



MEMO

TO: Pablo Arroyave, Chief Operating Officer
FROM: Raymond Tarka, Director of Finance
Darlene Neves, Accounting Supervisor
SUBJECT: FY24 O&M Budget to Actual Report Through November, 2023
DATES: 01.08.24 FAC and 01.11.24 BOD

2023 Water Year (FY 3/1/23-2/28/24 attachment 1

Self-Funding actual expenses (paid and pending) for SLDMWA Routine O&M through October 31, 2023 are over budget by \$2,373,750. This unfavorable variance is the result unbudgeted DWR conveyance charges for DCI activity of \$3,202,983 and slight unfavorable variances for the lower cost pool of \$10,862 due to cost allocation between the upper and lower, and a net unfavorable variance of O'Neill Direct and Storage of \$37,407 resulting from increased Power costs. All controllable O&M expenditures are below budget, and favorable variances totaling \$877,502 are offsetting these overages to arrive at the net amount.

Outstanding

2022 Water Year (FY 3/1/22-2/28/23)

Staff mailed draft contractor records for the WY22 Final Accounting to all contractors on Monday, September 25, 2023. Contractors have responded with any reconciling differences.

Intertie O&M Cost Recovery

WY12 to WY20 Intertie True-Up: outstanding, no cost recovery. Refunds were sent out in November, 2021, the final reports are expected to be drafted upon completion of the WY21 Final Accounting referenced above.

Audited Financial Statements FY2023

FY2023 Audit is underway and staff is working to provide the auditors with all necessary information for a timely audit.

2024 Water Year (FY 3/1/24-2/28/25)

Staff requested preliminary expected delivery information from contractors in December, 2023 in the initial rate-setting step for the coming water year. Follow up requests were sent out in the first week of January, 2024.



San Luis & Delta Mendota-Water Authority
01.08.24 FAC and 01.11.24 BOD

ANNUAL R, O&M BUDGET BY COST POOLS MARCH 1, 2023 - FEBRUARY 28, 2024

	Total	UPPER	Intertie	Volta Wells	LWR/POOL	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 7,767,002	\$ 4,686,609			\$ 3,080,393			
JPP	\$ 5,489,363	\$ 5,489,363						
WW	\$ 204,730	\$ 153,547			\$ 51,183			
Intertie O&M / DWR Conveyance	\$ 270,805		\$ 270,805					
Volta Wells	\$ 69,935			\$ 69,935				
Mendota Pool	\$ 195,462				\$ 195,462			
O'Neill	\$ 3,205,351					\$ 1,602,675	\$ 1,602,675.35	
SL Drain	\$ 245,213							\$ 245,213
Total	\$ 17,447,862	\$ 10,329,520	\$ 270,805	\$ 69,935	\$ 3,327,039	\$ 1,602,675	\$ 1,602,675	\$ 245,213

R, O&M BUDGET BY COST POOLS THROUGH: NOVEMBER 30, 2023
75.00%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 5,825,252	\$ 3,514,957			\$ 2,310,295			
JPP	\$ 4,117,022	\$ 4,117,022						
WW	\$ 153,547	\$ 115,161			\$ 38,387			
Intertie O&M / DWR Conveyance	\$ 203,104		\$ 203,104					
Volta Wells	\$ 52,451			\$ 52,451				
Mendota Pool	\$ 146,596				\$ 146,596			
O'Neill	\$ 2,404,013					\$ 1,202,007	\$ 1,202,007	
SL Drain	\$ 183,910							\$ 183,910
Total	\$ 13,085,896	\$ 7,747,140	\$ 203,104	\$ 52,451	\$ 2,495,278	\$ 1,202,007	\$ 1,202,007	\$ 183,910

R, O&M Actual COSTS BY COST POOLS THROUGH: NOVEMBER 30, 2023

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 5,981,943	\$ 3,609,504			\$ 2,372,439			
JPP	\$ 3,312,032	\$ 3,312,032						
WW	\$ 70,515	\$ 52,886			\$ 17,629			
Intertie O&M / DWR Conveyance	\$ 3,406,087		\$ 3,406,087					
Volta Wells	\$ 15,746			\$ 15,746				
Mendota Pool	\$ 116,073				\$ 116,073			
O'Neill	\$ 2,441,420					\$ 2,367,809	\$ 73,611	
SL Drain	\$ 115,830							\$ 115,830
Total	\$ 15,459,646	\$ 6,974,423	\$ 3,406,087	\$ 15,746	\$ 2,506,140	\$ 2,367,809	\$ 73,611	\$ 115,830

R, O&M BUDGET vs Actual COSTS THROUGH: NOVEMBER 30, 2023

	TOTAL	UPPER	INTERTIE & DWR		Volta Wells	LWR/POOL	O'NEILL O&M		
			Conveyance				DIRECT	STORAGE	SL DRAIN
R, O&M Budget	\$ 13,085,896	\$ 7,747,140	\$ 203,104	\$	\$ 52,451	\$ 2,495,278	\$ 1,202,007	\$ 1,202,007	\$ 183,910
R, O&M Actual	\$ 15,459,646	\$ 6,974,423	\$ 3,406,087	\$	\$ 15,746	\$ 2,506,140	\$ 2,367,809	\$ 73,611	\$ 115,830
Difference	\$ (2,373,750)	\$ 772,717	\$ (3,202,983)	\$	\$ 36,705	\$ (10,862)	\$ (1,165,803)	\$ 1,128,396	\$ 68,080
	OVER	UNDER	OVER		UNDER	OVER	OVER	UNDER	UNDER

-18.13975% OVER BUDGET

San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2023 through November 30, 2023
FAC 1/08/24 & BOD 1/11/24

		FY Budget 3/1/23 - 2/29/24		Actual To Date Paid/Pending		% of Budget	Notes	Budget Amount Remaining
Operate & Maintain DMC	S/F 02	5,407,539		4,088,370		75.60%		1,319,169
Operate & Maintain Wasteways	S/F 04	133,829		44,405		33.18%		89,424
Mendota Pool	S/F 05	127,829		106,995		83.70%		20,834
Operate & Maintain JPP	S/F 11	3,532,461		2,193,776		62.10%		1,338,685
Intertie Maintenance	S/F 12	183,548	A	221,263		120.55%		(37,715)
Volta Wells Pumping	S/F 13	46,381		11,483		24.76%		34,898
Operate & Maintain O'Neill	S/F 19	2,118,671		1,650,523		77.90%		468,148
Maintain Tracy Fish Facility	USBR 30	36,347		292,981		806.07%		(256,634)
Operate & Maintain San Luis Drain	S/F 41	160,495		73,815		45.99%		86,680
Maintain Delta Cross Channel	USBR 44	38,500		11,589		30.10%		26,911
Safety Equipment Training	50	322,300		14,719		4.57%		307,581
IT Expense	51	774,335		451,412		58.30%		322,923
Warehousing	52	236,695		81,373		34.38%		155,322
Tracy Field Office Expense	54	624,985		484,368		77.50%		140,617
Direct Administrative/General Expense	56	1,154,281		1,308,233		113.34%		(153,952)
Indirect O & M LBAO Admin.	58	2,633,617		1,874,408		71.17%		759,208
TOTAL		17,531,812		12,909,713		73.64%		4,622,099
Total from Self-Funding - page 2		17,447,862		12,394,994		71.04%		5,052,868
Total from USBR - page 3		83,950		436,297		519.71%		(352,347)
Total from Special Projects - page 4		-		78,422				(78,422)
Totals		17,531,812		12,909,713				4,622,099
YTD %				75.00%				

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, 2023 through November 30, 2023

FAC 1/08/24 & BOD 1/11/24

		FY Budget 3/1/23 - 2/29/24		Actual To Date Paid/Pending		% of Budget		Budget Amount Remaining
Operate & Maintain DMC	02	5,407,539		4,088,370		75.60%		1,319,169
Operate & Maintain Wasteways	04	133,829		44,405		33.18%		89,424
Mendota Pool	05	127,829		106,995		83.70%		20,834
Operate & Maintain JPP	11	3,532,461		2,193,776		62.10%		1,338,685
Intertie Maintenance	12	183,548	A	221,263		120.55%		(37,715)
Volta Wells Pumping	13	46,381		11,483		24.76%		34,898
Operate & Maintain O'Neill	19	2,118,671		1,650,523		77.90%		468,148
Operate & Maintain San Luis Drain	41	160,495		73,815		45.99%		86,680
Total Direct O & M		11,710,753		8,390,630		71.65%		3,320,123
Safety Equipment Training	50	321,789		13,985		4.35%		307,804
IT Expense	51	773,108		428,903		55.48%		344,205
Warehousing	52	236,320		77,316		32.72%		159,005
Tracy Field Office Expense	54	623,995		460,216		73.75%		163,779
Direct Administrative/General Expense	56	1,152,452		1,243,000		107.86%		(90,548)
Indirect O & M LBAO Admin.	58	2,629,444		1,780,944		67.73%		848,500
Total Indirect Allocated to O & M		5,737,109		4,004,364		69.80%		1,732,745
Total SLDMWA O&M		17,447,862		12,394,994		71.04%		5,052,868

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, 2023 through November 30, 2023

FAC 1/08/24 & BOD 1/11/24

	FY Budget 3/1/23 - 2/29/24	Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
Maintain Tracy Fish Facility 30	36,347	292,981	806.07%	(256,634)
Maintain Delta Cross Channel 44	38,500	11,589	30.10%	26,911
Total Direct USBR Facilities	74,847	304,570	406.92%	(229,723)
Safety Equipment Training 50	511	460	90.10%	51
IT Expense 51	1,227	14,109	1150.17%	(12,882)
Warehousing 52	375	2,543	678.28%	(2,168)
Tracy Field Office Expense 54	990	15,139	1529.05%	(14,149)
Direct Administrative/General Expense 56	1,829	40,890	2236.09%	(39,061)
Indirect O & M LBAO Admin. 58	4,172	58,586	1404.20%	(54,414)
Total Indirect Allocated USBR Facilities	9,103	131,727	1447.04%	(122,624)
TOTAL USBR FACILITIES	83,950	436,297	519.71%	(352,347)

San Luis & Delta-Mendota Water Authority

DMC Indirect Cost Allocated to Special Projects

March 1, 2023 through November 30, 2023

FAC 1/08/24 & BOD 1/11/24

		Allocated To Date		
Safety Equipment Training	50	274		
IT Expense	51	8,400		
Warehousing	52	1,514		
Tracy Field Office Expense	54	9,013		
Direct Administrative/General Expense	56	24,343		
Indirect O & M LBAO Admin.	58	34,878		
Total Indirect Allocated to SPECIAL PROJECTS		78,422		
TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS		78,422		

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2023 through November 30, 2023

FAC 1/08/24 & BOD 1/11/24

		FY Budget 3/1/23 - 2/29/24	Actual To Date Paid/Pending	% of Budget	Notes	Budget Amount Remaining
Capital Improvement Projects	CIP 25	2,297,700	3,084,292	134.23%		(786,592)
Extra Ordinary O&M	EO&M 26	6,198,000	3,931,954	63.44%		2,266,046
Operate & Maintain DMC	S/F 02	5,407,539	4,088,370	75.60%		1,319,169
Operate & Maintain Wasteways	S/F 04	133,829	44,405	33.18%		89,424
Mendota Pool	S/F 05	127,829	106,995	83.70%		20,835
Operate & Maintain JPP	S/F 11	3,532,461	2,193,776	62.10%		1,338,685
Intertie Maintenance	S/F 12	183,548	221,263	120.55%	A	(37,715)
Volta Wells Pumping	S/F 13	46,381	11,483	24.76%		34,899
Operate & Maintain O'Neill	S/F 19	2,118,671	1,650,523	77.90%		468,147
Maintain Tracy Fish Facility	USBR 30	36,347	292,981	806.07%		(256,634)
Operate & Maintain Tracy USBR	USBR 33	-	-	0.00%		-
Operate & Maintain San Luis Drain	S/F 41	160,495	73,815	45.99%		86,680
Maintain Delta Cross Channel	USBR 44	38,500	11,589	30.10%		26,911
Safety Equipment Training	50	349,917	16,278	4.65%		333,639
IT Expense	51	840,688	499,211	0.00%		341,476
Warehousing	52	256,978	89,989	35.02%		166,989
Tracy Field Office Expense	54	678,540	535,657	78.94%		142,883
Direct Administrative/General Expense	56	1,253,190	1,446,760	115.45%		(193,569)
Indirect O & M LBAO Admin.	58	2,859,290	2,072,886	72.50%		786,404
TOTAL		26,519,903	20,372,227	76.82%		6,147,676
Total from Self-Funding - page 2		17,447,862	12,394,994	71.04%		5,052,868
Total from USBR - page 3		83,950	436,297	519.71%		(352,347)
Total from Special Projects - page 4		-	78,422			(78,422)
Total from EO&M		8,988,091	7,462,514	83.03%		1,525,578
Totals		26,519,903	20,372,227			6,147,677
YTD %			75.00%			

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, 2023 through November 30, 2023

FAC 1/08/24 & BOD 1/11/24

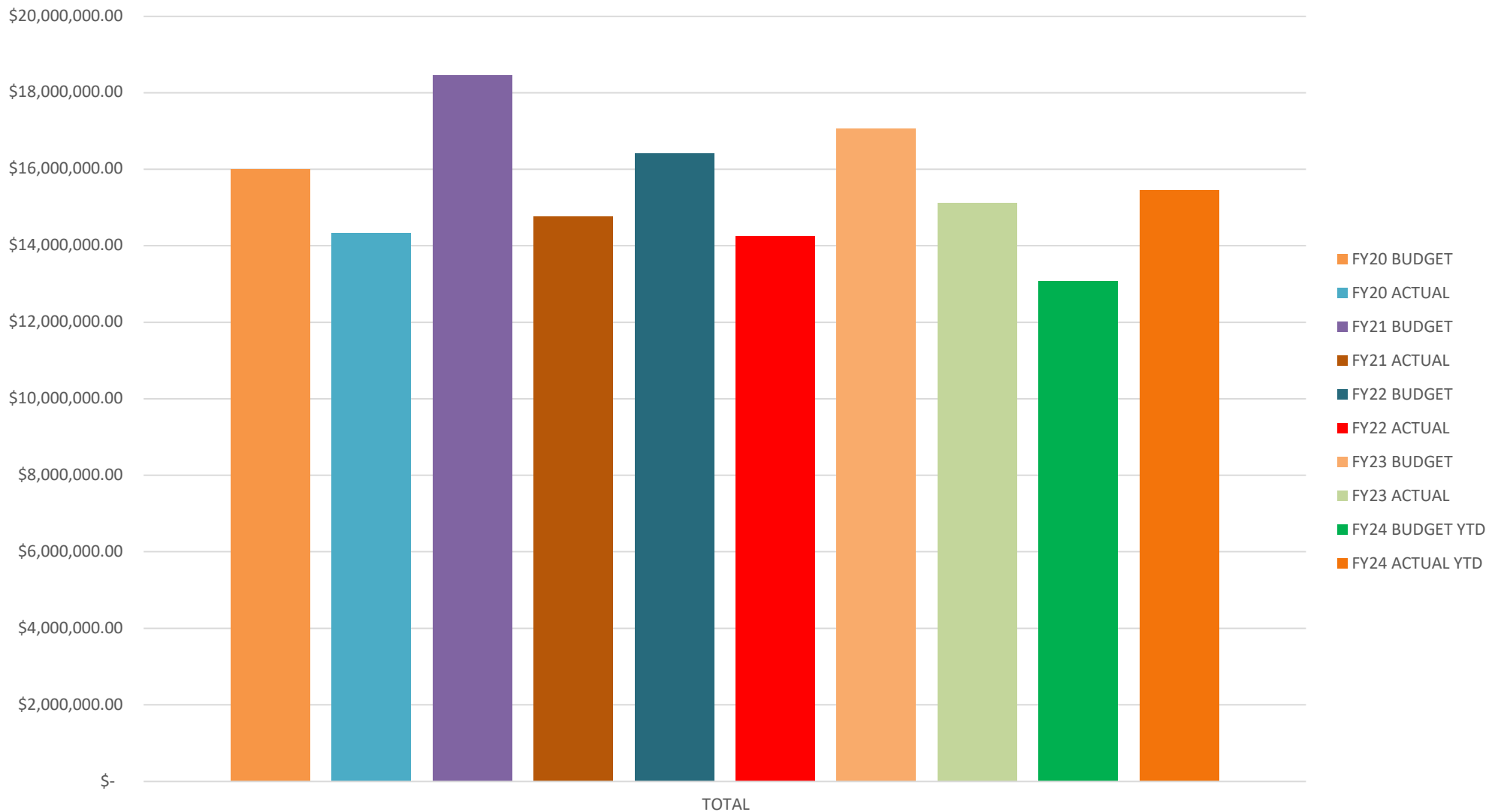
		Actual Paid/Pending Expense	% Direct Labor to Total Labor	Allocated Indirect Based on Direct Labor %	Total Expense Direct & Indirect
Operate & Maintain DMC	S/F 02	4,088,370	40.63%	1,893,573	5,981,943 *
Operate & Maintain Wasteways	S/F 04	44,405	0.56%	26,110	70,515 *
Mendota Pool	S/F 05	106,995	0.19%	9,077	116,072 *
Operate & Maintain Jones Pumping Pl	S/F 11	2,193,776	23.99%	1,118,256	3,312,032 *
Intertie Maintenance	S/F 12	221,263	2.58%	120,175	341,438 *
Intertie DWR Conveyance	S/F 12	3,064,650			3,064,650 *
Volta Wells Pumping	S/F 13	11,483	0.09%	4,263	15,746 *
Operate & Maintain O'Neill	S/F 19	1,650,523	16.97%	790,897	2,441,420 *
Maintain Tracy Fish Facility	USBR 30	292,981	2.67%	124,298	417,279
Operate & Maintain San Luis Drain	S/F 41	73,815	0.90%	42,015	115,830 *
Maintain Delta Cross Channel	USBR 44	11,589	0.16%	7,428	19,017
CIP	25	3,084,292	5.26%	245,014	3,329,306
EO&M & Scada Project	26	3,931,954	4.32%	201,253	4,133,207
SPECIAL PROJECTS	XX		1.68%	78,422	78,422
				4,660,781	23,436,877
			100.00%		
Safety Equipment Training	50	16,278			
IT Expense	51	499,211			
Warehousing	52	89,989			
Tracy Field Office Expense	54	535,657			
Direct Administrative/General Expense	56	1,446,760			(7,462,514) less CIP&EO&M
Indirect O & M LBAO Admin.	58	2,072,886			(436,297) less USBR Facilities
Total Indirect to be Allocated			4,660,781		(78,422) less Special Projects
TOTAL		23,436,877			15,459,644 *SLDMWA O&M Costs
		includes intertie DWR conveyance			

20,372,227 w/o intertie DWR conveyance

12,394,994 O&M

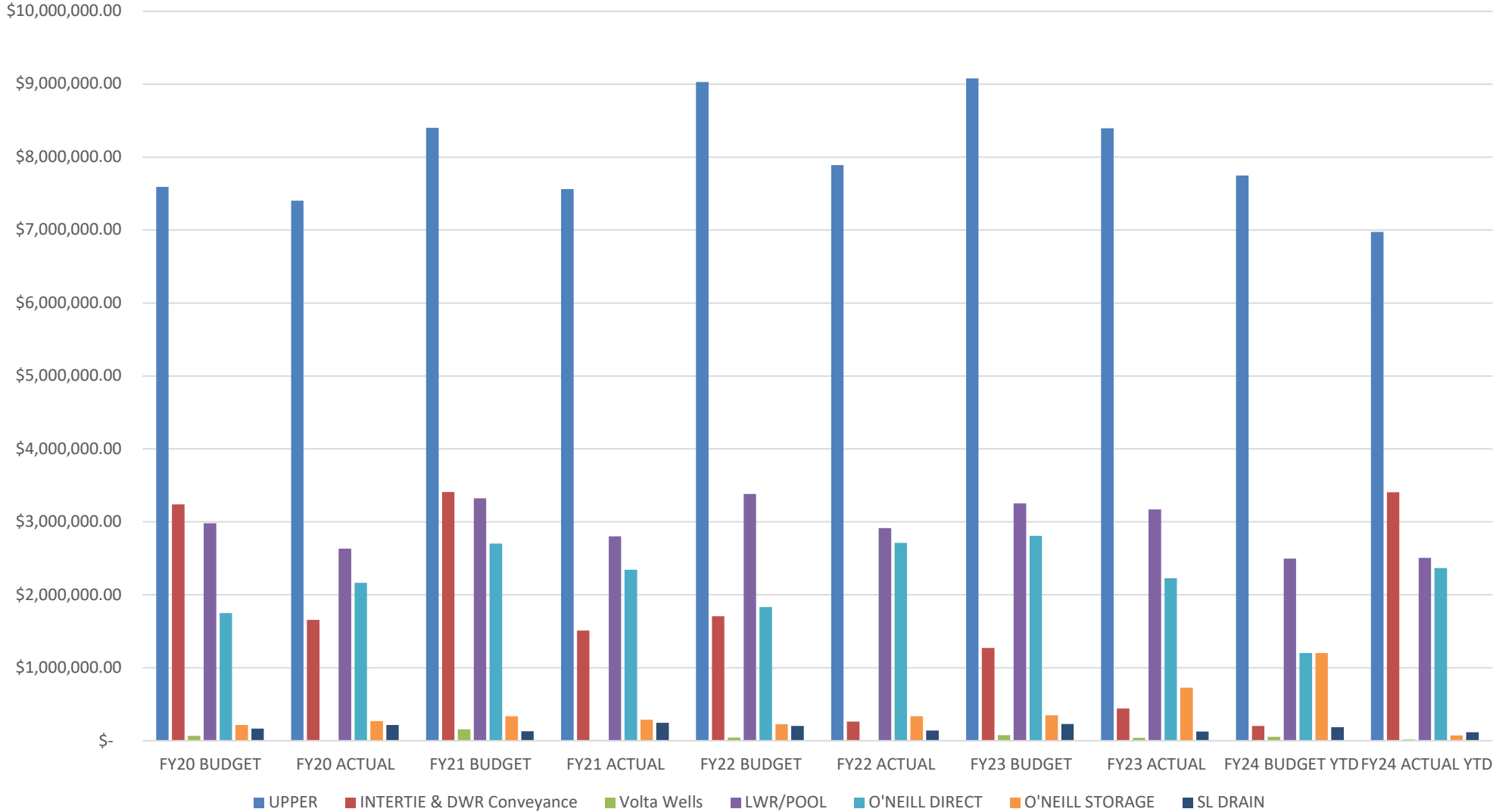


**San Luis and Delta-Mendota Water Authority
HISTORICAL O&M BUDGET TO ACTUAL TOTAL
FY20-FY24 YTD (11/30/2023)
FAC 01/08/2024 BOD 01/11/2024**





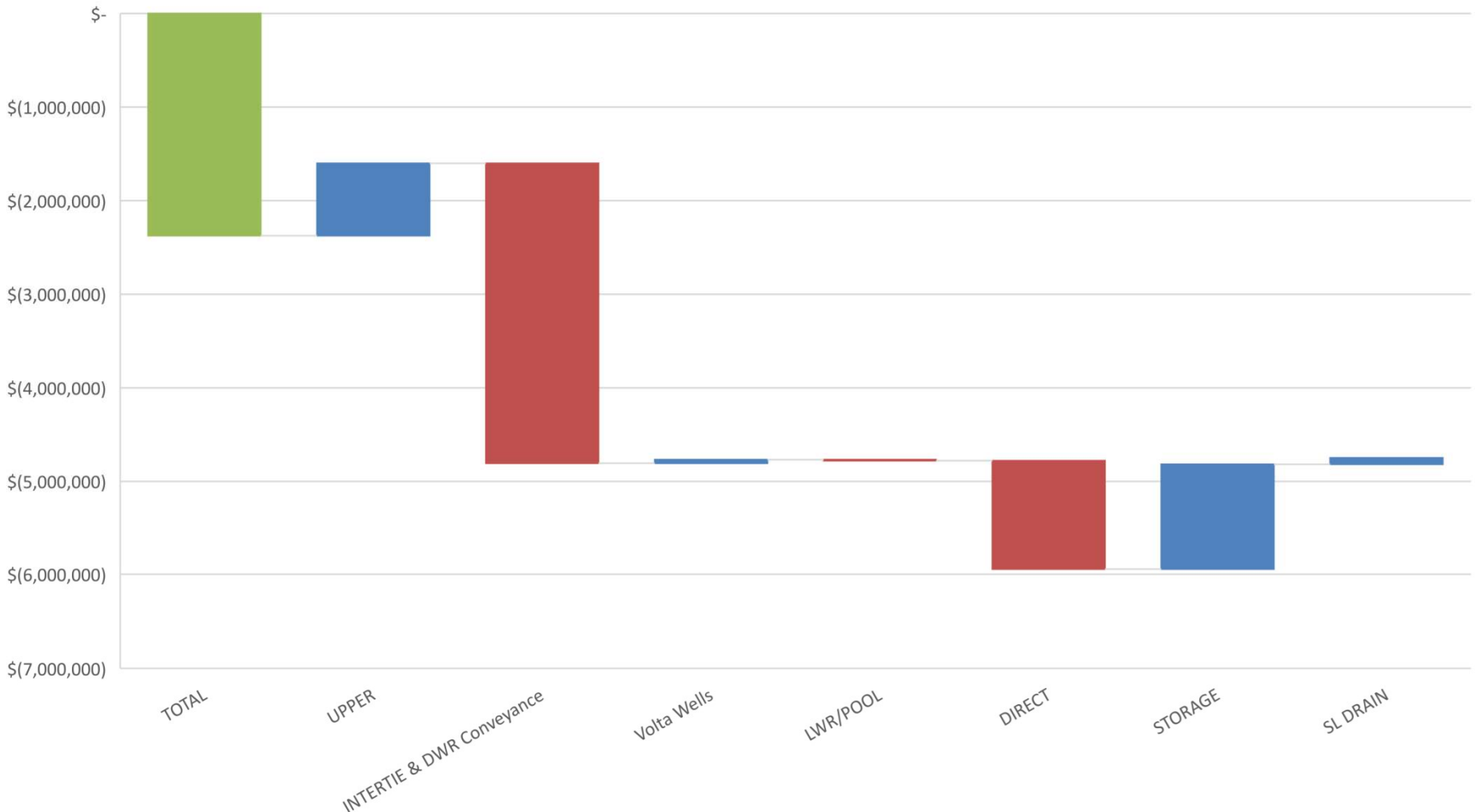
San Luis and Delta-Mendota Water Authority
O&M Budget to Actual
FY20-FY24 YTD (11/30/2023)
FAC 01/08/2024 BOD 01/11/2024





San Luis & Delta Mendota Water Authority
FY24 Budget to Actual Report through November 30, 2023
BUDGET VARIANCES
FAC 01/08/2024 BOD 01/11/2024

■ Increase ■ Decrease ■ Total





San Luis and Delta-Mendota Water Authority
O&M Budget to Actual
FY20-FY24 YTD (11/30/2023)
FAC 01/08/2024 BOD 01/11/2024

