



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
\$	17,447,862	\$ 10,329,520	\$ 270,805	\$ 69,935	\$ 3,327,039	\$ 3,114,752	\$ 90,598	\$ 245,213

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
\$	14,539,885	\$ 8,607,933	\$ 225,671	\$ 58,279	\$ 2,772,531	\$ 2,595,627	\$ 75,499	\$ 204,345

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
\$	15,495,917	\$ 6,994,024	\$ 3,408,316	\$ 15,494	\$ 2,514,793	\$ 2,382,310	\$ 69,294	\$ 111,687

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
	-6.575243%	OVER BUDGET						Page 2

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

		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		4,088,370		75.60%		1,319,169
Operate & Maintain Wasteways	S/F 04	133,829		44,405		33.18%		89,424
Mendota Pool	S/F 05	127,829		106,995		83.70%		20,834
Operate & Maintain JPP	S/F 11	3,532,461		2,193,776		62.10%		1,338,685
Intertie Maintenance	S/F 12	183,548	A	221,263		120.55%		(37,715)
Volta Wells Pumping	S/F 13	46,381		11,483		24.76%		34,898
Operate & Maintain O'Neill	S/F 19	2,118,671		1,650,523		77.90%		468,148
Maintain Tracy Fish Facility	USBR 30	36,347		292,981		806.07%		(256,634)
Operate & Maintain San Luis Drain	S/F 41	160,495		73,815		45.99%		86,680
Maintain Delta Cross Channel	USBR 44	38,500		11,589		30.10%		26,911
Safety Equipment Training	50	322,300		14,796		4.59%		307,503
IT Expense	51	774,335		453,804		58.61%		320,531
Warehousing	52	236,695		81,804		34.56%		154,891
Tracy Field Office Expense	54	624,985		486,935		77.91%		138,050
Direct Administrative/General Expense	56	1,154,281		1,315,165		113.94%		(160,884)
Indirect O & M LBAO Admin.	58	2,633,617		1,884,338		71.55%		749,279
TOTAL		17,531,812		12,932,042		73.76%		4,599,770
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
YTD %				83.33%				

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

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

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

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

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

		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	3,084,292	134.23%		(786,592)
Extra Ordinary O&M	EO&M 26	6,198,000	3,931,954	63.44%		2,266,046
Operate & Maintain DMC	S/F 02	5,407,539	4,088,370	75.60%		1,319,169
Operate & Maintain Wasteways	S/F 04	133,829	44,405	33.18%		89,424
Mendota Pool	S/F 05	127,829	106,995	83.70%		20,835
Operate & Maintain JPP	S/F 11	3,532,461	2,193,776	62.10%		1,338,685
Intertie Maintenance	S/F 12	183,548	221,263	120.55%	A	(37,715)
Volta Wells Pumping	S/F 13	46,381	11,483	24.76%		34,899
Operate & Maintain O'Neill	S/F 19	2,118,671	1,650,523	77.90%		468,147
Maintain Tracy Fish Facility	USBR 30	36,347	292,981	806.07%		(256,634)
Operate & Maintain Tracy USBR	USBR 33	-	-	0.00%		-
Operate & Maintain San Luis Drain	S/F 41	160,495	73,815	45.99%		86,680
Maintain Delta Cross Channel	USBR 44	38,500	11,589	30.10%		26,911
Safety Equipment Training	50	349,917	16,277	4.65%		333,640
IT Expense	51	840,688	499,212	0.00%		341,476
Warehousing	52	256,978	89,989	35.02%		166,989
Tracy Field Office Expense	54	678,540	535,658	78.94%		142,882
Direct Administrative/General Expense	56	1,253,190	1,446,760	115.45%		(193,570)
Indirect O & M LBAO Admin.	58	2,859,290	2,072,885	72.50%		786,405
TOTAL		26,519,903	20,372,227	76.82%		6,147,676
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
YTD %			83.33%			

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 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
Total Indirect to be Allocated			4,660,781		(81,629) less Special Projects
TOTAL		23,436,877			15,495,917 *SLDMWA O&M Costs
		includes intertie DWR conveyance			

20,372,227 w/o intertie DWR conveyance

12,431,268 O&M