



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
DATES: 09.11.23 FAC and 09.14.23 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 July 31, 2023 are over budget by \$90,505. This unfavorable variance is the result of over-budget operating expenses at the DCI and Lower Pool. Unbudgeted DWR conveyance charges for DCI activity of \$574,819 also are included in these costs.

Outstanding

2022 Water Year (FY 3/1/22-2/28/23)

Staff continues reconciling WY22 deliveries with members and assembling draft contractor records for the WY22 Final Accounting.

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 FY2023

FY2023 Audit is underway and staff is working to provide the auditors with all necessary information for a timely audit.



San Luis & Delta Mendota-Water Authority
09.11.23 FAC and 09.14.23 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 | | | | | \$ 1,602,675 | \$ 1,602,675.35 | |
| SL Drain \$ | 245,213 | | | | | | | \$ 245,213 |
| \$ | 17,447,862 | \$ 10,329,520 | \$ 270,805 | \$ 69,935 | \$ 3,327,039 | \$ 1,602,675 | \$ 1,602,675 | \$ 245,213 |

R, O&M BUDGET BY COST POOLS THROUGH: JULY 31, 2023
41.67%

| | Total | UPPER | Intertie | Volta Wells | LWR | O'NEILL O&M | | |
|----------------------------------|------------------|---------------------|-------------------|------------------|---------------------|-------------------|-------------------|-------------------|
| | | | | | | DIRECT | STORAGE | SL DRAIN |
| DMC \$ | 3,236,251 | \$ 1,952,754 | | | \$ 1,283,497 | | | |
| JPP \$ | 2,287,235 | \$ 2,287,235 | | | | | | |
| WW \$ | 85,304 | \$ 63,978 | | | \$ 21,326 | | | |
| Intertie O&M / DWR Conveyance \$ | 112,835 | | \$ 112,835 | | | | | |
| Volta Wells \$ | 29,140 | | | \$ 29,140 | | | | |
| Mendota Pool \$ | 81,442 | | | | \$ 81,442 | | | |
| O'Neill \$ | 1,335,563 | | | | | \$ 667,781 | \$ 667,781 | |
| SL Drain \$ | 102,172 | | | | | | | \$ 102,172 |
| \$ | 7,269,942 | \$ 4,303,967 | \$ 112,835 | \$ 29,140 | \$ 1,386,266 | \$ 667,781 | \$ 667,781 | \$ 102,172 |

R, O&M Actual COSTS BY COST POOLS THROUGH: JULY 31, 2023

| | Total | UPPER | Intertie | Volta Wells | LWR | O'NEILL O&M | | |
|----------------------------------|------------------|---------------------|-------------------|-----------------|---------------------|-------------------|-------------------|------------------|
| | | | | | | DIRECT | STORAGE | SL DRAIN |
| DMC \$ | 3,303,463 | \$ 1,993,310 | | | \$ 1,310,153 | | | |
| JPP \$ | 1,770,261 | \$ 1,770,261 | | | | | | |
| WW \$ | 43,950 | \$ 32,963 | | | \$ 10,988 | | | |
| Intertie O&M / DWR Conveyance \$ | 801,295 | | \$ 801,295 | | | | | |
| Volta Wells \$ | 8,959 | | | \$ 8,959 | | | | |
| Mendota Pool \$ | 66,431 | | | | \$ 66,431 | | | |
| O'Neill \$ | 1,309,961 | | | | | \$ 654,981 | \$ 654,981 | |
| SL Drain \$ | 56,127 | | | | | | | \$ 56,127 |
| \$ | 7,360,447 | \$ 3,796,533 | \$ 801,295 | \$ 8,959 | \$ 1,387,572 | \$ 654,981 | \$ 654,981 | \$ 56,127 |

R, O&M BUDGET vs Actual COSTS THROUGH: JULY 31, 2023

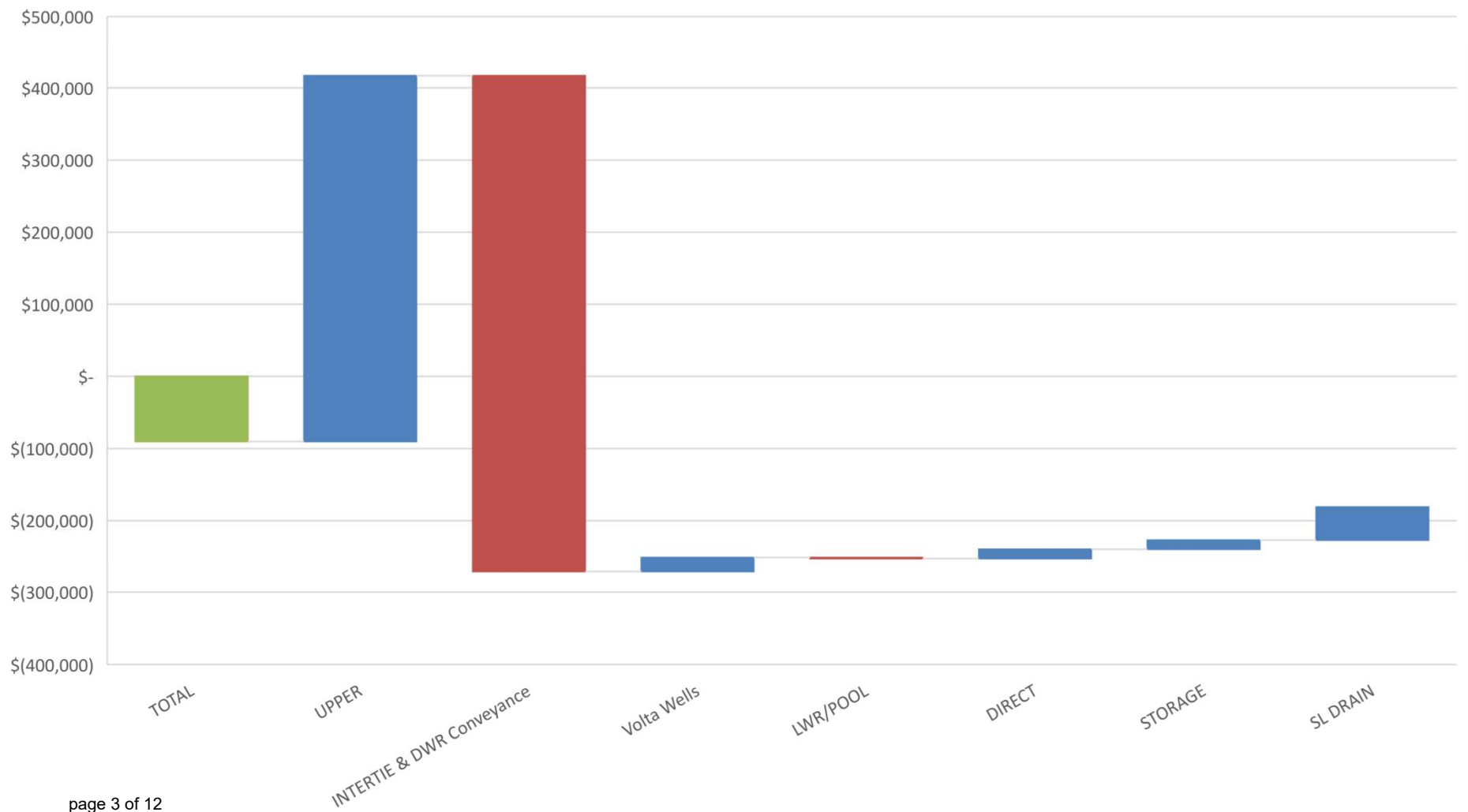
| | TOTAL | UPPER | INTERTIE & DWR | | LWR/POOL | O'NEILL O&M | | |
|------------------|-----------|--------------|----------------|-------------|--------------|-------------|------------|------------|
| | | | Conveyance | Volta Wells | | DIRECT | STORAGE | SL DRAIN |
| R, O&M Budget \$ | 7,269,942 | \$ 4,303,967 | \$ 112,835 | \$ 29,140 | \$ 1,386,266 | \$ 667,781 | \$ 667,781 | \$ 102,172 |
| R, O&M Actual \$ | 7,360,447 | \$ 3,796,533 | \$ 801,295 | \$ 8,959 | \$ 1,387,572 | \$ 654,981 | \$ 654,981 | \$ 56,127 |
| Difference \$ | (90,505) | \$ 507,434 | \$ (688,460) | \$ 20,181 | \$ (1,306) | \$ 12,801 | \$ 12,801 | \$ 46,045 |
| | | OVER | UNDER | OVER | UNDER | OVER | UNDER | UNDER |
| | | -1.244915% | OVER BUDGET | | | | | |



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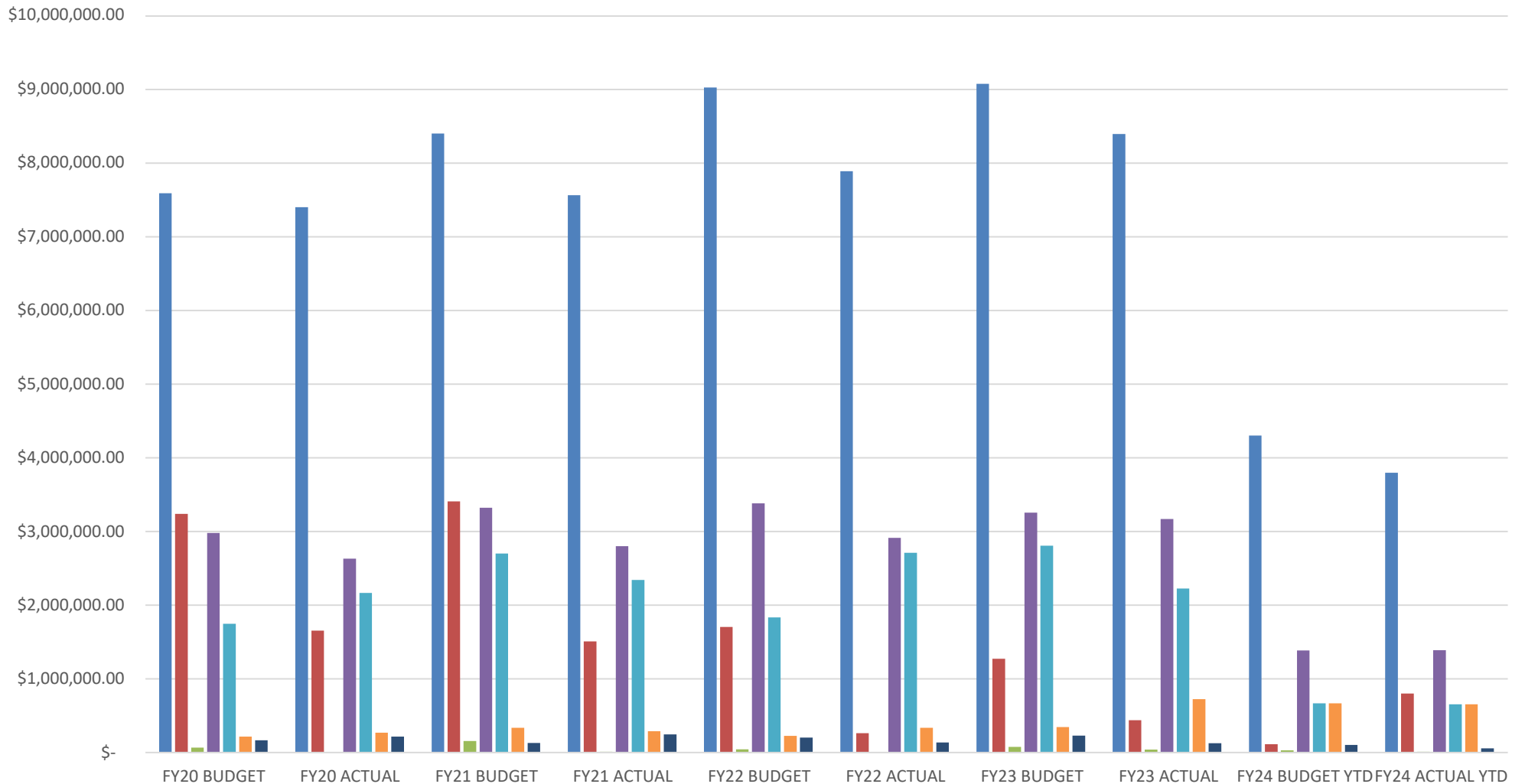
San Luis & Delta Mendota Water Authority
FY24 Budget to Actual Report through July 31, 2023
BUDGET VARIANCES
FAC 09/11/2023 BOD 09/14/2023

■ Increase ■ Decrease ■ Total



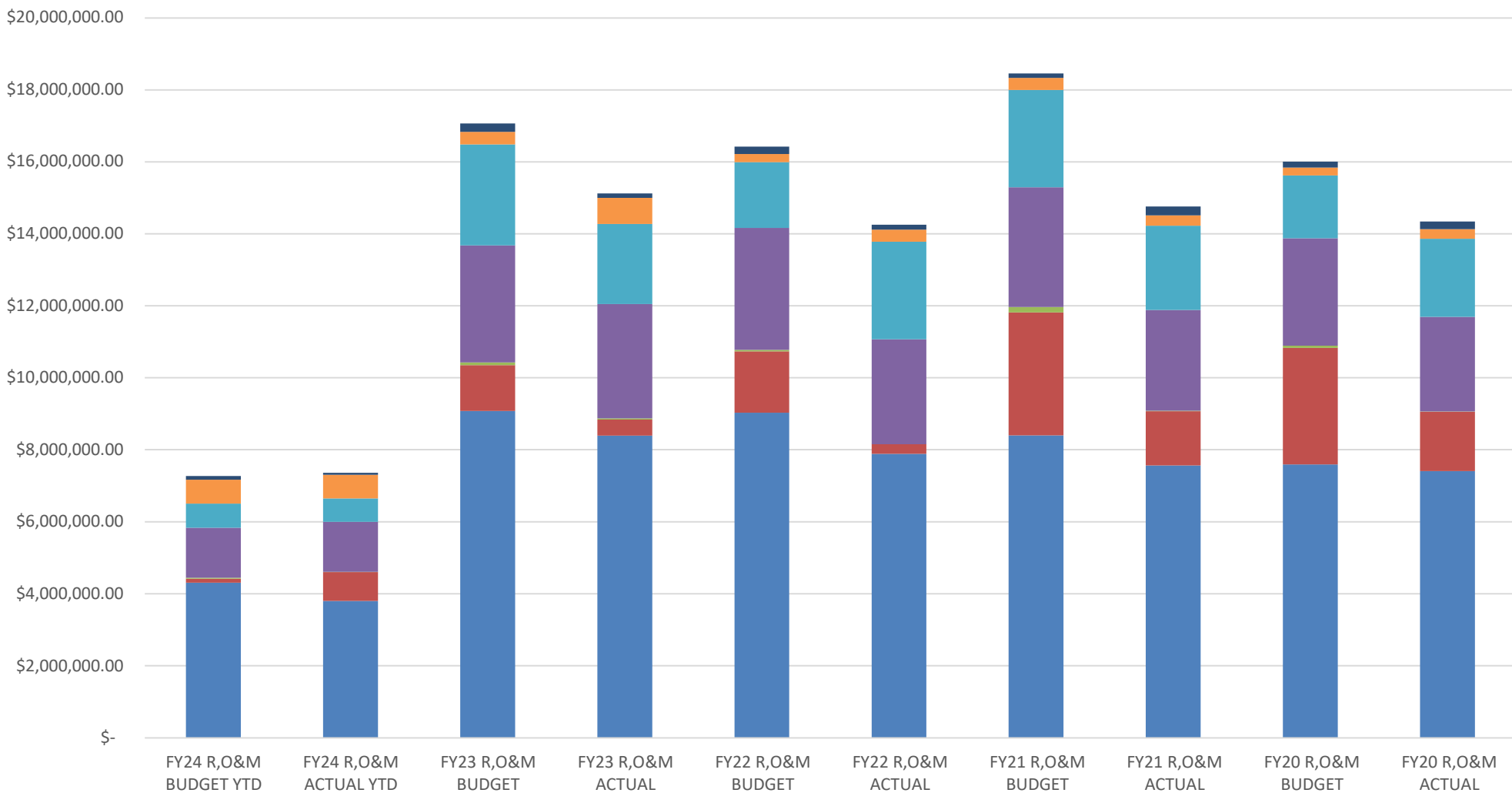


San Luis and Delta-Mendota Water Authority
O&M Budget to Actual
FY20-FY24 YTD (07/31/2023)
FAC 09/11/2023 BOD 09/14/2023



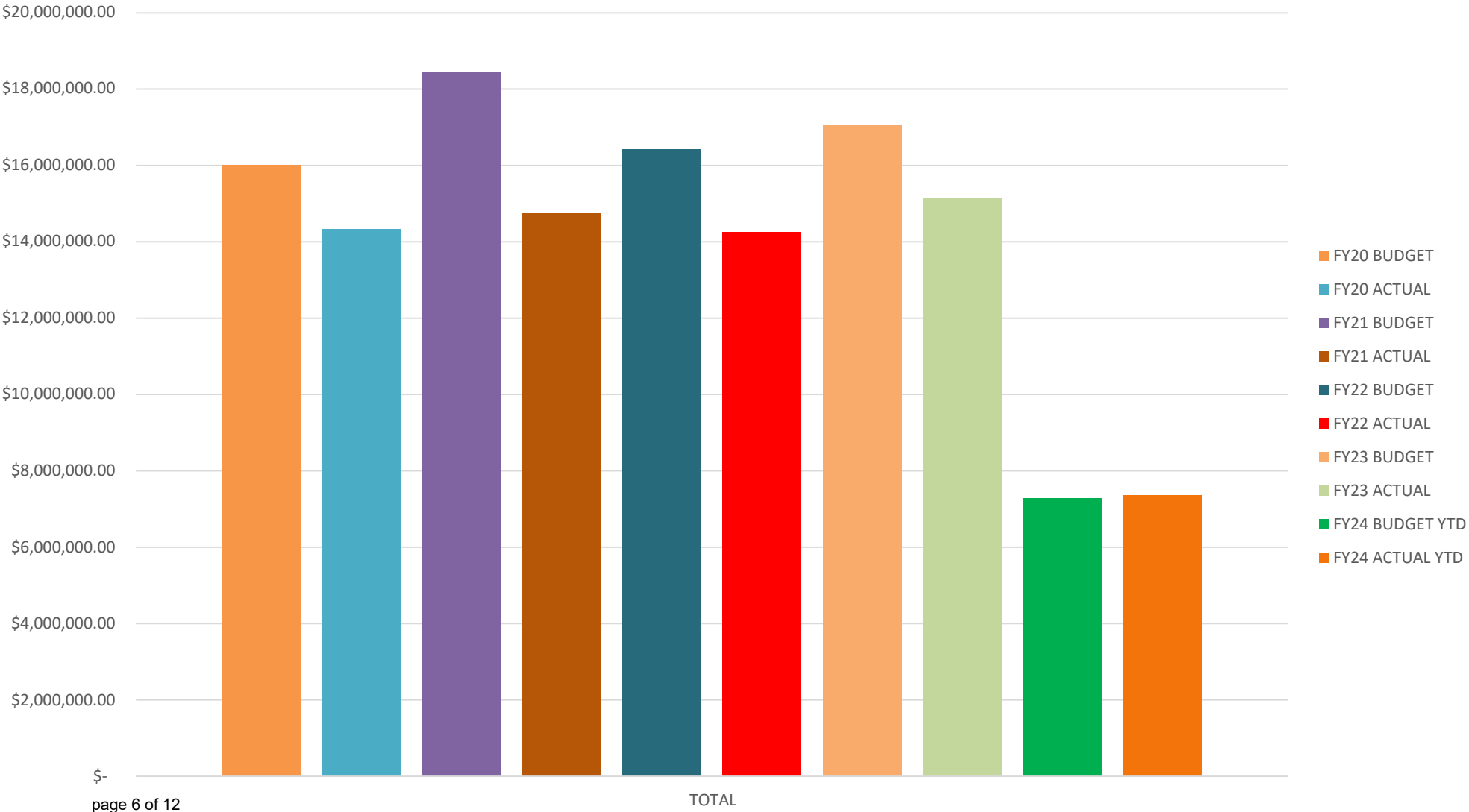


San Luis and Delta-Mendota Water Authority
O&M Budget to Actual
FY20-FY24 YTD (07/31/2023)
FAC 09/11/2023 BOD 09/14/2023





**San Luis and Delta-Mendota Water Authority
HISTORICAL O&M BUDGET TO ACTUAL TOTAL
FY20-FY24 YTD (07/31/2023)
FAC 09/11/2023 BOD 09/14/2023**



San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2023 through July 31, 2023
FAC 9/11/23 & BOD 9/14/23

| | | 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 | | 2,238,569 | | 41.40% | | 3,168,970 |
| Operate & Maintain Wasteways | S/F 04 | 133,829 | | 27,508 | | 20.55% | | 106,321 |
| Mendota Pool | S/F 05 | 127,829 | | 61,086 | | 47.79% | | 66,743 |
| Operate & Maintain JPP | S/F 11 | 3,532,461 | | 1,171,691 | | 33.17% | | 2,360,770 |
| Intertie Maintenance | S/F 12 | 183,548 | A | 146,203 | | 79.65% | | 37,345 |
| Volta Wells Pumping | S/F 13 | 46,381 | | 5,640 | | 12.16% | | 40,741 |
| Operate & Maintain O'Neill | S/F 19 | 2,118,671 | | 869,641 | | 41.05% | | 1,249,029 |
| Maintain Tracy Fish Facility | USBR 30 | 36,347 | | 229,062 | | 630.21% | | (192,715) |
| Operate & Maintain San Luis Drain | S/F 41 | 160,495 | | 35,678 | | 22.23% | | 124,817 |
| Maintain Delta Cross Channel | USBR 44 | 38,500 | | 244 | | 0.63% | | 38,256 |
| Safety Equipment Training | 50 | 322,300 | | 1,669 | | 0.52% | | 320,631 |
| IT Expense | 51 | 774,335 | | 254,438 | | 32.86% | | 519,897 |
| Warehousing | 52 | 236,695 | | 51,553 | | 21.78% | | 185,143 |
| Tracy Field Office Expense | 54 | 624,985 | | 272,998 | | 43.68% | | 351,987 |
| Direct Administrative/General Expense | 56 | 1,154,281 | | 740,342 | | 64.14% | | 413,939 |
| Indirect O & M LBAO Admin. | 58 | 2,633,617 | | 1,054,117 | | 40.03% | | 1,579,500 |
| TOTAL | | 17,531,812 | | 7,160,437 | | 40.84% | | 10,371,375 |
| Total from Self-Funding - page 2 | | 17,447,862 | | 6,785,527 | | 38.89% | | 10,662,335 |
| Total from USBR - page 3 | | 83,950 | | 327,095 | | 389.63% | | (243,145) |
| Total from Special Projects - page 4 | | - | | 47,815 | | | | (47,815) |
| Totals | | 17,531,812 | | 7,160,437 | | | | 10,371,375 |
| YTD % | | | | 41.67% | | | | |

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, 2023 through July 31, 2023

FAC 9/11/23 & BOD 9/14/23

| | | 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 | | 2,238,569 | 41.40% | 3,168,970 |
| Operate & Maintain Wasteways | 04 | 133,829 | | 27,508 | 20.55% | 106,321 |
| Mendota Pool | 05 | 127,829 | | 61,086 | 47.79% | 66,743 |
| Operate & Maintain JPP | 11 | 3,532,461 | | 1,171,691 | 33.17% | 2,360,770 |
| Intertie Maintenance | 12 | 183,548 | A | 146,203 | 79.65% | 37,345 |
| Volta Wells Pumping | 13 | 46,381 | | 5,640 | 12.16% | 40,741 |
| Operate & Maintain O'Neill | 19 | 2,118,671 | | 869,641 | 41.05% | 1,249,029 |
| Operate & Maintain San Luis Drain | 41 | 160,495 | | 35,678 | 22.23% | 124,817 |
| Total Direct O & M | | 11,710,753 | | 4,556,016 | 38.90% | 7,154,737 |
| Safety Equipment Training | 50 | 321,789 | | 1,566 | 0.49% | 320,223 |
| IT Expense | 51 | 773,108 | | 238,840 | 30.89% | 534,268 |
| Warehousing | 52 | 236,320 | | 48,392 | 20.48% | 187,928 |
| Tracy Field Office Expense | 54 | 623,995 | | 256,262 | 41.07% | 367,733 |
| Direct Administrative/General Expense | 56 | 1,152,452 | | 694,956 | 60.30% | 457,496 |
| Indirect O & M LBAO Admin. | 58 | 2,629,444 | | 989,495 | 37.63% | 1,639,949 |
| Total Indirect Allocated to O & M | | 5,737,109 | | 2,229,512 | 38.86% | 3,507,598 |
| Total SLDMWA O&M | | 17,447,862 | | 6,785,527 | 38.89% | 10,662,335 |

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 July 31, 2023

FAC 9/11/23 & BOD 9/14/23

| | 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 | 229,062 | 630.21% | (192,715) |
| Maintain Delta Cross Channel 44 | 38,500 | 244 | 0.63% | 38,256 |
| Total Direct USBR Facilities | 74,847 | 229,306 | 306.37% | (154,459) |
| | | | | |
| Safety Equipment Training 50 | 511 | 69 | 13.45% | 442 |
| IT Expense 51 | 1,227 | 10,476 | 853.98% | (9,249) |
| Warehousing 52 | 375 | 2,123 | 566.05% | (1,748) |
| Tracy Field Office Expense 54 | 990 | 11,240 | 1135.23% | (10,250) |
| Direct Administrative/General Expense 56 | 1,829 | 30,482 | 1666.92% | (28,653) |
| Indirect O & M LBAO Admin. 58 | 4,172 | 43,400 | 1040.23% | (39,228) |
| Total Indirect Allocated USBR Facilities | 9,103 | 97,789 | 1074.23% | (88,686) |
| | | | | |
| TOTAL USBR FACILITIES | 83,950 | 327,095 | 389.63% | (243,145) |

San Luis & Delta-Mendota Water Authority

DMC Indirect Cost Allocated to Special Projects

March 1, 2023 through July 31, 2023

FAC 9/11/23 & BOD 9/14/23

| | | Allocated To Date | | |
|---|-----------|--------------------------|--|--|
| Safety Equipment Training | 50 | 34 | | |
| IT Expense | 51 | 5,122 | | |
| Warehousing | 52 | 1,038 | | |
| Tracy Field Office Expense | 54 | 5,496 | | |
| Direct Administrative/General Expense | 56 | 14,904 | | |
| Indirect O & M LBAO Admin. | 58 | 21,221 | | |
| Total Indirect Allocated to SPECIAL PROJECTS | | 47,815 | | |
| TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS | | 47,815 | | |

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2023 through July 31, 2023

FAC 9/11/23 & BOD 9/14/23

| | | 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 | 1,254,202 | 54.59% | | 1,043,498 |
| Extra Ordinary O&M | EO&M 26 | 6,198,000 | 1,976,606 | 31.89% | | 4,221,394 |
| Operate & Maintain DMC | S/F 02 | 5,407,539 | 2,238,569 | 41.40% | | 3,168,970 |
| Operate & Maintain Wasteways | S/F 04 | 133,829 | 27,508 | 20.55% | | 106,321 |
| Mendota Pool | S/F 05 | 127,829 | 61,086 | 47.79% | | 66,743 |
| Operate & Maintain JPP | S/F 11 | 3,532,461 | 1,171,691 | 33.17% | | 2,360,770 |
| Intertie Maintenance | S/F 12 | 183,548 | 146,203 | 79.65% | A | 37,345 |
| Volta Wells Pumping | S/F 13 | 46,381 | 5,640 | 12.16% | | 40,741 |
| Operate & Maintain O'Neill | S/F 19 | 2,118,671 | 869,641 | 41.05% | | 1,249,029 |
| Maintain Tracy Fish Facility | USBR 30 | 36,347 | 229,062 | 630.21% | | (192,715) |
| Operate & Maintain Tracy USBR | USBR 33 | - | - | 0.00% | | - |
| Operate & Maintain San Luis Drain | S/F 41 | 160,495 | 35,678 | 22.23% | | 124,817 |
| Maintain Delta Cross Channel | USBR 44 | 38,500 | 244 | 0.63% | | 38,256 |
| Safety Equipment Training | 50 | 349,917 | 1,835 | 0.52% | | 348,082 |
| IT Expense | 51 | 840,688 | 279,710 | 0.00% | | 560,978 |
| Warehousing | 52 | 256,978 | 56,673 | 22.05% | | 200,305 |
| Tracy Field Office Expense | 54 | 678,540 | 300,113 | 44.23% | | 378,427 |
| Direct Administrative/General Expense | 56 | 1,253,190 | 813,876 | 64.94% | | 439,314 |
| Indirect O & M LBAO Admin. | 58 | 2,859,290 | 1,158,816 | 40.53% | | 1,700,475 |
| TOTAL | | 26,519,903 | 10,627,153 | 40.07% | | 15,892,750 |
| Total from Self-Funding - page 2 | | 17,447,862 | 6,785,527 | 38.89% | | 10,662,335 |
| Total from USBR - page 3 | | 83,950 | 327,095 | 389.63% | | (243,145) |
| Total from Special Projects - page 4 | | - | 47,815 | | | (47,815) |
| Total from EO&M | | 8,988,091 | 3,466,716 | 38.57% | | 5,521,375 |
| Totals | | 26,519,903 | 10,627,153 | | | 15,892,750 |
| YTD % | | | 41.67% | | | |

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, 2023 through July 31, 2023

FAC 9/11/23 & BOD 9/14/23

| | | 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 | 2,238,569 | 40.78% | 1,064,894 | 3,303,463 * |
| Operate & Maintain Wasteways | S/F 04 | 27,508 | 0.63% | 16,442 | 43,950 * |
| Mendota Pool | S/F 05 | 61,086 | 0.21% | 5,344 | 66,430 * |
| Operate & Maintain Jones Pumping PI | S/F 11 | 1,171,691 | 22.92% | 598,570 | 1,770,261 * |
| Intertie Maintenance | S/F 12 | 146,203 | 3.07% | 80,173 | 226,376 * |
| Intertie DWR Conveyance | S/F 12 | 574,919 | | | 574,919 * |
| Volta Wells Pumping | S/F 13 | 5,640 | 0.13% | 3,319 | 8,959 * |
| Operate & Maintain O'Neill | S/F 19 | 869,641 | 16.86% | 440,320 | 1,309,961 * |
| Maintain Tracy Fish Facility | USBR 30 | 229,062 | 3.74% | 97,640 | 326,702 |
| Operate & Maintain San Luis Drain | S/F 41 | 35,678 | 0.78% | 20,449 | 56,127 * |
| Maintain Delta Cross Channel | USBR 44 | 244 | 0.01% | 149 | 393 |
| CIP | 25 | 1,254,202 | 5.47% | 142,682 | 1,396,884 |
| EO&M & Scada Project | 26 | 1,976,606 | 3.57% | 93,226 | 2,069,832 |
| SPECIAL PROJECTS | XX | | 1.83% | 47,815 | 47,815 |
| | | | | 2,611,023 | 11,202,072 |
| | | | 100.00% | | |
| Safety Equipment Training | 50 | 1,835 | | | |
| IT Expense | 51 | 279,710 | | | |
| Warehousing | 52 | 56,673 | | | |
| Tracy Field Office Expense | 54 | 300,113 | | | |
| Direct Administrative/General Expense | 56 | 813,876 | | | (3,466,716) less CIP&EO&M |
| Indirect Administrative/General Expense | 57 | - | | | |
| Indirect O & M LBAO Admin. | 58 | 1,158,816 | | | (327,095) less USBR Facilities |
| Total Indirect to be Allocated | | | 2,611,023 | | (47,815) less Special Projects |
| TOTAL | | 11,202,072 | | | 7,360,446 *SLDMWA O&M Costs |
| | | includes intertie DWR conveyance | | | |