



MEMO

TO: Pablo Arroyave, Chief Operating Officer
FROM: Raymond Tarka, Director of Finance
SUBJECT: FY23 O&M Budget to Actual Report
DATES: 01.09.23 FAC and 01.12.23 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 October 31, 2022 are under budget by \$1,481,706. 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 2023.

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 meetings scheduled for February 2023.



San Luis & Delta-Mendota Water Authority
01.09.23 FAC and 01.12.23 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 Conveyance \$	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 : November 30, 2022
75.00%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	5,724,320	\$ 3,454,055			\$ 2,270,265			
JPP \$	3,241,846	\$ 3,241,846						
WW \$	150,140	\$ 112,605			\$ 37,535			
Intertie O&M / DWR Conveyance \$	953,157		\$ 953,157					
Volta Wells \$	57,038			\$ 57,038				
Mendota Pool \$	133,026				\$ 133,026			
O'Neill \$	2,365,654					\$ 2,105,432	\$ 260,222	
SL Drain \$	172,559							\$ 172,559
\$	12,797,740	\$ 6,808,506	\$ 953,157	\$ 57,038	\$ 2,440,826	\$ 2,105,432	\$ 260,222	\$ 172,559

R, O&M Actual COSTS BY COST POOLS THROUGH : November 30, 2022

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	5,626,904	\$ 3,395,274			\$ 2,231,630			
JPP \$	2,849,478	\$ 2,849,478						
WW \$	63,825	\$ 47,869			\$ 15,956			
Intertie O&M / DWR Conveyance \$	293,187		\$ 293,187					
Volta Wells \$	34,218			\$ 34,218				
Mendota Pool \$	108,312				\$ 108,312			
O'Neill \$	2,228,986					\$ 1,672,758	\$ 556,228	
SL Drain \$	111,124							\$ 111,124
\$	11,316,034	\$ 6,292,621	\$ 293,187	\$ 34,218	\$ 2,355,898	\$ 1,672,758	\$ 556,228	\$ 111,124

R, O&M BUDGET vs Actual COSTS THROUGH : November 30, 2022

	TOTAL	UPPER	INTERTIE & DWR Conveyance	Volta Wells	LWR/POOL	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
R, O&M Budget \$	12,797,740	\$ 6,808,506	\$ 953,157	\$ 57,038	\$ 2,440,826	\$ 2,105,432	\$ 260,222	\$ 172,559
R, O&M Actual \$	11,316,034	\$ 6,292,621	\$ 293,187	\$ 34,218	\$ 2,355,898	\$ 1,672,758	\$ 556,228	\$ 111,124
Difference \$	1,481,706	\$ 515,885	\$ 659,970	\$ 22,820	\$ 84,928	\$ 432,675	\$ (296,006)	\$ 61,435

UNDER UNDER UNDER UNDER UNDER UNDER OVER UNDER
11.577870% UNDER

San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2022 through November 30, 2022
FAC 1/9/23 & BOD 1/12/23

		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		3,829,636		69.93%		1,646,418
Operate & Maintain Wasteways	S/F 04	136,213		40,630		29.83%		95,583
Mendota Pool	S/F 05	121,382		100,794		83.04%		20,588
Operate & Maintain JPP	S/F 11	3,002,746		1,887,336		62.85%		1,115,410
Intertie Maintenance	S/F 12	229,703	A	168,334		73.28%		61,369
Volta Wells Pumping	S/F 13	51,940		22,686		43.68%		29,254
Operate & Maintain O'Neill	S/F 19	2,183,761		1,512,773		69.27%		670,988
Maintain Tracy Fish Facility	USBR 30	28,581		87,914		307.60%		(59,333)
Operate & Maintain Tracy USBR	USBR 33	-		483		0.00%		(483)
Operate & Maintain San Luis Drain	S/F 41	157,789		71,055		45.03%		86,735
Maintain Delta Cross Channel	USBR 44	38,000		4,304		11.33%		33,696
Safety Equipment Training	50	176,693		84,240		47.68%		92,453
IT Expense	51	578,998		480,411		82.97%		98,588
Warehousing	52	153,807		152,785		99.34%		1,022
Tracy Field Office Expense	54	449,220		281,480		62.66%		167,740
Direct Administrative/General Expense	56	1,140,232		1,100,581		96.52%		39,650
Indirect O & M LBAO Admin.	58	2,238,108		1,678,908		75.01%		559,200
TOTAL		16,163,225		11,504,348		71.18%		4,658,877
Total from Self-Funding - page 2		16,090,023		11,290,418		70.17%		4,799,605
Total from USBR - page 3		73,202		112,814		154.11%		(39,612)
Total from Special Projects - page 4		-		101,115				(101,115)
Totals		16,163,225		11,504,348				4,658,877
YTD %				75.00%				

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 November 30, 2022

FAC 1/9/23 & BOD 1/12/23

		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		3,829,636	69.93%	1,646,418
Operate & Maintain Wasteways	04	136,213		40,630	29.83%	95,583
Mendota Pool	05	121,382		100,794	83.04%	20,588
Operate & Maintain JPP	11	3,002,746		1,887,336	62.85%	1,115,410
Intertie Maintenance	12	229,703	A	168,334	73.28%	61,369
Volta Wells Pumping	13	51,940		22,686	43.68%	29,254
Operate & Maintain O'Neill	19	2,183,761		1,512,773	69.27%	670,988
Operate & Maintain San Luis Drain	41	157,789		71,055	45.03%	86,735
Total Direct O & M		11,359,587		7,633,242	67.20%	3,726,345
Safety Equipment Training	50	176,446		81,537	46.21%	94,909
IT Expense	51	578,189		464,997	80.42%	113,192
Warehousing	52	153,592		147,883	96.28%	5,709
Tracy Field Office Expense	54	448,592		272,449	60.73%	176,143
Direct Administrative/General Expense	56	1,138,638		1,065,270	93.56%	73,368
Indirect O & M LBAO Admin.	58	2,234,980		1,625,041	72.71%	609,939
Total Indirect Allocated to O & M		4,730,436		3,657,176	77.31%	1,073,260
Total SLDMWA O&M		16,090,023		11,290,418	70.17%	4,799,605

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 November 30, 2022

FAC 1/9/23 & BOD 1/12/23

	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	87,914	307.60%	(59,333)
Maintain Delta Cross Channel 44	38,000	4,304	11.33%	33,696
Total Direct USBR Facilities	66,581	92,701	139.23%	(26,120)
Safety Equipment Training 50	247	448	181.58%	(201)
IT Expense 51	809	2,557	316.01%	(1,748)
Warehousing 52	215	813	378.33%	(598)
Tracy Field Office Expense 54	628	1,498	238.64%	(871)
Direct Administrative/General Expense 56	1,594	5,859	367.61%	(4,265)
Indirect O & M LBAO Admin. 58	3,128	8,937	285.70%	(5,809)
Total Indirect Allocated USBR Facilities	6,621	20,114	303.78%	(13,493)
TOTAL USBR FACILITIES	73,202	112,814	154.11%	(39,612)

San Luis & Delta-Mendota Water Authority

DMC Indirect Cost Allocated to Special Projects

March 1, 2022 through November 30, 2022

FAC 1/9/23 & BOD 1/12/23

		Allocated To Date		
Safety Equipment Training	50	2,254		
IT Expense	51	12,856		
Warehousing	52	4,089		
Tracy Field Office Expense	54	7,533		
Direct Administrative/General Expense	56	29,453		
Indirect O & M LBAO Admin.	58	44,930		
Total Indirect Allocated to SPECIAL PROJECTS		101,115		
TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS		101,115		

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2022 through November 30, 2022

FAC 1/9/23 & BOD 1/12/23

		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	3,582,393	88.52%		464,807
Extra Ordinary O&M	EO&M 26	7,368,800	2,067,967	28.06%		5,300,833
Operate & Maintain DMC	S/F 02	5,476,053	3,829,636	69.93%		1,646,418
Operate & Maintain Wasteways	S/F 04	136,213	40,630	29.83%		95,583
Mendota Pool	S/F 05	121,382	100,794	83.04%		20,588
Operate & Maintain JPP	S/F 11	3,002,746	1,887,336	62.85%		1,115,410
Intertie Maintenance	S/F 12	229,703	168,334	73.28%	A	61,369
Volta Wells Pumping	S/F 13	51,940	22,686	43.68%		29,254
Operate & Maintain O'Neill	S/F 19	2,183,761	1,512,773	69.27%		670,988
Maintain Tracy Fish Facility	USBR 30	28,581	87,914	307.60%		(59,333)
Operate & Maintain Tracy USBR	USBR 33	-	483	0.00%		(483)
Operate & Maintain San Luis Drain	S/F 41	157,789	71,055	45.03%		86,735
Maintain Delta Cross Channel	USBR 44	38,000	4,304	11.33%		33,696
Safety Equipment Training	50	212,162	88,854	41.88%		123,309
IT Expense	51	695,228	506,723	0.00%		188,505
Warehousing	52	184,682	161,153	87.26%		23,529
Tracy Field Office Expense	54	539,397	296,897	55.04%		242,500
Direct Administrative/General Expense	56	1,369,125	1,160,861	84.79%		208,264
Indirect O & M LBAO Admin.	58	2,687,392	1,770,862	65.90%		916,529
TOTAL		28,530,154	17,361,653	60.85%		11,168,501
Total from Self-Funding - page 2		16,090,023	11,290,418	70.17%		4,799,605
Total from USBR - page 3		73,202	112,814	154.11%		(39,612)
Total from Special Projects - page 4		-	101,115			(101,115)
Total from EO&M		12,366,929	5,857,305	47.36%		6,509,624
Totals		28,530,154	17,361,653			11,168,501
YTD %			75.00%			

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 November 30, 2022

FAC 1/9/23 & BOD 1/12/23

		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	3,829,636	45.10%	1,797,269	5,626,905 *
Operate & Maintain Wasteways	S/F 04	40,630	0.58%	23,195	63,825 *
Mendota Pool	S/F 05	100,794	0.19%	7,518	108,312 *
Operate & Maintain Jones Pumping Pl	S/F 11	1,887,336	24.14%	962,142	2,849,478 *
Intertie Maintenance	S/F 12	168,334	2.49%	99,237	267,570 *
Intertie DWR Conveyance	S/F 12	25,616			25,616 *
Volta Wells Pumping	S/F 13	22,686	0.29%	11,532	34,218 *
Operate & Maintain O'Neill	S/F 19	1,512,773	17.97%	716,213	2,228,986 *
Maintain Tracy Fish Facility	USBR 30	87,914	0.43%	17,311	105,225
Maintain Fish Release Site	USBR 32	-	0.00%	-	-
Operate & Maintain Tracy USBR	USBR 33	483	0.01%	276	759
Operate & Maintain San Luis Drain	S/F 41	71,055	1.01%	40,069	111,124 *
Maintain Delta Cross Channel	USBR 44	4,304	0.06%	2,527	6,830
WAPA	USBR 45	-	0.00%	-	-
CIP	25	3,582,393	5.19%	206,945	3,789,338
EO&M & Scada Project	26	2,067,967	0.00%	-	2,067,967
SPECIAL PROJECTS	XX		2.54%	101,115	101,115
				3,985,350	17,387,269
Safety Equipment Training	50	88,854			
IT Expense	51	506,723			
Warehousing	52	161,153			
Tracy Field Office Expense	54	296,897			
Direct Administrative/General Expense	56	1,160,861			
Indirect Administrative/General Expense	57	-			(5,857,305) less CIP&EO&M
Indirect O & M LBAO Admin.	58	1,770,862			(112,814) less USBR Facilities
Total Indirect to be Allocated			3,985,350		(101,115) less Special Projects
TOTAL		17,387,269			11,316,034 *SLDMWA O&M Costs

includes intertie DWR conveyance