



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 October 31, 2023
DATES: 12.04.23 FAC and 12.07.23 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 \$754,552. This unfavorable variance is the result unbudgeted DWR conveyance charges for DCI activity of \$1,545,992 and slight unfavorable variances for the lower cost pool of \$13,219 due to cost allocation between the upper and lower, and a net unfavorable variance of O'Neill Direct and Storage of \$59,677 resulting from increased Power costs. All controllable O&M expenditures are below budget.

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.



San Luis & Delta Mendota-Water Authority
12.04.23 FAC and 12.07.23 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: OCTOBER 31, 2023
66.67%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 5,178,002	\$ 3,124,406			\$ 2,053,595			
JPP	\$ 3,659,576	\$ 3,659,576						
WW	\$ 136,487	\$ 102,365			\$ 34,122			
Intertie O&M / DWR Conveyance	\$ 180,537		\$ 180,537					
Volta Wells	\$ 46,623			\$ 46,623				
Mendota Pool	\$ 130,308				\$ 130,308			
O'Neill	\$ 2,136,900					\$ 1,068,450	\$ 1,068,450	
SL Drain	\$ 163,476							\$ 163,476
Total	\$ 11,631,908	\$ 6,886,347	\$ 180,537	\$ 46,623	\$ 2,218,025	\$ 1,068,450	\$ 1,068,450	\$ 163,476

R, O&M Actual COSTS BY COST POOLS THROUGH: OCTOBER 31, 2023

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 5,316,733	\$ 3,208,117			\$ 2,108,616			
JPP	\$ 2,858,351	\$ 2,858,351						
WW	\$ 66,663	\$ 49,997			\$ 16,666			
Intertie O&M / DWR Conveyance	\$ 1,726,529		\$ 1,726,529					
Volta Wells	\$ 11,341			\$ 11,341				
Mendota Pool	\$ 105,962				\$ 105,962			
O'Neill	\$ 2,196,577					\$ 2,132,821	\$ 63,756	
SL Drain	\$ 104,304							\$ 104,304
Total	\$ 12,386,460	\$ 6,116,465	\$ 1,726,529	\$ 11,341	\$ 2,231,244	\$ 2,132,821	\$ 63,756	\$ 104,304

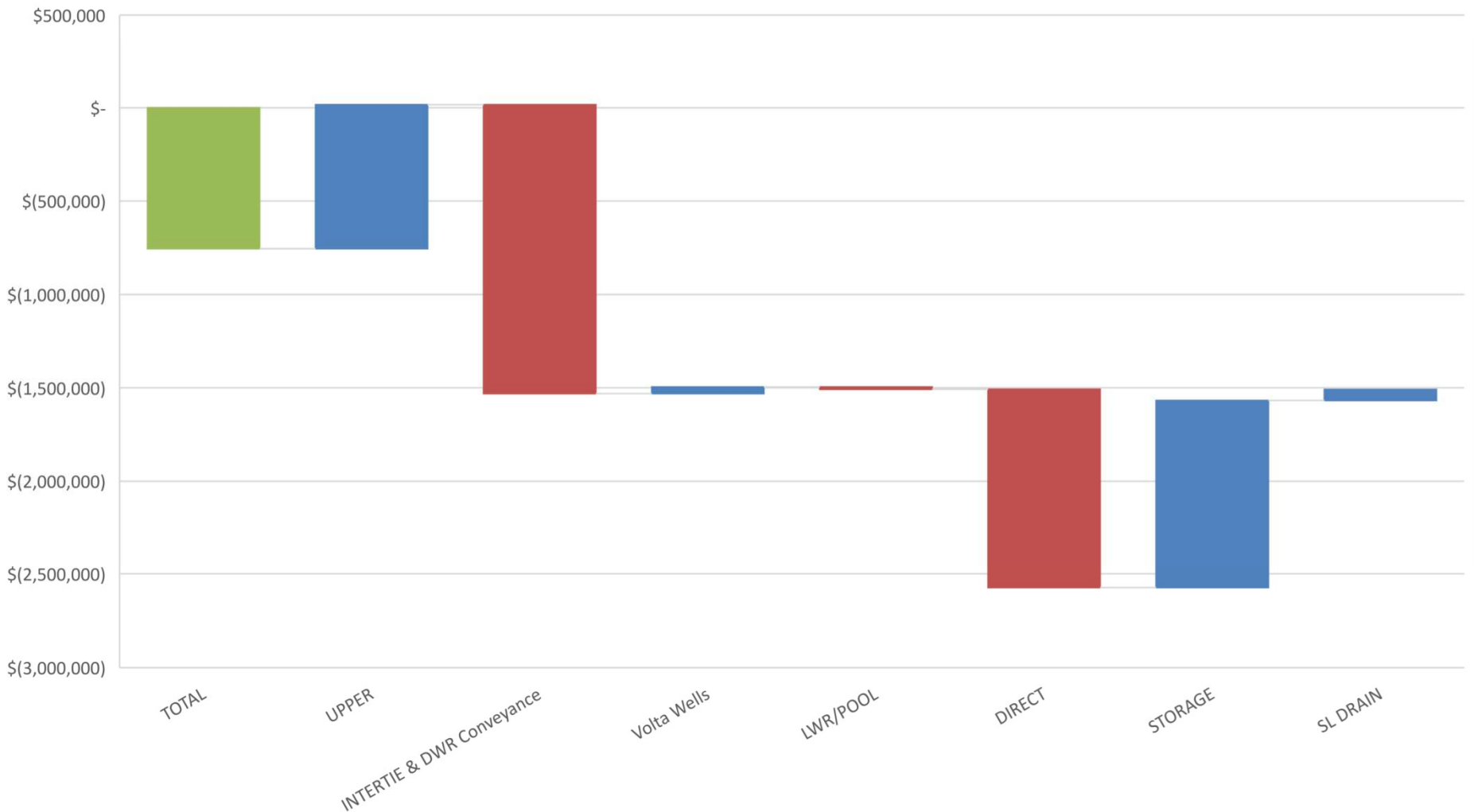
R, O&M BUDGET vs Actual COSTS THROUGH: OCTOBER 31, 2023

	TOTAL	UPPER	INTERTIE & DWR		LWR/POOL	O'NEILL O&M		
			Conveyance	Volta Wells		DIRECT	STORAGE	SL DRAIN
R, O&M Budget	\$ 11,631,908	\$ 6,886,347	\$ 180,537	\$ 46,623	\$ 2,218,025	\$ 1,068,450	\$ 1,068,450	\$ 163,476
R, O&M Actual	\$ 12,386,460	\$ 6,116,465	\$ 1,726,529	\$ 11,341	\$ 2,231,244	\$ 2,132,821	\$ 63,756	\$ 104,304
Difference	\$ (754,552)	\$ 769,882	\$ (1,545,992)	\$ 35,282	\$ (13,219)	\$ (1,064,370)	\$ 1,004,694	\$ 59,172
	OVER	UNDER	OVER	UNDER	OVER	OVER	UNDER	UNDER
		-6.486917%	OVER BUDGET					



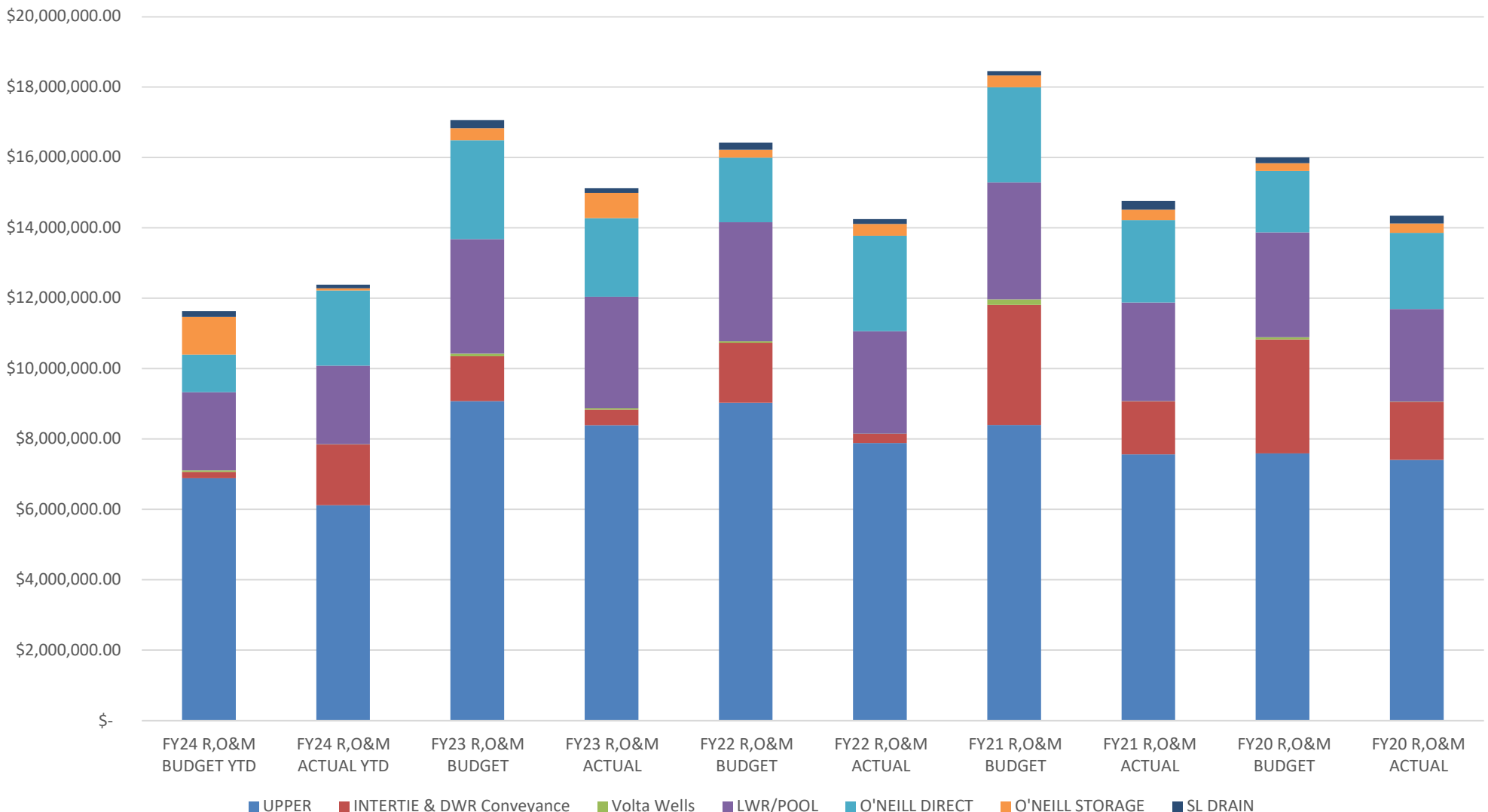
San Luis & Delta Mendota Water Authority
FY24 Budget to Actual Report through October 31, 2023
BUDGET VARIANCES
FAC 12/04/2023 BOD 12/07/2023

■ Increase ■ Decrease ■ Total



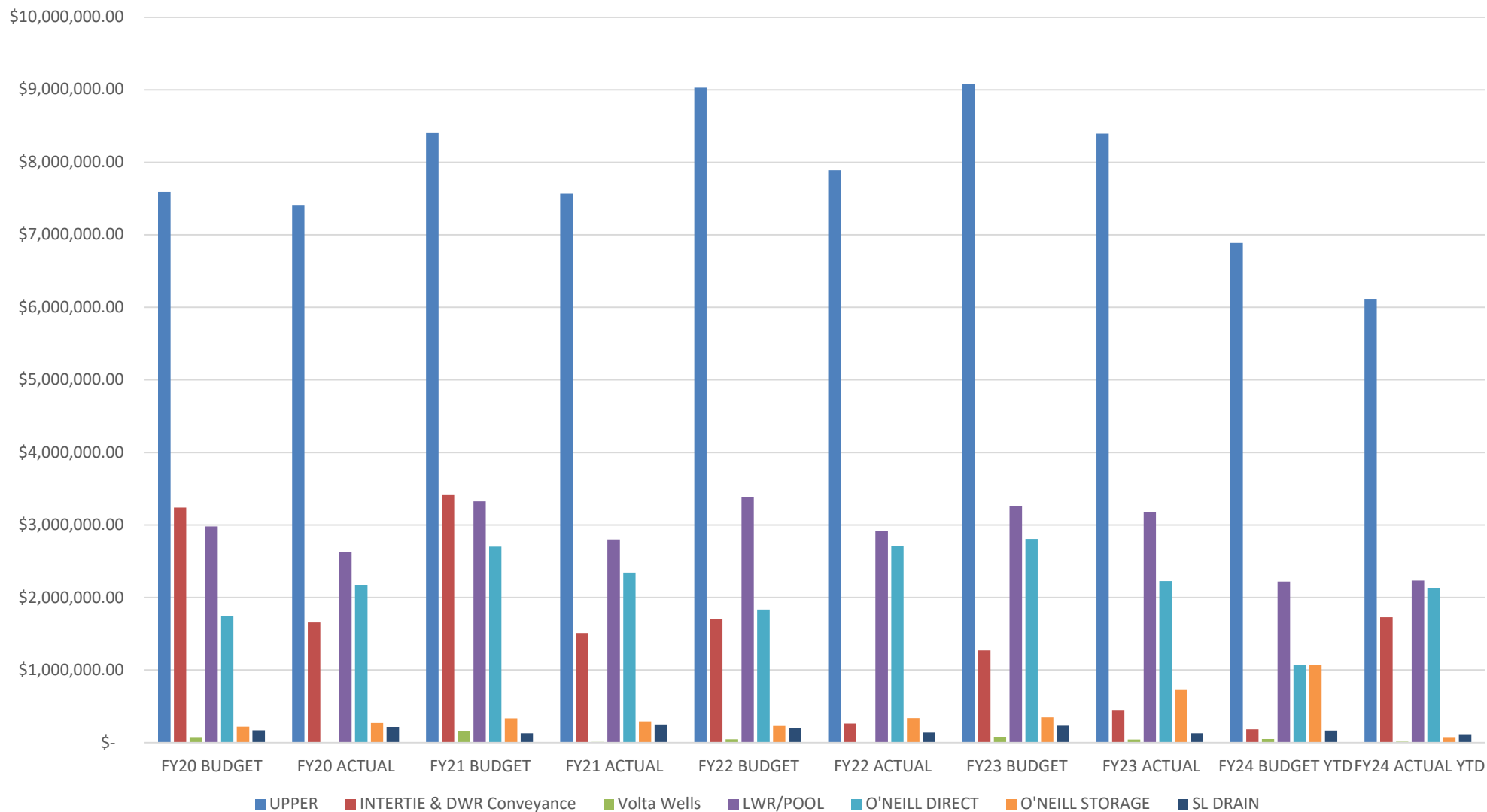


San Luis and Delta-Mendota Water Authority
O&M Budget to Actual
FY20-FY24 YTD (10/31/2023)
FAC 12/04/2023 BOD 12/07/2023



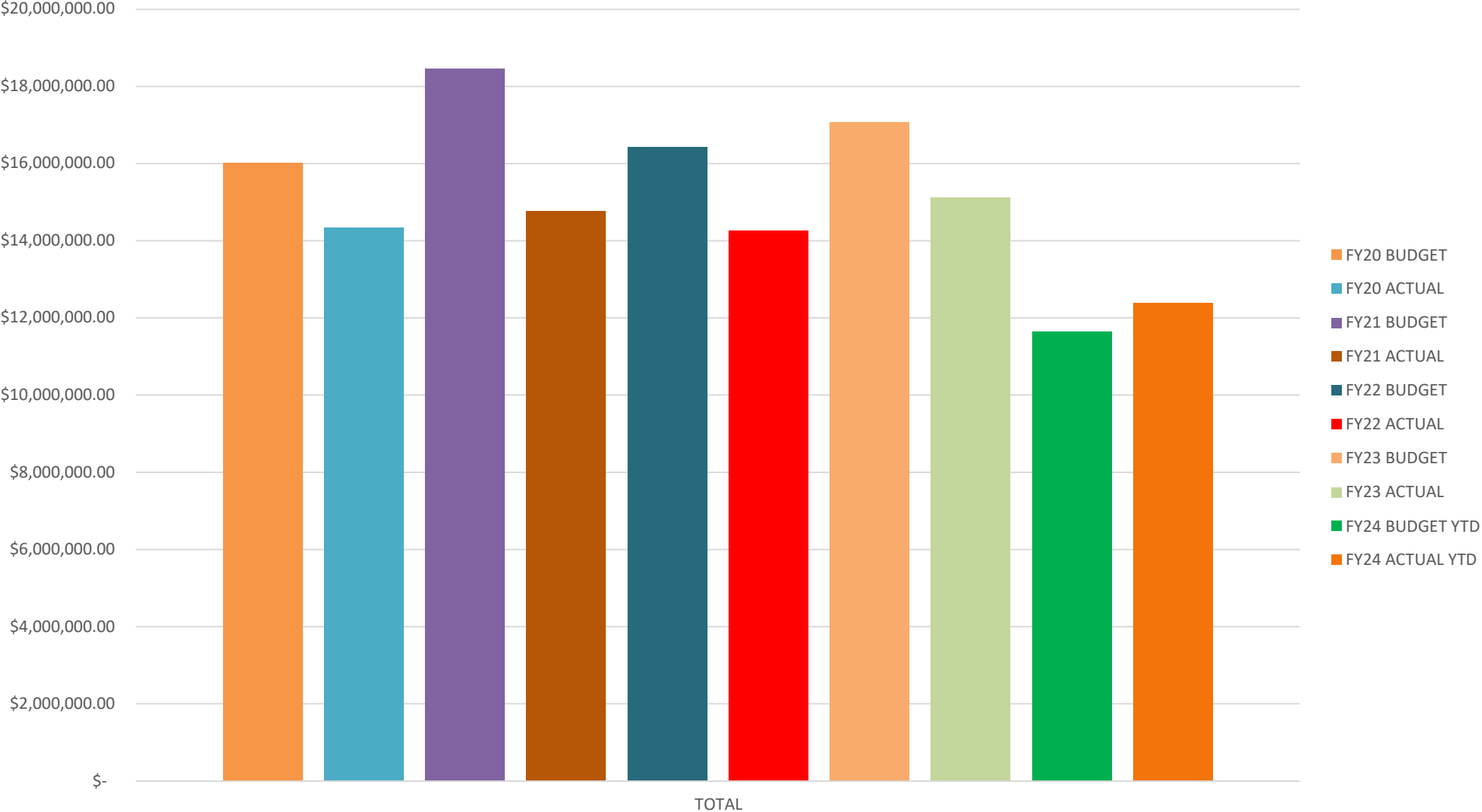


San Luis and Delta-Mendota Water Authority
O&M Budget to Actual
FY20-FY24 YTD (10/31/2023)
FAC 12/04/2023 BOD 12/07/2023





San Luis and Delta-Mendota Water Authority
HISTORICAL O&M BUDGET TO ACTUAL TOTAL
FY20-FY24 YTD (10/31/2023)
FAC 12/04/2023 BOD 12/07/2023



San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2023 through October 31, 2023
FAC 12/04/23 & BOD 12/07/23

		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		3,652,132		67.54%		1,755,407
Operate & Maintain Wasteways	S/F 04	133,829		42,083		31.45%		91,746
Mendota Pool	S/F 05	127,829		97,567		76.33%		30,262
Operate & Maintain JPP	S/F 11	3,532,461		1,885,882		53.39%		1,646,579
Intertie Maintenance	S/F 12	183,548	A	204,363		111.34%		(20,815)
Volta Wells Pumping	S/F 13	46,381		7,182		15.48%		39,199
Operate & Maintain O'Neill	S/F 19	2,118,671		1,496,224		70.62%		622,447
Maintain Tracy Fish Facility	USBR 30	36,347		270,454		744.09%		(234,107)
Operate & Maintain San Luis Drain	S/F 41	160,495		66,631		41.52%		93,864
Maintain Delta Cross Channel	USBR 44	38,500		11,541		29.98%		26,959
Safety Equipment Training	50	322,300		3,963		1.23%		318,337
IT Expense	51	774,335		376,460		48.62%		397,875
Warehousing	52	236,695		73,643		31.11%		163,052
Tracy Field Office Expense	54	624,985		412,853		66.06%		212,132
Direct Administrative/General Expense	56	1,154,281		1,158,239		100.34%		(3,959)
Indirect O & M LBAO Admin.	58	2,633,617		1,687,941		64.09%		945,676
TOTAL		17,531,812		11,447,158		65.29%		6,084,654
Total from Self-Funding - page 2		17,447,862		10,973,676		62.89%		6,474,186
Total from USBR - page 3		83,950		403,646		480.82%		(319,696)
Total from Special Projects - page 4		-		69,837				(69,837)
Totals		17,531,812		11,447,158				6,084,654
YTD %				66.67%				

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 October 31, 2023

FAC 12/04/23 & BOD 12/07/23

		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		3,652,132	67.54%		1,755,407
Operate & Maintain Wasteways	04	133,829		42,083	31.45%		91,746
Mendota Pool	05	127,829		97,567	76.33%		30,262
Operate & Maintain JPP	11	3,532,461		1,885,882	53.39%		1,646,579
Intertie Maintenance	12	183,548	A	204,363	111.34%		(20,815)
Volta Wells Pumping	13	46,381		7,182	15.48%		39,199
Operate & Maintain O'Neill	19	2,118,671		1,496,224	70.62%		622,447
Operate & Maintain San Luis Drain	41	160,495		66,631	41.52%		93,864
Total Direct O & M		11,710,753		7,452,064	63.63%		4,258,689
Safety Equipment Training	50	321,789		3,758	1.17%		318,031
IT Expense	51	773,108		357,046	46.18%		416,062
Warehousing	52	236,320		69,846	29.56%		166,474
Tracy Field Office Expense	54	623,995		391,561	62.75%		232,434
Direct Administrative/General Expense	56	1,152,452		1,098,508	95.32%		53,944
Indirect O & M LBAO Admin.	58	2,629,444		1,600,893	60.88%		1,028,552
Total Indirect Allocated to O & M		5,737,109		3,521,612	61.38%		2,215,497
Total SLDMWA O&M		17,447,862		10,973,676	62.89%		6,474,186

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 October 31, 2023

FAC 12/04/23 & BOD 12/07/23

	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	270,454	744.09%	(234,107)
Maintain Delta Cross Channel 44	38,500	11,541	29.98%	26,959
Total Direct USBR Facilities	74,847	281,995	376.76%	(207,148)
Safety Equipment Training 50	511	130	25.43%	381
IT Expense 51	1,227	12,334	1005.45%	(11,107)
Warehousing 52	375	2,413	643.45%	(2,038)
Tracy Field Office Expense 54	990	13,526	1366.14%	(12,536)
Direct Administrative/General Expense 56	1,829	37,947	2075.19%	(36,119)
Indirect O & M LBAO Admin. 58	4,172	55,301	1325.47%	(51,129)
Total Indirect Allocated USBR Facilities	9,103	121,651	1336.36%	(112,548)
TOTAL USBR FACILITIES	83,950	403,646	480.82%	(319,696)

San Luis & Delta-Mendota Water Authority

DMC Indirect Cost Allocated to Special Projects

March 1, 2023 through October 31, 2023

FAC 12/04/23 & BOD 12/07/23

		Allocated To Date		
Safety Equipment Training	50	75		
IT Expense	51	7,081		
Warehousing	52	1,385		
Tracy Field Office Expense	54	7,765		
Direct Administrative/General Expense	56	21,784		
Indirect O & M LBAO Admin.	58	31,747		
Total Indirect Allocated to SPECIAL PROJECTS		69,837		
TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS		69,837		

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2023 through October 31, 2023
 FAC 12/04/23 & BOD 12/07/23

		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	3,054,865	132.95%		(757,165)
Extra Ordinary O&M	EO&M 26	6,198,000	3,576,154	57.70%		2,621,846
Operate & Maintain DMC	S/F 02	5,407,539	3,652,132	67.54%		1,755,407
Operate & Maintain Wasteways	S/F 04	133,829	42,083	31.45%		91,746
Mendota Pool	S/F 05	127,829	97,567	76.33%		30,262
Operate & Maintain JPP	S/F 11	3,532,461	1,885,882	53.39%		1,646,579
Intertie Maintenance	S/F 12	183,548	204,363	111.34%	A	(20,815)
Volta Wells Pumping	S/F 13	46,381	7,182	15.48%		39,199
Operate & Maintain O'Neill	S/F 19	2,118,671	1,496,224	70.62%		622,447
Maintain Tracy Fish Facility	USBR 30	36,347	270,454	744.09%		(234,107)
Operate & Maintain Tracy USBR	USBR 33	-	-	0.00%		-
Operate & Maintain San Luis Drain	S/F 41	160,495	66,631	41.52%		93,864
Maintain Delta Cross Channel	USBR 44	38,500	11,541	29.98%		26,959
Safety Equipment Training	50	349,917	4,398	1.26%		345,519
IT Expense	51	840,688	417,807	0.00%		422,881
Warehousing	52	256,978	81,732	31.80%		175,246
Tracy Field Office Expense	54	678,540	458,195	67.53%		220,345
Direct Administrative/General Expense	56	1,253,190	1,285,449	102.57%		(32,259)
Indirect O & M LBAO Admin.	58	2,859,290	1,873,328	65.52%		985,962
TOTAL		26,519,903	18,485,987	69.71%		8,033,916
Total from Self-Funding - page 2		17,447,862	10,973,676	62.89%		6,474,186
Total from USBR - page 3		83,950	403,646	480.82%		(319,696)
Total from Special Projects - page 4		-	69,837			(69,837)
Total from EO&M		8,988,091	7,038,829	78.31%		1,949,261
Totals		26,519,903	18,485,987			8,033,915
YTD %			66.67%			

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 October 31, 2023

FAC 12/04/23 & BOD 12/07/23

		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	3,652,132	40.39%	1,664,601	5,316,733 *
Operate & Maintain Wasteways	S/F 04	42,083	0.60%	24,580	66,663 *
Mendota Pool	S/F 05	97,567	0.20%	8,395	105,962 *
Operate & Maintain Jones Pumping Pl	S/F 11	1,885,882	23.60%	972,469	2,858,351 *
Intertie Maintenance	S/F 12	204,363	2.65%	109,382	313,745 *
Intertie DWR Conveyance	S/F 12	1,412,784			1,412,784 *
Volta Wells Pumping	S/F 13	7,182	0.10%	4,159	11,341 *
Operate & Maintain O'Neill	S/F 19	1,496,224	17.01%	700,353	2,196,577 *
Maintain Tracy Fish Facility	USBR 30	270,454	2.78%	114,302	384,756
Operate & Maintain San Luis Drain	S/F 41	66,631	0.91%	37,673	104,304 *
Maintain Delta Cross Channel	USBR 44	11,541	0.18%	7,348	18,889
CIP	25	3,054,865	5.55%	228,790	3,283,655
EO&M & Scada Project	26	3,576,154	4.34%	179,020	3,755,174
SPECIAL PROJECTS	XX		1.69%	69,837	69,837
				4,120,909	19,898,771
			100.00%		
Safety Equipment Training	50	4,398			
IT Expense	51	417,807			
Warehousing	52	81,732			
Tracy Field Office Expense	54	458,195			
Direct Administrative/General Expense	56	1,285,449			(7,038,829) less CIP&EO&M
Indirect O & M LBAO Admin.	58	1,873,328			(403,646) less USBR Facilities
Total Indirect to be Allocated			4,120,909		(69,837) less Special Projects
TOTAL		19,898,771			12,386,460 *SLDMWA O&M Costs

includes intertie DWR conveyance

18,485,987 w/o intertie DWR conveyance