

Exhibit B

**SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
MARCH 1, 2019 - FEBRUARY 28, 2020
CENTRAL DELTA-MENDOTA REGION COST ALLOCATION**

	Total Acres	Central DM Multi Agency GSA Acres	% of Central Region Acreage	Total SGMA Central	Contribution of <6% Total Acreage	% of Contribution	Contribution Based on 50% Service Area plus 50% Equal Split of Total Cost
DIVISION 1				\$ 341,517			
1. Banta-Carbona ID -withdrew 5/31/11			0.00000%	\$ -	\$ -	0.00%	\$ -
2. City of Tracy			0.00000%	\$ -	\$ -	0.00%	\$ -
3. Del Puerto Water District - withdrew 5/31/11			0.00000%	\$ -	\$ -	0.00%	\$ -
4. Patterson Irrigation District			0.00000%	\$ -	\$ -	0.00%	\$ -
5. Byron Bethany Irrigation District			0.00000%	\$ -	\$ -	0.00%	\$ -
6. West Side Irrigation District			0.00000%	\$ -	\$ -	0.00%	\$ -
7. West Stanislaus ID -withdrew 5/31/11			0.00000%	\$ -	\$ -	0.00%	\$ -
Total Division 1	0	0	0.00000%	\$ -	\$ -		\$ -
DIVISION 2							
1. Panoche Water District*	38,317	38,317	23.74069%	\$ 47,581	\$ -	13.93%	\$ 47,581
2. San Luis Water District*	55,316	55,316	34.27304%	\$ 60,246	\$ -	17.64%	\$ 60,246
3. Westlands Water District (1)			0.00000%	\$ -	\$ -	0.000%	\$ -
4. Charleston Drainage District			0.00000%	\$ -	\$ -	0.00%	\$ -
5. Panoche Drainage District			0.00000%	\$ -	\$ -	0.00%	\$ -
6. Pleasant Valley			0.00000%	\$ -	\$ -	0.00%	\$ -
Total Division 2	93,633	93,633	58.01373%	\$ 107,828	\$ -		\$ 107,828
DIVISION 3							
1. Central California Irrigation District			0.00000%	\$ -	\$ -	0.00%	\$ -
2. Firebaugh Canal Water District			0.00000%	\$ -	\$ -	0.00%	\$ -
3. Grassland Water District			0.00000%	\$ -	\$ -	0.00%	\$ -
4. HMRD #2131			0.00000%	\$ -	\$ -	0.00%	\$ -
5. Columbia Canal Company (Friend Member)			0.00000%	\$ -	\$ -	0.00%	\$ -
6. Camp 13 Drainers			0.00000%	\$ -	\$ -	0.00%	\$ -
Total Division 3	0	0	0.00000%	\$ -	\$ -		\$ -
DIVISION 4							
1. San Benito County Water District				\$ -	\$ -	0.00%	\$ -
2. Santa Clara Valley Water District (2)				\$ -	\$ -	0.00%	\$ -
Total Division 4	0	0	0.00000%	\$ -	\$ -		\$ -
DIVISION 5							
1. Broadview Water District			0.00000%	\$ -	\$ -	0.00%	\$ -
2. Eagle Field Water District*	1,325	1,325	0.82095%	\$ 18,032	\$ 18,032	5.20%	\$ 18,032
3. Fresno Slough WD*	1,459	1,459	0.90398%	\$ 18,032	\$ 18,032	5.28%	\$ 18,032
4. James Irrigation District			0.00000%	\$ -	\$ -	0.00%	\$ -
5. Laguna Water District			0.00000%	\$ -	\$ -	0.00%	\$ -
6. Mercy Springs Water District*	3,840	3,840	2.37921%	\$ 18,032	\$ 18,032	5.28%	\$ 18,032
7. Oro Loma Water District (Not included in MA % C.	1,256		0.78926%	\$ 20,491	\$ 20,491	6.00%	\$ 20,491
8. Pacheco Water District*	4,999	4,999	3.09731%	\$ 22,758	\$ -	6.66%	\$ 22,758
9. Reclamation District 1606			0.00000%	\$ -	\$ -	0.00%	\$ -
10. Tranquillity ID*	10,750	10,750	6.66055%	\$ 27,043	\$ -	7.92%	\$ 27,043
11. Turner Island Water District			0.00000%	\$ -	\$ -	0.00%	\$ -
Total Division 5	23,631	22,373	13.86%	\$ 124,389	\$ 74,587		\$ 49,801
OTHER							
1. Northwestern Delta Mendota Subbasin GSA	0	0	0.00000%	\$ -	\$ -	0.00%	\$ -
2. City of Patterson GSA	0	0	0.00000%	\$ -	\$ -	0.00%	\$ -
3. Fresno County*	29,728	29,728	18.41906%	\$ 41,182	\$ -	12.06%	\$ 41,182
4. Merced County*	14,176	14,176	8.78326%	\$ 29,595	\$ -	8.67%	\$ 29,595
5. Santa Nella County Water District*	1,488	1,488	0.92194%	\$ 18,032	\$ 18,032	5.28%	\$ 18,032
6. Widren GSA (Not included in MA % Calculation)	877		0.53628%	\$ 20,491	\$ 20,491.02	6.00%	\$ 20,491
Total Other	46,269	45,392	28.12%	\$ 109,301	\$ 38,523		\$ 70,778
	163,533	161,398	100.00%	\$ 341,517	\$ 113,110	100.00%	\$ 228,407

*Note: 88% Factor due to Central DM Multi-Agency Allocation of 88%; Widren and Oro Loma flat 6% each.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

MARCH 1, 2019 - FEBRUARY 28, 2020

CENTRAL DELTA-MENDOTA REGION COST ALLOCATION with PROP 1 GRANT FUNDING REIMBURSEMENT

	Total	Central DM Multi Agency GSA	Acres	% of Central Region Acreage	Total SGMA Central	Contribution of <8% Total Acreage	% of Contribution	Contribution Based on 50% Service Area plus 50% Equal Split of Total Cost
DIVISION 1								
1. Banta-Carbena ID -withdrew 5/31/11				0.000000%	\$ 81,517	\$ -	0.00%	\$ -
2. City of Tracy				0.000000%	\$ -	\$ -	0.00%	\$ -
3. Del Puerto Water District - withdrew 5/31/11				0.000000%	\$ -	\$ -	0.00%	\$ -
4. Patterson Irrigation District			0	0.000000%	\$ -	\$ -	0.00%	\$ -
5. Byron Bethany Irrigation District			0	0.000000%	\$ -	\$ -	0.00%	\$ -
6. West Side Irrigation District				0.000000%	\$ -	\$ -	0.00%	\$ -
7. West Stanislaus ID -withdrew 5/31/11			0	0.000000%	\$ -	\$ -	0.00%	\$ -
Total Division 1			0	0.000000%	\$ -	\$ -		\$ -
DIVISION 2								
1. Panoche Water District*	38,317	38,317	23,740	69%	\$ 11,357	\$ -	13.93%	\$ 11,357
2. San Luis Water District*	55,316	55,316	34,273	62%	\$ 14,380	\$ -	17.64%	\$ 14,380
3. Westlands Water District (1)				0.000000%	\$ -	\$ -	0.00%	\$ -
4. Charleston Drainage District				0.000000%	\$ -	\$ -	0.00%	\$ -
5. Panoche Drainage District				0.000000%	\$ -	\$ -	0.00%	\$ -
6. Pleasant Valley				0.000000%	\$ -	\$ -	0.00%	\$ -
Total Division 2	93,633	93,633	58,013	73%	\$ 25,737	\$ -	60.00%	\$ 25,737
DIVISION 3								
1. Central California Irrigation District				0.000000%	\$ -	\$ -	0.00%	\$ -
2. Firebaugh Canal Water District				0.000000%	\$ -	\$ -	0.00%	\$ -
3. Grassland Water District				0.000000%	\$ -	\$ -	0.00%	\$ -
4. HMRD #2131				0.000000%	\$ -	\$ -	0.00%	\$ -
5. Columbia Canal Company (Friend Member)				0.000000%	\$ -	\$ -	0.00%	\$ -
6. Camp 13 Drainers				0.000000%	\$ -	\$ -	0.00%	\$ -
Total Division 3	0	0	0	0.000000%	\$ -	\$ -		\$ -
DIVISION 4								
1. San Benito County Water District				0.000000%	\$ -	\$ -	0.00%	\$ -
2. Santa Clara Valley Water District (2)				0.000000%	\$ -	\$ -	0.00%	\$ -
Total Division 4	0	0	0	0.000000%	\$ -	\$ -		\$ -
DIVISION 5								
1. Broadview Water District				0.000000%	\$ -	\$ -	0.00%	\$ -
2. Eagle Field Water District*	1,325	1,325	0.82	0.82%	\$ 4,304	\$ 4,304	5.28%	\$ 4,304
3. Fresno Slough WD*	1,459	1,459	0.90	0.90%	\$ 4,304	\$ 4,304	5.28%	\$ 4,304
4. James Irrigation District				0.000000%	\$ -	\$ -	0.00%	\$ -
5. Laguna Water District				0.000000%	\$ -	\$ -	0.00%	\$ -
6. Mercy Springs Water District*	3,840	3,840	2.37	2.37%	\$ 4,304	\$ 4,304	5.28%	\$ 4,304
7. Oro Loma Water District (Not included in MA % C)	1,258			0.76%	\$ 4,891	\$ 4,891	6.00%	\$ 4,891
8. Pacheco Water District*	4,999	4,999	3.09	3.09%	\$ 5,432	\$ -	6.66%	\$ 5,432
9. Reclamation District 1606				0.000000%	\$ -	\$ -	0.00%	\$ -
10. Tranquillity ID*	10,750	10,750	6.66	6.66%	\$ 6,455	\$ -	7.92%	\$ 6,455
11. Turner Island Water District				0.000000%	\$ -	\$ -	0.00%	\$ -
Total Division 5	23,631	23,373	13.86%		\$ 29,690	\$ 17,803	100.00%	\$ 11,887
OTHER								
1. Northwestern Delta Mendota Subbasin GSA	0	0	0.000000%	\$ -	\$ -	\$ -	0.00%	\$ -
2. City of Patterson GSA	0	0	0.000000%	\$ -	\$ -	\$ -	0.00%	\$ -
3. Fresno County*	29,728	29,728	18.41	18.41%	\$ 9,830	\$ -	12.06%	\$ 9,830
4. Merced County*	14,176	14,176	8.78	8.78%	\$ 7,064	\$ -	8.67%	\$ 7,064
5. Santa Nella County Water District*	1,488	1,488	0.92	0.92%	\$ 4,304	\$ 4,304	5.28%	\$ 4,304
6. Widren GSA (Not included in MA % Calculation)	877			0.53%	\$ 4,891	\$ 4,891.02	6.00%	\$ 4,891
Total Other	46,269	45,392	28.12%		\$ 26,089	\$ 9,195	100.00%	\$ 16,894
Total	163,533	161,398	100.00%		\$ 81,517	\$ 26,998		\$ 54,519

*Note: 88% Factor due to Central DM Multi-Agency Allocation of 88%; Widren and Oro Loma flat 6% each.

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

MARCH 1, 2019 - FEBRUARY 28, 2020

SUSTAINABLE GROUNDWATER MANAGEMENT ACT AGREEMENT COST ALLOCATION

	GSA Acreage to Allocate Costs	TOTAL SGMA	Other Professional Services	Equal Split between # of GSAs	Authority & Legal
DIVISION 1		\$ 341,517	\$ 139,472	%	\$ 202,045
1. Banta-Carbona ID	0.000000%	\$ -	\$ -	0.000000%	\$ -
2. City of Tracy	0.000000%	\$ -	\$ -	0.000000%	\$ -
3. Del Puerto Water District (DPWD 52,570 ac + Oak Flat 4,503 ac)	35.61387%	\$ 57,073	\$ 49,671	20.000000%	\$ 40,409
4. Patterson Irrigation District (PID 13,067 ac + Twin Oaks 2,629 ac)	9.79439%	\$ 15,696	\$ 13,660	20.000000%	\$ 40,409
5. Byron Bethany Irrigation District	0.000000%	\$ -	\$ -	0.000000%	\$ -
6. West Side Irrigation District	0.000000%	\$ -	\$ -	20.000000%	\$ 40,409
7. West Stanislaus ID (WSID 21,299 ac + Grayson/Westley 246 ac)	13.44420%	\$ 21,545	\$ 18,751	20.000000%	\$ 40,409
Total Division 1	58.8626%	\$ 94,314	\$ 82,083		\$ 121,227
DIVISION 2					
1. Panoche Water District	0.000000%	\$ -	\$ -		
2. San Luis Water District	0.000000%	\$ -	\$ -		
3. Westlands Water District (1)	0.000000%	\$ -	\$ -		
4. Charleston Drainage District	0.000000%	\$ -	\$ -		
5. Panoche Drainage District	0.000000%	\$ -	\$ -		
6. Pleasant Valley	0.000000%	\$ -	\$ -		
Total Division 2	0.000000%	\$ 0	\$ -		
DIVISION 3					
1. Central California Irrigation District**	0.000000%	\$ -	\$ -		
2. Firebaugh Canal Water District**	0.000000%	\$ -	\$ -		
3. Grassland Water District	0.000000%	\$ -	\$ -		
4. HMRD #2131**	0.000000%	\$ -	\$ -		
5. Columbia Canal Company (Friend Member)**	0.000000%	\$ -	\$ -		
6. Camp 13 Drainers	0.000000%	\$ -	\$ -		
Total Division 3	0.000000%	\$ 0	\$ -		
DIVISION 4					
1. San Benito County Water District	0.000000%	\$ -	\$ -		
2. Santa Clara Valley Water District (2)	0.000000%	\$ -	\$ -		
Total Division 4	0.000000%	\$ 0	\$ -		
DIVISION 5					
1. Broadview Water District	0.000000%	\$ -	\$ -		
2. Eagle Field Water District	0.000000%	\$ -	\$ -		
3. Fresno Slough WD** -withdrew 8/31/11	0.000000%	\$ 0	\$ -		
4. James Irrigation District**	0.000000%	\$ 0	\$ -		
5. Laguna Water District	0.000000%	\$ -	\$ -		
6. Mercy Springs Water District	0.000000%	\$ 0	\$ -		
7. Oro Loma Water District	0.000000%	\$ 0	\$ -		
8. Pacheco Water District	0.000000%	\$ 0	\$ -		
9. Reclamation District 1606**	0.000000%	\$ 0	\$ -		
10. Tranquillity ID** -withdrew 8/31/11	0.000000%	\$ 0	\$ -		
11. Turner Island Water District	0.000000%	\$ 0	\$ -		
Total Division 5	0.000000%	\$ 0	\$ -		
OTHER					
1. Northwestern Delta Mendota Subbasin GSA (Stan. Cty 56,766 ac + Merced Cty 3,035 ac)	37.31615%	\$ 59,801	\$ 52,046	20.000000%	\$ 40,409
2. City of Patterson GSA	3.83139%	\$ 6,140	\$ 5,344	20.000000%	\$ 40,409
3. Fresno County	0.000000%	\$ 0	\$ -	0.000000%	\$ -
4. Merced County	0.000000%	\$ 0	\$ -	0.000000%	\$ -
5. Santa Nella County Water District	0.000000%	\$ 0	\$ -	0.000000%	\$ -
6. Wildren GSA	0.000000%	\$ 0	\$ -	0.000000%	\$ -
Total Other	41.1475%	\$ 65,941	\$ 57,389	100.00%	\$ 80,816
Total	100.00%	\$ 160,255	\$ 139,472		\$ 202,044.73

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY

MARCH 1, 2019 - FEBRUARY 28, 2020

SUSTAINABLE GROUNDWATER MANAGEMENT ACT AGREEMENT COST ALLOCATION with PROP 1 GRANT FUNDING REIMBURSEMENT

	GSA Acreage to Allocate Costs	TOTAL SGMA	Other Professional Services	Equal Split between # of GSAs	Authority & Legal
DIVISION 1		\$ 81,517	\$ -	\$ -	\$ 81,517
1. Banta-Carbona ID	0.000000%	\$ -	\$ -	0.000000%	\$ -
2. City of Tracy	0.000000%	\$ -	\$ -	0.000000%	\$ -
3. Del Puerto Water District (DPWD 52,570 ac + Oak Flat 4,503 ac)	35.61367%	\$ 16,303	\$ -	20.000000%	\$ 16,303
4. Patterson Irrigation District (PID 13,067 ac + Twin Oaks 2,629 ac)	9.79439%	\$ 16,303	\$ -	20.000000%	\$ 16,303
5. Byron Bethany Irrigation District	0.000000%	\$ -	\$ -	0.000000%	\$ -
6. West Side Irrigation District	0.000000%	\$ -	\$ -	0.000000%	\$ -
7. West Stanislaus ID (WSID 21,299 ac + Grayson/Westley 246 ac)	13.44420%	\$ 16,303	\$ -	20.000000%	\$ 16,303
Total Division 1	58.8525%	\$ 48,910	\$ -	\$ -	\$ 48,910
DIVISION 2		\$ -	\$ -	\$ -	\$ -
1. Panoche Water District	0.000000%	\$ -	\$ -	0.000000%	\$ -
2. San Luis Water District	0.000000%	\$ -	\$ -	0.000000%	\$ -
3. Westlands Water District (1)	0.000000%	\$ -	\$ -	0.000000%	\$ -
4. Charleston Drainage District	0.000000%	\$ -	\$ -	0.000000%	\$ -
5. Panoche Drainage District	0.000000%	\$ -	\$ -	0.000000%	\$ -
6. Pleasant Valley	0.000000%	\$ -	\$ -	0.000000%	\$ -
Total Division 2	0.000000%	\$ -	\$ -	\$ -	\$ -
DIVISION 3		\$ -	\$ -	\$ -	\$ -
1. Central California Irrigation District**	0.000000%	\$ -	\$ -	0.000000%	\$ -
2. Firebaugh Canal Water District**	0.000000%	\$ -	\$ -	0.000000%	\$ -
3. Grassland Water District	0.000000%	\$ -	\$ -	0.000000%	\$ -
4. HMRD #2131**	0.000000%	\$ -	\$ -	0.000000%	\$ -
5. Columbia Canal Company (Friend Member)**	0.000000%	\$ -	\$ -	0.000000%	\$ -
6. Camp 13 Drainers	0.000000%	\$ -	\$ -	0.000000%	\$ -
Total Division 3	0.000000%	\$ -	\$ -	\$ -	\$ -
DIVISION 4		\$ -	\$ -	\$ -	\$ -
1. San Benito County Water District	0.000000%	\$ -	\$ -	0.000000%	\$ -
2. Santa Clara Valley Water District (2)	0.000000%	\$ -	\$ -	0.000000%	\$ -
Total Division 4	0.000000%	\$ -	\$ -	\$ -	\$ -
DIVISION 5		\$ -	\$ -	\$ -	\$ -
1. Broadview Water District	0.000000%	\$ -	\$ -	0.000000%	\$ -
2. Eagle Field Water District	0.000000%	\$ -	\$ -	0.000000%	\$ -
3. Fresno Slough WD** -withdrew 8/31/11	0.000000%	\$ -	\$ -	0.000000%	\$ -
4. James Irrigation District**	0.000000%	\$ -	\$ -	0.000000%	\$ -
5. Laguna Water District	0.000000%	\$ -	\$ -	0.000000%	\$ -
6. Merced Springs Water District	0.000000%	\$ -	\$ -	0.000000%	\$ -
7. Oro Loma Water District	0.000000%	\$ -	\$ -	0.000000%	\$ -
8. Pacheco Water District	0.000000%	\$ -	\$ -	0.000000%	\$ -
9. Reclamation District 1606**	0.000000%	\$ -	\$ -	0.000000%	\$ -
10. Tranquillity ID** -withdrew 8/31/11	0.000000%	\$ -	\$ -	0.000000%	\$ -
11. Turner Island Water District	0.000000%	\$ -	\$ -	0.000000%	\$ -
Total Division 5	0.000000%	\$ -	\$ -	\$ -	\$ -
OTHER		\$ 16,303	\$ -	\$ -	\$ 16,303
1. Northwestern Delta Mendota Subbasin GSA (Stan. Cty 56,766 ac + Merced Cty 3,035 ac)	37.31615%	\$ 16,303	\$ -	20.000000%	\$ 16,303
2. City of Patterson GSA	3.83139%	\$ -	\$ -	20.000000%	\$ -
3. Fresno County	0.000000%	\$ -	\$ -	0.000000%	\$ -
4. Merced County	0.000000%	\$ -	\$ -	0.000000%	\$ -
5. Santa Nella County Water District	0.000000%	\$ -	\$ -	0.000000%	\$ -
6. Widren GSA	0.000000%	\$ -	\$ -	0.000000%	\$ -
Total Other	41.1475%	\$ 32,607	\$ -	\$ -	\$ 32,607
Total	100.00%	\$ 81,517	\$ -	\$ -	\$ 81,517