



MEMO

TO: Pablo Arroyave, Chief Operating Officer
FROM: Raymond Tarka, Director of Finance
SUBJECT: FY23 O&M Budget to Actual Report
DATES: 02.06.23 FAC and 02.09.23 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 December 31, 2022 are under budget by \$1,403,066. 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 were sent out and reviewed by members in January. The records are currently being reconciled for transfers between members and finalized. Staff expects final accountings to be completed shortly after the conclusion of the FY2022 audit has been completed.

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 ongoing. Staff now expects to deliver the completed financial statements for review and acceptance in the meetings scheduled for March 2023.



San Luis & Delta-Mendota Water Authority
02.06.23 FAC and 02.09.23 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 : December 31, 2022
83.33%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	6,360,356	\$ 3,837,839			\$ 2,522,517			
JPP \$	3,602,051	\$ 3,602,051						
WW \$	166,822	\$ 125,117			\$ 41,706			
Intertie O&M / DWR \$	1,059,063		\$ 1,059,063					
Volta Wells \$	63,375			\$ 63,375				
Mendota Pool \$	147,806				\$ 147,806			
O'Neill \$	2,628,505					\$ 2,339,369	\$ 289,136	
SL Drain \$	191,732							\$ 191,732
\$	14,219,711	\$ 7,565,007	\$ 1,059,063	\$ 63,375	\$ 2,712,029	\$ 2,339,369	\$ 289,136	\$ 191,732

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

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	6,442,070	\$ 3,887,145			\$ 2,554,925			
JPP \$	3,216,709	\$ 3,216,709						
WW \$	64,338	\$ 48,254			\$ 16,085			
Intertie O&M / DWR								
Conveyance \$	323,002		\$ 323,002					
Volta Wells \$	34,814			\$ 34,814				
Mendota Pool \$	123,058				\$ 123,058			
O'Neill \$	2,494,068					\$ 1,871,690	\$ 622,378	
SL Drain \$	118,586							\$ 118,586
\$	12,816,645	\$ 7,152,108	\$ 323,002	\$ 34,814	\$ 2,694,067	\$ 1,871,690	\$ 622,378	\$ 118,586

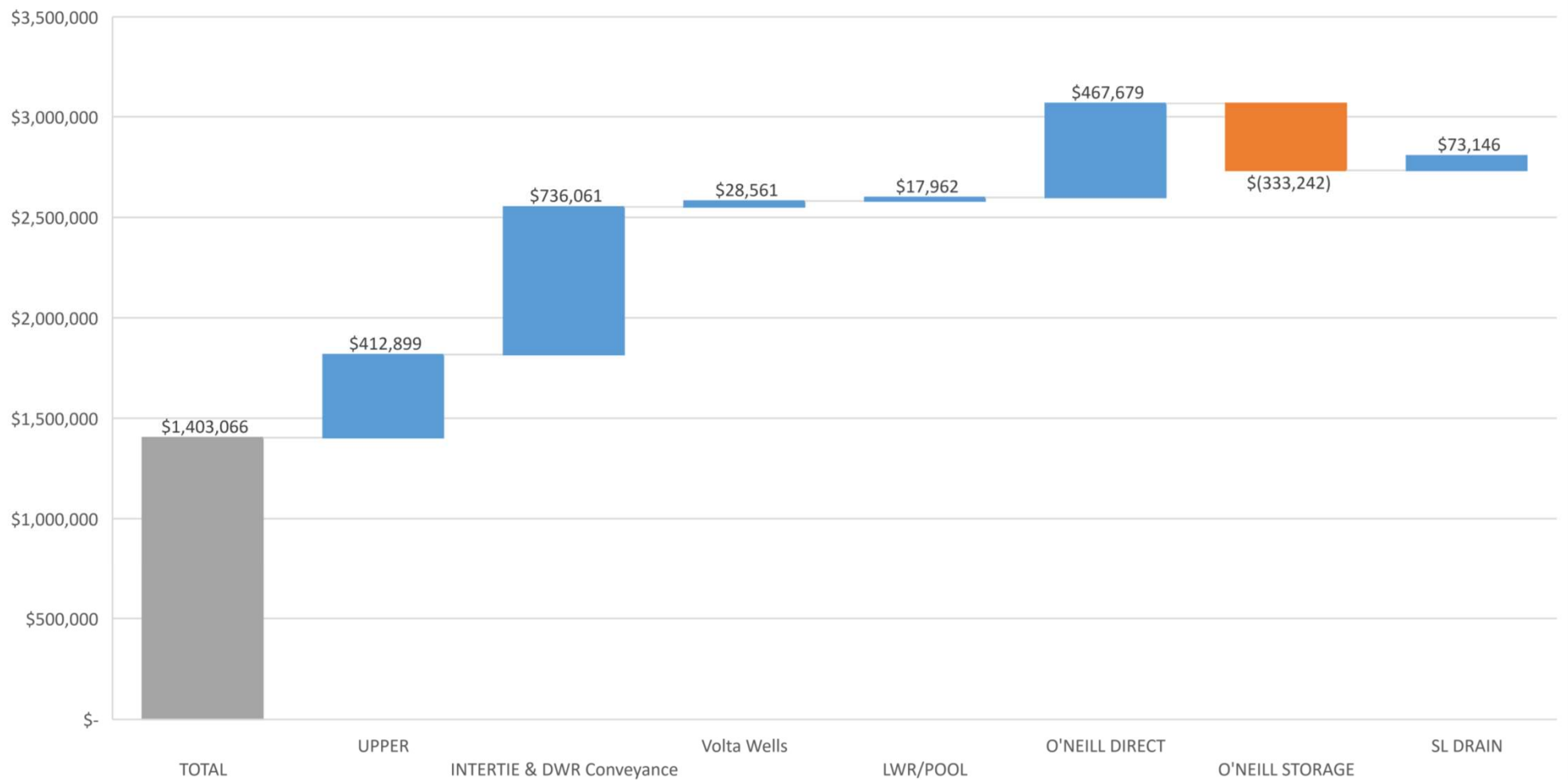
R, O&M BUDGET vs Actual COSTS THROUGH : December 31, 2022

	TOTAL	UPPER	INTERTIE & DWR		Volta Wells	LWR/POOL	O'NEILL O&M		
			Conveyance				DIRECT	STORAGE	SL DRAIN
R, O&M Budget \$	14,219,711	\$ 7,565,007	\$ 1,059,063		\$ 63,375	\$ 2,712,029	\$ 2,339,369	\$ 289,136	\$ 191,732
R, O&M Actual \$	12,816,645	\$ 7,152,108	\$ 323,002		\$ 34,814	\$ 2,694,067	\$ 1,871,690	\$ 622,378	\$ 118,586
Difference	1,403,066	\$ 412,899	\$ 736,061		\$ 28,561	\$ 17,962	\$ 467,679	\$ (333,242)	\$ 73,146
	UNDER	UNDER	UNDER		UNDER	UNDER	UNDER	OVER	UNDER
	9.867049% UNDER								

subject to rounding

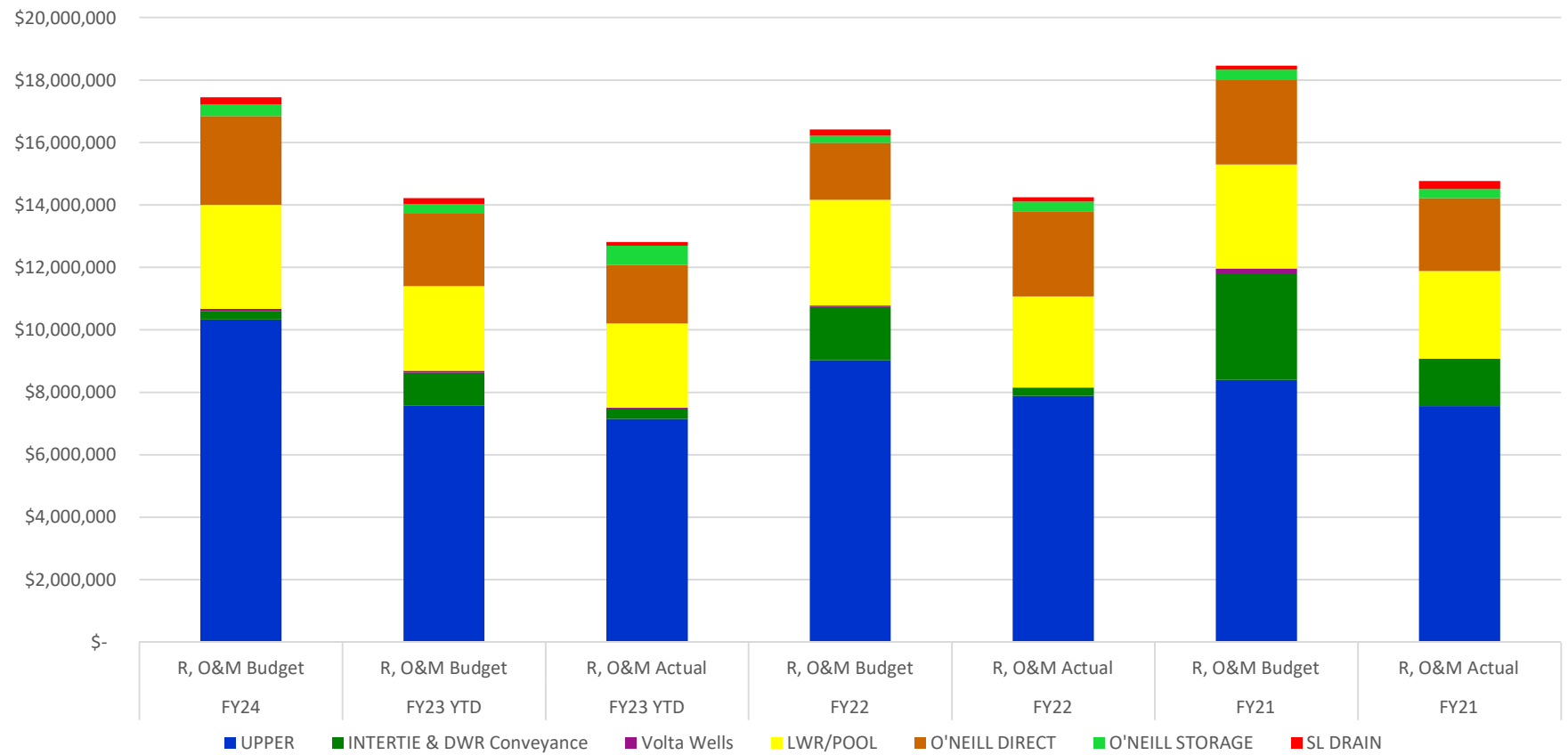


San Luis and Delta Mendota Water Authority
FY23 O&M Budget to Actual Report through 12/31/22
BUDGET VARIANCES
FAC 02/06/2023 BOD 02/09/2023



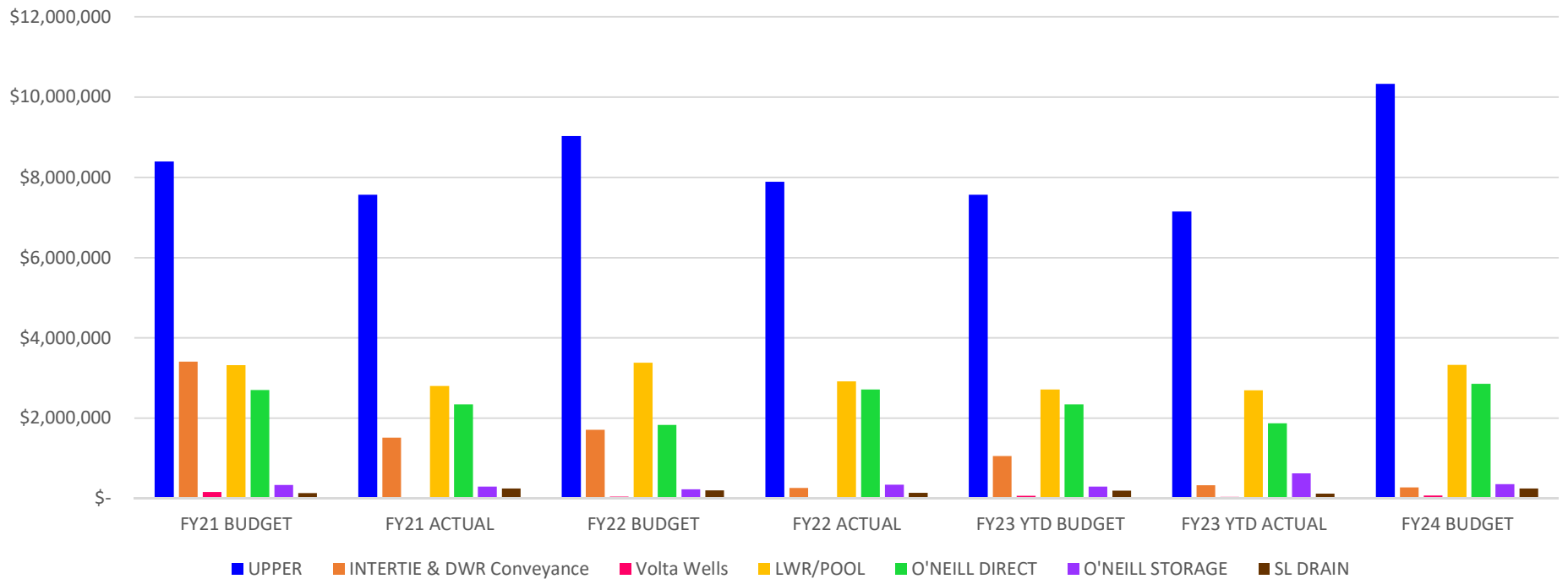


**San Luis and Delta Mendota Water Authority
O&M BUDGET To ACTUAL
FY21-FY23 YTD (12/3/22) and FY24 BBUDGET
FAC 02/06/2023 BOD 02/09/2023**





**San Luis and Delta Mendota Water Authority
O&M BUDGET To ACTUAL
FY21-FY23 YTD (12/3/22) and FY24 BBUDGET
FAC 02/06/2023 BOD 02/09/2023**

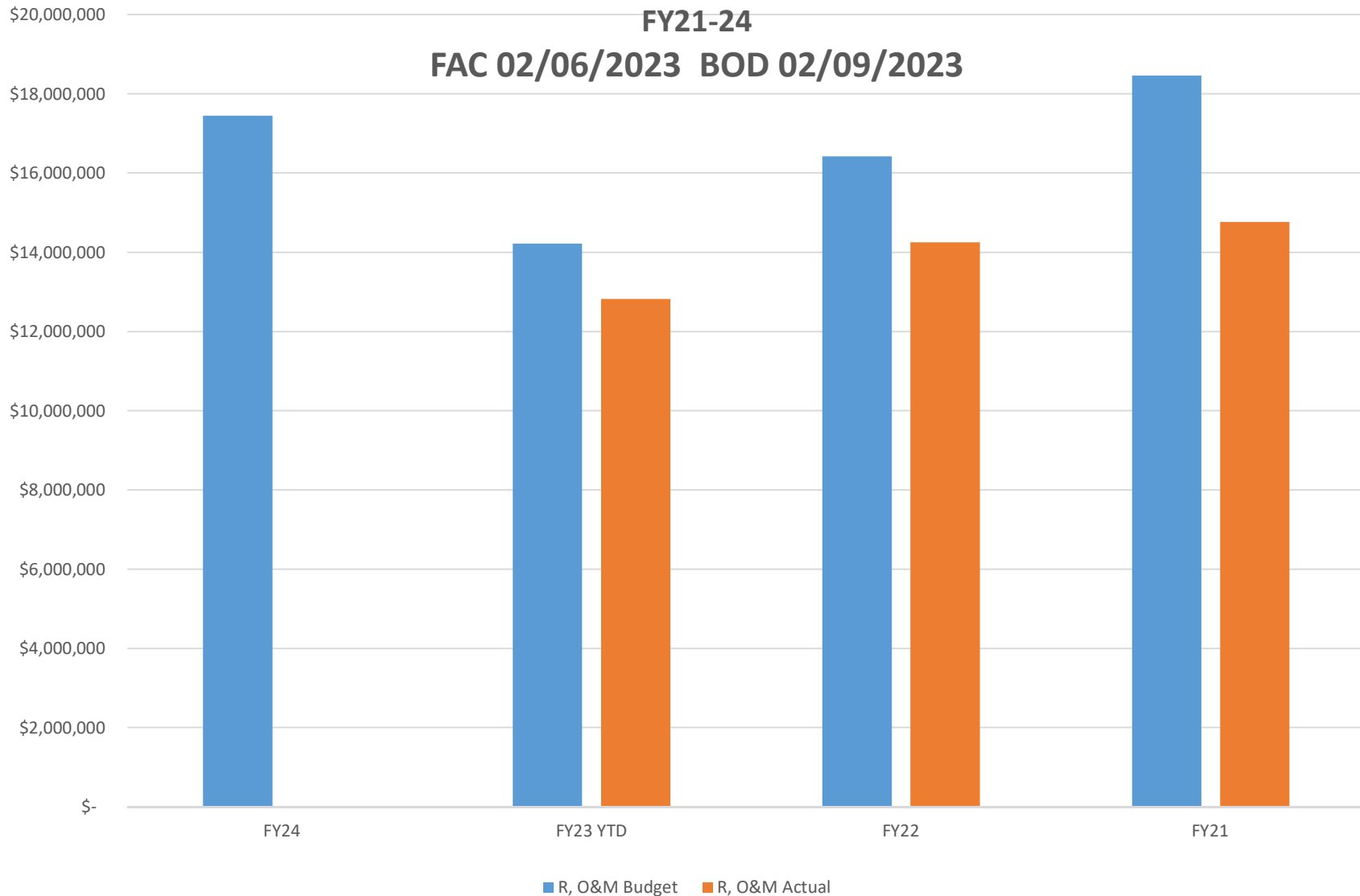




San Luis and Delta Mendota Water Authority HISTORICAL O&M BUDGET To ACTUAL TOTAL

FY21-24

FAC 02/06/2023 BOD 02/09/2023



San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2022 through December, 2022
FAC 2/6/23 & BOD 2/9/23

		FY Budget 3/1/22 - 2/28/23		Actual To Date Paid/Pending		% of Budget	Budget Amount Remaining
Operate & Maintain DMC	S/F 02	5,476,053		4,374,809		79.89%	1,101,245
Operate & Maintain Wasteways	S/F 04	136,213		40,946		30.06%	95,267
Mendota Pool	S/F 05	121,382		114,181		94.07%	7,201
Operate & Maintain JPP	S/F 11	3,002,746		2,122,988		70.70%	879,758
Intertie Maintenance	S/F 12	229,703	A	186,869		81.35%	42,833
Volta Wells Pumping	S/F 13	51,940		23,071		44.42%	28,868
Operate & Maintain O'Neill	S/F 19	2,183,761		1,679,716		76.92%	504,045
Maintain Tracy Fish Facility	USBR 30	28,581		91,205		319.11%	(62,624)
Operate & Maintain Tracy USBR	USBR 33	-		483		0.00%	(483)
Operate & Maintain San Luis Drain	S/F 41	157,789		75,815		48.05%	81,975
Maintain Delta Cross Channel	USBR 44	38,000		4,289		11.29%	33,711
Safety Equipment Training	50	176,693		84,289		47.70%	92,403
IT Expense	51	578,998		513,376		88.67%	65,622
Warehousing	52	153,807		176,582		114.81%	(22,775)
Tracy Field Office Expense	54	449,220		333,388		74.21%	115,832
Direct Administrative/General Expense	56	1,140,232		1,240,576		108.80%	(100,344)
Indirect O & M LBAO Admin.	58	2,238,108		1,921,084		85.84%	317,024
TOTAL		16,163,225		12,983,667		80.33%	3,179,558
Total from Self-Funding - page 2		16,090,023		12,791,029		79.50%	3,298,994
Total from USBR - page 3		73,202		116,907		159.71%	(43,706)
Total from Special Projects - page 4		-		75,731			(75,731)
Totals		16,163,225		12,983,667			3,179,558
		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, 2022 through December, 2022

FAC 2/6/23 & BOD 2/9/23

		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		4,374,809		79.89%		1,101,245
Operate & Maintain Wasteways	04	136,213		40,946		30.06%		95,267
Mendota Pool	05	121,382		114,181		94.07%		7,201
Operate & Maintain JPP	11	3,002,746		2,122,988		70.70%		879,758
Intertie Maintenance	12	229,703	A	186,869		81.35%		42,833
Volta Wells Pumping	13	51,940		23,071		44.42%		28,868
Operate & Maintain O'Neill	19	2,183,761		1,679,716		76.92%		504,045
Operate & Maintain San Luis Drain	41	157,789		75,815		48.05%		81,975
Total Direct O & M		11,359,587		8,618,395		75.87%		2,741,192
Safety Equipment Training	50	176,446		82,381		46.69%		94,065
IT Expense	51	578,189		501,753		86.78%		76,436
Warehousing	52	153,592		172,584		112.37%		(18,992)
Tracy Field Office Expense	54	448,592		325,839		72.64%		122,752
Direct Administrative/General Expense	56	1,138,638		1,212,488		106.49%		(73,850)
Indirect O & M LBAO Admin.	58	2,234,980		1,877,589		84.01%		357,391
Total Indirect Allocated to O & M		4,730,436		4,172,634		88.21%		557,802
Total SLDMWA O&M		16,090,023		12,791,029		79.50%		3,298,994

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 December, 2022

FAC 2/6/23 & BOD 2/9/23

	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	91,205	319.11%	(62,624)
Maintain Delta Cross Channel 44	38,000	4,289	11.29%	33,711
Total Direct USBR Facilities	66,581	95,977	144.15%	(29,396)
Safety Equipment Training 50	247	413	167.32%	(166)
IT Expense 51	809	2,517	311.00%	(1,708)
Warehousing 52	215	866	402.69%	(651)
Tracy Field Office Expense 54	628	1,634	260.31%	(1,007)
Direct Administrative/General Expense 56	1,594	6,082	381.62%	(4,488)
Indirect O & M LBAO Admin. 58	3,128	9,418	301.07%	(6,290)
Total Indirect Allocated USBR Facilities	6,621	20,930	316.12%	(14,309)
TOTAL USBR FACILITIES	73,202	116,907	159.71%	(43,706)

San Luis & Delta-Mendota Water Authority

DMC Indirect Cost Allocated to Special Projects

March 1, 2022 through December, 2022

FAC 2/6/23 & BOD 2/9/23

			Allocated To Date			
Safety Equipment Training	50		1,495			
IT Expense	51		9,107			
Warehousing	52		3,132			
Tracy Field Office Expense	54		5,914			
Direct Administrative/General Expense	56		22,006			
Indirect O & M LBAO Admin.	58		34,077			
Total Indirect Allocated to SPECIAL PROJECTS			75,731			
TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS			75,731			

San Luis & Delta-Mendota Water Authority

DMC WITH CIP / E O & M

Budget to Actual Paid/Pending Comparison Summary

March 1, 2022 through December, 2022

FAC 2/6/23 & BOD 2/9/23

		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		5,317,218		131.38%		(1,270,018)
Extra Ordinary O&M	EO&M 26	7,368,800		2,245,530		30.47%		5,123,270
Operate & Maintain DMC	S/F 02	5,476,053		4,374,809		79.89%		1,101,245
Operate & Maintain Wasteways	S/F 04	136,213		40,946		30.06%		95,267
Mendota Pool	S/F 05	121,382		114,181		94.07%		7,201
Operate & Maintain JPP	S/F 11	3,002,746		2,122,988		70.70%		879,758
Intertie Maintenance	S/F 12	229,703	A	186,869		81.35%		42,833
Volta Wells Pumping	S/F 13	51,940		23,071		44.42%		28,868
Operate & Maintain O'Neill	S/F 19	2,183,761		1,679,716		76.92%		504,045
Maintain Tracy Fish Facility	USBR 30	28,581		91,205		319.11%		(62,624)
Operate & Maintain Tracy USBR	USBR 33	-		483		0.00%		(483)
Operate & Maintain San Luis Drain	S/F 41	157,789		75,815		48.05%		81,975
Maintain Delta Cross Channel	USBR 44	38,000		4,289		11.29%		33,711
Safety Equipment Training	50	212,162		89,303		42.09%		122,859
IT Expense	51	695,228		543,916		0.00%		151,311
Warehousing	52	184,682		187,086		101.30%		(2,404)
Tracy Field Office Expense	54	539,397		353,220		65.48%		186,177
Direct Administrative/General Expense	56	1,369,125		1,314,376		96.00%		54,748
Indirect O & M LBAO Admin.	58	2,687,392		2,035,367		75.74%		652,025
TOTAL		28,530,154		20,800,389		72.91%		7,729,765
Total from Self-Funding - page 2		16,090,023		12,791,029		79.50%		3,298,994
Total from USBR - page 3		73,202		116,907		159.71%		(43,706)
Total from Special Projects - page 4		-		75,731				(75,731)
Total from EO&M		12,366,929		7,816,722		63.21%		4,550,207
Totals		28,530,154		20,800,389				7,729,765
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, 2022 through December, 2022

FAC 2/6/23 & BOD 2/9/23

		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	4,374,809	45.70%	2,067,261	6,442,070 *
Operate & Maintain Wasteways	S/F 04	40,946	0.52%	23,392	64,338 *
Mendota Pool	S/F 05	114,181	0.20%	8,877	123,058 *
Operate & Maintain Jones Pumping Pl	S/F 11	2,122,988	24.18%	1,093,721	3,216,709 *
Intertie Maintenance	S/F 12	186,869	2.44%	110,517	297,386 *
Intertie DWR Conveyance	S/F 12	25,616			25,616 *
Volta Wells Pumping	S/F 13	23,071	0.26%	11,743	34,814 *
Operate & Maintain O'Neill	S/F 19	1,679,716	18.00%	814,352	2,494,068 *
Maintain Tracy Fish Facility	USBR 30	91,205	0.40%	18,137	109,342
Operate & Maintain Tracy USBR	USBR 33	483	0.01%	275	758
Operate & Maintain San Luis Drain	S/F 41	75,815	0.95%	42,771	118,586 *
Maintain Delta Cross Channel	USBR 44	4,289	0.06%	2,518	6,807
CIP	25	5,317,218	5.59%	253,006	5,570,223
EO&M & Scada Project	26	2,245,530	0.02%	969	2,246,499
SPECIAL PROJECTS	XX		1.67%	75,731	75,731
				4,523,269	20,826,005
Safety Equipment Training	50	89,303			
IT Expense	51	543,916			
Warehousing	52	187,086			
Tracy Field Office Expense	54	353,220			
Direct Administrative/General Expense	56	1,314,376			
Indirect Administrative/General Expense	57	-			(7,816,722) less CIP&EO&M
Indirect O & M LBAO Admin.	58	2,035,367			(116,907) less USBR Facilities
Total Indirect to be Allocated			4,523,269		(75,731) less Special Projects
TOTAL		20,826,005			12,816,645 *SLDMWA O&M Costs
		includes intertie DWR conveyance			