<br>Service |
|----------------------------------------|-----------------------------|---------------------|-----------------------|
|                                        | Principal                   | Interest            |                       |
| 2024                                   | \$ -                        | \$ 100,867          | \$ 100,867            |
| 2025                                   | 250,000                     | 200,158             | 450,158               |
| 2026                                   | 255,000                     | 196,977             | 451,977               |
| 2027                                   | 255,000                     | 193,763             | 448,763               |
| 2028                                   | 260,000                     | 189,323             | 449,323               |
| 2029-2033                              | 1,395,000                   | 856,246             | 2,251,246             |
| 2034-2038                              | 1,605,000                   | 640,720             | 2,245,720             |
| 2039-2043                              | 1,890,000                   | 361,280             | 2,251,280             |
| 2044-2045                              | 1,290,000                   | 62,880              | 1,352,880             |
| Total                                  | <u>\$ 7,200,000</u>         | <u>\$ 2,802,214</u> | <u>\$ 10,002,214</u>  |

| Year Ended<br>Last Day of<br>February, | Refunding Revenue Bonds,<br>Series 2021B |                     | Total Debt<br>Service |
|----------------------------------------|------------------------------------------|---------------------|-----------------------|
|                                        | Principal                                | Interest            |                       |
| 2024                                   | \$ -                                     | \$ 325,202          | \$ 325,202            |
| 2025                                   | 1,325,000                                | 645,236             | 1,970,236             |
| 2026                                   | 1,335,000                                | 633,326             | 1,968,326             |
| 2027                                   | 1,350,000                                | 618,079             | 1,968,079             |
| 2028                                   | 1,365,000                                | 599,473             | 1,964,473             |
| 2029-2033                              | 7,195,000                                | 2,609,865           | 9,804,865             |
| 2034-2038                              | 8,060,000                                | 1,710,585           | 9,770,585             |
| 2039-2043                              | 7,480,000                                | 475,304             | 7,955,304             |
| Total                                  | <u>\$ 28,110,000</u>                     | <u>\$ 7,617,070</u> | <u>\$ 35,727,070</u>  |

| Year Ended<br>Last Day of<br>February, | USBR Rewind Note, Unit 3 |                     | Total Debt<br>Service |
|----------------------------------------|--------------------------|---------------------|-----------------------|
|                                        | Principal                | Interest            |                       |
| 2024                                   | \$ -                     | \$ -                | \$ -                  |
| 2025                                   | 332,868                  | -                   | 332,868               |
| 2026                                   | 221,200                  | 111,668             | 332,868               |
| 2027                                   | 225,347                  | 107,521             | 332,868               |
| 2028                                   | 229,573                  | 103,296             | 332,869               |
| 2029-2033                              | 1,214,067                | 450,274             | 1,664,341             |
| 2034-2038                              | 1,332,235                | 332,106             | 1,664,341             |
| 2039-2043                              | 1,461,904                | 202,437             | 1,664,341             |
| 2044-2047                              | 1,271,326                | 60,148              | 1,331,474             |
| Total                                  | <u>\$ 6,288,520</u>      | <u>\$ 1,367,450</u> | <u>\$ 7,655,970</u>   |

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 7 – LONG-TERM LIABILITIES (Continued)

Note that the Unit 3 amortization schedule provided by Reclamation above included \$3,305,814 of expenses incurred after February 28, 2023. The liability recorded by the Authority at February 28, 2023 does not include this amount.

| Year Ended<br>Last Day of<br>February, | USBR Rewind Note, Unit 5 |                     | Total Debt<br>Service |
|----------------------------------------|--------------------------|---------------------|-----------------------|
|                                        | Principal                | Interest            |                       |
| 2024                                   | \$ 248,028               | \$ -                | \$ 248,028            |
| 2025                                   | 168,796                  | 97,378              | 266,174               |
| 2026                                   | 172,172                  | 94,002              | 266,174               |
| 2027                                   | 175,615                  | 90,559              | 266,174               |
| 2028                                   | 179,127                  | 87,046              | 266,173               |
| 2029-2033                              | 950,829                  | 380,039             | 1,330,868             |
| 2034-2038                              | 1,049,792                | 281,076             | 1,330,868             |
| 2039-2043                              | 1,159,056                | 171,813             | 1,330,869             |
| 2044-2047                              | 1,013,517                | 51,179              | 1,064,696             |
| Total                                  | <u>\$ 5,116,932</u>      | <u>\$ 1,253,092</u> | <u>\$ 6,370,024</u>   |

| Year Ended<br>Last Day of<br>February, | USBR Rewind Note, Unit 6 |                   | Total Debt<br>Service |
|----------------------------------------|--------------------------|-------------------|-----------------------|
|                                        | Principal                | Interest          |                       |
| 2024                                   | \$ 380,441               | \$ -              | \$ 380,441            |
| 2025                                   | 179,489                  | 75,750            | 255,239               |
| 2026                                   | 183,752                  | 71,487            | 255,239               |
| 2027                                   | 188,116                  | 67,123            | 255,239               |
| 2028                                   | 192,584                  | 62,655            | 255,239               |
| 2029-2033                              | 1,033,739                | 242,455           | 1,276,194             |
| 2034-2038                              | 1,162,467                | 113,728           | 1,276,195             |
| 20239                                  | 249,317                  | 5,921             | 255,238               |
| Total                                  | <u>\$ 3,569,905</u>      | <u>\$ 639,119</u> | <u>\$ 4,209,024</u>   |

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 7 – LONG-TERM LIABILITIES (Continued)

#### February 28, 2022

| Year Ended<br>Last Day of<br>February, | Revenue Bonds, Series 2021A |                     | Total Debt<br>Service |
|----------------------------------------|-----------------------------|---------------------|-----------------------|
|                                        | Principal                   | Interest            |                       |
| 2023                                   | \$ 245,000                  | \$ 206,364          | \$ 451,364            |
| 2024                                   | 245,000                     | 203,277             | 448,277               |
| 2025                                   | 250,000                     | 200,158             | 450,158               |
| 2026                                   | 255,000                     | 196,977             | 451,977               |
| 2027                                   | 255,000                     | 193,763             | 448,763               |
| 2028-2032                              | 1,365,000                   | 887,809             | 2,252,809             |
| 2033-2037                              | 1,550,000                   | 691,200             | 2,241,200             |
| 2038-2042                              | 1,835,000                   | 420,880             | 2,255,880             |
| 2043-2046                              | 1,690,000                   | 110,560             | 1,800,560             |
| Total                                  | <u>\$ 7,690,000</u>         | <u>\$ 3,110,988</u> | <u>\$ 10,800,988</u>  |

| Year Ended<br>Last Day of<br>February, | Refunding Revenue Bonds,<br>Series 2021B |                     | Total Debt<br>Service |
|----------------------------------------|------------------------------------------|---------------------|-----------------------|
|                                        | Principal                                | Interest            |                       |
| 2023                                   | \$ 1,515,000                             | \$ 663,646          | \$ 2,178,646          |
| 2024                                   | 1,525,000                                | 655,131             | 2,180,131             |
| 2025                                   | 1,325,000                                | 645,236             | 1,970,236             |
| 2026                                   | 1,335,000                                | 633,326             | 1,968,326             |
| 2027                                   | 1,350,000                                | 618,080             | 1,968,080             |
| 2028-2032                              | 7,065,000                                | 2,748,592           | 9,813,592             |
| 2033-2037                              | 7,860,000                                | 1,918,173           | 9,778,173             |
| 2038-2042                              | 9,015,000                                | 726,028             | 9,741,028             |
| 2043-2043                              | 160,000                                  | 2,431               | 162,431               |
| Total                                  | <u>\$ 31,150,000</u>                     | <u>\$ 8,610,643</u> | <u>\$ 39,760,643</u>  |

| Year Ended<br>Last Day of<br>February, | USBR Rewind Note, Unit 5 |                   | Total Debt<br>Service |
|----------------------------------------|--------------------------|-------------------|-----------------------|
|                                        | Principal                | Interest          |                       |
| 2023                                   | \$ 214,797               | \$ 67,508         | \$ 282,305            |
| 2024                                   | 217,482                  | 64,823            | 282,305               |
| 2025                                   | 220,201                  | 62,104            | 282,305               |
| 2026                                   | 222,953                  | 59,352            | 282,305               |
| 2027                                   | 225,740                  | 56,565            | 282,305               |
| 2028-2032                              | 1,171,739                | 239,788           | 1,411,527             |
| 2033-2037                              | 1,246,826                | 164,701           | 1,411,527             |
| 2038-2042                              | 1,326,726                | 84,802            | 1,411,528             |
| 2043-2044                              | 554,199                  | 10,415            | 564,614               |
| Total                                  | <u>\$ 5,400,663</u>      | <u>\$ 810,058</u> | <u>\$ 6,210,721</u>   |

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 7 – LONG-TERM LIABILITIES (Continued)

| Year Ended<br>Last Day of<br>February, | USBR Rewind Note, Unit 6 |                   | Total Debt<br>Service |
|----------------------------------------|--------------------------|-------------------|-----------------------|
|                                        | Principal                | Interest          |                       |
| 2023                                   | \$ 280,393               | \$ 100,048        | \$ 380,441            |
| 2024                                   | 287,052                  | 93,389            | 380,441               |
| 2025                                   | 293,869                  | 86,572            | 380,441               |
| 2026                                   | 300,849                  | 79,592            | 380,441               |
| 2027                                   | 307,994                  | 72,447            | 380,441               |
| 2028-2032                              | 1,653,230                | 248,976           | 1,902,206             |
| 2033-2035                              | 1,089,183                | 52,141            | 1,141,324             |
| Total                                  | <u>\$ 4,212,570</u>      | <u>\$ 733,165</u> | <u>\$ 4,945,735</u>   |

### NOTE 8 – RESTRICTED NET POSITION

Emergency Reserve Fund: The Reclamation Transfer Agreement requires the Authority to maintain an emergency reserve fund to finance (1) unusual operations, maintenance and repair (OM&R) costs; (2) costs associated with addressing conditions which threaten or cause interruption of water service; (3) unforeseen or extraordinary OM&R costs; and (4) costs associated with addressing conditions which threaten the safety or integrity of Project works. As stated in the Authority's transfer agreement, the Authority is required to maintain a targeted minimum reserve fund amount equal to 15% of the most current three years average annual actual OM&R costs incurred for the Project Works. The balance of this fund at February 28, 2023 and 2022 was \$2,137,002 and \$2,050,000, respectively.

Restricted for Debt Service: The Authority is required to maintain a debt service reserve related to the USBR rewind notes.

Restricted for Activity Agreement Projects: The Authority collected amounts from agencies to perform specific projects under activity agreements. The amounts collected and not yet expended are reported as restricted net position.

Restricted for Extraordinary Maintenance: The Authority collects amounts from its member agencies for certain extraordinary maintenance projects as part of the water rates based on a budget approved by the Board. Unexpended amounts are reported as restricted for those projects.

### NOTE 9 – RETIREMENT BENEFITS

The Authority provides retirement benefits for all of its full-time employees through two defined contribution pension plans organized under Internal Revenue Code (IRC) Section 401(a) and a voluntary IRC Section 457 Deferred Compensation Plan. The benefit terms and contribution rates of the plans are established by and may be amended by the Board of Directors.

IRC Section 401(a) Plans: The Authority provides two IRC Section 401(a) plans (the Plans): The 401a Executive Defined Contribution Plan (Plan 109325) and the 401a Defined Contribution Plan (Plan 109164). Plan 109325 requires the employee to contribute 5% of "base annual salary" to the Plan and the Authority

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 9 – RETIREMENT BENEFITS (Continued)

matches 5%. Plan 109164 requires the Authority to contribute an amount equal to 8% of the employee's "base annual salary" to the Plan. "Base annual salary" is defined as gross base annual salary, which excludes overtime, merit pay awards, shift differential premiums, or any other special pay. All employer and employee contributions and earnings on those contributions are vested immediately. Employees may contribute up to 25% of their total compensation with a maximum of \$30,000 per year of combined employer and employee contributions, subject to IRC contribution limits. For the years ended February 28, 2023 and 2022, the employer contributions to the Plans were \$961,181 and \$897,203 and the employee contributions were \$174,899 and \$147,305, respectively.

IRC Section 457 Plan: Employees are also eligible to participate in a voluntary IRC Section 457 Deferred Compensation Plan (the Plan) from date of employment. If an employee elects to participate, the Authority will match up to 5% of the employee's base gross annual salary, which excludes overtime, merit pay awards, shift differential premiums, or any other special pay. Employee contributions are based on W-2 earnings. All employer and employee contributions and earnings on those contributions are vested immediately. The funding limit is the lesser of \$7,500 per year, or 33% of includable compensation, which equates to 25% of total compensation. For the years ended February 28, 2023 and 2022, the employer contributions were \$310,119 and \$300,761 and the employee contributions were \$674,810 and \$621,507, respectively.

### NOTE 10 – COMMITMENTS AND CONTINGENCIES

Litigation: The Authority is involved in various litigation matters, including two matters where the Authority is a named defendant, respondent, or real party in interest. See below for more detail regarding these matters. In the opinion of management and legal counsel, the disposition of all litigation pending will not have a material adverse effect on the Authority's financial statements.

State and Federal Allowances, Awards and Grants: The Authority has received state and federal funds for specific purposes that are subject to review and audit by the granting agencies. Although such audits could generate expense disallowances under such terms of the grants, it is believed that any required reimbursements will not be material.

Grassland Basin Drainage Management Activity Litigation: PCFFA et al. v. Nickels et al. litigation filed by a coalition of fishermen's organizations and an individual in late 2011 remained pending in federal court throughout most of Fiscal Year 2026. The litigation alleged that the Authority and the United States Bureau of Reclamation (Reclamation) have violated the Clean Water Act by failing to obtain a National Pollution Elimination System Discharge (NPDES) permit for discharges of drainage water from the Grassland Bypass Project, conducted under the Authority's Grassland Basin Drainage Management Activity Agreement.

The case has a lengthy litigation history, proceeding from summary judgment proceedings in the U.S. District Court for the Eastern District of California, to the Ninth Circuit Court of Appeals, back to the district court, and again to the Ninth Circuit. Most recently, on September 5, 2025, the Ninth Circuit Court of Appeals issued an opinion and entered judgment in favor of the United States and the Authority. While plaintiffs PCFFA et al. filed a petition for rehearing en banc with the Ninth Circuit on October 20, 2025, at the present time an unfavorable outcome is possible, but not probable, and were there such an unfavorable outcome, the amount of any liability cannot reasonably be determined.

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 10 – COMMITMENTS AND CONTINGENCIES (Continued)

Employment Litigation: On December 27, 2023, an Authority employee filed a complaint alleging that the Authority retaliated against him for whistleblowing activities, in violation of the First Amendment; the Authority and three individually named employees are named defendants. In the complaint, plaintiff seeks damages, expenses, an award of reasonable attorney fees and costs, and any additional relief in law or equity that a jury might award.

Between June 11, 2025, and August 28, 2025, the Authority filed a motion for summary judgment and the parties briefed and argued the matter. On September 25, 2025, the U.S. District Court for the Eastern District of California issued an order and entered judgment in favor of the Authority. Claims against the individually named defendants in their individual capacity were also dismissed. On October 20, 2025, the plaintiff filed a notice of appeal to the U.S. Court of Appeals for the Ninth Circuit. At the present time, an unfavorable outcome is possible, but not probable, and were there such an unfavorable outcome, the amount of any liability cannot reasonably be determined.

B.F. Sisk Dam Raise and Reservoir Expansion Project Activity: The B.F. Sisk Dam is approximately 382 feet high and 3.5 miles in length and is located in a historically seismically active area. Studies and analysis indicate that a major earthquake could result in substantial consequences, though the possibility of dam failure is remote. The U.S. Bureau of Reclamation (Reclamation) and the California Department of Water Resources completed a corrective action study indicating a 12-foot raise in the embankment height of the North and South Valley sections would reduce the potential for dam failure due to earthquake induced cracking. In connected action to the B.F. Sisk Safety of Dams (SOD) Modification project, the Authority has worked with Reclamation to evaluate an additional 10-foot raise across the entire Dam (the “B.F. Sisk Dam Raise and Reservoir Expansion Project” or “Reservoir Expansion Project”) above the safety purpose to expand the capacity of the San Luis Reservoir by approximately 130,000 acre-feet.

Since November 2019, the Authority has worked with Reclamation to analyze and pursue the Reservoir Expansion Project. This pursuit has included the engagement of consultants including CDM Smith, Inc. and The Hallmark Group, and the preparation of several key documents relating to the Project, including a Supplemental Environmental Impact Study/Environmental Impact Report (SEIS/EIR), feasibility study. The Final SEIS/EIR and the Feasibility Study were completed in December 2020, and the Secretary of Interior deemed the project feasible. Reclamation and the Authority signed a Record of Decision and Notice of Determination for the Project, respectively, on October 20, 2023.

In March of 2022, the Authority organized an activity agreement among members interested in funding the project, with an initial funding budget of \$1,000,000.

In January 2025, the Authority and Reclamation executed an Agreement for the Management of the Expanded San Luis Reservoir and Cost Share of Charges Associated with Raising of the B.F. Sisk Dam and Increased Storage Capacity of the Federally Administered San Luis Reservoir (Management and Cost Share Agreement), Contract No. 24-WC-20-6280. The Authority’s activity agreement was also amended in January 2025.

Subsequently, Reclamation and the Authority negotiated and in August 2025, executed, a Contributed Funds Agreement and Spend Plan, Exhibits A and B to the Management and Cost Share Agreement, respectively. As of October 2025, the Authority continues to work with Reclamation and activity agreement members to pursue the Project.

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 10 – COMMITMENTS AND CONTINGENCIES (Continued)

Los Vaqueros Reservoir Expansion Project Activity: Between April 2019 and August 2023, the Authority executed the Cost Share Agreement for Los Vaqueros Reservoir Expansion Project Planning and five amendments, committing to payments in a total amount of approximately \$4,503,692. The obligation for such payments was the responsibility of the Los Vaqueros Reservoir Expansion Activity Agreement members.

In August 2021, the Authority and four of its members executed the First Amended and Restated Los Vaqueros Reservoir Project Activity Agreement; a fifth member was added in November 2021. This Activity Agreement authorized the Authority to execute the Los Vaqueros Reservoir Joint Exercise of Powers Agreement and participate in the Los Vaqueros Reservoir Joint Powers Authority as a member on behalf of the Activity Agreement members. Accordingly, in October 2021, to meet state funding program requirements, members including the Authority, on behalf of activity agreement members, executed the Los Vaqueros Reservoir Joint Exercise of Powers Agreement to form the Los Vaqueros Reservoir Joint Powers Authority (Los Vaqueros JPA), to provide for its governance and administration, and to assist in the design, construction, operation, and administration of the Phase 2 Los Vaqueros Project.

In January 2025, the Contra Costa Water District's (CCWD) Board of Directors took action to end CCWD's participation in the Phase 2 Project, and to, among other things, withdraw CCWD's application for additional state funding. Subsequently, the Los Vaqueros JPA's Board of Directors adopted Resolution No. 1-25-01 to terminate the Los Vaqueros JPA's Joint Exercise of Powers Agreement and to direct staff to proceed with the dissolution, winding down and liquidation of the Los Vaqueros JPA on the terms specified in that resolution, including terms relating to the future use of plans and designs for certain facilities that were funded and paid for by the members. Following dissolution of the Los Vaqueros JPA, the Authority's related activity agreement terminated as well, and the Phase 1 Los Vaqueros Project Cost Share Agreement terminated as well.

Remaining contributed funds were returned to members pursuant to the Cost Share Agreement, including \$2,913,685.14 to the Authority, which was returned in equal parts to the five activity agreement members in April 2025. A final return of contributed funds is expected in October 2025.

Extraordinary Operation and Maintenance Projects: The Authority has recently completed and is in the process of pursuing various significant extraordinary operation and maintenance (EO&M) projects, which are described in the following Sections.

Jones Pumping Plant Rewind Project: The Jones Pumping Plant Unit Rewind Project (JPP Rewind Project) consists of the rehabilitation of the 22,500 HP motors on each of the six pumping units at the Jones Pumping Plant that have reached the end of their service life. The Project consisted of removing and replacing the 32-ton stator core, removing and replacing 228 stator coils, rehabilitating the 70-year-old stator frame, and removing, refurbishing, and re-installing the 40 rotor field poles. Water deliveries are not anticipated to be reduced during the rehabilitation work of the Jones Pumping Plant.

Each unit motor was rehabilitated individually over the course of approximately 61 months. The Authority and Reclamation completed the necessary rehabilitation on the first unit (Unit 6) in February 2019. The rehabilitation of Unit 6 was paid by the Authority from the proceeds of a loan, in the approximate amount of \$5.15 million, from Reclamation made to the Authority pursuant to the first Reclamation Repayment Contract, dated February 5, 2018 (the 2018 Reclamation Repayment Contract). The Authority collected the cost of the rehabilitation of the second unit (Unit 2), which was completed in June 2020, through OM&R rates. The rehabilitation work on the third unit (Unit 5) began in March 2020, and was completed in May

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 10 – COMMITMENTS AND CONTINGENCIES (Continued)

2021. The rehabilitation of Unit 5 was paid by the Authority using proceeds of a second loan, in the approximate amount of \$5.59 million, from Reclamation made to the Authority pursuant to the Reclamation Repayment Contract, dated June 29, 2020 (the 2020 Reclamation Repayment Contract). The proceeds from the 2020 Reclamation Repayment Contract provides funding for the rehabilitation work on two units, the third unit (Unit 5) and the sixth unit (Unit 3).

The rehabilitation of the fourth unit (Unit 1) began in November 2020 and was completed in April 2022. The fifth unit (Unit 4) rehabilitation began in June 2021. The fourth and fifth units were funded using proceeds from revenue bonds (Bonds) and payments received and to be received from FWA, as set forth in that certain Funding Agreement dated November 6, 2020, by and between the Authority and FWA (the FWA JPP Funding Agreement). Pursuant to the FWA JPP Funding Agreement, FWA paid \$1,755,108 to the Authority in November 2020 and is obligated to make four additional payments to the Authority on or before the dates the Authority makes progress payments to the contractor for the rehabilitation of Unit 1 and Unit 4, for a total contribution from FWA of \$4,939,866, subject to adjustment to reflect FWA 's share of the actual cost of rehabilitation of the fourth and fifth units. Pursuant to the FWA JPP Funding Agreement, FWA also paid \$104,536, a proportionate share of the cost of issuing the Bonds.

The rehabilitation work on the sixth and final unit (Unit 3), began in February 2022 and was paid for using the proceeds of a loan from the 2020 Reclamation Repayment Contract.

On September 9, 2020, Reclamation confirmed to the Authority that the Project constitutes extraordinary maintenance work. As extraordinary maintenance work, the Authority is permitted to collect OM&R revenues to pay the principal of and interest on the Bonds pursuant to the Transfer Agreement and the Friant MOU.

As of October 21, 2025, the Authority has completed the five-year process of rewinding the six units of the Jones Pumping Plant. The Unit 1, 3, and 4 approved contract amounts were \$4,382,771, \$4,564,875, and \$4,428,956 and the remaining commitments, including unpaid retention, were \$1,464,430, \$2,830,222, and \$2,745,041.

Delta-Mendota Canal Subsidence Correction Project: The Delta-Mendota Canal (DMC) is a 116.5-mile-long canal that conveys water from the Delta region near Tracy, California to the Mendota Pool near Mendota, California. The DMC is one of the major components of the Delta Division of the U.S. Bureau of Reclamation's (Reclamation) Central Valley Project (CVP), and is considered critical infrastructure. The DMC was originally designed to convey a variable flow rate, starting at 4,600 cubic feet per second (cfs) at the upstream end and reducing to 3,211 cfs at the downstream end. Since its construction, several factors (including land subsidence) have impacted the ability of the DMC to meet the needs of the communities and ecosystems which rely on it for their water supply. Parts of the DMC have experienced differential changes in land surface elevation, forcing the facility to be operated at a lower level to ensure that water does not overflow the canal banks and cause damage. The first phase of this multi-phased project has received approximately \$5 million in federal funding. This phase consists of manufacturing and installing two additional pumping units and appurtenances into the two additional pump bays of the Delta-Mendota Canal/California Aqueduct Intertie Pumping Plant.

Appraisal level studies were completed in September 2021, and the Feasibility Study was completed and accepted by Reclamation Policy in late 2024. In order to complete the Feasibility Report, environmental compliance activities and associated reviews, the Authority and Reclamation entered into a Memorandum of Agreement and a Cooperative Agreement (CA) in September 2021. The CA is a cost share agreement

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 10 – COMMITMENTS AND CONTINGENCIES (Continued)

between Reclamation and the Authority in which both agencies will contribute \$2.8 million to the project over the next two years. This includes over \$1,000,000 provided within the Authority's FY21 and FY22 EO&M budgets. The Authority is funded \$1,572,000 for this project during FY23. Completion of the environmental activities within the existing CA are ongoing and the Authority will be requesting an extension to the agreement.

The Authority has been working in partnership with Reclamation to restore the conveyance capacity of the DMC by raising the canal lining and embankments, as well as other structures such as bridges, overchutes, and pipe crossings. Most recently, Phase 1 has been developed and will be implemented first. Phase 1 consists of raising the lining and embankment from milepost 3.5 to milepost 7.2 and in certain areas along the upper DMC with significant sags in the liner, and performing underwater lining repairs along the upper and lower DMC.

The Authority executed a Funding Agreement with DWR for the DMC Subsidence Correction Project in April 2022, with an initial funding amount of \$3,037,925. In May 2025, an amendment to the agreement was executed with a total funding amount of \$45,220,000. As of August 2025, DWR has reimbursed the Authority \$9,597,301 and retained \$1,066,366. The remaining \$34,556,333 is required to be liquidated by DWR by June 2027.

Reclamation has awarded \$279 million to the Project through the Infrastructure Investment and Jobs Act (IIJA), although a Repayment Contract has not yet been negotiated or executed. IIJA funds were awarded through three application periods, \$25M in FY23, \$50M in FY24, and \$204M in FY25. The FY26 application award is pending.

Joint Powers Authority Contingent Liabilities: The State and Federal Contractors Water Agency (SFCWA) was formed by various water agencies in August of 2009 as a joint powers authority according to California law. The Authority, along with five other water agencies, was an initial party to the agreement. In 2018, a decision was made to wind down SFCWA activities, with the ultimate objective of terminating the entity and related agreements that formed the entity. The SFCWA has received a status update on review of the pension and other postemployment benefits liabilities and is evaluating whether it holds sufficient assets to cover existing and projected liabilities through the time of termination.

California Assembly Bill (AB) 1912 requires member agencies of an agency established pursuant to a joint powers agreement that participates in, or contracts with, a public retirement system to mutually agree as to the apportionment of the agency's retirement obligation among themselves prior to filing a notice of termination. AB 1912 could result in the Authority being held responsible for a portion of the SFCWA's retirement obligation if SFCWA does not have sufficient assets to fund the obligation. As described in Note A, the Authority is a party to a number of joint powers agreements. Due to AB 1912, the Authority could be held responsible for funding a portion of any unfunded public retirement system pension obligation of a joint powers authority (JPA) at the time of termination if the JPA does not have sufficient assets to fully fund its public retirement system pension obligation.

Proposition 1 Integrated Regional Water Management Program Grant – Westside San Joaquin River Funding Region: In May 2020 and July 2020, the Authority was awarded two State of California Round 1 Proposition 1 Integrated Regional Water Management (IRWM) Implementation grants, totaling \$3,132,791 to assist in implementing projects in the San Joaquin River Funding Area, which is part of the Westside-San Joaquin Integrated Regional Water Management Plan, for which the Authority serves as the Regional Water Management Group. The Authority was required to demonstrate a minimum grant match of

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 10 – COMMITMENTS AND CONTINGENCIES (Continued)

\$19,479,516 and the Local Project Sponsors are responsible for all project costs exceeding the grant limit. The Authority's share of the project costs is expected to be \$10,000. The local match is expected to be satisfied with in-kind and consultant services of \$19,479,516, expected to be provided by the Local Project Sponsors through the Activity Agreement with the Authority. The Authority has already received its share of the project cost reimbursement and the grant is expected to end March 31, 2026.

### NOTE 11 – PARTICIPATION IN PUBLIC ENTITY RISK POOLS

The Authority is a member of the Association of California Water Agencies Joint Powers Insurance Authority (JPIA) for general liability, property, workers' compensation and employer's liability, and health benefits insurance. The JPIA is a special district in the State of California and its formation and operation are subject to the provisions of the California Government Code. The purpose of the JPIA is to provide risk sharing pools to meet the needs of its member water agencies. Each member selects one representative to serve as a director on the JPIA Board of Directors. The relationship is such that the JPIA is not considered a component unit of the Authority for financial reporting purposes.

For general liability, auto liability and public officials' liability insurance, the Authority is fully responsible for claims up to a Retrospective Allocation Point (RAP) of \$25,000. Coverage between the Authority's RAP and \$5,000,000 is provided through the JPIA risk pool. Coverage from \$2,000,000 to \$55,000,000 is provided through insurance purchased by the JPIA on behalf of its members. The Authority also has cyber liability and crime coverage up to \$5,000,000 with deductibles of \$100 to \$50,000.

The Authority has coverage up to \$2,000,000 for workers' compensation and employer's liability provided through the JPIA risk pool and \$2,000,000 of excess coverage is purchased by the JPIA on behalf of its members to the \$4,000,000 statutory limits.

For the liability and workers' compensation programs, retrospective premium adjustments are determined for each policy year. The adjustment can result in an additional charge or a refund to the member entity. The adjustment is computed as the difference between premiums received from the member entity and direct and pooled claims losses and other costs, net of investment income, including unallocated claims expenses, excess insurance premiums, and administrative expenses.

The Authority has deductibles for the property program ranging from \$500 for vehicle coverage to \$50,000 or \$5 per kilowatt hour for turbine units and associated equipment. The JPIA has a pooled self-insured retention (SIR) level of \$100,000 for the fiscal years ending February 28, 2023 and 2022. The JPIA provides coverage above its SIR up to \$500,000,000 through purchased insurance.

In July 2012, the ACWA/JPIA Employee Benefits Program was established to provide medical and dental and vision coverage for members' employees and dependents. The preferred provider organization plans offered in the medical and dental coverage are self-insured. The JPIA carries reinsurance with Sun Life Assurance Company of Canada for coverage losses in excess of its self-insured retention of \$500,000 per beneficiary incurred during the policy period.

Settled claims have not exceeded any of the Authority's coverage amounts in any of the last three fiscal years and there were no significant reductions in the Authority's coverage during the fiscal years ended February 28, 2023 and 2022.

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 12 - MEMORANDUM OF UNDERSTANDING WITH FRIANT WATER AUTHORITY

The Authority and the Friant Water Users Authority (FWUA) entered into a memorandum of understanding, effective March 1, 1998 (Original Friant MOU) with respect to operation, maintenance and replacement (OM&R) of the Jones Pumping Plant, Delta-Mendota Canal/California Aqueduct Intertie and Pumping Plant, Kesterson Reservoir, Mendota Pool, O'Neil Pumping-Generating Plant, San Luis Drain and other facilities (Project Works) owned by the United States acting through Reclamation. The Original Friant MOU was amended and restated as of September 1, 2002 by the Authority and FWUA (Friant MOU). On June 30, 2004, the Friant Water Authority (FWA) succeeded to the rights and obligations of FWUA under the Friant MOU.

Settlement Water is provided to Settlement Contractors, as defined in the Friant MOU, under settlement and exchange agreements with Reclamation. Pursuant to the Friant MOU, FWA is responsible for reimbursing the Authority's OM&R Costs (defined in the Friant MOU) related to the conveyance or delivery of Settlement Water to specified Settlement Contractors. FWA collects amounts necessary to reimburse the Authority for such OM&R from its contractors, which have entered into water repayment or other water contracts with Reclamation from the Friant Division of the Central Valley Project (Friant Division Contractors).

Under the Friant MOU, FWA acknowledges that the Friant Division Contractors have a critical interest in the OM&R of the Project Works allocable to Settlement Water delivered to the Settlement Contractors and have agreed to pay OM&R Costs incurred by the Authority under the Transfer Agreement associated with the delivery of settlement water to the Settlement Contractors in accordance with the Friant MOU. As further set forth in the Friant MOU, FWA collects amounts to pay such OM&R to the Authority from Friant Division Contractors as permitted under the Friant Transfer Agreement entered into by FWA and Reclamation effective March 1, 1998. FWA succeeded to the rights and obligations of FWUA under the Friant Transfer Agreement on June 30, 2004. FWA executed a renewed Friant Transfer Agreement with Reclamation effective October 5, 2020.

### NOTE 13 – SUBSEQUENT EVENTS

The Authority has the following subsequent events:

Jones Pumping Plant Excitation Cabinet and Control Panel Refurbishment Project: Reclamation approved allocations to the Authority of \$25 million for the Jones Pumping Plant Excitation Cabinet and Control Panel Refurbishment Project in November 2024 from funding provided to Reclamation through the Infrastructure Investment and Jobs Act. Two advance payments have been received to date for the total amount of \$1.125 million.

In August 2025 the Authority executed a construction agreement in the amount of \$25,250,000 to begin refurbishing the excitation cabinet and control panels for Jones Pumping Plant. The \$250,000 in excess of the funding award is to be collected through water rates.

O'Neill Pumping-Generating Plant Power Transformers Rehabilitation Project: In May 2023, the Board of Directors approved a construction agreement for O'Neill Pumping-Generating Plant Power Transformer Rehabilitations with expenditure of up to \$3,155,800. Since 2023, three contract change orders have been issued bringing the total contract amount to \$5,358,818. The last contract change order was issued August 2025.

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 13 – SUBSEQUENT EVENTS (Continued)

The Authority began the construction for the rehabilitation of the six units of the O'Neill Pumping/Generating Plant in 2025. The funding source for this project is the EO&M budget.

O'Neill Pumping–Generating Plant (OPP) Unit Upgrades: The OPP Unit Upgrades includes the following four projects; 1. Pump Bowl Fabrication, 2. Governor Modernization, 3. Unit Rewinds, and 4. Pump and Penstock Rehabilitation. Reclamation approved allocations to the Authority for \$11.6M for the OPP Unit Upgrades in the USBR FY24 application period, with the FY26 award pending. No IJA funds have been accessed as the negotiation of the repayment agreement is pending. The Authority has advanced the Pump Bowl Fabrication and Governor Modernization Project and executed a two phase agreement with the original manufacturer in the amount of \$21,466,457. Expenditures in FY26 will be \$1.7M, and FY27 will be \$8.1M. Efforts are being made to complete repayment negotiations, however the FY27 progress payments will be budgeted in the EO&M budget as a contingency plan in the event negotiations are delayed.

Second Amended and Restated Memorandum of Understanding with Friant Water Authority: As noted above in Note 12, the Authority and FWA are parties to an MOU relating to the allocation, collection and payment of operation, maintenance and replacement (OM&R) costs for water delivered through certain Central Valley Project (CVP) facilities (First Amended MOU).

Following facilitated negotiations, in January 2024 FWA and the Authority reached agreement in principle and executed a Memorandum of Agreement that confirmed the general terms of proposed amendments to the First Amended MOU, settlement terms regarding the disputes, and amendments to other Authority and FWA governing documents.

Second Amended and Restated Joint Exercise of Powers Agreement: Article V.A.1. of the Second Amended MOU provides that the FWA is entitled to representation on the Board in that a FWA representative may vote on any action item funded in whole or in part, from any OM&R fund or Reserves to which Friant Division Contractors have or will have contributed. In order to allow for FWA participation in Board meetings as described in Article V.A.1 of the Second Amended MOU, the Authority amended the Amended and Restated JPA, which did not allow for such FWA participation.

The Authority Board of Directors adopted a resolution authorizing adoption of the Second Amended and Restated Joint Exercise of Powers Agreement on May 13, 2024 (Resolution No. 2024-529). Article 35 of the Amended and Restated JPA states that it may be amended upon written approval by a majority of all members of the Authority. The Authority has twenty-seven member agencies, thus, adoption of the Second Amended and Restated JPA was contingent upon the Authority receiving written approval from at least fourteen of its member agencies. The Authority received the required written approval, and the Second Amended and Restated JPA became effect on July 8, 2025. Following the Second Amended and Restated JPA becoming effective, the Authority complied with state filing requirements and shared a copy of the Second Amended and Restated JPA with member agencies and FWA.

In order to allow for FWA participation in Board meetings and for the development of the Planning Committee as described in Article V.A.1 and Article V.A.4 of the Second Amended MOU, the Board also adopted a Resolution authorizing amendment of the Authority's Bylaws, which initially did not allow for such actions, with such amendment taking effect concurrently with the Second Amended and Restated JPA becoming effective (Resolution No. 2024-530).

# SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

February 28, 2023 and 2022

### NOTE 14 – RESTATEMENTS

During the year ended February 28, 2023, the Authority discovered that \$835,371 of federal contributions revenue and \$803,629 of revenue for the Unit 1 and 4 rewind related to fiscal year February 28, 2022, had not been accrued because certain project costs for the year ended February 28, 2022 were excluded from the determination of accruals for the reimbursement of these project costs. As a result of correcting these errors, amounts as of and for the year ended February 28, 2022 were restated from amounts previously reported.

In addition, the Authority changed its approach for classifying the extraordinary O&M funds from unrestricted to restricted. As a result, \$6,107,882 of net position was reclassified from unrestricted net position to net position restricted for extraordinary maintenance as of February 28, 2022. Unrestricted cash totaling \$3,864,297 was reclassified to cash restricted for extraordinary maintenance as of February 28, 2022. Net position restricted for debt service was also reclassified from unrestricted to restricted net position. Also, certain revenues and expenses were reclassified from nonoperating to operating.

The impact of the error corrections and the reclassifications is summarized as follows:

|                                                          | February 28, 2022         |                      |                   | February 28, 2022 |
|----------------------------------------------------------|---------------------------|----------------------|-------------------|-------------------|
|                                                          | As Previously<br>Reported | Error<br>Corrections | Reclassifications | As<br>Restated    |
| Unrestricted cash                                        | \$ 3,864,297              |                      | \$ (3,864,297)    | \$ -              |
| Restricted cash - Rewind projects                        | 6,958,965                 |                      | 3,864,297         | 10,823,262        |
| Accounts receivable, net                                 | 11,682,089                | \$ 835,371           |                   | 12,517,460        |
| Due from other governments-Rewind<br>Project             | 11,403,341                | 803,629              |                   | 12,206,970        |
| Net position restricted for debt service                 |                           |                      | 452,726           | 452,726           |
| Net position restricted for<br>extraordinary maintenance |                           |                      | 6,107,882         | 6,107,882         |
| Unrestricted net position                                | 972,984                   | 1,639,000            |                   | 2,611,984         |
| Operating revenue                                        | 58,835,701                | 1,639,000            | 1,875,695         | 62,350,396        |
| Operating expenses                                       | 57,539,326                | 803,629              | 2,682,303         | 61,025,258        |
| Nonoperating revenues (expenses)                         | (1,953,559)               | 803,629              | 806,608           | (343,322)         |
| Change in net position for the year                      | (657,184)                 | 1,639,000            |                   | 981,816           |

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## SUPPLEMENTARY INFORMATION

SAN LUIS & DELTA-MENDOTA  
WATER AUTHORITY

SUPPLEMENTARY INFORMATION  
STATEMENT OF FIDUCIARY NET POSITION - SECTION 401A RETIREMENT PLAN 109164  
February 28, 2023 and 2022

|                                                          | 2023                 | 2022                 |
|----------------------------------------------------------|----------------------|----------------------|
| ASSETS                                                   |                      |                      |
| Loan balance                                             | \$ 517,384           | \$ 608,816           |
| Investments:                                             |                      |                      |
| Money market funds                                       | 121,130              | 75,384               |
| Target date funds                                        | 2,496,261            | 2,420,759            |
| Stock mutual funds                                       | 11,114,696           | 10,104,197           |
| Bond funds                                               | 1,000,944            | 1,486,962            |
| International stock funds                                | 889,575              | 1,915,931            |
| Total Investments                                        | <u>15,622,606</u>    | <u>16,003,233</u>    |
| TOTAL ASSETS                                             | <u>16,139,990</u>    | <u>16,612,049</u>    |
| TOTAL NET POSITION RESTRICTED<br>FOR RETIREMENT BENEFITS | <u>\$ 16,139,990</u> | <u>\$ 16,612,049</u> |

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - SECTION 401A RETIREMENT PLAN 109164

For the Year Ended February 28, 2023 and 2022

|                                                                     | 2023                 | 2022                 |
|---------------------------------------------------------------------|----------------------|----------------------|
| ADDITIONS                                                           |                      |                      |
| Contributions - employer                                            | \$ 811,235           | \$ 755,120           |
| Contributions - employee                                            | 24,953               |                      |
| Contributions - rollovers into plan                                 |                      | 111,942              |
| Net appreciation in fair value of investments                       | (803,487)            | 633,176              |
| Loans issued                                                        | 202,997              | 214,262              |
| Loans interest                                                      | 22,041               |                      |
| Other credits                                                       | 72,050               |                      |
| TOTAL ADDITIONS                                                     | <u>329,789</u>       | <u>1,714,500</u>     |
| DEDUCTIONS                                                          |                      |                      |
| Benefit payments                                                    | 512,949              | 267,531              |
| Loan repayments                                                     | 272,531              | 255,033              |
| Administrative expenses                                             | 16,368               | 16,898               |
| Other debits                                                        |                      | 20,275               |
| TOTAL DEDUCTIONS                                                    | <u>801,848</u>       | <u>559,737</u>       |
| NET INCREASE IN NET POSITION                                        | (472,059)            | 1,154,763            |
| Net position restricted for retirement benefits - beginning of year | <u>16,612,049</u>    | <u>15,457,286</u>    |
| NET POSITION RESTRICTED FOR<br>RETIREMENT BENEFITS - END OF YEAR    | <u>\$ 16,139,990</u> | <u>\$ 16,612,049</u> |
| Number of Participants in Retirement Plan:                          |                      |                      |
| Active                                                              | 86                   | 101                  |
| Retiree                                                             | 32                   | 37                   |

SAN LUIS & DELTA-MENDOTA  
WATER AUTHORITY

SUPPLEMENTARY INFORMATION  
STATEMENT OF FIDUCIARY NET POSITION - SECTION 401A RETIREMENT PLAN 109325  
February 28, 2023 and 2022

|                           | <u>2023</u>                          | <u>2022</u>         |
|---------------------------|--------------------------------------|---------------------|
| ASSETS                    |                                      |                     |
| Investments:              |                                      |                     |
| Money market funds        | \$ 44,372                            | \$ 26,639           |
| Target date funds         | 1,305,968                            | 1,342,285           |
| Stock mutual funds        | 2,623,988                            | 2,501,360           |
| Stable value              | 929,621                              | 1,134,822           |
| Bond funds                | 290,086                              | 367,592             |
| International stock funds | 239,245                              | 248,397             |
| Real estate fund          | 8,777                                | 2,762               |
|                           | <u>Total Investments</u>             | <u>5,623,857</u>    |
|                           | <u>TOTAL ASSETS</u>                  | <u>5,623,857</u>    |
|                           |                                      |                     |
|                           | <u>TOTAL NET POSITION RESTRICTED</u> |                     |
|                           | <u>FOR RETIREMENT BENEFITS</u>       | <u>\$ 5,623,857</u> |

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - SECTION 401A RETIREMENT PLAN 109325

February 28, 2023 and 2022

|                                                                     | <u>2023</u>                       | <u>2022</u>         |
|---------------------------------------------------------------------|-----------------------------------|---------------------|
| ADDITIONS                                                           |                                   |                     |
| Contributions - employer                                            | \$ 149,946                        | \$ 142,083          |
| Contributions - employee                                            | 149,946                           | 147,305             |
| Increase in fair value of investments                               | (380,723)                         | 257,050             |
| Other credits                                                       | 185                               | 18                  |
|                                                                     | <u>TOTAL ADDITIONS</u>            | <u>546,456</u>      |
|                                                                     |                                   |                     |
| DEDUCTIONS                                                          |                                   |                     |
| Benefit payments                                                    | 96,581                            | 208,940             |
| Administrative expenses                                             | 4,573                             | 4,713               |
|                                                                     | <u>TOTAL DEDUCTIONS</u>           | <u>213,653</u>      |
|                                                                     |                                   |                     |
|                                                                     | NET INCREASE IN NET POSITION      | 332,803             |
|                                                                     |                                   |                     |
| Net position restricted for retirement benefits - beginning of year | <u>5,623,857</u>                  | <u>5,291,054</u>    |
|                                                                     |                                   |                     |
|                                                                     | NET POSITION RESTRICTED FOR       |                     |
|                                                                     | RETIREMENT BENEFITS - END OF YEAR | <u>\$ 5,623,857</u> |

Number of Participants in Retirement Plan:

|         |    |    |
|---------|----|----|
| Active  | 18 | 21 |
| Retiree | 11 | 9  |

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## COMPLIANCE REPORT



550 Howe Avenue, Suite 210  
Sacramento, California 95825

Telephone: (916) 564-8727  
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors  
San Luis & Delta-Mendota Water Authority  
Los Banos, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the San Luis & Delta-Mendota Water Authority (the Authority) as of and for the year ended February 28, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated \_\_\_\_\_, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the auditing procedures appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those

To the Board of Directors  
San Luis & Delta-Mendota Water Authority

provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

\_\_\_\_\_, 2025



# Official Memorandum

PO Box 2157  
Los Baños, CA 93635  
[sldmwa.org](http://sldmwa.org)

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

From: Federico Barajas, Executive Director  
Pablo Arroyave, Chief Operating Officer

Date: November 3, 2025

RE: Cost Allocation Recommendations for Phase 1 of the DMC Subsidence Correction Project

---

## Background

The Planning Committee began holding meetings in September 2024 to address the allocation of costs for the Delta-Mendota Canal (DMC) Subsidence Correction Project (Project). In May 2025, the Planning Committee recommended approval of a cost allocation methodology for the initial phase of the Upper DMC portion of the DMC Subsidence Correction Project that relies on non-reimbursable grant funding, with the commitment that the Planning Committee will develop a cost allocation methodology for Phase 1 prior to contract award. Also in May 2025, the Finance & Administration Committee recommended pursuit of a phased approach for the Upper DMC portion of the DMC Subsidence Correction Project. The Board of Directors adopted both committees' recommendations.

In September 2025, following Planning Committee and Finance & Administration Committee recommendation, the Board of Directors adopted refinements to the scope for Phase 1 of the Upper DMC portion of the Project, as well as refinements to the cost allocation methodology.

In October 2025, the Planning Committee met and unanimously voted to recommend the cost allocation recommendations summarized below. The Planning Committee noted that its recommendations for Tasks 1 and 2 were subject to change following additional detail from water supply analysis(es) being brought back to the Planning Committee for possible refinement.

## Issue for Decision

Whether the Finance & Administration Committee should recommend, and the Board of Directors should adopt, cost allocation recommendations for each task included in Phase 1 of the DMC Subsidence Correction Project.

## Options for Decision

The Planning Committee recommends adoption of cost allocation recommendations for each task included in Phase 1, selecting from the options presented below:

|                                                |          |                                                                                                                   |
|------------------------------------------------|----------|-------------------------------------------------------------------------------------------------------------------|
| Task 1 – 2ft freeboard JPP-DCI<br>(~ \$19.75M) | Option A | Allocate Friant Water Authority (FWA) at 0%, remainder of contractors based on standard EO&M / reserve allocation |
| Task 2 – Sag area repairs<br>(~ \$18.23M)      | Option A | Allocate FWA at 0%, remainder of contractors based on standard EO&M / reserve allocation                          |

|                                           |          |                                                                      |
|-------------------------------------------|----------|----------------------------------------------------------------------|
| Task 3 – Upper DMC repairs<br>(~ \$27.9M) | Option C | Allocate all contractors based on standard EO&M / reserve allocation |
| Task 4 – Lower DMC repairs<br>(~ \$28.M)  | Option C | Allocate all contractors based on standard EO&M / reserve allocation |

The suite of the options above is presented in Attachment 2 to this Memorandum as “Scenario #1.”

Additional allocation options that were presented to the Planning Committee, but not selected, including the following:

- Option B: Allocate FWA percentage based on Variable DCI costs in 2024 SLDMWA OM&R Cost Recovery Plan (detailed below), remainder of contractors based on standard EO&M / reserve allocation
- Option D: Allocate all contractors based on 30-year repayment contract
- Option E: Allocate FWA at 0%, remainder of contractors based on 30- year repayment contract

## Analysis

### 1. Cost Allocation Scenarios

Cost allocation scenarios for each of the options are provided as attachments to this memorandum. An explanation of each option follows.

NOTE: For all options involving the “standard EO&M / reserve allocation,” there is no distinction between the upper and lower DMC. The 2024 SLDMWA OM&R Cost Recovery Plan explains: “In any one Year, Reserve expenditures may benefit some Project Facilities or cost pools more than others. However, in the long-term, it is expected that Reserves will be spent generally in accordance with the overall apportionment of the OM&R Budget for each facility as that facility's OM&R Budget relates to the entire OM&R Budget ...” (Cost Recovery Plan, § VI.A.3.) Thus, while routine O&M cost recovery is based on a per acre-foot charge based on deliveries using specific facilities, the standard EO&M / reserve allocation has never been recovered that way. Instead, it is collected based on the whole system, without distinction between the upper and lower DMC.

#### Option A - Allocate FWA at 0%, remainder of contractors based on standard EO&M / reserve allocation

This cost allocation scenario would first remove FWA from the cost allocation exercise, and then allocate remaining costs among the remaining contractors utilizing the formula described under Option C below (the formula described in the Cost Recovery Plan, which allocates costs based on the past ten years of historic water deliveries).

#### Option B - Allocate FWA percentage based on Variable DCI costs in Cost Recovery Plan, remainder of contractors based on standard EO&M reserve allocation

This cost allocation scenario would first allocate costs to FWA based on the percentage of Intertie Variable Cost Pool costs that are assigned to FWA in years when the south-of-Delta agricultural water allocation is 0% and/or in water years where 0% agricultural service water is available for delivery during the contract year (regardless of the south-of-Delta agricultural service water allocation. In those years, 65% of variable Intertie OM&R Costs are allocated to Friant Division Contractors. Under this cost allocation scenario, the calculation would be depending on the number of 0% agricultural contract years.

For the same ten-year period used to calculate the ten-year rolling average referenced under Option C below, WY15 through WY24, there were three years with a 0% agricultural contract allocation. Thus, in 30% of the WY15 – WY24 ten-year period, FWA would have been allocated 65% of variable Intertie OM&R Costs. To apply that formula to calculate FWA's share of Task 1 (see attachment), staff calculated 65% of 30% of the estimated cost of the task. Then, consistent with the presented options, staff subtracted that dollar amount from the cost for the task, and then allocated the remaining costs among the remaining contractors utilizing the formula described under Option C below (the formula described in the Cost Recovery Plan, which allocates costs based on the past ten years of historic water deliveries).

### Option C – Allocate all contractors based on standard EO&M / reserve allocation

This cost allocation scenario would utilize the formula described in the Cost Recovery Plan, which allocates costs based on the past ten years of historic water deliveries (ten-year rolling average of deliveries). Rather than using audited data, staff has used updated water delivery data, WY15 through WY24.

Each contractor's ten-year rolling average of deliveries includes all contract deliveries, water transferred out to other contractors that utilize Project Facilities for which costs are allocated under the SLDMWA OM&R Cost Recovery Plan, and other water deliveries to that contractor. (Cost Recovery Plan, § VI.A.1.) The ten-year average also includes annual Minimum Participation amounts, where appropriate. (*Id.*, § VI.A.2.i.)

The ten-year rolling average does not include water transferred in by the contractor, water transferred out by the contractor that does not use Project Facilities for which costs are allocated under the Cost Recovery Plan, or deliveries to Mendota Pool not conveyed through the Lower DMC.

Beginning in Water Year 2026, deliveries associated with the Exchange Contractors transfer program are excluded from FWA's Reserve/EO&M cost allocation, and are instead included in the Exchange Contractors' total deliveries for purposes of allocating Reserve cost and EO&M costs, including under this option/allocation formula. (*Id.*, § VI.A.2.iii.)

### Option D - Allocate all contractors based on 30-year repayment contract

This cost allocation scenario would utilize the formula described above, based on the past ten years of historic water deliveries, but extending the repayment over a 30-year period, assuming the treasury rate of 4%.

### Option E - Allocate FWA at 0%, remainder of contractors based on 30-year repayment contract

This cost allocation scenario would first remove FWA from the cost allocation exercise, and then allocate remaining costs among the remaining contractors utilizing the formula described under Option D above.

NOTE: The recommendations adopted for each task in Phase 1 will be for the tasks in Phase 1 only. New cost allocation recommendations will be required for any future task items or phases beyond what is identified here.

## 2. Application of Non-Reimbursable Funding to Phase 1 Tasks

Staff continues to recommend utilizing non-reimbursable grant funds to fund Phase 1 of the upper DMC portion of the DMC Subsidence Correction Project. If Phase 1 is wholly funded with non-reimbursable grant funding, there will be no rate impact associated with this action. Staff understands that even if Phase 1 is wholly funded with non-reimbursable grant funding, the direction from the Planning Committee is for non-reimbursable funding to be applied equitably across the entire project.

This means that if \$30M non-reimbursable funding is initially received, the \$30M could be applied to fund Task 1 and part of Task 2, or part of Task 1, 2, 3, and 4. At the end of a phase or phases, there would be a true up so that all contractors would benefit from the non-reimbursable funds equitably. See the tables below for an explanation.

### ***Phase 1 Hypothetical***

Step 1: Calculate contractor percentages for each task based on agreed-upon cost allocation recommendations:

| Contractor | Task 1 |              | Task 2 |              | Task 3 |              | Task 4 |              | Step 1 Total |              |
|------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------------|--------------|
| <b>A</b>   | 50%    | \$9,875,000  | 0%     | \$0          | 40%    | \$11,160,000 | 40%    | \$11,200,000 | 34%          | \$32,235,000 |
| <b>B</b>   | 20%    | \$3,950,000  | 40%    | \$7,292,000  | 30%    | \$8,370,000  | 30%    | \$8,400,000  | 30%          | \$28,012,000 |
| <b>C</b>   | 30%    | \$5,925,000  | 60%    | \$10,938,000 | 30%    | \$8,370,000  | 30%    | \$8,400,000  | 36%          | \$33,633,000 |
|            |        | \$19,750,000 |        | \$18,230,000 |        | \$27,900,000 |        | \$28,000,000 |              | \$93,880,000 |

Step 2: Deduct non-reimbursable funding amount from total cost after phase(s), then calculate contractor costs based on reduced total cost using previous percentages of total cost:

|                        |                |                     |
|------------------------|----------------|---------------------|
| Original Project Cost: |                | <b>\$93,880,000</b> |
|                        |                | MINUS \$30,000,000  |
|                        |                |                     |
| Revised Cost:          |                | <b>\$63,880,000</b> |
|                        |                |                     |
|                        | <b>% Total</b> | <b>\$63,880,000</b> |
| Contractor A           | 34%            | \$21,719,200        |
| Contractor B           | 30%            | \$19,164,000        |
| Contractor C           | 36%            | \$22,996,800        |

As the “true up” occurs, the dollar amount that each contractor owes relative to the phase of the Project and the total Project will be adjusted consistent with the agreed upon percentages for each task.

## **3. Development of Additional Scenarios for Future Cost Allocations Recommendations**

Since the October Planning Committee meeting, staff has worked to develop additional technical information associated with Tasks 1 and 2 to inform the creation of additional options for cost allocation recommendations, e.g. based on modeled calculations of benefits.

These additional options may be the basis for refinements to the adopted recommendations, and may come back to the Finance & Administration Committee and Board for consideration in the future.

## **Attachments**

Referenced Illustrative Cost Scenarios for Tasks 1, 2, 3, and 4

Comparison of Various Scenarios, Effects of Cost Allocation Recommendations for Phase 1



# Official Memorandum

PO Box 2157  
Los Baños, CA 93635  
[sldmwa.org](http://sldmwa.org)

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To: Finance & Administration Committee Members, Alternates

From: Pablo Arroyave, Chief Operating Officer

Date: November 3, 2025

RE: Recommendation to Board of Directors to Adopt the Proposed Fiscal Year (FY) 2027 OM&R Budget, including Routine OM&R and Extraordinary OM&R/Capital Improvement Program (CIP) Budgets

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## Background

The proposed OM&R Budget is first reviewed with the Operations & Maintenance Technical Committee (OMTC). Next, the OM&R Budget is reviewed with the Finance & Administration Committee (FAC). Per Article 12(a) of the SLDMWA Transfer Agreement: "Not later than ninety (90) days before the start of each Year, the Authority shall submit to each Water Delivery Contractor, and all Parties Entitled to Utilize or Receive Other Water, the proposed budget for the next Year for all activities of the Authority to be carried out under this Agreement. ... The Authority shall afford each Water Delivery Contractor and all Parties Entitled to Utilize or Receive Other Water the opportunity to submit comments on such proposed budget by sixty (60) days before commencement of the Year." Subsequently, the proposed budget is considered by the San Luis & Delta-Mendota Water Authority Board of Directors.

The OMTC met on October 27, 2025 and reviewed the proposed FY2027 OM&R budget in detail and consistent with the terms of the Second Amended and Restated MOU with Friant Water Authority Relating to Allocation, Collection, and Payment of OM&R Costs for Water Delivered through Certain CVP Facilities, eight OMTC members recommended adoption of the FY2027 O&M budget to the Finance and Administration Committee. (Second Amended and Restated MOU, Section V.A.3.)

The proposed FY2027 OM&R budget is \$26,305,207, excluding the CIP budget. The major budget components include the following:

- Routine OM&R Budget: \$20,932,403 (includes \$641,074 for USBR contract)
- Extraordinary OM&R Budget: \$5,372,804
- CIP Budget: \$72,034,490

Salary-related figures included in this packet are preliminary and include a 3.5% increase placeholder and are subject to change following further analysis.

## Issue for Decision

Whether the Finance & Administration Committee should recommend the proposed FY2027 OM&R Budget for adoption by the Board of Directors.

## Recommendation

Staff recommends the proposed FY2027 OM&R Budget be recommended by the FAC to the Board of Directors for adoption.

## Budget Details

Comparisons between the proposed FY2027 budget to the approved FY2026 budget are provided in **Attachment 1**. The proposed FY2027 OM&R Budget of \$26,305,207 is 8.35% below the Board-adopted FY2026 OM&R Budget of \$28,700,367. The total proposed self-funded portion paid by the water users is \$24,977,799, which is a decrease of 11.03% from the FY2026 budget. The Routine O&M portion of the budget (\$20,932,403) increased by 5.41%. The EO&M portion of the budget (\$5,372,804) decreased by 39.24%, and the Capital Improvement Program portion of the budget (CIP/USBR Funded) (\$72,034,490) increased by 135.63%.

The comparison between the proposed FY2027 OM&R Budget and the Board-adopted FY2026 OM&R Budget is summarized below; with additional details provided in the attachments.

1. Proposed FY2027 Routine OM&R Budget

(\$ 1,672,162 increase of 7.9% above FY2026)

The Routine OM&R Budget line-item detail and the rationale for variances in line-item budgets greater than 5% is described in **Attachment 2** to this memorandum. In addition, **Attachment 2** includes staffing levels, organization chart, and proposed special purchases for parts/materials, equipment, and services that are funded through the Routine OM&R Budget.

2. Proposed FY2027 Extraordinary OM&R/CIP Budget

(\$73,149,247 increase of 135.13% above FY2026)

The Extraordinary OM&R/CIP Budget includes the following projects, as broken down by major categories (see **Attachment 3** for additional detail):

- Extraordinary OM&R Projects – **7** total projects, total of \$3,310,459
- Reserve Projects – **5** total projects, total of \$1,376,010
- Special Funded Extraordinary OM&R/CIP Projects – **5** total projects, total of \$72,034,490

Additional detail regarding funding available for planned Extraordinary OM&R Projects and Capital Improvement Projects is provided in Attachment 3 and will be discussed in the meeting.

## Attachments

1. FY2026-FY2027 Budget Comparison Summary Page
2. Routine OM&R Budget
  - a. Routine OM&R Budget line-item variances greater than 5% explanation
  - b. Staffing Information
    - i. Staffing Levels
    - ii. FY2027 Organization Chart
    - iii. New Position Justifications

- c. Salary and Wage Adjustment Policy
  - d. Special Purchases
    - i. Parts & Materials
    - ii. Equipment
    - iii. Services
- 3. Extraordinary OM&R, Reserve and Capital Improvement Program
  - a. Extraordinary O&M and Capital Improvement Projects Funding Summary FY2027
  - b. Extraordinary O&M and Capital Improvement Projects Ten-Year Plan FY2027-FY2036
  - c. Proposed FY2027 Extraordinary O&M and Capital Improvement Projects Project Information
- 4. Aging Infrastructure Account (AIA) Funding and Application Status Memo (dated 10/27/2025)



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# Attachment 1

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## **FY2027-FY2026 Budget Comparison Summary**



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**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**FY2026 APPROVED, PROPOSED FY2027**  
**TOTAL BUDGET SUMMARY**

| <b>O&amp;M BUDGETS SUMMARY<br/>(FUND 01 and FUND 26)</b>                            | <b>Approved<br/>FY26 Budget<br/>A</b> | <b>Proposed<br/>FY27 Budget<br/>B</b> | <b>% Change<br/>FY27- FY26<br/>(B-A)/A</b> |
|-------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------------|
| <u>Routine O&amp;M (Water Users)<sup>1</sup></u>                                    | \$ 19,231,706                         | \$ 20,291,329                         | 5.51%                                      |
| <u>USBR Funded O&amp;M (Service Contract)<sup>1</sup></u>                           | \$ 626,251                            | \$ 641,074                            | 2.37%                                      |
| <b><u>TOTAL (Water Users &amp; USBR)</u></b>                                        | <b><u>\$ 19,857,957</u></b>           | <b><u>\$ 20,932,403</u></b>           | <b><u>5.41%</u></b>                        |
| <u>Extraordinary O&amp;M (Water Users) (EO&amp;M)</u>                               | \$ 8,328,500                          | \$ 4,686,470                          |                                            |
| <u>Estimated Indirect Costs<sup>1</sup></u>                                         | \$ 513,911                            | \$ 686,334                            |                                            |
| <b><u>TOTAL (EO&amp;M)</u></b>                                                      | <b><u>\$ 8,842,411</u></b>            | <b><u>\$ 5,372,804</u></b>            | <b><u>-39.24%</u></b>                      |
| <b><u>TOTAL BUDGET EO&amp;M and O&amp;M<br/>(includes Service Contract)</u></b>     | <b><u>\$ 28,700,367</u></b>           | <b><u>\$ 26,305,207</u></b>           | <b><u>-8.35%</u></b>                       |
| <b><u>Total Self Funded Budget<br/>(Water Users, excludes Service Contract)</u></b> | <b><u>\$ 28,074,116</u></b>           | <b><u>\$ 24,977,799</u></b>           | <b><u>-11.03%</u></b>                      |

| <b>SPECIAL FUNDED PROJECTS SUMMARY<sup>2</sup><br/>(FUND 25)</b>         | <b>Approved<br/>FY26 Budget<br/>A</b> | <b>Proposed<br/>FY27 Budget<br/>B</b> | <b>% Change<br/>FY27- FY26<br/>(B-A)/A</b> |
|--------------------------------------------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------------|
| <u>Capital Improvements Projects (CIP) and<br/>Grant Funded Projects</u> | \$ 30,570,600                         | \$ 72,034,490                         | 135.63%                                    |
| <u>Estimated Indirect Costs<sup>1</sup></u>                              | \$ 539,445                            | \$ 1,114,757                          |                                            |
| <b><u>TOTAL (CIP/GRANT) PROJECTS (FUND 25)</u></b>                       | <b><u>\$ 31,110,045</u></b>           | <b><u>\$ 73,149,247</u></b>           | <b>135.13%</b>                             |

**Fund 25 Budget Request, Option 1 (Subsidence \$11M)**

|                                                                           |                   |                             |  |
|---------------------------------------------------------------------------|-------------------|-----------------------------|--|
| <u>Less: Funding Sourced Externally<sup>3</sup></u>                       | \$ (31,110,045)   | \$ (52,770,781)             |  |
| <b><u>BUDGET ASK for (CIP/GRANT) PROJECTS<br/>(FUND 25), Option 1</u></b> | <b><u>N/A</u></b> | <b><u>\$ 20,378,466</u></b> |  |

**Fund 25 Budget Request, Option 2 (Subsidence \$TBD)**

|                                                                           |                   |                            |  |
|---------------------------------------------------------------------------|-------------------|----------------------------|--|
| <u>Less: Funding Sourced Externally<sup>3</sup></u>                       | \$ (31,110,045)   | \$ (63,770,781)            |  |
| <b><u>BUDGET ASK for (CIP/GRANT) PROJECTS<br/>(FUND 25), Option 2</u></b> | <b><u>N/A</u></b> | <b><u>\$ 9,378,466</u></b> |  |

**NOTES:**

1. The totals include estimated indirect costs.
2. Refer to Official Memorandum dated October 27, 2025 RE: Review of Aging Infrastructure Account (AIA) Project Funding and Application Status for information on the amounts and funding status for the Fund 25 Projects.
3. FY27 Projects requiring a budget request are identified in the Fund 25 Budget Request table(s) in FAC Attachment 3 Page 8.



END OF ATTACHMENT 1



## **Attachment 2**

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- a. Routine OM&R Budget line-item variances greater than 5%**
- b. Staffing Information**
  - i. Proposed FY2027 Organization Chart**
  - ii. Staffing Levels**
  - iii. New Position Justifications**
- c. Salary and Wage Adjustment Policy**
- d. Special Purchases**
  - i. Parts & Materials**
  - ii. Equipment**
  - iii. Services**



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| SLDMWA ANNUAL BUDGET<br>ROUTINE O&M BUDGET - FY2027<br>SELF-FUNDED & USBR - FUNDED O&M ONLY<br>SUMMARY (No EO&M & CIP)<br><i>Proposed Budget</i> |                                                  | C                    |                      | C - B        |               |                                                                                                                                                                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------|----------------------|--------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                  |                                                  | 2026                 | 2027                 | % Difference | \$ Difference | Explanation                                                                                                                                                                                                                                                               |
|                                                                                                                                                  |                                                  | Approved Budget FY26 | Proposed Budget FY27 |              |               |                                                                                                                                                                                                                                                                           |
| 5101                                                                                                                                             | Salaries                                         | 10,862,268           | 11,427,297           | 5.2%         | 565,029       | 3.5% COLA and 2 new positions                                                                                                                                                                                                                                             |
| 5102                                                                                                                                             | Overtime                                         | 492,881              | 464,411              | -5.8%        | (28,470)      | Reduction in Budgeted Overtime to reflect historic trend                                                                                                                                                                                                                  |
| 5103                                                                                                                                             | Salary Related Expenses                          | 2,172,454            | 2,619,195            | 20.6%        | 446,741       | Shift of labor between RO&M, EO&M, and CIP Projects                                                                                                                                                                                                                       |
| 5108                                                                                                                                             | Sick Cash Out Expense                            | 22,000               | 74,000               | 236.4%       | 52,000        | Anticipated Retirements in FY27                                                                                                                                                                                                                                           |
| 5141                                                                                                                                             | Health Insurance - SLDMWA Contr                  | 2,281,460            | 2,422,868            | 6.2%         | 141,408       | Medical Insurance Premiums Increases (4.5%-10% various policies)                                                                                                                                                                                                          |
| Subtotal Salaries & Employee Benefits                                                                                                            |                                                  | 15,831,063           | 17,007,771           | 7.4%         | 1,176,708     |                                                                                                                                                                                                                                                                           |
| 5210                                                                                                                                             | Office Services & Supplies                       | 74,550               | 76,700               | 2.9%         | 2,150         |                                                                                                                                                                                                                                                                           |
| 5211                                                                                                                                             | Mailing Costs                                    | 7,450                | 7,500                | 0.7%         | 50            |                                                                                                                                                                                                                                                                           |
| 5216                                                                                                                                             | Small Tools                                      | 55,705               | 55,700               | 0.0%         | (5)           |                                                                                                                                                                                                                                                                           |
| 5221                                                                                                                                             | Clothing, Personal Equip/Laundry Srvc            | 56,650               | 58,550               | 3.4%         | 1,900         |                                                                                                                                                                                                                                                                           |
| 5226                                                                                                                                             | Janitorial Supplies & Services                   | 11,700               | 11,650               | -0.4%        | (50)          |                                                                                                                                                                                                                                                                           |
| 5227                                                                                                                                             | Engineering Consultant                           | 186,000              | -                    | -100.0%      | (186,000)     | Expense code eliminated and funds are now being allocated in fund 5231(Other Professional Services                                                                                                                                                                        |
| 5228                                                                                                                                             | Auditing                                         | 59,000               | 59,000               | 0.0%         | -             |                                                                                                                                                                                                                                                                           |
| 5229                                                                                                                                             | Legal                                            | 127,500              | 134,500              | 5.5%         | 7,000         | Increased in Dept 10 to better match actuals                                                                                                                                                                                                                              |
| 5231                                                                                                                                             | Other Professional Services                      | 477,700              | 748,300              | 56.6%        | 270,600       | Increase in Dept 40 of \$60K for consulting services and increase to Dept 60 due to the elimination of expense code                                                                                                                                                       |
| 5237                                                                                                                                             | Fees & Licenses                                  | 23,790               | 23,720               | -0.3%        | (70)          |                                                                                                                                                                                                                                                                           |
| 5241                                                                                                                                             | Other Services & Expenses                        | 671,970              | 702,470              | 4.5%         | 30,500        |                                                                                                                                                                                                                                                                           |
| 5243                                                                                                                                             | Computer Software                                | 86,150               | 86,800               | 0.8%         | 650           |                                                                                                                                                                                                                                                                           |
| 5246                                                                                                                                             | Rents/Leases - Ofc. Machinery & Equipment        | 7,400                | 7,400                | 0.0%         | -             |                                                                                                                                                                                                                                                                           |
| 5247                                                                                                                                             | Organizational Membership Dues                   | 25,000               | 25,000               | 0.0%         | -             |                                                                                                                                                                                                                                                                           |
| 5251                                                                                                                                             | Professional Organization Dues                   | 8,700                | 8,225                | -5.5%        | (475)         |                                                                                                                                                                                                                                                                           |
| 5256                                                                                                                                             | Conference & Training Costs                      | 248,915              | 260,115              | 4.5%         | 11,200        |                                                                                                                                                                                                                                                                           |
| 5261                                                                                                                                             | Travel                                           | 123,500              | 129,000              | 4.5%         | 5,500         |                                                                                                                                                                                                                                                                           |
| 5271                                                                                                                                             | Employee & Group Meetings                        | 34,400               | 35,950               | 4.5%         | 1,550         |                                                                                                                                                                                                                                                                           |
| 5286                                                                                                                                             | Parts/Materials - Vehicle/Constrct Equip         | 95,000               | 101,500              | 6.8%         | 6,500         | Increased due to the rising cost of vehicle and equipment parts and materials                                                                                                                                                                                             |
| 5288                                                                                                                                             | Petroleum, Oil & Lubricants                      | 410,100              | 410,750              | 0.2%         | 650           |                                                                                                                                                                                                                                                                           |
| 5289                                                                                                                                             | Electric Vehicle Charging Costs                  | -                    | 2,400                | 0.0%         | 2,400         | New expense code created for EV charging costs                                                                                                                                                                                                                            |
| 5291                                                                                                                                             | Outside Services - Vehicle/Constrct Equip        | 98,100               | 100,950              | 2.9%         | 2,850         |                                                                                                                                                                                                                                                                           |
| 5296                                                                                                                                             | Rents/Leases - Vehicle/Constrct Equip            | 58,000               | 58,000               | 0.0%         | -             |                                                                                                                                                                                                                                                                           |
| 5301                                                                                                                                             | Parts & Materials - Bldg/Grnds/Mach/Equip        | 497,300              | 614,600              | 23.6%        | 117,300       | Increase in Dept 10 of \$2.5K (Cyber Security and SCADA Services), Dept 43 of \$43K (CO2 Replacement Parts and Minco RTD's), Dept 45 of \$49K (CO2Replacement Parts and Vibration Monitoring Equipment Replacement), and Dept 50 \$7.8K (Building Materials and Supplies) |
| 5311                                                                                                                                             | Outside Services - Bldg/Grnds/Mach/Equip         | 383,000              | 436,300              | 13.9%        | 53,300        | Increase in Dept 43 of \$45K (JPP UPS Service Life Extension), Dept 45 for Machine Shop and Electrical Services                                                                                                                                                           |
| 5316                                                                                                                                             | Rents/Leases - Land & Buildings                  | 148,000              | 160,567              | 8.5%         | 12,567        | Increased in Dept 5 to better match actuals                                                                                                                                                                                                                               |
| 5331                                                                                                                                             | Pipe, Metal & Treatments                         | 78,200               | 86,000               | 10.0%        | 7,800         | Increased due to increases in the cost of steel pipe, pipe and metal for Depts 44 and 46                                                                                                                                                                                  |
| 5341                                                                                                                                             | Sand, Backfill & Rock                            | 31,500               | 31,500               | 0.0%         | -             |                                                                                                                                                                                                                                                                           |
| 5351                                                                                                                                             | Concrete & Paving Material                       | 30,000               | 30,000               | 0.0%         | -             |                                                                                                                                                                                                                                                                           |
| 5361                                                                                                                                             | Chemicals                                        | 168,050              | 168,050              | 0.0%         | -             |                                                                                                                                                                                                                                                                           |
| 5372                                                                                                                                             | Telephone Expenses                               | 176,000              | 182,000              | 3.4%         | 6,000         |                                                                                                                                                                                                                                                                           |
| 5373                                                                                                                                             | Energy                                           | 77,000               | 93,000               | 20.8%        | 16,000        | Increase in Dept 5 to better match actuals                                                                                                                                                                                                                                |
| 5375                                                                                                                                             | Network Communications                           | 82,000               | 83,100               | 1.3%         | 1,100         |                                                                                                                                                                                                                                                                           |
| 5376                                                                                                                                             | Hazardous Waste Disposal                         | 20,000               | 20,500               | 2.5%         | 500           |                                                                                                                                                                                                                                                                           |
| 5377                                                                                                                                             | Disposal Expense                                 | 32,100               | 41,200               | 28.3%        | 9,100         | Increase in Dept 50 of \$7.9K                                                                                                                                                                                                                                             |
| Subtotal Services & Supplies                                                                                                                     |                                                  | 4,670,430            | 5,050,997            | 8.1%         | 380,567       |                                                                                                                                                                                                                                                                           |
| 5401                                                                                                                                             | Insurance Premiums & Fees                        | 311,500              | 319,087              | 2.4%         | 7,587         |                                                                                                                                                                                                                                                                           |
| Subtotal Other Charges                                                                                                                           |                                                  | 311,500              | 319,087              | 2.4%         | 7,587         |                                                                                                                                                                                                                                                                           |
| 5521                                                                                                                                             | New/Replacement Equipment & Furniture            | 199,140              | 301,440              | 51.4%        | 102,300       | Increase in Dept 42 of \$75K (M9 River Surveyor) and Depts 43, 44, 45, and 46 for yearly tool replacement                                                                                                                                                                 |
| 5523                                                                                                                                             | Computer Hardware                                | 39,200               | 39,200               | 0.0%         | -             |                                                                                                                                                                                                                                                                           |
| 5526                                                                                                                                             | Water Meters                                     | 10,000               | 15,000               | 50.0%        | 5,000         | Increase in Dept 42 of \$5K (36" flow meter for Volta Wasteway)                                                                                                                                                                                                           |
| Subtotal Capital Assets                                                                                                                          |                                                  | 248,340              | 355,640              | 43.2%        | 107,300       |                                                                                                                                                                                                                                                                           |
| TOTAL ROUTINE O&M BUDGET                                                                                                                         |                                                  | 21,061,333           | 22,733,495           | 7.9%         | 1,672,162     |                                                                                                                                                                                                                                                                           |
| Less:                                                                                                                                            | Allocated indirect charged to EO&M Reserve:      | (289,151)            | (686,334)            |              |               |                                                                                                                                                                                                                                                                           |
|                                                                                                                                                  | Allocated indirect charged to CIP & Other Funds: | (914,124)            | (1,114,757)          |              |               |                                                                                                                                                                                                                                                                           |
|                                                                                                                                                  |                                                  | 19,858,058           | 20,932,404           |              |               |                                                                                                                                                                                                                                                                           |

## BUDGET DETAILS

### Adjusted Routine O&M (RO&M) Budget increase of 7.9% or \$1,672,162

#### Parts, Materials and Services (\$380.6K increase)

- Engineering Consultant Decreased \$186K (-100.00%)
  - Decreased due to cost being moved to Other Professional Services
- Legal Increased \$7K (5.5%)
  - Increase in Dept 10 to better match actuals
- Other Professional Services Increased \$270.6K (56.6%)
  - Increase in Dept 40 of \$60K (Maintenance Program Development and NetSuite/Shepherd Management Consulting)
  - Increase in Dept 60 of \$211K for Consulting Services (Civil Engineering Services, Corrosion Engineering services, Electrical Engineering Services, Mechanical Services, ONP Structural Behavior Survey, and USBR Engineering Services (LOA's))
- Parts/Materials – Vehicle/Construction Equipment Increased \$6.5K (6.8%)
  - Increases in Dept 46 due to the cost of vehicle and equipment parts and materials
- Electric Vehicle Charging Costs Increased \$2.4K (100%)
  - Increases in Dept 40 to cover offsite EV charging
- Parts/Materials - Bldg/Grnds/Mach/Equip Increased \$117.3K (23.6%)
  - Increase in Dept 10 of \$2.5K (Network Cyber Security Services and SCADA Professional Services)
  - Increase in Dept 43 for CO2 Parts Replacement and Minco RTD's (Phase 1 of 2)
  - Increase in Dept 44 to better match actuals
  - Increase in Dept 45 for CO2 Parts Replacement and Vibration Monitor Replacement
  - Increase in Dept 50 for building materials and supplies and Dead Stock Disposal
- Outside Services – Facilities and Plant Equipment Increased \$53.3K (13.9%)
  - Increase due to Dept 43 \$45K (JPP UPS Service Life Extension)
  - Increase due to Dept 45 (Machine Shop and Electrical services)

- Rents/Leases – Land and Buildings Increased \$12.6K (8.5%)
  - Increased to better match actuals
- Pipe, Metal, and Treatments – Increased \$7.8K (10.0%)
  - Increase due to increases in the cost of steel, pipe, and paint for repair projects in Depts 44 and 46
- Energy – Increased \$16.0K (20.8%)
  - Increased to better match actuals
- Disposal Expenses – Increased \$9.1K (28.3%)
  - Increase to Dept 50 \$7.9K

**Equipment/Capital Asset Purchases (\$107.3K increase)**

- New/Replacement Equip and Furniture – Increased \$102.3K (51.4%)
  - Increase to Depts 43, 44, 45, 46 and 50 for yearly equipment/tool replacement
  - Increase to Dept 42 \$75K for a M9 River Surveyor
- Water Meter – Increased \$5K (50%)
  - Increases in Dept 42 for Volta Wasteway 36" meter purchase

## 2.a Staffing Levels and Organization Chart (Proposed)

### Summary of Assumptions and Considerations

Proposed OM&R positions budgeted fully or partially for FY27

| Position Titles                                | Total FY27 Positions (Proposed) |
|------------------------------------------------|---------------------------------|
| Accountant II                                  | 1                               |
| Accountant III                                 | 1                               |
| Accounting Manager                             | 2                               |
| Accounts Payable Technician                    | 1                               |
| Apprentice Control Operator (PROPOSED)         | 1                               |
| Apprentice Electrician (PROPOSED)              | 1                               |
| Assistant Civil/Electrical/Mechanical Engineer | 1                               |
| Associate Civil/Electrical/Mechanical Engineer | 3                               |
| Buyer                                          | 1                               |
| C&I Technician                                 | 3                               |
| Canal Operator                                 | 2                               |
| Chief Operating Officer                        | 1                               |
| Civil Maintenance Foreman                      | 2                               |
| Civil Maintenance Planner                      | 1                               |
| Civil Maintenance Superintendent               | 1                               |
| Contract Specialist                            | 1                               |
| Control Operator                               | 8                               |
| Custodian                                      | 2                               |
| Deputy General Counsel                         | 1                               |
| Director of Finance                            | 1                               |
| Director of HR & Administration                | 1                               |
| Electrical Project Specialist                  | 1                               |
| Electrician                                    | 6                               |
| Engineering Manager                            | 1                               |
| Equipment Mechanic                             | 2                               |
| Executive Director                             | 1                               |
| Executive Secretary                            | 1                               |
| Facilities O&M Director                        | 1                               |
| General Counsel                                | 1                               |
| Heavy Equipment Operator                       | 4                               |
| HR Analyst, II                                 | 1                               |
| HR Coordinator                                 | 1                               |
| Hydro Tech I                                   | 2                               |
| Hydro Tech II                                  | 2                               |
| Hydro Tech III                                 | 1                               |
| Information Systems Technician                 | 1                               |
| Information Technology Officer                 | 1                               |
| Inventory Control Clerk                        | 1                               |
| JPP Electrical Maintenance Foreman             | 1                               |
| JPP Mechanical Maintenance Foreman             | 1                               |
| Maintenance Worker                             | 10                              |
| Mendota Pool Operator                          | 1                               |
| O&M Manager                                    | 1                               |
| Operations Supervisor                          | 1                               |
| OPP Maintenance Foreman                        | 1                               |
| Painter                                        | 1                               |
| Payroll Coordinator                            | 1                               |
| Plant Maintenance Planner                      | 1                               |
| Plant Mechanic II                              | 9                               |

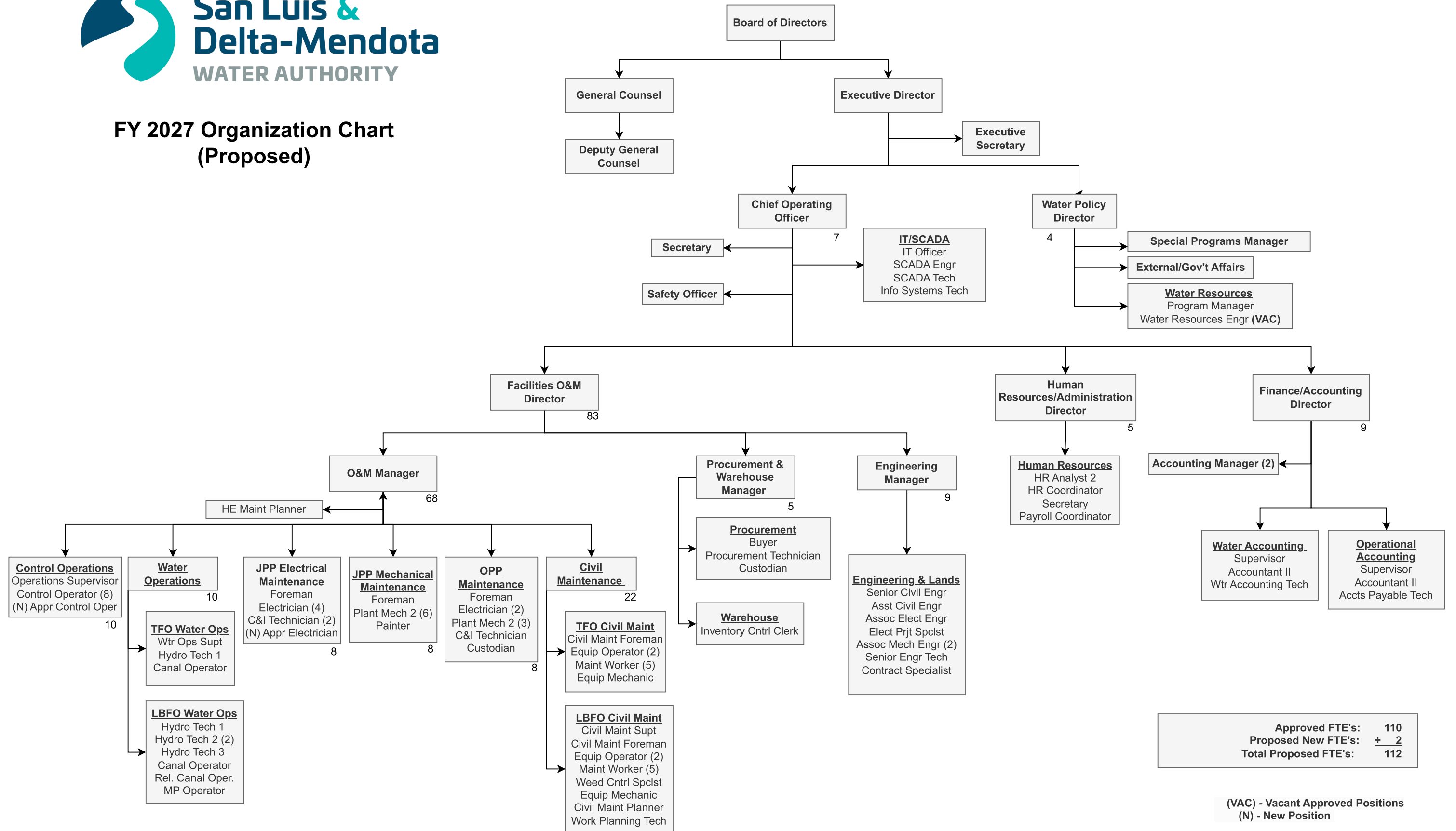
| <b>Position Titles</b>                      | <b>Total FY27 Positions (Proposed)</b> |
|---------------------------------------------|----------------------------------------|
| Procurement & Warehouse Manager             | 1                                      |
| Procurement Technician                      | 1                                      |
| Relief Canal Operator/Rodent Control        | 1                                      |
| Safety Officer                              | 1                                      |
| SCADA Engineer                              | 1                                      |
| SCADA Technician                            | 1                                      |
| Secretary                                   | 2                                      |
| Senior Civil/Mechanical/Electrical Engineer | 1                                      |
| Senior Engineering Technician               | 1                                      |
| Special Programs Manager                    | 1                                      |
| Supervisor of Operational Accounting        | 1                                      |
| Supervisor of Water Accounting              | 1                                      |
| Water Accounting Technician I               | 1                                      |
| Water Operations Superintendent             | 1                                      |
| Water Policy Director                       | 1                                      |
| Water Resources Engineer                    | 1                                      |
| Water Resources Program Manager             | 1                                      |
| Weed Control Specialist                     | 1                                      |
| Work Planning Technician                    | 1                                      |
| <b>Total FY27 Positions (Proposed)</b>      | <b>112</b>                             |

(NOTE: The positions of Water Policy Director, Special Programs Manager, and Water Resources Program Manager (approved but vacant) are non-O&M positions and are budgeted in the Activit Budget. The positions of Executive Director, General Counsel, Deputy General Counsel, and Water Resources Engineer (approved but vacant) are budgeted for both O&M and Activities budgets.

- Routine O&M salaries will vary each year depending on the amount of staff labor dedicated to EO&M and Capital projects
- Costs associated with USBR activities (Tracy Fish Collection Facility, Fish Release Sites and Delta Cross Channel) are paid directly by the USBR through a service contract.



FY 2027 Organization Chart  
(Proposed)



# STAFFING JUSTIFICATION FORM

FY 2027

**REQUEST DATE:** 10/27/2025

**EXPENSE CODE:** 5521

**DEPARTMENT:** 41

## **Type of Purchase or Action**

|                                     |                                        |
|-------------------------------------|----------------------------------------|
| <input type="checkbox"/>            | Materials                              |
| <input type="checkbox"/>            | Services                               |
| <input checked="" type="checkbox"/> | Other: <u>Request for New Position</u> |

## **PROJECT DESCRIPTION:**

## **GENERAL SPECIFICATIONS:**

**(See attached information)**

New Position(s): Apprentice Control Operator - Step 1

## **ESTIMATED COST**

**Salary Cost:** \$100,545.00

**Benefits, etc.:** \$47,725.00

**Estimated Cost:** **\$148,270.00**

## **CURRENT O&M COST INFORMATION**

:  
:  
:

## **Description of current circumstances that drive this request:**

There are currently two (2) Control Operators that are within 3 years of retirement. Each of these Operators have at least 20-years of experience in the position.

## **Description of how this request would change current circumstances:**

The Authority has experienced difficulty recruiting for journeyman level Control Operators, but have had excellent experience with hiring entry level employees and providing the apprentice training program to develop well qualified Operators specific to our facilities and needs. Hiring an Apprentice Control Operator in FY 2027 will allow that Apprentice sufficient time to complete the apprenticeship program (three years) and gain the valuable knowledge from the current most senior Control Operators in time for the impending retirements. This Apprenticeship position is part of our succession plan and will allow for a smooth transition in the years to come.

**STAFFING JUSTIFICATION FORM****FY 2027****REQUEST DATE:** 10/27/2025**EXPENSE CODE:** 5521**DEPARTMENT:** 43**Type of Purchase or Action**

|                                     |                                        |
|-------------------------------------|----------------------------------------|
| <input type="checkbox"/>            | Materials                              |
| <input type="checkbox"/>            | Services                               |
| <input checked="" type="checkbox"/> | Other: <u>Request for New Position</u> |

**PROJECT DESCRIPTION:**

New Position(s): Apprentice Electrician - Step 1

**GENERAL SPECIFICATIONS:****(See attached information)****ESTIMATED COST****Salary Cost:** \$84,306.00**Benefits, etc.:** \$42,154.00**Estimated Cost:** **\$126,270.00****CURRENT O&M COST INFORMATION**

:

:

:

**Description of current circumstances that drive this request:**

There is currently one (1) Hydro Electrician that is within 4 years of retirement. This Electrician has 20 plus years of experience in the position.

**Description of how this request would change current circumstances:**

The Authority has experienced difficulty recruiting for journeyman level Electricians due to the complexity of the work associated with the position. However, we have had success with hiring entry level employees and providing the apprentice training program to develop well qualified Electricians specific to our facilities and needs. Hiring an Apprentice Electrician in FY 2027 will allow that Apprentice sufficient time to complete the apprenticeship program (four years) and gain the valuable knowledge while being mentored by our most senior Electrician in time for the impending retirement. This Apprenticeship position is part of our succession plan and will allow for a smooth transition in the years to come.

## **2.c Salary and Wage Adjustment Policy**

### **Salary and Wage Adjustment Policy (From SLDMWA Employee Handbook – Updated 5/5/2025)**

“Each year salary adjustment recommendations are presented to the Finance and Administration Committee for approval. Final approval is required by the Board of Directors.

The salary structure is a step program. Maximum salaries are based on “average mean maximum” salaries from salary survey results. New employee salaries are set at Step I (introductory). After successful completion of the introductory period, the new employee salary graduates to Step II. Each two years thereafter, with performance that meets expectations in all areas of performance, employees have the opportunity to advance step(s). If performance is considered below expectation in any area of performance, advancement to the next step may not occur. Any employee on performance improvement plan (PIP) will be ineligible for step increases and/or promotion.

Salary adjustment recommendations to the salary grades are at the discretion of the Executive Director, with input from the Chief Operating Officer. Factors considered in such adjustments will include but are not limited to:

- Consumer Price Index (CPI) for Pacific Cities (West – Size Class B/C [population 2,500,000 and under]) adjustments, consistent with action by the Board of Directors in budget adoption;
- Salary surveys conducted on an as needed basis, to be determined by the Executive Director; and/or
- The economic condition of the Authority and/or its members.

Any approved annual salary adjustments are effective on the first pay period of the new fiscal year. There are no automatic pay increases.”

**SPECIAL TOOL & EQUIPMENT  
PURCHASE JUSTIFICATION FORM  
FY2027**

**REQUEST DATE:** 10/27/2025

**EXPENSE CODE:** 5301

**DEPARTMENT:** 43/45

**Type of Purchase**

|          |                                    |
|----------|------------------------------------|
| <b>X</b> | New Equipment/Furniture > \$10,000 |
|          | Replacement Equipment/Furniture    |
|          | Other:                             |

**EQUIPMENT DESCRIPTION:**

CO2 PARTS REPLACEMENT for JPP and OPP

**GENERAL SPECIFICATIONS:**

**(See attached information)**

Electric actuators, actuator levels, arming tools, resistors, reset tools, and CO2 hoses.

| <b><u>ESTIMATED COST (incl taxes, freight)</u></b> |          | <b><u>Current O&amp;M Cost Information</u></b> | <b><u>Cost</u></b> |
|----------------------------------------------------|----------|------------------------------------------------|--------------------|
| <b>Purchase Cost:</b>                              |          | <b>Current cost of annual repairs:</b>         |                    |
| <b>Inflation Adjustment (3%/YR)</b>                | \$58,000 | <b>Annual lease/rental cost:</b>               |                    |
| <b>Estimated Cost:</b>                             |          | <b>Other O&amp;M Cost:</b>                     |                    |
| <b>Rounded up to 100's</b>                         |          | <b>ANNUAL O&amp;M COST:</b>                    |                    |
| <b>Total Estimated Cost:</b>                       |          | (\$29K for Dept 43 and \$29K for Dept 45)      |                    |
| <b><u>\$58,000</u></b>                             |          |                                                |                    |

|                                                                                                                                                                                                       |  |                       |  |                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------|--|-------------------|
| <b><u>CURRENT/PROJECTED COST W/O EQUIPMENT:</u></b>                                                                                                                                                   |  | <b><u>PAYBACK</u></b> |  | <b><u>YRS</u></b> |
| <i>(Payback is determined by dividing Total Estimated Cost by Annual O&amp;M Cost)</i>                                                                                                                |  |                       |  |                   |
| <b><u>Description of current circumstances that drive this request:</u></b> <i>(include age and condition of existing equipment)</i>                                                                  |  |                       |  |                   |
| Current CO2 System firing mechanisms are obsolete. These are difficult to procure, expensive and has delays to maintain after a CO2 dispersal event. Also, the CO2 hoses are overdue for replacement. |  |                       |  |                   |
| <b><u>Other options considered during evaluation:</u></b>                                                                                                                                             |  |                       |  |                   |
| Stocking spares of the actuators was considered, but are expensive since they are not resettable.                                                                                                     |  |                       |  |                   |
| <b><u>Conclusion/Recommendation:</u></b>                                                                                                                                                              |  |                       |  |                   |
| The replacement firing mechanism are resettable. This will reduce the delays in returning, at minimum, (3) pumps to available status.                                                                 |  |                       |  |                   |

**SPECIAL TOOL & EQUIPMENT  
PURCHASE JUSTIFICATION FORM  
FY2027**

**REQUEST DATE:** 10/27/2025

**EXPENSE CODE:** 5521

**DEPARTMENT:** 46

**Type of Purchase**

|          |                                    |
|----------|------------------------------------|
| <b>X</b> | New Equipment/Furniture > \$10,000 |
|          | Replacement Equipment/Furniture    |
|          | Other:                             |

**EQUIPMENT DESCRIPTION:**

72" HF Brushcat Rotary Mower Attachment

**GENERAL SPECIFICATIONS:**

Manufacturer: Bobcat

**(See attached information)**

| <b><u>ESTIMATED COST (incl taxes, freight)</u></b> |          | <b><u>Current O&amp;M Cost Information</u></b> |  | <b><u>Cost</u></b> |
|----------------------------------------------------|----------|------------------------------------------------|--|--------------------|
| <b>Purchase Cost:</b>                              |          | <b>Current cost of annual repairs:</b>         |  |                    |
| <b>Inflation Adjustment (3%/YR)</b>                | \$15,000 | <b>Annual lease/rental cost:</b>               |  |                    |
| <b>Estimated Cost:</b>                             |          | <b>Other O&amp;M Cost:</b>                     |  |                    |
|                                                    |          | <b>ANNUAL O&amp;M COST:</b>                    |  |                    |
| <i>Rounded up to 100's</i>                         |          |                                                |  |                    |
| <b>Total Estimated Cost:</b>                       | \$15,000 |                                                |  |                    |

| <b><u>CURRENT/PROJECTED COST W/O EQUIPMENT:</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b><u>PAYBACK</u></b> | <b><u>YRS</u></b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------|
| <i>(Payback is determined by dividing Total Estimated Cost by Annual O&amp;M Cost)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                   |
| <b><u>Description of current circumstances that drive this request:</u></b> <i>(include age and condition of existing equipment)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                       |                   |
| <p>The WA has been mowing along the right of way of our facilities for mechanical weed control the last 3 years. Mowing has significantly reduced bank erosion during the rainy season. The Bobcat attachment will allow us to continue mowing these areas and allow the roots to stay in place hopefully holding the banks in better condition, preventing repair work.</p> <p>The WA rented this attachment to test it in the tight areas where the pull behind mower was too big and it worked perfectly. Two problems with renting were the waiting list we were put on to get the attachment and the cost. <u>This purchase would pay for itself in two years.</u></p> <p>The mower will be attached to the Bobcat for mechanical weed control in areas where the disk and pull behind mower are too big to get into the area like the Tracy admin compound and along the DMC where housing developers have built large retaining walls next to the ROW.</p> |                       |                   |
| <b><u>Other options considered during evaluation:</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                       |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                       |                   |
| <b><u>Conclusion/Recommendation:</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                       |                   |
| Based on the performance of the rental unit and the high rental cost along with the wait-list delays, staff recommends this purchase.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                   |

**SPECIAL TOOL & EQUIPMENT  
PURCHASE JUSTIFICATION FORM  
FY2027**

**REQUEST DATE:** 10/27/2025

**EXPENSE CODE:** 5521

**DEPARTMENT:** 46

**Type of Purchase**

|          |                                    |
|----------|------------------------------------|
| <b>X</b> | New Equipment/Furniture > \$10,000 |
|          | Replacement Equipment/Furniture    |
|          | Other:                             |

**EQUIPMENT DESCRIPTION:**

14' Dump Trailer

**GENERAL SPECIFICATIONS:**

Tilt bed

**(See attached information)**

| <b><u>ESTIMATED COST (incl taxes, freight)</u></b> |          | <b><u>Current O&amp;M Cost Information</u></b> |  | <b><u>Cost</u></b> |
|----------------------------------------------------|----------|------------------------------------------------|--|--------------------|
| <b>Purchase Cost:</b>                              |          | <b>Current cost of annual repairs:</b>         |  |                    |
| <b>Inflation Adjustment (3%/YR)</b>                | \$20,000 | <b>Annual lease/rental cost:</b>               |  |                    |
| <b>Estimated Cost:</b>                             |          | <b>Other O&amp;M Cost:</b>                     |  |                    |
|                                                    |          | <b>ANNUAL O&amp;M COST:</b>                    |  |                    |
| <i>Rounded up to 100's</i>                         |          |                                                |  |                    |
| <b>Total Estimated Cost:</b>                       | \$20,000 |                                                |  |                    |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                       |  |                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------|--|-------------------|
| <b><u>CURRENT/PROJECTED COST W/O EQUIPMENT:</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | <b><u>PAYBACK</u></b> |  | <b><u>YRS</u></b> |
| <i>(Payback is determined by dividing Total Estimated Cost by Annual O&amp;M Cost)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                       |  |                   |
| <b><u>Description of current circumstances that drive this request:</u></b> <i>(include age and condition of existing equipment)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                       |  |                   |
| <p>The need to have a dump trailer has become apparent due to the large trash piles along the DMC. The dump trailer will help from having to make multiple loads to the landfill and safer for the crew when unloading large agricultural tires often found on the DMC. The dump trailer would also elevate the need to pull our dump truck off current projects.</p> <p>Dump trailer is used for hauling material &amp; picking up trash along the DMC.</p> <ul style="list-style-type: none"> <li>➤ Trash collection</li> <li>➤ Erosion repair</li> <li>➤ Road repair</li> <li>➤ Moving materials</li> <li>➤ Emergency uses to support flooding damage or other natural/man-made problems</li> </ul> |  |                       |  |                   |
| <b><u>Other options considered during evaluation:</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |                       |  |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                       |  |                   |
| <b><u>Conclusion/Recommendation:</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |                       |  |                   |
| Based on the frequency and amount of debris dumped on the DMC & San Luis Drain right of way, staff recommends this purchase.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                       |  |                   |

**SPECIAL TOOL & EQUIPMENT  
PURCHASE JUSTIFICATION FORM  
FY2027**

**REQUEST DATE:** 10/27/2025

**EXPENSE CODE:** 5521

**DEPARTMENT:** 42

**Type of Purchase**

|                                     |                                    |
|-------------------------------------|------------------------------------|
| <input type="checkbox"/>            | New Equipment/Furniture > \$10,000 |
| <input checked="" type="checkbox"/> | Replacement Equipment/Furniture    |
| <input type="checkbox"/>            | Other:                             |

**EQUIPMENT DESCRIPTION:**

Xylem River Surveyor M9

**GENERAL SPECIFICATIONS:**

**(See attached information)**

| <b><u>ESTIMATED COST (incl taxes, freight)</u></b> |                        | <b><u>Current O&amp;M Cost Information</u></b> | <b><u>Cost</u></b> |
|----------------------------------------------------|------------------------|------------------------------------------------|--------------------|
| <b>Purchase Cost:</b>                              | \$72,582               | <b>Current cost of annual repairs:</b>         |                    |
| <b>Inflation Adjustment (3%/YR)</b>                | \$2,177                | <b>Annual lease/rental cost:</b>               |                    |
| <b>Estimated Cost:</b>                             | <b>\$74,759</b>        | <b>Other O&amp;M Cost:</b>                     |                    |
|                                                    |                        | <b>ANNUAL O&amp;M COST:</b>                    |                    |
| <b>Rounded up to 100's</b>                         | \$74,800               |                                                |                    |
| <b>Total Estimated Cost:</b>                       | <b><u>\$75,000</u></b> |                                                |                    |

| <b><u>CURRENT/PROJECTED COST W/O EQUIPMENT:</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b><u>PAYBACK</u></b> | <b><u>YRS</u></b> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------|
| <i>(Payback is determined by dividing Total Estimated Cost by Annual O&amp;M Cost)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                       |                   |
| <b><u>Description of current circumstances that drive this request:</u></b> <i>(include age and condition of existing equipment)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                       |                   |
| <p>Our existing S5 River Surveyor is no longer supported by the manufacture and will no longer function properly to conduct accurate flow tests. This unit is approximately 15 years old and has exceeded its lifetime.</p> <p>Other benefits to consider with replacement</p> <ul style="list-style-type: none"> <li>• Multiple applications for San Joaquin River flow measurements including restoration and flood flow measurements (special importance due to possible gage abandonment by USBR)</li> <li>• DMC subsidence mitigation flow measurements for confirmation of maximum flow in multiple areas</li> <li>• Additional flexibility for simultaneous flow measurements with USGS at DMC Headworks</li> <li>• Additional flexibility for flow measurements required to monitor conditions related to the NVRRWP</li> <li>• Additional flexibility for VWW flow measurements (very important during the fall months as demands ramp up)</li> <li>• Additional flexibility for recharge facility channel flow measurements (MP 51.65 Left currently active and LBC recently active)</li> </ul> |                       |                   |
| <b><u>Other options considered during evaluation:</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                       |                   |
| Having our two Hydro Technicians share one unit which will impact the numbers of test that we can perform                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                       |                   |
| <b><u>Conclusion/Recommendation:</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                       |                   |
| Based on the increase in demand for open channel flow measurement throughout the facilities we are responsible for, as well as, use at locations where multiple agencies request assistance with flow measurements, staff recommends making this purchase.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                   |

**SPECIAL TOOL & EQUIPMENT  
PURCHASE JUSTIFICATION FORM  
FY2027**

**REQUEST DATE:** 10/27/2025

**EXPENSE CODE:** 5521

**DEPARTMENT:** 43

**Type of Purchase**

|          |                                    |
|----------|------------------------------------|
| <b>X</b> | New Equipment/Furniture > \$10,000 |
|          | Replacement Equipment/Furniture    |
|          | Other:                             |

**EQUIPMENT DESCRIPTION:**

Borescope. FLIR VS80

**GENERAL SPECIFICATIONS:**

**(See attached information)**

Videoscope Kit with 4-Way Articulating 3.9mm x 2m long camera probe, Dual HD Camera Probe

| <b><u>ESTIMATED COST (incl taxes, freight)</u></b> |                        | <b><u>Current O&amp;M Cost Information</u></b> | <b><u>Cost</u></b> |
|----------------------------------------------------|------------------------|------------------------------------------------|--------------------|
| <b>Purchase Cost:</b>                              | \$9,404.70             | <b>Current cost of annual repairs:</b>         |                    |
| <b>Inflation Adjustment (3%/YR)</b>                | \$282.42               | <b>Annual lease/rental cost:</b>               |                    |
| <b>Estimated Cost:</b>                             | <b>\$9,686.85</b>      | <b>Other O&amp;M Cost:</b>                     |                    |
|                                                    |                        | <b>ANNUAL O&amp;M COST:</b>                    |                    |
| <b>Rounded up to 100's</b>                         | \$9,700                |                                                |                    |
| <b>Total Estimated Cost:</b>                       | <b><u>\$10,000</u></b> |                                                |                    |

|                                                                                                                                                                                                    |  |                       |  |                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------|--|-------------------|
| <b><u>CURRENT/PROJECTED COST W/O EQUIPMENT:</u></b>                                                                                                                                                |  | <b><u>PAYBACK</u></b> |  | <b><u>YRS</u></b> |
| <i>(Payback is determined by dividing Total Estimated Cost by Annual O&amp;M Cost)</i>                                                                                                             |  |                       |  |                   |
| <b><u>Description of current circumstances that drive this request:</u></b> <i>(include age and condition of existing equipment)</i>                                                               |  |                       |  |                   |
| Being able to conduct thorough visual inspections of motor equipment such as windings, rotor poles, exciters, and other limited access areas without having to disassemble the equipment.          |  |                       |  |                   |
| <b><u>Other options considered during evaluation:</u></b>                                                                                                                                          |  |                       |  |                   |
|                                                                                                                                                                                                    |  |                       |  |                   |
| <b><u>Conclusion/Recommendation:</u></b>                                                                                                                                                           |  |                       |  |                   |
| Purchasing this item would enable in-depth visual examinations of equipment without having to take extra time for disassembly and reassembly, helping to increase efficiency and reduce down time. |  |                       |  |                   |

**SPECIAL TOOL & EQUIPMENT  
PURCHASE JUSTIFICATION FORM  
FY2027**

**REQUEST DATE:** 10/27/2025

**EXPENSE CODE:** 5301

**DEPARTMENT:** 45

**Type of Purchase**

|          |                                    |
|----------|------------------------------------|
| <b>X</b> | New Equipment/Furniture > \$10,000 |
|          | Replacement Equipment/Furniture    |
|          | Other:                             |

**EQUIPMENT DESCRIPTION:**

Vibration Monitor Replacement Phase 2 of 6

**GENERAL SPECIFICATIONS:**

Vibration monitor, and accelerometers

**(See attached information)**

| <b><u>ESTIMATED COST (incl taxes, freight)</u></b> |                        | <b><u>Current O&amp;M Cost Information</u></b> | <b><u>Cost</u></b> |
|----------------------------------------------------|------------------------|------------------------------------------------|--------------------|
| <b>Purchase Cost:</b>                              | \$18,000               | <b>Current cost of annual repairs:</b>         |                    |
| <b>Inflation Adjustment (3%/YR)</b>                | \$540.00               | <b>Annual lease/rental cost:</b>               |                    |
| <b>Estimated Cost:</b>                             |                        | <b>Other O&amp;M Cost:</b>                     |                    |
|                                                    |                        | <b>ANNUAL O&amp;M COST:</b>                    |                    |
| <b>Rounded up to 100's</b>                         | \$18,600               |                                                |                    |
| <b>Total Estimated Cost:</b>                       | <b><u>\$20,000</u></b> |                                                |                    |

|                                                                                                                                                                                                                                                           |  |                       |  |                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------|--|-------------------|
| <b><u>CURRENT/PROJECTED COST W/O EQUIPMENT:</u></b>                                                                                                                                                                                                       |  | <b><u>PAYBACK</u></b> |  | <b><u>YRS</u></b> |
| <i>(Payback is determined by dividing Total Estimated Cost by Annual O&amp;M Cost)</i>                                                                                                                                                                    |  |                       |  |                   |
| <b><u>Description of current circumstances that drive this request:</u></b> <i>(include age and condition of existing equipment)</i>                                                                                                                      |  |                       |  |                   |
| Existing vibration monitor is obsolete and 1 vibration monitor has failed with no direct replacement.                                                                                                                                                     |  |                       |  |                   |
| <b><u>Other options considered during evaluation:</u></b>                                                                                                                                                                                                 |  |                       |  |                   |
| No spare sensor or vibration monitor found to match existing vibration monitor system. The manufacturer is no longer in business.                                                                                                                         |  |                       |  |                   |
| <b><u>Conclusion/Recommendation:</u></b>                                                                                                                                                                                                                  |  |                       |  |                   |
| New vibration monitors are to be installed per current code. This cost estimate is to finish the second pump unit vibration monitor only. Procurement and installations to be performed annually until all six units vibration monitors are commissioned. |  |                       |  |                   |

**SPECIAL TOOL & EQUIPMENT  
PURCHASE JUSTIFICATION FORM  
FY2027**

**REQUEST DATE:** 10/27/2025

**EXPENSE CODE:** 5521

**DEPARTMENT:** 43

**Type of Purchase**

|          |                                    |
|----------|------------------------------------|
| <b>X</b> | New Equipment/Furniture > \$10,000 |
|          | Replacement Equipment/Furniture    |
|          | Other:                             |

**EQUIPMENT DESCRIPTION:**

**GENERAL SPECIFICATIONS:**  
**(See attached information)**

Megger DLRO-200 A Micro-Ohmmeter

- Style (Micro-Ohmmeter): Portable
- Maximum Test Current: 200 A
- Variable Test Current: Yes
- Min Resistance : 0 Ohms (0 m Ohms)
- Max Resistance (ohm): 999.9 M Ohms (999900000 Ohms)
- Alarm: No

| <b><u>ESTIMATED COST (incl taxes, freight)</u></b> |                   | <b><u>Current O&amp;M Cost Information</u></b> | <b><u>Cost</u></b> |
|----------------------------------------------------|-------------------|------------------------------------------------|--------------------|
| <b>Purchase Cost:</b>                              | \$9,260.00        | <b>Current cost of annual repairs:</b>         |                    |
| <b>Inflation Adjustment (3%/YR)</b>                | \$277.80          | <b>Annual lease/rental cost:</b>               |                    |
| <b>Estimated Cost:</b>                             | <b>9,537.80</b>   | <b>Other O&amp;M Cost:</b>                     |                    |
|                                                    |                   | <b>ANNUAL O&amp;M COST:</b>                    |                    |
| <b>Rounded up to 100's</b>                         | \$9,600.00        |                                                |                    |
| <b>Total Estimated Cost:</b>                       | <b>\$9,800.00</b> |                                                |                    |

|                                                                                                                                         |  |                       |  |                   |
|-----------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------|--|-------------------|
| <b><u>CURRENT/PROJECTED COST W/O EQUIPMENT:</u></b>                                                                                     |  | <b><u>PAYBACK</u></b> |  | <b><u>YRS</u></b> |
| <i>(Payback is determined by dividing Total Estimated Cost by Annual O&amp;M Cost)</i>                                                  |  |                       |  |                   |
| <b><u>Description of current circumstances that drive this request:</u></b> <i>(include age and condition of existing equipment)</i>    |  |                       |  |                   |
| A 200-amp DLRO is required to meet the identified testing methods in the Facilities Instructions Standards and Techniques Manual (FIST) |  |                       |  |                   |
| <b><u>Other options considered during evaluation:</u></b>                                                                               |  |                       |  |                   |
| A 10-amp unit is currently being used and does not meet or satisfy the USBR standards                                                   |  |                       |  |                   |
| <b><u>Conclusion/Recommendation:</u></b>                                                                                                |  |                       |  |                   |
| A 200-amp DLRO is needed to test all equipment at each of the SLDMWA                                                                    |  |                       |  |                   |

**SPECIAL TOOL & EQUIPMENT  
PURCHASE JUSTIFICATION FORM  
FY2027**

**REQUEST DATE:** 10/27/2025

**EXPENSE CODE:** 5301

**DEPARTMENT:** 43

**Type of Purchase**

|          |                                    |
|----------|------------------------------------|
| <b>X</b> | New Equipment/Furniture > \$10,000 |
|          | Replacement Equipment/Furniture    |
|          | Other:                             |

**EQUIPMENT DESCRIPTION:**

Jones Pumping Plant Thrust Bearing RTD's Replacement

**GENERAL SPECIFICATIONS:**

**(See attached information)**

| <b><u>ESTIMATED COST (incl taxes, freight)</u></b> |                 | <b><u>Current O&amp;M Cost Information</u></b> | <b><u>Cost</u></b> |
|----------------------------------------------------|-----------------|------------------------------------------------|--------------------|
| <b>Purchase Cost:</b>                              | \$25,000        | <b>Current cost of annual repairs:</b>         |                    |
| <b>Inflation Adjustment (3%/YR)</b>                | \$750.00        | <b>Annual lease/rental cost:</b>               |                    |
| <b>Estimated Cost:</b>                             | <b>\$25,750</b> | <b>Other O&amp;M Cost:</b>                     |                    |
|                                                    |                 | <b>ANNUAL O&amp;M COST:</b>                    |                    |
| <b>Rounded up to 100's</b>                         | \$26,000        |                                                |                    |
| <b>Total Estimated Cost:</b>                       | <b>\$28,000</b> |                                                |                    |

|                                                                                                                                                                                                                                                                                                                                                                                                               |                       |                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------|
| <b><u>CURRENT/PROJECTED COST W/O EQUIPMENT:</u></b>                                                                                                                                                                                                                                                                                                                                                           | <b><u>PAYBACK</u></b> | <b><u>YRS</u></b> |
| <i>(Payback is determined by dividing Total Estimated Cost by Annual O&amp;M Cost)</i>                                                                                                                                                                                                                                                                                                                        |                       |                   |
| <b><u>Description of current circumstances that drive this request:</u></b> <i>(include age and condition of existing equipment)</i>                                                                                                                                                                                                                                                                          |                       |                   |
| The existing RTD's for the thrust bearings were installed during the rewinds. The brand that was used is experiencing leaking around the tub penetration due to poor design. We purchased one set of Minco RTD's which were installed on JPP U-2 in February of 2025. This purchase is for a better designed RTD that should not leak. The plan is to purchase RTD's for all six units at Jones Pumping Plant |                       |                   |
| <b><u>Other options considered during evaluation:</u></b>                                                                                                                                                                                                                                                                                                                                                     |                       |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                               |                       |                   |
| <b><u>Conclusion/Recommendation:</u></b>                                                                                                                                                                                                                                                                                                                                                                      |                       |                   |
| Replace with new Minco RTD's that should eliminate leakage and failures                                                                                                                                                                                                                                                                                                                                       |                       |                   |

**SPECIAL TOOL & EQUIPMENT  
PURCHASE JUSTIFICATION FORM  
FY2027**

**REQUEST DATE:** 10/27/2025

**EXPENSE CODE:** 5311

**DEPARTMENT:** 43

**Type of Purchase**

|                                     |                                    |
|-------------------------------------|------------------------------------|
| <input type="checkbox"/>            | New Equipment/Furniture > \$10,000 |
| <input checked="" type="checkbox"/> | Replacement Equipment/Furniture    |
| <input type="checkbox"/>            | Other:                             |

**EQUIPMENT DESCRIPTION:**

UPS Service Life Extension for Jones Pumping Plant

**GENERAL SPECIFICATIONS:**  
**(See attached information)**

Eaton Service Life Extension for 9390 UPS upgrade and update comms

| <b><u>ESTIMATED COST (incl taxes, freight)</u></b> |                 | <b><u>Current O&amp;M Cost Information</u></b> | <b><u>Cost</u></b> |
|----------------------------------------------------|-----------------|------------------------------------------------|--------------------|
| <b>Purchase Cost:</b>                              | \$42,000        | <b>Current cost of annual repairs:</b>         |                    |
| <b>Inflation Adjustment (3%/YR)</b>                | \$1,260         | <b>Annual lease/rental cost:</b>               |                    |
| <b>Estimated Cost:</b>                             | <b>\$43,260</b> | <b>Other O&amp;M Cost:</b>                     |                    |
|                                                    |                 | <b>ANNUAL O&amp;M COST:</b>                    |                    |
| <b>Rounded up to 100's</b>                         | \$43,300        |                                                |                    |
| <b>Total Estimated Cost:</b>                       | <b>\$45,000</b> |                                                |                    |

|                                                                                                                                                                                                                                                                    |  |                       |  |                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------|--|-------------------|
| <b><u>CURRENT/PROJECTED COST W/O EQUIPMENT:</u></b>                                                                                                                                                                                                                |  | <b><u>PAYBACK</u></b> |  | <b><u>YRS</u></b> |
| <i>(Payback is determined by dividing Total Estimated Cost by Annual O&amp;M Cost)</i>                                                                                                                                                                             |  |                       |  |                   |
| <b><u>Description of current circumstances that drive this request:</u></b> <i>(include age and condition of existing equipment)</i>                                                                                                                               |  |                       |  |                   |
| The Eaton 9390 UPS System in use has reached its service life end. This will extend the service life dramatically, (10-to-15 years) and delay the need to replace the unit.                                                                                        |  |                       |  |                   |
| <b><u>Other options considered during evaluation:</u></b>                                                                                                                                                                                                          |  |                       |  |                   |
| Replacing the unit would have a significant financial impact around \$130,000.00 as well as cause considerable down time to all SLD MWA facilities. The service life of a new UPS system would have the same 10-to-15-year service life but at a much higher cost. |  |                       |  |                   |
| <b><u>Conclusion/Recommendation:</u></b>                                                                                                                                                                                                                           |  |                       |  |                   |
| This service will be a cost and time effective alternative to a unit replacement                                                                                                                                                                                   |  |                       |  |                   |

END OF ATTACHMENT 2



## **Attachment 3**

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- a. Extraordinary O&M and Capital Improvement Projects  
Funding Summary FY2027**
- b. Extraordinary O&M and Capital Improvement Projects  
Ten-Year Plan FY2027-FY2036**
- c. Proposed FY2027 Extraordinary O&M and Capital  
Improvement Program Project Information**



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# EXTRAORDINARY OM&R, RESERVE AND CAPITAL IMPROVEMENT PROGRAM

Fiscal Year 2027

## SAN LUIS & DELTA-MENDOTA WATER AUTHORITY





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# **Extraordinary O&M and Capital Improvement Projects Funding Summary FY2027**



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**San Luis & Delta-Mendota Water Authority**  
**Extraordinary O&M and Capital Improvement Projects**  
**FY 2027 Projects Funding Summary**

**Project Type: Extraordinary O&M (Fund 26)**

| Project Number                                         | Period | Phase | Project Title                                                | Project Region | Priority | Labor            | Materials | Contracts          | Project Totals     | Project Contingency | Grand Total        |
|--------------------------------------------------------|--------|-------|--------------------------------------------------------------|----------------|----------|------------------|-----------|--------------------|--------------------|---------------------|--------------------|
| 2027-E-309                                             | 2027   | 001   | DCI - Facility Rating Review                                 | R8             | A-3-b    | \$31,619         | -         | \$57,400           | \$89,019           | \$17,803.82         | \$106,823          |
| 2027-E-310                                             | 2027   | 001   | DCI - Protective Relays Review                               | R7             | A-3-b    | \$31,619         | -         | \$65,400           | \$97,019           | \$19,403.82         | \$116,423          |
| 2027-E-328                                             | 2027   | 001   | JPP - Station Service Backup Battery System Replacement      | R16            | B-2-c    | \$49,213         | -         | \$281,030          | \$330,243          | \$66,048.64         | \$396,292          |
| 2026-E-075                                             | 2027   | 002   | OPP Main Transformer Rehabilitation - Annual CM & PM Support | G3             | B-3-b    | \$86,531         | -         | \$861,400          | \$947,931          | \$189,586.17        | \$1,137,517        |
| 2025-E-250                                             | 2027   | 001   | JPP Switchgear Paralleling                                   | R17            | B-3-c    | \$97,128         | -         | \$526,330          | \$623,458          | \$124,691.54        | \$748,149          |
| 2025-M-241                                             | 2027   | 001   | OPP Shaft Sleeve Design & Manufacturing (two complete sets)  | F3             | B-4-b    | \$64,157         | -         | \$185,530          | \$249,687          | \$49,937.40         | \$299,624          |
| 2026-M-246                                             | 2027   | 001   | JPP - HVAC System Rehabilitation/Replacement - Design        | R18            | B-4-b    | \$59,199         | -         | \$362,160          | \$421,359          | \$84,271.78         | \$505,631          |
| <b>Extraordinary O&amp;M (Fund 26) Project Totals:</b> |        |       |                                                              |                |          | <b>\$419,466</b> | <b>-</b>  | <b>\$2,339,250</b> | <b>\$2,758,716</b> | <b>\$551,743.16</b> | <b>\$3,310,459</b> |

**Project Type: Extraordinary O&M Reserve (Fund 26)**

| Project Number                                                 | Period | Phase | Project Title                                                      | Project Region | Priority | Labor            | Materials        | Contracts        | Project Totals     | Project Contingency | Grand Total        |
|----------------------------------------------------------------|--------|-------|--------------------------------------------------------------------|----------------|----------|------------------|------------------|------------------|--------------------|---------------------|--------------------|
| 2026-S-078                                                     | 2027   | 002   | FY27 - SCADA Replacement & Modernization Program                   | D4             | B-4-c    | \$92,138         | \$135,245        | -                | \$227,383          | \$45,476.63         | \$272,860          |
| 2026-V-079                                                     | 2027   | 002   | FY27 - Heavy Equipment Replacement Program                         | D2             | B-5-b    | \$1,525          | -                | \$75,000         | \$76,525           | \$15,304.91         | \$91,829           |
| 2026-V-080                                                     | 2027   | 002   | FY27 - Vehicle Replacement Program                                 | D1             | B-6-c    | \$8,183          | -                | \$338,000        | \$346,183          | \$69,236.65         | \$415,420          |
| 2026-C-081                                                     | 2027   | 002   | FY27 - Facility Infrastructure Replacement/Rehabilitation Program  | D3             | B-7-c    | \$12,367         | \$21,000         | \$178,000        | \$211,367          | \$42,273.43         | \$253,641          |
| 2026-E-083                                                     | 2027   | 002   | FY27 - Replace Computer/Network Communication Equip (Reserve Fund) | D0             | C-6-b    | \$115,142        | \$170,075        | -                | \$285,217          | \$57,043.44         | \$342,261          |
| <b>Extraordinary O&amp;M Reserve (Fund 26) Project Totals:</b> |        |       |                                                                    |                |          | <b>\$229,355</b> | <b>\$326,320</b> | <b>\$591,000</b> | <b>\$1,146,675</b> | <b>\$229,335.06</b> | <b>\$1,376,010</b> |

|                                    |           |                |           |                |           |                  |           |                  |           |                   |           |                  |
|------------------------------------|-----------|----------------|-----------|----------------|-----------|------------------|-----------|------------------|-----------|-------------------|-----------|------------------|
| <b>Fund 26 Fiscal Year Totals:</b> | <b>\$</b> | <b>648,821</b> | <b>\$</b> | <b>326,320</b> | <b>\$</b> | <b>2,930,250</b> | <b>\$</b> | <b>3,905,391</b> | <b>\$</b> | <b>781,078.22</b> | <b>\$</b> | <b>4,686,469</b> |
|------------------------------------|-----------|----------------|-----------|----------------|-----------|------------------|-----------|------------------|-----------|-------------------|-----------|------------------|

# EO&M/CIP FUNDING SUMMARY FY2027

## Project Type: Capital Improvement - Special Funded (Fund 25)

| Project Number                                                 | Period | Phase | Project Title                                                           | Project Region | Priority | Labor       | Materials | Contracts    | Project Totals | Project Contingency | Grand Total  |
|----------------------------------------------------------------|--------|-------|-------------------------------------------------------------------------|----------------|----------|-------------|-----------|--------------|----------------|---------------------|--------------|
| 2026-E-084                                                     | 2027   | 004   | JPP - Excitation System & Control Panel Refurbishment Project - Phase 4 | F9             | B-2-c    | \$155,105   | -         | \$12,084,976 | \$12,240,081   | \$2,448,016.11      | \$14,688,097 |
| 2025-M-298                                                     | 2027   | 001   | ONP - Pump Assembly and Penstock Rehabilitation (1st Unit)              | J3             | B-3-b    | \$390,557   | -         | \$4,522,000  | \$4,912,557    | \$982,511.33        | \$5,895,068  |
| 2026-E-299                                                     | 2027   | 001   | ONP - Main Transformer Replacement Design                               | R0             | B-3-b    | \$41,388    | -         | \$2,724,000  | \$2,765,388    | -                   | \$2,765,388  |
| 2026-M-086                                                     | 2027   | 002   | ONP - Pump Bowl & Woodward Governor Replacement                         | J2             | B-3-b    | \$134,361   | -         | \$8,203,063  | \$8,337,424    | -                   | \$8,337,424  |
| 2026-C-087                                                     | 2027   | 003   | DMC - Subsidence Correction Project                                     | I3             | B-3-c    | \$332,417   | -         | \$33,291,344 | \$33,623,761   | \$6,724,752.13      | \$40,348,513 |
| Capital Improvement - Special Funded (Fund 25) Project Totals: |        |       |                                                                         |                |          | \$1,053,827 | -         | \$60,825,383 | \$61,879,210   | \$10,155,279.56     | \$72,034,490 |

|                             |  |  |  |  |  |    |           |   |    |            |    |            |    |               |    |            |
|-----------------------------|--|--|--|--|--|----|-----------|---|----|------------|----|------------|----|---------------|----|------------|
| Fund 25 Fiscal Year Totals: |  |  |  |  |  | \$ | 1,053,827 | - | \$ | 60,825,383 | \$ | 61,879,210 | \$ | 10,155,279.56 | \$ | 72,034,490 |
|-----------------------------|--|--|--|--|--|----|-----------|---|----|------------|----|------------|----|---------------|----|------------|

|                                               |  |  |  |  |  |    |           |    |         |    |            |    |            |    |               |    |            |
|-----------------------------------------------|--|--|--|--|--|----|-----------|----|---------|----|------------|----|------------|----|---------------|----|------------|
| Fiscal Year Grand Totals(Funds 25 & 26 & 70): |  |  |  |  |  | \$ | 1,702,649 | \$ | 326,320 | \$ | 63,755,633 | \$ | 65,784,601 | \$ | 10,936,357.78 | \$ | 76,720,959 |
|-----------------------------------------------|--|--|--|--|--|----|-----------|----|---------|----|------------|----|------------|----|---------------|----|------------|

## Fund 25 Budget Request, Option 1 (Subsidence \$11M )

| Project Number                                                           | Project Title                                         | Project Region | Labor      | Contracts     | Budget Request | Notes                                    |
|--------------------------------------------------------------------------|-------------------------------------------------------|----------------|------------|---------------|----------------|------------------------------------------|
| 2026-E-084                                                               | JPP - Excitation System & Control Panel Refurbishment | F9             | \$ 155,105 | \$ 553,520    | \$ 708,625     | Labor plus WA consultant and legal costs |
| 2026-M-086                                                               | ONP Pump Bowl & Woodward Governor Replacement         | J2             | \$ 134,361 | \$ 8,203,063  | \$ 8,337,424   | Labor plus FY27 Progress Payments        |
| 2026-C-087                                                               | DMC-Subsidence Correction Project                     | I3             | \$ 332,417 | \$ 11,000,000 | \$ 11,332,417  | Labor plus plus required cash flow       |
| Capital Improvement - Special Funded (Fund 25) Project Budget Ask Total: |                                                       |                |            |               | \$ 20,378,466  |                                          |

Note: Budgets included in 'Funding Summary for Capital Improvement - Special Funded' table include all expenditures expected in FY27, but is not reflective of the "Budget Ask" given the status of external funding. See Budget Request total for amount to be collected.

## Fund 25 Budget Request, Option 2 (Subsidence \$TBD )

| Project Number                                                           | Project Title                                         | Project Region | Labor      | Contracts    | Budget Request | Notes                                    |
|--------------------------------------------------------------------------|-------------------------------------------------------|----------------|------------|--------------|----------------|------------------------------------------|
| 2026-E-084                                                               | JPP - Excitation System & Control Panel Refurbishment | F9             | \$ 155,105 | \$ 553,520   | \$ 708,625     | Labor plus WA consultant and legal costs |
| 2026-M-086                                                               | ONP Pump Bowl & Woodward Governor Replacement         | J2             | \$ 134,361 | \$ 8,203,063 | \$ 8,337,424   | Labor plus FY27 Progress Payments        |
| 2026-C-087                                                               | DMC-Subsidence Correction Project                     | I3             | \$ 332,417 | TBD          | \$ 332,417     | Labor plus plus required cash flow       |
| Capital Improvement - Special Funded (Fund 25) Project Budget Ask Total: |                                                       |                |            |              | \$ 9,378,466   |                                          |

Note: Budgets included in 'Funding Summary for Capital Improvement - Special Funded' table include all expenditures expected in FY27, but is not reflective of the "Budget Ask" given the status of external funding. See Budget Request total for amount to be collected.

**Extraordinary O&M and Capital  
Improvement Projects  
Ten-Year Plan  
FY2027 - FY2036**



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## San Luis & Delta-Mendota Water Authority

### EO&M, Grant, Reserves & Capital Improvement Projects Ten-Year Plan

| Project Number                        | Project Name                                             | AIA                                 | Facility | Priority | Current Year<br>FY 2027                   | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 | Ten-Year Plan Total |
|---------------------------------------|----------------------------------------------------------|-------------------------------------|----------|----------|-------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------------------|
| <b>EXTRAORDINARY O&amp;M PROJECTS</b> |                                                          |                                     |          |          | <b>Estimated Project Cost (x \$1,000)</b> |         |         |         |         |         |         |         |         |         |                     |
| 2027-E-309                            | DCI - Facility Rating Review                             | <input type="checkbox"/>            | DCI      | A-3-b    | 106.8                                     | -       | -       | -       | -       | 124.0   | -       | -       | -       | -       | \$ 230.8            |
| 2027-E-310                            | DCI - Protective Relays Review                           | <input type="checkbox"/>            | DCI      | A-3-b    | 116.4                                     | -       | -       | -       | -       | 135.0   | -       | -       | -       | -       | \$ 251.4            |
| 2027-E-328                            | JPP - Station Service Backup Battery System Replacement  | <input checked="" type="checkbox"/> | JPP      | B-2-c    | 396.3                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | \$ 396.3            |
| 2026-E-075                            | OPP - Main Transformer Rehabilitation                    | <input checked="" type="checkbox"/> | ONP      | B-3-b    | 1,137.5                                   | -       | -       | -       | -       | -       | -       | -       | -       | -       | \$ 1,137.5          |
| 2025-E-250                            | Switchgear Paralleling                                   | <input checked="" type="checkbox"/> | JPP      | B-3-c    | 748.1                                     | 4,155.2 | -       | -       | -       | -       | -       | -       | -       | -       | \$ 4,903.3          |
| 2025-M-241                            | Shaft Sleeve Manufacturing                               | <input checked="" type="checkbox"/> | ONP      | B-4-b    | 299.6                                     | 746.0   | -       | -       | -       | -       | -       | -       | -       | -       | \$ 1,045.6          |
| 2026-M-246                            | HVAC System Rehabilitation/Replacement                   | <input checked="" type="checkbox"/> | JPP      | B-4-b    | 505.6                                     | -       | -       | -       | -       | -       | -       | -       | -       | -       | \$ 505.6            |
| 2027-E-312                            | Arc Flash Study - DMC Check Structures                   | <input type="checkbox"/>            | DMC      | A-1-b    | -                                         | 205.0   | -       | -       | -       | -       | 250.0   | -       | -       | -       | \$ 455.0            |
| 2027-E-313                            | JPP - Protective Relays Review                           | <input type="checkbox"/>            | JPP      | A-3-b    | -                                         | 60.0    | -       | -       | -       | -       | 73.0    | -       | -       | -       | \$ 133.0            |
| 2027-E-314                            | JPP - Facility Rating Review                             | <input type="checkbox"/>            | JPP      | A-3-b    | -                                         | 60.0    | -       | -       | -       | -       | 73.0    | -       | -       | -       | \$ 133.0            |
| 2026-E-251                            | Unit Protection Equipment & Control Panel Replacement    | <input checked="" type="checkbox"/> | ONP      | B-2-b    | -                                         | 849.4   | 875.4   | 5,916.4 | 6,093.7 | 6,276.0 | -       | -       | -       | -       | \$ 20,011.0         |
| 2025-E-252                            | Standby Generator Transfer Switch: Design & Construction | <input checked="" type="checkbox"/> | ONP      | B-3-b    | -                                         | 112.3   | -       | -       | -       | -       | -       | -       | -       | -       | \$ 112.3            |
| 2027-M-315                            | JPP - 108-Inch Butterfly Valve Purchase                  | <input type="checkbox"/>            | JPP      | B-3-b    | -                                         | 1,000.0 | 1,040.0 | 1,080.0 | -       | -       | -       | -       | -       | -       | \$ 3,120.0          |
| 2025-M-239                            | Rehabilitate Coating on Pump Casings & Bifurcation       | <input checked="" type="checkbox"/> | JPP      | B-3-c    | -                                         | 1,379.5 | -       | -       | -       | -       | -       | -       | -       | -       | \$ 1,379.5          |
| 2026-M-253                            | Rebalance Unit 5 Impeller                                | <input checked="" type="checkbox"/> | JPP      | B-3-c    | -                                         | 480.0   | -       | -       | -       | -       | -       | -       | -       | -       | \$ 480.0            |
| 2026-C-076                            | O&M Road Maintenance Program                             | <input type="checkbox"/>            | DMC      | B-4-b    | -                                         | 770.2   | -       | 970.8   | -       | 821.4   | -       | 891.4   | -       | 961.4   | \$ 4,415.2          |
| 2026-C-289                            | O&M Complex Pavement Rehabilitation                      | <input checked="" type="checkbox"/> | TFO      | B-4-b    | -                                         | 471.2   | -       | -       | -       | -       | -       | -       | -       | -       | \$ 471.2            |
| 2027-C-316                            | TFO - Settling Basin Lining Project                      | <input type="checkbox"/>            | TFO      | B-4-c    | -                                         | 500.0   | -       | -       | -       | -       | -       | -       | -       | -       | \$ 500.0            |
| 2027-M-317                            | DCI - HVAC System Rehabilitation                         | <input type="checkbox"/>            | DCI      | B-4-c    | -                                         | 350.0   | -       | -       | -       | -       | -       | -       | -       | -       | \$ 350.0            |
| 2026-C-290                            | Retaining Wall Rehabilitation                            | <input type="checkbox"/>            | JPP      | B-5-b    | -                                         | 86.8    | -       | -       | -       | -       | -       | -       | -       | -       | \$ 86.8             |
| 2026-E-254                            | Plant Security System Improvements                       | <input checked="" type="checkbox"/> | JPP      | B-5-c    | -                                         | 296.0   | -       | -       | -       | -       | -       | -       | -       | -       | \$ 296.0            |
| 2026-M-247                            | Stoplog Rehabilitation (Lakeside)                        | <input checked="" type="checkbox"/> | ONP      | B-5-c    | -                                         | 102.9   | -       | -       | -       | -       | -       | -       | -       | -       | \$ 102.9            |
| 2026-M-249                            | Lakeside & Canalside Trashrack Replacement               | <input checked="" type="checkbox"/> | ONP      | B-5-c    | -                                         | 381.4   | -       | -       | -       | -       | -       | -       | -       | -       | \$ 381.4            |
| 2027-C-318                            | OPP - Siphon House Roof Rehabilitation                   | <input type="checkbox"/>            | ONP      | B-7-b    | -                                         | 85.0    | -       | -       | -       | -       | -       | -       | -       | -       | \$ 85.0             |
| 2025-E-255                            | Plant Security System Improvements                       | <input checked="" type="checkbox"/> | ONP      | C-5-d    | -                                         | 145.0   | -       | -       | -       | -       | -       | -       | -       | -       | \$ 145.0            |
| 2027-E-319                            | DCI - Arc Flash Study                                    | <input type="checkbox"/>            | DCI      | A-1-b    | -                                         | -       | 53.0    | -       | -       | -       | -       | 64.0    | -       | -       | \$ 117.0            |
| 2027-E-320                            | OPP - Protective Relays Review                           | <input type="checkbox"/>            | ONP      | A-3-b    | -                                         | -       | 60.0    | -       | -       | -       | -       | 72.0    | -       | -       | \$ 132.0            |
| 2026-C-291                            | DMC Road Rehabilitation                                  | <input checked="" type="checkbox"/> | DMC      | B-4-b    | -                                         | -       | 572.0   | 2,019.0 | -       | -       | -       | -       | -       | -       | \$ 2,591.0          |
| 2026-M-256                            | 100 Ton Gantry Crane Rehabilitation                      | <input checked="" type="checkbox"/> | JPP      | B-4-c    | -                                         | -       | 793.6   | -       | -       | -       | -       | -       | -       | -       | \$ 793.6            |
| 2026-M-259                            | HVAC System Rehabilitation/Replacement                   | <input checked="" type="checkbox"/> | ONP      | B-4-c    | -                                         | -       | 186.0   | -       | -       | -       | -       | -       | -       | -       | \$ 186.0            |
| 2025-M-242                            | Bridge Crane Rehabilitation                              | <input checked="" type="checkbox"/> | ONP      | B-5-c    | -                                         | -       | 471.2   | -       | -       | -       | -       | -       | -       | -       | \$ 471.2            |
| 2026-E-257                            | Flowmetering System Replacement/Improvements             | <input checked="" type="checkbox"/> | ONP      | B-5-c    | -                                         | -       | 334.8   | -       | -       | -       | -       | -       | -       | -       | \$ 334.8            |
| 2026-M-258                            | OPP - Siphon House Roof Rehabilitation                   | <input checked="" type="checkbox"/> | ONP      | B-7-c    | -                                         | -       | 232.2   | -       | -       | -       | -       | -       | -       | -       | \$ 232.2            |
| 2027-E-322                            | TFO - Arc Flash Study                                    | <input type="checkbox"/>            | TFO      | A-1-b    | -                                         | -       | -       | 73.0    | -       | -       | -       | -       | 89.0    | -       | \$ 162.0            |

# EO&M/CIP TEN-YEAR PLAN FY2027 - FY2036

| Project Number                                                                                      | Project Name                                                            | AIA | Facility | Priority | Current Year      |                   |                   |                    |                   |                    |                   |                   |                   |                   | Ten-Year Plan Total |
|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----|----------|----------|-------------------|-------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                                                                                                     |                                                                         |     |          |          | FY 2027           | FY 2028           | FY 2029           | FY 2030            | FY 2031           | FY 2032            | FY 2033           | FY 2034           | FY 2035           | FY 2036           |                     |
| 2026-C-292                                                                                          | Intake Channel Embankment Stabilization                                 | ✓   | DMC      | B-3-b    | -                 | -                 | -                 | 1,160.0            | -                 | 4,010.0            | 4,130.0           | -                 | -                 | -                 | \$ 9,300.0          |
| 2026-C-293                                                                                          | Radial Gate Rehabilitation Program                                      | ✓   | DMC      | B-3-c    | -                 | -                 | -                 | 626.0              | 850.8             | 875.6              | 900.4             | 925.2             | 950.0             | -                 | \$ 5,128.0          |
| 2026-M-245                                                                                          | Siphon Breaker Valve Control System Rehabilitation                      | ✓   | JPP      | B-4-c    | -                 | -                 | -                 | 595.2              | -                 | -                  | -                 | -                 | -                 | -                 | \$ 595.2            |
| 2026-M-260                                                                                          | Trashrack Cleaner Rehabilitation                                        | ✓   | JPP      | B-4-c    | -                 | -                 | -                 | 670.0              | -                 | -                  | -                 | -                 | -                 | -                 | \$ 670.0            |
| 2026-M-262                                                                                          | Stub Shaft Crane Rehabilitation                                         | ✓   | JPP      | B-4-c    | -                 | -                 | -                 | 409.2              | -                 | -                  | -                 | -                 | -                 | -                 | \$ 409.2            |
| 2026-M-264                                                                                          | Check Structure Mechanical Equipment Rehabilitation/Replacement Program | ✓   | DMC      | B-4-c    | -                 | -                 | -                 | 2,343.6            | -                 | -                  | -                 | -                 | -                 | -                 | \$ 2,343.6          |
| 2027-C-321                                                                                          | DMC - Fiber Optic Installation (Upper & Lower)                          | □   | DMC      | B-4-c    | -                 | -                 | -                 | 300.0              | 15,000.0          | -                  | -                 | -                 | -                 | -                 | \$ 15,300.0         |
| 2026-C-295                                                                                          | Penstock/Manifold Interior Coating Rehabilitation                       | ✓   | DCI      | B-5-b    | -                 | -                 | -                 | 347.2              | -                 | -                  | -                 | -                 | -                 | -                 | \$ 347.2            |
| 2026-M-244                                                                                          | Stoplog Rehabilitation                                                  | ✓   | JPP      | B-5-b    | -                 | -                 | -                 | 1,200.7            | -                 | -                  | -                 | -                 | -                 | -                 | \$ 1,200.7          |
| 2026-E-261                                                                                          | Plant Security System Improvements                                      | ✓   | DCI      | B-5-c    | -                 | -                 | -                 | 74.0               | -                 | -                  | -                 | -                 | -                 | -                 | \$ 74.0             |
| 2026-M-243                                                                                          | Flowmetering Replacement/Improvements                                   | ✓   | DCI      | B-5-c    | -                 | -                 | -                 | 235.6              | -                 | -                  | -                 | -                 | -                 | -                 | \$ 235.6            |
| 2026-M-263                                                                                          | Plant Hydraulic System Rehabilitation/Replacement                       | ✓   | JPP      | B-5-c    | -                 | -                 | -                 | 724.4              | -                 | -                  | -                 | -                 | -                 | -                 | \$ 724.4            |
| 2026-E-269                                                                                          | Plant Protection Relay Replacement                                      | ✓   | JPP      | B-2-b    | -                 | -                 | -                 | -                  | 300.0             | -                  | -                 | -                 | -                 | -                 | \$ 300.0            |
| 2025-M-265                                                                                          | Trashrack Cleaner & Stoplog Crane Rehabilitation/Automation             | ✓   | ONP      | B-4-c    | -                 | -                 | -                 | -                  | 1,774.9           | -                  | -                 | -                 | -                 | -                 | \$ 1,774.9          |
| 2026-C-266                                                                                          | ONP - Recoat Exterior of All Penstocks                                  | ✓   | ONP      | B-4-c    | -                 | -                 | -                 | -                  | 1,185.0           | -                  | -                 | -                 | -                 | -                 | \$ 1,185.0          |
| 2027-E-324                                                                                          | OPP - Facility Rating Review                                            | □   | ONP      | A-1-b    | -                 | -                 | -                 | -                  | -                 | 124.0              | -                 | -                 | -                 | -                 | \$ 124.0            |
| 2026-E-275                                                                                          | Plant Motor Control Center Upgrades                                     | ✓   | DCI      | B-3-c    | -                 | -                 | -                 | -                  | -                 | 100.8              | 1,116.0           | -                 | -                 | -                 | \$ 1,216.8          |
| 2026-E-288                                                                                          | Pump & Motor Rehabilitation                                             | ✓   | DCI      | B-3-c    | -                 | -                 | -                 | -                  | -                 | 2,551.6            | 2,617.4           | 2,685.6           | -                 | -                 | \$ 7,854.6          |
| 2026-C-272                                                                                          | Canal Embankment Erosion Protection                                     | ✓   | DMC      | B-4-b    | -                 | -                 | -                 | -                  | -                 | 451.0              | -                 | -                 | -                 | -                 | \$ 451.0            |
| 2026-M-271                                                                                          | Pump Intake Diffuser Panel Rehabilitation/Replacement                   | ✓   | DCI      | B-4-c    | -                 | -                 | -                 | -                  | -                 | 115.3              | -                 | -                 | -                 | -                 | \$ 115.3            |
| 2026-M-273                                                                                          | Industrial Water Storage Tank Rehabilitation                            | ✓   | TFO      | B-4-c    | -                 | -                 | -                 | -                  | -                 | 967.2              | -                 | -                 | -                 | -                 | \$ 967.2            |
| 2026-M-274                                                                                          | CA Turnout Slide Gate Rehabilitation/Replacement                        | ✓   | DCI      | B-4-c    | -                 | -                 | -                 | -                  | -                 | 228.2              | -                 | -                 | -                 | -                 | \$ 228.2            |
| 2026-E-277                                                                                          | Plant Annunciator Upgrades                                              | ✓   | ONP      | B-5-c    | -                 | -                 | -                 | -                  | -                 | 180.8              | -                 | -                 | -                 | -                 | \$ 180.8            |
| 2027-E-325                                                                                          | OPP - Arc Flash Study                                                   | □   | ONP      | A-1-b    | -                 | -                 | -                 | -                  | -                 | -                  | 60.0              | -                 | -                 | -                 | \$ 60.0             |
| 2027-E-326                                                                                          | LBFO - Arc Flash Study                                                  | □   | DMC      | A-1-b    | -                 | -                 | -                 | -                  | -                 | -                  | -                 | 85.0              | -                 | -                 | \$ 85.0             |
| 2025-E-282                                                                                          | UPS Battery Replacement                                                 | ✓   | JPP      | B-4-b    | -                 | -                 | -                 | -                  | -                 | -                  | -                 | -                 | 342.0             | -                 | \$ 342.0            |
| 2026-M-284                                                                                          | Siphon Breaker System Rehabilitation                                    | ✓   | ONP      | B-4-c    | -                 | -                 | -                 | -                  | -                 | -                  | -                 | -                 | 533.2             | -                 | \$ 533.2            |
| 2026-M-285                                                                                          | Domestic Water System Storage Tank Rehabilitation                       | ✓   | TFO      | B-4-c    | -                 | -                 | -                 | -                  | -                 | -                  | -                 | -                 | 260.4             | -                 | \$ 260.4            |
| 2026-E-283                                                                                          | UPS Battery Replacement                                                 | ✓   | ONP      | B-5-c    | -                 | -                 | -                 | -                  | -                 | -                  | -                 | -                 | 86.8              | -                 | \$ 86.8             |
| 2026-C-281                                                                                          | Wasteway Capacity Restoration                                           | ✓   | DMC      | C-5-c    | -                 | -                 | -                 | -                  | -                 | -                  | -                 | -                 | 372.0             | -                 | \$ 372.0            |
| 2027-E-327                                                                                          | JPP - Plant Annunciator Upgrades                                        | □   | JPP      | B-5-c    | -                 | -                 | -                 | -                  | -                 | -                  | -                 | -                 | -                 | 105.0             | \$ 105.0            |
| <b>Fund 26 Extraordinary O&amp;M Projects FY Totals (x \$1,000):</b>                                |                                                                         |     |          |          | <b>\$ 5,127.4</b> | <b>\$12,235.9</b> | <b>\$ 4,618.2</b> | <b>\$ 18,745.1</b> | <b>\$25,204.5</b> | <b>\$ 16,960.9</b> | <b>\$ 9,219.8</b> | <b>\$ 4,723.2</b> | <b>\$ 2,633.4</b> | <b>\$ 1,066.4</b> |                     |
| <b>FUND 26 (EXTRAORDINARY O&amp;M PROJECTS) Ten-Year Plan Grand Total (x \$1,000): \$ 100,534.8</b> |                                                                         |     |          |          |                   |                   |                   |                    |                   |                    |                   |                   |                   |                   |                     |

# EO&M/CIP TEN-YEAR PLAN FY2027 - FY2036

| Project Number                            | Project Name                                                              | AIA                      | Facility | Priority | Current Year<br>FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 | Ten-Year Plan Total |
|-------------------------------------------|---------------------------------------------------------------------------|--------------------------|----------|----------|-------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------------------|
| <b>Reserve Projects</b>                   |                                                                           |                          |          |          |                         |         |         |         |         |         |         |         |         |         |                     |
| <b>Estimated Project Cost (x \$1,000)</b> |                                                                           |                          |          |          |                         |         |         |         |         |         |         |         |         |         |                     |
| 2026-S-078                                | Reserve Fund - SCADA Replacement & Modernization Program                  | <input type="checkbox"/> | ALL      | B-4-c    | 272.9                   | 168.0   | 230.3   | 173.0   | 165.4   | 141.5   | 107.6   | 106.7   | 146.6   | -       | \$ 1,512.0          |
| 2026-V-079                                | Reserve Fund - Heavy Equipment Replacement Program                        | <input type="checkbox"/> | ALL      | B-5-b    | 91.8                    | 196.3   | 437.1   | 180.1   | 289.8   | 340.3   | 848.6   | -       | -       | 537.6   | \$ 2,921.6          |
| 2026-V-080                                | Reserve Fund - Vehicle Replacement Program                                | <input type="checkbox"/> | ALL      | B-6-c    | 415.4                   | 114.6   | 233.9   | 740.6   | 495.1   | 593.5   | 66.5    | 684.1   | 142.3   | -       | \$ 3,486.0          |
| 2026-C-081                                | Reserve Fund - Facility Infrastructure Replacement/Rehabilitation Program | <input type="checkbox"/> | ALL      | B-7-c    | 253.6                   | 247.0   | 38.0    | 61.0    | 248.0   | 60.0    | 174.0   | 55.0    | 63.0    | 65.0    | \$ 1,264.6          |
| 2026-E-083                                | Reserve Fund - Replace Computer/Network Communication Equipment           | <input type="checkbox"/> | ALL      | C-6-b    | 342.3                   | 196.0   | 218.8   | 203.9   | 187.6   | 279.5   | 175.9   | 153.5   | 243.9   | 209.5   | \$ 2,210.8          |
| 2026-C-082                                | Reserve Fund - EO&M Program Management                                    | <input type="checkbox"/> | ALL      | C-6-c    | -                       | 550.0   | 550.0   | 550.0   | 550.0   | 550.0   | 550.0   | 550.0   | -       | -       | \$ 3,850.0          |

**Fund 26 Reserve Projects FY Totals (x \$1,000):** \$ 1,354.7 \$ 1,471.9 \$ 1,708.1 \$ 1,908.6 \$ 1,935.9 \$ 1,964.8 \$ 1,922.6 \$ 1,549.3 \$ 595.8 \$ 812.1

**FUND 26 (Reserve Projects) Ten-Year Plan Grand Total (x\$1,000):** \$ 15,223.7

| Project Number                            | Project Name                                               | AIA                                 | Facility | Priority | Current Year<br>FY 2027 | FY 2028  | FY 2029  | FY 2030  | FY 2031  | FY 2032  | FY 2033  | FY 2034  | FY 2035  | FY 2036  | Ten-Year Plan Total |
|-------------------------------------------|------------------------------------------------------------|-------------------------------------|----------|----------|-------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------------------|
| <b>SPECIAL FUNDED PROJECTS</b>            |                                                            |                                     |          |          |                         |          |          |          |          |          |          |          |          |          |                     |
| <b>Estimated Project Cost (x \$1,000)</b> |                                                            |                                     |          |          |                         |          |          |          |          |          |          |          |          |          |                     |
| 2026-E-084                                | Excitation System & Control Panel Refurbishment Project    | <input type="checkbox"/>            | JPP      | B-2-c    | 14,688.1                | 5,000.0  | 5,000.0  | -        | -        | -        | -        | -        | -        | -        | \$ 24,688.1         |
| 2025-M-298                                | Pump Assembly & Penstock Rehabilitation Program            | <input checked="" type="checkbox"/> | ONP      | B-3-b    | 5,895.1                 | 2,065.8  | 2,127.7  | 2,191.6  | 2,257.3  | 2,325.0  | -        | -        | -        | -        | \$ 16,862.5         |
| 2026-E-299                                | Main Transformer Replacement Project                       | <input checked="" type="checkbox"/> | ONP      | B-3-b    | 2,765.4                 | -        | 750.0    | 15,814.4 | 16,284.8 | 16,777.6 | -        | 5,914.8  | -        | -        | \$ 58,307.0         |
| 2026-M-086                                | Pump Bowl & Woodward Governor Replacement Program          | <input checked="" type="checkbox"/> | ONP      | B-3-b    | 8,337.4                 | 2,899.8  | 2,986.8  | 3,076.4  | 3,168.7  | -        | -        | -        | -        | -        | \$ 20,469.1         |
| 2026-C-087                                | Subsidence Correction Project                              | <input checked="" type="checkbox"/> | DMC      | B-3-c    | 40,348.5                | 50,000.0 | 50,000.0 | 50,000.0 | 50,000.0 | 50,000.0 | 50,000.0 | 50,000.0 | 50,000.0 | 50,000.0 | \$ 490,348.5        |
| 2026-E-085                                | Unit Rotor & Stator Rewind (All Units)                     | <input checked="" type="checkbox"/> | ONP      | B-3-b    | -                       | 5,070.0  | 5,222.1  | 5,378.8  | 5,540.2  | 5,706.4  | 5,877.6  | -        | -        | -        | \$ 32,795.1         |
| 2026-C-302                                | Replace Althea Ave Bridge                                  | <input checked="" type="checkbox"/> | DMC      | B-4-c    | -                       | 5,030.0  | 1,545.0  | 2,730.0  | -        | -        | -        | -        | -        | -        | \$ 9,305.0          |
| 2026-E-297                                | Station Service SWBD & Breaker Replacement                 | <input checked="" type="checkbox"/> | JPP      | B-2-b    | -                       | -        | 6,428.8  | 6,944.0  | -        | -        | -        | -        | -        | -        | \$ 13,372.8         |
| 2026-C-301                                | Replace Russell Ave Bridge                                 | <input checked="" type="checkbox"/> | DMC      | B-4-c    | -                       | -        | -        | 5,030.0  | 3,240.0  | -        | -        | -        | -        | -        | \$ 8,270.0          |
| 2026-C-303                                | Intake Channel Dredging                                    | <input type="checkbox"/>            | JPP      | B-4-c    | -                       | -        | -        | -        | -        | 731.6    | -        | 4,042.4  | -        | -        | \$ 4,774.0          |
| 2026-M-304                                | Design & Install Forebay Trashrack Cleaner & Stoplog Hoist | <input checked="" type="checkbox"/> | ONP      | B-5-d    | -                       | -        | -        | -        | -        | -        | 1,218.1  | 3,137.9  | -        | -        | \$ 4,356.0          |

**Fund 25 Extraordinary O&M Projects FY Totals (x \$1,000):** \$ 72,034.5 \$ 70,065.6 \$ 74,060.4 \$ 91,165.2 \$ 80,491.0 \$ 75,540.6 \$ 57,095.7 \$ 63,095.1 \$ 50,000.0 \$ 50,000.0

**FUND 25 (Special Funded Projects) Ten-Year Plan Grand Total (x\$1,000):** \$ 683,548.1

**Fiscal Year Grand Totals: (EO&M, Grant, Reserves & Capital Improvement Projects) (Funds 25, 26 & 70)** \$ 85,141.6 \$ 83,773.4 \$ 80,386.7 111,818.9 107,805.0 \$ 94,466.3 \$ 68,238.1 \$ 69,367.6 \$ 53,229.2 \$ 52,076.9

**Ten-Year Plan Grand Total** \$ 806,303.6



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**PROPOSED FY2027  
Extraordinary O&M and Capital  
Improvement Program  
Detailed Project Information**



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## DCI - Protective Relays Review

|                           |                |
|---------------------------|----------------|
| <b>Project Number</b>     | 2027-E-310     |
| <b>Segment Code</b>       | 26 - R7        |
| <b>Priority</b>           | A - 3 - b      |
| <b>Facility</b>           | DCI            |
| <b>Project Discipline</b> | E - Electrical |
| <b>Contingency</b>        | 20%            |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$116,423</b>            |

|                 |                  |                  |                    |
|-----------------|------------------|------------------|--------------------|
| <b>Labor</b>    | <b>Materials</b> | <b>Contracts</b> | <b>Contingency</b> |
| <b>\$31,619</b> | <b>\$0</b>       | <b>\$65,400</b>  | <b>\$19,404</b>    |

### Project Description and Scope:

In accordance with US Bureau of Reclamation's Facilities Instructions, Standards, and Techniques (FIST) 4-1B, 3-8, and 6-4, the Reclamation Technical Service Center (TSC) Power System Analysis and Control Group will provide a review of protective relays associated with protecting the pumps, switchgear, and station service systems at the Delta-Mendota California Aqueduct Intertie Plant (DCI). A final report with any relay setting recommendations for the review will be supplied at the completion of this project.

### Project Purpose and Background:

Protective relays and associated circuits in plants and switchyards must be properly maintained and tested to ensure reliability. This is to ensure proper relay operation protecting critical equipment from equipment faults and transient conditions. Protective relaying in all plants and switchyards must function properly to protect the interconnected Bulk Electric System (BES) electric power system as well.

### Project Status:

Proposed

## DCI - Facility Rating Review

|                           |                |
|---------------------------|----------------|
| <b>Project Number</b>     | 2027-E-309     |
| <b>Segment Code</b>       | 26 - R8        |
| <b>Priority</b>           | A - 3 - b      |
| <b>Facility</b>           | DCI            |
| <b>Project Discipline</b> | E - Electrical |
| <b>Contingency</b>        | 20%            |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$106,823</b>            |

|                 |                  |                  |                    |
|-----------------|------------------|------------------|--------------------|
| <b>Labor</b>    | <b>Materials</b> | <b>Contracts</b> | <b>Contingency</b> |
| <b>\$31,619</b> | <b>\$0</b>       | <b>\$57,400</b>  | <b>\$17,804</b>    |

### Project Description and Scope:

The Reclamation Technical Service Center (TSC) Power System Analysis and Control Group will conduct a facility design rating and duty evaluation for the applicable equipment at the Delta-Mendota California Aqueduct Intertie Plant (DCI). Calculations of existing equipment ratings versus existing duties (steady-state and short-circuit) will be performed to determine if the installed equipment is adequate for the existing duties. A final detailed report will be supplied at the completion of this project. This report will satisfy Reclamation's Facilities Instructions, Standards, and Techniques (FIST) 4-1B facility rating documentation requirements.

### Project Purpose and Background:

The Facilities Equipment Rating Review ensures that Facility Ratings used in the reliable planning and operation of the Bulk Electric System (BES) are determined based on technically sound principles. A Facility Rating is essential for the determination of System Operating Limits. This report satisfies the facility ratings documentation requirements of the North American Electric Reliability Corporation (NERC) Standard FAC-008-3 Facility Ratings, outlined in Reclamation's FIST Volume 4-1B.

### Project Status:

Proposed

## JPP - Station Service Backup Battery System Replacement

|                           |                |
|---------------------------|----------------|
| <b>Project Number</b>     | 2027-E-328     |
| <b>Segment Code</b>       | 26 - R1        |
| <b>Priority</b>           | B - 2 - c      |
| <b>Facility</b>           | JPP            |
| <b>Project Discipline</b> | E - Electrical |
| <b>Contingency</b>        | 20%            |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$396,292</b>            |

|                 |                  |                  |                    |
|-----------------|------------------|------------------|--------------------|
| <b>Labor</b>    | <b>Materials</b> | <b>Contracts</b> | <b>Contingency</b> |
| <b>\$49,213</b> | <b>\$0</b>       | <b>\$281,030</b> | <b>\$66,049</b>    |

### Project Description and Scope:

The project will include replacement of all Jones Pumping Plant (JPP) Station Service Backup Battery System 125VDC system batteries and replacement of electronic components in the transformer/charger system. Scope includes removal and disposal of existing 125VDC batteries/system, installation of new battery racks, installation of new multi-cell batteries (30 total), installation of spill containment equipment, and final capacity testing.

### Project Purpose and Background:

Jones Pumping Plant (JPP) has station service power that is 125VDC for control of the various plant systems. The station service backup battery system has a transformer and control panel that provides 125VDC output to the backup batteries. The output of the batteries is then fed to the various circuits that controls and monitors plant equipment critical for plant operation. Typical battery lifecycle is 10 years. Given the existing JPP batteries were installed in 2014, replacement is required per Reclamation guidelines. These batteries are also swelling and leaking which is a sign of eminent failure. These batteries will be replaced with a flooded style of battery which will have a service life of approximately 20 years instead of the 10 for the gel cell type of battery currently in use.

### Project Status:

Proposed

## OPP Main Transformer Rehabilitation - Annual CM & PM Support

|                           |                |
|---------------------------|----------------|
| <b>Project Number</b>     | 2026-E-075     |
| <b>Segment Code</b>       | 26 - G3        |
| <b>Priority</b>           | B - 3 - b      |
| <b>Facility</b>           | ONP            |
| <b>Project Discipline</b> | E - Electrical |
| <b>Contingency</b>        | 20%            |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$1,137,517</b>          |

|                 |                  |                  |                    |
|-----------------|------------------|------------------|--------------------|
| <b>Labor</b>    | <b>Materials</b> | <b>Contracts</b> | <b>Contingency</b> |
| <b>\$86,531</b> | <b>\$0</b>       | <b>\$861,400</b> | <b>\$189,586</b>   |

### Project Description and Scope:

The anticipated scope of work during FY27 will be to complete the rehabilitation of the first transformer then commission it into service during a September/October full outage. At that time, the next transformer will be swapped out of service and rehabilitation will begin after a 30 day holding period. The rehabilitation includes a retrofill of synthetic ester fluid, new gaskets, low side and neutral bushings, valves, liquid level gauges, thermowells and temperature gauges, paint, oil preservation system (conservator), fans and temperature controls, protective relay upgrade, and hazardous waste disposal. While the cost of the construction contract was previously budgeted, the current budget request is to cover Water Authority labor, Reclamation labor, and Project Management costs from the Authority's consultant.

### Project Purpose and Background:

The O'Neill Pumping-Generating Plant (Plant) is a vital part of the Central Valley Project as it allows for the storage and delivery of both project and non-project water. The power transformers have been in service since 1968 and a 2019 condition assessment determined that the transformers were at the end of their useful life and recommended that they be rehabilitated. The Water Authority entered into a construction contract for the rehabilitation of the transformers in May 2023, with TSC remaining the designers on record. The initial plan was to rehabilitate the transformers during an extended outage, but in an effort to minimize water supply impacts, it was decided to rehabilitate one transformer per year using the recently rehabilitated spare transformer to provide that flexibility. The multi-outage approach results in significantly more hours to support by Water Authority staff and consultants, and Reclamation staff. With one outage occurring per year, this budget request is specific to FY27 anticipated costs only.

### Project Status:

On-going

## JPP Switchgear Paralleling

|                           |                |
|---------------------------|----------------|
| <b>Project Number</b>     | 2025-E-250     |
| <b>Segment Code</b>       | 26 - R1        |
| <b>Priority</b>           | B - 3 - c      |
| <b>Facility</b>           | JPP            |
| <b>Project Discipline</b> | E - Electrical |
| <b>Contingency</b>        | 20%            |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$748,149</b>            |

|                 |                  |                  |                    |
|-----------------|------------------|------------------|--------------------|
| <b>Labor</b>    | <b>Materials</b> | <b>Contracts</b> | <b>Contingency</b> |
| <b>\$97,128</b> | <b>\$0</b>       | <b>\$526,330</b> | <b>\$124,692</b>   |

### Project Description and Scope:

This project will allow the Authority to parallel any two of the JPP WAPA transformers for a few seconds to transfer the load between transformers thereby avoiding the need to shut down units to support routine maintenance activities. Wiring redesign by the USBR Technical Service Center (TSC) through a service agreement will be required in addition to protective relay programming changes by an outside contractor. Wiring modifications to plant electrical systems are also required to implement this operational change to the plant.

### Project Purpose and Background:

There are four switchgear buildings in the Tracy Switchyard. Three out of the four switchgear buildings provides power to two pump units each. Power configuration can be changed via tie-breakers between switchgear buildings. The current switching operation for changing power sources is "break-before-make", where pumps are momentarily shut down and buses deenergized before switching. This project will change the switching operation to "make-before-break", which eliminates shutting down pumps. This mitigates pump starts and stops reducing wear on the motors.

### Project Status:

Proposed

**JPP - HVAC System Rehabilitation/Replacement - Design**

|                           |                |
|---------------------------|----------------|
| <b>Project Number</b>     | 2026-M-246     |
| <b>Segment Code</b>       | 26 - R18       |
| <b>Priority</b>           | B - 4 - b      |
| <b>Facility</b>           | JPP            |
| <b>Project Discipline</b> | M - Mechanical |
| <b>Contingency</b>        | 20%            |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$505,631</b>            |

|                 |                  |                  |                    |
|-----------------|------------------|------------------|--------------------|
| <b>Labor</b>    | <b>Materials</b> | <b>Contracts</b> | <b>Contingency</b> |
| <b>\$59,199</b> | <b>\$0</b>       | <b>\$362,160</b> | <b>\$84,272</b>    |

**Project Description and Scope:**

This project replaces the main supply fan and evaporative cooler (swamp cooler) including associated ducting, associated controls, shop air handler and ducting including outside air intake louver, existing system resistance heating elements, wall mounted heaters, and existing air handlers at the motor floor level, the service bay, and in the butterfly gallery. The project is split into a design phase and a construction phase. Design phase will include engineering evaluation including a survey of existing heating/ventilation system and plant layout to determine heating/cooling loads, and plant airflows and verification of installed equipment to assess existing conditions and remaining life. The design will include sizing and selection of equipment to match heating/cooling loads, required airflows, required plant humidification, and code requirements for new equipment, layout of ductwork and piping, and finalization of design and completion of drawing set with required equipment schedules, code documentation, and design details necessary for constructability. Due to potential changes being made to the plant, Reclamation will be involved to review and approve all proposed changes.

**Project Purpose and Background:**

The JPP heating and ventilation system has been modified multiple times since construction. Originally JPP had an air wash system that provided clean humidified air throughout the plant. After the system began to fail in 2000, it was replaced with a chiller unit and pleated filters to provide cool clean air. The chiller unit proved to be ineffective and was replaced with a humidification system (evaporative cooling, swamp cooler). The purpose of this project is to evaluate the condition of the current heating and ventilation system, humidification system, airflow throughout the plant, and implement repairs or modifications to ensure proper operation.

**Project Status:**

Proposed

**OPP Shaft Sleeve Design & Manufacturing (two complete sets)**

|                           |                |
|---------------------------|----------------|
| <b>Project Number</b>     | 2025-M-241     |
| <b>Segment Code</b>       | 26 - F3        |
| <b>Priority</b>           | B - 4 - b      |
| <b>Facility</b>           | ONP            |
| <b>Project Discipline</b> | M - Mechanical |
| <b>Contingency</b>        | 20%            |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$299,624</b>            |

|                 |                  |                  |                    |
|-----------------|------------------|------------------|--------------------|
| <b>Labor</b>    | <b>Materials</b> | <b>Contracts</b> | <b>Contingency</b> |
| <b>\$64,157</b> | <b>\$0</b>       | <b>\$185,530</b> | <b>\$49,937</b>    |

**Project Description and Scope:**

The scope of the project is to fabricate one (1) new upper shaft sleeve and two (2) new lower shaft sleeves and to refurbish the chromium oxide coating on two (2) existing lower shaft sleeves. Spray deposition coating is a specialized process that the Authority does not have the in-house capability. This process and the fabrication of new sleeves and their coating is to be performed by a contractor that specializes in this type of work. Added to current stock this will provide the Authority an inventory of two (2) upper sleeves and five (5) lower sleeves to support ONP unit operation and maintenance.

**Project Purpose and Background:**

The shaft sleeves are a wear item and rotate with the shaft and contact the stationary shaft bearings during operation to center the shaft and propeller. The original sleeves were coated with hard chrome. Current practice is to coat with chromium oxide which is the hardest available ceramic. The intent of this project is to maintain an inventory of one complete set of shaft sleeves (1 upper and 2 intermediate/lower) to ensure parts are hand on to replace during regularly scheduled maintenance and to minimize outage durations.

**Project Status:**

Proposed

## Reserve Fund - SCADA Replacement & Modernization Program

|                           |            |
|---------------------------|------------|
| <b>Project Number</b>     | 2026-S-078 |
| <b>Segment Code</b>       | 26 - D4    |
| <b>Priority</b>           | B - 4 - c  |
| <b>Facility</b>           | ALL        |
| <b>Project Discipline</b> | S - Scada  |
| <b>Contingency</b>        | 20%        |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$272,860</b>            |

|                 |                  |                  |                    |
|-----------------|------------------|------------------|--------------------|
| <b>Labor</b>    | <b>Materials</b> | <b>Contracts</b> | <b>Contingency</b> |
| <b>\$92,138</b> | <b>\$135,245</b> | <b>\$0</b>       | <b>\$45,477</b>    |

### Project Description and Scope:

The SCADA equipment scheduled to be replaced this fiscal year is summarized in the attached 10-year plan. Included in the project is the labor associated with the installation of the new equipment. Note: All recurring annual subscription and maintenance costs are incorporated into the RO&M budget utilizing Region 51.

### Project Purpose and Background:

To ensure the SCADA system remains current and reliable with built-in redundancies, the Authority has a proactive 10-year plan to upgrade/replace SCADA equipment rather than react to emergency replacement needs and placing critical facility functions at risk. The 10-year plan is a proactive plan that includes PLC's, workstations, modems, servers and switches. In addition, due to new security requirements by the DOI, NERC, CIS, and the state of California, certain upgrades to the system securities are included.

### Project Status:

On-going

San Luis Delta-Mendota Water Authority  
SCADA 10 Year Budget  
FY27 to FY36

| Device                                 |  |  |  |        | Expected Life | Qty Installed | Cost Each | FY 2027      | FY 2028      | FY 2029      | FY 2030     | FY 2031      | FY 2032      | FY 2033      | FY 2034      | FY 2035      | FY 2036      | 10 Yr Totals   |
|----------------------------------------|--|--|--|--------|---------------|---------------|-----------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| Hardware:                              |  |  |  |        |               |               |           |              |              |              |             |              |              |              |              |              |              |                |
|                                        |  |  |  |        |               |               |           | \$135,245.00 | \$144,875.00 | \$191,600.00 | \$90,400.00 | \$135,000.00 | \$130,700.00 | \$156,750.00 | \$131,250.00 | \$124,500.00 | \$120,500.00 |                |
| PLC's                                  |  |  |  | Note 1 |               | 72            |           | \$70,000.00  | \$52,000.00  | \$55,000.00  | \$58,000.00 | \$61,000.00  | \$61,000.00  | \$61,000.00  | \$61,000.00  | \$61,000.00  | \$61,000.00  | \$643,500.00   |
| HMI's                                  |  |  |  |        |               | 25            |           | \$13,200.00  | \$13,730.00  | \$14,300.00  | \$14,900.00 | \$15,500.00  | \$1,500.00   | \$15,500.00  | \$15,500.00  | \$15,500.00  | \$15,500.00  | \$147,757.00   |
| Switches and Routers                   |  |  |  |        |               | 40            |           | \$14,000.00  | \$3,500.00   | \$0.00       | \$0.00      | \$23,000.00  | \$16,000.00  | \$0.00       | \$0.00       | \$0.00       | \$16,000.00  | \$95,981.00    |
| Displays                               |  |  |  |        |               | 16            |           | \$0.00       | \$700.00     | \$0.00       | \$5,000.00  | \$3,000.00   | \$0.00       | \$0.00       | \$0.00       | \$7,000.00   | \$0.00       | \$18,500.00    |
| Operator Stations                      |  |  |  |        |               | 4             |           | \$0.00       | \$0.00       | \$0.00       | \$0.00      | \$0.00       | \$0.00       | \$8,000.00   | \$0.00       | \$0.00       | \$0.00       | \$15,200.00    |
| Servers                                |  |  |  | Note 2 |               | 14            |           | \$18,000.00  | \$8,000.00   | \$7,000.00   | \$0.00      | \$0.00       | \$0.00       | \$47,000.00  | \$18,000.00  | \$8,000.00   | \$0.00       | \$148,500.00   |
| Laptops                                |  |  |  | Note 3 |               | 4             |           | \$2,300.00   | \$7,000.00   | \$2,300.00   | \$0.00      | \$0.00       | \$2,800.00   | \$7,200.00   | \$2,800.00   | \$0.00       | \$0.00       | \$24,400.00    |
| Printers                               |  |  |  |        |               | 2             |           | \$450.00     | \$450.00     | \$0.00       | \$0.00      | \$0.00       | \$0.00       | \$450.00     | \$450.00     | \$0.00       | \$0.00       | \$1,800.00     |
| Andon Boards                           |  |  |  |        |               | 8             |           | \$6,000.00   | \$1,200.00   | \$0.00       | \$2,500.00  | \$0.00       | \$6,000.00   | \$6,600.00   | \$0.00       | \$0.00       | \$3,000.00   | \$29,300.00    |
| Thin Clients                           |  |  |  |        |               | 5             |           | \$3,000.00   | \$0.00       | \$0.00       | \$0.00      | \$0.00       | \$2,400.00   | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$5,400.00     |
| Cyber Security                         |  |  |  |        |               |               |           | \$0.00       | \$50,000.00  | \$96,000.00  | \$0.00      | \$22,500.00  | \$12,000.00  | \$0.00       | \$22,500.00  | \$13,000.00  | \$13,000.00  | \$246,445.00   |
| Firewall                               |  |  |  |        |               | 1             |           | \$0.00       | \$0.00       | \$7,000.00   | \$0.00      | \$0.00       | \$10,500.00  | \$0.00       | \$0.00       | \$8,000.00   | \$0.00       | \$34,650.00    |
| Darktrace Intrusion Detection Response |  |  |  |        |               | 1             |           | \$8,295.00   | \$8,295.00   | \$10,000.00  | \$10,000.00 | \$10,000.00  | \$11,000.00  | \$11,000.00  | \$11,000.00  | \$12,000.00  | \$12,000.00  | \$111,885.00   |
| Satellite-Synchronized Network Clock   |  |  |  |        | 8             | 2             |           | \$0.00       | \$0.00       | \$0.00       | \$0.00      | \$0.00       | \$7,500.00   | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$14,000.00    |
|                                        |  |  |  |        |               |               |           | \$135,245.00 | \$144,875.00 | \$191,600.00 | \$90,400.00 | \$135,000.00 | \$130,700.00 | \$156,750.00 | \$131,250.00 | \$124,500.00 | \$120,500.00 | \$1,537,318.00 |

Note1: Qty will increase overtime as units are identified  
Note 2: Qty will decrease as servers are moved into Virtual environments  
Note 3: Designated to the SCADA network only to maintain security



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## FY27 - Heavy Equipment Replacement Program

|                           |              |
|---------------------------|--------------|
| <b>Project Number</b>     | 2026-V-079   |
| <b>Segment Code</b>       | 26 - D2      |
| <b>Priority</b>           | B - 5 - b    |
| <b>Facility</b>           | ALL          |
| <b>Project Discipline</b> | V - Vehicles |
| <b>Contingency</b>        | 20%          |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$91,829</b>             |

|                |                  |                  |                    |
|----------------|------------------|------------------|--------------------|
| <b>Labor</b>   | <b>Materials</b> | <b>Contracts</b> | <b>Contingency</b> |
| <b>\$1,525</b> | <b>\$0</b>       | <b>\$75,000</b>  | <b>\$15,305</b>    |

### Project Description and Scope:

The San Luis & Delta-Mendota Water Authority equipment will be replaced or considered for replacement when the equipment is no longer economical to operate and/or maintain. The purpose of this Reserve Project is to set-aside funding annually for replacement of the Authority's critical heavy equipment. The Equipment Replacement Plan will be presented for approval each year.

### Project Purpose and Background:

The San Luis & Delta-Mendota Water Authority Equipment Replacement Plan objective is to provide safe and efficient equipment in a manner which maximizes the equipment utilization for the Authority.

### Project Status:

On-going



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San Luis Delta Mendota Water Authority  
Heavy Truck/Equipment Replacement

| Equip # | Equipment                                    | RESP OFC | YEAR | ARB Regulated ZEV | Authority Service Life | Forecasted Replacement Year | EQUIPMENT REPLACEMENT COST(FY20\$) | 2027      | 2028       | 2029       | 2030       | 2031      | 2032       | 2033       | 2034 | 2035 | 2036      |
|---------|----------------------------------------------|----------|------|-------------------|------------------------|-----------------------------|------------------------------------|-----------|------------|------------|------------|-----------|------------|------------|------|------|-----------|
| 8052    | Flatbed Tilt Trailer                         | TFO      | 2007 |                   |                        | 20                          | 2027                               | \$ 75,000 |            |            |            |           |            |            |      |      |           |
| 8050    | Lowboy Trailer                               | LBFO     | 2007 |                   |                        | 20                          | 2028                               | \$150,000 | \$ 150,000 |            |            |           |            |            |      |      |           |
| 666     | Forklift (4K lb Capacity) Pigeon Roost (LPG) | ONP      | 1989 | √                 |                        | 30                          | 2028                               | \$35,000  | \$ 35,000  |            |            |           |            |            |      |      |           |
| 8068    | Boom Truck (26 Ton Capacity)                 | TFO      | 2009 | √                 | √                      | 20                          | 2029                               | \$400,000 |            | \$ 400,000 |            |           |            |            |      |      |           |
| 2607    | Dump Truck-OPP Trash Racks                   | OPP      | 1981 | √                 |                        | 40                          | 2029                               | \$160,000 |            |            |            |           |            |            |      |      |           |
| 8135    | Spray Truck (1.25 Ton)                       | LBFO     | 2018 | √                 | √                      | 10                          | 2030                               | \$160,000 |            |            | \$ 160,000 |           |            |            |      |      |           |
| 8082    | Dump Truck                                   | TFO      | 2011 | √                 | √                      | 20                          | 2031                               | \$250,000 |            |            |            | \$250,000 |            |            |      |      |           |
| 8090    | Compact Tracked Loader                       | TFO      | 2013 | √                 |                        | 20                          | 2032                               | \$85,000  |            |            |            |           | \$ 85,000  |            |      |      |           |
| 8099    | Water Truck                                  | TFO      | 2013 | √                 | √                      | 20                          | 2032                               | \$200,000 |            |            |            |           | \$ 200,000 |            |      |      |           |
| 8083    | Truck/Tractor                                | ALL      | 2012 | √                 | √                      | 20                          | 2033                               | \$160,000 |            |            |            |           |            | \$ 160,000 |      |      |           |
| 8094    | Boom Truck                                   | LBFO     | 2012 | √                 | √                      | 20                          | 2033                               | \$300,000 |            |            |            |           |            | \$ 300,000 |      |      |           |
| 8100    | Dump Truck                                   | LBFO     | 2013 | √                 | √                      | 20                          | 2033                               | \$230,000 |            |            |            |           |            | \$ 230,000 |      |      |           |
| 8134    | 1.5 Ton Service Truck with 2 Ton Hoist       | JPP      | 2018 | √                 |                        | 15                          | 2033                               | \$95,000  |            |            |            |           |            |            |      |      |           |
| 8112    | Backhoe                                      | LBFO     | 2016 | √                 |                        | 20                          | 2036                               | \$200,000 |            |            |            |           |            |            |      |      | \$200,000 |
| 8113    | Backhoe                                      | TFO      | 2016 | √                 |                        | 20                          | 2036                               | \$200,000 |            |            |            |           |            |            |      |      | \$200,000 |
| 8126    | Water Truck                                  | LBFO     | 2017 | √                 | √                      | 20                          | 2037                               | \$200,000 |            |            |            |           |            |            |      |      |           |
| 8125    | Excavator                                    | TFO      | 2017 | √                 |                        | 20                          | 2037                               | \$350,000 |            |            |            |           |            |            |      |      |           |
| 8065    | Forklift (2.5 Ton Capacity) (LPG)            | TFO      | 2009 | √                 |                        | 30                          | 2039                               | \$35,000  |            |            |            |           |            |            |      |      |           |
| 8136    | Case Magnum 180 Tractor                      | LBFO     | 2018 | √                 |                        | 20                          | 2039                               | \$180,000 |            |            |            |           |            |            |      |      |           |
| 8138    | Lowboy Trailer                               | TFO      | 2018 |                   |                        | 20                          | 2039                               | \$135,000 |            |            |            |           |            |            |      |      |           |
| 8151    | Long Reach Excavator                         | LBFO     | 2019 | √                 |                        | 20                          | 2039                               | \$375,000 |            |            |            |           |            |            |      |      |           |
| 8145    | Grader (John Deere)                          | LBFO     | 2019 | √                 |                        | 25                          | 2039                               | \$370,000 |            |            |            |           |            |            |      |      |           |
| 8148    | Bobcat                                       | LBFO     | 2019 | √                 |                        | 20                          | 2040                               | \$85,000  |            |            |            |           |            |            |      |      |           |
| 8155    | Genie Man Lift (Electric)                    | TFO      | 2020 |                   |                        | 20                          | 2040                               | \$60,000  |            |            |            |           |            |            |      |      |           |
| 8160    | Forklift (4K lb Capacity) JPP (LPG)          | TFO      | 2020 | √                 |                        | 20                          | 2040                               | \$45,000  |            |            |            |           |            |            |      |      |           |
| 8150    | Grader (John Deere)                          | TFO      | 2019 | √                 |                        | 20                          | 2040                               | \$370,000 |            |            |            |           |            |            |      |      |           |
| 8162    | Case Magnum 180 Tractor                      | TFO      | 2020 | √                 |                        | 20                          | 2040                               | \$180,000 |            |            |            |           |            |            |      |      |           |
| 8157    | Mower                                        | LBFO     | 2020 |                   |                        | 20                          | 2040                               | \$30,000  |            |            |            |           |            |            |      |      |           |
| 8072    | 12' Heavy Duty Disc                          | TFO      | 2011 |                   |                        | 30                          | 2041                               | \$32,000  |            |            |            |           |            |            |      |      |           |
| 8079    | Forklift (4000 Lb Capacity) LBFO SHOP (LPG)  | LBFO     | 2011 | √                 |                        | 30                          | 2041                               | \$36,000  |            |            |            |           |            |            |      |      |           |
| 8170    | Truck/Tractor                                | LBFO     | 2022 | √                 | √                      | 20                          | 2042                               | \$160,000 |            |            |            |           |            |            |      |      |           |
| 8173    | Front End Loader                             | LBFO     | 2023 | √                 |                        | 20                          | 2043                               | \$225,000 |            |            |            |           |            |            |      |      |           |
| 8095    | Forklift (4K lb Capacity) WH (Electric)      | TFO      | 2013 | √                 |                        | 30                          | 2043                               | \$39,000  |            |            |            |           |            |            |      |      |           |
| 8096    | Forklift (7.5 Ton Capacity) TFO YARD (LPG)   | TFO      | 2013 | √                 |                        | 30                          | 2043                               | \$101,000 |            |            |            |           |            |            |      |      |           |
| 8097    | Forklift (10K lb Capacity) LBFO YARD (LPG)   | LBFO     | 2013 | √                 |                        | 30                          | 2043                               | \$80,000  |            |            |            |           |            |            |      |      |           |
| 8152    | 200 kW Emergency Generator - Trailer Mounted | LBFO     | 2019 | √                 |                        | 40                          | 2044                               | \$150,000 |            |            |            |           |            |            |      |      |           |
| 8187    | Flatbed Tilt Trailer                         | LBFO     | 2023 |                   |                        | 20                          | 2044                               | \$70,000  |            |            |            |           |            |            |      |      |           |
| 8109    | 12' Heavy Duty Disc                          | LBFO     | 2016 |                   |                        | 30                          | 2046                               | \$32,000  |            |            |            |           |            |            |      |      |           |
| 8132    | Forklift (4K lb Capacity) JPP (Electric)     | TFO      | 2018 | √                 |                        | 30                          | 2048                               | \$39,000  |            |            |            |           |            |            |      |      |           |
| 8133    | Forklift (4K lb Capacity) SB&Pnt (LPG)       | TFO      | 2018 | √                 |                        | 30                          | 2048                               | \$35,000  |            |            |            |           |            |            |      |      |           |
| 8172    | Bottom Belly Dump Trailer                    | LBFO     | 2023 |                   |                        | 25                          | 2048                               | \$70,000  |            |            |            |           |            |            |      |      |           |
| 2642    | Dozer (w/rippers)                            | LBFO     | 1976 | √                 |                        | 40                          | 2049                               | \$300,000 |            |            |            |           |            |            |      |      |           |
| 662     | Forklift (5K lb Capacity) ONP SHOP (DSL)     | ONP      | 1988 | √                 |                        | 30                          | 2026                               | \$57,000  |            |            |            |           |            |            |      |      |           |
| 8001    | 20-Ton P&H Omega RT Crane                    | LBFO     | 1988 | √                 |                        | 30                          | 2023                               | \$300,000 |            |            |            |           |            |            |      |      |           |

|                                                           |  |  |  |  |  |  |                              |           |            |            |            |            |            |            |      |      |              |
|-----------------------------------------------------------|--|--|--|--|--|--|------------------------------|-----------|------------|------------|------------|------------|------------|------------|------|------|--------------|
|                                                           |  |  |  |  |  |  | Total                        | \$ 75,000 | \$ 185,000 | \$ 400,000 | \$ 160,000 | \$ 250,000 | \$ 285,000 | \$ 690,000 | \$ - | \$ - | \$ 400,000   |
| √ - Emissions regulated by California Air Resources Board |  |  |  |  |  |  | # of Equipment Replaced      | 1         | 2          | 1          | 1          | 1          | 2          | 3          | 0    | 0    | 2            |
| Currently CARB Compliant                                  |  |  |  |  |  |  | 3% Inflation Factor per Year | \$ -      | \$ 5,550   | \$ 24,360  | \$ 14,836  | \$ 31,377  | \$ 45,393  | \$ 133,896 | \$ - | \$ - | \$ 121,909   |
|                                                           |  |  |  |  |  |  | Yearly Total                 | \$ 75,000 | \$ 190,600 | \$ 424,400 | \$ 174,800 | \$ 281,400 | \$ 330,400 | \$ 823,900 | \$ - | \$ - | \$ 521,900   |
| Grand Total                                               |  |  |  |  |  |  |                              |           |            |            |            |            |            |            |      |      | \$ 2,822,400 |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY  
EQUIPMENT REPLACEMENT JUSTIFICATION FORM  
FY2027**

**FLATBED TILT TRAILER**

**ESTIMATE COST: 75,000**

**EXISTING EQUIPMENT INFORMATION**

|                                      |                                       |                             |
|--------------------------------------|---------------------------------------|-----------------------------|
| <b>VEHICLE NO:</b> 8052              | <b>YEAR:</b> 2007                     | <b>AGE (YRS.):</b> 19       |
| <b>MAKE:</b> Trailmax                | <b>MODEL:</b> Tilt trailer            |                             |
| <b>DEPARTMENT:</b> Civil Maintenance | <b>MAINTENANCE YARD:</b> TFO          |                             |
| <b>CURRENT MILES:</b> N/A            | <b>PROJECTED HOURS WHEN REPLACED:</b> | N/A                         |
| <b>MECHANICS RATING OF VEHICLE:</b>  | <i>POOR:</i>                          | <i>FAIR: X</i> <i>GOOD:</i> |

**DESCRIPTION AND JUSTIFICATION**

**DESCRIPTION OF EQUIPMENT USE WITHIN THE AUTHORITY:**

Tilt Bed trailer is used for hauling equipment and material that is used for road and bank repair along the DMC.

- Erosion repair
- Road repair
- Moving materials
- Emergency uses to support flooding damage or other natural/man-made problems

**REASON (S) FOR NEW EQUIPMENT:**

This tilt bed trailer is primarily used for moving equipment such as backhoes and loaders to job locations along the DMC. It will be approximately 20 years old when it is replaced which is one of our replacement criteria. A highly reliable trailer is necessary for the continued readiness of the civil maintenance department to respond to routine and emergency situations.

*Date Prepared: 8/25/2025*

## Reserve Fund - Vehicle Replacement Program

|                           |              |
|---------------------------|--------------|
| <b>Project Number</b>     | 2026-V-080   |
| <b>Segment Code</b>       | 26 - D1      |
| <b>Priority</b>           | B - 6 - c    |
| <b>Facility</b>           | ALL          |
| <b>Project Discipline</b> | V - Vehicles |
| <b>Contingency</b>        | 20%          |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$415,420</b>            |

|                |                  |                  |                    |
|----------------|------------------|------------------|--------------------|
| <b>Labor</b>   | <b>Materials</b> | <b>Contracts</b> | <b>Contingency</b> |
| <b>\$8,183</b> | <b>\$0</b>       | <b>\$338,000</b> | <b>\$69,237</b>    |

### Project Description and Scope:

The San Luis & Delta-Mendota Water Authority vehicles will be replaced or considered for replacement when the criteria for the Authority Vehicle Replacement Program has been met. The purpose of this Reserve Project is to set aside funding annually for replacement of the Authority vehicles. The 10-Year Replacement Plan will be presented for approval each year.

### Project Purpose and Background:

The San Luis & Delta-Mendota Water Authority Vehicle Replacement Program objective is to provide safe and efficient operating vehicles in a manner which maximizes the vehicles utilization for the Authority.

### Project Status:

On-going

San Luis & Delta-Mendota Water Authority  
Vehicle Replacement 10 Year Plan  
FY2027 Frontline Vehicles

|                                                                                                                                 |                                              | A    |              | B          |                               | C                        |                        | D                                                               |                                                | E                           |                             |                                       |            |                              |          |            |            |            |            |            |             |            |              |            |            |            |      |
|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|------|--------------|------------|-------------------------------|--------------------------|------------------------|-----------------------------------------------------------------|------------------------------------------------|-----------------------------|-----------------------------|---------------------------------------|------------|------------------------------|----------|------------|------------|------------|------------|------------|-------------|------------|--------------|------------|------------|------------|------|
| Veh No.                                                                                                                         | FRONT LINE VEHICLE DESCRIPTION               | 2026 | Vehicle User | Model Year | Assigned To:                  | Est. MILEAGE ON 3/1/2026 | Average Miles Per Year | Calculated Years to Replacement (150K or 15 yrs) <sup>1,2</sup> | Calculated FY for Replacement (Mileage or Age) | Est. Mileage at Replacement | Proposed FY for Replacement | Estimated Replacement Cost (FY2024\$) | Future ZEV | 2027                         | 2028     | 2029       | 2030       | 2031       | 2032       | 2033       | 2034        | 2035       | 2036         |            |            |            |      |
|                                                                                                                                 |                                              |      |              |            | Current Calendar Year (CCY) = | 2026                     | B ÷ (CCY - A)          | (150K-B) ÷ C or 15 yrs                                          | Current FY+D or A + 15 yrs                     | B + (E-Current FY) x C      | To be reviewed each year    | To be updated each year               |            |                              |          |            |            |            |            |            |             |            |              |            |            |            |      |
| 8156                                                                                                                            | 3/4 Ton Pickup w/Utility Body <sup>2,3</sup> |      | L. Simonich  | 2020       | TFO Canal Operations          | 72,000                   | 12,000                 | -1                                                              | 2023                                           | 72,000                      | 2027                        | \$65,000                              |            | \$65,000                     |          |            |            |            | \$65,000   |            |             |            |              |            |            |            |      |
| 8159                                                                                                                            | Mid Sized SUV <sup>1</sup>                   |      | Bob M        | 2020       | Facility O&M Director         | 85,000                   | 14,167                 | 5                                                               | 2029                                           | 85,000                      | 2027                        | \$55,000                              |            | \$55,000                     |          |            |            |            | \$55,000   |            |             |            |              |            |            |            |      |
| 8081                                                                                                                            | Small SUV                                    |      | Dan Nunes    | 2012       | SCADA Engineer                | 75,000                   | 5,357                  | 14                                                              | 2027                                           | 75,000                      | 2027                        | \$36,000                              |            | \$36,000                     |          |            |            |            |            |            |             |            |              |            |            |            |      |
| 8110                                                                                                                            | 3/4 Ton Pickup w/Utility Body <sup>3</sup>   |      | G. Pacheco   | 2016       | LBFO Civil Maint              | 133,000                  | 13,300                 | 2                                                               | 2026                                           | 133,000                     | 2027                        | \$62,000                              |            | \$62,000                     |          |            |            |            |            |            |             |            |              |            |            |            |      |
| 8103                                                                                                                            | 3/4 Ton Pickup. 4WD <sup>3</sup>             |      | Robert Huff  | 2014       | LBFO Civil Maint              | 134,000                  | 11,167                 | 2                                                               | 2026                                           | 134,000                     | 2027                        | \$58,000                              |            | \$58,000                     |          |            |            |            |            |            |             |            |              |            |            |            |      |
| 8069                                                                                                                            | 3/4 Ton Pickup <sup>3</sup>                  |      | Equip. Oper  | 2010       | TFO Civil Maint.              | 115,000                  | 7,188                  | 5                                                               | 2025                                           | 115,000                     | 2027                        | \$62,000                              |            | \$62,000                     |          |            |            |            |            |            |             |            |              |            |            |            |      |
| 8158                                                                                                                            | 1/2 Ton Pickup. 4x4                          |      | B. Soares    | 2020       | LBFO Civil Maint. Super       | 115,000                  | 19,167                 | 2                                                               | 2026                                           | 134,167                     | 2028                        | \$54,000                              |            |                              | \$54,000 |            |            |            |            |            |             |            |              |            |            |            |      |
| 8174                                                                                                                            | 1/2 Ton Ext Cab 4X4 <sup>2</sup>             |      | E. Navarro   | 2023       | LBFO Canal Operations         | 72,000                   | 24,000                 | 2                                                               | 2026                                           | 150,000                     | 2028                        | \$54,000                              |            |                              | \$54,000 |            |            |            |            | \$54,000   |             |            |              |            |            |            |      |
| 8181                                                                                                                            | 1/2 Ton Pickup <sup>2</sup>                  |      | K. Silva     | 2023       | TFO Canal Operations          | 70,000                   | 23,333                 | 2                                                               | 2026                                           | 116,667                     | 2029                        | \$52,000                              |            |                              |          | \$52,000   |            |            |            |            | \$52,000    |            |              |            |            |            |      |
| 8180                                                                                                                            | 1/2 Ton Pickup <sup>2</sup>                  |      | Rodney Huff  | 2023       | LBFO Canal Operations         | 70,000                   | 23,333                 | 2                                                               | 2026                                           | 116,667                     | 2029                        | \$54,000                              |            |                              |          | \$54,000   |            |            |            |            | \$54,000    |            |              |            |            |            |      |
| 8175                                                                                                                            | 1/2 Ton Ford F-150 4X4 <sup>2</sup>          |      | Walsh        | 2023       | LBFO Eng. HT3                 | 75,000                   | 25,000                 | 2                                                               | 2026                                           | 150,000                     | 2029                        | \$54,000                              |            |                              |          | \$54,000   |            |            |            |            | \$54,000    |            |              |            |            |            |      |
| 8178                                                                                                                            | 1/2 Ton Pickup <sup>2</sup>                  |      | S. Posey     | 2023       | LBFO Canal Operations         | 80,000                   | 26,667                 | 3                                                               | 2027                                           | 133,333                     | 2029                        | \$54,000                              |            |                              |          | \$54,000   |            |            |            |            | \$54,000    |            |              |            |            |            |      |
| 8137                                                                                                                            | 3/4 Ton Pickup w/Flat Bed (Spray Truck)      |      | CMLB         | 2018       | LBFO Civil Maint.             | 72,000                   | 9,000                  | 9                                                               | 2033                                           | 99,000                      | 2030                        | \$115,000                             | X          |                              |          |            | \$115,000  |            |            |            |             |            |              |            |            |            |      |
| 8139                                                                                                                            | 1 Ton Pickup w/Utility Body - Diesel         |      | CMT          | 2018       | TFO Civil Maint.              | 98,000                   | 12,250                 | 5                                                               | 2029                                           | 134,750                     | 2030                        | \$110,000                             | X          |                              |          |            | \$110,000  |            |            |            |             |            |              |            |            |            |      |
| 8140                                                                                                                            | 1 Ton Pickup w/Utility Body - Diesel         |      | CMLB         | 2018       | LBFO Civil Maint.             | 96,000                   | 12,000                 | 5                                                               | 2029                                           | 132,000                     | 2030                        | \$110,000                             | X          |                              |          |            | \$110,000  |            |            |            |             |            |              |            |            |            |      |
| 8106                                                                                                                            | 1 Ton Utility Truck - Diesel <sup>3</sup>    |      | D. Ocegueda  | 2014       | TFO Civil Maint.              | 44,000                   | 3,667                  | 15                                                              | 2029                                           | 55,000                      | 2030                        | \$65,000                              | X          |                              |          |            | \$65,000   |            |            |            |             |            |              |            |            |            |      |
| 8062                                                                                                                            | 1/2 Ton Pickup                               |      | J. Amaya     | 2009       | TFO Electric Shop             | 98,000                   | 5,765                  | 10                                                              | 2024                                           | 115,294                     | 2030                        | \$54,000                              |            |                              |          |            | \$54,000   |            |            |            |             |            |              |            |            |            |      |
| 8188                                                                                                                            | Small SUV                                    |      | S.Petersen   | 2024       | Water Policy Director         | 25,000                   | 12,500                 | 10                                                              | 2034                                           | 62,500                      | 2030                        | \$55,000                              |            |                              |          |            | \$55,000   |            |            |            |             |            |              |            |            |            |      |
| 8183                                                                                                                            | 1/2 Ton Pickup                               |      | G. Guilford  | 2024       | TFO Canal Operations          | 55,000                   | 27,500                 | 4                                                               | 2028                                           | 137,500                     | 2030                        | \$55,000                              |            |                              |          |            | \$55,000   |            |            |            |             | \$55,000   |              |            |            |            |      |
| 8182                                                                                                                            | Mid Sized Sedan                              |      | S. Davis     | 2024       | IT                            | 40,000                   | 20,000                 | 6                                                               | 2030                                           | 100,000                     | 2030                        | \$40,000                              |            |                              |          |            | \$40,000   |            |            |            |             |            |              |            |            |            |      |
| 8118                                                                                                                            | 1/2 Ton Pickup                               |      | T. Wimple    | 2017       | Mechanical Engineer           | 70,000                   | 7,778                  | 11                                                              | 2032                                           | 93,333                      | 2030                        | \$54,000                              |            |                              |          |            | \$54,000   |            |            |            |             |            |              |            |            |            |      |
| 8111                                                                                                                            | 1 Ton Pickup w/Utility Body <sup>3</sup>     |      | V. Avila     | 2016       | LBFO Civil Maint              | 48,000                   | 4,800                  | 15                                                              | 2031                                           | 67,200                      | 2031                        | \$65,000                              | X          |                              |          |            |            | \$65,000   |            |            |             |            |              |            |            |            |      |
| 8149                                                                                                                            | 1 Ton Pickup w/Utility Body - Diesel         |      | CMT          | 2019       | TFO Civil Maint.              | 83,000                   | 11,857                 | 6                                                               | 2030                                           | 130,429                     | 2031                        | \$110,000                             | X          |                              |          |            |            | \$110,000  |            |            |             |            |              |            |            |            |      |
| 8177                                                                                                                            | 1/2 Ton Pickup                               |      | R. Knapp     | 2023       | Operations Supervisor         | 75,000                   | 25,000                 | 3                                                               | 2027                                           | 175,000                     | 2031                        | \$52,000                              |            |                              |          |            |            | \$52,000   |            |            |             |            |              |            |            |            |      |
| 8176                                                                                                                            | Small SUV                                    |      | Jaime M.     | 2024       | Engineering Manager           | 31,000                   | 15,500                 | 8                                                               | 2032                                           | 93,000                      | 2031                        | \$36,000                              |            |                              |          |            |            | \$36,000   |            |            |             |            |              |            |            |            |      |
| 8197                                                                                                                            | 1/2 Ton Pickup-Extra Cab                     |      | S. Harris    | 2025       | Watermaster                   | 20,000                   | 20,000                 | 7                                                               | 2031                                           | 100,000                     | 2031                        | \$54,000                              |            |                              |          |            |            | \$54,000   |            |            |             |            |              |            |            |            |      |
| 8198                                                                                                                            | Mid Sized SUV                                |      | F. Barajas   | 2025       | Exec. Director                | 15,000                   | 15,000                 | 9                                                               | 2033                                           | 75,000                      | 2031                        | \$55,000                              |            |                              |          |            |            | \$55,000   |            |            |             |            |              |            |            |            |      |
| 8061                                                                                                                            | 1 Ton Pickup w/Utility Body                  |      | JPP          | 2009       | JPP Machine Shop              | 19,500                   | 1,147                  | 15                                                              | 2024                                           | 25,235                      | 2032                        | \$95,000                              | X          |                              |          |            |            |            | \$95,000   |            |             |            |              |            |            |            |      |
| 8033                                                                                                                            | 3/4 Ton Pickup <sup>3</sup>                  |      | J. Miller    | 2006       | JPP Machine Shop              | 82,000                   | 4,100                  | 15                                                              | 2021                                           | 102,500                     | 2032                        | \$54,000                              |            |                              |          |            |            |            | \$54,000   |            |             |            |              |            |            |            |      |
| 8161                                                                                                                            | 3/4 Ton Pickup <sup>3</sup>                  |      | M. Garcia    | 2020       | LBFO Civil Maint.             | 27,000                   | 4,500                  | 15                                                              | 2035                                           | 49,500                      | 2032                        | \$56,000                              |            |                              |          |            |            |            | \$56,000   |            |             |            |              |            |            |            |      |
| 8164                                                                                                                            | Mid Sized SUV                                |      | J. Bejarano  | 2021       | Civil Engineer                | 36,000                   | 7,200                  | 15                                                              | 2036                                           | 72,000                      | 2032                        | \$55,000                              |            |                              |          |            |            |            | \$55,000   |            |             |            |              |            |            |            |      |
| 8196                                                                                                                            | 1/2 Ton Pickup. 4WD. Crew Cab                |      | C. Lee       | 2025       | O&M Manager                   | 20,000                   | 20,000                 | 7                                                               | 2031                                           | 120,000                     | 2032                        | \$65,000                              |            |                              |          |            |            |            | \$65,000   |            |             |            |              |            |            |            |      |
| 8179                                                                                                                            | 1/2 Ton Pickup                               |      | Safety       | 2023       | Safety Officer                | 28,000                   | 9,333                  | 14                                                              | 2038                                           | 74,667                      | 2032                        | \$52,000                              |            |                              |          |            |            |            | \$52,000   |            |             |            |              |            |            |            |      |
| 8144                                                                                                                            | Small SUV                                    |      | SGMA         | 2019       | Civil Engineer-Ground Water   | 36,000                   | 5,143                  | 15                                                              | 2034                                           | 72,000                      | 2034                        | \$36,000                              |            |                              |          |            |            |            |            |            | \$36,000    |            |              |            |            |            |      |
| 8167                                                                                                                            | 1/2 Ton Pickup                               |      | JPP          | 2022       | JPP Machine Shop              | 7,500                    | 1,875                  | 15                                                              | 2037                                           | 20,625                      | 2034                        | \$54,000                              |            |                              |          |            |            |            |            |            | \$54,000    |            |              |            |            |            |      |
| 8169                                                                                                                            | 3/4 Ton Pickup w/Utility Body                |      | M. Izoco     | 2022       | Oneill PP                     | 16,000                   | 4,000                  | 15                                                              | 2037                                           | 44,000                      | 2034                        | \$65,000                              | X          |                              |          |            |            |            |            |            | \$65,000    |            |              |            |            |            |      |
| 8168                                                                                                                            | 1/2 Ton Pickup                               |      | Y. Suarez    | 2021       | OPP C&I                       | 24,000                   | 4,800                  | 15                                                              | 2036                                           | 57,600                      | 2034                        | \$52,000                              |            |                              |          |            |            |            |            |            |             | \$52,000   |              |            |            |            |      |
| 8191                                                                                                                            | 1/2 Ton Pickup                               |      | R. Martin    | 2024       | LBFO Canal Operations         | 28,000                   | 14,000                 | 9                                                               | 2033                                           | 126,000                     | 2034                        | \$54,000                              |            |                              |          |            |            |            |            |            |             | \$54,000   |              |            |            |            |      |
| 8190                                                                                                                            | 1/2 Ton Pickup                               |      | M. Costa     | 2024       | LBFO Canal Operations         | 40,000                   | 20,000                 | 6                                                               | 2030                                           | 180,000                     | 2034                        | \$65,000                              |            |                              |          |            |            |            |            |            | \$65,000    |            |              |            |            |            |      |
| 8194                                                                                                                            | 1/2 Ton Pickup 4x4                           |      | B. Powers    | 2025       | LBFO Civil Maint              | 15,000                   | 15,000                 | 9                                                               | 2033                                           | 135,000                     | 2035                        | \$54,000                              |            |                              |          |            |            |            |            |            |             | \$54,000   |              |            |            |            |      |
| 8184                                                                                                                            | 3/4 Ton Van                                  |      | ESHOP        | 2023       | TFO Electric Shop             | 11,000                   | 3,667                  | 15                                                              | 2038                                           | 51,333                      | 2038                        | \$60,000                              |            |                              |          |            |            |            |            |            |             |            |              |            |            |            |      |
| 8185                                                                                                                            | 3/4 Ton Van                                  |      | ESHOP        | 2023       | TFO Electric Shop             | 5,000                    | 1,667                  | 15                                                              | 2038                                           | 23,333                      | 2038                        | \$60,000                              |            |                              |          |            |            |            |            |            |             |            |              |            |            |            |      |
| 8192                                                                                                                            | 1 Ton Utility Truck-Diesel                   |      | CMLB         | 2025       | LBFO Civil Maint.             | 15,000                   | 15,000                 | 9                                                               | 2033                                           | 180,000                     | 2038                        | \$110,000                             |            |                              |          |            |            |            |            |            |             |            |              |            |            |            |      |
| 8189                                                                                                                            | Small Pickup Truck                           |      | R. Nazabel   | 2024       | TFO CM Foreman                | 20,000                   | 10,000                 | 13                                                              | 2037                                           | 140,000                     | 2039                        | \$52,000                              |            |                              |          |            |            |            |            |            |             |            |              |            |            |            |      |
| 8195                                                                                                                            | 1/2 Ton 4x4 Pickup                           |      | Equip. Oper  | 2025       | TFO Civil Maint.              | 10,000                   | 10,000                 | 14                                                              | 2038                                           | 140,000                     | 2040                        | \$54,000                              |            |                              |          |            |            |            |            |            |             |            |              |            |            |            |      |
| 8165                                                                                                                            | Sedan <sup>1</sup>                           |      | P. Arroyave  | 2021       | COO                           | 122,000                  | 24,400                 | 2                                                               | 2026                                           | 97,600                      | 2026                        | \$55,000                              |            |                              |          |            |            | \$55,000   |            |            |             |            |              |            |            |            |      |
| Notes:                                                                                                                          |                                              |      |              |            |                               |                          |                        |                                                                 |                                                |                             |                             |                                       |            | 46                           |          | Total      |            | \$ 338,000 | \$ 108,000 | \$ 214,000 | \$ 658,000  | \$ 427,000 | \$ 497,000   | \$ 54,000  | \$ 540,000 | \$ 109,000 | \$ - |
| 1. Exec. Director & COO vehicles to be replaced every 5 years and reassigned to another Department.                             |                                              |      |              |            |                               |                          |                        |                                                                 |                                                |                             |                             |                                       |            | # of Vehicles Replaced       |          | 6          | 2          | 4          | 10         | 7          | 8           | 1          | 10           | 2          | 0          |            |      |
| 2. TFO & LBFO Canal Operations high mileage vehicles shall be replaced every 5 or 6 years and reassigned to another Department. |                                              |      |              |            |                               |                          |                        |                                                                 |                                                |                             |                             |                                       |            | 3% Inflation Factor per Year |          | \$ -       | \$ 3,240   | \$ 13,033  | \$ 61,014  | \$ 53,592  | \$ 79,159   | \$ 10,479  | \$ 124,132   | \$ 29,078  | \$ -       |            |      |
| 3. Change to 1/2 Ton to meet CARB requirements                                                                                  |                                              |      |              |            |                               |                          |                        |                                                                 |                                                |                             |                             |                                       |            | Total Dollar Amount          |          | \$ 338,000 | \$ 111,300 | \$ 227,100 | \$ 719,100 | \$ 480,600 | \$ 576,200  | \$ 64,500  | \$ 664,200   | \$ 138,100 | \$ -       |            |      |
| NOTE: Vehicle replacement costs rounded up to the nearest \$500.                                                                |                                              |      |              |            |                               |                          |                        |                                                                 |                                                |                             |                             |                                       |            |                              |          |            |            |            |            |            | Grand Total |            | \$ 3,319,100 |            |            |            |      |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY  
VEHICLE REPLACEMENT JUSTIFICATION FORM  
FY2027**

**¾ TON PICKUP W/UTILITY BODY (CHANGING TO ½ TON)**

**ESTIMATE COST: \$65,000**

**EXISTING VEHICLE INFORMATION**

|                                     |                                         |                                    |
|-------------------------------------|-----------------------------------------|------------------------------------|
| <b>VEHICLE NO:</b> 8156             | <b>YEAR:</b> 2020                       | <b>AGE (YRS.):</b> 6               |
| <b>MAKE:</b> Ram                    | <b>MODEL:</b> 2500                      |                                    |
| <b>DEPARTMENT:</b> Canal Operations | <b>MAINTENANCE YARD:</b> TFO            |                                    |
| <b>CURRENT MILEAGE:</b> 72,000      | <b>PROJECTED MILEAGE WHEN REPLACED:</b> | 92,000                             |
| <b>MECHANICS RATING OF VEHICLE:</b> | <b>POOR:</b>                            | <b>FAIR:</b> <b>X</b> <b>GOOD:</b> |

**DESCRIPTION AND JUSTIFICATION**

**DESCRIPTION OF VEHICLE USE WITHIN THE AUTHORITY:**

This vehicle is assigned to TFO Canal Operations. It is used for routine operations associated with the DMC and the Mendota Pool. These functions include but are not limited to:

- Support of DMC Operations as necessary

**REASON (S) FOR REPLACEMENT:**

Due to the high use of vehicles by the Canal Operations department, this vehicle is scheduled for replacement every 5 to 6 years or 150,000 miles.

**INTENDED USE AFTER REPLACEMENT:**

**REASSIGNMENT TO:** OPP

**SURPLUS:**

**VEHICLE TO BE SURPLUSSED:**

|                                         |                                    |                     |
|-----------------------------------------|------------------------------------|---------------------|
| <b>VEHICLE NO:</b> 8147                 | <b>YEAR:</b> 2019                  | <b>AGE (YRS):</b> 7 |
| <b>MAKE:</b> Ram                        | <b>MODEL:</b> 2500                 |                     |
| <b>DEPARTMENT:</b> 45                   | <b>MAINTENANCE YARD:</b> LBFO      |                     |
| <b>CURRENT VEHICLE MILEAGE:</b> 160,000 |                                    |                     |
| <b>MECHANICS RATING OF VEHICLE:</b>     | <b>POOR:</b> <b>X</b> <b>FAIR:</b> | <b>GOOD:</b>        |
| <b>GENERAL NOTE:</b>                    |                                    |                     |

*Date Prepared: 8/25/2025*

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY  
VEHICLE REPLACEMENT JUSTIFICATION FORM  
FY2027**

**MID SIZE SUV**

**ESTIMATE COST: \$55,000**

**EXISTING VEHICLE INFORMATION**

**VEHICLE NO:** 8159                      **YEAR:** 2020                      **AGE (YRS.):** 6  
**MAKE:** Ford                      **MODEL:** Explorer  
**DEPARTMENT:** Facilities O&M Director                      **MAINTENANCE YARD:** TFO  
**CURRENT MILEAGE:** 85,000                      **PROJECTED MILEAGE WHEN REPLACED:** 110,000  
**MECHANICS RATING OF VEHICLE:**    *POOR:*                      *FAIR:* **X**                      *GOOD:*

**DESCRIPTION AND JUSTIFICATION**

**DESCRIPTION OF VEHICLE USE WITHIN THE AUTHORITY:**

This vehicle is assigned to the Facilities O&M Director. It is used for routine work related travel associated with the DMC.

**REASON (S) FOR REPLACEMENT:**

This vehicle will be reassigned to another department as a secondary vehicle

**INTENDED USE AFTER  
REPLACEMENT:**

*REASSIGNMENT TO:* IT

*SURPLUS:*

**VEHICLE TO BE SURPLUSSED:**

**VEHICLE NO:** 8120                      **YEAR:** 2017                      **AGE (YRS):** 9  
**MAKE:** Ford                      **MODEL:** Fusion  
**DEPARTMENT:** IT                      **MAINTENANCE YARD:** TFO  
**CURRENT VEHICLE MILEAGE:** 160,000  
**MECHANICS RATING OF VEHICLE:**    *POOR:* **X**                      *FAIR:*                      *GOOD:*  
**GENERAL NOTE:**

*Date Prepared: 8/25/2025*

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY  
VEHICLE REPLACEMENT JUSTIFICATION FORM  
FY2027**

**SMALL SUV**

**ESTIMATE COST: \$36,000**

**EXISTING VEHICLE INFORMATION**

|                                     |                                                |                           |
|-------------------------------------|------------------------------------------------|---------------------------|
| <b>VEHICLE NO:</b> 8081             | <b>YEAR:</b> 2012                              | <b>AGE (YRS.):</b> 14     |
| <b>MAKE:</b> Dodge                  | <b>MODEL:</b> Journey                          |                           |
| <b>DEPARTMENT:</b> SCADA Engineer   | <b>MAINTENANCE YARD:</b> TFO                   |                           |
| <b>CURRENT MILEAGE:</b> 75,000      | <b>PROJECTED MILEAGE WHEN REPLACED:</b> 90,000 |                           |
| <b>MECHANICS RATING OF VEHICLE:</b> | <b>POOR:</b> X                                 | <b>FAIR:</b> <b>GOOD:</b> |

**DESCRIPTION AND JUSTIFICATION**

**DESCRIPTION OF VEHICLE USE WITHIN THE AUTHORITY:**

This vehicle is used by the SCADA Engineer. The SCADA Engineer is responsible for supervising, maintaining and upgrading the SCADA systems associated with the routine and emergency operations at the JPP, OPP, DMC and other WA Facilities.

**REASON (S) FOR REPLACEMENT:**

At the time of replacement, the vehicle will be at approximately 100, 000 miles and will be 14 years old. This vehicle is experiencing intermittent transmission and emission issues and the cost of repair will exceed the value of the vehicle.

**INTENDED USE AFTER  
REPLACEMENT:**

**REASSIGNMENT TO:**

**SURPLUS:** X

**VEHICLE TO BE SURPLUSED:**

|                                        |                              |                           |
|----------------------------------------|------------------------------|---------------------------|
| <b>VEHICLE NO:</b> 8081                | <b>YEAR:</b> 2012            | <b>AGE (YRS.):</b> 14     |
| <b>MAKE:</b> Dodge                     | <b>MODEL:</b> Journey        |                           |
| <b>DEPARTMENT:</b> IT                  | <b>MAINTENANCE YARD:</b> TFO |                           |
| <b>CURRENT VEHICLE MILEAGE:</b> 75,000 |                              |                           |
| <b>MECHANICS RATING OF VEHICLE:</b>    | <b>POOR:</b> X               | <b>FAIR:</b> <b>GOOD:</b> |
| <b>GENERAL NOTE:</b>                   |                              |                           |

*Date Prepared: 8/25/2025*

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY  
VEHICLE REPLACEMENT JUSTIFICATION FORM  
FY2027**

**3/4 TON PU W/ UTILITY BODY (CHANGING TO ½ TON)**

**ESTIMATE COST: \$62,000**

**EXISTING VEHICLE INFORMATION**

|                                      |                                                 |                             |
|--------------------------------------|-------------------------------------------------|-----------------------------|
| <b>VEHICLE NO:</b> 8110              | <b>YEAR:</b> 2016                               | <b>AGE (YRS.):</b> 10       |
| <b>MAKE:</b> Chevy                   | <b>MODEL:</b> 2500                              |                             |
| <b>DEPARTMENT:</b> Civil Maintenance | <b>MAINTENANCE YARD:</b> LBFO                   |                             |
| <b>CURRENT MILEAGE:</b> 133,000      | <b>PROJECTED MILEAGE WHEN REPLACED:</b> 150,000 |                             |
| <b>MECHANICS RATING OF VEHICLE:</b>  | <i>POOR:</i>                                    | <i>FAIR: X</i> <i>GOOD:</i> |

**DESCRIPTION AND JUSTIFICATION**

**DESCRIPTION OF VEHICLE USE WITHIN THE AUTHORITY:**

This vehicle is used by the Canal Maintenance Department. It is used for routine transportation of personnel and equipment to various work locations along the DMC.

- Routine work along the DMC
- Towing trailers
- Facility repair

**REASON (S) FOR REPLACEMENT:**

WA policy is to replace vehicles at 150,000 miles or 15 years with the exception of canal operation vehicles which are replaced every 5 to 6 years due to the high mileage.

**INTENDED USE AFTER REPLACEMENT:**

*REASSIGNMENT TO:* Electric Shop

*SURPLUS:*

**VEHICLE TO BE SURPLUSSED:**

|                                         |                              |                           |
|-----------------------------------------|------------------------------|---------------------------|
| <b>VEHICLE NO:</b> 8107                 | <b>YEAR:</b> 2005            | <b>AGE (YRS):</b> 20      |
| <b>MAKE:</b> Ford                       | <b>MODEL:</b> F-250          |                           |
| <b>DEPARTMENT:</b> Civil Maintenance    | <b>MAINTENANCE YARD:</b> TFO |                           |
| <b>CURRENT VEHICLE MILEAGE:</b> 168,000 |                              |                           |
| <b>MECHANICS RATING OF VEHICLE:</b>     | <i>POOR: X</i>               | <i>FAIR:</i> <i>GOOD:</i> |
| <b>GENERAL NOTE:</b>                    |                              |                           |

*Date Prepared: 8/25/2025*

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY  
VEHICLE REPLACEMENT JUSTIFICATION FORM  
FY2027**

**3/4 TON PU (CHANGING TO ½ TON)**

**ESTIMATE COST: \$62,000**

**EXISTING VEHICLE INFORMATION**

|                                      |                                                 |                             |
|--------------------------------------|-------------------------------------------------|-----------------------------|
| <b>VEHICLE NO:</b> 8103              | <b>YEAR:</b> 2014                               | <b>AGE (YRS.):</b> 12       |
| <b>MAKE:</b> Chevy                   | <b>MODEL:</b> 2500                              |                             |
| <b>DEPARTMENT:</b> Civil Maintenance | <b>MAINTENANCE YARD:</b> LBFO                   |                             |
| <b>CURRENT MILEAGE:</b> 134,000      | <b>PROJECTED MILEAGE WHEN REPLACED:</b> 155,000 |                             |
| <b>MECHANICS RATING OF VEHICLE:</b>  | <i>POOR:</i>                                    | <i>FAIR: X</i> <i>GOOD:</i> |

**DESCRIPTION AND JUSTIFICATION**

**DESCRIPTION OF VEHICLE USE WITHIN THE AUTHORITY:**

This vehicle is used by the Canal Maintenance Department. It is used for routine transportation of personnel and equipment to various work locations along the DMC.

- Routine work along the DMC
- Towing trailers
- Facility repair

**REASON (S) FOR REPLACEMENT:**

WA policy is to replace vehicles at 150,000 miles or 15 years with the exception of canal operation vehicles which are replaced every 5 to 6 years due to the high mileage.

**INTENDED USE AFTER REPLACEMENT:**

*REASSIGNMENT TO:* JPP Machine Shop

*SURPLUS:*

**VEHICLE TO BE SURPLUSSED:**

|                                         |                              |                           |
|-----------------------------------------|------------------------------|---------------------------|
| <b>VEHICLE NO:</b> 8047                 | <b>YEAR:</b> 2008            | <b>AGE (YRS):</b> 18      |
| <b>MAKE:</b> Ford                       | <b>MODEL:</b> F-250          |                           |
| <b>DEPARTMENT:</b> 44                   | <b>MAINTENANCE YARD:</b> TFO |                           |
| <b>CURRENT VEHICLE MILEAGE:</b> 169,000 |                              |                           |
| <b>MECHANICS RATING OF VEHICLE:</b>     | <i>POOR: X</i>               | <i>FAIR:</i> <i>GOOD:</i> |
| <b>GENERAL NOTE:</b>                    |                              |                           |

*Date Prepared: 8/25/2025*

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY  
VEHICLE REPLACEMENT JUSTIFICATION FORM  
FY2027**

**3/4 TON PU (CHANGING TO ½ TON)**

**ESTIMATE COST: \$62,000**

**EXISTING VEHICLE INFORMATION**

|                                                                |                                                 |                       |
|----------------------------------------------------------------|-------------------------------------------------|-----------------------|
| <b>VEHICLE NO:</b> 8069                                        | <b>YEAR:</b> 2011                               | <b>AGE (YRS.):</b> 15 |
| <b>MAKE:</b> Ford                                              | <b>MODEL:</b> F-250                             |                       |
| <b>DEPARTMENT:</b> Civil Maintenance                           | <b>MAINTENANCE YARD:</b> TFO                    |                       |
| <b>CURRENT MILEAGE:</b> 115,000                                | <b>PROJECTED MILEAGE WHEN REPLACED:</b> 130,000 |                       |
| <b>MECHANICS RATING OF VEHICLE:</b> POOR: <b>X</b> FAIR: GOOD: |                                                 |                       |

**DESCRIPTION AND JUSTIFICATION**

**DESCRIPTION OF VEHICLE USE WITHIN THE AUTHORITY:**

This vehicle is used by the Canal Maintenance Department. It is used for routine transportation of personnel and equipment to various work locations along the DMC.

- Routine work along the DMC
- Towing trailers
- Facility repair

**REASON (S) FOR REPLACEMENT:**

WA policy is to replace vehicles at 150,000 miles or 15 years with the exception of canal operation vehicles which are replaced every 5 to 6 years due to the high mileage. This vehicle is experiencing signs of eminent transmission failure.

**INTENDED USE AFTER REPLACEMENT:**

*REASSIGNMENT TO:*

*SURPLUS:* **X**

**VEHICLE TO BE SURPLUSED:**

|                                                                |                              |                       |
|----------------------------------------------------------------|------------------------------|-----------------------|
| <b>VEHICLE NO:</b> 8069                                        | <b>YEAR:</b> 2011            | <b>AGE (YRS.):</b> 15 |
| <b>MAKE:</b> Ford                                              | <b>MODEL:</b> F-250          |                       |
| <b>DEPARTMENT:</b> Civil Maintenance                           | <b>MAINTENANCE YARD:</b> TFO |                       |
| <b>CURRENT VEHICLE MILEAGE:</b> 130,000                        |                              |                       |
| <b>MECHANICS RATING OF VEHICLE:</b> POOR: <b>X</b> FAIR: GOOD: |                              |                       |
| <b>GENERAL NOTE:</b>                                           |                              |                       |

*Date Prepared: 8/25/2025*

## Reserve Fund - Facility Infrastructure Replacement/Rehabilitation Program

|                           |            |
|---------------------------|------------|
| <b>Project Number</b>     | 2026-C-081 |
| <b>Segment Code</b>       | 26 - D3    |
| <b>Priority</b>           | B - 7 - c  |
| <b>Facility</b>           | ALL        |
| <b>Project Discipline</b> | C - Civil  |
| <b>Contingency</b>        | 20%        |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$253,641</b>            |

|                 |                  |                  |                    |
|-----------------|------------------|------------------|--------------------|
| <b>Labor</b>    | <b>Materials</b> | <b>Contracts</b> | <b>Contingency</b> |
| <b>\$12,367</b> | <b>\$21,000</b>  | <b>\$178,000</b> | <b>\$42,273</b>    |

### Project Description and Scope:

The reserve funds set aside for this project will be utilized for planned repairs/rehabilitation and/or improvements to the facilities the Water Authority has the responsibility to operate and maintain. The typical type of project to be funded will be associated with facility repairs/rehabilitation and/or improvements in the following areas: Roofing Systems, Building Interior/Exterior Components, Building HVAC Systems, Building Electrical and Communication Systems, Building Plumbing Systems, Building Fire Protections Systems, and Building Pavement and Grounds. Included in this fiscal year is critical maintenance to three of the steel buildings located at the Tracy Field Office. The warehouse and administration/electric shop buildings are scheduled for exterior painting and roof rehabilitation of the civil maintenance building. The lighting fixtures in the warehouse building are also planned to be replaced with up to date fixtures.

### Project Purpose and Background:

The Water Authority is responsible for the operation, maintenance, rehabilitation and replacement of C.W. "Bill" Jones Pumping Plant, O'Neill Pumping/Generating Plant and all their supporting O & M facilities. The majority of the facilities were constructed in the 1950's and 1960's and will require repairs/rehabilitation and/or improvements in the near future. Therefore, a reserve fund will be developed to set aside the appropriate amount of money to cover the costs associated with the necessary repairs/rehabilitation/improvements of these facilities.

### Project Status:

On-going



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San Luis & Delta-Mendota Water Authority  
Facility Infrastructure 10 Year Plan

|                                                            | How Often (Yrs) | Est. Cost (x1000) | Year Last Performed (FY) | Forecasted Years | 2027   | 2028   | 2029  | 2030 | 2031   | 2032  | 2033  | 2034  | 2035  | 2036  |
|------------------------------------------------------------|-----------------|-------------------|--------------------------|------------------|--------|--------|-------|------|--------|-------|-------|-------|-------|-------|
| <b>Tracy Field Office Facilities</b>                       |                 |                   |                          |                  | \$ 199 | \$ 115 | \$ 35 | \$ - | \$ 175 | \$ 51 | \$ 80 | \$ 45 | \$ 50 | \$ 50 |
| <b>Entire O&amp;M Compound</b>                             |                 |                   |                          |                  | \$ -   | \$ -   | \$ 35 | \$ - | \$ 100 | \$ -  | \$ -  | \$ 35 | \$ 10 | \$ 10 |
| <b>Asphalt Pavement Areas</b>                              |                 |                   |                          |                  | \$ -   | \$ -   | \$ 35 | \$ - | \$ -   | \$ -  | \$ -  | \$ 35 | \$ -  | \$ -  |
| Seal Coat Surfacing & Striping (USBR Lot)                  | 5               | 25                | 2023                     | 2028             |        | \$ 25  |       |      |        |       | \$ 25 |       |       |       |
| Seal Coat Surfacing & Striping (JPP Area)                  | 5               | 45                | 2017                     | 2022             |        | \$ 45  |       |      |        |       | \$ 45 |       |       |       |
| Seal Coat Surfacing & Striping (TAO Area)                  | 5               | 35                | 2024                     | 2029             |        |        | \$ 35 |      |        |       |       | \$ 35 |       |       |
| <b>Alarm &amp; Security Systems</b>                        |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ 10 | \$ 10 |
| Fire Alarm System Replacement                              | 30              | 20                | 2011                     | 2041             |        |        |       |      |        |       |       |       |       |       |
| <b>Wash Water Recycling System</b>                         |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Recycling System Replacement                               | 20              | 75                | 1996                     | 2016             |        |        |       |      |        |       |       |       |       |       |
| <b>Aboveground Fuel Storage System</b>                     |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ 100 | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Tank Replacement                                           | 40              | 20                | 1996                     | 2036             |        |        |       |      | \$ 20  |       |       |       |       |       |
| Fuel Dispensing System Replacement                         | 15              | 20                | 2015                     | 2030             |        |        |       |      | \$ 20  |       |       |       |       |       |
| <b>Exterior Lighting</b>                                   |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ 60  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Lighting Fixtures                                          |                 |                   |                          |                  |        |        |       |      |        |       |       |       |       |       |
| <b>Control Building (74 Years Old)</b>                     |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ 60  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| <b>Roofing Systems</b>                                     |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Roof Re-seal/Overlay/Replacement                           | 20              | 15                | 2021                     | 2041             |        |        |       |      |        |       |       |       |       |       |
| <b>Building Interior/Exterior Components</b>               |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Interior Maintenance (Painting)                            | 20              | 10                | 2007                     | 2027             |        |        |       |      |        |       |       |       |       |       |
| Kitchen Remodel                                            | 25              | 15                | 1980                     | 2005             |        |        |       |      |        |       |       |       |       |       |
| Flooring Replacement (Carpet/Tile)                         | 15              | 20                | 2007                     | 2022             |        |        |       |      |        |       |       |       |       |       |
| Lighting Fixture Replacements (Interior)                   | 10              |                   |                          |                  |        |        |       |      |        |       |       |       |       |       |
| <b>Building HVAC</b>                                       |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ 60  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Heater System Replacement                                  | 20              | 10                | 2011                     | 2031             |        |        |       |      | \$ 20  |       |       |       |       |       |
| Air Conditioning System Replacement                        | 20              | 30                | 2011                     | 2031             |        |        |       |      | \$ 20  |       |       |       |       |       |
| Ventilation System Replacement                             | 20              | 10                | 2011                     | 2031             |        |        |       |      | \$ 20  |       |       |       |       |       |
| <b>Warehouse Building (30 Years Old)</b>                   |                 |                   |                          |                  | \$ 46  | \$ 30  | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ 40 | \$ 40 |
| <b>Roofing Systems</b>                                     |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Roof Repair/Replacement                                    | 25              | 25                | 2025                     | 2050             |        |        |       |      |        |       |       |       |       |       |
| <b>Building Interior/Exterior Components</b>               |                 |                   |                          |                  | \$ 35  | \$ 30  | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ 40 | \$ 40 |
| Exterior Maintenance (Painting)                            | 40              | 15                | 1996                     | 2036             | \$ 25  |        |       |      |        |       |       |       | \$ 40 | \$ 40 |
| Interior Maintenance (Painting)                            | 20              | 5                 | 2007                     | 2027             |        |        |       |      |        |       |       |       |       |       |
| Kitchen Remodel                                            | 30              | 15                | 1996                     | 2026             |        | \$ 30  |       |      |        |       |       |       |       |       |
| Flooring Replacement (Carpet/Tile)                         | 20              | 20                | 2007                     | 2027             |        |        |       |      |        |       |       |       |       |       |
| Lighting Fixture Replacements (Interior)                   | 10              | 10                | 1996                     | 2027             | \$ 10  |        |       |      |        |       |       |       |       |       |
| <b>Building HVAC</b>                                       |                 |                   |                          |                  | \$ 11  | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Heater System Replacement                                  | 20              | 15                | 1996                     | 2016             |        |        |       |      |        |       |       |       |       |       |
| Air Conditioning System Replacement                        | 20              | 18                | 1996                     | 2016             |        |        |       |      |        |       |       |       |       |       |
| Warehouse Portable Coolers (2)                             | 20              | 10                | 2027                     | 2047             | \$ 11  |        |       |      |        |       |       |       |       |       |
| Ventilation System Replacement                             | 20              | 10                | 1996                     | 2016             |        |        |       |      |        |       |       |       |       |       |
| <b>Building Fire Protection System</b>                     |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Component Replacement (Sprinklers & Detectors)             | 50              | 10                | 1996                     | 2046             |        |        |       |      |        |       |       |       |       |       |
| <b>Adminstration/Electric Shop Building (30 Years Old)</b> |                 |                   |                          |                  | \$ 28  | \$ -   | \$ -  | \$ - | \$ 15  | \$ -  | \$ 80 | \$ -  | \$ -  | \$ -  |
| <b>Roofing Systems</b>                                     |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Roof Repair/Replacement                                    | 25              | 25                | 1996                     | 2021             |        |        |       |      |        |       |       |       |       |       |
| <b>Building Interior/Exterior Components</b>               |                 |                   |                          |                  | \$ 28  | \$ -   | \$ -  | \$ - | \$ 15  | \$ -  | \$ 80 | \$ -  | \$ -  | \$ -  |
| Exterior Maintenance (Painting)                            | 35              | 15                | 1996                     | 2031             | \$ 28  |        |       |      | \$ 15  |       |       |       |       |       |
| Interior Maintenance (Painting)                            | 20              | 10                | 2013                     | 2033             |        |        |       |      |        |       | \$ 20 |       |       |       |
| Office Partition Replacement                               | 20              | 25                | 2013                     | 2033             |        |        |       |      |        |       | \$ 20 |       |       |       |
| Kitchen/Lunch Room Remodel                                 | 20              | 15                | 1996                     | 2016             |        |        |       |      |        |       |       |       |       |       |
| Flooring Replacement (Carpet/Tile)                         | 20              | 15                | 2013                     | 2033             |        |        |       |      |        |       | \$ 20 |       |       |       |
| Lighting Fixture Replacements (Interior)                   | 10              |                   |                          |                  |        |        |       |      |        |       | \$ 20 |       |       |       |
| <b>Building HVAC</b>                                       |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Heater System Replacement                                  | 20              | 35                | 1996                     | 2016             |        |        |       |      |        |       |       |       |       |       |
| Air Conditioning System Replacement                        | 20              | 35                | 1996                     | 2016             |        |        |       |      |        |       |       |       |       |       |
| Ventilation System Replacement                             | 20              | 20                | 1996                     | 2016             |        |        |       |      |        |       |       |       |       |       |
| <b>Building Fire Protection System</b>                     |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Component Replacement (Sprinklers & Detectors)             | 50              | 10                | 1996                     | 2046             |        |        |       |      |        |       |       |       |       |       |
| <b>Civil/Vehicle Maintenance Building (30 Years Old)</b>   |                 |                   |                          |                  | \$ 125 | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ 10 | \$ -  | \$ -  |
| <b>Roofing Systems</b>                                     |                 |                   |                          |                  | \$ 125 | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Roof Repair/Replacement                                    | 25              | 25                | 1996                     | 2021             | \$ 125 |        |       |      |        |       |       |       |       |       |
| <b>Building Interior/Exterior Components</b>               |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ 10 | \$ -  | \$ -  |
| Exterior Maintenance (Painting)                            | 40              | 15                | 1996                     | 2036             |        |        |       |      |        |       |       |       |       |       |
| Interior Maintenance (Painting)                            | 20              | 10                | 2014                     | 2034             |        |        |       |      |        |       |       | \$ 10 |       |       |
| Flooring Replacement (Tile)                                | 25              | 20                | 2020                     | 2045             |        |        |       |      |        |       |       |       |       |       |
| Lighting Fixture Replacements (Interior)                   | 10              |                   |                          |                  |        |        |       |      |        |       |       |       |       |       |
| <b>Building HVAC</b>                                       |                 |                   |                          |                  | \$ -   | \$ -   | \$ -  | \$ - | \$ -   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Heater System Replacement                                  | 20              | 10                | 1996                     | 2016             |        |        |       |      |        |       |       |       |       |       |

San Luis & Delta-Mendota Water Authority  
Facility Infrastructure 10 Year Plan

|                                                                          | How Often (Yrs) | Est. Cost (x1000) | Year Last Performed (FY) | Forecasted Years | 2027   | 2028   | 2029   | 2030   | 2031    | 2032   | 2033    | 2034  | 2035     | 2036     |
|--------------------------------------------------------------------------|-----------------|-------------------|--------------------------|------------------|--------|--------|--------|--------|---------|--------|---------|-------|----------|----------|
| Air Conditioning System Replacement                                      | 20              | 10                | 1996                     | 2016             |        |        |        |        |         |        |         |       |          |          |
| Shop Ventilation System Replacement                                      | 20              | 10                | 1996                     | 2016             |        |        |        |        |         |        |         |       |          |          |
| Building Fire Protection System                                          |                 |                   |                          |                  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | \$ -   | \$ -    | \$ -  | \$ -     | \$ -     |
| Component Replacement (Sprinklers & Detectors)                           | 50              | 10                | 1996                     | 2046             |        |        |        |        |         |        |         |       |          |          |
| Sandblast and Paint Building (24 Years Old)                              |                 |                   |                          |                  | \$ -   | \$ 85  | \$ -   | \$ -   | \$ -    | \$ 51  | \$ -    | \$ -  | \$ -     | \$ -     |
| Roofing Systems                                                          |                 |                   |                          |                  | \$ -   | \$ 85  | \$ -   | \$ -   | \$ -    | \$ -   | \$ -    | \$ -  | \$ -     | \$ -     |
| Roof Repair/Replacement                                                  | 25              | 25                | 2002                     | 2027             |        | \$ 85  |        |        |         |        |         |       |          |          |
| Building Interior/Exterior Components                                    |                 |                   |                          |                  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | \$ -   | \$ -    | \$ -  | \$ -     | \$ -     |
| Exterior Maintenance (Painting)                                          | 40              | 15                | 2002                     | 2042             |        |        |        |        |         |        |         |       |          |          |
| Lighting Fixture Replacements (Interior)                                 | 10              |                   |                          |                  |        |        |        |        |         |        |         |       |          |          |
| Blast Room Air Flow System                                               |                 |                   |                          |                  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | \$ 21  | \$ -    | \$ -  | \$ -     | \$ -     |
| Filter Replacement                                                       | 10              | 15                | 2022                     | 2032             |        |        |        |        |         | \$ 21  |         |       |          |          |
| Air Compressor Replacement                                               | 20              | 50                | 2022                     | 2042             |        |        |        |        |         |        |         |       |          |          |
| Shop Ventilation System Replacement                                      | 20              | 50                | 2022                     | 2042             |        |        |        |        |         |        |         |       |          |          |
| Media Collection System                                                  | 20              | 75                | 2022                     | 2042             |        |        |        |        |         |        |         |       |          |          |
| Building Fire Protection System                                          |                 |                   |                          |                  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | \$ 30  | \$ -    | \$ -  | \$ -     | \$ -     |
| Component Replacement (Sprinklers & Detectors)                           | 30              | 10                | 2002                     | 2032             |        |        |        |        |         | \$ 30  |         |       |          |          |
| Los Banos Field Office & Maintenance Facility                            |                 |                   |                          |                  | \$ -   | \$ 124 | \$ -   | \$ 55  | \$ 45   | \$ -   | \$ 65   | \$ -  | \$ -     | \$ -     |
| Entire O&M Compound                                                      |                 |                   |                          |                  | \$ -   | \$ 45  | \$ -   | \$ 55  | \$ 45   | \$ -   | \$ 40   | \$ -  | \$ -     | \$ -     |
| Asphalt Pavement Areas                                                   |                 |                   |                          |                  | \$ -   | \$ -   | \$ -   | \$ 25  | \$ -    | \$ -   | \$ -    | \$ -  | \$ -     | \$ -     |
| Seal Coat Surfacing & Striping (2009)                                    | 10              | 20                | 2019                     | 2029             |        |        | \$ 25  |        |         |        |         |       |          |          |
| Alarm & Security Systems                                                 |                 |                   |                          |                  | \$ -   | \$ 45  | \$ -   | \$ -   |         |        |         |       |          |          |
| Fire Alarm System Replacement (2008)                                     | 20              | 20                | 2008                     | 2028             |        | \$ 20  |        |        |         |        |         |       |          |          |
| Front Entry Gate - Keypad Replacement                                    |                 |                   |                          |                  |        |        |        |        |         |        |         |       |          |          |
| Domestic Water Well                                                      |                 |                   |                          |                  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | \$ -   | \$ -    | \$ -  | \$ -     | \$ -     |
| Well Replacement                                                         | 25              | 150               | 2021                     | 2046             |        |        |        |        |         |        |         |       |          |          |
| Wash Water Recycling System                                              |                 |                   |                          |                  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | \$ -   | \$ -    | \$ -  | \$ -     | \$ -     |
| Recycling System Replacement (2004)                                      | 20              | 75                | 2004                     | 2024             |        |        |        |        |         |        |         |       |          |          |
| Aboveground Fuel Storage System                                          |                 |                   |                          |                  | \$ -   | \$ -   | \$ -   | \$ 30  | \$ 45   | \$ -   | \$ 40   | \$ -  | \$ -     | \$ -     |
| Tank Replacement (1993)                                                  | 40              | 20                | 1993                     | 2033             |        |        |        |        | \$ 20   |        | \$ 40   |       |          |          |
| Fuel Dispensing System Replacement                                       | 15              | 20                | 2015                     | 2030             |        |        |        | \$ 15  | \$ 20   |        |         |       |          |          |
| Office Building (19 Years Old)                                           |                 |                   |                          |                  | \$ -   | \$ 79  | \$ -   | \$ -   | \$ -    | \$ -   | \$ 25   | \$ -  | \$ -     | \$ -     |
| Roofing Systems                                                          |                 |                   |                          |                  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | \$ -   | \$ 25   | \$ -  | \$ -     | \$ -     |
| Roof Repair/Replacement (2008)                                           | 25              | 25                | 2008                     | 2033             |        |        |        |        |         |        | \$ 25   |       |          |          |
| Building Interior/Exterior Components                                    |                 |                   |                          |                  | \$ -   | \$ 37  | \$ -   | \$ -   | \$ -    | \$ -   | \$ -    | \$ -  | \$ -     | \$ -     |
| Exterior Maintenance (Painting)                                          | 40              | 30                | 2008                     | 2048             |        |        |        |        |         |        |         |       |          |          |
| Interior Maintenance (Painting) (2008)                                   | 20              | 10                | 2008                     | 2028             |        | \$ 10  |        |        |         |        |         |       |          |          |
| Office Partition Replacement (2008)                                      | 20              | 15                | 2008                     | 2028             |        | \$ 17  |        |        |         |        |         |       |          |          |
| Flooring Replacement (Carpet/Tile)(2008)                                 | 20              | 10                | 2008                     | 2028             |        | \$ 10  |        |        |         |        |         |       |          |          |
| Building HVAC                                                            |                 |                   |                          |                  | \$ -   | \$ 42  | \$ -   | \$ -   | \$ -    | \$ -   | \$ -    | \$ -  | \$ -     | \$ -     |
| Heater System Replacement (2008)                                         | 20              | 20                | 2008                     | 2028             |        | \$ 20  |        |        |         |        |         |       |          |          |
| Air Conditioning System Replacement (2008)                               | 20              | 20                | 2008                     | 2028             |        | \$ 22  |        |        |         |        |         |       |          |          |
| Los Banos Administration Office Facility                                 |                 |                   |                          |                  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | \$ -   | \$ -    | \$ -  | \$ -     | \$ -     |
| Office Building                                                          |                 |                   |                          |                  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | \$ -   | \$ -    | \$ -  | \$ -     | \$ -     |
| Offices                                                                  |                 |                   |                          |                  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | \$ -   | \$ -    | \$ -  | \$ -     | \$ -     |
| Interior Maintenance (Painting)                                          | 20              | 15                | 2000                     | 2020             |        |        |        |        |         |        |         |       |          |          |
| Office Partition Replacement                                             | 20              | 10                | 2008                     | 2028             |        |        |        |        |         |        |         |       |          |          |
| Flooring Replacement (Carpet/Tile)                                       | 20              | 25                | 2000                     | 2020             |        |        |        |        |         |        |         |       |          |          |
| Building Plumbing System                                                 |                 |                   |                          |                  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -    | \$ -   | \$ -    | \$ -  | \$ -     | \$ -     |
| Kitchen/Lunchroom Remodel                                                | 20              | 18                | 1992                     | 2012             |        |        |        |        |         |        |         |       |          |          |
| TOTALS (x\$1000)                                                         |                 |                   |                          |                  | \$ 199 | \$ 239 | \$ 35  | \$ 55  | \$ 220  | \$ 51  | \$ 145  | \$ 45 | \$ 50    | \$ 50    |
| 3% Inflation Factor per Year (x \$1000) (Not applicable to current year) |                 |                   |                          |                  | \$ -   | \$ 7.2 | \$ 2.1 | \$ 5.1 | \$ 27.6 | \$ 8.1 | \$ 28.1 | \$ 10 | \$ 13    | \$ 15    |
| Yearly Total (x \$1000)                                                  |                 |                   |                          |                  | \$ 199 | \$ 247 | \$ 38  | \$ 61  | \$ 248  | \$ 60  | \$ 174  | \$ 55 | \$ 63    | \$ 65    |
| 10 Year Grand Total                                                      |                 |                   |                          |                  |        |        |        |        |         |        |         |       | \$ 1,703 | \$ 1,609 |

## Reserve Fund - Replace Computer/Network Communication Equipment

|                           |                |
|---------------------------|----------------|
| <b>Project Number</b>     | 2026-E-083     |
| <b>Segment Code</b>       | 26 - D0        |
| <b>Priority</b>           | C - 6 - b      |
| <b>Facility</b>           | ALL            |
| <b>Project Discipline</b> | E - Electrical |
| <b>Contingency</b>        | 20%            |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$342,261</b>            |

|                  |                  |                  |                    |
|------------------|------------------|------------------|--------------------|
| <b>Labor</b>     | <b>Materials</b> | <b>Contracts</b> | <b>Contingency</b> |
| <b>\$115,142</b> | <b>\$170,075</b> | <b>\$0</b>       | <b>\$57,043</b>    |

### Project Description and Scope:

The computer/network communication equipment scheduled to be replaced this fiscal year is summarized on the attached 10-year plan. Note: All recurring annual subscription and maintenance costs are incorporated in the RO&M budget utilizing region 51.

### Project Purpose and Background:

To ensure that the computer equipment is both operational and is of the capacity to operate current versions of application software, the Authority has a proactive plan to upgrade/replace computer communications equipment rather than react to emergency replacement needs and placing business communications at risk. A 10-year plan was developed to estimate future communications & computer equipment replacement needs and has been organized into the following categories; computers and peripherals, cyber security, office equipment, phone system, cell phones, fuel system, and campus security.

### Project Status:

On-going

## Reserve Fund - Replace Computer/Network Communication Equipment

|                           |                |
|---------------------------|----------------|
| <b>Project Number</b>     | 2026-E-083     |
| <b>Segment Code</b>       | 26 - D0        |
| <b>Priority</b>           | C - 6 - b      |
| <b>Facility</b>           | ALL            |
| <b>Project Discipline</b> | E - Electrical |
| <b>Contingency</b>        | 20%            |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$342,261</b>            |

|                  |                  |                  |                    |
|------------------|------------------|------------------|--------------------|
| <b>Labor</b>     | <b>Materials</b> | <b>Contracts</b> | <b>Contingency</b> |
| <b>\$115,142</b> | <b>\$170,075</b> | <b>\$0</b>       | <b>\$57,043</b>    |

### Project Description and Scope:

The computer/network communication equipment scheduled to be replaced this fiscal year is summarized on the attached 10-year plan. Note: All recurring annual subscription and maintenance costs are incorporated in the RO&M budget utilizing region 51.

### Project Purpose and Background:

To ensure that the computer equipment is both operational and is of the capacity to operate current versions of application software, the Authority has a proactive plan to upgrade/replace computer communications equipment rather than react to emergency replacement needs and placing business communications at risk. A 10-year plan was developed to estimate future communications & computer equipment replacement needs and has been organized into the following categories; computers and peripherals, cyber security, office equipment, phone system, cell phones, fuel system, and campus security.

### Project Status:

On-going

SAN LUIS DELTA-MENDOTA WATER AUTHORITY  
10-Year Network/Information Systems Equipment Replacement Plan

|                                         | No. in Use | Life-span |         | Cost EA  | 2027<br>26-D0-10 | 2028<br>26-D0-10 | 2029<br>26-D0-10 | 2030<br>26-D0-10 | 2031<br>26-D0-10 | 2032<br>26-D0-10 | 2033<br>26-D0-10 | 2034<br>26-D0-10 | 2035<br>26-D0-10 | 2036<br>26-D0-10 | TOTAL       |
|-----------------------------------------|------------|-----------|---------|----------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|
| Computers & Peripherals                 |            |           |         |          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |             |
| Computers - workstations                | 49         | 5         | Note 1  | \$1,200  | \$6,000          | \$3,600          | \$3,600          | \$3,600          | \$5,400          | \$35,000         | \$13,200         | \$6,000          | \$6,000          | \$6,000          | \$88,400    |
| Dell T3620                              | 6          |           |         |          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |             |
| Lenovo Thinkstation P310                | 1          |           |         |          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |             |
| Dell 5050                               | 27         |           |         |          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |             |
| Dell 7040                               | 4          |           |         |          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |             |
| Dell 3090                               | 11         |           |         |          |                  | \$12,100         | \$0              | \$0              | \$0              | \$0              | \$0              | \$12,100         | \$0              | \$0              |             |
| Computers - laptops                     | 50         | 4/5       |         | \$2,700  | \$12,700         | \$2,000          | \$0              | \$0              | \$12,000         | \$8,000          | \$2,000          | \$0              | \$0              | \$0              | \$36,700    |
| Monitors                                | 91         | 7         | Note 2  | \$250    | \$6,000          | \$5,000          | \$5,000          | \$0              | \$0              | \$0              | \$5,000          | \$5,000          | \$5,000          | \$0              | \$31,000    |
| Viewsonic 27"                           | 21         |           |         | \$220    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |             |
| Viewsonic 28"                           | 61         |           |         | \$225    | \$5,000          | \$5,000          | \$5,000          |                  |                  |                  | \$5,000          | \$5,000          | \$5,000          |                  |             |
| Viewsonic 32"                           | 4          |           |         | \$200    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |             |
| Viewsonic 24"                           | 5          |           |         | \$225    | \$1,000          |                  |                  |                  |                  |                  |                  |                  |                  |                  |             |
| Dell 23"                                | 32         |           |         | \$210    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |             |
| Servers                                 | 13         | 5         | Note 3  |          | \$24,500         | \$0              | \$12,800         | \$0              | \$0              | \$0              | \$17,000         | \$0              | \$0              | \$0              | \$54,300    |
| Routers                                 | 4          | 5         | Note 4  | \$7,500  | \$0              | \$1,200          | \$0              | \$0              | \$0              | \$0              | \$1,200          | \$0              | \$0              | \$0              | \$2,400     |
| Switches                                | 12         | 5         | Note 8  |          |                  | \$15,000         |                  |                  | \$5,000          | \$20,000         |                  |                  | \$6,000          | \$20,000         | \$66,000    |
| Backup System(s) Onsite/Cloud           | 3          | 5         | Note 5  |          |                  | \$30,000         |                  | \$30,000         |                  | \$30,000         |                  | \$30,000         |                  | \$30,000         | \$150,000   |
| Tablets                                 |            |           |         |          | \$2,000          | \$0              | \$0              | \$4,950          | \$6,500          | \$0              | \$3,500          | \$0              | \$21,000         | \$4,000          | \$41,950    |
| iPads                                   | 13         | 5         |         |          |                  |                  |                  | \$1,950          | \$6,500          |                  |                  |                  | \$21,000         |                  |             |
| Android Tablets                         | 7          |           | Note 10 |          | \$2,000          |                  |                  | \$3,000          |                  |                  | \$3,500          |                  |                  | \$4,000          |             |
| Cyber Security                          |            |           |         |          | \$62,475         | \$69,475         | \$55,000         | \$86,000         | \$63,000         | \$62,000         | \$88,000         | \$64,000         | \$63,000         | \$63,000         | \$675,950   |
| Anti-virus/spam software/image software | 107        | 3         | Note 6  | \$70     | \$15,000         |                  |                  | \$28,000         |                  |                  | \$29,000         |                  |                  |                  |             |
| Firewall(s)                             | 2          | 5         | Note 7  |          |                  | \$17,000         |                  |                  | \$6,000          |                  |                  |                  |                  |                  |             |
| Penetration Testing                     |            |           |         |          | \$0              | \$3,000          |                  | \$3,000          |                  | \$3,000          |                  | \$3,000          |                  |                  |             |
| Intrusion Monitoring Appliance          |            |           |         |          | \$29,475         | \$29,475         | \$35,000         | \$35,000         | \$35,000         | \$37,000         | \$37,000         | \$37,000         | \$39,000         | \$39,000         |             |
| Multi Factor Authentication             |            |           |         |          | \$18,000         | \$20,000         | \$20,000         | \$20,000         | \$22,000         | \$22,000         | \$22,000         | \$24,000         | \$24,000         | \$24,000         |             |
| Office Equipment                        |            |           |         |          | \$11,400         | \$7,200          | \$87,400         | \$8,000          | \$32,500         | \$77,000         | \$1,000          | \$1,000          | \$97,900         | \$1,500          | \$324,900   |
| Copiers                                 | 6          | 4-7       | Note 9  |          |                  |                  | \$43,200         |                  |                  |                  |                  |                  | \$43,200         |                  |             |
| Fax Machines                            | 2          | 7         |         |          | \$500            |                  |                  |                  | \$1,500          |                  |                  |                  | \$1,500          |                  |             |
| Printers                                | 27         |           |         |          | \$450            | \$3,600          | \$500            | \$4,000          | \$500            | \$4,000          | \$500            | \$500            | \$5,000          | \$750            |             |
| Plotter(s)                              | 1          | 10        | Note 12 | \$17,000 | \$0              | \$0              | \$0              | \$0              | \$0              | \$17,000         | \$0              | \$0              | \$0              | \$0              |             |
| HP DesignJet                            |            |           |         |          |                  |                  |                  |                  |                  | \$17,000         |                  |                  |                  |                  |             |
| HP T2300                                |            |           |         |          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |             |
| Audio Visual                            |            |           |         |          | \$10,000         | \$0              | \$0              | \$0              | \$30,000         | \$35,000         | \$0              | \$0              | \$0              | \$0              |             |
| Phone System                            | 4          | 15        | Note 11 |          | \$0              | \$17,500         | \$10,000         | \$17,500         | \$15,000         | \$2,500          | \$0              | \$2,500          | \$0              | \$0              | \$65,000    |
| Cell Phones                             | 15         |           |         |          | \$0              | \$0              | \$0              | \$8,800          | \$3,200          | \$0              | \$0              | \$0              | \$0              | \$0              | \$12,000    |
| Fuel System                             | 2          | 10        |         |          |                  |                  |                  |                  |                  |                  |                  |                  |                  | \$40,000         | \$40,000    |
| Campus Security                         |            |           |         |          | \$45,000         | \$45,000         | \$45,000         | \$45,000         | \$45,000         | \$45,000         | \$45,000         | \$45,000         | \$45,000         | \$45,000         | \$450,000   |
| TOTAL Annual Cost                       |            |           |         |          | \$170,075        | \$195,975        | \$218,800        | \$203,850        | \$187,600        | \$279,500        | \$175,900        | \$153,500        | \$243,900        | \$209,500        | \$2,038,600 |

Note 1: The replacement of 3 PCs per year is predicated on a PC life span of 5 years. Every fifth year, 26 computers will require replacement.  
The cost of \$1,200 per PC includes Operating System.

Note 2: Replace flat panel monitors as needed.

Note 3: Replace storage server in 2021. Migrate to Office 365 2025/26.

Note 4: All switches will be replaced at the same time.

Note 5: Upgrade backup systems at LBAO, Tracy and Sacramento; includes hardware, software, external drives, and technical support.

Note 6: Support & upgrades are purchased every three years due to the cost savings but not for longer due to the changes in technology.

Note 7: Purchase 2-year support/update contract in 2026 and replace hardware with 3-year software support/updates in 2028.

Note 8: Core Managed Switches replaced in mass, satalite and un managed switches replaced as required

Note 9: Replace TAO, Warehouse, LBAO (6yr) move 2 copiers to SAC and Control Room.

Note 10: will be issued to all craft personel to track SO, Materials and Time

Note 11: Upgrade the Tracy phone system in 2025. Move as many phones as possible to IP and eliminate need for systems and maintenance in each office

Note 12: Plotter prices increased over 10 yrs and includes extended warranty

## JPP - Excitation System & Control Panel Refurbishment Project - Phase 4

|                           |                |
|---------------------------|----------------|
| <b>Project Number</b>     | 2026-E-084     |
| <b>Segment Code</b>       | 25 - F9        |
| <b>Priority</b>           | B - 2 - c      |
| <b>Facility</b>           | JPP            |
| <b>Project Discipline</b> | E - Electrical |
| <b>Contingency</b>        | 20%            |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$14,688,097</b>         |

|                  |                  |                     |                    |
|------------------|------------------|---------------------|--------------------|
| <b>Labor</b>     | <b>Materials</b> | <b>Contracts</b>    | <b>Contingency</b> |
| <b>\$155,105</b> | <b>\$0</b>       | <b>\$12,084,976</b> | <b>\$2,448,016</b> |

### Project Description and Scope:

The Jones Pumping Plant (JPP) Excitation System and Control Panel Refurbishment Project will include replacing the current excitation system with a static system eliminating the DC commutator, installation of new control cabinets, new protective relays, and installation of upgraded SCADA control boards for improved indication and control.

### Project Purpose and Background:

The original analog excitation control systems at JPP (1951 vintage) were upgraded by Reclamation in the mid-1990s to a digital control system. The Water Authority has been experiencing unit trips at startup related to the excitation control system since 2015 and have been working with Reclamation's technical staff to resolve these trip issues without success. As a result of the multiple troubleshooting exercises, the Water Authority has depleted most of the excitation system spare parts inventory. Due to the age of the excitation system and that the excitation systems are no longer supported by the manufacturer, replacement parts are no longer readily available. In addition, the components of the unit control and unit protection systems are from various manufacturers and vintages that have insufficient manufacturer support. To date, the Water Authority has received \$25M in Aging Infrastructure Account (AIA) funding for this project, and is currently in a construction agreement with a contractor. The units will be upgraded in succession over the next several years. Because the contract amount exceeded the amount of AIA funding, annual EO&M funding is requested to cover Authority labor, legal review, and consultant expenses. Reclamation labor will be funded utilizing AIA funding.

### Project Status:

On-going

## ONP - Main Transformer Replacement Design

|                           |                |
|---------------------------|----------------|
| <b>Project Number</b>     | 2026-E-299     |
| <b>Segment Code</b>       | 25 - R0        |
| <b>Priority</b>           | B - 3 - b      |
| <b>Facility</b>           | ONP            |
| <b>Project Discipline</b> | E - Electrical |
| <b>Contingency</b>        | 0%             |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$2,765,388</b>          |

|                 |                  |                    |                    |
|-----------------|------------------|--------------------|--------------------|
| <b>Labor</b>    | <b>Materials</b> | <b>Contracts</b>   | <b>Contingency</b> |
| <b>\$41,388</b> | <b>\$0</b>       | <b>\$2,724,000</b> | <b>\$0</b>         |

### Project Description and Scope:

This project is to contract with Reclamation's Technical Services Center (TSC) for the design of four new main transformers for the O'Neill Pumping Plant. The expectation is that TSC would provide the Technical Specifications for the procurement of the new transformers, and the Water Authority would solicit and execute the supply contract.

### Project Purpose and Background:

The O'Neill transformers are currently undergoing a rehabilitation to extend their service lives, however it is unknown exactly how long the rehabilitated transformers will continue to perform. Given the criticality of the O'Neill Pumping Plant, planning for a full replacement of the transformers is needed to ensure continued reliability of the units. This project is part of the OPP Upgrades project that has received partial Aging Infrastructure Account (AIA) funding, with the last application period still pending award. All project costs are assumed to be covered under AIA funds, and the start of the project will be based upon availability of AIA funds.

### Project Status:

Proposed

## ONP - Pump Bowl & Woodward Governor Replacement

|                           |                |
|---------------------------|----------------|
| <b>Project Number</b>     | 2026-M-086     |
| <b>Segment Code</b>       | 25 - J2        |
| <b>Priority</b>           | B - 3 - b      |
| <b>Facility</b>           | ONP            |
| <b>Project Discipline</b> | M - Mechanical |
| <b>Contingency</b>        | 0%             |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$8,337,424</b>          |

|                  |                  |                    |                    |
|------------------|------------------|--------------------|--------------------|
| <b>Labor</b>     | <b>Materials</b> | <b>Contracts</b>   | <b>Contingency</b> |
| <b>\$134,361</b> | <b>\$0</b>       | <b>\$8,203,063</b> | <b>\$0</b>         |

### Project Description and Scope:

This project includes the fabrication of six (6) bowls from the original manufacturer Fairbanks Morse/Pentair (Pentair) using Reclamation approved design and fabrication specifications obtained through the previously funded FY23 EO&M project. The new pump bowls have been designed with an access opening which will allow easier and safer access to the inner cavity for inspection and maintenance activities. Due to the magnitude of the Pentair agreement (attached), this proposed budget is specific to funds required in FY27 according to the progress payment schedule associated identified in the Pentair agreement. Labor costs include time associated with the Authority's engineering staff working with Reclamation and Fairbanks Morse/Pentair. Note: Installation of the new pump bowls will begin during the ONP Pump Assembly and Penstock Rehabilitation Program planned for FY27, assuming Aging Infrastructure Account (AIA) funds become available.

### Project Purpose and Background:

The O'Neill Pumping/Generating Plant is a variable pitch propeller pump that has been in operation since 1968. The original pump bowl had been modified by Reclamation in the early 1970's to allow for personnel to enter the area and maintain the pump bearings. The access opening is one small door that requires employees to maneuver in a very small, cramped area that could lead to injury and safety issues. This confined space poses a large safety issue if emergency retrieval of an employee was necessary due to injury. The original plan was to re-design the opening to make access, and potential emergency removal easier. However, a 2019 Technical Memorandum by Reclamation deemed that the pump bowls have exceeded their Service Life of 40 years and no modifications are to be made to the pump bowls. As a result, the Authority began the process to purchase new pump bowls and associated parts. The Authority is currently in an agreement with Pentair, the original pump manufacturer, for new bowls, taper tubes, and an upgraded governor system. The design phase was completed in FY26, and the fabrication phase is currently underway with each bowl taking 6-9 months to fabricate. This project is part of the OPP Upgrades Project that consists of Pump Bowl Fabrication, Governor Modernizations, Unit Rewind, and the Pump Assembly and Penstock Rehabilitation. The OPP Upgrades has been awarded \$11.6M in Federal Aging Infrastructure Account (AIA) funding, with the current application status pending award. Depending upon the award announcement, this budget may not be necessary as AIA funds will be utilized.

### Project Status:

Not-Started

## F24-OPP-031 Pentair Pump Bowl Manufacturing Payment Schedule

| Payment       | Date       | FY26            | FY27            | FY28            | FY29            | FY30          | FY31          | FY32          | Totals           |
|---------------|------------|-----------------|-----------------|-----------------|-----------------|---------------|---------------|---------------|------------------|
| Phase 1:      |            |                 |                 |                 |                 |               |               |               |                  |
| Design        | 10/22/2025 | \$ 667,650.00   |                 |                 |                 |               |               |               | \$ 667,650.00    |
| Phase 2:      |            |                 |                 |                 |                 |               |               |               |                  |
| 5% Unit 1     | 10/22/2025 | \$ 173,323.39   |                 |                 |                 |               |               |               |                  |
| 30% Unit 1    | 5/4/2026   |                 | \$ 899,765.57   |                 |                 |               |               |               |                  |
| 60% Unit 1    | 6/8/2026   |                 | \$ 1,799,531.13 |                 |                 |               |               |               |                  |
| 5% Unit 1     | 8/3/2026   |                 | \$ 173,323.39   |                 |                 |               |               |               | \$ 3,045,943.48  |
| 5% Unit 2     | 10/22/2025 | \$ 173,323.39   |                 |                 |                 |               |               |               |                  |
| 30% Unit 2    | 10/19/2026 |                 | \$ 899,765.57   |                 |                 |               |               |               |                  |
| 60% Unit 2    | 11/23/2026 |                 | \$ 1,799,531.13 |                 |                 |               |               |               |                  |
| 5% Unit 2     | 4/9/2027   |                 |                 | \$ 173,323.39   |                 |               |               |               | \$ 3,045,943.48  |
| 5% Unit 3     | 10/22/2025 | \$ 173,323.39   |                 |                 |                 |               |               |               |                  |
| 30% Unit 3    | 4/5/2027   |                 |                 | \$ 899,765.57   |                 |               |               |               |                  |
| 60% Unit 3    | 5/10/2027  |                 |                 | \$ 1,799,531.13 |                 |               |               |               |                  |
| 5% Unit 3     | 4/7/2028   |                 |                 |                 | \$ 173,323.39   |               |               |               | \$ 3,045,943.48  |
| 5% Unit 4     | 10/22/2025 | \$ 173,323.39   |                 |                 |                 |               |               |               |                  |
| 30% Unit 4    | 9/20/2027  |                 |                 | \$ 899,765.57   |                 |               |               |               |                  |
| 60% Unit 4    | 10/25/2027 |                 |                 | \$ 1,799,531.13 |                 |               |               |               |                  |
| 5% Unit 4     | 4/6/2029   |                 |                 |                 |                 | \$ 173,323.39 |               |               | \$ 3,045,943.48  |
| 5% Unit 5     | 10/22/2025 | \$ 173,323.39   |                 |                 |                 |               |               |               |                  |
| 30% Unit 5    | 3/6/2028   |                 |                 |                 | \$ 899,765.57   |               |               |               |                  |
| 60% Unit 5    | 4/10/2028  |                 |                 |                 | \$ 1,799,531.13 |               |               |               |                  |
| 5% Unit 5     | 4/5/2030   |                 |                 |                 |                 |               | \$ 173,323.39 |               | \$ 3,045,943.48  |
| 5% Unit 6     | 10/22/2025 | \$ 173,323.39   |                 |                 |                 |               |               |               |                  |
| 30% Unit 6    | 8/21/2028  |                 |                 |                 | \$ 899,765.57   |               |               |               |                  |
| 60% Unit 6    | 9/25/2028  |                 |                 |                 | \$ 1,799,531.13 |               |               |               |                  |
| 5% Unit 6     | 4/4/2031   |                 |                 |                 |                 |               |               | \$ 173,323.39 | \$ 3,045,943.48  |
| GEV Governors | 6/8/2026   |                 | \$ 2,523,145.98 |                 |                 |               |               |               | \$ 2,523,145.98  |
|               |            |                 |                 |                 |                 |               |               |               | \$ 21,466,456.87 |
|               | FY Totals: | \$ 1,707,590.34 | \$ 8,095,062.77 | \$ 5,571,916.79 | \$ 5,571,916.79 | \$ 173,323.39 | \$ 173,323.39 | \$ 173,323.39 | \$ 21,466,456.87 |

### Notes:

#### 1. Contract Milestone dates:

- 7/17/2024: Agreement executed (\$18,701,418)
- 1/13/2025: 1st Amendment executed to add tax (\$20,099,035.02)
- 1/13/2025: Change Order 1 executed for design changes (\$21,466,456.87)
- 10/9/2025: Phase II NTP Issued

#### 2. Progress Payment Schedule based upon the following milestones:

- i. 5% Due at commencement of NTP for Phase II (All units)
- ii. 30% Due when bowl recieved by Pentair from foundry (Per unit)
- iii. 60% Due upon delivery to Water Authority (Per unit)
- iv. 5% Due upon installation and commissioning (Per unit)

#### 3. 10% of governor total included in commencement and commissioning of each unit. (1/6 Per unit)

## ONP - Pump Assembly and Penstock Rehabilitation (1st Unit)

|                           |                |
|---------------------------|----------------|
| <b>Project Number</b>     | 2025-M-298     |
| <b>Segment Code</b>       | 25 - J3        |
| <b>Priority</b>           | B - 3 - b      |
| <b>Facility</b>           | ONP            |
| <b>Project Discipline</b> | M - Mechanical |
| <b>Contingency</b>        | 20%            |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$5,895,068</b>          |

|                  |                  |                    |                    |
|------------------|------------------|--------------------|--------------------|
| <b>Labor</b>     | <b>Materials</b> | <b>Contracts</b>   | <b>Contingency</b> |
| <b>\$390,557</b> | <b>\$0</b>       | <b>\$4,522,000</b> | <b>\$982,511</b>   |

### Project Description and Scope:

This project will consist of a complete disassembly of the unit mechanical components from the motor/generator assembly to the pump suction piece. The pump bowl, tapered columns, and governor system are being replaced, in addition to components such as the discharge elbow, propeller housing, and others. The remaining components will be assessed for rehabilitation. The rehabilitation work will include sandblasting the deteriorated coatings, repairing the corroded/pitted surfaces and recoating all the components with a Reclamation approved coating. All of the pump internal components will be checked for adequate wall thickness and weld repairs will be performed as needed. All of the existing access doors will be repaired/replaced and the erosion/corrosion on the pump vanes will receive weld repairs. The pump bearing carriers will be replaced and the pump bearing mounting assembly will be rehabilitated/repared by in-house staff. Upon completion of all the rehabilitation work, the unit will be completely reassembled. This project is expected to take 9 months to complete. The plan is to start in January 2026 and complete the work in September 2027. The interiors of the penstocks will be rehabilitated concurrently with the unit rehab. The plan is to remove the existing coating, repair the severely pitted sections of the pipe and recoat the entire steel portion of the interior of the penstocks. Three units have been completed to date and the plan is to complete one penstock/unit per year beginning in FY27 until the remaining penstocks have been rehabilitated. This work will be completed by a qualified contractor. This project is part of the OPP Upgrades Project that consists of Pump Bowl Fabrication, Governor Modernizations, Unit Rewind, and the Pump Assembly and Penstock Rehabilitation. The OPP Upgrades has been awarded \$11.6M in Aging Infrastructure Account (AIA) funding, with the current application status pending award.

### Project Purpose and Background:

The purpose of the pump rehab portion of this project is to completely rehabilitate the mechanical components of the six (6) OPP units to prevent reliability issues and to extend the service life of the components. The units have been reliable and have been functioning satisfactorily, but there are signs of corrosion, minor cavitation and coating failures. Several unplanned outages have occurred over the recent years, further highlighting the need for the rehabilitation. The penstock rehabilitation portion of this project is to remove and properly dispose of the failed coating from the interior of each of the remaining three penstocks, repair the pitted surfaces and apply Reclamation approved coating to restore the penstocks to a like new condition. Over the years, the existing coating on each of the penstocks has been spot repaired, and three of the penstocks have been fully rehabilitated. Reclamation RO&M examination reports have identified coating failures the three remaining penstocks and recommends a plan be developed to rehabilitate penstock interiors, as soon as possible, to prevent further damage to the steel pipe. This project is part of the OPP Upgrades Project that consists of Pump Bowl Fabrication, Governor Modernizations, Unit Rewind, and the Pump Assembly and Penstock Rehabilitation. The OPP Upgrades has been \$11.6M in AIA funding, with the current application status pending award. All project costs are assumed to be covered under AIA funds, and the start of the project will be based upon availability of AIA funds.

### Project Status:

Proposed

## Subsidence Correction Project

|                           |            |
|---------------------------|------------|
| <b>Project Number</b>     | 2026-C-087 |
| <b>Segment Code</b>       | 25 - I3    |
| <b>Priority</b>           | B - 3 - c  |
| <b>Facility</b>           | DMC        |
| <b>Project Discipline</b> | C - Civil  |
| <b>Contingency</b>        | 20%        |

|                             |
|-----------------------------|
| <b>Estimated Total Cost</b> |
| <b>\$40,348,513</b>         |

|                  |                  |                     |                    |
|------------------|------------------|---------------------|--------------------|
| <b>Labor</b>     | <b>Materials</b> | <b>Contracts</b>    | <b>Contingency</b> |
| <b>\$332,417</b> | <b>\$0</b>       | <b>\$33,291,344</b> | <b>\$6,724,752</b> |

### Project Description and Scope:

Phase 1 of the Subsidence Correction Project is anticipated to begin in FY27. Phase 1 consists of 4 tasks: Liner Raise within the upper portion of Pool 1, Liner Raises within Sag areas, and underwater Liner Repairs within segments of both Upper and Lower DMC. The Board of Directors has authorized staff to move forward with Task 1 and to develop refinements for further Board action. The full implementation of Tasks 1 & 2 of Phase 1 have been included in this budget, however it is not fully reflective of the budget request since the majority of costs will be reimbursed through the DWR grant. The budget presented addresses the cost of Authority labor to support the project, consultant costs, CM/GC preconstruction services, construction, and costs related to environmental mitigation. In addition, a significant cash advancement is required to alleviate cash flows, given the DWR grant is paid in arrears.

### Project Purpose and Background:

The main purpose of the DMC Subsidence Correction Project is to restore the capacity of the Delta-Mendota Canal in order to meet Reclamation's contract delivery requirements. While Final Design of the entire Upper DMC continues, the Water Authority is focusing on prioritizing and implementing repairs to the Upper DMC to fully utilize the Department of Water Resources Grant and to gain the most utility out of the funds expended. Due to the magnitude of the project, staff will be relying heavily on consultants.

### Project Status:

On-going

END OF ATTACHMENT 3



## **Attachment 4**

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### **Aging Infrastructure Account (AIA) Funding and Application Status**



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# Official Memorandum

PO Box 2157  
Los Baños, CA 93635  
sldmwa.org

To: Operations, Maintenance, and Replacement (OM&R) Technical Committee Members and Alternates

From: Jaime McNeil, Engineering Manager

Date: October 27, 2025

RE: Review of Aging Infrastructure Account (AIA) Project Funding and Application Status

## Background

The 2021 Bipartisan Infrastructure Law (BIL) authorized \$3.2 billion for extraordinary maintenance (XM) of Reclamation facilities. These funds are available to both reserved and transferred works facilities and will be administered through the Aging Infrastructure Account (AIA), a Reclamation-wide revolving fund created to sustain investment in XM.

## AIA Account Information

Per the Aging Infrastructure Account (AIA) FY26 Application Workshop hosted by the Bureau of Reclamation on June 20, 2026:

- Total Appropriations: \$3.2 billion appropriated by Congress for XM activities via the AIA over 5 years.
- Following allocations and execution of AIA funding made available from FY22-FY25, Reclamation anticipates having a minimum of \$775 million available for FY26 applications.
- Future year funding availability will be subject to FY26 allocation decisions, future appropriations received for such purpose, and/or repayment of prior year allocations into the account.
- Reclamation will plan on allocating most, if not all, of remaining balances in FY26.
- Funding awards anticipated to be announced early 2026.

## SLDMWA AIA Application & Funding Summary

The following table summarizes funding received by SLDMWA to date per application period:

| Projects                                     | FY23 Application |       | FY24 Application |         | FY25 Application |        | FY26 Application |         | Total Award |
|----------------------------------------------|------------------|-------|------------------|---------|------------------|--------|------------------|---------|-------------|
|                                              | App              | Award | App              | Award   | App              | Award  | App              | Award   |             |
| DMC Subsidence Correction Project            | \$830M           | \$25M | \$805M           | \$50M   | \$755M           | \$204M | \$441.16M        | Pending | \$279M      |
| JPP Excitation & Control Board Modernization | \$25M            | \$25M | -                | -       | -                | -      | -                | -       | \$25M       |
| OPP Unit Upgrades                            | -                | -     | \$68.1M          | \$11.6M | \$56.5M          | \$ -   | \$74.2M          | Pending | \$11.6M     |
| OPP Main Transformer Replacement             | -                | -     | -                | -       | -                | -      | \$58.4M          | Pending | -           |

## SLDMWA Funding Status

1. DMC Subsidence Correction Project:
  - a. Repayment agreement negotiations needed prior to accessing funds.
  - b. Allocation of costs per SLDMWA member districts required prior to negotiations.
2. JPP Excitation & Control Board Modernization:
  - a. Repayment agreement executed on 11/15/2024
  - b. \$1.125M advance funding received to date
3. OPP Unit Upgrades:
  - a. Repayment agreement negotiations needed prior to accessing funds
  - b. Negotiations to be scheduled by Reclamation
4. OPP Main Transformer Replacement Project:
  - a. Awaiting notice of FY26 award

# San Luis & Delta-Mendota Water Authority

## Activity Agreements Budget to Actual

### Paid/Pending Comparison Summary

March 1, 2025 through September 30, 2025

FAC 11/03/25 & BOD 11/06/25

|                                             | FY Budget<br>3/1/25 - 2/28/26 | Actual To Date<br>Paid/Expense | % of<br>Budget | Amount<br>Remaining |
|---------------------------------------------|-------------------------------|--------------------------------|----------------|---------------------|
| 03 General Membership                       | 1,253,323                     | 646,737                        | 51.60%         | 606,586             |
| 05 Leg/CVP Operations                       | 3,789,242                     | 1,174,283                      | 30.99%         | 2,614,959           |
| 35 Contract Renewal Coordinator             | 200                           | 38                             | 19.08%         | 162                 |
| 28 Yuba County Water Transfers              | 23,000                        | 17,632                         | 76.66%         | 5,368               |
| 22 Grassland Basin Drainage #3A             | 1,793,749                     | 583,760                        | 32.54%         | 1,209,989           |
| 63 SGMA - Coordinated                       | 1,320,895                     | 496,516                        | 37.59%         | 824,379             |
| 64 SGMA - Northern Delta-Mendota Region     | 451,451                       | 134,341                        | 29.76%         | 317,110             |
| 65 SGMA - Central Delta-Mendota Region      | 451,451                       | 130,793                        | 28.97%         | 320,658             |
| 67 Integrated Regional Water Management     | 110,977                       | 8,581                          | 7.73%          | 102,396             |
| 68 Los Vaqueros Reservoir Expansion Project | 1,700                         | 140                            | 8.23%          | 1,560               |
| 44 Exchange Contractors - 5 Year Transfer   | 20,000                        | 21,020                         | 105.10%        | (1,020)             |
| 56 Long-Term North to South Water Transfer  | 40,832                        | 1,753                          | 4.29%          | 39,079              |
| 57 North to South Water Transfer Program    | 88,448                        | 37,922                         | 42.87%         | 50,526              |
| 69 B.F. Sisk Dam Raise & Reservoir Exp      | 4,084,755                     | 839,527                        | 20.55%         | 3,245,228           |
| 16 DHCCP                                    | 166                           | 38                             | 22.99%         | 128                 |
| <b>TOTAL</b>                                | <b>13,430,189</b>             | <b>4,093,082</b>               | <b>30.48%</b>  | <b>9,337,107</b>    |
|                                             | 7/12 X 13,430,189             | \$ 7,834,277                   | 58.33%         |                     |
|                                             | Budget vs. Actual             | <u>3,741,195</u>               |                |                     |

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY  
ACTUAL EXPENSE - PAID  
ACTIVITY AGREEMENTS BUDGET TO ACTUAL  
Report Period 3/1/25 - 09/30/25  
FAC 11/3/25

| Report Period 3/1/25 - 09/30/25                         |                                             | 03                                         | 05                      | 06           | 35                    | 09                                | 28             | 22                                              | 63              | 64                     | 65                                      | 67                                     | 68        | 44                                         | 56                                       | 57                                            | 69                                  | 16                                                 |            |
|---------------------------------------------------------|---------------------------------------------|--------------------------------------------|-------------------------|--------------|-----------------------|-----------------------------------|----------------|-------------------------------------------------|-----------------|------------------------|-----------------------------------------|----------------------------------------|-----------|--------------------------------------------|------------------------------------------|-----------------------------------------------|-------------------------------------|----------------------------------------------------|------------|
| FAC 11/3/25                                             |                                             | Actual to Date Paid/Expense Detail by Fund |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
| Direct Expenses                                         |                                             | Total                                      | General Membership (03) | Leg Ops (05) | Reallo Agreement (06) | Contract Renewal Coordinator (35) | Leg/Op #3 (09) | Yuba Co. Water Trans. (28) Sub Fund of Leg/Op#3 | GBD Dr #3A (22) | SGMA Coordinateds (63) | SGMA Northern Delta-Mendota Region (64) | SGMA Central Delta-Mendota Region (65) | IRWM (67) | Los Vaqueros Reservoir Expansion Proj (68) | Exchange Contractor 5 Year Transfer (44) | Long-Term North to South Water Transfers (56) | North to South Water Transfers (57) | B.F.Sisk Dam Raise & Reservoir Expansion Proj (69) | DHCCP (16) |
| Legal:                                                  |                                             |                                            |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Linneman et al                              | \$ -                                       |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Kronick Moskovitz et al                     | \$ 342,069                                 |                         | \$ 324,745   |                       | \$ -                              |                | \$ -                                            |                 |                        |                                         |                                        |           |                                            |                                          | \$ 118                                        | \$ 17,205                           |                                                    |            |
|                                                         | Kronick Moskovitz et al (annual costs)      | \$ 85,600                                  |                         | \$ 1,038     |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          | \$ -                                          | \$ -                                | \$ 84,562                                          |            |
|                                                         | Pioneer Law Group                           | \$ 8,731                                   |                         | \$ 303       |                       |                                   |                | \$ 147                                          | \$ -            |                        |                                         |                                        |           |                                            |                                          | \$ 196                                        | \$ 8,085                            |                                                    |            |
|                                                         | Baker Manock & Jensen                       | \$ 79,368                                  |                         |              |                       |                                   |                |                                                 |                 | \$ 49,228              | \$ 6,868                                | \$ 23,272                              | \$ -      |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Cotchett, Pitre & McCarthy                  | \$ -                                       |                         |              |                       |                                   |                |                                                 | \$ -            |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Kahn, Soares & Conway                       | \$ 3,549                                   |                         |              |                       |                                   |                |                                                 | \$ 3,549        |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Stoel Rives                                 | \$ -                                       |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | GBD Misc. Legal Support                     | \$ 1,475                                   |                         |              |                       |                                   |                |                                                 | \$ 1,475        |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Technical Legal Support                     | \$ 10,744                                  |                         | \$ 10,744    |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Legal Contingency                           | \$ -                                       |                         | \$ -         |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Sub Total                                   | \$ 531,535                                 | \$ -                    | \$ 336,829   | \$ -                  | \$ -                              | \$ -           | \$ 147                                          | \$ 5,024        | \$ 49,228              | \$ 6,868                                | \$ 23,272                              | \$ -      | \$ -                                       | \$ -                                     | \$ 314                                        | \$ 25,290                           | \$ 84,562                                          | \$ -       |
| Technical:                                              |                                             |                                            |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Strategic Plan Update                       | \$ -                                       |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Grant Program                               | \$ 15,000                                  |                         | \$ 15,000    |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Science Program                             | \$ 36,990                                  |                         | \$ 36,990    |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Previous Technical Project Commitment       | \$ 7,962                                   |                         | \$ 7,962     |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Sub Total                                   | \$ 59,952                                  | \$ -                    | \$ 59,952    | \$ -                  | \$ -                              | \$ -           | \$ -                                            | \$ -            | \$ -                   | \$ -                                    | \$ -                                   | \$ -      | \$ -                                       | \$ -                                     | \$ -                                          | \$ -                                | \$ -                                               | \$ -       |
| Legislative Advocacy/Public Information Representation: |                                             |                                            |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Federal Representation                      | \$ 180,000                                 |                         | \$ 180,000   |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | State Representation                        | \$ 143,250                                 |                         | \$ 143,250   |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Public Information / Communication          | \$ 124,580                                 | \$ 124,580              |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Sub Total                                   | \$ 447,830                                 | \$ 124,580              | \$ 323,250   | \$ -                  | \$ -                              | \$ -           | \$ -                                            | \$ -            | \$ -                   | \$ -                                    | \$ -                                   | \$ -      | \$ -                                       | \$ -                                     | \$ -                                          | \$ -                                | \$ -                                               | \$ -       |
| Other Professional Services:                            |                                             |                                            |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | SGMA Services                               | \$ 636,899                                 |                         |              |                       |                                   |                |                                                 |                 | \$ 431,455             | \$ 112,241                              | \$ 93,203                              |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Integrated Regional Water Management        | \$ 8,348                                   |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        | \$ 8,348  |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Mizuno Consulting                           | \$ 34,563                                  |                         |              |                       |                                   |                | \$ 12,950                                       |                 |                        |                                         |                                        |           |                                            | \$ 14,875                                | \$ -                                          | \$ 6,738                            |                                                    |            |
|                                                         | Previous Los Vaqueros Expansion Commitment* | \$ -                                       |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Previous BF Sisk Dam Raise Commitment       | \$ 721,845                                 |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     | \$ 721,845                                         |            |
|                                                         | Additional BF Sisk Dam Raise Commitment***  | \$ -                                       |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     | \$ -                                               |            |
|                                                         | Sub Total                                   | \$ 1,401,655                               | \$ -                    | \$ -         | \$ -                  | \$ -                              | \$ -           | \$ 12,950                                       | \$ -            | \$ 431,455             | \$ 112,241                              | \$ 93,203                              | \$ 8,348  | \$ -                                       | \$ 14,875                                | \$ -                                          | \$ 6,738                            | \$ 721,845                                         | \$ -       |
| Grassland Basin Drainage:                               |                                             |                                            |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | GBD Specific                                | \$ 295,966                                 |                         |              |                       |                                   |                |                                                 | \$ 295,966      |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | New UA Mud Slough Mitigation                | \$ -                                       |                         |              |                       |                                   |                |                                                 | \$ -            |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Use of Drain                                | \$ -                                       |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Biological Monitoring                       | \$ 147,787                                 |                         |              |                       |                                   |                |                                                 | \$ 147,787      |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Groundwater WDR Specific                    | \$ 132,982                                 |                         |              |                       |                                   |                |                                                 | \$ 132,982      |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Sub Total                                   | \$ 576,735                                 | \$ -                    | \$ -         | \$ -                  | \$ -                              | \$ -           | \$ -                                            | \$ 576,735      | \$ -                   | \$ -                                    | \$ -                                   | \$ -      | \$ -                                       | \$ -                                     | \$ -                                          | \$ -                                | \$ -                                               | \$ -       |
| OTHER:                                                  |                                             |                                            |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Executive Director                          | \$ 244,364                                 | \$ 194,391              | \$ 49,973    |                       |                                   |                |                                                 |                 | \$ -                   | \$ -                                    | \$ -                                   |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Executive Secretary                         | \$ 35,487                                  | \$ 17,743               | \$ 17,743    |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | General Counsel                             | \$ 201,555                                 | \$ 151,431              | \$ 37,858    |                       |                                   |                | \$ 139                                          | \$ 78           | \$ -                   | \$ -                                    | \$ -                                   | \$ -      | \$ 102                                     | \$ 170                                   | \$ -                                          | \$ 846                              | \$ 10,931                                          |            |
|                                                         | Water Policy Director                       | \$ 177,324                                 |                         | \$ 156,014   |                       |                                   |                |                                                 | \$ 14,116       | \$ 4,023               | \$ 3,029                                | \$ 141                                 |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Water Resources Program Manager             | \$ -                                       |                         |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Special Programs Manager                    | \$ 80,702                                  | \$ -                    | \$ 75,002    |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            | \$ 728                                   |                                               | \$ 4,971                            |                                                    |            |
|                                                         | Deputy General Counsel                      | \$ 107,739                                 | \$ 33,846               | \$ 67,692    |                       |                                   |                | \$ 3,179                                        | \$ 119          |                        |                                         |                                        |           |                                            | \$ 1,712                                 | \$ 1,192                                      | \$ -                                |                                                    |            |
|                                                         | In-House Staff                              | \$ 75,712                                  | \$ 15,230               | \$ 8,180     |                       | \$ 38                             |                | \$ 1,356                                        | \$ 1,743        | \$ 1,517               | \$ 11,136                               | \$ 11,273                              | \$ 92     | \$ 38                                      | \$ 3,445                                 | \$ 248                                        | \$ 76                               | \$ 21,302                                          | \$ 38      |
|                                                         | Law Policy Clerk                            | \$ 6,950                                   |                         | \$ 6,950     |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Los Banos Administrative Office (LBAO)      | \$ -                                       | \$ -                    |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Dissolved Oxygen Aerator                    | \$ 4,688                                   |                         | \$ 4,688     |                       |                                   |                |                                                 | \$ -            |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Other Services & Expenses                   | \$ 1,788                                   | \$ 1,416                | \$ 372       |                       |                                   |                |                                                 |                 | \$ -                   |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | License & Continuing Education              | \$ 460                                     | \$ 153                  | \$ 306       |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Organizational Membership                   | \$ 90,725                                  | \$ 90,725               |              |                       |                                   |                |                                                 |                 |                        |                                         |                                        |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Conferences & Training                      | \$ 3,308                                   | \$ 2,181                | \$ 1,127     |                       |                                   |                |                                                 |                 | \$ -                   | \$ -                                    | \$ -                                   |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Travel/Mileage                              | \$ 41,441                                  | \$ 12,789               | \$ 27,606    |                       |                                   |                |                                                 |                 | \$ 70                  | \$ 73                                   | \$ 15                                  | \$ -      |                                            |                                          |                                               |                                     | \$ 887                                             |            |
|                                                         | Group Meetings                              | \$ 1,652                                   | \$ 1,172                | \$ 338       |                       |                                   |                |                                                 |                 | \$ 52                  | \$ -                                    | \$ -                                   | \$ -      |                                            | \$ 90                                    |                                               |                                     | \$ -                                               |            |
|                                                         | Telephone                                   | \$ 1,481                                   | \$ 1,078                | \$ 402       |                       |                                   |                |                                                 |                 | \$ -                   | \$ -                                    | \$ -                                   |           |                                            |                                          |                                               |                                     |                                                    |            |
|                                                         | Sub Total                                   | \$ 1,075,374                               | \$ 522,157              | \$ 454,251   | \$ -                  | \$ 38                             | \$ -           | \$ 4,535                                        | \$ 2,001        | \$ 15,833              | \$ 15,232                               | \$ 14,317                              | \$ 233    | \$ 140                                     | \$ 6,145                                 | \$ 1,439                                      | \$ 5,894                            | \$ 33,119                                          | \$ 38      |
|                                                         | Total Expenditures                          | \$ 4,093,082                               | \$ 646,737              | \$ 1,174,283 | \$ -                  | \$ 38                             | \$ -           | \$ 17,632                                       | \$ 583,760      | \$ 496,516             | \$ 134,341                              | \$ 130,793                             | \$ 8,581  | \$ 140                                     | \$ 21,020                                | \$ 1,753                                      | \$ 37,922                           | \$ 839,527                                         | \$ 38      |

Subject to rounding

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY  
AMOUNT REMAINING  
ACTIVITY AGREEMENTS BUDGET TO ACTUAL  
Report Period 3/1/25 - 09/30/25  
FAC 11/3/25

030535282263646567684456576916

Amount Remaining Detail by Fund

| Direct Expenses                                         |                                             | Total        | General Membership (03) | Leg Ops (05) | Contract Renewal Coordinator (35) | Yuba Co. Water Trans. (28) Sub Fund of Leg/Op#3 | GBD Dr #3A (22) | SGMA Coordinated (63) | SGMA Northern Delta-Mendota Region (64) | SGMA Central Delta-Mendota Region (65) | IRWM (67)  | Los Vaqueros Reservoir Expansion Proj (68) | Exchange Contractor 5 Year Transfer (44) | Long-Term North to South Water Transfers (56) | North to South Water Transfers (57) | B.F. Sisk Dam Raise & Reservoir Expansion Proj (69) | DHCCP (16) |
|---------------------------------------------------------|---------------------------------------------|--------------|-------------------------|--------------|-----------------------------------|-------------------------------------------------|-----------------|-----------------------|-----------------------------------------|----------------------------------------|------------|--------------------------------------------|------------------------------------------|-----------------------------------------------|-------------------------------------|-----------------------------------------------------|------------|
| Legal:                                                  |                                             |              |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 1                                                       | Linneman et al                              | \$ -         |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 2                                                       | Kronick Moskovitz et al                     | \$ 580,431   |                         | \$ 555,255   | \$ -                              | \$ 2,500                                        |                 |                       |                                         |                                        |            |                                            |                                          | \$ 4,882                                      | \$ 17,795                           |                                                     |            |
| 3                                                       | Kronick Moskovitz et al (annual costs)      | \$ 54,330    |                         | \$ 6,462     |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          | \$ 500                                        | \$ 500                              | \$ 46,868                                           |            |
| 4                                                       | Pioneer Law Group                           | \$ 188,769   |                         | \$ 124,697   |                                   | \$ 2,353                                        | \$ 20,000       |                       |                                         |                                        |            |                                            |                                          | \$ 4,804                                      | \$ 36,915                           |                                                     |            |
| 5                                                       | Baker Manock & Jensen                       | \$ 61,632    |                         |              |                                   |                                                 |                 | \$ 20,772             | \$ 28,132                               | \$ 11,728                              | \$ 1,000   |                                            |                                          |                                               |                                     |                                                     |            |
| 6                                                       | Cotchett, Pitre & McCarthy                  | \$ 30,000    |                         |              |                                   |                                                 | \$ 30,000       |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 7                                                       | Kahn, Soares & Conway                       | \$ 6,451     |                         |              |                                   |                                                 | \$ 6,451        |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 8                                                       | Stoel Rives                                 | \$ -         |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 9                                                       | GBD Misc. Legal Support                     | \$ 8,525     |                         |              |                                   |                                                 | \$ 8,525        |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 10                                                      | Technical Legal Support                     | \$ 89,257    |                         | \$ 89,257    |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 11                                                      | Legal Contingency                           | \$ 200,000   |                         | \$ 200,000   |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| Sub Total                                               |                                             | \$ 1,219,395 | \$ -                    | \$ 975,671   | \$ -                              | \$ 4,853                                        | \$ 64,976       | \$ 20,772             | \$ 28,132                               | \$ 11,728                              | \$ 1,000   | \$ -                                       | \$ -                                     | \$ 10,186                                     | \$ 55,210                           | \$ 46,868                                           | \$ -       |
| Technical:                                              |                                             |              |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 12                                                      | Strategic Plan Update                       | \$ -         |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 13                                                      | Grant Program                               | \$ 160,000   |                         | \$ 160,000   |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 14                                                      | Science Program                             | \$ 554,260   |                         | \$ 554,260   |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 15                                                      | Previous Technical Project Commitment       | \$ 257,038   |                         | \$ 257,038   |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| Sub Total                                               |                                             | \$ 971,298   | \$ -                    | \$ 971,298   | \$ -                              | \$ -                                            | \$ -            | \$ -                  | \$ -                                    | \$ -                                   | \$ -       | \$ -                                       | \$ -                                     | \$ -                                          | \$ -                                | \$ -                                                | \$ -       |
| Legislative Advocacy/Public Information Representation: |                                             |              |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 16                                                      | Federal Representation                      | \$ 300,000   |                         | \$ 300,000   |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 17                                                      | State Representation                        | \$ 105,750   |                         | \$ 105,750   |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 18                                                      | Public Information / Communication          | \$ 198,620   | \$ 198,620              |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| Sub Total                                               |                                             | \$ 604,370   | \$ 198,620              | \$ 405,750   | \$ -                              | \$ -                                            | \$ -            | \$ -                  | \$ -                                    | \$ -                                   | \$ -       | \$ -                                       | \$ -                                     | \$ -                                          | \$ -                                | \$ -                                                | \$ -       |
| Other Professional Services:                            |                                             |              |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 19                                                      | SGMA Services                               | \$ 1,305,302 |                         |              |                                   |                                                 |                 | \$ 784,690            | \$ 250,787                              | \$ 269,825                             |            |                                            |                                          |                                               |                                     |                                                     |            |
| 20                                                      | Integrated Regional Water Management        | \$ 79,629    |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 21                                                      | Mizuno Consulting                           | \$ 14,188    |                         |              |                                   | \$ 2,050                                        |                 |                       |                                         |                                        | \$ 79,629  |                                            |                                          |                                               |                                     |                                                     |            |
| 22                                                      | Previous Los Vaqueros Expansion Commitment* | \$ -         |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            | \$ 125                                     |                                          | \$ 18,750                                     | \$ (6,738)                          |                                                     |            |
| 23                                                      | Previous BF Sisk Dam Raise Commitment       | \$ 278,155   |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     | \$ 278,155                                          |            |
| 24                                                      | Additional BF Sisk Dam Raise Commitment***  | \$ 2,800,000 |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     | \$ 2,800,000                                        |            |
| Sub Total                                               |                                             | \$ 4,477,273 | \$ -                    | \$ -         | \$ -                              | \$ 2,050                                        | \$ -            | \$ 784,690            | \$ 250,787                              | \$ 269,825                             | \$ 79,629  | \$ -                                       | \$ 125                                   | \$ 18,750                                     | \$ (6,738)                          | \$ 3,078,155                                        | \$ -       |
| Grassland Basin Drainage:                               |                                             |              |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 25                                                      | GBD Specific                                | \$ 623,572   |                         |              |                                   |                                                 | \$ 623,572      |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 26                                                      | New UA Mud Slough Mitigation                | \$ 50,000    |                         |              |                                   |                                                 | \$ 50,000       |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 27                                                      | Use of Drain                                | \$ -         |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 28                                                      | Biological Monitoring                       | \$ 73,213    |                         |              |                                   |                                                 | \$ 73,213       |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 29                                                      | Groundwater WDR Specific                    | \$ 355,729   |                         |              |                                   |                                                 | \$ 355,729      |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| Sub Total                                               |                                             | \$ 1,102,514 | \$ -                    | \$ -         | \$ -                              | \$ -                                            | \$ 1,102,514    | \$ -                  | \$ -                                    | \$ -                                   | \$ -       | \$ -                                       | \$ -                                     | \$ -                                          | \$ -                                | \$ -                                                | \$ -       |
| OTHER:                                                  |                                             |              |                         |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 30                                                      | Executive Director                          | \$ 109,319   | \$ 69,121               | \$ 38,448    |                                   |                                                 |                 | \$ 750                | \$ 500                                  | \$ 500                                 |            |                                            |                                          |                                               |                                     |                                                     |            |
| 31                                                      | Executive Secretary                         | \$ 22,735    | \$ 18,355               | \$ 4,381     |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 32                                                      | General Counsel                             | \$ 107,591   | \$ (8,121)              | \$ 9,912     |                                   | \$ 34,861                                       | \$ 922          | \$ 1,500              | \$ 1,500                                | \$ 1,500                               | \$ 1,000   | \$ 1,398                                   | \$ (170)                                 | \$ 225                                        | \$ 495                              | \$ 64,069                                           |            |
| 33                                                      | Water Policy Director                       | \$ 41,570    |                         | \$ (12,120)  |                                   |                                                 |                 | \$ 5,884              | \$ 15,977                               | \$ 16,971                              | \$ 14,859  |                                            |                                          |                                               |                                     |                                                     |            |
| 34                                                      | Water Resources Program Manager             | \$ -         |                         |              |                                   |                                                 |                 | \$ -                  |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 35                                                      | Special Programs Manager                    | \$ 155,906   | \$ 118,304              | \$ 43,302    |                                   |                                                 |                 |                       |                                         |                                        |            | \$ (728)                                   |                                          |                                               | \$ (4,971)                          |                                                     |            |
| 36                                                      | Deputy General Counsel                      | \$ 82,985    | \$ 17,014               | \$ 59,457    | \$ (3,179)                        | \$ (119)                                        |                 |                       |                                         |                                        |            | \$ (1,712)                                 | \$ 5,166                                 | \$ 6,357                                      |                                     |                                                     |            |
| 37                                                      | In-House Staff                              | \$ 145,139   | \$ 29,209               | \$ 16,820    | \$ 162                            | \$ 1,644                                        | \$ 1,507        | \$ 1,483              | \$ 15,787                               | \$ 15,650                              | \$ 2,408   | \$ 162                                     | \$ 1,555                                 | \$ 4,752                                      | \$ 174                              | \$ 53,698                                           | \$ 128     |
| 38                                                      | Law Policy Clerk                            | \$ 18,050    |                         | \$ 18,050    |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 39                                                      | Los Banos Administrative Office (LBAO)      | \$ 50,000    | \$ 50,000               |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 40                                                      | Dissolved Oxygen Aerator                    | \$ 7,813     |                         | \$ 1,563     |                                   |                                                 | \$ 6,250        |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 41                                                      | Other Services & Expenses                   | \$ 20,212    | \$ 8,584                | \$ 9,628     |                                   |                                                 |                 | \$ 2,000              |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 42                                                      | License & Continuing Education              | \$ 1,540     | \$ 847                  | \$ 694       |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 43                                                      | Organizational Membership                   | \$ 23,875    | \$ 23,875               |              |                                   |                                                 |                 |                       |                                         |                                        |            |                                            |                                          |                                               |                                     |                                                     |            |
| 44                                                      | Conferences & Training                      | \$ 29,692    | \$ 17,819               | \$ 8,873     |                                   |                                                 |                 | \$ 1,000              | \$ 1,000                                | \$ 1,000                               |            |                                            |                                          |                                               |                                     |                                                     |            |
| 45                                                      | Travel/Mileage                              | \$ 124,826   | \$ 57,211               | \$ 57,394    |                                   |                                                 |                 | \$ 1,430              | \$ 1,927                                | \$ 1,985                               | \$ 2,500   |                                            |                                          |                                               |                                     | \$ 2,380                                            |            |
| 46                                                      | Group Meetings                              | \$ 20,406    | \$ 6,828                | \$ 5,663     |                                   |                                                 |                 | \$ 4,948              | \$ 1,000                                | \$ 1,000                               | \$ 1,000   |                                            | \$ (90)                                  |                                               |                                     | \$ 58                                               |            |
| 47                                                      | Telephone                                   | \$ 599       | \$ (1,078)              | \$ 178       |                                   |                                                 |                 | \$ 500                | \$ 500                                  | \$ 500                                 |            |                                            |                                          |                                               |                                     |                                                     |            |
| Sub Total                                               |                                             | \$ 962,259   | \$ 407,966              | \$ 262,241   | \$ 162                            | \$ (1,535)                                      | \$ 42,499       | \$ 18,917             | \$ 38,191                               | \$ 39,106                              | \$ 21,767  | \$ 1,560                                   | \$ (1,145)                               | \$ 10,143                                     | \$ 2,055                            | \$ 120,206                                          | \$ 128     |
| Total Expenditures                                      |                                             | \$ 9,337,108 | \$ 606,586              | \$ 2,614,959 | \$ 162                            | \$ 5,368                                        | \$ 1,209,989    | \$ 824,379            | \$ 317,110                              | \$ 320,658                             | \$ 102,396 | \$ 1,560                                   | \$ (1,020)                               | \$ 39,079                                     | \$ 50,527                           | \$ 3,245,228                                        | \$ 128     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**SUMMARY ACTUAL EXPENSE - PAID/PENDING**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**  
**Report Period 3/1/25 - 09/30/25**

FAC 11/3/25

1 2 3 4 5

| Direct Expenses                                                |                                             | Budget               | Actual to Date<br>Paid/Expense | Variance<br>Budget vs Actual<br>Paid/Expense | 7 months of Budget  | Variance<br>7 months of<br>Budget vs Actual<br>Paid/Expense |
|----------------------------------------------------------------|---------------------------------------------|----------------------|--------------------------------|----------------------------------------------|---------------------|-------------------------------------------------------------|
|                                                                |                                             |                      |                                | (1-2)                                        |                     | (4 - 2)                                                     |
| <b>Legal:</b>                                                  |                                             |                      |                                |                                              |                     |                                                             |
| 1                                                              | Linneman et al                              | \$ -                 | \$ -                           | \$ -                                         | \$ -                | \$ -                                                        |
| 2                                                              | Kronick Moskovitz et al                     | \$ 922,500           | \$ 342,069                     | \$ 580,431                                   | \$ 538,125          | \$ 196,056                                                  |
| 3                                                              | Kronick Moskovitz et al (annual costs)      | \$ 139,930           | \$ 85,600                      | \$ 54,330                                    | \$ 81,626           | \$ (3,974)                                                  |
| 4                                                              | Pioneer Law Group                           | \$ 197,500           | \$ 8,731                       | \$ 188,769                                   | \$ 115,208          | \$ 106,477                                                  |
| 5                                                              | Baker Manock & Jensen                       | \$ 141,000           | \$ 79,368                      | \$ 61,632                                    | \$ 82,250           | \$ 2,882                                                    |
| 6                                                              | Cotchett, Pitre & McCarthy                  | \$ 30,000            | \$ -                           | \$ 30,000                                    | \$ 17,500           | \$ 17,500                                                   |
| 7                                                              | Kahn, Soares & Conway                       | \$ 10,000            | \$ 3,549                       | \$ 6,451                                     | \$ 5,833            | \$ 2,285                                                    |
| 8                                                              | Stoel Rives                                 | \$ -                 | \$ -                           | \$ -                                         | \$ -                | \$ -                                                        |
| 9                                                              | GBD Misc. Legal Support                     | \$ 10,000            | \$ 1,475                       | \$ 8,525                                     | \$ 5,833            | \$ 4,358                                                    |
| 10                                                             | Technical Legal Support                     | \$ 100,000           | \$ 10,744                      | \$ 89,257                                    | \$ 58,333           | \$ 47,590                                                   |
| 11                                                             | Legal Contingency                           | \$ 200,000           | \$ -                           | \$ 200,000                                   | \$ 116,667          | \$ 116,667                                                  |
| <b>Sub Total</b>                                               |                                             | <b>\$ 1,750,930</b>  | <b>\$ 531,535</b>              | <b>\$ 1,219,395</b>                          | <b>\$ 1,021,376</b> | <b>\$ 489,841</b>                                           |
| <b>Technical:</b>                                              |                                             |                      |                                |                                              |                     |                                                             |
| 12                                                             | Strategic Plan Update                       | \$ -                 | \$ -                           | \$ -                                         | \$ -                | \$ -                                                        |
| 13                                                             | Grant Program                               | \$ 175,000           | \$ 15,000                      | \$ 160,000                                   | \$ 102,083          | \$ 87,083                                                   |
| 14                                                             | Science Program                             | \$ 591,250           | \$ 36,990                      | \$ 554,260                                   | \$ 344,896          | \$ 307,906                                                  |
| 15                                                             | Previous Technical Project Commitment       | \$ 265,000           | \$ 7,962                       | \$ 257,038                                   | \$ 154,583          | \$ 146,621                                                  |
| <b>Sub Total</b>                                               |                                             | <b>\$ 1,031,250</b>  | <b>\$ 59,952</b>               | <b>\$ 971,298</b>                            | <b>\$ 601,563</b>   | <b>\$ 541,610</b>                                           |
| <b>Legislative Advocacy/Public Information Representation:</b> |                                             |                      |                                |                                              |                     |                                                             |
| 16                                                             | Federal Representation                      | \$ 480,000           | \$ 180,000                     | \$ 300,000                                   | \$ 280,000          | \$ 100,000                                                  |
| 17                                                             | State Representation                        | \$ 249,000           | \$ 143,250                     | \$ 105,750                                   | \$ 145,250          | \$ 2,000                                                    |
| 18                                                             | Public Information / Communication          | \$ 323,200           | \$ 124,580                     | \$ 198,620                                   | \$ 188,533          | \$ 63,953                                                   |
| <b>Sub Total</b>                                               |                                             | <b>\$ 1,052,200</b>  | <b>\$ 447,830</b>              | <b>\$ 604,370</b>                            | <b>\$ 613,783</b>   | <b>\$ 165,953</b>                                           |
| <b>Other Professional Services:</b>                            |                                             |                      |                                |                                              |                     |                                                             |
| 19                                                             | SGMA Services                               | \$ 1,942,201         | \$ 636,899                     | \$ 1,305,302                                 | \$ 1,132,951        | \$ 496,051                                                  |
| 20                                                             | Integrated Regional Water Management        | \$ 87,977            | \$ 8,348                       | \$ 79,629                                    | \$ 51,320           | \$ 42,972                                                   |
| 21                                                             | Mizuno Consulting                           | \$ 48,750            | \$ 34,563                      | \$ 14,188                                    | \$ 28,438           | \$ (6,125)                                                  |
| 22                                                             | Previous Los Vaqueros Expansion Commitment* | \$ -                 | \$ -                           | \$ -                                         | \$ -                | \$ -                                                        |
| 23                                                             | Previous BF Sisk Dam Raise Commitment       | \$ 1,000,000         | \$ 721,845                     | \$ 278,155                                   | \$ 583,333          | \$ (138,512)                                                |
| 24                                                             | Additional BF Sisk Dam Raise Commitment***  | \$ 2,800,000         | \$ -                           | \$ 2,800,000                                 | \$ 1,633,333        | \$ 1,633,333                                                |
| <b>Sub Total</b>                                               |                                             | <b>\$ 5,878,928</b>  | <b>\$ 1,401,655</b>            | <b>\$ 4,477,273</b>                          | <b>\$ 3,429,375</b> | <b>\$ 2,027,720</b>                                         |
| <b>Grassland Basin Drainage:</b>                               |                                             |                      |                                |                                              |                     |                                                             |
| 25                                                             | GBD Specific                                | \$ 919,538           | \$ 295,966                     | \$ 623,572                                   | \$ 536,397          | \$ 240,431                                                  |
| 26                                                             | New UA Mud Slough Mitigation                | \$ 50,000            | \$ -                           | \$ 50,000                                    | \$ 29,167           | \$ 29,167                                                   |
| 27                                                             | Use of Drain                                | \$ -                 | \$ -                           | \$ -                                         | \$ -                | \$ -                                                        |
| 28                                                             | Biological Monitoring                       | \$ 221,000           | \$ 147,787                     | \$ 73,213                                    | \$ 128,917          | \$ (18,871)                                                 |
| 29                                                             | Groundwater WDR Specific                    | \$ 488,711           | \$ 132,982                     | \$ 355,729                                   | \$ 285,081          | \$ 152,099                                                  |
| <b>Sub Total</b>                                               |                                             | <b>\$ 1,679,249</b>  | <b>\$ 576,735</b>              | <b>\$ 1,102,514</b>                          | <b>\$ 979,562</b>   | <b>\$ 402,827</b>                                           |
| <b>OTHER:</b>                                                  |                                             |                      |                                |                                              |                     |                                                             |
| 30                                                             | Executive Director                          | \$ 353,683           | \$ 244,364                     | \$ 109,319                                   | \$ 206,315          | \$ (38,049)                                                 |
| 31                                                             | Executive Secretary                         | \$ 58,222            | \$ 35,487                      | \$ 22,735                                    | \$ 33,963           | \$ (1,524)                                                  |
| 32                                                             | General Counsel                             | \$ 309,146           | \$ 201,555                     | \$ 107,591                                   | \$ 180,335          | \$ (21,220)                                                 |
| 33                                                             | Water Policy Director                       | \$ 218,894           | \$ 177,324                     | \$ 41,570                                    | \$ 127,688          | \$ (49,636)                                                 |
| 34                                                             | Water Resources Program Manager             | \$ -                 | \$ -                           | \$ -                                         | \$ -                | \$ -                                                        |
| 35                                                             | Special Programs Manager                    | \$ 236,608           | \$ 80,702                      | \$ 155,906                                   | \$ 138,021          | \$ 57,319                                                   |
| 36                                                             | Deputy General Counsel                      | \$ 190,724           | \$ 107,739                     | \$ 82,985                                    | \$ 111,256          | \$ 3,517                                                    |
| 37                                                             | In-House Staff                              | \$ 220,851           | \$ 75,712                      | \$ 145,139                                   | \$ 128,830          | \$ 53,117                                                   |
| 38                                                             | Law Policy Clerk                            | \$ 25,000            | \$ 6,950                       | \$ 18,050                                    | \$ 14,583           | \$ 7,633                                                    |
| 39                                                             | Los Banos Administrative Office (LBAO)      | \$ 50,000            | \$ -                           | \$ 50,000                                    | \$ 29,167           | \$ 29,167                                                   |
| 40                                                             | Dissolved Oxygen Aerator                    | \$ 12,500            | \$ 4,688                       | \$ 7,813                                     | \$ 7,292            | \$ 2,604                                                    |
| 41                                                             | Other Services & Expenses                   | \$ 22,000            | \$ 1,788                       | \$ 20,212                                    | \$ 12,833           | \$ 11,046                                                   |
| 42                                                             | License & Continuing Education              | \$ 2,000             | \$ 460                         | \$ 1,540                                     | \$ 1,167            | \$ 707                                                      |
| 43                                                             | Organizational Membership                   | \$ 114,600           | \$ 90,725                      | \$ 23,875                                    | \$ 66,850           | \$ (23,875)                                                 |
| 44                                                             | Conferences & Training                      | \$ 33,000            | \$ 3,308                       | \$ 29,692                                    | \$ 19,250           | \$ 15,942                                                   |
| 45                                                             | Travel/Mileage                              | \$ 166,267           | \$ 41,441                      | \$ 124,826                                   | \$ 96,989           | \$ 55,549                                                   |
| 46                                                             | Group Meetings                              | \$ 22,058            | \$ 1,652                       | \$ 20,406                                    | \$ 12,867           | \$ 11,215                                                   |
| 47                                                             | Telephone                                   | \$ 2,080             | \$ 1,481                       | \$ 599                                       | \$ 1,213            | \$ (267)                                                    |
| <b>Sub Total</b>                                               |                                             | <b>\$ 2,037,633</b>  | <b>\$ 1,075,374</b>            | <b>\$ 962,259</b>                            | <b>\$ 1,188,619</b> | <b>\$ 113,245</b>                                           |
| <b>Total Expenditures</b>                                      |                                             | <b>\$ 13,430,190</b> | <b>\$ 4,093,082</b>            | <b>\$ 9,337,108</b>                          | <b>\$ 7,834,277</b> | <b>\$ 3,741,196</b>                                         |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2025 - FEBRUARY 28, 2026**  
**GENERAL MEMBERSHIP (FUND 03)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**  
**Report Period 3/1/25 - 09/30/25**  
**FAC 11/3/25**

|                                                                | Annual              | Paid/            | Amount            | % of Amt   | Expenses |
|----------------------------------------------------------------|---------------------|------------------|-------------------|------------|----------|
| EXPENDITURES                                                   | Budget              | Expense          | Remaining         | Remaining  | Through  |
| <b><u>Legislative Advocacy/Public Info Representation:</u></b> |                     |                  |                   |            |          |
| Public Information/Communication                               | \$ 323,200          | \$ 124,580       | \$ 198,620        | 61%        | 9/30/25  |
| <b><u>Other:</u></b>                                           |                     |                  |                   |            |          |
| Executive Director                                             | \$ 263,512          | \$ 194,391       | \$ 69,121         | 26%        | 9/30/25  |
| Executive Secretary                                            | \$ 36,098           | \$ 17,743        | \$ 18,355         | 51%        | 9/30/25  |
| General Counsel                                                | \$ 143,310          | \$ 151,431       | \$ (8,121)        | -6%        | 9/30/25  |
| Special Projects Manager                                       | \$ 118,304          | \$ -             | \$ 118,304        | 100%       |          |
| In-House Staff                                                 | \$ 44,439           | \$ 15,230        | \$ 29,209         | 66%        | 9/30/25  |
| Deputy General Counsel                                         | \$ 50,860           | \$ 33,846        | \$ 17,014         | 33%        | 9/30/25  |
| Los Banos Administrative Office (LBAO)                         | \$ 50,000           | \$ -             | \$ 50,000         | 100%       |          |
| Other Services & Expenses                                      | \$ 10,000           | \$ 1,416         | \$ 8,584          | 86%        | 9/30/25  |
| License & Continuing Education                                 | \$ 1,000            | \$ 153           | \$ 847            | 85%        | 8/31/25  |
| Organizational Membership                                      | \$ 114,600          | \$ 90,725        | \$ 23,875         | 21%        | 8/25/25  |
| Conferences & Training                                         | \$ 20,000           | \$ 2,181         | \$ 17,819         | 89%        | 9/30/25  |
| Travel/Mileage                                                 | \$ 70,000           | \$ 12,789        | \$ 57,211         | 82%        | 9/30/25  |
| Group Meetings                                                 | \$ 8,000            | \$ 1,172         | \$ 6,828          | 85%        | 9/30/25  |
| Telephone                                                      | \$ -                | \$ 1,078         | \$ (1,078)        | 0%         | 9/30/25  |
| <b>Total Expenditures</b>                                      | <b>\$ 1,253,323</b> | <b>\$646,737</b> | <b>\$ 606,586</b> | <b>48%</b> |          |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2025 - FEBRUARY 28, 2026**  
**LEG & CVP OPERATIONAL AFFAIRS (FUND 05)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**  
**Report Period 3/1/25 - 09/30/25**  
**FAC 11/3/25**

| <b>EXPENDITURES</b>                                            | <b>Annual<br/>Budget</b> | <b>Paid/<br/>Expense</b> | <b>Amount<br/>Remaining</b> | <b>% of Amt<br/>Remaining</b> | <b>Expenses<br/>Through</b> |
|----------------------------------------------------------------|--------------------------|--------------------------|-----------------------------|-------------------------------|-----------------------------|
| <b><u>Legal:</u></b>                                           |                          |                          |                             |                               |                             |
| Kronick Moskovitz et al                                        | \$ 880,000               | \$ 324,745               | \$ 555,255                  | 63%                           | 8/29/25                     |
| Kronick Moskovitz et al (annual cost)                          | \$ 7,500                 | \$ 1,038                 | \$ 6,462                    | 86%                           | 8/29/25                     |
| Pioneer Law Group                                              | \$ 125,000               | \$ 303                   | \$ 124,697                  | 100%                          | 5/6/25                      |
| Technical Legal Support                                        | \$ 100,000               | \$ 10,744                | \$ 89,257                   | 89%                           | 9/5/25                      |
| Legal Contingency                                              | \$ 200,000               | \$ -                     | \$ 200,000                  | 100%                          |                             |
| <b><u>Technical:</u></b>                                       |                          |                          |                             |                               |                             |
| Science Program, Incl. CAMT Facilitation                       | \$ 591,250               | \$ 36,990                | \$ 554,260                  | 94%                           | 9/17/25                     |
| Previous Technical Project Commitment                          | \$ 265,000               | \$ 7,962                 | \$ 257,038                  | 97%                           | 9/1/25                      |
| Grant Program                                                  | \$ 175,000               | \$ 15,000                | \$ 160,000                  | 91%                           | 9/1/25                      |
| <b><u>Legislative Advocacy/Public Info Representation:</u></b> |                          |                          |                             |                               |                             |
| Federal Representation                                         | \$ 480,000               | \$ 180,000               | \$ 300,000                  | 63%                           | 9/11/25                     |
| State Representation                                           | \$ 249,000               | \$ 143,250               | \$ 105,750                  | 42%                           | 9/11/25                     |
| <b><u>Other:</u></b>                                           |                          |                          |                             |                               |                             |
| Executive Director                                             | \$ 88,421                | \$ 49,973                | \$ 38,448                   | 43%                           | 9/30/25                     |
| Executive Secretary                                            | \$ 22,124                | \$ 17,743                | \$ 4,381                    | 20%                           | 9/30/25                     |
| General Counsel                                                | \$ 47,770                | \$ 37,858                | \$ 9,912                    | 21%                           | 9/30/25                     |
| Water Policy Director                                          | \$ 143,894               | \$ 156,014               | \$ (12,120)                 | -8%                           | 9/30/25                     |
| Special Programs Mgr                                           | \$ 118,304               | \$ 75,002                | \$ 43,302                   | 37%                           | 9/30/25                     |
| Deputy General Counsel                                         | \$ 127,149               | \$ 67,692                | \$ 59,457                   | 47%                           | 9/30/25                     |
| Law Policy Clerk                                               | \$ 25,000                | \$ 6,950                 | \$ 18,050                   | 72%                           | 9/30/25                     |
| In-House Staff                                                 | \$ 25,000                | \$ 8,180                 | \$ 16,820                   | 67%                           | 9/30/25                     |
| Dissolved Oxygen Aerator                                       | \$ 6,250                 | \$ 4,688                 | \$ 1,563                    | 25%                           | 7/31/25                     |
| Other Services & Expenses                                      | \$ 10,000                | \$ 372                   | \$ 9,628                    | 96%                           | 9/30/25                     |
| License & Continuing Education                                 | \$ 1,000                 | \$ 306                   | \$ 694                      | 69%                           | 7/31/25                     |
| Conferences & Training                                         | \$ 10,000                | \$ 1,127                 | \$ 8,873                    | 89%                           | 9/30/25                     |
| Travel/Mileage                                                 | \$ 85,000                | \$ 27,606                | \$ 57,394                   | 68%                           | 9/30/25                     |
| Group Meetings                                                 | \$ 6,000                 | \$ 338                   | \$ 5,663                    | 94%                           | 9/30/25                     |
| Telephone                                                      | \$ 580                   | \$ 402                   | \$ 178                      | 31%                           | 9/30/25                     |
| <b>Total Expenditures</b>                                      | <b>\$ 3,789,242</b>      | <b>\$ 1,174,283</b>      | <b>\$ 2,614,959</b>         | <b>69%</b>                    |                             |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**

**MARCH 1, 2025-February 28, 2026**

**CONTRACT RENEWAL COORDINATOR (FUND 35)**

**Activity Agreements Budget to Actuals**

**Report Period 3/1/25 - 09/30/25**

**FAC 11/3/25**

|                           | Annual<br>Budget | Paid/<br>Expenses | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|---------------------------|------------------|-------------------|---------------------|-----------------------|---------------------|
| <b>EXPENDITURES</b>       |                  |                   |                     |                       |                     |
| <b><u>Legal:</u></b>      |                  |                   |                     |                       |                     |
| Kronick Moskovitz et al   | \$ -             | \$ -              | \$ -                | 0%                    |                     |
| <b><u>Other:</u></b>      |                  |                   |                     |                       |                     |
| In-House Staff            | \$ 200           | \$ 38             | \$ 162              | 81%                   | 9/5/25              |
| <b>Total Expenditures</b> | <b>\$ 200</b>    | <b>\$ 38</b>      | <b>\$ 162</b>       | <b>81%</b>            |                     |

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

**Report Period 3/1/25 - 09/30/25**  
**FAC 11/3/25**

| <b>EXPENDITURES</b>                        | <b>Annual<br/>Budget</b> | <b>Paid/<br/>Expense</b> | <b>tot:<br/>uer</b> | <b>Amount<br/>Remaining</b> | <b>% of Amt<br/>Remaining</b> | <b>Expenses<br/>Through</b> |
|--------------------------------------------|--------------------------|--------------------------|---------------------|-----------------------------|-------------------------------|-----------------------------|
| <b><u>Legal:</u></b>                       |                          |                          |                     |                             |                               |                             |
| Kronick Moskovitz                          | \$ 2,500                 | \$ -                     |                     | \$ 2,500                    | 100%                          |                             |
| Pioneer Law Group                          | \$ 2,500                 | \$ 147                   |                     | \$ 2,353                    | 94%                           | 5/6/25                      |
| <b><u>Other Professional Services:</u></b> |                          |                          |                     |                             |                               |                             |
| Mizuno Consulting                          | \$ 15,000                | \$ 12,950                |                     | \$ 2,050                    | 14%                           | 9/7/25                      |
| <b><u>Other:</u></b>                       |                          |                          |                     |                             |                               |                             |
| In-House Staff                             | \$ 3,000                 | \$ 1,356                 |                     | \$ 1,644                    | 55%                           | 9/5/25                      |
| Deputy General Counsel                     | \$ -                     | \$ 3,179                 |                     | \$ (3,179)                  | 0%                            | 9/19/25                     |
| <b>Total Expenditures</b>                  | <b>\$ 23,000</b>         | <b>\$ 17,632</b>         |                     | <b>\$ 5,368</b>             | <b>23.34%</b>                 |                             |

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

**Report Period 3/1/25 - 09/30/25**

**FAC 11/3/25**

**EXPENDITURES**

|                                                 | Annual<br>Budget    |   | Paid/<br>Expense  | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|-------------------------------------------------|---------------------|---|-------------------|---------------------|-----------------------|---------------------|
| <b>Legal:</b>                                   |                     |   |                   |                     |                       |                     |
| Pioneer Law Group - CEQA Legal Consultant       | \$ 20,000           | 1 | \$ -              | \$ 20,000           | 100%                  |                     |
| Cotchett, Pitre & McCarthy                      | \$ 30,000           | 1 | \$ -              | \$ 30,000           | 100%                  |                     |
| Kahn, Soares & Conway                           | \$ 10,000           | 1 | \$ 3,549          | \$ 6,451            | 65%                   | 9/30/25             |
| Misc. Legal Support                             | \$ 10,000           | 1 | \$ 1,475          | \$ 8,525            | 85%                   | 8/31/25             |
| <b>GBD Specific:</b>                            |                     |   |                   |                     |                       |                     |
| Drainage Coordinator (Summers)                  | \$ 150,000          | 1 | \$ 47,681         | \$ 102,319          | 68%                   | 8/31/25             |
| Quality Data Processing/Load Calc (Summers)     | \$ 150,000          | 1 | \$ 83,740         | \$ 66,260           | 44%                   | 9/3/25              |
| Flow Calculation/Station Maint. (Summers)       | \$ 110,000          | 1 | \$ 45,910         | \$ 64,090           | 58%                   | 8/31/25             |
| Panoche Creek Gauging Station                   | \$ 9,730            | 1 | \$ 5,530          | \$ 4,200            | 43%                   | 4/8/25              |
| Water Quality Monitoring (Reg. Sites)           | \$ 250,000          | 1 | \$ 88,957         | \$ 161,043          | 64%                   | 9/25/25             |
| Newman Water Costs                              | \$ 123,658          | 1 | \$ -              | \$ 123,658          | 100%                  |                     |
| Restoration of Mud Slough Channel (Newman Land) | \$ 75,000           | 1 | \$ 1,809          | \$ 73,191           | 98%                   | 7/31/25             |
| Waste Discharge Permit Fees                     | \$ 21,150           | 1 | \$ -              | \$ 21,150           | 100%                  |                     |
| SJRIP Monitor Wells                             | \$ 5,000            | 1 | \$ -              | \$ 5,000            | 100%                  |                     |
| GBD Reporting                                   | \$ 25,000           | 1 | \$ 22,339         | \$ 2,661            | 11%                   | 8/31/25             |
| <b>New UA Mud Slough Mitigation:</b>            |                     |   |                   |                     |                       |                     |
| Remove Sediment in SLD                          | \$ 50,000           | 1 | \$ -              | \$ 50,000           | 100%                  |                     |
| <b>Biological Monitoring:</b>                   |                     |   |                   |                     |                       |                     |
| Pacific Eco Risk                                | \$ 105,000          | 1 | \$ 56,425         | \$ 48,575           | 46%                   | 9/30/25             |
| HT Harvey-SJRIP Egg Monitoring                  | \$ 100,000          | 1 | \$ 77,522         | \$ 22,478           | 22%                   | 9/15/25             |
| Fish Biologist - Splittail/Sturgeon             | \$ 16,000           | 1 | \$ 13,840         | \$ 2,160            | 13%                   | 9/15/25             |
| <b>Groundwater WDR Specific:</b>                |                     |   |                   |                     |                       |                     |
| Membership Enrollment/List (Summers)            | \$ 100,000          | 2 | \$ 22,869         | \$ 77,131           | 77%                   | 9/3/25              |
| Farm Evaluation Plan (Summers)                  | \$ 45,000           | 2 | \$ 4,152          | \$ 40,848           | 91%                   | 8/31/25             |
| NMP Summary Report                              | \$ 25,000           | 2 | \$ 7,419          | \$ 17,581           | 70%                   | 9/3/25              |
| MPEP Group Workplan                             | \$ 5,400            | 2 | \$ 1,067          | \$ 4,333            | 80%                   | 9/10/25             |
| Groundwater Protection Formula                  | \$ 5,000            | 2 | \$ -              | \$ 5,000            | 100%                  |                     |
| CVSalts Nitrate Compliance                      | \$ 50,000           | 2 | \$ -              | \$ 50,000           | 100%                  |                     |
| Prioritization and Optimization Study-CVSalts   | \$ 15,500           | 2 | \$ 9,552          | \$ 5,948            | 38%                   | 7/31/25             |
| Trend Monit Prgm                                | \$ 84,000           | 2 | \$ 35,293         | \$ 48,707           | 58%                   | 9/16/25             |
| Develop Web Portal                              | \$ 3,500            | 2 | \$ 4,200          | \$ (700)            | -20%                  | 7/31/25             |
| Collect State Board Fee                         | \$ 123,000          | 2 | \$ 40,947         | \$ 82,053           | 67%                   | 3/5/25              |
| Annual Monitoring Report (Summers)              | \$ 30,000           | 2 | \$ 4,331          | \$ 25,669           | 86%                   | 8/31/25             |
| CVGMC Data                                      | \$ 2,311            | 2 | \$ 3,153          | \$ (842)            | -36%                  | 9/16/25             |
| <b>Other:</b>                                   |                     |   |                   |                     |                       |                     |
| General Counsel                                 | \$ 35,000           | 1 | \$ 139            | \$ 34,861           | 100%                  | 9/30/25             |
| Deputy General Counsel                          | \$ -                |   | \$ 119            | \$ (119)            | 0%                    | 8/31/25             |
| In-House Staff                                  | \$ 3,250            | 1 | \$ 1,743          | \$ 1,507            | 46%                   | 9/30/25             |
| Dissolved Oxygen Aerator                        | \$ 6,250            | 1 | \$ -              | \$ 6,250            | 100%                  |                     |
| <b>Total Expenditures</b>                       | <b>\$ 1,793,749</b> |   | <b>\$ 583,760</b> | <b>\$ 1,209,989</b> | <b>67%</b>            |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**SGMA ACTIVITIES - COORDINATED COST-SHARE AGREEMENT**  
**MARCH 1, 2025 - FEBRUARY 28, 2026**  
**COORDINATED (FUND 63)**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**

Report Period 3/1/25 - 09/30/25  
FAC 11/3/25

| EXPENDITURES                               | Annual<br>Budget    | Paid/<br>Expense  | Additional<br>Pending | Total<br>Expenses | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |
|--------------------------------------------|---------------------|-------------------|-----------------------|-------------------|---------------------|-----------------------|---------------------|
| <b><u>Legal:</u></b>                       |                     |                   |                       |                   |                     |                       |                     |
| Baker Manock & Jensen                      | \$ 70,000           | \$ 49,228         | \$ -                  | \$ 49,228         | \$ 20,772           | 30%                   | 9/3/25              |
| <b><u>Other Professional Services:</u></b> |                     |                   |                       |                   |                     |                       |                     |
| GSP Implementation Contracts               |                     |                   |                       |                   |                     |                       |                     |
| Coordinated Annual Report Activities       |                     |                   |                       |                   |                     |                       |                     |
| (Common Chapter, Water Level Contouring)   | \$ 149,675          | \$ 126,894        | \$ 6,726              | \$ 133,620        | \$ 16,055           | 11%                   | 9/24/25             |
| DMS Hosting, Augmentation and Support      | \$ 12,000           | \$ 4,490          | \$ -                  | \$ 4,490          | \$ 7,510            | 63%                   | 9/29/25             |
| Staff Augmentation Support                 | \$ 200,000          | \$ 121,250        | \$ -                  | \$ 121,250        | \$ 78,750           | 39%                   | 9/30/25             |
| DAC Outreach and Coordination              | \$ 20,000           | \$ -              | \$ -                  | \$ -              | \$ 20,000           | 100%                  |                     |
| SGMA Implementation Grant Round 1 SPA (A9) | \$ 175,015          | \$ 55,318         | \$ -                  | \$ 55,318         | \$ 119,697          | 68%                   | 8/8/25              |
| Inadequate Determination Response (EKI)    | \$ 55,000           | \$ 48,563         | \$ -                  | \$ 48,563         | \$ 6,437            | 12%                   | 9/24/25             |
| Interconnected Surface Water               | \$ 504,455          | \$ 68,214         | \$ -                  | \$ 68,214         | \$ 436,242          | 86%                   | 9/11/25             |
| Domestic Well Mitigation Funds             | \$ 100,000          | \$ -              | \$ -                  | \$ -              | \$ 100,000          | 100%                  |                     |
| <b><u>Other:</u></b>                       |                     |                   |                       |                   |                     |                       |                     |
| Executive Director                         | \$ 750              | \$ -              | \$ -                  | \$ -              | \$ 750              | 100%                  |                     |
| General Counsel                            | \$ 1,000            | \$ 78             | \$ -                  | \$ 78             | \$ 922              | 92%                   | 4/4/25              |
| Water Policy Director                      | \$ 20,000           | \$ 14,116         | \$ -                  | \$ 14,116         | \$ 5,884            | 29%                   | 9/19/25             |
| In-House Staff                             | \$ 3,000            | \$ 1,517          | \$ -                  | \$ 1,517          | \$ 1,483            | 49%                   | 9/30/25             |
| Conferences & Training                     | \$ 1,000            | \$ -              | \$ -                  | \$ -              | \$ 1,000            | 100%                  |                     |
| Travel/Mileage                             | \$ 1,500            | \$ 70             | \$ -                  | \$ 70             | \$ 1,430            | 95%                   | 4/14/25             |
| Group Meetings                             | \$ 5,000            | \$ 52             | \$ -                  | \$ 52             | \$ 4,948            | 99%                   | 6/5/25              |
| Telephone                                  | \$ 500              | \$ -              | \$ -                  | \$ -              | \$ 500              | 100%                  |                     |
| Equipment and Tools                        | \$ 2,000            | \$ -              | \$ -                  | \$ -              | \$ 2,000            | 100%                  |                     |
| <b>Total Expenditures</b>                  | <b>\$ 1,320,895</b> | <b>\$ 489,790</b> | <b>\$ 6,726</b>       | <b>\$ 496,516</b> | <b>\$ 824,379</b>   | <b>62%</b>            |                     |

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY**  
**MARCH 1, 2025 - FEBRUARY 28, 2026**  
**SUSTAINABLE GROUNDWATER MANAGEMENT ACT SERVICES AGREEMENT**  
**ACTIVITY AGREEMENTS BUDGET TO ACTUAL**  
**NORTHERN DELTA-MENDOTA REGION (FUND 64)**  
**Report Period 3/1/25 - 9/30/25**  
**FAC 11/3/25**

| <b>EXPENDITURES</b>                        | <b>Annual<br/>Budget</b> | <b>Paid/<br/>Expense</b> | <b>Additional<br/>Pending</b> | <b>Total<br/>Expenses</b> | <b>Amount<br/>Remaining</b> | <b>% of Amt<br/>Remaining</b> | <b>Expenses<br/>Through</b> |
|--------------------------------------------|--------------------------|--------------------------|-------------------------------|---------------------------|-----------------------------|-------------------------------|-----------------------------|
| <b><u>Legal:</u></b>                       |                          |                          |                               |                           |                             |                               |                             |
| Baker Manock & Jensen                      | \$ 35,000                | \$ 6,868                 | \$ -                          | \$ 6,868                  | \$ 28,132                   | 80%                           | 9/3/25                      |
| <b><u>Other Professional Services:</u></b> |                          |                          |                               |                           |                             |                               |                             |
| Contracts                                  | \$ 363,028               | \$ 76,369                | \$ 35,872                     | \$ 112,241                | \$ 250,787                  | 69%                           | 9/30/25                     |
| <b><u>Other:</u></b>                       |                          |                          |                               |                           |                             |                               |                             |
| Executive Director                         | \$ 500                   | \$ -                     | \$ -                          | \$ -                      | \$ 500                      | 100%                          |                             |
| General Counsel                            | \$ 1,500                 | \$ -                     | \$ -                          | \$ -                      | \$ 1,500                    | 100%                          |                             |
| Water Policy Director                      | \$ 20,000                | \$ 4,023                 | \$ -                          | \$ 4,023                  | \$ 15,977                   | 80%                           | 9/30/25                     |
| In-House Staff                             | \$ 2,500                 | \$ 1,277                 | \$ -                          | \$ 1,277                  | \$ 1,223                    | 49%                           | 9/30/25                     |
| Hydrotech 3                                | \$ 24,423                | \$ 9,859                 | \$ -                          | \$ 9,859                  | \$ 14,564                   | 60%                           | 9/30/25                     |
| Conferences & Training                     | \$ 1,000                 | \$ -                     | \$ -                          | \$ -                      | \$ 1,000                    | 100%                          |                             |
| Travel/Mileage                             | \$ 2,000                 | \$ 73                    | \$ -                          | \$ 73                     | \$ 1,927                    | 96%                           | 5/7/25                      |
| Group Meetings                             | \$ 1,000                 | \$ -                     | \$ -                          | \$ -                      | \$ 1,000                    | 100%                          |                             |
| Telephone                                  | \$ 500                   | \$ -                     | \$ -                          | \$ -                      | \$ 500                      | 100%                          |                             |
| <b>Total Expenditures</b>                  | <b>\$ 451,451</b>        | <b>\$ 98,469</b>         | <b>\$ 35,872</b>              | <b>\$ 134,341</b>         | <b>\$ 317,110</b>           | <b>70%</b>                    |                             |

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

Report Period 3/1/25 - 9/30/25

FAC 11/3/25

| <b>EXPENDITURES</b>                        | <b>Annual<br/>Budget</b> | <b>Paid/<br/>Expense</b> | <b>Additional<br/>Pending</b> | <b>Total<br/>Expenses</b> | <b>Amount<br/>Remaining</b> | <b>% of Amt<br/>Remaining</b> | <b>Expenses<br/>Through</b> |
|--------------------------------------------|--------------------------|--------------------------|-------------------------------|---------------------------|-----------------------------|-------------------------------|-----------------------------|
| <b><u>Legal:</u></b>                       |                          |                          |                               |                           |                             |                               |                             |
| Baker Manock & Jensen                      | \$ 35,000                | \$ 23,272                | \$ -                          | \$ 23,272                 | \$ 11,728                   | 34%                           | 9/3/25                      |
| <b><u>Other Professional Services:</u></b> |                          |                          |                               | \$ -                      |                             |                               |                             |
| Contracts                                  | \$ 363,028               | \$ 63,281                | \$ 29,923                     | \$ 93,203                 | \$ 269,825                  | 74%                           | 9/10/25                     |
| <b><u>Other:</u></b>                       |                          |                          |                               | \$ -                      |                             |                               |                             |
| Executive Director                         | \$ 500                   | \$ -                     | \$ -                          | \$ -                      | \$ 500                      | 100%                          |                             |
| General Counsel                            | \$ 1,500                 | \$ -                     | \$ -                          | \$ -                      | \$ 1,500                    | 100%                          |                             |
| Water Policy Director                      | \$ 20,000                | \$ 3,029                 | \$ -                          | \$ 3,029                  | \$ 16,971                   | 85%                           | 9/30/25                     |
| In-House Staff                             | \$ 2,500                 | \$ 1,414                 | \$ -                          | \$ 1,414                  | \$ 1,086                    | 43%                           | 9/30/25                     |
| Hydrotech 3                                | \$ 24,423                | \$ 9,859                 | \$ -                          | \$ 9,859                  | \$ 14,564                   | 60%                           | 9/30/25                     |
| Conferences & Training                     | \$ 1,000                 | \$ -                     | \$ -                          | \$ -                      | \$ 1,000                    | 100%                          |                             |
| Travel/Mileage                             | \$ 2,000                 | \$ 15                    | \$ -                          | \$ 15                     | \$ 1,985                    | 99%                           | 4/24/25                     |
| Group Meetings                             | \$ 1,000                 | \$ -                     | \$ -                          | \$ -                      | \$ 1,000                    | 100%                          |                             |
| Telephone                                  | \$ 500                   | \$ -                     | \$ -                          | \$ -                      | \$ 500                      | 100%                          |                             |
| <b>Total Expenditures</b>                  | <b>\$ 451,451</b>        | <b>\$ 100,870</b>        | <b>\$ 29,923</b>              | <b>\$ 130,793</b>         | <b>\$ 320,658</b>           | <b>71%</b>                    |                             |

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

**Report Period 3/1/25 - 9/30/25**  
**FAC 11/3/25**

| <b>EXPENDITURES</b>                        | <b>Annual<br/>Budget</b> | <b>Paid/<br/>Expense</b> | <b>Amount<br/>Remaining</b> | <b>% of Amt<br/>Remaining</b> | <b>Expenses<br/>Through</b> |
|--------------------------------------------|--------------------------|--------------------------|-----------------------------|-------------------------------|-----------------------------|
| <b><u>Legal:</u></b>                       |                          |                          |                             |                               |                             |
| Baker Manock & Jensen                      | \$ 1,000                 | \$ -                     | \$ 1,000                    | 100%                          |                             |
| <b><u>Other Professional Services:</u></b> |                          |                          |                             |                               |                             |
| IRWM Implementation Contracts              | \$ 29,931                | \$ 2,718                 | \$ 27,213                   | 91%                           | 4/8/25                      |
| Prop 1 Round 1 Grant Admin (SJRFA)         | \$ 33,046                | \$ 5,630                 | \$ 27,416                   | 83%                           | 9/16/25                     |
| Disadvantaged Community Needs Assessment   | \$ 25,000                | \$ -                     | \$ 25,000                   | 100%                          |                             |
| <b><u>Other:</u></b>                       |                          |                          |                             |                               |                             |
| Executive Director                         | \$ -                     |                          |                             |                               |                             |
| General Counsel                            | \$ 1,000                 | \$ -                     | \$ 1,000                    | 100%                          |                             |
| Water Policy Director                      | \$ 15,000                | \$ 141                   | \$ 14,859                   | 99%                           | 5/30/25                     |
| Water Resources Program Mgr                | \$ -                     |                          |                             |                               |                             |
| In-House Staff                             | \$ 2,500                 | \$ 92                    | \$ 2,408                    | 96%                           | 9/5/25                      |
| In-House Staff / Contract Staff            |                          |                          |                             |                               |                             |
| Other Services & Expenses                  | \$ -                     |                          |                             |                               |                             |
| Conferences & Training                     | \$ -                     |                          |                             |                               |                             |
| Travel/Mileage                             | \$ 2,500                 | \$ -                     | \$ 2,500                    | 100%                          |                             |
| Group Meetings                             | \$ 1,000                 | \$ -                     | \$ 1,000                    | 100%                          |                             |
| Telephone                                  | \$ -                     |                          |                             |                               |                             |
| <b>Total Expenditures</b>                  | <b>\$ 110,977</b>        | <b>\$ 8,581</b>          | <b>\$ 102,396</b>           | <b>92%</b>                    |                             |

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

Report Period 3/1/25 - 09/30/25

FAC 11/3/25

|                           | Annual          | Paid/         | Amount          | % of Amt   | Expenses  |
|---------------------------|-----------------|---------------|-----------------|------------|-----------|
| EXPENDITURES              | Budget          | Expense       | Remaining       | Remaining  | Through   |
| <b>Other:</b>             |                 |               |                 |            |           |
| General Counsel           | \$ 1,500        | \$ 102        | \$ 1,398        | 93.21%     | 9/30/2025 |
| In-House Staff            | \$ 200          | \$ 38         | \$ 162          | 80.92%     | 9/5/2025  |
| <b>Total Expenditures</b> | <b>\$ 1,700</b> | <b>\$ 140</b> | <b>\$ 1,560</b> | <b>92%</b> |           |

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

**Report Period 3/1/25 - 09/30/25**  
**FAC 11/3/25**

| <b>EXPENDITURES</b>                        | <b>Annual<br/>Budget</b> | <b>Paid/<br/>Expense</b> | <b>Amount<br/>Remaining</b> | <b>% of Amt<br/>Remaining</b> | <b>Expenses<br/>Through</b> |
|--------------------------------------------|--------------------------|--------------------------|-----------------------------|-------------------------------|-----------------------------|
| <b><u>Other Professional Services:</u></b> |                          |                          |                             |                               |                             |
| Mizuno Consulting                          | \$ 15,000                | \$ 14,875                | \$ 125                      | 0.83%                         | 9/7/25                      |
| <b><u>Other:</u></b>                       |                          |                          |                             |                               |                             |
| In-House Staff                             | \$ 5,000                 | \$ 3,445                 | \$ 1,555                    | 31.09%                        | 9/30/25                     |
| Special Program Manager                    | \$ -                     | \$ 728                   | \$ (728)                    | 0.00%                         | 9/30/25                     |
| Deputy General Counsel                     | \$ -                     | \$ 1,712                 | \$ (1,712)                  | 0.00%                         | 9/30/25                     |
| General Counsel                            | \$ -                     | \$ 170                   | \$ (170)                    | 0.00%                         | 9/30/25                     |
| Group Meeting                              | \$ -                     | \$ 90                    | \$ (90)                     | 0.00%                         | 7/16/25                     |
|                                            | \$ 20,000                | \$ 21,020                | \$ (1,020)                  | -5.10%                        |                             |

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

Report Period 3/1/25 - 9/30/25

FAC 11/3/25

| <b>EXPENDITURES</b>                        | <b>Annual<br/>Budget</b> | <b>Paid/<br/>Expense</b> | <b>Amount<br/>Remaining</b> | <b>% of Amt<br/>Remaining</b> | <b>Expenses<br/>Through</b> |
|--------------------------------------------|--------------------------|--------------------------|-----------------------------|-------------------------------|-----------------------------|
| <b><u>Legal:</u></b>                       |                          |                          |                             |                               |                             |
| Kronick Moskovitz et al                    | \$ 5,000                 | \$ 118                   | \$ 4,882                    | 98%                           | 5/5/25                      |
| Kronick Moskovitz et al (annual costs)     | \$ 500                   |                          | \$ 500                      | 100%                          |                             |
| Pioneer Law Group                          | \$ 5,000                 | \$ 196                   | \$ 4,804                    | 96%                           | 4/3/25                      |
| <b><u>Other Professional Services:</u></b> |                          |                          |                             |                               |                             |
| Mizuno Consulting                          | \$ 18,750                | \$ -                     | \$ 18,750                   | 100%                          |                             |
| <b><u>Other:</u></b>                       |                          |                          |                             |                               |                             |
| General Counsel                            | \$ 225                   | \$ -                     | \$ 225                      | 100%                          |                             |
| Deputy General Counsel                     | \$ 6,357                 | \$ 1,192                 | \$ 5,166                    | 81%                           | 9/30/25                     |
| In-House Staff                             | \$ 5,000                 | \$ 248                   | \$ 4,752                    | 95%                           | 9/5/25                      |
| Other Services & Expenses                  | \$ -                     |                          |                             |                               |                             |
| <b>Total Expenditures</b>                  | <b>\$ 40,832</b>         | <b>\$ 1,753</b>          | <b>\$ 39,079</b>            | <b>96%</b>                    |                             |

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

Report Period 3/1/25 - 9/30/25  
FAC 11/3/25

| <b>EXPENDITURES</b>                        |                  |                  |                     |                       |                     |  |
|--------------------------------------------|------------------|------------------|---------------------|-----------------------|---------------------|--|
|                                            | Annual<br>Budget | Paid/<br>Expense | Amount<br>Remaining | % of Amt<br>Remaining | Expenses<br>Through |  |
| <b><u>Legal:</u></b>                       |                  |                  |                     |                       |                     |  |
| Kronick Moskowitz et al                    | \$ 35,000        | \$ 17,205        | \$ 17,795           | 51%                   | 8/1/25              |  |
| Kronick Moskowitz et al (annual costs)     | \$ 500           | \$ -             | \$ 500              | 100%                  |                     |  |
| Pioneer Law Group                          | \$ 45,000        | \$ 8,085         | \$ 36,915           | 82%                   | 6/4/25              |  |
| <b><u>Other Professional Services:</u></b> |                  |                  |                     |                       |                     |  |
| Mizuno Consulting                          | \$ -             | \$ 6,738         | \$ (6,738)          | 0%                    | 8/5/25              |  |
| <b><u>Other:</u></b>                       |                  |                  |                     |                       |                     |  |
| General Counsel                            | \$ 1,341         | \$ 846           | \$ 495              | 37%                   | 7/31/25             |  |
| Deputy General Counsel                     | \$ 6,357         | \$ -             | \$ 6,357            | 100%                  |                     |  |
| Special Programs Manager                   | \$ -             | \$ 4,971         | \$ (4,971)          | 0%                    | 9/19/25             |  |
| In-House Staff                             | \$ 250           | \$ 76            | \$ 174              | 69%                   | 9/5/25              |  |
| <b>Total Expenditures</b>                  | <b>\$ 88,448</b> | <b>\$ 37,922</b> | <b>\$ 50,527</b>    | <b>57%</b>            |                     |  |

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

Report Period 3/1/25 - 9/30/25

FAC 11/3/25

| <b>EXPENDITURES</b>                        | <b>Annual<br/>Budget</b> | <b>Paid/<br/>Expense</b> | <b>Amount<br/>Remaining</b> | <b>% of Amt<br/>Remaining</b> | <b>Expenses<br/>Through</b> |
|--------------------------------------------|--------------------------|--------------------------|-----------------------------|-------------------------------|-----------------------------|
| <b><u>Legal:</u></b>                       |                          |                          |                             |                               |                             |
| Kronick Moskowitz et al (annual costs)     | \$ 131,430               | \$ 84,562                | \$ 46,868                   | 35.66%                        | 9/10/25                     |
| <b><u>Other Professional Services:</u></b> |                          |                          |                             |                               |                             |
| Previous BF Sisk Dam Raise Commitment      | \$ 1,000,000             | \$ 721,845               | \$ 278,155                  | 27.82%                        | 9/29/25                     |
| Additional BF Sisk Dam Raise Commitment    | \$ 2,800,000             | \$ -                     | \$ 2,800,000                | 100.00%                       |                             |
| <b><u>Other:</u></b>                       |                          |                          |                             |                               |                             |
| General Counsel                            | \$ 75,000                | \$ 10,931                | \$ 64,069                   | 85.43%                        | 9/30/25                     |
| In-House Staff                             | \$ 75,000                | \$ 21,302                | \$ 53,698                   | 71.60%                        | 9/30/25                     |
| Travel                                     | \$ 3,267                 | \$ 887                   | \$ 2,380                    | 72.86%                        | 6/24/25                     |
| Employee & Group Meetings                  | \$ 58                    | \$ -                     | \$ 58                       | 100.00%                       |                             |
| <b>Total Expenditures</b>                  | <b>\$ 4,084,755</b>      | <b>\$ 839,527</b>        | <b>\$ 3,245,228</b>         | <b>79%</b>                    |                             |

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

**Report Period 3/1/25 - 09/30/25**

**FAC 11/3/25**

| <b>EXPENDITURES</b>  | <b>Annual<br/>Budget</b> | <b>Paid/<br/>Expense</b> | <b>Amount<br/>Remaining</b> | <b>% of Amt<br/>Remaining</b> | <b>Expenses<br/>Through</b> |
|----------------------|--------------------------|--------------------------|-----------------------------|-------------------------------|-----------------------------|
| <u><b>Other:</b></u> |                          |                          |                             |                               |                             |
| In-House Staff       | \$ 166                   | \$ 38                    | \$ 128                      | 77%                           | 9/5/25                      |
| Total Expenditures   | <u>\$ 166</u>            | <u>\$ 38</u>             | <u>\$ 128</u>               | <u>77%</u>                    |                             |



# Official Memorandum

PO Box 2157  
Los Baños, CA 93635  
[sldmwa.org](http://sldmwa.org)

**TO:** Pablo Arroyave, Chief Operating Officer

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

**DATES:** 11.03.25 FAC and 11.06.25 BOD

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

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

Self-Funding actual expenses (paid and pending) for SLDMWA Routine O&M through September 30, 2025 are under budget by \$941,591, or 7.09 %. This favorable variance is the result of timing differences for O&M expenses in most cost pools. DCI Conveyance Costs continues to trend over budget at as a result of rate increases.

**Outstanding**

FY24 PUE True-Up

Reclamation provided their FY24 PUE True -Up in August, 2025 in the amount of \$4.3MM relating the SLDMWA's FY24(WY23) and FY25(WY24). Sufficient cash was available to the amount currently due of \$1.3M with the remainder to paid out over the next twelve months. The True-Up expense was appropriately allocated and recorded to the respective water years and will be recovered in the final accountings for those years.

Intertie Conveyance Cost Update

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

Audited Financial Statements FY2023, FY2024 & FY2025

FY2023 Audit has been completed and will be presented to the FAC and BOD this month. Staff is working toward completing the FY2024 and FY2025 as soon as possible and have begun providing the auditors with the necessary information.



**San Luis & Delta Mendota-Water Authority**  
**FY26 O&M Budget to Actual Report**  
**11.03.25 FAC and 11.06.25 BOD**

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

|                    | Total                | UPPER                | Intertie            | Volta Wells      | LWR/POOL            | O'NEILL O&M         |                   |                   |
|--------------------|----------------------|----------------------|---------------------|------------------|---------------------|---------------------|-------------------|-------------------|
|                    |                      |                      |                     |                  |                     | DIRECT              | STORAGE           | SL DRAIN          |
| DMC                | \$ 9,181,247         | \$ 5,539,964         |                     |                  | \$ 3,641,283        |                     |                   |                   |
| JPP                | \$ 5,118,006         | \$ 5,489,363         |                     |                  |                     |                     |                   |                   |
| WW                 | \$ 138,430           | \$ 103,823           |                     |                  | \$ 34,609           |                     |                   |                   |
| Intertie O&M       | \$ 571,255           | \$ 571,255           |                     |                  |                     |                     |                   |                   |
| DCI DWR Conveyance | \$ 3,519,425         |                      | \$ 3,519,425        |                  |                     |                     |                   |                   |
| Volta Wells        | \$ 31,810            |                      |                     | \$ 69,935        |                     |                     |                   |                   |
| Mendota Pool       | \$ 226,779           |                      |                     |                  | \$ 226,779          |                     |                   |                   |
| O'Neill            | \$ 3,783,275         |                      |                     |                  |                     | \$ 2,988,787        | \$ 794,487.75     |                   |
| SL Drain           | \$ 180,904           |                      |                     |                  |                     |                     |                   | \$ 245,213        |
|                    | <b>\$ 22,751,131</b> | <b>\$ 11,704,405</b> | <b>\$ 3,519,425</b> | <b>\$ 69,935</b> | <b>\$ 3,902,670</b> | <b>\$ 2,988,787</b> | <b>\$ 794,488</b> | <b>\$ 245,213</b> |
| O&M                | \$ 14,991,387        |                      |                     |                  |                     |                     |                   |                   |
| DCI DWR Conveyance | \$ 7,759,744         |                      |                     |                  |                     |                     |                   |                   |

**R, O&M BUDGET BY COST POOLS THROUGH: SEPTEMBER 30, 2025**  
58.33%

|                    | Total                | UPPER               | Intertie            | Volta Wells      | LWR                 | O'NEILL O&M         |                   |                   |
|--------------------|----------------------|---------------------|---------------------|------------------|---------------------|---------------------|-------------------|-------------------|
|                    |                      |                     |                     |                  |                     | DIRECT              | STORAGE           | SL DRAIN          |
| DMC                | \$ 5,355,727         | \$ 3,231,646        |                     |                  | \$ 2,124,081        |                     |                   |                   |
| JPP                | \$ 2,985,504         | \$ 2,985,504        |                     |                  |                     |                     |                   |                   |
| WW                 | \$ 80,751            | \$ 60,563           |                     |                  | \$ 20,188           |                     |                   |                   |
| Intertie O&M       | \$ 333,232           |                     | \$ 333,232          |                  |                     |                     |                   |                   |
| DCI DWR Conveyance | \$ 2,052,998         |                     | \$ 2,052,998        |                  |                     |                     |                   |                   |
| Volta Wells        | \$ 18,556            |                     |                     | \$ 18,556        |                     |                     |                   |                   |
| Mendota Pool       | \$ 132,288           |                     |                     |                  | \$ 132,288          |                     |                   |                   |
| O'Neill            | \$ 2,206,910         |                     |                     |                  |                     | \$ 2,002,684        | \$ 204,227        |                   |
| SL Drain           | \$ 105,527           |                     |                     |                  |                     |                     |                   | \$ 105,527        |
|                    | <b>\$ 13,271,493</b> | <b>\$ 6,277,713</b> | <b>\$ 2,386,230</b> | <b>\$ 18,556</b> | <b>\$ 2,276,557</b> | <b>\$ 2,002,684</b> | <b>\$ 204,227</b> | <b>\$ 105,527</b> |

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

|                    | Total                | UPPER               | Intertie            | Volta Wells     | LWR/POOL            | O'NEILL O&M         |                   |                  |
|--------------------|----------------------|---------------------|---------------------|-----------------|---------------------|---------------------|-------------------|------------------|
|                    |                      |                     |                     |                 |                     | DIRECT              | STORAGE           | SL DRAIN         |
| DMC                | \$ 4,334,941         | \$ 2,615,703        |                     |                 | \$ 1,719,238        |                     |                   |                  |
| JPP                | \$ 2,592,986         | \$ 2,592,986        |                     |                 |                     |                     |                   |                  |
| WW                 | \$ 62,078            | \$ 46,559           |                     |                 | \$ 15,520           |                     |                   |                  |
| Intertie O&M       | \$ 247,315           | \$ 247,315          |                     |                 |                     |                     |                   |                  |
| DCI DWR Conveyance | \$ 2,988,892         |                     | \$ 2,988,892        |                 |                     |                     |                   |                  |
| Volta Wells        | \$ 1,337             |                     |                     | \$ 1,337        |                     |                     |                   |                  |
| Mendota Pool       | \$ 162,457           |                     |                     |                 | \$ 162,457          |                     |                   |                  |
| O'Neill            | \$ 1,888,366         |                     |                     |                 |                     | \$ 1,491,809        | \$ 396,557        |                  |
| SL Drain           | \$ 51,530            |                     |                     |                 |                     |                     |                   | \$ 51,530        |
|                    | <b>\$ 12,329,902</b> | <b>\$ 5,502,563</b> | <b>\$ 2,988,892</b> | <b>\$ 1,337</b> | <b>\$ 1,897,214</b> | <b>\$ 1,491,809</b> | <b>\$ 396,557</b> | <b>\$ 51,530</b> |

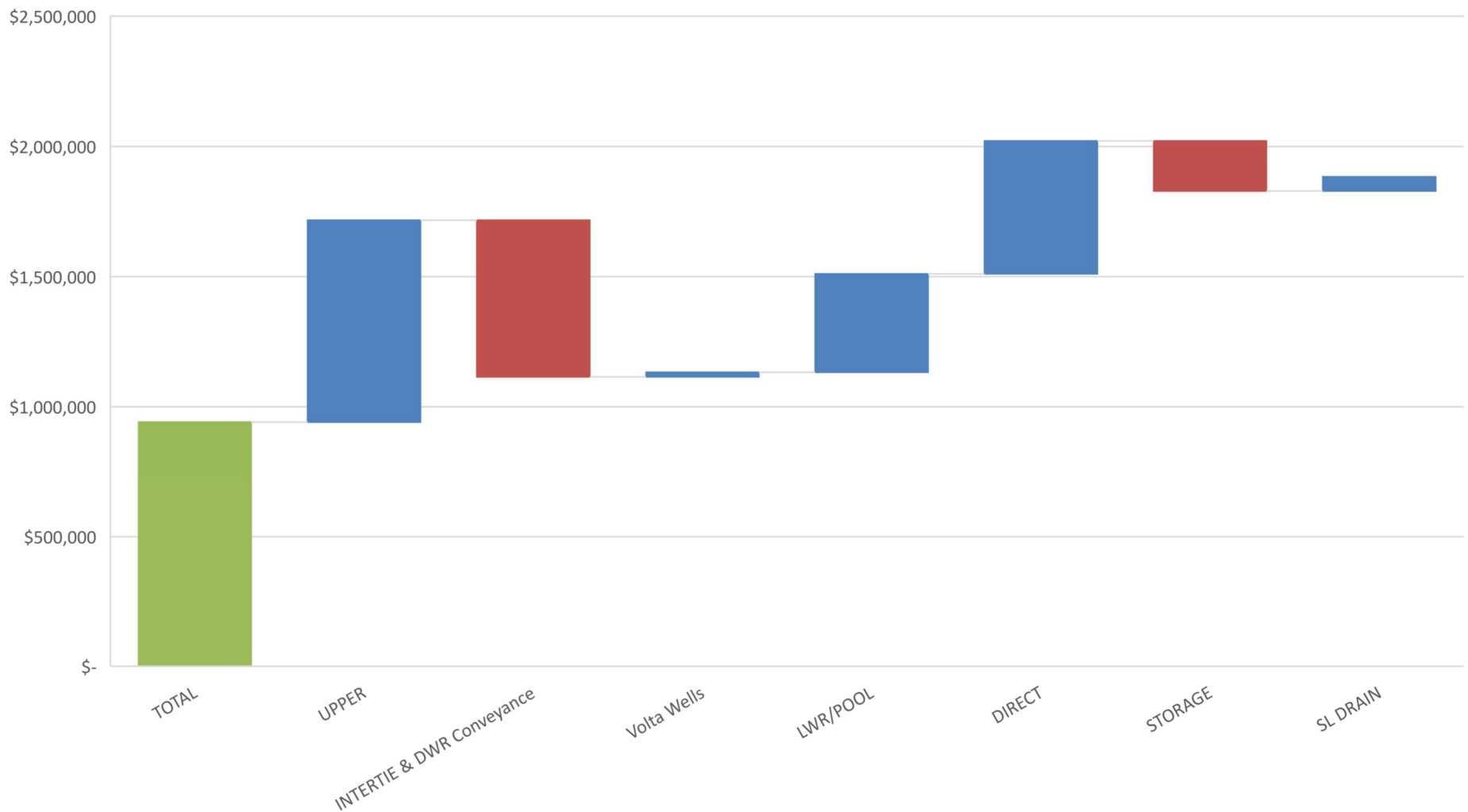
**R, O&M BUDGET vs Actual COSTS THROUGH: SEPTEMBER 30, 2025**

|               | TOTAL                         | UPPER        | INTERTIE & DWR |  | Volta Wells | LWR/POOL     | O'NEILL O&M  |              |            |
|---------------|-------------------------------|--------------|----------------|--|-------------|--------------|--------------|--------------|------------|
|               |                               |              | Conveyance     |  |             |              | DIRECT       | STORAGE      | SL DRAIN   |
| R, O&M Budget | \$ 13,271,493                 | \$ 6,277,713 | \$ 2,386,230   |  | \$ 18,556   | \$ 2,276,557 | \$ 2,002,684 | \$ 204,227   | \$ 105,527 |
| R, O&M Actual | \$ 12,329,902                 | \$ 5,502,563 | \$ 2,988,892   |  | \$ 1,337    | \$ 1,897,214 | \$ 1,491,809 | \$ 396,557   | \$ 51,530  |
| Difference    | \$ 941,591                    | \$ 775,150   | \$ (602,662)   |  | \$ 17,219   | \$ 379,343   | \$ 510,874   | \$ (192,330) | \$ 53,997  |
|               | UNDER                         | UNDER        | OVER           |  | UNDER       | UNDER        | UNDER        | OVER         | UNDER      |
|               | <b>7.094839% UNDER BUDGET</b> |              |                |  |             |              |              |              |            |



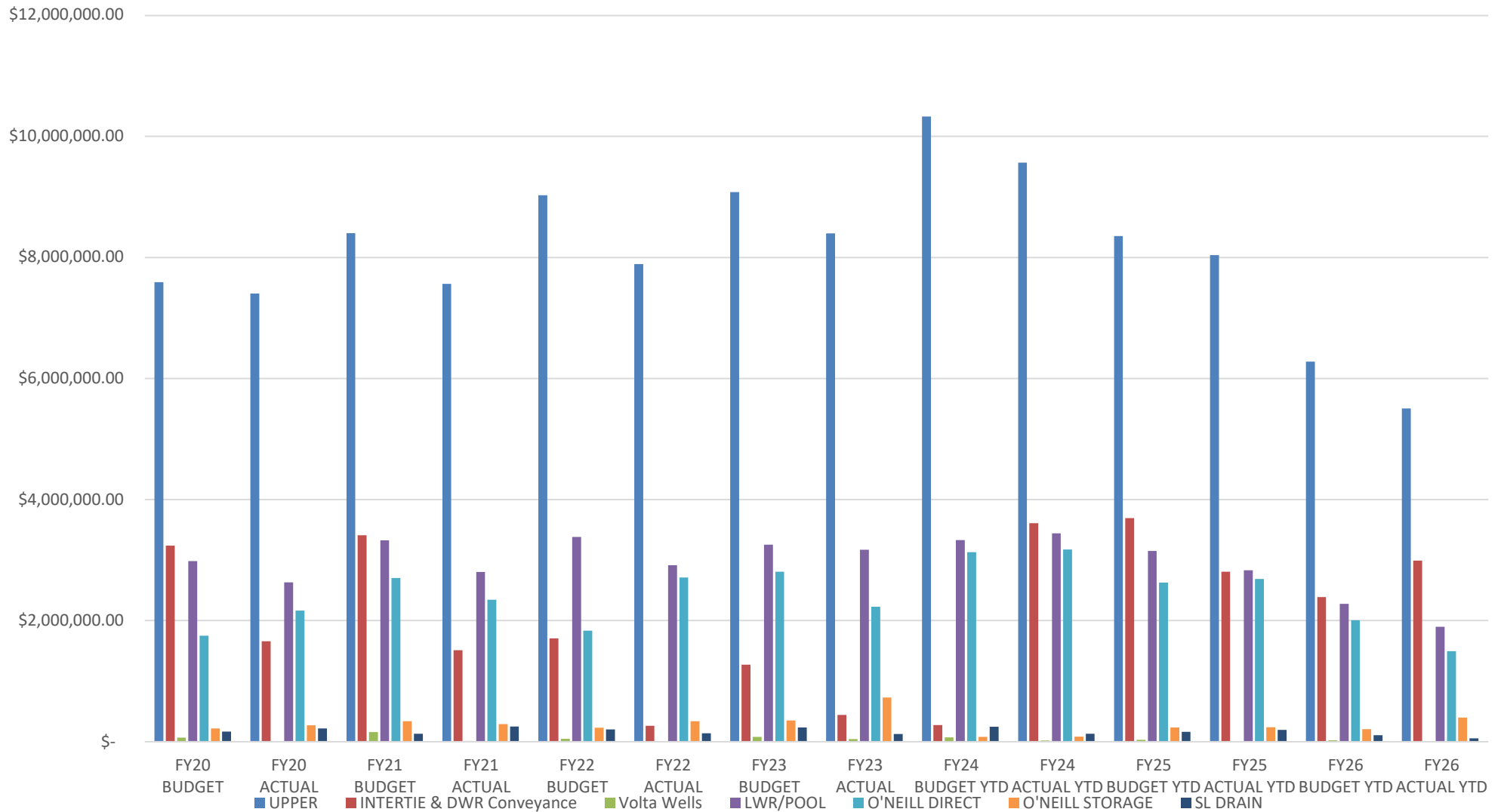
**San Luis & Delta Mendota Water Authority**  
**FY26 Budget to Actual Report through September 30, 2025**  
**BUDGET VARIANCES**  
**FAC 11/03/2025 BOD 11/06/2025**

■ Increase ■ Decrease ■ Total



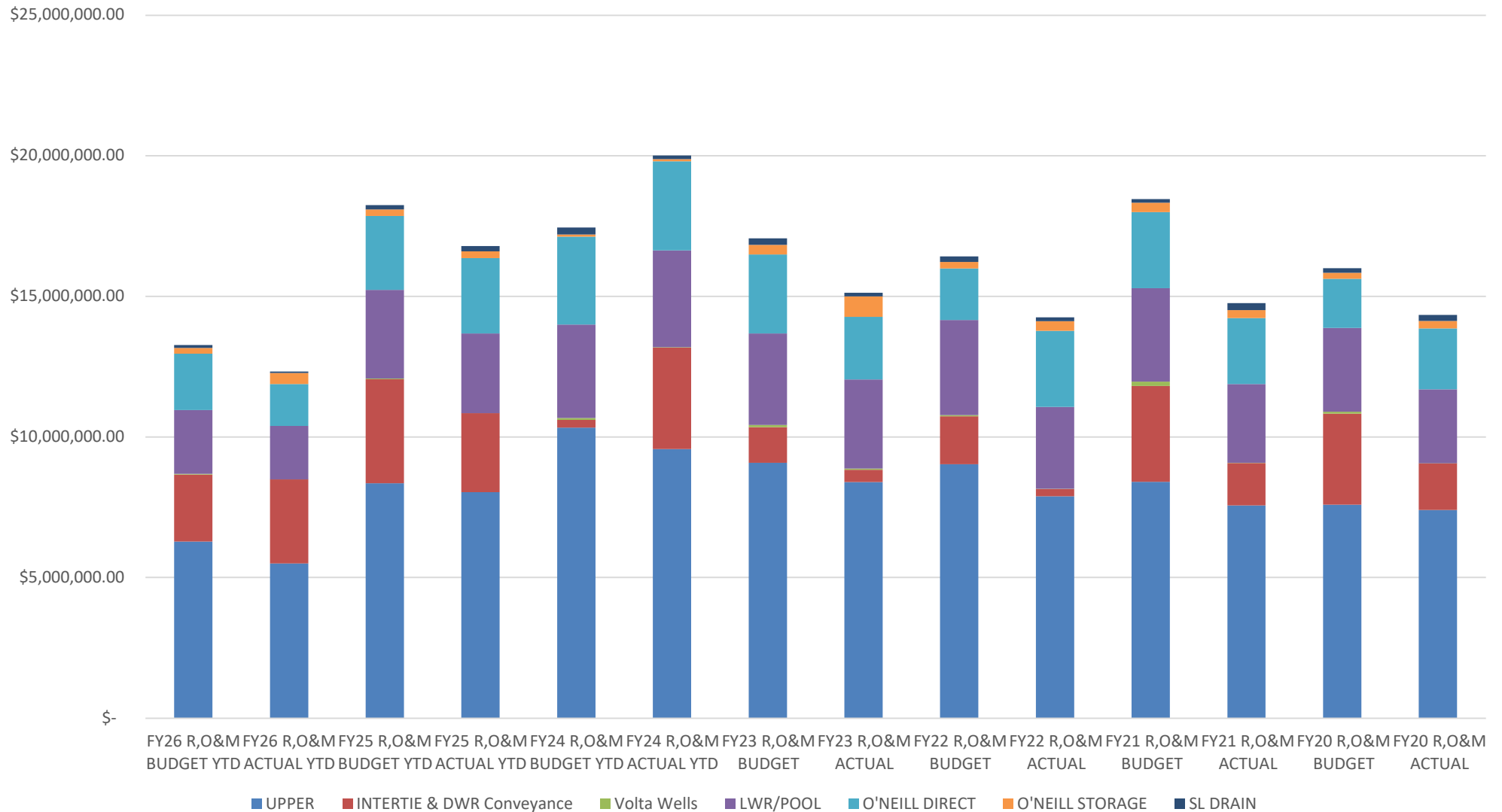


San Luis and Delta-Mendota Water Authority  
O&M Budget to Actual-Side by Side  
FY20-FY26 YTD ( 09/30/2025)  
FAC 11/03/2025 BOD 11/06/2025





San Luis and Delta-Mendota Water Authority  
O&M Budget to Actual -Stacked  
FY20-F26 YTD ( 09/30/2025)  
FAC 11/03/2025 BOD 11/06/2025



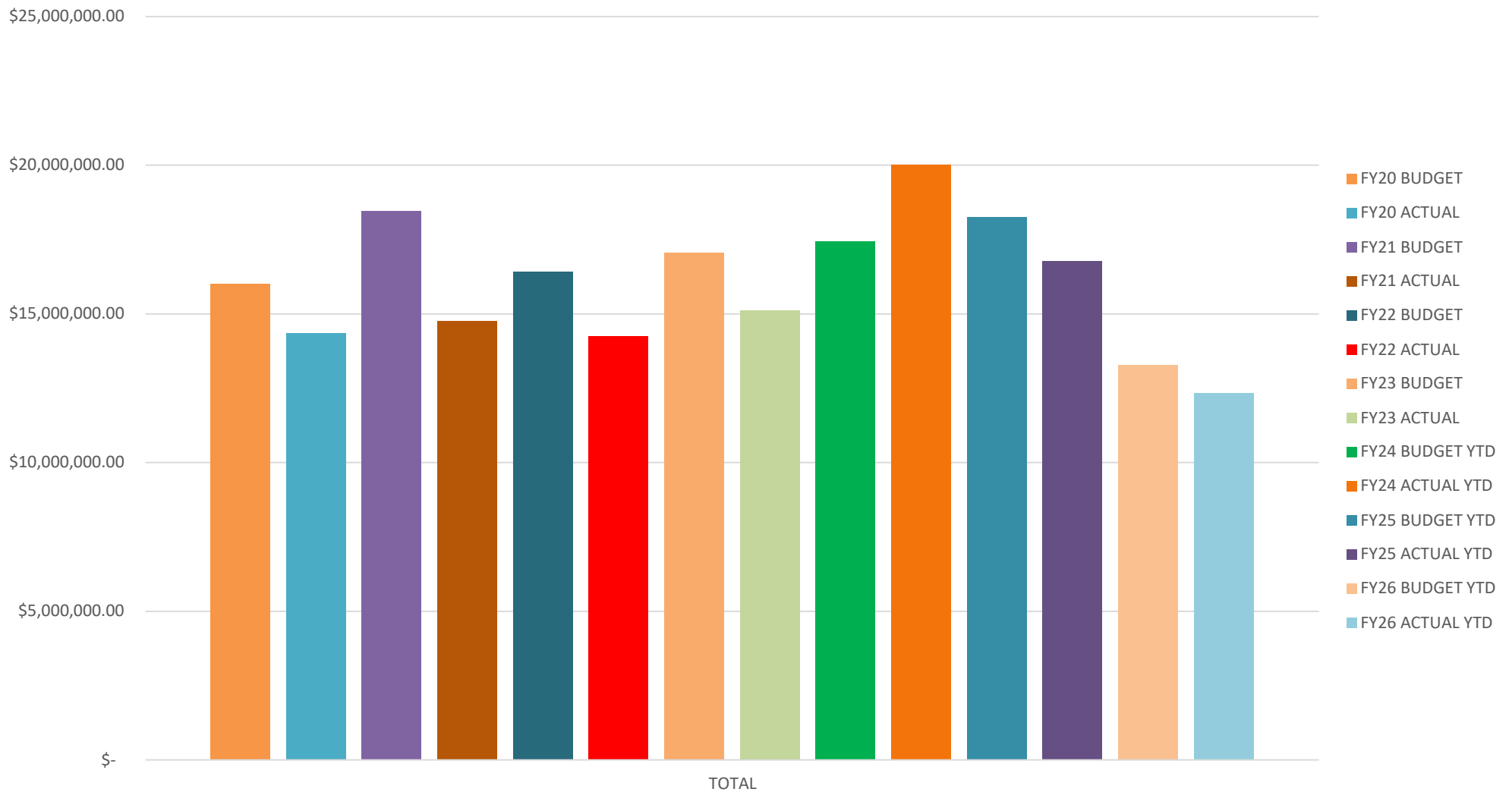


San Luis and Delta-Mendota Water Authority  
HISTORICAL O&M BUDGET TO ACTUAL TOTAL

*FY20-FY26 YTD ( 09/30/2025)*

*FAC 11/03/2025 BOD 11/06/2025*

Total By Year



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

| Date Executed | Contract Title | Vendor or Service Provider | Contract Amount | Contract Solicitation Type | Contract Type | Funding Source | Notes |
|---------------|----------------|----------------------------|-----------------|----------------------------|---------------|----------------|-------|
|---------------|----------------|----------------------------|-----------------|----------------------------|---------------|----------------|-------|

NOTE: NO CONTRACTS/PURCHASE ORDERS WERE ISSUED DURING THIS REPORT PERIOD

|  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

## CONTRACT CHANGE ORDER NOTIFICATIONS:

| Date Executed | Contract Title                                                                                                                           | Vendor or Service Provider | Change Order Amount | Original Contract Amount | % Change | Justification                                                                                                                        |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------|--------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------|
| 10/15/2025    | F25-ALL-016 - Third Amendment<br><br>Task Order 3 - FY26 Jones Pumping Plant Excitation and Control Panel Replacement Project Management | DHR Hydro, Inc.            | \$70,000.00         | \$184,266.00             | 37.99%   | New contract total resulting from Third Amendment included within Board authorization associated with Board Resolution No. 2025-539. |

This Procurement Activity Report is intended to satisfy the requirements in the San Luis & Delta-Mendota Water Authority's Consolidated Procurement Policy that the Board be notified of all contracts awarded under informal and formal bidding procedures and single-source procedures, as well as certain change orders, promptly following award.