



## 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 December, 2023  
**DATES:** 02.05.24 FAC and 02.08.24 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 December 31, 2023 are over budget by \$956,033. This unfavorable variance is the result of unbudgeted DWR conveyance charges for DCI activity of \$3,182,645. O&M expenditures are below budget, and favorable variances totaling \$2,226,612 are offsetting these overages to arrive at the net amount. Staff has included DWR wheeling charges as an anticipated expense in the next budget cycle.

### **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.

#### 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)

Proposed O&M Water Rates for WY24 have been prepared for the new water year.



San Luis & Delta Mendota-Water Authority  
02.05.24 FAC and 02.08.24 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					\$ 3,114,752	\$ 90,598.30	
SL Drain \$	245,213							\$ 245,213
<b>\$</b>	<b>17,447,862</b>	<b>\$ 10,329,520</b>	<b>\$ 270,805</b>	<b>\$ 69,935</b>	<b>\$ 3,327,039</b>	<b>\$ 3,114,752</b>	<b>\$ 90,598</b>	<b>\$ 245,213</b>

R, O&M BUDGET BY COST POOLS THROUGH: DECEMBER 31, 2023  
83.33%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	6,472,502	\$ 3,905,508			\$ 2,566,994			
JPP \$	4,574,469	\$ 4,574,469						
WW \$	170,608	\$ 127,956			\$ 42,652			
Intertie O&M / DWR Conveyance \$	225,671		\$ 225,671					
Volta Wells \$	58,279			\$ 58,279				
Mendota Pool \$	162,885				\$ 162,885			
O'Neill \$	2,671,126					\$ 2,595,627	\$ 75,499	
SL Drain \$	204,345							\$ 204,345
<b>\$</b>	<b>14,539,885</b>	<b>\$ 8,607,933</b>	<b>\$ 225,671</b>	<b>\$ 58,279</b>	<b>\$ 2,772,531</b>	<b>\$ 2,595,627</b>	<b>\$ 75,499</b>	<b>\$ 204,345</b>

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

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	6,002,808	\$ 3,622,095			\$ 2,380,714			
JPP \$	3,320,437	\$ 3,320,437						
WW \$	68,656	\$ 51,492			\$ 17,164			
Intertie O&M / DWR Conveyance \$	3,408,316		\$ 3,408,316					
Volta Wells \$	15,494			\$ 15,494				
Mendota Pool \$	116,915				\$ 116,915			
O'Neill \$	2,451,604					\$ 2,382,310	\$ 69,294	
SL Drain \$	111,687							\$ 111,687
<b>\$</b>	<b>15,495,917</b>	<b>\$ 6,994,024</b>	<b>\$ 3,408,316</b>	<b>\$ 15,494</b>	<b>\$ 2,514,793</b>	<b>\$ 2,382,310</b>	<b>\$ 69,294</b>	<b>\$ 111,687</b>

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

	TOTAL	UPPER	INTERTIE & DWR		LWR/POOL	O'NEILL O&M		
			Conveyance	Volta Wells		DIRECT	STORAGE	SL DRAIN
R, O&M Budget \$	14,539,885	\$ 8,607,933	\$ 225,671	\$ 58,279	\$ 2,772,531	\$ 2,595,627	\$ 75,499	\$ 204,345
R, O&M Actual \$	15,495,917	\$ 6,994,024	\$ 3,408,316	\$ 15,494	\$ 2,514,793	\$ 2,382,310	\$ 69,294	\$ 111,687
Difference \$	(956,033)	\$ 1,613,910	\$ (3,182,645)	\$ 42,785	\$ 257,738	\$ 213,317	\$ 6,205	\$ 92,658
	OVER	UNDER	OVER	UNDER	UNDER	UNDER	UNDER	UNDER
	<b>-6.575243%</b>	<b>OVER BUDGET</b>						

**San Luis & Delta-Mendota Water Authority**  
**DMC without CIP / E O&M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2023 through December 31, 2023**  
**FAC 2/05/24 & BOD 2/08/24**

		<b>FY Budget 3/1/23 - 2/29/24</b>		<b>Actual To Date Paid/Pending</b>		<b>% of Budget</b>	Notes	<b>Budget Amount Remaining</b>
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	5,407,539		4,088,370		75.60%		1,319,169
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	133,829		44,405		33.18%		89,424
<b>Mendota Pool</b>	<b>S/F 05</b>	127,829		106,995		83.70%		20,834
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	3,532,461		2,193,776		62.10%		1,338,685
<b>Intertie Maintenance</b>	<b>S/F 12</b>	183,548	<b>A</b>	221,263		120.55%		(37,715)
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	46,381		11,483		24.76%		34,898
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	2,118,671		1,650,523		77.90%		468,148
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	36,347		292,981		806.07%		(256,634)
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	160,495		73,815		45.99%		86,680
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	38,500		11,589		30.10%		26,911
<b>Safety Equipment Training</b>	<b>50</b>	322,300		14,796		4.59%		307,503
<b>IT Expense</b>	<b>51</b>	774,335		453,804		58.61%		320,531
<b>Warehousing</b>	<b>52</b>	236,695		81,804		34.56%		154,891
<b>Tracy Field Office Expense</b>	<b>54</b>	624,985		486,935		77.91%		138,050
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,154,281		1,315,165		113.94%		(160,884)
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,633,617		1,884,338		71.55%		749,279
<b>TOTAL</b>		<b>17,531,812</b>		<b>12,932,042</b>		<b>73.76%</b>		<b>4,599,770</b>
Total from Self-Funding - page 2		17,447,862		12,431,268		71.25%		5,016,594
Total from USBR - page 3		83,950		419,145		499.28%		(335,195)
Total from Special Projects - page 4		-		81,629				(81,629)
Totals		17,531,812		12,932,042				4,599,770
<b>YTD %</b>				<b>83.33%</b>				

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 December 31, 2023

FAC 2/05/24 & BOD 2/08/24

		FY Budget 3/1/23 - 2/29/24		Actual To Date Paid/Pending		% of Budget		Budget Amount Remaining
<b>Operate &amp; Maintain DMC</b>	<b>02</b>	5,407,539		4,088,370		75.60%		1,319,169
<b>Operate &amp; Maintain Wasteways</b>	<b>04</b>	133,829		44,405		33.18%		89,424
<b>Mendota Pool</b>	<b>05</b>	127,829		106,995		83.70%		20,834
<b>Operate &amp; Maintain JPP</b>	<b>11</b>	3,532,461		2,193,776		62.10%		1,338,685
<b>Intertie Maintenance</b>	<b>12</b>	183,548	A	221,263		120.55%		(37,715)
<b>Volta Wells Pumping</b>	<b>13</b>	46,381		11,483		24.76%		34,898
<b>Operate &amp; Maintain O'Neill</b>	<b>19</b>	2,118,671		1,650,523		77.90%		468,148
<b>Operate &amp; Maintain San Luis Drain</b>	<b>41</b>	160,495		73,815		45.99%		86,680
<b>Total Direct O &amp; M</b>		<b>11,710,753</b>		<b>8,390,630</b>		<b>71.65%</b>		<b>3,320,123</b>
<b>Safety Equipment Training</b>	<b>50</b>	321,789		14,111		4.39%		307,678
<b>IT Expense</b>	<b>51</b>	773,108		432,789		55.98%		340,319
<b>Warehousing</b>	<b>52</b>	236,320		78,016		33.01%		158,305
<b>Tracy Field Office Expense</b>	<b>54</b>	623,995		464,385		74.42%		159,610
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,152,452		1,254,260		108.83%		(101,808)
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,629,444		1,797,077		68.34%		832,367
<b>Total Indirect Allocated to O &amp; M</b>		<b>5,737,109</b>		<b>4,040,638</b>		<b>70.43%</b>		<b>1,696,471</b>
<b>Total SLDMWA O&amp;M</b>		<b>17,447,862</b>		<b>12,431,268</b>		<b>71.25%</b>		<b>5,016,594</b>

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 December 31, 2023

FAC 2/05/24 & BOD 2/08/24

	FY Budget 3/1/23 - 2/29/24	Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
<b>Maintain Tracy Fish Facility</b> <b>30</b>	36,347	292,981	806.07%	(256,634)
<b>Maintain Delta Cross Channel</b> <b>44</b>	38,500	11,589	30.10%	26,911
<b>Total Direct USBR Facilities</b>	<b>74,847</b>	<b>304,570</b>	<b>406.92%</b>	<b>(229,723)</b>
<b>Safety Equipment Training</b> <b>50</b>	511	400	78.37%	110
<b>IT Expense</b> <b>51</b>	1,227	12,272	1000.41%	(11,045)
<b>Warehousing</b> <b>52</b>	375	2,212	589.96%	(1,837)
<b>Tracy Field Office Expense</b> <b>54</b>	990	13,168	1329.96%	(12,178)
<b>Direct Administrative/General Expense</b> <b>56</b>	1,829	35,566	1944.95%	(33,737)
<b>Indirect O &amp; M LBAO Admin.</b> <b>58</b>	4,172	50,957	1221.36%	(46,785)
<b>Total Indirect Allocated USBR Facilities</b>	<b>9,103</b>	<b>114,575</b>	<b>1258.63%</b>	<b>(105,472)</b>
<b>TOTAL USBR FACILITIES</b>	<b>83,950</b>	<b>419,145</b>	<b>499.28%</b>	<b>(335,195)</b>

# San Luis & Delta-Mendota Water Authority

## DMC Indirect Cost Allocated to Special Projects

March 1, 2023 through December 31, 2023

FAC 2/05/24 & BOD 2/08/24

		<b>Allocated To Date</b>		
<b>Safety Equipment Training</b>	<b>50</b>	285		
<b>IT Expense</b>	<b>51</b>	8,743		
<b>Warehousing</b>	<b>52</b>	1,576		
<b>Tracy Field Office Expense</b>	<b>54</b>	9,382		
<b>Direct Administrative/General Expense</b>	<b>56</b>	25,339		
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	36,304		
<b>Total Indirect Allocated to SPECIAL PROJECTS</b>		<b>81,629</b>		
<b>TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS</b>		<b>81,629</b>		

**San Luis & Delta-Mendota Water Authority**  
**DMC WITH CIP / E O & M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2023 through December 31, 2023**

FAC 2/05/24 & BOD 2/08/24

		<b>FY Budget 3/1/23 - 2/29/24</b>	<b>Actual To Date Paid/Pending</b>	<b>% of Budget</b>	<b>Notes</b>	<b>Budget Amount Remaining</b>
<b>Capital Improvement Projects</b>	<b>CIP 25</b>	2,297,700	3,084,292	134.23%		(786,592)
<b>Extra Ordinary O&amp;M</b>	<b>EO&amp;M 26</b>	6,198,000	3,931,954	63.44%		2,266,046
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	5,407,539	4,088,370	75.60%		1,319,169
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	133,829	44,405	33.18%		89,424
<b>Mendota Pool</b>	<b>S/F 05</b>	127,829	106,995	83.70%		20,835
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	3,532,461	2,193,776	62.10%		1,338,685
<b>Intertie Maintenance</b>	<b>S/F 12</b>	183,548	221,263	120.55%	<b>A</b>	(37,715)
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	46,381	11,483	24.76%		34,899
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	2,118,671	1,650,523	77.90%		468,147
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	36,347	292,981	806.07%		(256,634)
<b>Operate &amp; Maintain Tracy USBR</b>	<b>USBR 33</b>	-	-	0.00%		-
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	160,495	73,815	45.99%		86,680
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	38,500	11,589	30.10%		26,911
<b>Safety Equipment Training</b>	<b>50</b>	349,917	16,277	4.65%		333,640
<b>IT Expense</b>	<b>51</b>	840,688	499,212	0.00%		341,476
<b>Warehousing</b>	<b>52</b>	256,978	89,989	35.02%		166,989
<b>Tracy Field Office Expense</b>	<b>54</b>	678,540	535,658	78.94%		142,882
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,253,190	1,446,760	115.45%		(193,570)
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,859,290	2,072,885	72.50%		786,405
<b>TOTAL</b>		<b>26,519,903</b>	<b>20,372,227</b>	<b>76.82%</b>		<b>6,147,676</b>
Total from Self-Funding - page 2		17,447,862	12,431,268	71.25%		5,016,594
Total from USBR - page 3		83,950	419,145	499.28%		(335,195)
Total from Special Projects - page 4		-	81,629			(81,629)
Total from EO&M		8,988,091	7,440,185	82.78%		1,547,906
Totals		26,519,903	20,372,227			6,147,676
<b>YTD %</b>			<b>83.33%</b>			

**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 December 31, 2023**

FAC 2/05/24 & BOD 2/08/24

		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	41.08%	1,914,439	6,002,809 *
Operate & Maintain Wasteways	S/F 04	44,405	0.52%	24,251	68,656 *
Mendota Pool	S/F 05	106,995	0.21%	9,919	116,914 *
Operate & Maintain Jones Pumping Pl	S/F 11	2,193,776	24.17%	1,126,661	3,320,437 *
Intertie Maintenance	S/F 12	221,263	2.63%	122,404	343,667 *
Intertie DWR Conveyance	S/F 12	3,064,650			3,064,650 *
Volta Wells Pumping	S/F 13	11,483	0.09%	4,011	15,494 *
Operate & Maintain O'Neill	S/F 19	1,650,523	17.19%	801,081	2,451,604 *
Maintain Tracy Fish Facility	USBR 30	292,981	2.32%	108,227	401,208
Operate & Maintain San Luis Drain	S/F 41	73,815	0.81%	37,872	111,687 *
Maintain Delta Cross Channel	USBR 44	11,589	0.14%	6,348	17,937
CIP	25	3,084,292	4.51%	210,314	3,294,606
EO&M & Scada Project	26	3,931,954	4.58%	213,625	4,145,579
SPECIAL PROJECTS	XX		1.75%	81,629	81,629
				4,660,781	23,436,877
			100.00%		
Safety Equipment Training	50	16,277			
IT Expense	51	499,212			
Warehousing	52	89,989			
Tracy Field Office Expense	54	535,658			
Direct Administrative/General Expense	56	1,446,760			(7,440,185) less CIP&EO&M
Indirect O & M LBAO Admin.	58	2,072,885			(419,145) less USBR Facilities
<b>Total Indirect to be Allocated</b>			4,660,781		(81,629) less Special Projects
<b>TOTAL</b>		<b>23,436,877</b>			15,495,917 *SLDMWA O&M Costs
		includes intertie DWR conveyance			

20,372,227 w/o intertie DWR conveyance

12,431,268 O&M