



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 September 30, 2023
DATES: 11.06.23 FAC and 11.09.23 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 September 30, 2023 are over budget by \$655,527. This unfavorable variance is predominantly the result of over-budget DWR conveyance charges for DCI activity of \$1,546,719. All controllable O&M expenditures are below budget.

Outstanding

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

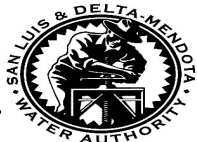
Staff mailed draft contractor records for the WY22 Final Accounting to all contractors on Monday, September 25, 2023. Contractors have responded with any reconciling differences.

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
11.06.23 FAC and 11.09.23 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: SEPTEMBER 30, 2023
58.33%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 4,530,751	\$ 2,733,855			\$ 1,796,896			
JPP	\$ 3,202,129	\$ 3,202,129						
WW	\$ 119,426	\$ 89,569			\$ 29,856			
Intertie O&M / DWR Conveyance	\$ 157,970		\$ 157,970					
Volta Wells	\$ 40,795			\$ 40,795				
Mendota Pool	\$ 114,019				\$ 114,019			
O'Neill	\$ 1,869,788					\$ 1,861,582	\$ 8,206	
SL Drain	\$ 143,041							\$ 143,041
Total	\$ 10,177,919	\$ 6,025,553	\$ 157,970	\$ 40,795	\$ 1,940,772	\$ 1,861,582	\$ 8,206	\$ 143,041

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

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 4,627,726	\$ 2,792,370			\$ 1,835,356			
JPP	\$ 2,412,859	\$ 2,412,859						
WW	\$ 52,086	\$ 39,065			\$ 13,022			
Intertie O&M / DWR Conveyance	\$ 1,704,689		\$ 1,704,689					
Volta Wells	\$ 10,839			\$ 10,839				
Mendota Pool	\$ 95,480				\$ 95,480			
O'Neill	\$ 1,844,268					\$ 1,836,174	\$ 8,094	
SL Drain	\$ 85,499							\$ 85,499
Total	\$ 10,833,446	\$ 5,244,293	\$ 1,704,689	\$ 10,839	\$ 1,943,858	\$ 1,836,174	\$ 8,094	\$ 85,499

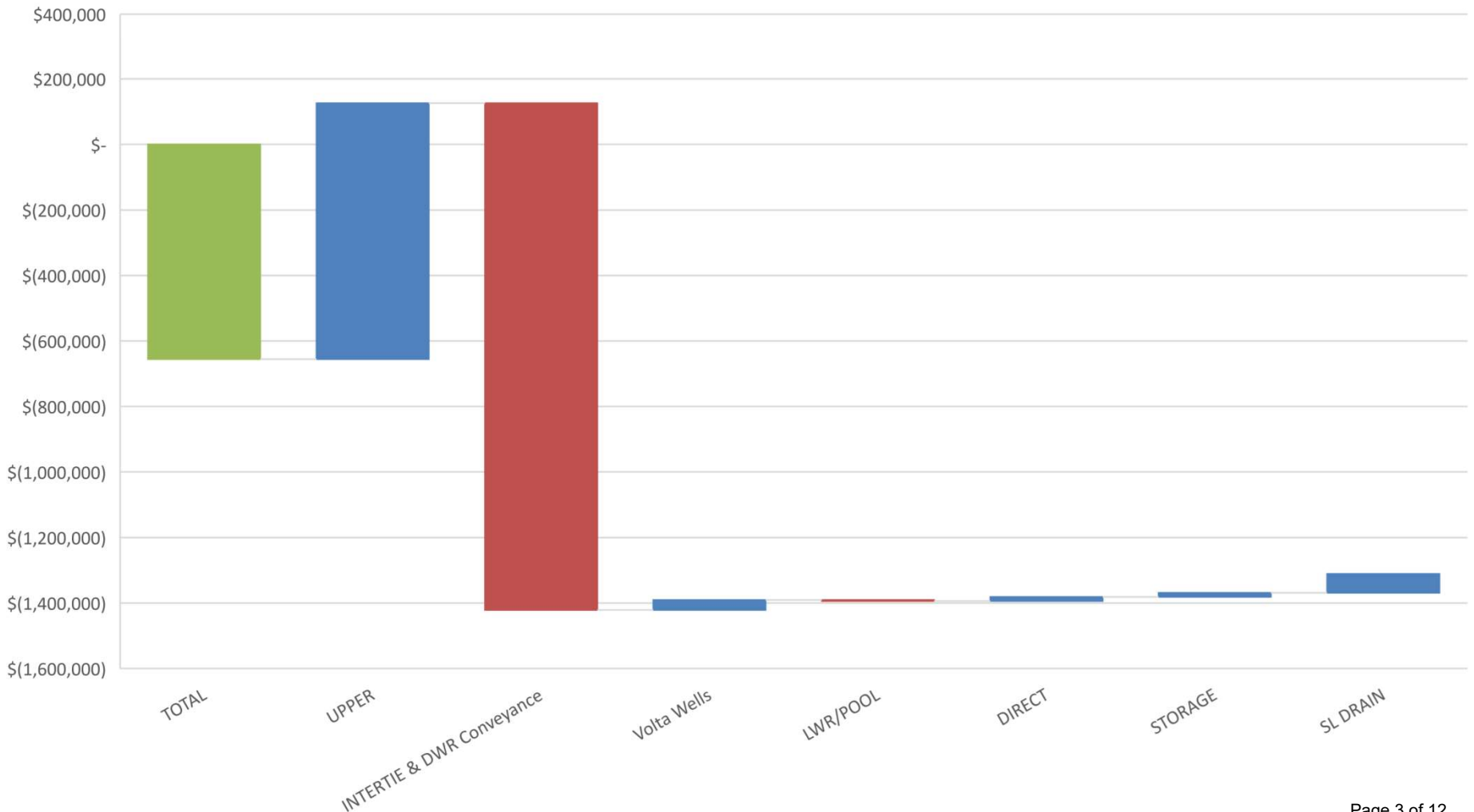
R, O&M BUDGET vs Actual COSTS THROUGH: SEPTEMBER 30, 2023

	TOTAL	UPPER	INTERTIE & DWR		LWR/POOL	O'NEILL O&M		
			Conveyance	Volta Wells		DIRECT	STORAGE	SL DRAIN
R, O&M Budget	\$ 10,177,919	\$ 6,025,553	\$ 157,970	\$ 40,795	\$ 1,940,772	\$ 1,861,582	\$ 8,206	\$ 143,041
R, O&M Actual	\$ 10,833,446	\$ 5,244,293	\$ 1,704,689	\$ 10,839	\$ 1,943,858	\$ 1,836,174	\$ 8,094	\$ 85,499
Difference	\$ (655,527)	\$ 781,260	\$ (1,546,719)	\$ 29,956	\$ (3,086)	\$ 25,408	\$ 112	\$ 57,542
	OVER	UNDER	OVER	UNDER	OVER	UNDER	UNDER	UNDER
		-6.440675%	OVER BUDGET					



San Luis & Delta Mendota Water Authority
FY24 Budget to Actual Report through September 30, 2023
BUDGET VARIANCES
FAC 11/06/2023 BOD 11/09/2023

■ Increase ■ Decrease ■ Total



San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2023 through September 30, 2023
FAC 11/06/23 & BOD 11/09/23

		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		3,150,312		58.26%		2,257,227
Operate & Maintain Wasteways	S/F 04	133,829		32,703		24.44%		101,126
Mendota Pool	S/F 05	127,829		87,862		68.73%		39,967
Operate & Maintain JPP	S/F 11	3,532,461		1,593,288		45.10%		1,939,173
Intertie Maintenance	S/F 12	183,548	A	190,177		103.61%		(6,629)
Volta Wells Pumping	S/F 13	46,381		6,858		14.79%		39,523
Operate & Maintain O'Neill	S/F 19	2,118,671		1,229,040		58.01%		889,631
Maintain Tracy Fish Facility	USBR 30	36,347		248,174		682.80%		(211,827)
Operate & Maintain San Luis Drain	S/F 41	160,495		54,451		33.93%		106,044
Maintain Delta Cross Channel	USBR 44	38,500		10,085		26.19%		28,415
Safety Equipment Training	50	322,300		3,033		0.94%		319,267
IT Expense	51	774,335		337,953		43.64%		436,382
Warehousing	52	236,695		65,494		27.67%		171,201
Tracy Field Office Expense	54	624,985		367,736		58.84%		257,249
Direct Administrative/General Expense	56	1,154,281		1,001,982		86.81%		152,299
Indirect O & M LBAO Admin.	58	2,633,617		1,475,099		56.01%		1,158,518
TOTAL		17,531,812		9,854,247		56.21%		7,677,566
Total from Self-Funding - page 2		17,447,862		9,420,663		53.99%		8,027,199
Total from USBR - page 3		83,950		370,657		441.52%		(286,706)
Total from Special Projects - page 4		-		62,927				(62,927)
Totals		17,531,812		9,854,247				7,677,566
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, 2023 through September 30, 2023

FAC 11/06/23 & BOD 11/09/23

		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		3,150,312	58.26%		2,257,227
Operate & Maintain Wasteways	04	133,829		32,703	24.44%		101,125
Mendota Pool	05	127,829		87,862	68.73%		39,968
Operate & Maintain JPP	11	3,532,461		1,593,288	45.10%		1,939,172
Intertie Maintenance	12	183,548	A	190,177	103.61%		(6,629)
Volta Wells Pumping	13	46,381		6,858	14.79%		39,523
Operate & Maintain O'Neill	19	2,118,671		1,229,040	58.01%		889,631
Operate & Maintain San Luis Drain	41	160,495		54,451	33.93%		106,044
Total Direct O & M		11,710,753		6,344,691	54.18%		5,366,062
Safety Equipment Training	50	321,789		2,869	0.89%		318,920
IT Expense	51	773,108		319,729	41.36%		453,380
Warehousing	52	236,320		61,962	26.22%		174,358
Tracy Field Office Expense	54	623,995		347,906	55.75%		276,089
Direct Administrative/General Expense	56	1,152,452		947,950	82.26%		204,502
Indirect O & M LBAO Admin.	58	2,629,444		1,395,556	53.07%		1,233,888
Total Indirect Allocated to O & M		5,737,109		3,075,972	53.62%		2,661,137
Total SLDMWA O&M		17,447,862		9,420,663	53.99%		8,027,199

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 September 30, 2023

FAC 11/06/23 & BOD 11/09/23

	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	248,174	682.80%	(211,827)
Maintain Delta Cross Channel 44	38,500	10,085	26.19%	28,415
Total Direct USBR Facilities	74,847	258,259	345.05%	(183,412)
Safety Equipment Training 50	511	105	20.53%	406
IT Expense 51	1,227	11,683	952.39%	(10,456)
Warehousing 52	375	2,264	603.81%	(1,889)
Tracy Field Office Expense 54	990	12,713	1283.97%	(11,723)
Direct Administrative/General Expense 56	1,829	34,639	1894.25%	(32,810)
Indirect O & M LBAO Admin. 58	4,172	50,994	1222.25%	(46,822)
Total Indirect Allocated USBR Facilities	9,103	112,398	1234.71%	(103,294)
TOTAL USBR FACILITIES	83,950	370,657	441.52%	(286,706)

San Luis & Delta-Mendota Water Authority

DMC Indirect Cost Allocated to Special Projects

March 1, 2023 through September 30, 2023

FAC 11/06/23 & BOD 11/09/23

			Allocated To Date		
Safety Equipment Training	50		59		
IT Expense	51		6,541		
Warehousing	52		1,268		
Tracy Field Office Expense	54		7,117		
Direct Administrative/General Expense	56		19,393		
Indirect O & M LBAO Admin.	58		28,549		
Total Indirect Allocated to SPECIAL PROJECTS			62,927		
TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS			62,927		

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2023 through September 30, 2023
 FAC 11/06/23 & BOD 11/09/23

		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	3,037,408	132.19%		(739,708)
Extra Ordinary O&M	EO&M 26	6,198,000	2,884,781	46.54%		3,313,219
Operate & Maintain DMC	S/F 02	5,407,539	3,150,312	58.26%		2,257,227
Operate & Maintain Wasteways	S/F 04	133,829	32,703	24.44%		101,126
Mendota Pool	S/F 05	127,829	87,862	68.73%		39,967
Operate & Maintain JPP	S/F 11	3,532,461	1,593,288	45.10%		1,939,173
Intertie Maintenance	S/F 12	183,548	190,177	103.61%	A	(6,629)
Volta Wells Pumping	S/F 13	46,381	6,858	14.79%		39,523
Operate & Maintain O'Neill	S/F 19	2,118,671	1,229,040	58.01%		889,631
Maintain Tracy Fish Facility	USBR 30	36,347	248,174	682.80%		(211,827)
Operate & Maintain Tracy USBR	USBR 33	-	-	0.00%		-
Operate & Maintain San Luis Drain	S/F 41	160,495	54,451	33.93%		106,044
Maintain Delta Cross Channel	USBR 44	38,500	10,085	26.19%		28,415
Safety Equipment Training	50	349,917	3,389	0.97%		346,528
IT Expense	51	840,688	377,565	0.00%		463,123
Warehousing	52	256,978	73,171	28.47%		183,807
Tracy Field Office Expense	54	678,540	410,839	60.55%		267,701
Direct Administrative/General Expense	56	1,253,190	1,119,427	89.33%		133,763
Indirect O & M LBAO Admin.	58	2,859,290	1,648,000	57.64%		1,211,290
TOTAL		26,519,903	16,157,530	60.93%		10,362,373
Total from Self-Funding - page 2		17,447,862	9,420,663	53.99%		8,027,199
Total from USBR - page 3		83,950	370,657	441.52%		(286,706)
Total from Special Projects - page 4		-	62,927			(62,927)
Total from EO&M		8,988,091	6,303,283	70.13%		2,684,808
Totals		26,519,903	16,157,530			10,362,374
YTD %			58.33%			

A Does NOT include DWR Wheeling

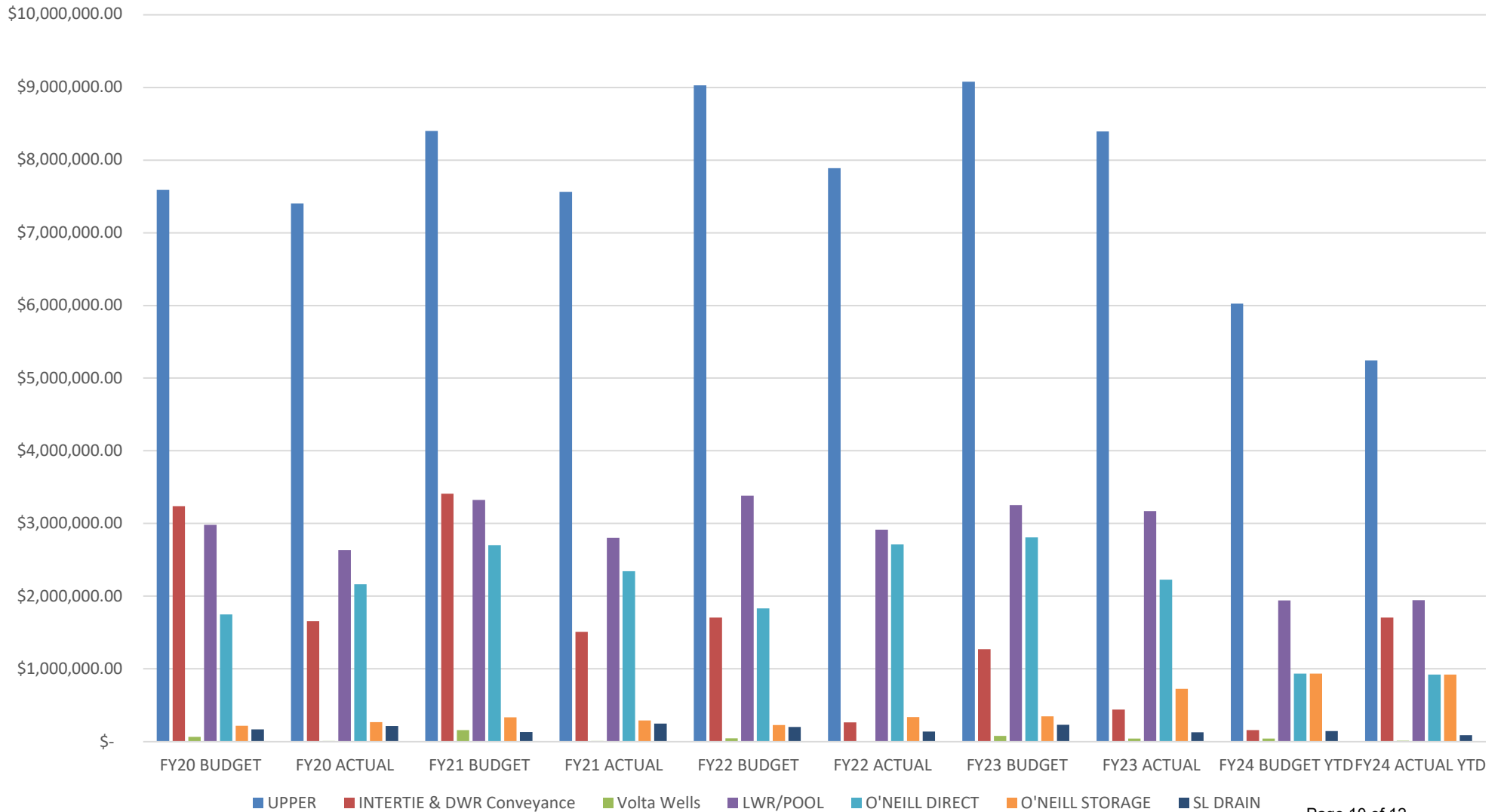
San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M With Indirect Allocated
Budget to Actual Paid/Pending Comparison Summary
March 1, 2023 through September 30, 2023

FAC 11/06/23 & BOD 11/09/23

		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	3,150,312	40.67%	1,477,414	4,627,726 *
Operate & Maintain Wasteways	S/F 04	32,703	0.53%	19,383	52,086 *
Mendota Pool	S/F 05	87,862	0.21%	7,617	95,479 *
Operate & Maintain Jones Pumping PI	S/F 11	1,593,288	22.56%	819,571	2,412,859 *
Intertie Maintenance	S/F 12	190,177	2.80%	101,729	291,906 *
Intertie DWR Conveyance	S/F 12	1,412,784			1,412,784 *
Volta Wells Pumping	S/F 13	6,858	0.11%	3,981	10,839 *
Operate & Maintain O'Neill	S/F 19	1,229,040	16.94%	615,228	1,844,268 *
Maintain Tracy Fish Facility	USBR 30	248,174	2.93%	105,902	354,076
Operate & Maintain San Luis Drain	S/F 41	54,451	0.85%	31,048	85,499 *
Maintain Delta Cross Channel	USBR 44	10,085	0.18%	6,497	16,581
CIP	25	3,037,408	6.33%	229,989	3,267,397
EO&M & Scada Project	26	2,884,780	4.16%	151,105	3,035,886
SPECIAL PROJECTS	XX		1.73%	62,927	62,927
				3,632,391	17,570,313
			100.00%		
Safety Equipment Training	50	3,389			
IT Expense	51	377,565			
Warehousing	52	73,171			
Tracy Field Office Expense	54	410,839			
Direct Administrative/General Expense	56	1,119,427			(6,303,283) less CIP&EO&M
Indirect Administrative/General Expense	57	-			
Indirect O & M LBAO Admin.	58	1,648,000			(370,657) less USBR Facilities
Total Indirect to be Allocated			3,632,391		(62,927) less Special Projects
TOTAL		17,570,313			10,833,446 *SLDMWA O&M Costs
		includes intertie DWR conveyance			

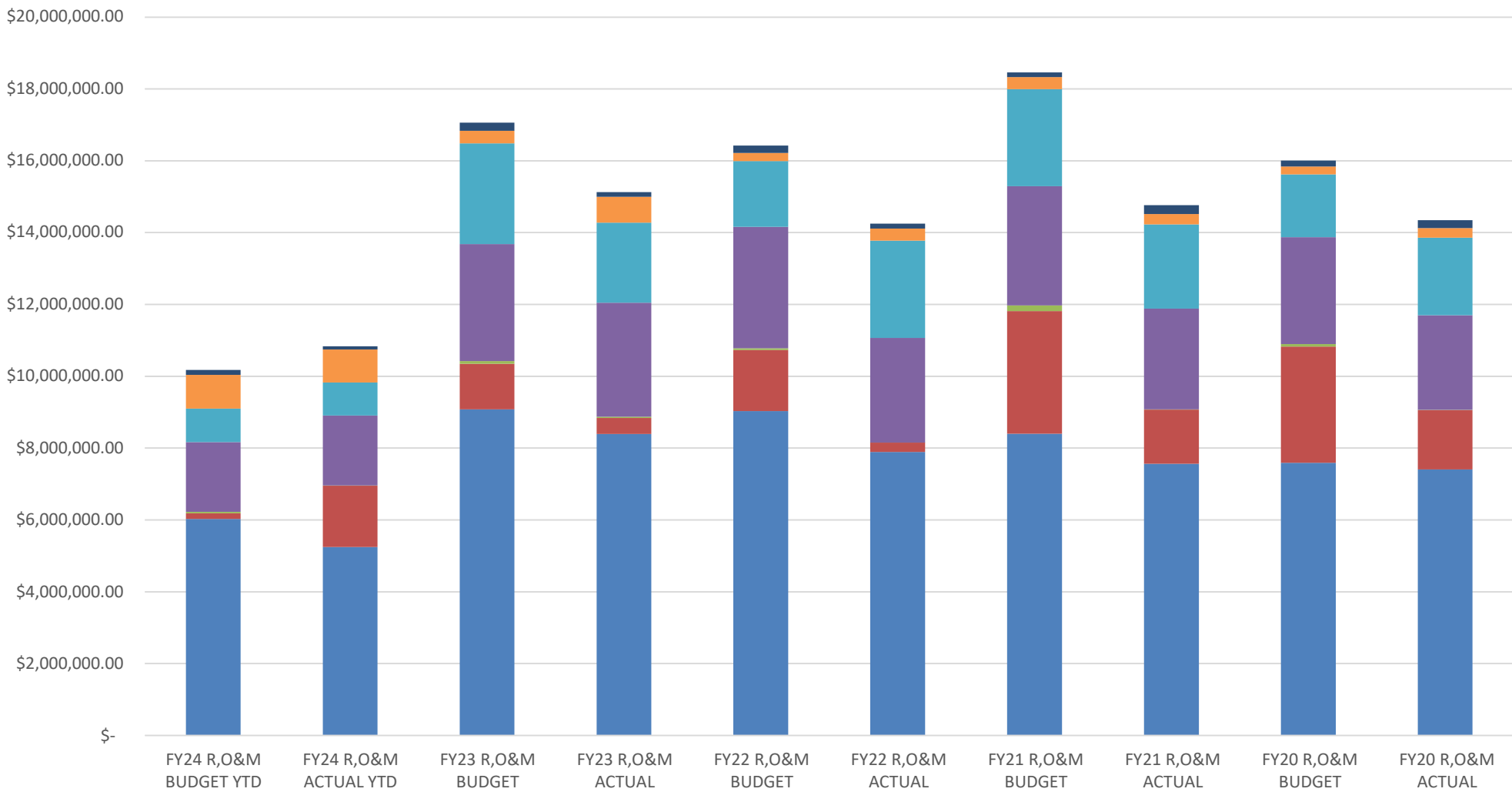


San Luis and Delta-Mendota Water Authority
O&M Budget to Actual
FY20-FY24 YTD (09/30/2023)
FAC 11/06/2023 BOD 11/09/2023





San Luis and Delta-Mendota Water Authority
O&M Budget to Actual
FY20-FY24 YTD (09/30/2023)
FAC 11/06/2023 BOD 11/09/2023



■ UPPER
 ■ INTERTIE & DWR Conveyance
 ■ Volta Wells
 ■ LWR/POOL
 ■ O'NEILL DIRECT
 ■ O'NEILL STORAGE
 ■ SL DRAIN



San Luis and Delta-Mendota Water Authority
HISTORICAL O&M BUDGET TO ACTUAL TOTAL
FY20-FY24 YTD (09/30/2023)
FAC 11/06/2023 BOD 11/09/2023

