

LANDOWNER DISTRICT  
DECLARATION OF CANDIDACY  
(EC 200, 201, 10510, 10511)

V.A

2/4/22  
2pm  
Time Stamp

STATE OF CALIFORNIA } ss  
COUNTY OF STANISLAUS

I, DANIEL BAYS, do hereby declare myself as a candidate for election to the office of DIRECTOR (Office Title and Term) / Full Term  Short Term   
of the DEL PUERTO WATER DISTRICT (Name of District and Division/Area) District.

I am a landowner within the district and I meet the statutory and constitutional qualifications for this office. If elected, I will qualify and accept this office and serve to the best of my ability. I request my name be placed on the official ballot of the district for the election to be held on 20, and that my name appear on the ballot as follows:

DANIEL BAYS  
(Print or type in all capital letters, enclose nicknames with quotation marks.)

I desire the following occupational designation\* to appear on the ballot under my name: No Ballot Designation  FARMER Initials

(\*Optional: Print either title of elective office, if any; the word "Incumbent," if applicable; or your principal profession/vocation or occupation, not to exceed three words.) This occupational designation is true and in conformance with the requirements of Section 13107 of the Elections Code.

My current residence (required): 11543 RAINES RD PATTERSON, CA 95363  
Address City, State, Zip

My mailing address (optional): \_\_\_\_\_  
Address City, State, Zip

Telephone Number(s) Daytime: 209-681-6510 Evening: \_\_\_\_\_ Fax: \_\_\_\_\_

I am aware that any person who files or submits for filing a Declaration of Candidacy knowing that it or any part of it has been made falsely is punishable by a fine or imprisonment, or both, as set forth in Section 18203 of the Elections Code.

I DECLARE UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING IS TRUE AND CORRECT.

Daniel E. Bays Date 2/4/2022 Place PATTERSON, CA  
(Signature of Candidate) (City where signed)

I elect NOT to file a Statement of Qualifications as permitted by Elections Code Section 13307.

Candidate: Sign here if you do not wish to file a Statement of Qualifications.

OATH OF OFFICE

I, DANIEL BAYS, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Daniel Bays  
(Signature of Candidate)  
(Required by E. C. Sect. 200 and the Calif. Constitution, Art. XX, Sect. 3)

Taken and Subscribed before me on this 4<sup>th</sup> day of February, 2022 I hereby certify that I have examined this Declaration of Candidacy pursuant to Elections Code Section 10513 and find it to be sufficient.

TAKEN BY Minerva Moreno DATE 2/4/2022

Warning Every person acting on behalf of a candidate is guilty of a misdemeanor who deliberately fails to file at the proper time and in the proper place any Declaration of Candidacy in his possession that is entitled to be filed under the provisions of Elections Code Section 18202.

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## 2022-23 Agricultural Water Rate

2.16.22 DRAFT

Component:

	\$	Ag
Bureau Cost of Service Rate (estimate per 2022 Ratebooks)	\$	30.96
USBR O&M Rate set using a 7-year historical average (35,395 AF) Ag Service Allocation for O & M		
Authority O & M Rate	\$	26.66
Estimate based on projected actual deliveries of all water types at a 0% CVP Ag Service Allocation, 50% M&I Allocation and 75% Allocation to Refuges and Exchange/Water Rights Contractors		
Restoration Fund Rate (thru 9/30/22) (Final)	\$	11.23
Trinity Public Utilities District Assessment (Final)	\$	0.15
Rounding Profit/(Subsidy) of Basic Rate from Rate Stabilization Fund	\$	-
<b>Estimated Cost by Supply Type</b>	<b>\$</b>	<b>69.00</b>

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## DEL PUERTO WATER DISTRICT

*STAFF REPORT/ACTION ITEM REQUEST*

BOD Meeting Date: February 15, 2022

Title: Administrative Procedures for Allocation 2022-23 NVRWP Supplies

Background Information:

The District's North Valley Regional Recycled Water Program deliveries for the year are estimated to be 27,600 TAF, but will ultimately depend on operations of the Cities Treatment Facilities. For purposes of allocating supply between the District and the Refuge Water Supply Program, the District is currently estimating 20,073 AF available for allocation in-District, with the refuges receiving the remaining 7,527 AF.

Previous year practice was to allocate the entire amount into customer accounts as of March 1<sup>st</sup>. Because it is anticipated that the District will receive a 0% allocation for 2022-23, this may be problematic. While Staff feels confident that six inches per acre of reliable supply can be allocated to every irrigable acre in 2022-23 under current operating and forecasting conditions, allocating the entire amount "up front" could potentially result in some customers using more than what might ultimately be available in the event of a failure of the Program to deliver the full estimated amount. Given that there would be no other supply to recoup from for those certain customers, and likely no additional water to replace the overage, this could result in "borrowing".

Although nearing completion, final Project cost reconciliation and a second year of full project results are not expected to be done until April of 2022. For that reason, Staff issued the 1<sup>st</sup> installment of the 2022-23 NVRWP assessment at the same estimated rate as last year, which was \$185/AF. If a change to this rate is warranted, it can be accomplished by adjusting the second assessment in July of 2022.

Staff Recommendation:

For 2022-23, the District will continue to charge the assessment semi-annually, with due dates of January 1<sup>st</sup> and July 1<sup>st</sup>. Customers who need to use more than half of their NVRWP supply before July 1<sup>st</sup> may be requested to accelerate their 2<sup>nd</sup> payment. Staff further recommends that a rate of \$185/AF be assessed to cover the costs of the 2022-23 NVRWP Allocation, with the caveat that the second assessment may need to be adjusted by Board action once the final reconciliations for both Program Development and the 2021-22 Water Year are completed. Staff further recommends that the subset of District customers who have no (or very little) supply other than the NVRWP allocation going into 2022-23 be identified and that the NVRWP supply for those specific customers be made available for use on a measured basis.

**Del Puerto Water District**  
**North Valley Regional Recycled Water Program (NVRWP) Water Delivery Schedule**  
**Contract No. 16-WC-20-1924**  
**WY 22-23 Projection**

Page 1  
*Initial Estimate as of 02.11.22*

Long-Term Contract  
16-WC-20-1924
Refuge Water Supply  
Program
Del Puerto WD

DPWD  
Program  
Water  
Deliveries to  
DMC

Mar-22	2300	0	2,300
Apr-22	2300	0	2,300
May-22	2300	0	2,300
Jun-22	2300	0	2,300
Jul-22	2300	0	2,300
Aug-22	2300	0	2,300
Sep-22	2300	0	2,300
Oct-22	2300	700	1,600
Nov-22	2300	1000	1,300
Dec-22	2300	2300	0
Jan-23	2300	2300	0
Feb-23	2300	1227	1,073
Stored			
TOTAL	27600	7627	20073

27600 check sum

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Updated as of:  
02.11.22

5520 Direct Purchase (20%)  
2007 Exchange (1.1:1)

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**2022-23 Contract Conversion Assessment**

2.16.22 DRAFT to BOD

Annual Debt Service	\$	804,718.69
Annual Debt Service Coverage	\$	80,471.87
Total Assessment Costs	\$	<u>885,190.56</u>
Total Assessed Acres		35,433
Contract Conversion Assessment per Acre	\$	25.00
Total Assessment Collected	\$	<u>885,825.00</u>
Difference - Excess	\$	634.44

Fiscal Year	Collected Revenue	Debt Service	Excess	Cumulative Coverage Ratio	Reserve Fund	Cumulative Reserve Fund
2021-22	\$ 885,825.00	\$ 791,172.48	\$ 94,652.52	1.1x	\$ 94,652.52	\$ 94,652.52
2022-23	\$ 885,825.00	\$ 804,718.69	\$ 81,106.31	1.1x	\$ 81,106.31	\$ 175,758.83
						Reserve Fund Requirement 5-1-2023 \$400,000

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San Joaquin Valley Drainage Authority  
Irrigated Lands Regulatory Program  
2022-23 Membership Fees

Name	Qty	ILRP Membership Fees	Amount
22AA Farms, Inc.	481	\$7.50	\$3,607.50
5G Ag Management Inc.	20	\$7.50	\$150.00
Adobe Orchards, Inc	125	\$7.50	\$937.50
Amaravati Farms, LLC	416	\$7.50	\$3,120.00
American Farmers, LLC	122	\$7.50	\$915.00
Apna Farms	45	\$7.50	\$337.50
Arambel, Jeff	44	\$7.50	\$330.00
Ashley Lane, L.P.	286	\$7.50	\$2,145.00
Augie's Trucking Service, Inc.	160	\$7.50	\$1,200.00
Baba Atwal Farms Inc.	425	\$7.50	\$3,187.50
Backhill Farms L.P.	316	\$7.50	\$2,370.00
Balam Farms	101	\$7.50	\$757.50
Basra & Dhillon Farms, Inc.	77	\$7.50	\$577.50
Bays Farming	395	\$7.50	\$2,962.50
Bays Farming	160	\$7.50	\$1,200.00
Bays Farming	110	\$7.50	\$825.00
Bays Ranch, Inc.	732	\$7.50	\$5,490.00
Bays, Daniel & Rebecca	50	\$7.50	\$375.00
Bays, Ken & Michelle	106	\$7.50	\$795.00
Beltran Farms, Inc.	389	\$7.50	\$2,917.50
Bobby Yamamoto Farms, Inc.	322	\$7.50	\$2,415.00
Borges & Machado	71	\$7.50	\$532.50
Borges, Frank J.	618	\$7.50	\$4,635.00
Brooks, Mark	54	\$7.50	\$405.00
Brown, Jeff	95	\$7.50	\$712.50
California Soils, Inc.	38	\$7.50	\$285.00
California Transplants	101	\$7.50	\$757.50
Calvin Inc.	314	\$7.50	\$2,355.00
Cerutti Bros., Inc.	298	\$7.50	\$2,235.00
Corral Hollow Cattle Company, LLC	212	\$7.50	\$1,590.00
Craven Farming Company, Inc.	236	\$7.50	\$1,770.00
CSC Westley, LLC / 5 Star Vineyard, LLC TIC	292	\$7.50	\$2,190.00
Davis, Lisa	80	\$7.50	\$600.00
Del Mar Farms	149	\$7.50	\$1,117.50
DePauw Farms	214	\$7.50	\$1,605.00
Dhillon Farms & Services, LLC	72	\$7.50	\$540.00
Dutch Nuts, Inc.	147	\$7.50	\$1,102.50
Ed Thoming & Sons, Inc.	89	\$7.50	\$667.50
Esprio, Maria	20	\$7.50	\$150.00
Fantozzi, Paul	72	\$7.50	\$540.00
Garlic City Properties, LLC	43	\$7.50	\$322.50
Gemperle Orchards	92	\$7.50	\$690.00
Gomes, John	23	\$7.50	\$172.50
Gonzalez Farms	35	\$7.50	\$262.50
Hamlow Farms	180	\$7.50	\$1,350.00
Hooper Ranch Property, LLC	275	\$7.50	\$2,062.50
Howard Ranch - Westley, L.P.	83	\$7.50	\$622.50
IDC Farms, Inc.	70	\$7.50	\$525.00
Ingram Creek Ranch	359	\$7.50	\$2,692.50
Isquierdo, Julian	75	\$7.50	\$562.50
J & J California Farms	70	\$7.50	\$525.00

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Jag Family Farms, LP	92	\$7.50	\$690.00
JEM Ranches, LLC	3170	\$7.50	\$23,775.00
John W. Hansen Farms	30	\$7.50	\$225.00
K and T Ranch	1134	\$7.50	\$8,505.00
KDR Farms	314	\$7.50	\$2,355.00
Koster, A & B Farming, LP	738	\$7.50	\$5,535.00
L & L Investments, LLC	226	\$7.50	\$1,695.00
L2 Farms, LLC	71	\$7.50	\$532.50
La Fortaleza LLC	40	\$7.50	\$300.00
Lara Brothers Farms, GP	32	\$7.50	\$240.00
Lara, Michael	429	\$7.50	\$3,217.50
LAT Farming Trust	153	\$7.50	\$1,147.50
Lax Iyer Farms	72	\$7.50	\$540.00
Lonetree Creek Vineyards, LLC	206	\$7.50	\$1,545.00
Longhorn Enterprises	19	\$7.50	\$142.50
LSAO Partnership	25	\$7.50	\$187.50
LSH Partnership	42	\$7.50	\$315.00
Lucich & Santos Farms	570	\$7.50	\$4,275.00
Maring, Zachary et al	67	\$7.50	\$502.50
McWilliams, Les	10	\$7.50	\$75.00
Miller, Craig	43	\$7.50	\$322.50
Miri Piri, Inc.	172	\$7.50	\$1,290.00
Mission NSS II, LLC	154	\$7.50	\$1,155.00
Naimi's Ranch, Inc.	66	\$7.50	\$495.00
Navarra, C & A Ranch, Inc.	147	\$7.50	\$1,102.50
NISRA Farms, LLC	40	\$7.50	\$300.00
Perez Farms	3410	\$7.50	\$25,575.00
Pimentel Farms	290	\$7.50	\$2,175.00
R & R Farms	45	\$7.50	\$337.50
R.C. Capital Investments, LLC	130	\$7.50	\$975.00
RDC Farms GP	312	\$7.50	\$2,340.00
Recology Blossom Valley Organics - North	76	\$7.50	\$570.00
Rock' N Almonds	166	\$7.50	\$1,245.00
Rodriguez, Raul	22	\$7.50	\$165.00
Rose Ranch, Inc.	35	\$7.50	\$262.50
Royal Crown Nut Co., Inc.	1028	\$7.50	\$7,710.00
Royal Crown Nut Co., Inc.	318	\$7.50	\$2,385.00
Rubino, JP LLC.	132	\$7.50	\$990.00
Sabatino, Murphy Jr.	160	\$7.50	\$1,200.00
Salazar Ranches	160	\$7.50	\$1,200.00
Sandhu Bros. Farm	1065	\$7.50	\$7,987.50
Sandhu Bros. Orchard	591	\$7.50	\$4,432.50
Sandhu, Maninder	1113	\$7.50	\$8,347.50
Sardar Ranch	178	\$7.50	\$1,335.00
SB Ranches, Inc.	705	\$7.50	\$5,287.50
Schuler & Bays JV	381	\$7.50	\$2,857.50
Sekhon, Gurwinder et al	21	\$7.50	\$157.50
Shea Farms	319	\$7.50	\$2,392.50
Shiraz Ranch, LLC	1077	\$7.50	\$8,077.50
Singh Farm Inc.	211	\$7.50	\$1,582.50
Singh, Baljinder & Ritu	234	\$7.50	\$1,755.00
Singh, Rajinder et ux.	80	\$7.50	\$600.00
Stanislaus County - Solar Development	447	\$7.50	\$3,352.50
Stewart & Jasper Farming Co.	1887	\$7.50	\$14,152.50
T & M Farms	1829	\$7.50	\$13,717.50
T.C.A. Properties, Inc.	263	\$7.50	\$1,972.50
Tatla & Singh	47	\$7.50	\$352.50
Tatla, Jasbir	203	\$7.50	\$1,522.50

Thoming Farms, Inc.	262	\$7.50	\$1,965.00	
Traina Foods, Inc.	38	\$7.50	\$285.00	
TriNut Farm Management, Inc.	714	\$7.50	\$5,355.00	
URL Farms, Inc.	133	\$7.50	\$997.50	
URL Farms, Inc.	179	\$7.50	\$1,342.50	
Van Elderen Bros.	604	\$7.50	\$4,530.00	
Ventura Farms, Inc.	147	\$7.50	\$1,102.50	
Vernalis Partners, LTD.	195	\$7.50	\$1,462.50	
WMD Farming	2064	\$7.50	\$15,480.00	
WTS McCabe, LLC	279	\$7.50	\$2,092.50	
<b>District Covered Acres</b>	<b>(A)</b>	<u>38971</u>	<u>\$292,282.50</u>	
<b>District Uncovered Acres</b>		<u>4818</u>	<u>\$0.00</u>	
<b>Total District Acres</b>		<u>43789</u>		
<b>Bobby Yamamoto Farms, Inc.</b>	11	\$7.50	\$82.50	Manual Entries
<b>Borges, Frank J.</b>	15	\$7.50	\$112.50	Manual Entries
<b>COX, WILLIAM</b>	8	\$7.50	\$60.00	Manual Entries
<b>Naimi's Ranch, Inc.</b>	22	\$7.50	\$165.00	Manual Entries
<b>Sandhu Bros. Farm</b>	6	\$7.50	\$45.00	Manual Entries
<b>V FARMING TRUST</b>	16	\$7.50	\$120.00	Manual Entries
<b>Plus Opt-In</b>	<b>(B)</b>	<u>78</u>	<u>\$585.00</u>	
<b>Total Coalition Acres (A + B)</b>		<u>39049</u>	<u>\$292,867.50</u>	<b>Total Fees Collected</b>

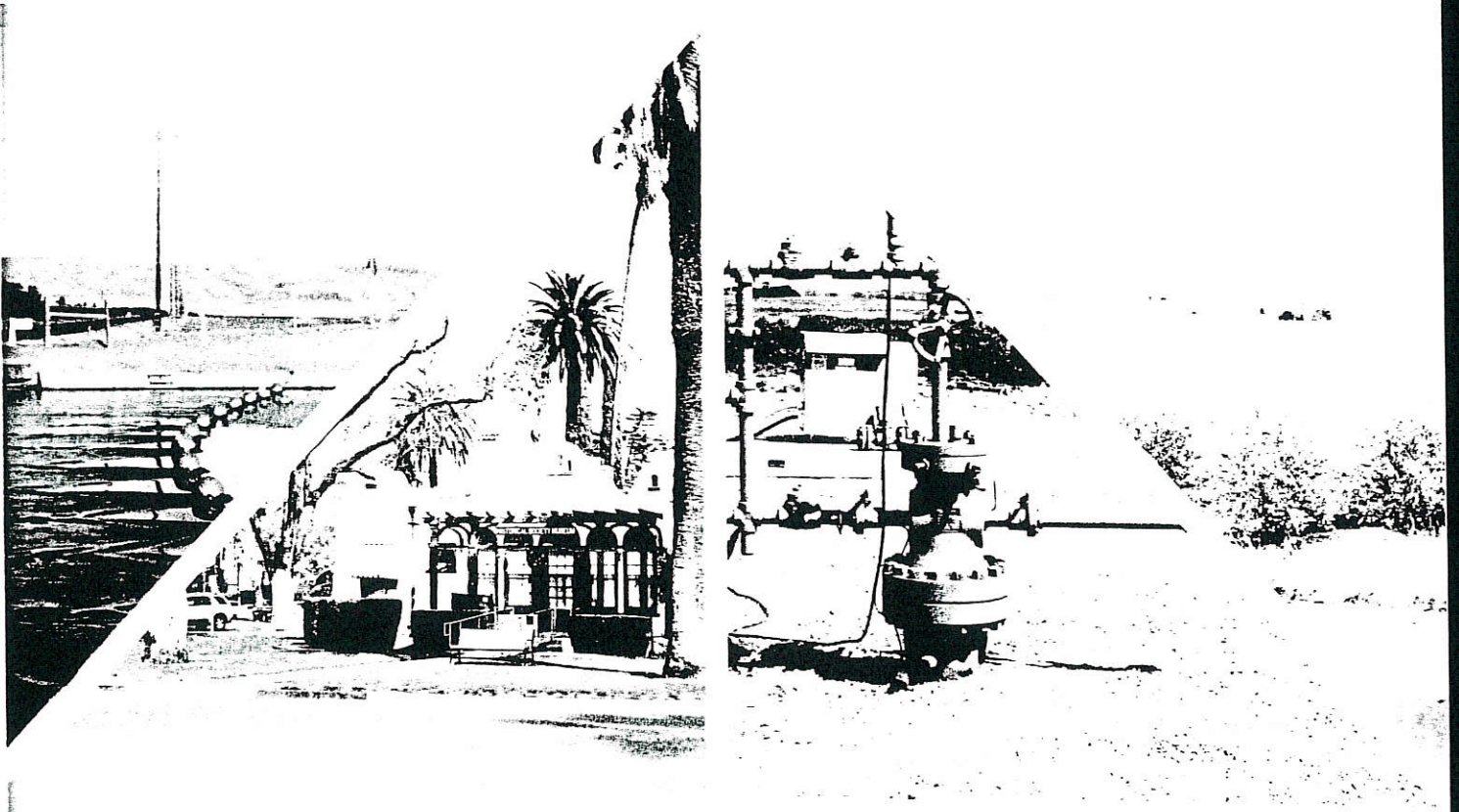
SJVDA Budget	\$292,359.02	Total Fees Paid to SJVDA
Diff	<u>\$508.48</u>	

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V.F. SEMA GSP  
Implementation Fee

# Section 7



Section 7

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## 7. SUSTAINABILITY IMPLEMENTATION

### 7.1 PROJECTS AND MANAGEMENT ACTIONS

The projects and management actions detailed in this section have been identified for implementation to support groundwater sustainability in the Northern and Central Regions of the Delta-Mendota Subbasin and to respond to projected changing conditions in the Subbasin over the planning and implementation horizon, as required by the Groundwater Sustainability Plan (GSP) Emergency Regulations Article 5 Plan Contents, Subarticle 5 Projects and Management Actions (§354.42 - §354.44). Pursuant to Section 354.44, each project and management action description included herein contains the following information:

- A description of the measurable objective that is expected to benefit from the project or management action;
- Criteria for implementation;
- Quantification of demand reduction for overdraft mitigation;
- A summary of permitting and regulatory processes required for each project and management action;
- The status of each project and management action;
- An explanation of benefits expected to be realized and how benefits will be evaluated;
- An explanation of how the project or management action will be accomplished;
- The legal authority required for each project and management action;
- Estimated cost and how costs will be met; and
- A description of the management of groundwater extractions and recharge to ensure that chronic lowering of groundwater levels or depletion of supply during periods of drought is offset by increases in groundwater levels or storage during other periods.

Projects selected for inclusion in the projected water budget for the Northern and Central Delta-Mendota Regions were based on several criteria including:

- The status of project development;
- The feasibility of quantifying anticipated benefits at the time of GSP development; and
- The ability of projects and management actions to help meet the Subbasin sustainability goal.

It is anticipated that projects and management actions identified herein will change during the implementation process as more information is learned about the Delta-Mendota Subbasin and how the Subbasin reacts to implemented projects and management actions. Implementation of projects identified herein is contingent upon the availability of funding for construction, operation and maintenance. Projects and management actions not implemented during the first five years of the GSP implementation period will be re-evaluated based on data collection efforts through 2025. Additional projects and management actions will also be evaluated for inclusion in subsequent 5-Year Plan updates to ensure Subbasin sustainability is achieved by 2040.

The projects and management actions contained herein were divided into three tiers based on design and funding status and anticipated timeframe of implementation:

- **Tier 1** – Near-term projects and management actions that the Groundwater Sustainability Agencies (GSAs) are committed to implementing at this time. These projects and management actions are either currently in the process of being implemented or could be implemented in the near future (constructed and operational) within the next five years (by 2025).

- **Tier 2** – Projects and management actions that have been identified and require further development before implementation can occur. It is anticipated that these projects and management actions could be developed over the next five years and implemented beginning in 2026 or later, pending re-evaluation prior to the 5-Year GSP Update in 2025.
- **Tier 3** – Longer-term projects and management actions that may be implemented in the future as needed. Many of these projects are outside of the GSAs' control but could have implications on surface water availability and/or are additional projects/management actions that could be implemented under an adaptive management approach.

The projects and management actions selected for implementation are summarized in **Table 7-1** and described in more detail in the following subsections. The project proponents (or implementing agencies) are also shown in **Table 7-1**. Generally, management actions do not have a specific project proponent, but rather would be implemented by a single GSA, all of the GSAs in the Plan area or Subbasin, and/or a proponent/manager for the management action would be identified prior to implementation. **Table 7-2** includes a summary of how projects and management actions described herein address each sustainability indicator applicable to the Plan Area. It should be noted that projects related to the use of surplus surface water, stormwater or flood flow for groundwater recharge will be required to obtain proper water rights prior to project construction.

The projected water budget, with applied climate change factors and anticipated projects and management actions, contained in **Section 5.4 Water Budget** of the *Basin Setting* chapter was completed assuming implementation of Tier 1 projects, Tier 2 projects, and Tier 2 management actions. Because Tier 3 projects are longer term and/or are outside the direct control of the Northern and Central Delta-Mendota Regions GSAs and project details have not yet been determined, these projects were not included in the projected water budget. For details regarding how each of the Tier 1 and Tier 2 projects and Tier 2 management actions were incorporated into the projected water budget, refer to **Appendix D Water Budgets Model Development Technical Memorandum**.

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Table 7-1. Northern & Central Delta-Mendota Region GSP Projects and Management Actions

Tier	Category	Project / Management Action	Project Proponent
Tier 1	Projects	Los Banos Creek Recharge and Recovery Project	San Luis Water District
		Orestimba Creek Recharge and Recovery Project	Del Puerto Water District
		North Valley Regional Recycled Water Program (NVRWP) – Modesto and Early Turlock Years	Del Puerto Water District
		City of Patterson Percolation Ponds for Stormwater Capture and Recharge	City of Patterson
		Kaljjan Drainwater Reuse Project	San Luis Water District
		West Stanislaus Irrigation District Lateral 4-North Recapture and Recirculation Reservoir	West Stanislaus Irrigation District
		Revision to Tranquillity Irrigation District Lower Aquifer Pumping	Tranquillity Irrigation District
	Management Actions	Lower Aquifer Pumping Rules for Minimizing Subsidence	N/A
		Maximize Use of Other Water Supplies	N/A
		Increasing GSA Access to and Input on Well Permits	N/A
		Drought Contingency Planning in Urban Areas	N/A
		Fill Data Gaps	N/A
Tier 2	Projects	Del Puerto Canyon Reservoir Project	Del Puerto Water District
		Little Salado Creek Groundwater Recharge and Flood Control Basin	Stanislaus County
		Patterson Irrigation District Groundwater Bank and/or Flood-Managed Aquifer Recharge (MAR)-type Project	Patterson Irrigation District
		West Stanislaus Irrigation District Lateral 4-South Recapture and Recirculation Reservoir	West Stanislaus Irrigation District
		Ortigalita Creek Groundwater Recharge and Recovery Project	San Luis Water District
	Management Action	Develop Program to Incentivize Use of Surface Water and Reduce Groundwater Demand	N/A
	Tier 3	Projects	Pacheco Reservoir Expansion
Raising San Luis Reservoir			U.S. Bureau of Reclamation (USBR)
Sites Reservoir			Sites Project Authority
Management Actions		Los Vaqueros Expansion Phase 2	Contra Costa Water District
		Groundwater Extraction Fee with Land Use Modifications	N/A
		City of Patterson Reduced Groundwater Use Portfolio	City of Patterson
	Rotational Fallowing of Crop Lands	N/A	

N/A – Not applicable; no specific project proponent identified. In most cases, management action will be implemented by a single GSA, all of the GSAs, and/or a proponent/manager for the management action will be identified prior to implementation.

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Extraordinary Assumption #1: The subject property is the western half of a larger parcel, that has not been subdivided as of the date of value. It is assumed that the 81.38± acre subject property would be legally subdividable, as a separate and sellable legal parcel. *The use of this extraordinary assumption may affect the assignment results.*

Extraordinary Assumption #2: The subject property, as a stand-alone 81.38± acre property does not have an existing groundwater source developed onsite. It is assumed that any logical buyer would immediately develop a groundwater well to sufficiently irrigate the land and would require a reduction in sale price to accommodate this curable shortcoming. The appraisers further assume that the cost to establish a sufficient groundwater source, as estimated by the appraisers, is a reasonable cost-to-cure estimate. *The use of this extraordinary assumption may affect the assignment results.*

With the above assignment conditions and assumptions defined, the subject property's current market value, as of January 4, 2022, under the identified valuation scenarios are as follows: *Final offer*

Valuation Scenario	Opinion of Value	
1. Fee Simple Estate, 81.38± acres, with surface water:	\$1,540,000	<i>1,586,910</i>
2. Fee Simple Estate, 81.38± acres, without surface water:	\$1,130,000	
3. Easement Value, 20-foot-wide pipeline easement in gross:	\$7,300	<i>7,300</i>
	<i>\$410,000</i>	

The subject of this drought. It can tak of the groundwater statewide drought in the San Joaqui requires groundwa of pumping and re increased water cc more significant in necessitate perio particularly in pe influenced by fluc drought concerns

Novel Coronavi long-term econo land values are u during this unpre ability of grower and intended use commodity price

subject property. It is believed that such an... given about the ultimate impacts of COVID-19 on those assumptions.

quin Valley, which is highly susceptible to evels following a drought period, and many reached normal levels following the severe ht in 2021 is creating more severe conditions e Groundwater Management Act (SGMA) erdraft and bring basins into balanced levels as resulted in reduced water availability and egion, with limitations and/or cost increases der is cautioned that SGMA compliance may over its 20-year implementation period, ultural productivity and land values can be bility, the reader is cautioned that ongoing creating market volatility.

re date of this report, the possible short and cultural productivity, commodity prices and keting times for properties will be extended there will be no significant disruption to the and market agricultural products. The client numerous assumptions relative to historical t to derive a credible opinion of value for the s are reasonable; however, no assurance can

COVID

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Curtner

Extraordinary Assumption #1: The subject property is the western half of a larger parcel, that has not been subdivided as of the date of value. It is assumed that the 81.38± acre subject property would be legally subdividable, as a separate and sellable legal parcel. *The use of this extraordinary assumption may affect the assignment results.*

Extraordinary Assumption #2: The subject property, as a stand-alone 81.38± acre property does not have an existing groundwater source developed onsite. It is assumed that any logical buyer would immediately develop a groundwater well to sufficiently irrigate the land and would require a reduction in sale price to accommodate this curable shortcoming. The appraisers further assume that the cost to establish a sufficient groundwater source, as estimated by the appraisers, is a reasonable cost-to-cure estimate. *The use of this extraordinary assumption may affect the assignment results.*

With the above assignment conditions and assumptions defined, the subject property's current market value, as of January 4, 2022, under the identified valuation scenarios are as follows: Final  
19,500  
offer

Valuation Scenario	Opinion of Value	
1. Fee Simple Estate, 81.38± acres, with surface water:	\$1,540,000	1,586,910
2. Fee Simple Estate, 81.38± acres, without surface water:	\$1,130,000	
3. Easement Value, 20-foot-wide pipeline easement in gross:	\$7,300	
	\$410,000	7,300

The subject of this drought. It can take of the groundwater statewide drought in the San Joaquin requires groundwater of pumping and re increased water co more significant in *necessitate periodically in pe influenced by fluct drought concerns*

quin Valley, which is highly susceptible to evels following a drought period, and many reached normal levels following the severe ht in 2021 is creating more severe conditions e Groundwater Management Act (SGMA) erdraft and bring basins into balanced levels as resulted in reduced water availability and egion, with limitations and/or cost increases *der is cautioned that SGMA compliance may over its 20-year implementation period, ultural productivity and land values can be bility, the reader is cautioned that ongoing creating market volatility.*

*Novel Coronavirus* long-term econon land values are un during this unpre ability of grower and intended use, commodity price subject property. *It is believed that such*

ve date of this report, the possible short and cultural productivity, commodity prices and ketting times for properties will be extended there will be no significant disruption to the and market agricultural products. *The client numerous assumptions relative to historical l to derive a credible opinion of value for the s are reasonable; however, no assurance can*

CUD

DPWD

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**DEL PUERTO WATER DISTRICT**  
**2022 - 2023 BUDGET**  
**OTHER EXPENSES**

2022-23      2021-22      2021-22

SGMA Membership Dues*	\$25,335	\$208,913	\$210,591
GSP Implementation -OCRRP **	\$592,105	\$0	\$0
SGMA Admin	\$65,000	\$471	\$65,000

16

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Del Puerto Water District  
2022-23 Operating Budget  
DRAFT Budget 02.16.22

PROPOSED  
2022-23  
Budget

Current  
Forecast

Prior Year  
2021-22  
Budget

	PROPOSED 2022-23 Budget	Current Forecast	Prior Year 2021-22 Budget	\$/Acre
Other Income Earned:				
Administration Income	\$ 2,101,872.00	\$ 1,971,675.00	\$ 1,971,675.00	\$45.00
Bank Interest	\$ 1,300.00	\$ 1,100.00	\$ 1,300.00	\$0.03
Investment Interest	\$ 60,000.00	\$ -	\$ 50,000.00	\$1.14
Office Rent Income	\$ 6,000.00	\$ 5,880.00	\$ 5,880.00	\$0.13
Program Admin Fees	\$ -	\$ -	\$ -	\$0.00
NVRRWP Admin Fees to RWSP	\$ 156,600.00	\$ 137,100.00	\$ 137,100.00	\$3.13
Watershed Coordinator Income	\$ 103,967.00	\$ 101,372.00	\$ 101,372.00	\$2.31
Total Other Income:	\$ 2,429,739.00	\$ 2,217,127.00	\$ 2,267,327.00	\$51.75
Administrative Expenses:				
Wages & Related Expenses	\$ 1,153,984.00	\$ 1,028,262.00	\$ 977,898.00	\$22.32
Conservation Expense	\$ 4,001.00	\$ 5,511.00	\$ 3,938.00	\$0.09
Office Supplies, Rent & Other	\$ 41,188.00	\$ 42,388.00	\$ 41,129.00	\$0.94
Repairs & Maintenance	\$ 8,400.00	\$ 7,898.00	\$ 10,161.00	\$0.23
Metering Program	\$ 1,500.00	\$ 2,200.00	\$ 6,975.00	\$0.16
Association Fees	\$ 288,187.00	\$ 289,483.00	\$ 296,787.00	\$6.77
SWRCB Water Rights Fee	\$ 179,073.00	\$ 172,600.00	\$ 166,358.00	\$3.80
Utilities	\$ 23,117.00	\$ 23,136.00	\$ 22,088.00	\$0.50
Legal & Audit Fees	\$ 146,650.00	\$ 219,529.00	\$ 273,200.00	\$6.24
Consulting Services	\$ 2,563,118.00	\$ 895,960.00	\$ 1,952,573.00	\$44.56
Vehicle, Travel & Conferences	\$ 30,601.00	\$ 23,168.00	\$ 23,859.00	\$0.54
Insurance	\$ 21,416.00	\$ 20,429.00	\$ 19,269.00	\$0.44
Depreciation & Amortization	\$ 81,080.00	\$ 71,048.00	\$ 59,263.00	\$1.35
	\$ 4,532,315.00	\$ 2,801,612.00	\$ 3,853,498.00	\$87.95
Capital Expenses:				
Capital Expenditures	\$ 10,000.00	\$ 157,354.00	\$ 46,736.00	\$1.07
Asset Replacement Contingency	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$0.23
	\$ 20,000.00	\$ 167,354.00	\$ 56,736.00	\$1.32
Total Other Expense:	\$ 4,552,315.00	\$ 2,968,966.00	\$ 3,910,234.00	\$89.27
Net Profit/(Loss)	\$ (2,122,576.00)	\$ (751,839.00)	\$ (1,642,907.00)	(\$37.50)
Addback: Noncash Deprec. Expense	\$ 81,080.00	\$ 71,048.00	\$ 59,263.00	\$1.35
Addback: Prior Year Unspent Budget	\$ 1,142,317.00	\$ 345,000.00	\$ 345,000.00	\$7.87
Use of Reserves	\$ 405,000.00	\$ 800,000.00	\$ 1,250,000.00	\$28.53
IRWM Grant - DPCR	\$ 495,000.00	\$ -	\$ -	\$ -
Gross Profit/(Loss) From Administrative Activities	\$ 821.00	\$ 464,209.00	\$ 11,356.00	\$0.26
SGMA GSP Implementation Fee	\$ 356,037.00	\$ 261,256.00	\$ 276,035.00	\$6.30
SGMA Dues	\$ 356,037.00	\$ 209,384.00	\$ 275,591.00	\$6.29
	\$ -	\$ 1.18	\$ 444.00	\$0.01
Coalition Membership Income	\$ 292,868.00	\$ 267,520.00	\$ 267,657.00	\$6.85
Coalition Dues	\$ 292,359.00	\$ 276,410.00	\$ 266,549.00	\$6.82
	\$ 509.00	\$ (8,990.00)	\$ 1,108.00	\$0.03

43815

43815

43789

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**Budget Income Category:**

**Other Income:**

GL Account	Account Name	2022-23		2021-22		2021-22		Justification
		Budget	Forecast	Budget	Budget			
4000	Water Availability Charge	\$ 2,101,872.00	\$ 1,971,675.00	\$ 1,971,675.00	\$ 1,971,675.00			Based on placeholder charge of \$48 per irrigable acre.
4700	Bank Interest Earned	\$ 1,300.00	\$ 1,100.00	\$ 1,100.00	\$ 1,300.00			Minimal checking/savings bank balances on hand.
4820	Investment Interest/(Gain/(Loss))	\$ 60,000.00	\$ -	\$ -	\$ 50,000.00			Based on estimated earnings from general/rate stabilization funds.
4850	Office Rental Income	\$ 6,000.00	\$ 5,880.00	\$ 5,880.00	\$ 5,880.00			Monthly rent at \$ 490/mo. (Mar-Feb)
4051	NVRRWP Admin Fees to RWSP	\$ 156,600.00	\$ 137,100.00	\$ 137,100.00	\$ 137,100.00			\$6/AF Admin Fee
4325	Watershed Coordinator Income	\$ 103,967.00	\$ 101,372.00	\$ 101,372.00	\$ 101,372.00			Monthly Sampling Service \$7,414/mo; Real Time Station Maintenance Service \$1,250/mo.
		\$ 2,429,739	\$ 2,217,127	\$ 2,217,127	\$ 2,267,327			
		43789	43815	43789	43789			
	<b>Other Income Per Acre</b>	<b>\$55.49</b>	<b>\$50.60</b>	<b>\$50.60</b>	<b>\$52.64</b>			
4325	Coalition Membership Income	\$ 292,868.00	\$ 267,520.00	\$ 267,520.00	\$ 267,657.00			
		39049	39074	39074	39074			
	<b>SGMA Income Per Acre</b>	<b>\$7.50</b>	<b>\$6.85</b>	<b>\$6.85</b>	<b>\$6.85</b>			
4425	SGMA GSP Implementation Fee	\$ 356,037.00	\$ 261,256.00	\$ 261,256.00	\$ 276,035.00			
		43789	43815	43815	43815			
	<b>SGMA Income Per Acre</b>	<b>\$8.13</b>	<b>\$5.96</b>	<b>\$5.96</b>	<b>\$6.30</b>			
<b>Management's Discussion &amp; Analysis:</b>								



Budget Expense Category:

Wages & Related Expenses

2022-23 Budget 2021-22 Forecast 2021-22 Budget 2021-22 Forecast 2021-22 Budget 2021-22 Forecast 2021-22 Budget 2021-22 Forecast

GL

Account	Account Name	Budget	Forecast	Budget	Forecast	Justification	2021-22 Budget	2021-22 Forecast
5565	Gross Pay	\$ 785,219.00	\$ 691,032.00	\$ 645,062.00		2022 budget includes 6 FTES.	21.73%	13.63%
5565	Adjustment for Vac Used	\$ (51,699.00)	\$ (60,301.00)	\$ (40,632.00)		Budget based on accrual rates x pay rates.	27.24%	-14.27%
5505	Employer Training Tax	\$ 49.00	\$ 49.00	\$ 42.00		Based on Assigned Rate of .001% x Gross Pay Max of \$7000.	16.67%	0.00%
5510	SUI	\$ 735.00	\$ 735.00	\$ 630.00		Based on Assigned Rate of 1.5% for 2022. Charged on first \$7/kyr. earnings.	16.67%	0.00%
5520	Medical - Actives	\$ 131,178.00	\$ 130,518.00	\$ 134,129.00		Budget based on census as of 1/31/22.	-2.20%	0.51%
5523	Medical - Retirees	\$ 9,212.00	\$ 8,856.00	\$ 8,840.00		Budget based on census as of 1/31/22.	4.21%	4.02%
5521	Dental - Actives	\$ 12,221.00	\$ 10,081.00	\$ 10,032.00		Dental premium remained the same. Increase due to census change.	21.82%	21.23%
5524	Dental - Retirees	\$ 1,154.00	\$ 1,149.00	\$ 1,154.00		Dental premium remained the same.	0.00%	0.44%
5522	Vision - Actives	\$ 1,245.00	\$ 1,205.00	\$ 1,245.00		Vision rate remained the same.	0.00%	3.32%
5526	Vision - Retirees	\$ 415.00	\$ 413.00	\$ 415.00		Vision rate remained the same.	0.00%	0.48%
5527	EAP - Actives	\$ 172.00	\$ 167.00	\$ 172.00		Employee Assistance Program.	0.00%	2.99%
5570	Medicare	\$ 11,386.00	\$ 10,034.00	\$ 9,353.00		Based on Assigned Rate of 1.45% x Gross Pay.	21.74%	13.47%
5574	CalPERS Cont. - PEPRA Members	\$ 37,354.00	\$ 32,694.00	\$ 29,245.00		Rates to decrease on 7/1/22 from 7.59% to 7.47%, plus \$215/mo. Fixed payment.	27.73%	14.25%
5575	CalPERS Cont. - Classic Members	\$ 97,088.00	\$ 87,522.00	\$ 88,711.00		Rates to decrease on 7/1/22 from 10.860% to 10.870% plus \$5.518/mo. Fixed payment.	9.44%	10.93%
5576	OPEB Expense	\$ 36,631.00	\$ 35,093.00	\$ 35,093.00		ADC for OPEB Trust	4.38%	4.38%
5576	Adjustment for OPEB Reimbursement	\$ (10,782.00)	\$ (10,418.00)	\$ (10,409.00)		Reimbursement from CalPERS OPEB Trust	3.58%	3.49%
5585	Vacation Expense	\$ 53,252.00	\$ 46,558.00	\$ 42,477.00		Based on Accrual Factor x Hourly Rates plus one-time adjustment for salary increases.	25.37%	14.38%
5586	Sick Pay Expense	\$ 20,749.00	\$ 28,682.00	\$ 11,431.00		Based on Accrual Factor x Hourly Rates plus one-time adjustment for rate increases.	81.52%	-27.66%
5590	Worker's Compensation	\$ 18,405.00	\$ 14,193.00	\$ 10,909.00		Workers Comp rates decrease due to experience mods.	68.71%	29.68%
		\$1,153,984.00	\$1,028,262.00	\$ 977,899.00			18.01%	12.23%
		\$26.35	\$23.47	\$22.32				
	Cost Per Acre	43789	43815	43815				
	Percent of Total Water Availability Charge							



Budget Expense Category:

Office Supplies, Rent, Other

GL	Account	Account Name	2022-23		2021-22		2021-22		2022-23		Justification	2022-23		Budget Forecast
			Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast				
5140		Computer Consulting/Repair	\$ 16,518.00	\$ 16,194.00	\$ 18,140.00						Budgeted \$1345/mo. for fully managed contract plus 2% increase 1.1.23.	-8.94%	2.00%	
5170		Computer Software	\$ -	\$ -	\$ 1,350.00						No 2022 Software renewals	-100.00%	#DIV/0!	
5400		Bank Charges	\$ 960.00	\$ 850.00	\$ 100.00						Stop Pmt/Wire fees/Credit Card Fees	860.00%	12.94%	
5420		Contract Services	\$ 6,212.00	\$ 5,200.00	\$ 5,902.00						Includes pest control/office cleaning/window washing.	5.25%	19.46%	
5430		Equipment Rental/Maintenance	\$ 2,976.00	\$ 2,927.00	\$ 2,735.00						Includes copier, alarm and postage machine maintenance and rental.	8.81%	1.67%	
5450		Office Supplies	\$ 8,000.00	\$ 10,500.00	\$ 6,500.00						Cost of supplies estimated based on 3 year average expenditures.	23.08%	-23.81%	
5460		Postage	\$ 2,580.00	\$ 3,200.00	\$ 2,580.00						Budgeted based on 2021 expenditures less one time 2021 mailing.	0.00%	-19.38%	
5470		Printing & Reproduction	\$ 600.00	\$ -	\$ 600.00						Grant deed copies/misc color copy reproductions.	0.00%	#DIV/0!	
5480		Subscriptions & Publications	\$ 1,542.00	\$ 1,517.00	\$ 1,422.00						Customer/Public Notices	8.44%	1.65%	
6999		Miscellaneous	\$ 1,800.00	\$ 2,000.00	\$ 1,800.00						Budgeted \$150/mo. for miscellaneous items.	0.00%	-10.00%	
			\$ 41,188.00	\$ 42,388.00	\$ 41,129.00							0.14%	-2.83%	
		Cost Per Acre	\$0.94	\$0.97	\$0.95									
		Percent of Total Water Availability Charge	43789	43815	43815									

Management's Discussion & Analysis:

**Budget Expense Category:**

**Repairs & Maintenance**

GL	Account	Account Name	2022-23		2021-22		2021-22		2022-23	
			Budget	Forecast	Budget	Justification	Budget vs. 2021-22	Budget vs. 2021-22	Forecast	
5720		Building Repairs	\$ 2,400.00	\$ 600.00	\$ 2,863.00	Reduced based on 2021 expenditures.	-16.17%	300.00%		
5730		Landscaping/Site Maintenance	\$ 6,000.00	\$ 7,298.00	\$ 7,298.00	Monthly weed spraying/flowers/shrubs.	-17.79%	-17.79%		
			\$ 8,400.00	\$ 7,898.00	\$ 10,161.00		-17.33%	6.36%		
		<b>Cost Per Acre</b>	<b>\$0.19</b> 43789	<b>\$0.18</b> 43815	<b>\$0.24</b> 43815					
		<b>Percent of Total Water Availability Charge</b>								

**Management's Discussion & Analysis:**

Budget Expense Category:

Metering Program

GL	Account	Account Name	2022-23	2021-22	2021-22	2021-22	2022-23	2022-23
			Budget	Forecast	Budget	Justification	Budget	vs. Budget
5380		Meter Parts/Service	\$ 1,500.00	\$ 2,200.00	\$ 3,000.00	Continued moderate level of maintenance expense for 2022. Current stock of supplies/parts sufficient.	-50.00%	-31.82%
5380		Metering Contract Services	\$ -	\$ -	\$ 3,975.00		-100.00%	#DIV/0!
			\$ 1,500.00	\$ 2,200.00	\$ 6,975.00		-78.49%	-31.82%
		Cost Per Acre	\$0.03	\$0.05	\$0.16			
		Percent of Total Water Availability Charge	43789	43815	43815			

Management's Discussion & Analysis:

Budget Expense Category:

Association Fees

GL	Account	Account Name	2022-23		2021-22		2021-22		Justification	2022-23		Budget Forecast
			Budget	Forecast	Budget	Forecast	Budget	Forecast		Budget	Forecast	
5255		Association of California Water Agencies	\$ 15,870.00	\$ 15,870.00	\$ 15,870.00	\$ 15,870.00			Per 2022 ACWA Dues Billing.	\$ 15,870.00	0.00%	0.00%
5260		Central Valley Project Water Association	\$ 4,921.00	\$ 9,228.00	\$ 9,228.00	\$ 9,228.00			Per 2022 CVPWA Approved Budget.	\$ 9,228.00	-87.52%	-87.52%
5265		San Luis & Delta-Mendota Water Authority	\$ 266,236.00	\$ 254,524.00	\$ 254,524.00	\$ 260,668.00			Estimate per 2022 SLDMWA approved Budget	\$ 260,668.00	2.09%	4.40%
5267		San Joaquin Valley Drainage Authority - General/RWQM/DO	\$ -	\$ 9,861.00	\$ 9,861.00	\$ 9,861.00			Per 2022 SJVDA Approved Budget. Reserves fund balance covers dues for 2022-23.	\$ 9,861.00	#DIV/0!	#DIV/0!
5685		DMMCA - Legal/Audit Costs RE: SLU Drainage Settlement Case	\$ 1,160.00	\$ -	\$ -	\$ 1,160.00			Placeholder	\$ 1,160.00	0.00%	100.00%
			\$ 288,187.00	\$ 289,483.00	\$ 289,483.00	\$ 296,787.00				\$ 296,787.00	-2.98%	-0.45%
		<b>Cost Per Acre</b>	\$6.58	\$6.61	\$6.61	\$6.89				\$6.89		
		<b>Percent of Total Water Availability Charge</b>	43789	43815	43815	43815				43815		

Management's Discussion & Analysis:

Cost decreases this category primarily of the 2020 Budget.

**Budget Expense Category:**

Other

GL	Account	Account Name	2022-23		2021-22		2021-22		2022-23		Justification	
			Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget vs. 2021-22	Budget vs. 2022-23		
5100		SWRCB Fees - Admin Overhead	\$ 179,073.00	\$ 172,600.00	\$ 166,358.00	\$ 172,600.00	\$ 166,358.00			Budgeted placeholder based on current fee schedule.	7.64%	3.75%
			\$ 179,073.00	\$ 172,600.00	\$ 166,358.00	\$ 172,600.00	\$ 166,358.00				7.10%	3.61%
		<b>Cost Per Acre</b>	<b>\$4.09</b>	<b>\$3.94</b>	<b>\$3.86</b>	<b>\$3.94</b>	<b>\$3.86</b>					
		<b>Percent of Total Water Availability Charge</b>	43789	43815	43815	43815	43815					

**Management's Discussion & Analysis:**

Budget Expense Category:

Utilities

2022-23 Budget vs. 2022-23 Budget

2021-22

2021-22

2022-23

GL

Account	Account Name	Budget	Forecast	Budget	Justification	Budget	Forecast	Budget	Forecast
6100	Gas & Electric	\$ 6,351.00	\$ 6,549.00	\$ 5,438.00	Budgeted flat to 2021.	\$ 5,438.00		16.79%	-3.02%
6500	Telephone/Telecommunications	\$ 9,000.00	\$ 8,850.00	\$ 8,916.00	Budgeted flat to 2021.	\$ 8,916.00		0.94%	1.69%
6500	Website	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	Cost of 1.1.20 legislatively mandated website - \$600/mo.	\$ 7,200.00		0.00%	0.00%
6000	Garbage	\$ 566.00	\$ 537.00	\$ 534.00	Budgeted 5% increase to 2021 .	\$ 534.00		5.99%	5.40%
	<b>Cost Per Acre</b>	\$ 23,117.00	\$ 23,136.00	\$ 22,088.00		\$ 22,088.00		4.66%	-0.08%
		\$0.53	\$0.53	\$0.51		\$0.51			
	Percent of Total Water Availability Charge	43789	43815	43815		43815			

Management's Discussion & Analysis:

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Budget Expense Category:

**Legal & Audit Fees**

GL	Account Account Name	2022-23	2021-22	2021-22	2021-22	2022-23	2022-23
		Budget	Forecast	Budget	Justification	Budget vs. 2021-22	Budget Forecast vs. 2021-22
5650	Auditing	\$ 12,500.00	\$ 11,925.00	\$ 13,200.00	Budgeted based on 2021 expenditures	-5.30%	4.82%
5680	Legal - General Counsel	\$ 60,000.00	\$ 47,000.00	\$ 24,000.00	Budgeted based on 2021 expenditures	150.00%	27.66%
5680	Legal - Special Counsel	\$ 74,150.00	\$ 160,604.00	\$ 236,000.00	DPCR CEQA. (2 cases)	-68.58%	-53.83%
		\$ 146,650.00	\$ 219,529.00	\$ 273,200.00		-46.32%	-33.20%
	Cost Per Acre	\$3.35	\$5.01	\$6.34			
	Percent of Total Water Availability Charge	43789	43815	43815			

Management's Discussion & Analysis:

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Budget Expense Category:

**Professional Services**

GL Account	Account Name	2022-23		2021-22		2021-22		2022-23		2022-23	
		Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast
5655	Consulting - General	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	0.00%	0.00%	0.00%	0.00%
5655	Consulting - DPCR	\$ 1,980,000.00	\$ 500,000.00	\$ 1,632,217.00	\$ 500,000.00	\$ 1,632,217.00	\$ 500,000.00	21.31%	21.31%	21.31%	296.00%
5655	Consulting - O-Creek Phase II	\$ 240,000.00	\$ 300,000.00	\$ 193,289.00	\$ 300,000.00	\$ 193,289.00	\$ 300,000.00	24.17%	24.17%	24.17%	-20.00%
5655	LVRE SLD/MWA Activity Agreement	\$ 187,928.00	\$ 52,046.00	\$ 108,607.00	\$ 52,046.00	\$ 108,607.00	\$ 52,046.00	73.03%	73.03%	73.03%	261.08%
5655	Remote Telemetry Project	\$ -	\$ 7,197.00	\$ -	\$ 7,197.00	\$ -	\$ 7,197.00	#DIV/0!	#DIV/0!	#DIV/0!	-100.00%
5655	NVRRWP - Phase IV	\$ 24,000.00	\$ 21,727.00	\$ 3,500.00	\$ 21,727.00	\$ 3,500.00	\$ 21,727.00	585.71%	585.71%	585.71%	10.46%
5655	OPEB Valuation	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	0.00%	0.00%	0.00%	0.00%
5655	GASB 68 & 75 Valuations	\$ 5,490.00	\$ 2,290.00	\$ 2,260.00	\$ 2,290.00	\$ 2,260.00	\$ 2,260.00	142.92%	142.92%	142.92%	139.74%
5655	IRWM Grant Application	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5655	Clean Energy Capital - DPCR Business Plan	\$ 43,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
		\$ 2,553,118.00	\$ 895,960.00	\$ 1,952,573.00	\$ 895,960.00	\$ 1,952,573.00	\$ 895,960.00				
		\$58.31	\$20.45	\$45.33	\$20.45	\$45.33	\$20.45				
		43789	43815	43815	43815	43815	43815				
		<b>Cost Per Acre</b>		<b>Percent of Total Water Availability Charge</b>							

**Management's Discussion & Analysis:**

Budget Expense Category:

Vehicle, Travel, Conferences

GL	Account Account Name	2022-23	2021-22	2021-22	2021-22	2022-23	2022-23
		Budget	Forecast	Budget	Justification	Budget	Budget Forecast
5900	Automobile Expenses	\$ 16,800.00	\$ 16,856.00	\$ 13,934.00	Budget reflects gas/mileage costs plus planned vehicle maintenance.	20.57%	-0.33%
5920	Conference Fees	\$ 4,700.00	\$ 3,014.00	\$ 2,975.00	Budget for scheduled conferences based on location.	57.98%	55.94%
5940	Hotel Fees	\$ 3,950.00	\$ 1,498.00	\$ 2,700.00	Budget for scheduled conferences based on location.	46.30%	163.68%
5915	T & E Meeting Meals	\$ 2,650.00	\$ 800.00	\$ 800.00	Budget for T&E plus scheduled conference meals.	231.25%	231.25%
5910	Staff Meetings/Training	\$ 2,001.00	\$ 1,000.00	\$ 2,400.00	Budget for Staff Meetings/Training.	-16.63%	100.10%
5970	Travel Airfare	\$ 500.00	\$ -	\$ 1,050.00	Budget for scheduled conferences based on location.	-52.38%	#DIV/0!
		\$ 30,601.00	\$ 23,168.00	\$ 23,859.00		28.26%	32.08%
	Cost Per Acre	\$0.70	\$0.53	\$0.55			
	Percent of Total Water Availability Charge	43769	43815	43815			

Management's Discussion & Analysis:

## Depreciation & Amortization

GL	Account Account Name	2022-23		2021-22		2021-22		2022-23		2022-23	
		Budget	Budget	Forecast	Budget	Budget	Forecast	Budget	Budget	Budget	Forecast
5120	Depreciation Expense	\$ 81,080.00	\$ 81,080.00	\$ 71,048.00	\$ 59,263.00	\$ 71,048.00	\$ 59,263.00	\$ 81,080.00	\$ 81,080.00	\$ 1.37	14.12%
	<b>Cost Per Acre</b>	\$ 1.85	\$ 81,080.00	\$ 71,048.00	\$ 59,263.00	\$ 71,048.00	\$ 59,263.00	\$ 1.85	\$ 81,080.00		
	Percent of Total Water Availability Charge	43789	43789	43815	43815	43815	43815	43789	43789		
<p><b>Justification</b>                      Depreciation based on estimated year-end schedules. Increase due to Office Expansion Project and Vehicles Purchased.</p>											
<p><b>Management's Discussion &amp; Analysis:</b></p>											

**Budget Expense Category:**

**Insurance**

GL	Account Account Name	2022-23	2021-22	2021-22	2021-22	2022-23	2022-23
		Budget	Forecast	Budget	Budget	Budget	Budget
5270	Property Insurance	\$ 2,113.00	\$ 1,830.00	\$ 1,615.00			
5270	Liability Insurance	\$ 19,303.00	\$ 18,599.00	\$ 17,654.00			
		\$ 21,416.00	\$ 20,429.00	\$ 19,269.00			
	<b>Cost Per Acre</b>	<b>\$0.49</b>	<b>\$0.47</b>	<b>\$0.45</b>			
		43789	43,815	43,815			
	Percent of Total Water Availability Charge						
					Budgeted per current plus increase due to additional Vehicle Purchased.		
					Budgeted per current plus 2% increase.		
						30.84%	15.46%
						9.34%	3.79%
						11.14%	4.83%

**Management's Discussion & Analysis:**

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**Budget Expense Category:**

**Coalition Dues**

2022-23 Budget vs. 2022-23 Budget

2021-22 Budget

2021-22 Forecast

2022-23 Budget

2021-22 Budget vs. 2021-22 Forecast

GL Account	Account Name	Budget	Forecast	Budget	Justification	Budget	Forecast
4380	Coalition Membership Dues	\$ 292,359.00	\$ 276,410.00	\$ 266,549.00	Based on SJVDA 2022 approved budget.	\$ 266,549.00	\$ 276,410.00
	Cost Per Acre	\$7.48	\$7.07	\$6.71		9.68%	\$6.71

**Management's Discussion & Analysis:**

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Budget Expense Category:

Capital Expenditures

2022-23 Budget vs. 2021-22 Budget  
 2022-23 Budget vs. 2021-22 Budget Forecast

GL 2022-23 2021-22 2021-22 2021-22

Account	Account Name	Budget	Forecast	Budget	Justification	Budget	Forecast	Budget	Forecast
1405	Meters	\$ 10,000.00	\$ -	\$ 10,000.00	Normal metering upgrades	\$ 10,000.00	\$ -	\$ 10,000.00	0.00%
1410	Office Equipment	\$ -	\$ 26,733.00	\$ 21,736.00	No planned additions.	\$ 21,736.00	\$ 26,733.00	\$ -	-100.00%
1411	Landscaping	\$ -	\$ 13,133.00	\$ 15,000.00	No planned additions.	\$ 15,000.00	\$ 13,133.00	\$ -	-100.00%
1412	Tools	\$ -	\$ -	\$ -	No planned additions.	\$ -	\$ -	\$ -	#DIV/0!
1413	Building	\$ -	\$ -	\$ -	No planned additions.	\$ -	\$ -	\$ -	#DIV/0!
1414	Land	\$ -	\$ -	\$ -	No planned additions.	\$ -	\$ -	\$ -	#DIV/0!
1415	Vehicles	\$ -	\$ 117,488.00	\$ -	No planned additions.	\$ -	\$ 117,488.00	\$ -	-100.00%
	<b>Cost Per Acre</b>	\$ 10,000.00	\$ 157,354.00	\$ 46,736.00		\$ 46,736.00	\$ 157,354.00	\$ 1.07	-78.60%
		\$0.23	\$3.59	\$1.07		\$1.07	\$3.59	\$1.07	-93.64%
	Percent of Total Water Availability Charge	43789	43815	43815		43815	43815	43815	

Management's Discussion & Analysis:



**Budget Expense Category:**

**Contingency for Asset Replacement**

GL	Account	Account Name	2022-23		2021-22		2021-22		2022-23		2022-23	
			Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast	Budget	Forecast
N/A		Restricted Reserve	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00%
		Cost Per Acre	\$0.23	\$0.23	\$0.23	\$0.23	\$0.23	\$0.23	\$0.23	\$0.23	\$0.23	0.00%
		Percent of Total Water Availability Charge	43789	43815	43815	43815	43815	43815	43815	43815	43815	0.00%
												0.00%

Justification Reserve \$10,000 for vehicle replacement.

**Management's Discussion & Analysis:**

The District currently uses a five-year replacement plan for its vehicles, adjusted as needed. District Staff is currently analyzing options concerning asset replacement as part of the development of a proposed reserve funding policy. At such time as this policy is finalized, the budget may be revised to reflect additional replacement reserves.





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**SURFACE WATER TRANSFER POLICY  
FOR SUPPLIES ALLOCATED UNDER DISTRICT CONTRACT**

**WHEREAS**, it is the District's intent to serve and protect the agricultural water supply interests of its landowners, and

**WHEREAS**, it is the District's responsibility to use all proper methods to accomplish the most reasonable and beneficial use of its contractual surface water supplies, and

**WHEREAS**, the District is a member of the DM-II Groundwater Sustainability Agency (GSA), and the Sustainable Groundwater Management Act of 2014 requires GSA's to sustainably manage groundwater in all basins designated by the Department of Water Resources ("DWR") as a medium or high priority, including the Delta-Mendota Subbasin (designated basin number 5-22.07); and

**WHEREAS**, the District desires to manage water transfers so that there are no unreasonable impacts on the water supplies, operations, and financial condition of the District, or on its water users within the District's service area, and

**WHEREAS**, the District allocates its Bureau-allotted contractual surface water supplies to eligible District lands on an equal-share-per-irrigable-acre basis, and

**WHEREAS**, all unused and/or unsubscribed surface water allocations revert to the District for remarketing as Additional Supplies for the primary benefit of its in-District water users, and

**WHEREAS**, it is the intent of the District to prevent profiteering on its contractual surface water supplies, and

**WHEREAS**, it is the intent of the District to develop additional supplies at the lowest possible cost for the benefit of its in-District water users and not to supplement or otherwise interfere with the Additional Supplies Programs of neighboring districts, and

**WHEREAS**, the State Water Resources Control Board has issued an Order providing for a change in the place of use that would allow the District to transfer its CVP supplies to the adjacent Oak Flat Water District on behalf of District customers who have Landholdings in both Districts, subject to the completion of appropriate environmental documentation to support the transfer, and

**WHEREAS**, the USBR has in place environmental documentation supporting the transfer of CVP supplies between similarly-contracted CVP districts; and

**WHEREAS**, Water Code Section 382 provides that the District may transfer water that is surplus to the in-District needs of the water users of the District and/or water that is voluntarily foregone for in-District use during the period of the transfer by a water user of the District;

**THEREFORE**, the Board of Directors has adopted the following policy statements with regard to intra- and inter-District transfers of allocated surface water supplies:

**The District will allow transfers of Bureau-allocated surface water supply between parcels of land within the District where the supply has been allocated to lands that are within the same Landholding.**

**The District will allow transfers of Bureau-allocated surface water supply between parcels of land in the District and parcels of land in other CVP-contracted districts and/or the SWP-contracted Oak Flat Water District where the supply is associated with lands that are within the same Landholding, provided further that the Landholder is a current user of water in the District.**

**“Landholding” shall mean eligible irrigable land that is owned and/or operated under a lease by an individual or legal entity or another legal entity that includes that same individual or legal entity.**

**All transfers must take place during the water year in which the water was allocated. Transfers of water rescheduled into a subsequent water year are subject to the terms of the Bureau of Reclamation’s then-current Rescheduling Guidelines as administered by the District.**

**Additional Policy Guidelines Related to Inter-District Transfers:**

**The transferring Landholder/Water User will be charged the current District Rate for transferred supplies, less any rate components that the District is not required to pay on transferred supplies, plus any incremental charges assessed by the Bureau of Reclamation for use of additional facilities to effectuate the transfer.**

**The transferring Landholder/Water User will need to declare a “not to exceed” transfer quantity when requested by the District, which will normally be concurrent with the sign-up process for Annual Additional Supplies. The Transferring Landholder/Water User will further need to declare the quantity of Annual Additional Supplies requested assuming the declared transfer quantity will be made in full, and assuming no transfers will be made. Additional Supplies will then be ratably allocated to those who have requested them based on each Landholder’s total irrigable District acreage, less any acreage from which**

**Bureau-allocated supplies have been requested to transfer outside of the District.**

**When ratably allocating Annual Additional Supplies, the lowest cost combination of the District's Annual Additional Supplies Pool Sources will be used to first meet the requests as adjusted for transfer-related acreage reductions. Any remaining unfilled requests of those who have declared transfers will be met with the next lowest cost combination of available Additional Supplies sources.**

**Additional Supplies allocated to a District Landholder are for in-District use and may not be transferred out of the District.**

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