



## MEMO

**TO:** Pablo Arroyave, Chief Operating Officer  
**FROM:** Raymond Tarka, Director of Finance  
**SUBJECT:** FY24 O&M Budget to Actual Report  
**DATES:** 05.01.23 FAC and 05.04.23 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 March 31, 2022 are over budget by \$187,147. This unfavorable variance is the result of a timing difference on approximately \$77,000 of pass-through expenses that have not yet been billed out in March but were included in the allocation of indirect costs to cost pools, and higher than budgeted overtime of \$39,000 and outside services for buildings and grounds of \$45,000, both relating to the wet start of the year. We expect this variance to correct itself in future periods as the costs are billed out and operations become normalized.

### Outstanding

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

Staff expects final accountings to be completed shortly after the Board's approval of the FY2022 audit.

#### 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 FY2022

FY2022 Audit is still underway but in the final review stage with completion expected in the next few weeks.



San Luis & Delta Mendota-Water Authority  
05.01.23 FAC and 05.04.23 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
<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>\$ 1,602,675</b>	<b>\$ 1,602,675</b>	<b>\$ 245,213</b>

R, O&M BUDGET BY COST POOLS THROUGH: MARCH 31, 2023  
8.33%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	647,250	\$ 390,551			\$ 256,699			
JPP \$	457,447	\$ 457,447						
WW \$	17,061	\$ 12,796			\$ 4,265			
Intertie O&M / DWR Conveyance \$	22,567		\$ 22,567					
Volta Wells \$	5,828			\$ 5,828				
Mendota Pool \$	16,288				\$ 16,288			
O'Neill \$	267,113					\$ 133,556	\$ 133,556	
SL Drain \$	20,434							\$ 20,434
<b>\$</b>	<b>1,453,988</b>	<b>\$ 860,793</b>	<b>\$ 22,567</b>	<b>\$ 5,828</b>	<b>\$ 277,253</b>	<b>\$ 133,556</b>	<b>\$ 133,556</b>	<b>\$ 20,434</b>

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

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	728,017	\$ 439,285			\$ 288,732			
JPP \$	507,388	\$ 507,388						
WW \$	2,448	\$ 1,836			\$ 612			
Intertie O&M / DWR Conveyance \$	52,730		\$ 52,730					
Volta Wells \$	261			\$ 261				
Mendota Pool \$	19,551				\$ 19,551			
O'Neill \$	324,412					\$ 162,206	\$ 162,206	
SL Drain \$	6,328							\$ 6,328
<b>\$</b>	<b>1,641,135</b>	<b>\$ 948,509</b>	<b>\$ 52,730</b>	<b>\$ 261</b>	<b>\$ 308,895</b>	<b>\$ 162,206</b>	<b>\$ 162,206</b>	<b>\$ 6,328</b>

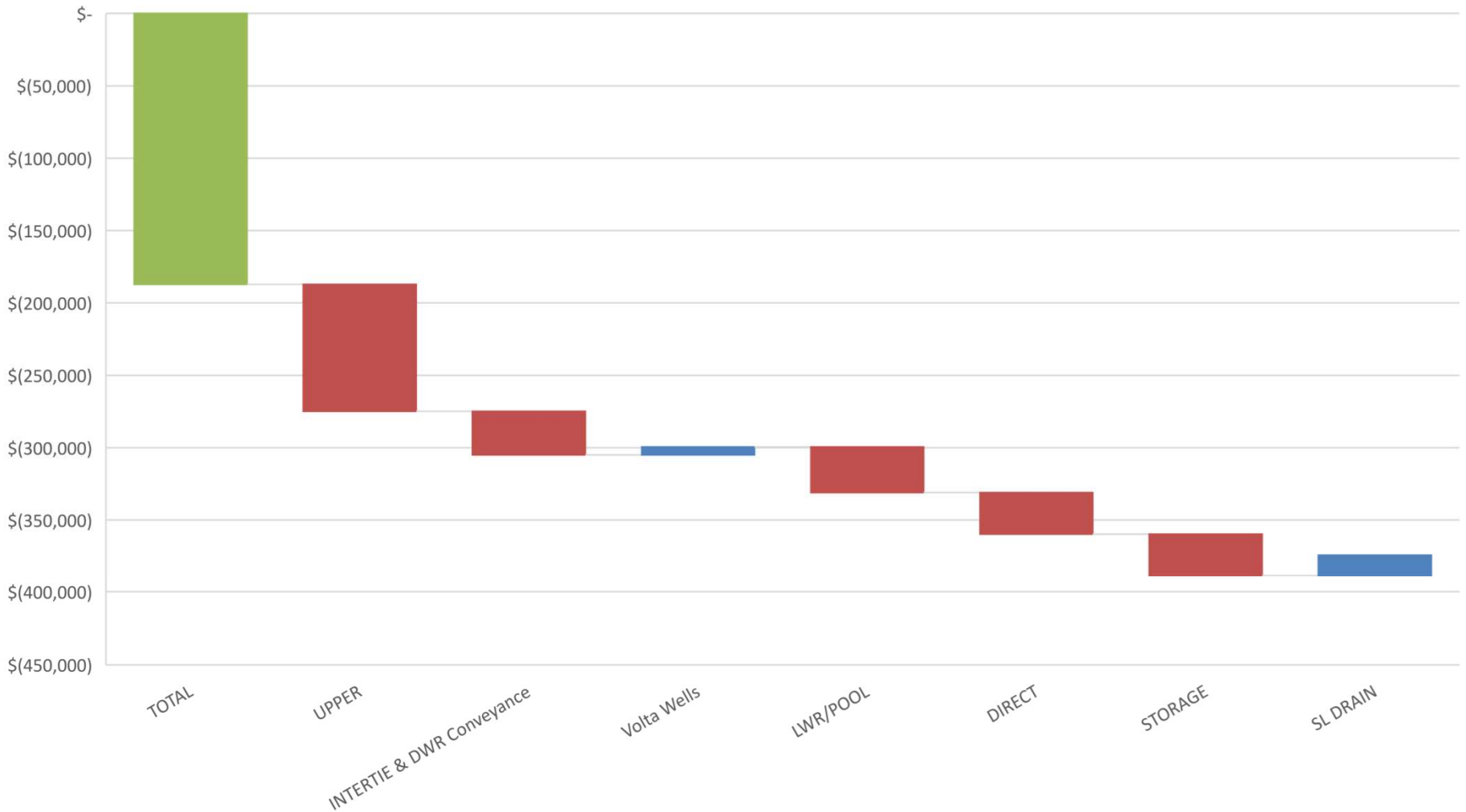
R, O&M BUDGET vs Actual COSTS THROUGH: MARCH 31, 2023

	TOTAL	UPPER	INTERTIE & DWR			LWR/POOL	O'NEILL O&M		
			Conveyance	Volta Wells			DIRECT	STORAGE	SL DRAIN
R, O&M Budget \$	1,453,988	\$ 860,793	\$ 22,567	\$ 5,828	\$ 277,253	\$ 133,556	\$ 133,556	\$ 20,434	
R, O&M Actual \$	1,641,135	\$ 948,509	\$ 52,730	\$ 261	\$ 308,895	\$ 162,206	\$ 162,206	\$ 6,328	
Difference \$	(187,147)	\$ (87,716)	\$ (30,163)	\$ 5,567	\$ (31,641)	\$ (28,650)	\$ (28,650)	\$ 14,106	
		OVER	OVER	OVER	UNDER	OVER	OVER	UNDER	
		<b>-12.871252%</b>	<b>OVER BUDGET</b>						



**San Luis & Delta Mendota Water Authority**  
**FY24 Budget to Actual Report through March 31, 2023**  
**BUDGET VARIANCES**  
**FAC 05/01/2023 BOD 05/04/2023**

■ 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 March 31, 2023**  
**FAC 5/1/23 & BOD 5/4/23**

		<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>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	5,407,539	493,905	9.13%		4,913,634
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	133,829	1,597	1.19%		132,231
<b>Mendota Pool</b>	<b>S/F 05</b>	127,829	18,217	14.25%		109,612
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	3,532,461	364,011	10.30%		3,168,450
<b>Intertie Maintenance</b>	<b>S/F 12</b>	183,548	33,706	18.36%		149,842
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	46,381	173	0.37%		46,208
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	2,118,671	224,143	10.58%		1,894,527
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	36,347	154,746	425.75%		(118,400)
<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	4,195	2.61%		156,301
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	38,500	-	0.00%		38,500
<b>Safety Equipment Training</b>	<b>50</b>	322,300	55	0.02%		322,245
<b>IT Expense</b>	<b>51</b>	774,335	71,106	9.18%		703,228
<b>Warehousing</b>	<b>52</b>	236,695	21,751	9.19%		214,944
<b>Tracy Field Office Expense</b>	<b>54</b>	624,985	73,813	11.81%		551,173
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,154,281	173,158	15.00%		981,123
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,633,617	256,337	9.73%		2,377,280
<b>TOTAL</b>		<b>17,531,812</b>	<b>1,890,914</b>	<b>10.79%</b>		<b>15,640,898</b>
Total from Self-Funding - page 2		17,447,862	1,641,135	9.41%		15,806,727
Total from USBR - page 3		83,950	238,695	284.33%		(154,745)
Total from Special Projects - page 4		-	11,084			(11,084)
Totals		17,531,812	1,890,914			15,640,898
<b>YTD %</b>			<b>8.33%</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 March 31, 2023

FAC 5/1/23 & BOD 5/4/23

			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		493,905		9.13%		4,913,634
<b>Operate &amp; Maintain Wasteways</b>	<b>04</b>		133,829		1,597		1.19%		132,231
<b>Mendota Pool</b>	<b>05</b>		127,829		18,217		14.25%		109,612
<b>Operate &amp; Maintain JPP</b>	<b>11</b>		3,532,461		364,011		10.30%		3,168,450
<b>Intertie Maintenance</b>	<b>12</b>	<b>A</b>	183,548		33,706		18.36%		149,842
<b>Volta Wells Pumping</b>	<b>13</b>		46,381		173		0.37%		46,208
<b>Operate &amp; Maintain O'Neill</b>	<b>19</b>		2,118,671		224,143		10.58%		1,894,527
<b>Operate &amp; Maintain San Luis Drain</b>	<b>41</b>		160,495		4,195		2.61%		156,301
<b>Total Direct O &amp; M</b>			<b>11,710,753</b>		<b>1,139,947</b>		<b>9.73%</b>		<b>10,570,806</b>
<b>Safety Equipment Training</b>	<b>50</b>		321,789		46		0.01%		321,743
<b>IT Expense</b>	<b>51</b>		773,108		59,773		7.73%		713,336
<b>Warehousing</b>	<b>52</b>		236,320		18,284		7.74%		218,036
<b>Tracy Field Office Expense</b>	<b>54</b>		623,995		62,048		9.94%		561,948
<b>Direct Administrative/General Expense</b>	<b>56</b>		1,152,452		145,558		12.63%		1,006,894
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>		2,629,444		215,479		8.19%		2,413,965
<b>Total Indirect Allocated to O &amp; M</b>			<b>5,737,109</b>		<b>501,188</b>		<b>8.74%</b>		<b>5,235,921</b>
<b>Total SLDMWA O&amp;M</b>			<b>17,447,862</b>		<b>1,641,135</b>		<b>9.41%</b>		<b>15,806,727</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 March 31, 2023

FAC 5/1/23 & BOD 5/4/23

	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	154,746	425.75%	(118,400)
<b>Maintain Delta Cross Channel</b> <b>44</b>	38,500	-	0.00%	38,500
<b>Total Direct USBR Facilities</b>	<b>74,847</b>	<b>154,746</b>	<b>206.75%</b>	<b>(79,900)</b>
<b>Safety Equipment Training</b> <b>50</b>	511	8	1.52%	503
<b>IT Expense</b> <b>51</b>	1,227	10,012	816.16%	(8,785)
<b>Warehousing</b> <b>52</b>	375	3,063	816.75%	(2,688)
<b>Tracy Field Office Expense</b> <b>54</b>	990	10,393	1049.68%	(9,403)
<b>Direct Administrative/General Expense</b> <b>56</b>	1,829	24,381	1333.29%	(22,552)
<b>Indirect O &amp; M LBAO Admin.</b> <b>58</b>	4,172	36,092	865.07%	(31,920)
<b>Total Indirect Allocated USBR Facilities</b>	<b>9,103</b>	<b>83,948</b>	<b>922.19%</b>	<b>(74,845)</b>
<b>TOTAL USBR FACILITIES</b>	<b>83,950</b>	<b>238,695</b>	<b>284.33%</b>	<b>(154,745)</b>

# San Luis & Delta-Mendota Water Authority

## DMC Indirect Cost Allocated to Special Projects

March 1, 2023 through March 31, 2023

FAC 5/1/23 & BOD 5/4/23

		<b>Allocated To Date</b>		
<b>Safety Equipment Training</b>	<b>50</b>		1	
<b>IT Expense</b>	<b>51</b>		1,322	
<b>Warehousing</b>	<b>52</b>		404	
<b>Tracy Field Office Expense</b>	<b>54</b>		1,372	
<b>Direct Administrative/General Expense</b>	<b>56</b>		3,219	
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>		4,766	
<b>Total Indirect Allocated to SPECIAL PROJECTS</b>			<b>11,084</b>	
<b>TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS</b>			<b>11,084</b>	

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

FAC 5/1/23 & BOD 5/4/23

		<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	1,423,686	61.96%		874,014
<b>Extra Ordinary O&amp;M</b>	<b>EO&amp;M 26</b>	6,198,000	356,236	5.75%		5,841,764
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	5,407,539	493,905	9.13%		4,913,634
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	133,829	1,597	1.19%		132,231
<b>Mendota Pool</b>	<b>S/F 05</b>	127,829	18,217	14.25%		109,612
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	3,532,461	364,011	10.30%		3,168,450
<b>Intertie Maintenance</b>	<b>S/F 12</b>	183,548	33,706	18.36%	<b>A</b>	149,842
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	46,381	173	0.37%		46,208
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	2,118,671	224,143	10.58%		1,894,527
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	36,347	154,746	425.75%		(118,400)
<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	4,195	2.61%		156,301
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	38,500	-	0.00%		38,500
<b>Safety Equipment Training</b>	<b>50</b>	349,917	60	0.02%		349,857
<b>IT Expense</b>	<b>51</b>	840,688	77,635	0.00%		763,053
<b>Warehousing</b>	<b>52</b>	256,978	23,748	9.24%		233,230
<b>Tracy Field Office Expense</b>	<b>54</b>	678,540	80,589	11.88%		597,951
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,253,190	189,055	15.09%		1,064,135
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,859,290	279,871	9.79%		2,579,419
<b>TOTAL</b>		<b>26,519,903</b>	<b>3,725,574</b>	<b>14.05%</b>		<b>22,794,329</b>
Total from Self-Funding - page 2		17,447,862	1,641,135	9.41%		15,806,727
Total from USBR - page 3		83,950	238,695	284.33%		(154,745)
Total from Special Projects - page 4		-	11,084			(11,084)
Total from EO&M		8,988,091	1,834,661	20.41%		7,153,431
Totals		26,519,903	3,725,574			22,794,329
<b>YTD %</b>			<b>8.33%</b>			

**A** Does NOT include DWR Wheeling



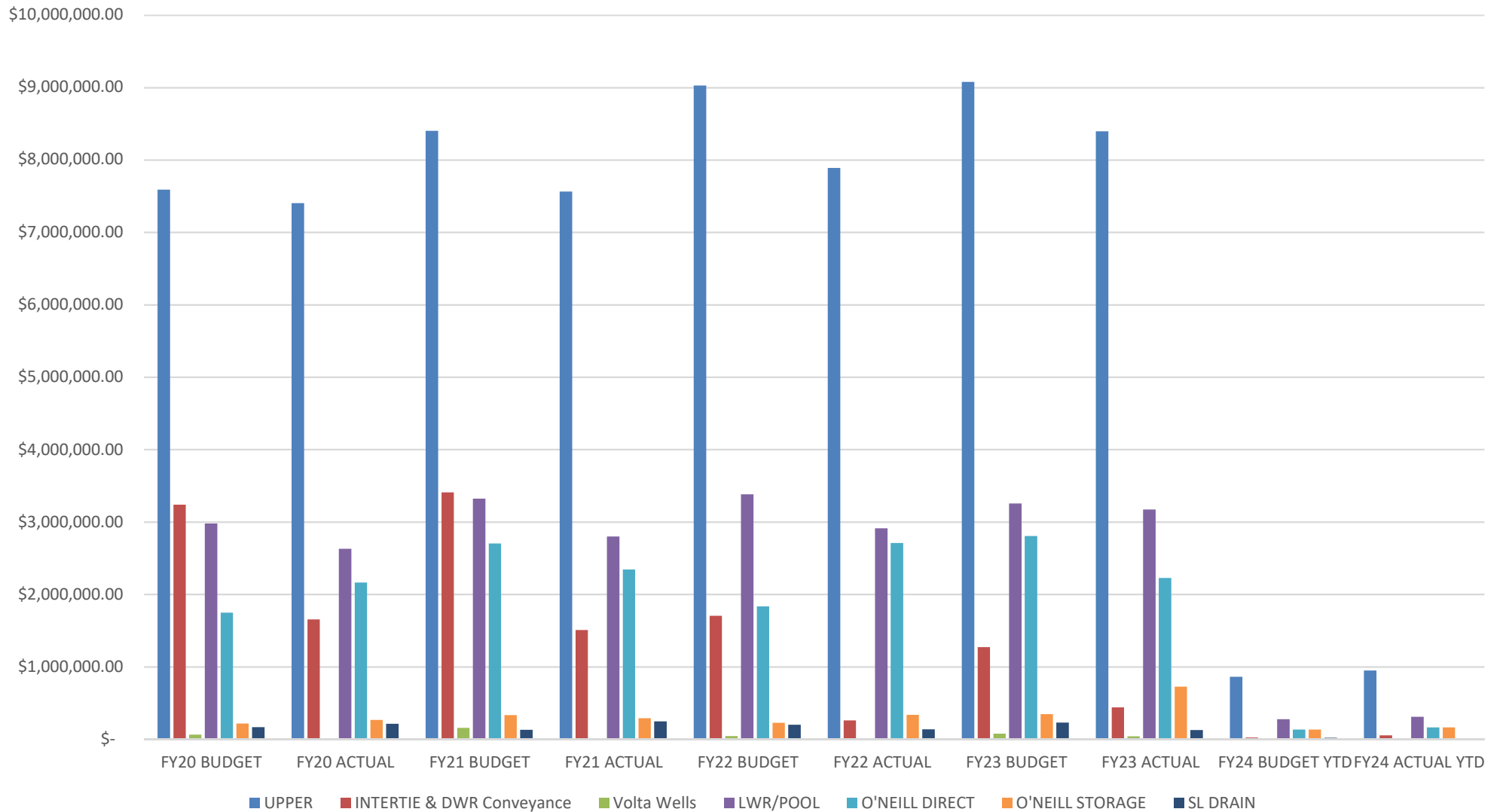
**San Luis & Delta-Mendota Water Authority**  
**DMC WITH CIP / E O & M With Indirect Allocated**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2023 through March 31, 2023**

FAC 5/1/23 & BOD 5/4/23

		<b>Actual Paid/Pending Expense</b>	<b>% Direct Labor to Total Labor</b>	<b>Allocated Indirect Based on Direct Labor %</b>	<b>Total Expense Direct &amp; Indirect</b>
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	493,905	35.96%	234,111	728,016 *
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	1,597	0.13%	851	2,449 *
<b>Mendota Pool</b>	<b>S/F 05</b>	18,217	0.20%	1,333	19,550 *
<b>Operate &amp; Maintain Jones Pumping Pl</b>	<b>S/F 11</b>	364,011	22.03%	143,377	507,388 *
<b>Intertie Maintenance</b>	<b>S/F 12</b>	33,706	2.92%	19,025	52,731 *
<b>Intertie DWR Conveyance</b>	<b>S/F 12</b>	-		-	- *
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	173	0.01%	88	261 *
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	224,143	15.40%	100,269	324,412 *
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	154,746	12.90%	83,948	238,695
<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>	4,195	0.33%	2,133	6,328 *
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	-	0.00%	-	-
<b>CIP</b>	<b>25</b>	1,423,686	5.28%	34,391	1,458,076
<b>EO&amp;M &amp; Scada Project</b>	<b>26</b>	356,236	3.13%	20,348	376,584
<b>SPECIAL PROJECTS</b>	<b>XX</b>		1.70%	11,084	11,084
				650,959	3,725,574
<b>Safety Equipment Training</b>	<b>50</b>	60			
<b>IT Expense</b>	<b>51</b>	77,635			
<b>Warehousing</b>	<b>52</b>	23,748			
<b>Tracy Field Office Expense</b>	<b>54</b>	80,589			
<b>Direct Administrative/General Expense</b>	<b>56</b>	189,055			
<b>Indirect Administrative/General Expense</b>	<b>57</b>	-			(1,834,661) less CIP&EO&M
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	279,871			(238,695) less USBR Facilities
<b>Total Indirect to be Allocated</b>			650,959		(11,084) less Special Projects
<b>TOTAL</b>		<b>3,725,574</b>			1,641,135 *SLDMWA O&M Costs
		<i>includes intertie DWR conveyance</i>			

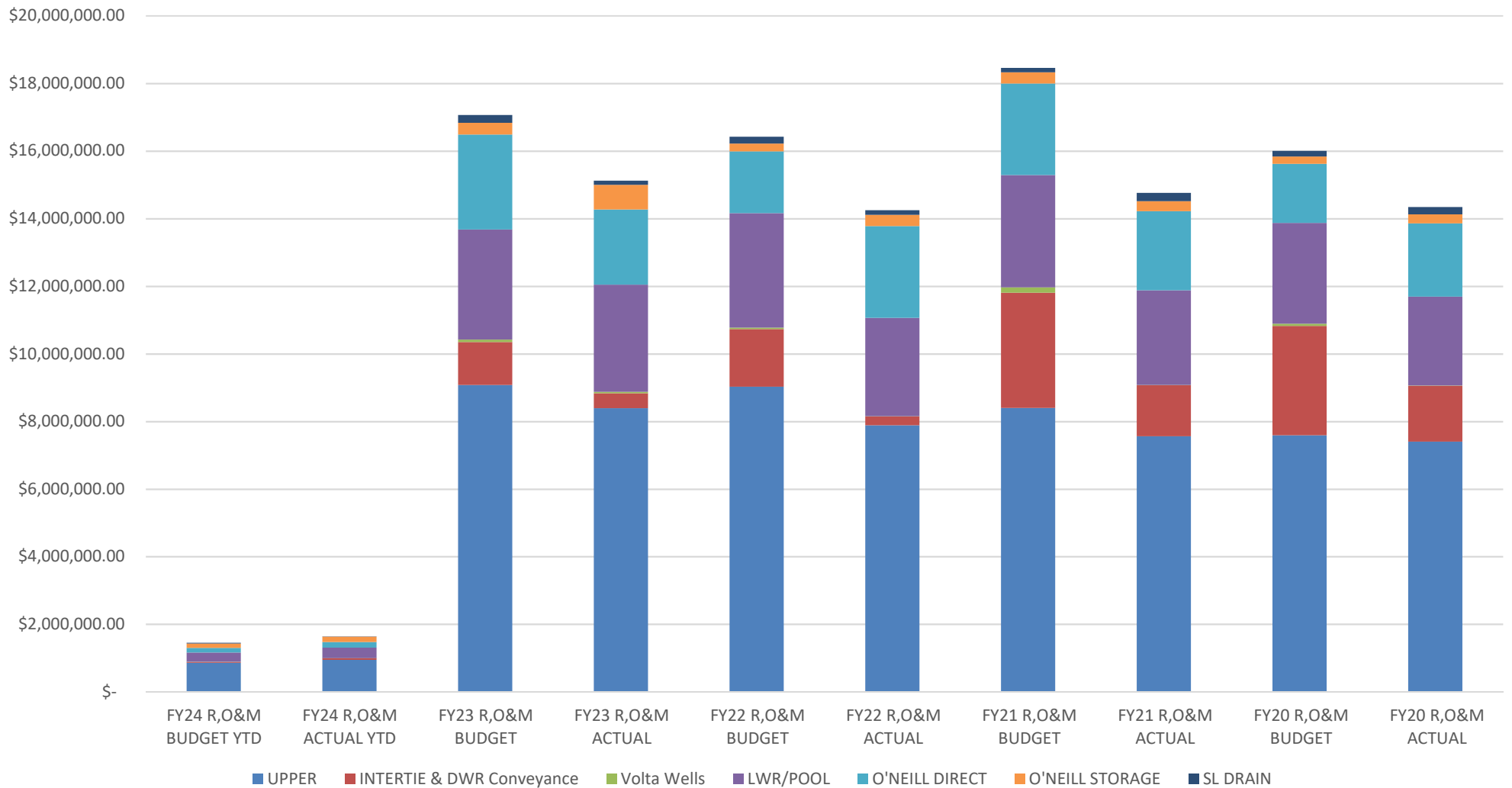


**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual**  
**FY20-FY24 YTD ( 03/31/2023**  
**FAC 05/01/2023 BOD 05/04/2023**





**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual**  
**FY20 -FY24 YTD ( 03/31/2023)**  
**FAC 05/01/2023 BOD 05/04/2023**





**San Luis and Delta-Mendota Water Authority  
HISTORICAL O&M BUDGET TO ACTUAL TOTAL  
FY20-24 (FY24 YTD 03/31/23)  
FAC 05/01/2023 BOD 05/04/2023**

