



MEMO

TO: Pablo Arroyave, Chief Operating Officer
FROM: Joyce Machado, Director of Finance
SUBJECT: FY21 O&M Budget to Actual Report
DATES: 10.5.20 FAC and 10.8.20 BOD

2020 Water Year (FY 3/1/20-2/28/21) attachment 1

Self-Funding actual expenses (paid and pending) for SLDMWA Routine O&M through August 31, 2020 are under budget by \$2,607,660. Intertie DWR Conveyance activity through June 2020 has been minimal, which has contributed to the large result in positive spending.

2019 Water Year (FY 3/1/19-2/29/20)

The WY19 draft Contractor Records were mailed out on June 23, 2020 for water users to review their deliveries and water payments for accuracy. Minor exceptions were reported to SLDMWA by July 30th and those have been resolved. The goal is to complete the WY19 Final Accountings by end of December 2020.

Outstanding

2018 Water Year (FY 3/1/18-2/28/19) and 2017 Water Year (FY 3/1/17-2/28/18)

WY17 Final Accounting contractor records are complete and all was mailed to water users on September 28, 2020. Staff plans to distribute the WY18 Final Accountings soon.

Intertie O&M Cost Recovery

WY12 Intertie True-Up: outstanding, no cost recovery
WY13 Intertie True-Up: outstanding, no cost recovery
WY14 Intertie True-Up: outstanding, no cost recovery
WY15 Intertie True-Up: outstanding, no cost recovery
WY16 Intertie True-Up: outstanding, no cost recovery

ANNUAL R, O&M BUDGET BY COST POOLS MARCH 1, 2020 - FEBRUARY 28, 2021

| | Total | UPPER | Intertie | Volta Wells | LWR/POOL | O'NEILL O&M | | |
|--|----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|-------------------|
| | | | | | | DIRECT | STORAGE | SL DRAIN |
| DMC | \$ 7,767,111 | \$ 4,686,675 | | | \$ 3,080,436 | | | |
| JPP | \$ 3,594,969 | \$ 3,594,969 | | | | | | |
| WW | \$ 161,164 | \$ 120,873 | | | \$ 40,291 | | | |
| Intertie O&M / Intertie DWR Conveyance | \$ 3,409,666 | | \$ 3,409,666 | | | | | |
| Volta Wells (SLDMWA O&M + Monitoring) | \$ 156,834 | | | \$ 156,834 | | | | |
| Pool | \$ 203,020 | | | | \$ 203,020 | | | |
| O'Neill | \$ 3,036,146 | | | | | \$ 2,702,170 | \$ 333,976 | |
| SL Drain | \$ 128,214 | | | | | | | \$ 128,214 |
| Total | \$ 18,457,122 | \$ 8,402,516 | \$ 3,409,666 | \$ 156,834 | \$ 3,323,747 | \$ 2,702,170 | \$ 333,976 | \$ 128,214 |

R, O&M BUDGET BY COST POOLS THROUGH August 31, 2020

50.00%

| | Total | UPPER | Intertie | Volta Wells | LWR | O'NEILL O&M | | |
|---------------------------------------|---------------------|---------------------|---------------------|------------------|---------------------|---------------------|-------------------|------------------|
| | | | | | | DIRECT | STORAGE | SL DRAIN |
| DMC | \$ 3,883,556 | \$ 2,343,337 | | | \$ 1,540,218 | | | |
| JPP | \$ 1,797,484 | \$ 1,797,484 | | | | | | |
| WW | \$ 80,582 | \$ 60,437 | | | \$ 20,146 | | | |
| Intertie & Intertie DWR Conveyance | \$ 1,704,833 | | \$ 1,704,833 | | | | | |
| Volta Wells (SLDMWA O&M + Monitoring) | \$ 78,417 | | | \$ 78,417 | | | | |
| Pool | \$ 101,510 | | | | \$ 101,510 | | | |
| O'Neill | \$ 1,518,073 | | | | | \$ 1,351,085 | \$ 166,988 | |
| SL Drain | \$ 64,107 | | | | | | | \$ 64,107 |
| Total | \$ 9,228,561 | \$ 4,201,258 | \$ 1,704,833 | \$ 78,417 | \$ 1,661,873 | \$ 1,351,085 | \$ 166,988 | \$ 64,107 |

R, O&M Actual COSTS BY COST POOLS THROUGH August 31, 2020

| | Total | UPPER | Intertie | Volta Wells | LWR | O'NEILL O&M | | |
|---------------------------------------|---------------------|---------------------|-------------------|-----------------|---------------------|---------------------|-------------------|-------------------|
| | | | | | | DIRECT | STORAGE | SL DRAIN |
| DMC | \$ 3,190,190 | \$ 1,924,961 | | | \$ 1,265,229 | | | |
| JPP | \$ 1,611,535 | \$ 1,611,535 | | | | | | |
| WW | \$ 56,935 | \$ 42,701 | | | \$ 14,234 | | | |
| Intertie Maint & DWR Conveyance | \$ 199,120 | | \$ 199,120 | | | | | |
| Volta Wells (SLDMWA O&M + Monitoring) | \$ 2,235 | | | \$ 2,235 | | | | |
| Pool | \$ 67,300 | | | | \$ 67,300 | | | |
| O'Neill | \$ 1,367,999 | | | | | \$ 1,217,519 | \$ 150,480 | |
| SL Drain | \$ 125,587 | | | | | | | \$ 125,587 |
| Total | \$ 6,620,901 | \$ 3,579,197 | \$ 199,120 | \$ 2,235 | \$ 1,346,763 | \$ 1,217,519 | \$ 150,480 | \$ 125,587 |

R, O&M BUDGET vs Actual COSTS THROUGH August 31, 2020

| | TOTAL | UPPER | INTERTIE & DWR | | Volta Wells | LWR/POOL | DIRECT | STORAGE | SL DRAIN |
|---------------|--------------------------------|--------------|----------------|-----------|--------------|--------------|------------|-------------|----------|
| | | | Conveyance | | | | | | |
| R, O&M Budget | \$ 9,228,561 | \$ 4,201,258 | \$ 1,704,833 | \$ 78,417 | \$ 1,661,873 | \$ 1,351,085 | \$ 166,988 | \$ 64,107 | |
| R, O&M Actual | \$ 6,620,901 | \$ 3,579,197 | \$ 199,120 | \$ 2,235 | \$ 1,346,763 | \$ 1,217,519 | \$ 150,480 | \$ 125,587 | |
| Difference | \$ 2,607,660 | \$ 622,061 | \$ 1,505,713 | \$ 76,182 | \$ 315,110 | \$ 133,566 | \$ 16,508 | \$ (61,480) | |
| | UNDER | UNDER | UNDER | UNDER | UNDER | UNDER | UNDER | OVER | |
| | 28.256410% under budget | | | | | | | | |

subject to rounding

San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2020 through August 31, 2020
FAC 10/5/20 & BOD 10/8/20

| | | FY Budget 3/1/20 - 2/28/21 | | Actual To Date Paid/Pending | | % of Budget | Notes | Budget Amount Remaining |
|--|----------------|---------------------------------------|----------|--|--|------------------------|-------|------------------------------------|
| Operate & Maintain DMC | S/F 02 | 5,842,138 | | 2,344,261 | | 40.13% | | 3,497,877 |
| Operate & Maintain Wasteways | S/F 04 | 119,046 | | 41,390 | | 34.77% | | 77,656 |
| Mendota Pool | S/F 05 | 146,558 | | 64,646 | | 44.11% | | 81,912 |
| Operate & Maintain JPP | S/F 11 | 2,601,571 | | 1,151,673 | | 44.27% | | 1,449,898 |
| Intertie Maintenance | S/F 12 | 134,799 | A | 117,327 | | 87.04% | | 17,472 |
| Volta Wells Pumping | S/F 13 | 124,550 | | 1,604 | | 1.29% | | 122,946 |
| Operate & Maintain O'Neill | S/F 19 | 2,159,728 | | 971,176 | | 44.97% | | 1,188,552 |
| Maintain Tracy Fish Facility | USBR 30 | 229,458 | | 77,414 | | 33.74% | | 152,044 |
| Maintain Fish Release Site | USBR 32 | 6,130 | | 1,487 | | 24.25% | | 4,643 |
| Operate & Maintain Tracy USBR | USBR 33 | 19,187 | | - | | 0.00% | | 19,187 |
| Operate & Maintain San Luis Drain | S/F 41 | 96,529 | | 92,689 | | 96.02% | | 3,840 |
| Maintain Delta Cross Channel | USBR 44 | 58,588 | | 2,729 | | 4.66% | | 55,859 |
| Warehousing | 52 | 120,866 | | 109,523 | | 90.62% | | 11,343 |
| Tracy Field Office Expense | 54 | 509,168 | | 193,465 | | 38.00% | | 315,702 |
| Direct Administrative/General Expense | 56 | 1,215,544 | | 656,032 | | 53.97% | | 559,512 |
| Indirect O & M LBAO Admin. | 58 | 2,265,550 | | 875,880 | | 38.66% | | 1,389,670 |
| TOTAL | | 15,649,410 | | 6,701,296 | | 42.82% | | 8,948,114 |
| Total from Self-Funding - page 2 | | 15,227,361 | | 6,573,290 | | 43.17% | | 8,654,070 |
| Total from USBR - page 3 | | 422,049 | | 99,916 | | 23.67% | | 322,134 |
| Total from Special Projects - page 4 | | - | | 28,090 | | | | (28,090) |
| Totals | | 15,649,410 | | 6,701,296 | | | | 8,948,114 |
| YTD % | | | | 50.00% | | | | |

A. Does NOT include DWR Wheeling

San Luis & Delta-Mendota Water Authority

Self-Funding Portion of DMC

Budget to Actual Paid/Pending Comparison Summary

March 1, 2020 through August 31, 2020

FAC 10/5/20 & BOD 10/8/20

| | | FY Budget 3/1/20 - 2/28/21 | | Actual To Date Paid/Pending | % of Budget | Budget Amount Remaining |
|--|----|-------------------------------|---|--------------------------------|---------------|----------------------------|
| Operate & Maintain DMC | 02 | 5,842,138 | | 2,344,261 | 40.13% | 3,497,877 |
| Operate & Maintain Wasteways | 04 | 119,046 | | 41,390 | 34.77% | 77,656 |
| Mendota Pool | 05 | 146,558 | | 64,646 | 44.11% | 81,912 |
| Operate & Maintain TPP | 11 | 2,601,571 | | 1,151,673 | 44.27% | 1,449,898 |
| Intertie Maintenance | 12 | 134,799 | A | 117,327 | 87.04% | 17,472 |
| Volta Wells Pumping | 13 | 124,550 | | 1,604 | 1.29% | 122,946 |
| Operate & Maintain O'Neill | 19 | 2,159,728 | | 971,176 | 44.97% | 1,188,552 |
| Operate & Maintain San Luis Drain | 41 | 96,529 | | 92,689 | 96.02% | 3,840 |
| Total Direct O & M | | 11,224,919 | | 4,784,766 | 42.63% | 6,440,153 |
| Warehousing | 52 | 117,671 | | 106,755 | 90.72% | 10,916 |
| Tracy Field Office Expense | 54 | 495,707 | | 188,576 | 38.04% | 307,131 |
| Direct Administrative/General Expense | 56 | 1,183,408 | | 639,451 | 54.03% | 543,957 |
| Indirect O & M LBAO Admin. | 58 | 2,205,655 | | 853,743 | 38.71% | 1,351,913 |
| Total Indirect Allocated to O & M | | 4,002,442 | | 1,788,525 | 44.69% | 2,213,917 |
| Total SLDMWA O&M | | 15,227,361 | | 6,573,290 | 43.17% | 8,654,070 |

A. Does NOT include DWR Wheeling

San Luis & Delta-Mendota Water Authority

USBR Service Agreement portion of DMC

Budget to Actual Paid/Pending Comparison Summary

March 1, 2020 through August 31, 2020

FAC 10/5/20 & BOD 10/8/20

| | | FY Budget 3/1/20 - 2/28/21 | Actual To Date Paid/Pending | % of Budget | Budget Amount Remaining |
|---|-----------|---------------------------------------|--|--------------------|------------------------------------|
| Maintain Tracy Fish Facility | 30 | 229,458 | 77,414 | 33.74% | 152,044 |
| Maintain Fish Release Site | 32 | 6,130 | 1,487 | 24.25% | 4,643 |
| Operate & Maintain Tracy USBR | 33 | 19,187 | - | 0.00% | 19,187 |
| Maintain Delta Cross Channel | 44 | 58,588 | 2,729 | 4.66% | 55,859 |
| Total Direct USBR Facilities | | 313,363 | 81,630 | 26.05% | 231,733 |
| Warehousing | 52 | 3,195 | 1,091 | 34.16% | 2,104 |
| Tracy Field Office Expense | 54 | 13,461 | 1,928 | 14.32% | 11,533 |
| Direct Administrative/General Expense | 56 | 32,136 | 6,538 | 20.34% | 25,598 |
| Indirect O & M LBAO Admin. | 58 | 59,895 | 8,729 | 14.57% | 51,166 |
| Total Indirect Allocated USBR Facilities | | 108,687 | 18,286 | 16.82% | 90,401 |
| TOTAL USBR FACILITIES | | 422,049 | 99,916 | 23.67% | 322,134 |

San Luis & Delta-Mendota Water Authority

DMC Indirect Cost Allocated to Special Projects

March 1, 2020 through August 31, 2020

FAC 10/5/20 & BOD 10/8/20

| | | Allocated To Date | | |
|---|-----------|-------------------|--|--|
| Special Projects allocated | | | | |
| Indirect allocated to Special Projects | | | | |
| Warehousing | 52 | 1,677 | | |
| Tracy Field Office Expense | 54 | 2,962 | | |
| Direct Administrative/General Expense | 56 | 10,043 | | |
| Indirect O & M LBAO Admin. | 58 | 13,408 | | |
| Total Indirect Allocated to SPECIAL PROJECTS | | 28,090 | | |
| TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS | | 28,090 | | |

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2020 through August 31, 2020
 FAC 10/5/20 & BOD 10/8/20

| | | FY Budget 3/1/20 - 2/28/21 | | Actual To Date Paid/Pending | | % of Budget | Notes | Budget Amount Remaining |
|--|--------------------|---------------------------------------|----------|--|--|------------------------|--------------|------------------------------------|
| Capital Improvement Projects | CIP 25 | 6,238,400 | | 3,496,709 | | 56.05% | | 2,741,691 |
| Extra Ordinary O&M | EO&M 26 | 3,880,803 | | 1,137,933 | | 29.32% | | 2,742,870 |
| Participatory Grants | PAT 45 | - | | - | | 0.00% | | - |
| Operate & Maintain DMC | S/F 02 | 5,842,138 | | 2,344,261 | | 40.13% | | 3,497,877 |
| Operate & Maintain Wasteways | S/F 04 | 119,046 | | 41,390 | | 34.77% | | 77,656 |
| Mendota Pool | S/F 05 | 146,558 | | 64,646 | | 44.11% | | 81,912 |
| Operate & Maintain JPP | S/F 11 | 2,601,571 | | 1,151,673 | | 44.27% | | 1,449,898 |
| Intertie Maintenance | S/F 12 | 134,799 | A | 117,327 | | 87.04% | | 17,472 |
| Volta Wells Pumping | S/F 13 | 124,550 | | 1,604 | | 1.29% | | 122,946 |
| Operate & Maintain O'Neill | S/F 19 | 2,159,728 | | 971,176 | | 44.97% | | 1,188,552 |
| Maintain Tracy Fish Facility | USBR 30 | 229,458 | | 77,414 | | 33.74% | | 152,044 |
| Maintain Fish Release Site | USBR 32 | 6,130 | | 1,487 | | 24.25% | | 4,643 |
| Operate & Maintain Tracy USBR | USBR 33 | 19,187 | | - | | 0.00% | | 19,187 |
| Operate & Maintain San Luis Drain | S/F 41 | 96,529 | | 92,689 | | 96.02% | | 3,840 |
| Maintain Delta Cross Channel | USBR 44 | 58,588 | | 2,729 | | 4.66% | | 55,859 |
| Warehousing | 52 | 140,801 | | 119,880 | | 85.14% | | 20,921 |
| Tracy Field Office Expense | 54 | 593,146 | | 211,760 | | 35.70% | | 381,385 |
| Direct Administrative/General Expense | 56 | 1,416,025 | | 718,068 | | 50.71% | | 697,957 |
| Indirect O & M LBAO Admin. | 58 | 2,639,210 | | 958,705 | | 36.33% | | 1,680,505 |
| TOTAL | | 26,446,667 | | 11,509,450 | | 43.52% | | 14,937,216 |
| Total from Self-Funding - page 2 | | 15,227,361 | | 6,573,290 | | 43.17% | | 8,654,070 |
| Total from USBR - page 3 | | 422,049 | | 99,916 | | 23.67% | | 322,134 |
| Total from Special Projects - page 4 | | - | | 28,090 | | | | (28,090) |
| Total from EO&M | | 10,797,257 | | 4,808,155 | | 44.53% | | 5,989,102 |
| Totals | | 26,446,667 | | 11,509,450 | | | | 14,937,216 |
| | | YTD % | | 50.00% | | | | |

A Does NOT include DWR Wheeling

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M With Indirect Allocated
Budget to Actual Paid/Pending Comparison Summary
March 1, 2020 through August 31, 2020

FAC 10/5/20 & BOD 10/8/20

| | | Actual Paid/Pending Expense | % Direct Labor to Total Labor | Allocated Indirect Based on Direct Labor % | Total Expense Direct & Indirect |
|--|----------------|------------------------------------|--------------------------------------|---|--|
| Operate & Maintain DMC | S/F 02 | 2,344,261 | 42.12% | 845,929 | 3,190,190 * |
| Operate & Maintain Wasteways | S/F 04 | 41,390 | 0.77% | 15,545 | 56,935 * |
| Mendota Pool | S/F 05 | 64,646 | 0.13% | 2,654 | 67,300 * |
| Operate & Maintain Jones Pumping P | S/F 11 | 1,151,673 | 22.90% | 459,862 | 1,611,535 * |
| Intertie Maintenance | S/F 12 | 117,327 | 1.70% | 34,182 | 151,509 * |
| Intertie DWR Conveyance | S/F 12 | 47,611 | | | 47,611 * |
| Volta Wells Pumping | S/F 13 | 1,604 | 0.03% | 631 | 2,235 * |
| Operate & Maintain O'Neill | S/F 19 | 971,176 | 19.76% | 396,823 | 1,367,999 * |
| Maintain Tracy Fish Facility | USBR 30 | 77,414 | 0.87% | 17,425 | 94,839 |
| Maintain Fish Release Site | USBR 32 | 1,487 | 0.03% | 659 | 2,146 |
| Operate & Maintain Tracy USBR | USBR 33 | - | 0.00% | - | - |
| Operate & Maintain San Luis Drain | S/F 41 | 92,689 | 1.64% | 32,898 | 125,587 * |
| Maintain Delta Cross Channel | USBR 44 | 2,729 | 0.01% | 201 | 2,930 |
| CIP | 25 | 3,496,709 | 0.00% | - | 3,496,709 |
| EO&M & Scada Project | 26 | 1,137,933 | 8.64% | 173,513 | 1,311,446 |
| SPECIAL PROJECTS | XX | | 1.40% | 28,090 | 28,090 |
| | | | 100.00% | | |
| Warehousing | 52 | 119,880 | | 2,008,413 | 11,557,061 |
| Tracy Field Office Expense | 54 | 211,760 | | | |
| Direct Administrative/General Expense | 56 | 718,068 | | | |
| Indirect Administrative/General Expense | 57 | - | | | (4,808,155) less CIP&EO&M |
| Indirect O & M LBAO Admin. | 58 | 958,705 | | | (99,916) less USBR Facilities |
| Total Indirect to be Allocated | | | 2,008,413 | | (28,090) less Special Projects |
| TOTAL | | 11,557,061 | | | 6,620,901 *SLDMWA O&M Costs |
| | | includes intertie DWR conveyance | | | |