



MEMO

TO: Pablo Arroyave, Chief Operating Officer
FROM: Raymond Tarka, Director of Finance
SUBJECT: FY23 O&M Budget to Actual Report
DATES: 04.03.23 FAC and 04.06.23 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 February 28, 2023 are under budget by \$1,939,235. This favorable variance is predominantly the result of below budget operating expenses at Jones pumping plant and lower current year DCI activity but also from lower than budget activity across all cost pools.

Outstanding

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

Final Accounting Notifications of all deliveries and applied revenues were sent to members on February 22, initiating a final review period of 30 days, commencing on February 27, 2023. Barring any corrections submitted by members during this review periods, all deliveries and applied revenues and credits will be posted as final. 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

Our auditors are continuing their review work in performance of the FY2022 Audit. Staff has reached out to the audit firm to and has identified a more compressed schedule for the FY23 audit which will result in a timely conclusion of our next audit. Critical to this schedule is staff's ability to provide all necessary schedules before the commencement of the firm's busy season in July.



San Luis & Delta Mendota-Water Authority
04.03.23 FAC and 04.06.23 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	\$ 4,605,407			\$ 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	\$ 9,078,009	\$ 1,270,875	\$ 76,050	\$ 3,254,435	\$ 2,807,243	\$ 346,963	\$ 230,078

R, O&M BUDGET BY COST POOLS THROUGH: FEBRUARY 28, 2023
100.00%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	7,632,427	\$ 4,605,406			\$ 3,027,021			
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	\$ 9,078,009	\$ 1,270,875	\$ 76,050	\$ 3,254,435	\$ 2,807,243	\$ 346,963	\$ 230,078

R, O&M Actual COSTS BY COST POOLS THROUGH: FEBRUARY 28, 2023

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	7,590,758	\$ 4,580,263			\$ 3,010,495			
JPP \$	3,763,611	\$ 3,763,611						
WW \$	68,888	\$ 51,666			\$ 17,222			
Intertie O&M / DWR Conveyance \$	439,967		\$ 439,967					
Volta Wells \$	39,489			\$ 39,489				
Mendota Pool \$	143,312				\$ 143,312			
O'Neill \$	2,952,531					\$ 2,227,221	\$ 725,309	
SL Drain \$	125,863							\$ 125,863
\$	15,124,418	\$ 8,395,540	\$ 439,967	\$ 39,489	\$ 3,171,029	\$ 2,227,221	\$ 725,309	\$ 125,863

R, O&M BUDGET vs Actual COSTS THROUGH: FEBRUARY 28, 2023

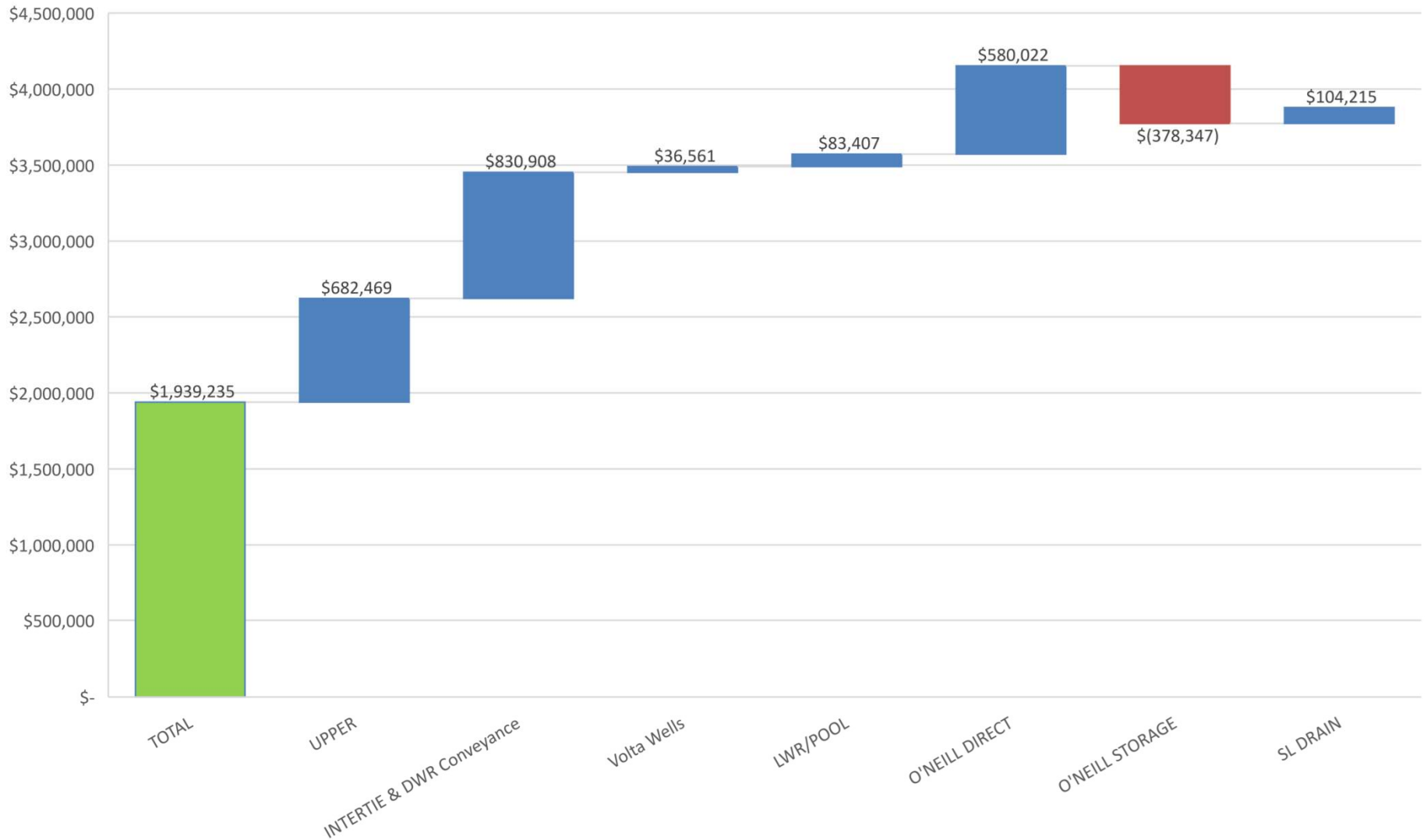
	TOTAL	UPPER	INTERTIE & DWR			LWR/POOL	O'NEILL O&M		
			Conveyance	Volta Wells			DIRECT	STORAGE	SL DRAIN
R, O&M Budget \$	17,063,653	\$ 9,078,009	\$ 1,270,875	\$ 76,050	\$ 3,254,435	\$ 2,807,243	\$ 346,963	\$ 230,078	
R, O&M Actual \$	15,124,418	\$ 8,395,540	\$ 439,967	\$ 39,489	\$ 3,171,029	\$ 2,227,221	\$ 725,309	\$ 125,863	
Difference \$	1,939,235	\$ 682,469	\$ 830,908	\$ 36,561	\$ 83,407	\$ 580,022	\$ (378,347)	\$ 104,215	
	UNDER	UNDER	UNDER	UNDER	UNDER	UNDER	OVER	UNDER	
	11.364711%	UNDER BUDGET							

subject to rounding



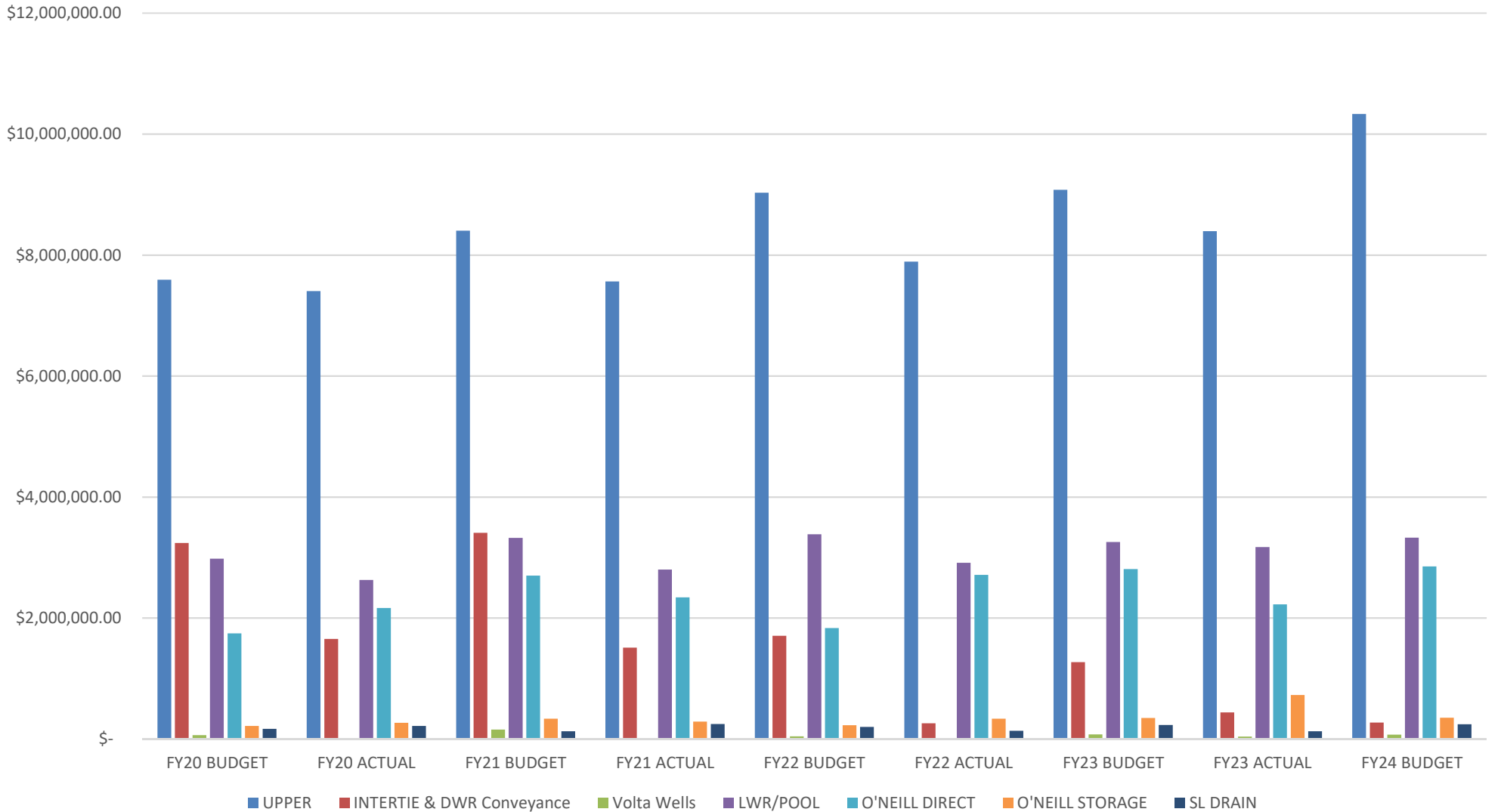
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San Luis & Delta Mendota Water Authority
FY23 Budget to Actual Report through February 28, 2023
BUDGET VARIANCES
04.03.23 FAC and 04.06.23 BOD



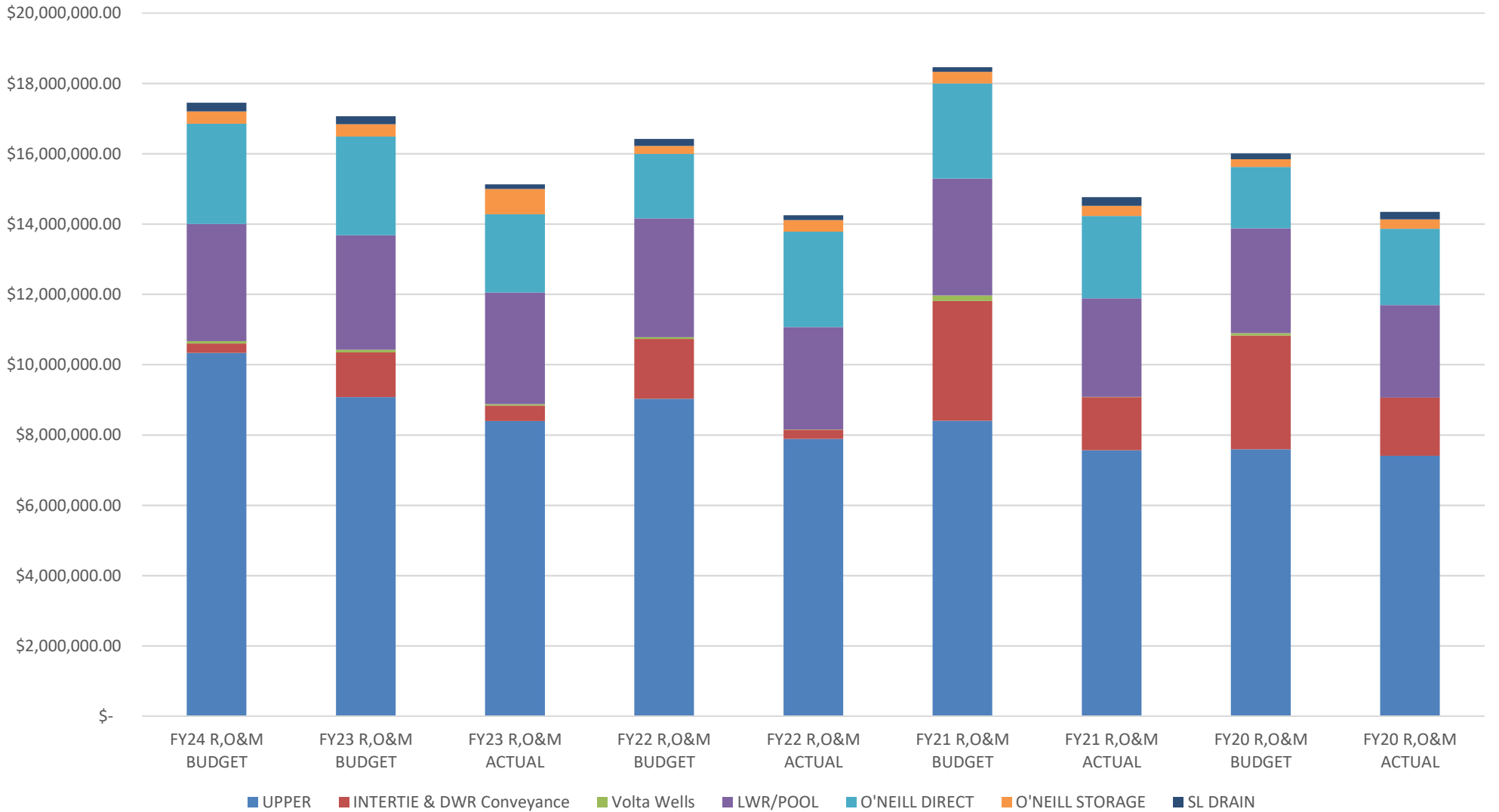


San Luis and Delta-Mendota Water Authority
O&M Budget to Actual
FY20-FY23 and FY24 Budget
04.03.23 FAC and 04.06.23 BOD





San Luis and Delta-Mendota Water Authority
O&M Budget to Actual
FY20 -FY23 and FY24 Budget
04.03.23 FAC and 04.06.23 BOD



San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2022 through February 28, 2023
FAC 4/3/23 & BOD 4/6/23

		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		5,196,777		94.90%		279,276
Operate & Maintain Wasteways	S/F 04	136,213		44,060		32.35%		92,153
Mendota Pool	S/F 05	121,382		132,140		108.86%		(10,758)
Operate & Maintain JPP	S/F 11	3,002,746		2,490,470		82.94%		512,276
Intertie Maintenance	S/F 12	229,703	A	243,578		106.04%		(13,875)
Volta Wells Pumping	S/F 13	51,940		26,909		51.81%		25,030
Operate & Maintain O'Neill	S/F 19	2,183,761		1,994,713		91.34%		189,048
Maintain Tracy Fish Facility	USBR 30	28,581		171,394		599.68%		(142,814)
Operate & Maintain Tracy USBR	USBR 33	-		481		0.00%		(481)
Operate & Maintain San Luis Drain	S/F 41	157,789		81,025		51.35%		76,765
Maintain Delta Cross Channel	USBR 44	38,000		4,284		11.27%		33,716
Safety Equipment Training	50	176,693		90,342		51.13%		86,350
IT Expense	51	578,998		574,813		99.28%		4,185
Warehousing	52	153,807		207,744		135.07%		(53,937)
Tracy Field Office Expense	54	449,220		395,256		87.99%		53,964
Direct Administrative/General Expense	56	1,140,232		1,437,314		126.05%		(297,082)
Indirect O & M LBAO Admin.	58	2,238,108		2,298,500		102.70%		(60,392)
TOTAL		16,163,225		15,389,801		95.21%		773,424
Total from Self-Funding - page 2		16,090,023		15,065,974		93.64%		1,024,049
Total from USBR - page 3		73,202		212,328		290.06%		(139,126)
Total from Special Projects - page 4		-		111,499				(111,499)
Totals		16,163,225		15,389,801				773,424
YTD %				100.00%				

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 February 28, 2023

FAC 4/3/23 & BOD 4/6/23

		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		5,196,777	94.90%	279,276
Operate & Maintain Wasteways	04	136,213		44,060	32.35%	92,153
Mendota Pool	05	121,382		132,140	108.86%	(10,758)
Operate & Maintain JPP	11	3,002,746		2,490,470	82.94%	512,276
Intertie Maintenance	12	229,703	A	243,578	106.04%	(13,875)
Volta Wells Pumping	13	51,940		26,909	51.81%	25,030
Operate & Maintain O'Neill	19	2,183,761		1,994,713	91.34%	189,048
Operate & Maintain San Luis Drain	41	157,789		81,025	51.35%	76,765
Total Direct O & M		11,359,587		10,209,673	89.88%	1,149,915
Safety Equipment Training	50	176,446		87,676	49.69%	88,769
IT Expense	51	578,189		557,850	96.48%	20,339
Warehousing	52	153,592		201,613	131.27%	(48,022)
Tracy Field Office Expense	54	448,592		383,592	85.51%	65,000
Direct Administrative/General Expense	56	1,138,638		1,394,898	122.51%	(256,260)
Indirect O & M LBAO Admin.	58	2,234,980		2,230,671	99.81%	4,309
Total Indirect Allocated to O & M		4,730,436		4,856,301	102.66%	(125,865)
Total SLDMWA O&M		16,090,023		15,065,974	93.64%	1,024,049

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 February 28, 2023

FAC 4/3/23 & BOD 4/6/23

		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	171,394	599.68%	(142,814)
Maintain Delta Cross Channel	44	38,000	4,284	11.27%	33,716
Total Direct USBR Facilities		66,581	176,159	264.58%	(109,578)
Safety Equipment Training	50	247	653	264.41%	(406)
IT Expense	51	809	4,155	513.40%	(3,346)
Warehousing	52	215	1,502	698.49%	(1,287)
Tracy Field Office Expense	54	628	2,857	455.02%	(2,229)
Direct Administrative/General Expense	56	1,594	10,389	651.88%	(8,795)
Indirect O & M LBAO Admin.	58	3,128	16,614	531.09%	(13,486)
Total Indirect Allocated USBR Facilities		6,621	36,170	546.28%	(29,549)
TOTAL USBR FACILITIES		73,202	212,328	290.06%	(139,126)

San Luis & Delta-Mendota Water Authority

DMC Indirect Cost Allocated to Special Projects

March 1, 2022 through February 28, 2023

FAC 4/3/23 & BOD 4/6/23

			Allocated To Date		
Safety Equipment Training	50		2,013		
IT Expense	51		12,808		
Warehousing	52		4,629		
Tracy Field Office Expense	54		8,807		
Direct Administrative/General Expense	56		32,026		
Indirect O & M LBAO Admin.	58		51,215		
Total Indirect Allocated to SPECIAL PROJECTS			111,499		
TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS			111,499		

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2022 through February 28, 2023
 FAC 4/3/23 & BOD 4/6/23

		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	5,463,607	135.00%		(1,416,407)
Extra Ordinary O&M	EO&M 26	7,368,800	3,040,036	41.26%		4,328,764
Operate & Maintain DMC	S/F 02	5,476,053	5,196,777	94.90%		279,276
Operate & Maintain Wasteways	S/F 04	136,213	44,060	32.35%		92,153
Mendota Pool	S/F 05	121,382	132,140	108.86%		(10,758)
Operate & Maintain JPP	S/F 11	3,002,746	2,490,470	82.94%		512,276
Intertie Maintenance	S/F 12	229,703	243,578	106.04%		(13,875)
Volta Wells Pumping	S/F 13	51,940	26,909	51.81%		25,030
Operate & Maintain O'Neill	S/F 19	2,183,761	1,994,713	91.34%		189,048
Maintain Tracy Fish Facility	USBR 30	28,581	171,394	599.68%		(142,814)
Operate & Maintain Tracy USBR	USBR 33	-	481	0.00%		(481)
Operate & Maintain San Luis Drain	S/F 41	157,789	81,025	51.35%		76,765
Maintain Delta Cross Channel	USBR 44	38,000	4,284	11.27%		33,716
Safety Equipment Training	50	212,162	95,421	44.98%		116,742
IT Expense	51	695,228	607,124	0.00%		88,104
Warehousing	52	184,682	219,421	118.81%		(34,739)
Tracy Field Office Expense	54	539,397	417,473	77.40%		121,924
Direct Administrative/General Expense	56	1,369,125	1,518,105	110.88%		(148,981)
Indirect O & M LBAO Admin.	58	2,687,392	2,427,698	90.34%		259,693
TOTAL		28,530,154	24,174,717	84.73%		4,355,437
Total from Self-Funding - page 2		16,090,023	15,065,974	93.64%		1,024,049
Total from USBR - page 3		73,202	212,328	290.06%		(139,126)
Total from Special Projects - page 4		-	111,499			(111,499)
Total from EO&M		12,366,929	8,784,916	71.04%		3,582,013
Totals		28,530,154	24,174,717			4,355,437
YTD %			100.00%			

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 February 28, 2023

FAC 4/3/23 & BOD 4/6/23

		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	5,196,777	45.30%	2,393,981	7,590,758 *
Operate & Maintain Wasteways	S/F 04	44,060	0.47%	24,828	68,888 *
Mendota Pool	S/F 05	132,140	0.21%	11,172	143,312 *
Operate & Maintain Jones Pumping P	S/F 11	2,490,470	24.09%	1,273,141	3,763,611 *
Intertie Maintenance	S/F 12	243,578	2.61%	137,944	381,522 *
Intertie DWR Conveyance	S/F 12	58,445			58,445 *
Volta Wells Pumping	S/F 13	26,909	0.24%	12,580	39,489 *
Operate & Maintain O'Neill	S/F 19	1,994,713	18.12%	957,818	2,952,531 *
Maintain Tracy Fish Facility	USBR 30	171,394	0.63%	33,429	204,823
Operate & Maintain Tracy USBR	USBR 33	481	0.01%	269	750
Operate & Maintain San Luis Drain	S/F 41	81,025	0.85%	44,838	125,863 *
Maintain Delta Cross Channel	USBR 44	4,284	0.05%	2,471	6,755
CIP	25	5,463,607	5.27%	278,716	5,742,323
EO&M & Scada Project	26	3,040,036	0.05%	2,556	3,042,593
SPECIAL PROJECTS	XX		2.11%	111,499	111,499
				5,285,242	24,233,161
Safety Equipment Training	50	95,421			
IT Expense	51	607,124			
Warehousing	52	219,421			
Tracy Field Office Expense	54	417,473			
Direct Administrative/General Expense	56	1,518,105			
Indirect Administrative/General Expense	57	-			(8,784,916) less CIP&EO&M
Indirect O & M LBAO Admin.	58	2,427,698			(212,328) less USBR Facilities
Total Indirect to be Allocated			5,285,242		(111,499) less Special Projects
TOTAL		24,233,161			15,124,418 *SLDMWA O&M Costs
		includes intertie DWR conveyance			

Subject to Rounding



**San Luis and Delta-Mendota Water Authority
HISTORICAL O&M BUDGET TO ACTUAL TOTAL
FY20-23 and FY24 BUDGET
04.03.23 FAC and 04.06.23 BOD**

