



MEMO

TO: Pablo Arroyave, Chief Operating Officer
FROM: Raymond Tarka, Director of Finance
SUBJECT: FY23 O&M Budget to Actual Report
DATES: 11.07.22 FAC and 11.10.22 BOD

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

Self-Funding actual expenses (paid and pending) for SLDMWA Routine O&M through August 31, 2022 are under budget by \$1,049,851. This favorable variance is predominantly the result of below budget operating expenses at Jones pumping plant and the lack of current year DCI activity.

Outstanding

2021 Water Year (FY 3/1/21-2/28/22)

Draft contractor records will go out once all deliveries and payments are finalized. We expect this to occur in January or February, 2023.

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

Final Accounting calculations are complete and letters with results are being sent out to members for review.

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 WY20 Final Accounting referenced above.

Audited Financial Statements FY2022

FY2022 Audit is ongoing. Staff expects to deliver the completed financial statements for review and acceptance in the next scheduled meeting.



San Luis & Delta-Mendota Water Authority
11.7.22 FAC and 11.10.22 BOD

ANNUAL R, O&M BUDGET BY COST POOLS MARCH 1, 2022 - FEBRUARY 28, 2023

| | Total | UPPER | Intertie | Volta Wells | LWR/POOL | O'NEILL O&M | | |
|-----------------------|-------------------|---------------------|---------------------|------------------|---------------------|---------------------|-------------------|-------------------|
| | | | | | | DIRECT | STORAGE | SL DRAIN |
| DMC \$ | 7,632,427 | \$ 4,605,406 | | | \$ 3,027,020 | | | |
| JPP \$ | 4,322,462 | \$ 4,322,462 | | | | | | |
| WW \$ | 200,187 | \$ 150,140 | | | \$ 50,047 | | | |
| Intertie O&M / DWR \$ | 1,270,875 | | \$ 1,270,875 | | | | | |
| Volta Wells \$ | 76,050 | | | \$ 76,050 | | | | |
| Mendota Pool \$ | 177,368 | | | | \$ 177,368 | | | |
| O'Neill \$ | 3,154,206 | | | | | \$ 2,807,243 | \$ 346,963 | |
| SL Drain \$ | 230,078 | | | | | | | \$ 230,078 |
| \$ | 17,063,653 | \$ 9,078,008 | \$ 1,270,875 | \$ 76,050 | \$ 3,254,435 | \$ 2,807,243 | \$ 346,963 | \$ 230,078 |

R, O&M BUDGET BY COST POOLS THROUGH : September 30, 2022
58.33%

| | Total | UPPER | Intertie | Volta Wells | LWR | O'NEILL O&M | | |
|-----------------------|------------------|---------------------|-------------------|------------------|---------------------|---------------------|-------------------|-------------------|
| | | | | | | DIRECT | STORAGE | SL DRAIN |
| DMC \$ | 4,452,249 | \$ 2,686,487 | | | \$ 1,765,762 | | | |
| JPP \$ | 2,521,436 | \$ 2,521,436 | | | | | | |
| WW \$ | 116,776 | \$ 87,582 | | | \$ 29,194 | | | |
| Intertie O&M / DWR \$ | 741,344 | | \$ 741,344 | | | | | |
| Volta Wells \$ | 44,363 | | | \$ 44,363 | | | | |
| Mendota Pool \$ | 103,464 | | | | \$ 103,464 | | | |
| O'Neill \$ | 1,839,953 | | | | | \$ 1,637,559 | \$ 202,395 | |
| SL Drain \$ | 134,212 | | | | | | | \$ 134,212 |
| \$ | 9,953,798 | \$ 5,295,505 | \$ 741,344 | \$ 44,363 | \$ 1,898,420 | \$ 1,637,559 | \$ 202,395 | \$ 134,212 |

R, O&M Actual COSTS BY COST POOLS THROUGH : September 30, 2022

| | Total | UPPER | Intertie | Volta Wells | LWR | O'NEILL O&M | | |
|--------------------|------------------|---------------------|-------------------|------------------|---------------------|---------------------|-------------------|------------------|
| | | | | | | DIRECT | STORAGE | SL DRAIN |
| DMC \$ | 4,379,426 | \$ 2,642,546 | | | \$ 1,736,880 | | | |
| JPP \$ | 2,255,752 | \$ 2,255,752 | | | | | | |
| WW \$ | 59,985 | \$ 44,989 | | | \$ 14,996 | | | |
| Intertie O&M / DWR | | | | | | | | |
| Conveyance \$ | 197,288 | | \$ 197,288 | | | | | |
| Volta Wells \$ | 18,062 | | | \$ 18,062 | | | | |
| Mendota Pool \$ | 86,475 | | | | \$ 86,475 | | | |
| O'Neill \$ | 1,809,649 | | | | | \$ 1,553,984 | \$ 255,665 | |
| SL Drain \$ | 97,310 | | | | | | | \$ 97,310 |
| \$ | 8,903,947 | \$ 4,943,286 | \$ 197,288 | \$ 18,062 | \$ 1,838,352 | \$ 1,553,984 | \$ 255,665 | \$ 97,310 |

R, O&M BUDGET vs Actual COSTS THROUGH : September 30, 2022

| | TOTAL | UPPER | INTERTIE & DWR | | Volta Wells | LWR/POOL | O'NEILL O&M | | |
|------------------|-------------------------|--------------|----------------|-------|-------------|--------------|--------------|-------------|------------|
| | | | Conveyance | | | | DIRECT | STORAGE | SL DRAIN |
| R, O&M Budget \$ | 9,953,798 | \$ 5,295,505 | \$ 741,344 | \$ | 44,363 | \$ 1,898,420 | \$ 1,637,559 | \$ 202,395 | \$ 134,212 |
| R, O&M Actual \$ | 8,903,947 | \$ 4,943,286 | \$ 197,288 | \$ | 18,062 | \$ 1,838,352 | \$ 1,553,984 | \$ 255,665 | \$ 97,310 |
| Difference \$ | 1,049,851 | \$ 352,218 | \$ 544,056 | \$ | 26,301 | \$ 60,069 | \$ 83,575 | \$ (53,270) | \$ 36,902 |
| | UNDER | UNDER | UNDER | UNDER | UNDER | UNDER | UNDER | OVER | UNDER |
| | 10.547236% UNDER | | | | | | | | |

San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2022 through September 30, 2022
FAC 11/7/22 & BOD 11/10/22

| | | FY Budget 3/1/22 - 2/28/23 | | Actual To Date Paid/Pending | | % of Budget | Notes | Budget Amount Remaining |
|--|----------------|---------------------------------------|----------|--|--|------------------------|--------------|------------------------------------|
| Operate & Maintain DMC | S/F 02 | 5,476,053 | | 2,987,195 | | 54.55% | | 2,488,858 |
| Operate & Maintain Wasteways | S/F 04 | 136,213 | | 38,171 | | 28.02% | | 98,043 |
| Mendota Pool | S/F 05 | 121,382 | | 80,296 | | 66.15% | | 41,085 |
| Operate & Maintain JPP | S/F 11 | 3,002,746 | | 1,504,327 | | 50.10% | | 1,498,418 |
| Intertie Maintenance | S/F 12 | 229,703 | A | 125,143 | | 54.48% | | 104,560 |
| Volta Wells Pumping | S/F 13 | 51,940 | | 11,341 | | 21.83% | | 40,599 |
| Operate & Maintain O'Neill | S/F 19 | 2,183,761 | | 1,248,144 | | 57.16% | | 935,617 |
| Maintain Tracy Fish Facility | USBR 30 | 28,581 | | 53,149 | | 185.96% | | (24,568) |
| Operate & Maintain Tracy USBR | USBR 33 | - | | 489 | | 0.00% | | (489) |
| Operate & Maintain San Luis Drain | S/F 41 | 157,789 | | 62,172 | | 39.40% | | 95,617 |
| Maintain Delta Cross Channel | USBR 44 | 38,000 | | 2,332 | | 6.14% | | 35,668 |
| Safety Equipment Training | 50 | 176,693 | | 74,568 | | 42.20% | | 102,124 |
| IT Expense | 51 | 578,998 | | 362,568 | | 62.62% | | 216,430 |
| Warehousing | 52 | 153,807 | | 116,105 | | 75.49% | | 37,702 |
| Tracy Field Office Expense | 54 | 449,220 | | 212,488 | | 47.30% | | 236,732 |
| Direct Administrative/General Expense | 56 | 1,140,232 | | 925,810 | | 81.19% | | 214,422 |
| Indirect O & M LBAO Admin. | 58 | 2,238,108 | | 1,260,799 | | 56.33% | | 977,309 |
| TOTAL | | 16,163,225 | | 9,065,097 | | 56.08% | | 7,098,128 |
| Total from Self-Funding - page 2 | | 16,090,023 | | 8,903,947 | | 55.34% | | 7,186,075 |
| Total from USBR - page 3 | | 73,202 | | 67,882 | | 92.73% | | 5,320 |
| Total from Special Projects - page 4 | | - | | 93,267 | | | | (93,267) |
| Totals | | 16,163,225 | | 9,065,097 | | | | 7,098,128 |
| YTD % | | | | 58.33% | | | | |

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, 2022 through September 30, 2022

FAC 11/7/22 & BOD 11/10/22

| | | FY Budget 3/1/22 - 2/28/23 | | Actual To Date Paid/Pending | | % of Budget | | Budget Amount Remaining |
|--|-----------|-------------------------------|---|--------------------------------|--|---------------|--|----------------------------|
| Operate & Maintain DMC | 02 | 5,476,053 | | 2,987,195 | | 54.55% | | 2,488,858 |
| Operate & Maintain Wasteways | 04 | 136,213 | | 38,171 | | 28.02% | | 98,043 |
| Mendota Pool | 05 | 121,382 | | 80,296 | | 66.15% | | 41,085 |
| Operate & Maintain JPP | 11 | 3,002,746 | | 1,504,327 | | 50.10% | | 1,498,418 |
| Intertie Maintenance | 12 | 229,703 | A | 125,143 | | 54.48% | | 104,560 |
| Volta Wells Pumping | 13 | 51,940 | | 11,341 | | 21.83% | | 40,599 |
| Operate & Maintain O'Neill | 19 | 2,183,761 | | 1,248,144 | | 57.16% | | 935,617 |
| Operate & Maintain San Luis Drain | 41 | 157,789 | | 62,172 | | 39.40% | | 95,617 |
| Total Direct O & M | | 11,359,587 | | 6,056,789 | | 53.32% | | 5,302,798 |
| Safety Equipment Training | 50 | 176,446 | | 71,912 | | 40.76% | | 104,534 |
| IT Expense | 51 | 578,189 | | 349,651 | | 60.47% | | 228,538 |
| Warehousing | 52 | 153,592 | | 111,969 | | 72.90% | | 41,623 |
| Tracy Field Office Expense | 54 | 448,592 | | 204,918 | | 45.68% | | 243,674 |
| Direct Administrative/General Expense | 56 | 1,138,638 | | 892,827 | | 78.41% | | 245,811 |
| Indirect O & M LBAO Admin. | 58 | 2,234,980 | | 1,215,882 | | 54.40% | | 1,019,098 |
| Total Indirect Allocated to O & M | | 4,730,436 | | 2,847,158 | | 60.19% | | 1,883,278 |
| Total SLDMWA O&M | | 16,090,023 | | 8,903,947 | | 55.34% | | 7,186,075 |

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, 2022 through September 30, 2022

FAC 11/7/22 & BOD 11/10/22

| | FY Budget 3/1/22 - 2/28/23 | Actual To Date Paid/Pending | % of Budget | Budget Amount Remaining |
|--|-------------------------------|--------------------------------|----------------|----------------------------|
| Maintain Tracy Fish Facility 30 | 28,581 | 53,149 | 185.96% | (24,568) |
| Maintain Delta Cross Channel 44 | 38,000 | 2,332 | 6.14% | 35,668 |
| Total Direct USBR Facilities | 66,581 | 55,970 | 84.06% | 10,611 |
| | | | | |
| Safety Equipment Training 50 | 247 | 301 | 121.83% | (54) |
| IT Expense 51 | 809 | 1,463 | 180.77% | (654) |
| Warehousing 52 | 215 | 468 | 217.92% | (253) |
| Tracy Field Office Expense 54 | 628 | 857 | 136.55% | (229) |
| Direct Administrative/General Expense 56 | 1,594 | 3,736 | 234.39% | (2,142) |
| Indirect O & M LBAO Admin. 58 | 3,128 | 5,087 | 162.62% | (1,959) |
| Total Indirect Allocated USBR Facilities | 6,621 | 11,912 | 179.92% | (5,291) |
| | | | | |
| TOTAL USBR FACILITIES | 73,202 | 67,882 | 92.73% | 5,320 |

San Luis & Delta-Mendota Water Authority

DMC Indirect Cost Allocated to Special Projects

March 1, 2022 through September 30, 2022

FAC 11/7/22 & BOD 11/10/22

| | | | Allocated To Date | | |
|---|-----------|--|-------------------|--|--|
| Safety Equipment Training | 50 | | 2,356 | | |
| IT Expense | 51 | | 11,454 | | |
| Warehousing | 52 | | 3,668 | | |
| Tracy Field Office Expense | 54 | | 6,713 | | |
| Direct Administrative/General Expense | 56 | | 29,247 | | |
| Indirect O & M LBAO Admin. | 58 | | 39,830 | | |
| Total Indirect Allocated to SPECIAL PROJECTS | | | 93,267 | | |
| TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS | | | 93,267 | | |

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2022 through September 30, 2022
 FAC 11/7/22 & BOD 11/10/22

| | | FY Budget 3/1/22 - 2/28/23 | Actual To Date Paid/Pending | % of Budget | Notes | Budget Amount Remaining |
|--|--------------------|---------------------------------------|--|------------------------|--------------|------------------------------------|
| Capital Improvement Projects | CIP 25 | 4,047,200 | 3,395,659 | 83.90% | | 651,541 |
| Extra Ordinary O&M | EO&M 26 | 7,368,800 | 1,710,547 | 23.21% | | 5,658,253 |
| Operate & Maintain DMC | S/F 02 | 5,476,053 | 2,987,195 | 54.55% | | 2,488,858 |
| Operate & Maintain Wasteways | S/F 04 | 136,213 | 38,171 | 28.02% | | 98,043 |
| Mendota Pool | S/F 05 | 121,382 | 80,296 | 66.15% | | 41,085 |
| Operate & Maintain JPP | S/F 11 | 3,002,746 | 1,504,327 | 50.10% | | 1,498,418 |
| Intertie Maintenance | S/F 12 | 229,703 | 125,143 | 54.48% | A | 104,560 |
| Volta Wells Pumping | S/F 13 | 51,940 | 11,341 | 21.83% | | 40,599 |
| Operate & Maintain O'Neill | S/F 19 | 2,183,761 | 1,248,144 | 57.16% | | 935,617 |
| Maintain Tracy Fish Facility | USBR 30 | 28,581 | 53,149 | 185.96% | | (24,568) |
| Operate & Maintain Tracy USBR | USBR 33 | - | 489 | 0.00% | | (489) |
| Operate & Maintain San Luis Drain | S/F 41 | 157,789 | 62,172 | 39.40% | | 95,617 |
| Maintain Delta Cross Channel | USBR 44 | 38,000 | 2,332 | 6.14% | | 35,668 |
| Safety Equipment Training | 50 | 212,162 | 78,379 | 36.94% | | 133,783 |
| IT Expense | 51 | 695,228 | 381,098 | 0.00% | | 314,130 |
| Warehousing | 52 | 184,682 | 122,039 | 66.08% | | 62,643 |
| Tracy Field Office Expense | 54 | 539,397 | 223,347 | 41.41% | | 316,050 |
| Direct Administrative/General Expense | 56 | 1,369,125 | 973,125 | 71.08% | | 395,999 |
| Indirect O & M LBAO Admin. | 58 | 2,687,392 | 1,325,235 | 49.31% | | 1,362,157 |
| TOTAL | | 28,530,154 | 14,322,187 | 50.20% | | 14,207,966 |
| Total from Self-Funding - page 2 | | 16,090,023 | 8,903,947 | 55.34% | | 7,186,075 |
| Total from USBR - page 3 | | 73,202 | 67,882 | 92.73% | | 5,320 |
| Total from Special Projects - page 4 | | - | 93,267 | | | (93,267) |
| Total from EO&M | | 12,366,929 | 5,257,091 | 42.51% | | 7,109,838 |
| Totals | | 28,530,154 | 14,322,187 | | | 14,207,966 |
| YTD % | | | 58.33% | | | |

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, 2022 through September 30, 2022

FAC 11/7/22 & BOD 11/10/22

| | | 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 | 2,987,195 | 44.86% | 1,392,231 | 4,379,426 * |
| Operate & Maintain Wasteways | S/F 04 | 38,171 | 0.70% | 21,815 | 59,986 * |
| Mendota Pool | S/F 05 | 80,296 | 0.20% | 6,179 | 86,475 * |
| Operate & Maintain Jones Pumping Pl | S/F 11 | 1,504,327 | 24.21% | 751,425 | 2,255,752 * |
| Intertie Maintenance | S/F 12 | 125,143 | 2.32% | 72,145 | 197,288 * |
| Intertie DWR Conveyance | S/F 12 | - | | - | - |
| Volta Wells Pumping | S/F 13 | 11,341 | 0.22% | 6,721 | 18,062 * |
| Open | S/F 14 | - | | - | - |
| Open | S/F 15 | - | | - | - |
| Open | S/F 16 | - | | - | - |
| Operate & Maintain O'Neill | S/F 19 | 1,248,144 | 18.09% | 561,506 | 1,809,650* |
| Maintain Tracy Fish Facility | USBR 30 | 53,149 | 0.33% | 10,225 | 63,374 |
| Maintain Fish Release Site | USBR 32 | - | 0.00% | - | - |
| Operate & Maintain Tracy USBR | USBR 33 | 489 | 0.01% | 279 | 768 |
| Operate & Maintain San Luis Drain | S/F 41 | 62,172 | 1.13% | 35,138 | 97,310 * |
| Maintain Delta Cross Channel | USBR 44 | 2,332 | 0.05% | 1,408 | 3,740 |
| WAPA | USBR 45 | - | 0.00% | - | - |
| CIP | 25 | 3,395,659 | 4.86% | 150,885 | 3,546,544 |
| EO&M & Scada Project | 26 | 1,710,547 | 0.00% | - | 1,710,547 |
| SPECIAL PROJECTS | XX | | 3.01% | 93,266 | 93,266 |
| | | | | 3,103,223 | 14,322,188 |
| Safety Equipment Training | 50 | 78,379 | | | |
| IT Expense | 51 | 381,098 | | | |
| Warehousing | 52 | 122,039 | | | |
| Tracy Field Office Expense | 54 | 223,347 | | | |
| Direct Administrative/General Expense | 56 | 973,125 | | | |
| Indirect Administrative/General Expense | 57 | - | | | (5,257,091) less CIP&EO&M |
| Indirect O & M LBAO Admin. | 58 | 1,325,235 | | | (67,882) less USBR Facilities |
| Total Indirect to be Allocated | | | 3,103,223 | | (93,267) less Special Projects |
| TOTAL | | 14,322,188 | | | 8,903,947 *SLDMWA O&M Costs |

includes intertie DWR conveyance