



MEMO

TO: Pablo Arroyave, Chief Operating Officer
FROM: Raymond Tarka, Director of Finance
SUBJECT: FY23 O&M Budget to Actual Report
DATES: 12.05.22 FAC and 12.08.22 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 October 31, 2022 are under budget by \$1,231,384. 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 have been sent out to members for review. Refunds are scheduled to be paid on December 7th.

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
12.5.22 FAC and 12.8.22 BOD

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

						O'NEILL O&M		
	Total	UPPER	Intertie	Volta Wells	LWR/POOL	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
	<u>17,063,653</u>	<u>\$ 9,078,008</u>	<u>\$ 1,270,875</u>	<u>\$ 76,050</u>	<u>\$ 3,254,435</u>	<u>\$ 2,807,243</u>	<u>\$ 346,963</u>	<u>\$ 230,078</u>

R, O&M BUDGET BY COST POOLS THROUGH : October 31, 2022
66.67%

						O'NEILL O&M		
	Total	UPPER	Intertie	Volta Wells	LWR	DIRECT	STORAGE	SL DRAIN
DMC \$	5,088,284	\$ 3,070,271			\$ 2,018,014			
JPP \$	2,881,641	\$ 2,881,641						
WW \$	133,458	\$ 100,093			\$ 33,364			
Intertie O&M / DWR \$	847,250		\$ 847,250					
Volta Wells \$	50,700			\$ 50,700				
Mendota Pool \$	118,245				\$ 118,245			
O'Neill \$	2,102,804					\$ 1,871,496	\$ 231,308	
SL Drain \$	153,386							\$ 153,386
	<u>11,375,769</u>	<u>\$ 6,052,005</u>	<u>\$ 847,250</u>	<u>\$ 50,700</u>	<u>\$ 2,169,623</u>	<u>\$ 1,871,496</u>	<u>\$ 231,308</u>	<u>\$ 153,386</u>

R, O&M Actual COSTS BY COST POOLS THROUGH : October 31, 2022

						O'NEILL O&M		
	Total	UPPER	Intertie	Volta Wells	LWR	DIRECT	STORAGE	SL DRAIN
DMC \$	5,033,877	\$ 3,037,441			\$ 1,996,436			
JPP \$	2,528,466	\$ 2,528,466						
WW \$	64,468	\$ 48,351			\$ 16,117			
Intertie O&M / DWR								
Conveyance \$	258,530		\$ 258,530					
Volta Wells \$	30,563			\$ 30,563				
Mendota Pool \$	95,786				\$ 95,786			
O'Neill \$	2,029,084					\$ 1,522,740	\$ 506,344	
SL Drain \$	103,611							\$ 103,611
	<u>10,144,385</u>	<u>\$ 5,614,258</u>	<u>\$ 258,530</u>	<u>\$ 30,563</u>	<u>\$ 2,108,339</u>	<u>\$ 1,522,740</u>	<u>\$ 506,344</u>	<u>\$ 103,611</u>

R, O&M BUDGET vs Actual COSTS THROUGH : October 31, 2022

						O'NEILL O&M		
	TOTAL	UPPER	INTERTIE & DWR Conveyance	Volta Wells	LWR/POOL	DIRECT	STORAGE	SL DRAIN
R, O&M Budget \$	11,375,769	\$ 6,052,005	\$ 847,250	\$ 50,700	\$ 2,169,623	\$ 1,871,496	\$ 231,308	\$ 153,386
R, O&M Actual \$	10,144,385	\$ 5,614,258	\$ 258,530	\$ 30,563	\$ 2,108,339	\$ 1,522,740	\$ 506,344	\$ 103,611
Difference	<u>1,231,384</u>	<u>\$ 437,747</u>	<u>\$ 588,720</u>	<u>\$ 20,137</u>	<u>\$ 61,285</u>	<u>\$ 348,756</u>	<u>\$ (275,036)</u>	<u>\$ 49,775</u>
	UNDER	UNDER	UNDER	UNDER	UNDER	UNDER	OVER	UNDER
	10.824619% UNDER							

San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2022 through October 31, 2022
FAC 12/5/22 & BOD 12/8/22

		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		3,422,368		62.50%		2,053,685
Operate & Maintain Wasteways	S/F 04	136,213		40,879		30.01%		95,334
Mendota Pool	S/F 05	121,382		89,066		73.38%		32,316
Operate & Maintain JPP	S/F 11	3,002,746		1,679,724		55.94%		1,323,022
Intertie Maintenance	S/F 12	229,703	A	146,642		63.84%		83,061
Volta Wells Pumping	S/F 13	51,940		19,229		37.02%		32,711
Operate & Maintain O'Neill	S/F 19	2,183,761		1,382,483		63.31%		801,278
Maintain Tracy Fish Facility	USBR 30	28,581		66,981		234.36%		(38,400)
Operate & Maintain Tracy USBR	USBR 33	-		486		0.00%		(486)
Operate & Maintain San Luis Drain	S/F 41	157,789		65,990		41.82%		91,799
Maintain Delta Cross Channel	USBR 44	38,000		4,319		11.37%		33,681
Safety Equipment Training	50	176,693		78,191		44.25%		98,501
IT Expense	51	578,998		405,415		70.02%		173,583
Warehousing	52	153,807		133,517		86.81%		20,290
Tracy Field Office Expense	54	449,220		254,326		56.61%		194,894
Direct Administrative/General Expense	56	1,140,232		1,024,092		89.81%		116,140
Indirect O & M LBAO Admin.	58	2,238,108		1,490,971		66.62%		747,137
TOTAL		16,163,225		10,304,679		63.75%		5,858,546
Total from Self-Funding - page 2		16,090,023		10,118,769		62.89%		5,971,254
Total from USBR - page 3		73,202		86,641		118.36%		(13,439)
Total from Special Projects - page 4		-		99,269				(99,269)
Totals		16,163,225		10,304,679				5,858,546
		YTD %		66.67%				

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 October 31, 2022

FAC 12/5/22 & BOD 12/8/22

		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		3,422,368		62.50%		2,053,685
Operate & Maintain Wasteways	04	136,213		40,879		30.01%		95,334
Mendota Pool	05	121,382		89,066		73.38%		32,316
Operate & Maintain JPP	11	3,002,746		1,679,724		55.94%		1,323,022
Intertie Maintenance	12	229,703	A	146,642		63.84%		83,061
Volta Wells Pumping	13	51,940		19,229		37.02%		32,711
Operate & Maintain O'Neill	19	2,183,761		1,382,483		63.31%		801,278
Operate & Maintain San Luis Drain	41	157,789		65,990		41.82%		91,799
Total Direct O & M		11,359,587		6,846,380		60.27%		4,513,207
Safety Equipment Training	50	176,446		75,556		42.82%		100,889
IT Expense	51	578,189		391,753		67.76%		186,436
Warehousing	52	153,592		129,017		84.00%		24,574
Tracy Field Office Expense	54	448,592		245,755		54.78%		202,837
Direct Administrative/General Expense	56	1,138,638		989,581		86.91%		149,057
Indirect O & M LBAO Admin.	58	2,234,980		1,440,726		64.46%		794,254
Total Indirect Allocated to O & M		4,730,436		3,272,389		69.18%		1,458,047
Total SLDMWA O&M		16,090,023		10,118,769		62.89%		5,971,254

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 October 31, 2022

FAC 12/5/22 & BOD 12/8/22

	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	66,981	234.36%	(38,400)
Maintain Delta Cross Channel 44	38,000	4,319	11.37%	33,681
Total Direct USBR Facilities	66,581	71,787	107.82%	(5,206)
Safety Equipment Training 50	247	343	138.87%	(96)
IT Expense 51	809	1,778	219.74%	(969)
Warehousing 52	215	586	272.42%	(371)
Tracy Field Office Expense 54	628	1,116	177.67%	(488)
Direct Administrative/General Expense 56	1,594	4,492	281.86%	(2,898)
Indirect O & M LBAO Admin. 58	3,128	6,540	209.06%	(3,412)
Total Indirect Allocated USBR Facilities	6,621	14,854	224.35%	(8,233)
TOTAL USBR FACILITIES	73,202	86,641	118.36%	(13,439)

San Luis & Delta-Mendota Water Authority

DMC Indirect Cost Allocated to Special Projects

March 1, 2022 through October 31, 2022

FAC 12/5/22 & BOD 12/8/22

			Allocated To Date			
Safety Equipment Training	50		2,292			
IT Expense	51		11,884			
Warehousing	52		3,914			
Tracy Field Office Expense	54		7,455			
Direct Administrative/General Expense	56		30,019			
Indirect O & M LBAO Admin.	58		43,705			
Total Indirect Allocated to SPECIAL PROJECTS			99,269			
TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS			99,269			

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M

Budget to Actual Paid/Pending Comparison Summary
March 1, 2022 through October 31, 2022

FAC 12/5/22 & BOD 12/8/22

		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	3,519,715	86.97%		527,485
Extra Ordinary O&M	EO&M 26	7,368,800	2,065,571	28.03%		5,303,229
Operate & Maintain DMC	S/F 02	5,476,053	3,422,368	62.50%		2,053,685
Operate & Maintain Wasteways	S/F 04	136,213	40,879	30.01%		95,334
Mendota Pool	S/F 05	121,382	89,066	73.38%		32,316
Operate & Maintain JPP	S/F 11	3,002,746	1,679,724	55.94%		1,323,022
Intertie Maintenance	S/F 12	229,703	146,642	63.84%		83,061
Volta Wells Pumping	S/F 13	51,940	19,229	37.02%		32,711
Operate & Maintain O'Neill	S/F 19	2,183,761	1,382,483	63.31%		801,278
Maintain Tracy Fish Facility	USBR 30	28,581	66,981	234.36%		(38,400)
Operate & Maintain Tracy USBR	USBR 33	-	486	0.00%		(486)
Operate & Maintain San Luis Drain	S/F 41	157,789	65,990	41.82%		91,799
Maintain Delta Cross Channel	USBR 44	38,000	4,319	11.37%		33,681
Safety Equipment Training	50	212,162	82,726	38.99%		129,436
IT Expense	51	695,228	428,928	0.00%		266,300
Warehousing	52	184,682	141,260	76.49%		43,422
Tracy Field Office Expense	54	539,397	269,076	49.88%		270,322
Direct Administrative/General Expense	56	1,369,125	1,083,486	79.14%		285,638
Indirect O & M LBAO Admin.	58	2,687,392	1,577,443	58.70%		1,109,949
TOTAL		28,530,154	16,086,372	56.38%		12,443,781
Total from Self-Funding - page 2		16,090,023	10,118,769	62.89%		5,971,254
Total from USBR - page 3		73,202	86,641	118.36%		(13,439)
Total from Special Projects - page 4		-	99,269			(99,269)
Total from EO&M		12,366,929	5,781,693	46.75%		6,585,236
Totals		28,530,154	16,086,372			12,443,781
YTD %		66.67%				

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 October 31, 2022

FAC 12/5/22 & BOD 12/8/22

		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	3,422,368	44.98%	1,611,509	5,033,877 *
Operate & Maintain Wasteways	S/F 04	40,879	0.66%	23,589	64,468 *
Mendota Pool	S/F 05	89,066	0.19%	6,721	95,786 *
Operate & Maintain Jones Pumping Pl	S/F 11	1,679,724	23.69%	848,742	2,528,466 *
Intertie Maintenance	S/F 12	146,642	2.41%	86,272	232,914 *
Intertie DWR Conveyance	S/F 12	25,616			25,616 *
Volta Wells Pumping	S/F 13	19,229	0.32%	11,334	30,562 *
Operate & Maintain O'Neill	S/F 19	1,382,483	18.05%	646,601	2,029,084 *
Maintain Tracy Fish Facility	USBR 30	66,981	0.34%	12,008	78,989
Maintain Fish Release Site	USBR 32	-	0.00%	-	-
Operate & Maintain Tracy USBR	USBR 33	486	0.01%	280	767
Operate & Maintain San Luis Drain	S/F 41	65,990	1.05%	37,621	103,611 *
Maintain Delta Cross Channel	USBR 44	4,319	0.07%	2,566	6,885
WAPA	USBR 45	-	0.00%	-	-
CIP	25	3,519,715	5.48%	196,407	3,716,123
EO&M & Scada Project	26	2,065,571	0.00%	-	2,065,571
SPECIAL PROJECTS	XX		2.77%	99,269	99,269
				3,582,919	16,111,988
Safety Equipment Training	50	82,726			
IT Expense	51	428,928			
Warehousing	52	141,260			
Tracy Field Office Expense	54	269,076			
Direct Administrative/General Expense	56	1,083,486			
Indirect Administrative/General Expense	57	-			(5,781,693) less CIP&EO&M
Indirect O & M LBAO Admin.	58	1,577,443			(86,641) less USBR Facilities
Total Indirect to be Allocated			3,582,919		(99,269) less Special Projects
TOTAL		16,111,988			10,144,385 *SLDMWA O&M Costs
		includes intertie DWR conveyance			