



MEMO

TO: Pablo Arroyave, Chief Operating Officer
FROM: Joyce Machado, Director of Finance
SUBJECT: FY21 O&M Budget to Actual Report
DATES: 10.5.20 FAC and 10.8.20 BOD

2020 Water Year (FY 3/1/20-2/28/21) attachment 1

Self-Funding actual expenses (paid and pending) for SLDMWA Routine O&M through August 31, 2020 are under budget by \$2,607,660. Intertie DWR Conveyance activity through June 2020 has been minimal, which has contributed to the large result in positive spending.

2019 Water Year (FY 3/1/19-2/29/20)

The WY19 draft Contractor Records were mailed out on June 23, 2020 for water users to review their deliveries and water payments for accuracy. Minor exceptions were reported to SLDMWA by July 30th and those have been resolved. The goal is to complete the WY19 Final Accountings by end of December 2020.

Outstanding

2018 Water Year (FY 3/1/18-2/28/19) and 2017 Water Year (FY 3/1/17-2/28/18)

WY17 Final Accounting contractor records are complete and all was mailed to water users on September 28, 2020. Staff plans to distribute the WY18 Final Accountings soon.

Intertie O&M Cost Recovery

WY12 Intertie True-Up: outstanding, no cost recovery
WY13 Intertie True-Up: outstanding, no cost recovery
WY14 Intertie True-Up: outstanding, no cost recovery
WY15 Intertie True-Up: outstanding, no cost recovery
WY16 Intertie True-Up: outstanding, no cost recovery

ANNUAL R, O&M BUDGET BY COST POOLS MARCH 1, 2020 - FEBRUARY 28, 2021

	Total	UPPER	Intertie	Volta Wells	LWR/POOL	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 7,767,111	\$ 4,686,675			\$ 3,080,436			
JPP	\$ 3,594,969	\$ 3,594,969						
WW	\$ 161,164	\$ 120,873			\$ 40,291			
Intertie O&M / Intertie DWR Conveyance	\$ 3,409,666		\$ 3,409,666					
Volta Wells (SLDMWA O&M + Monitoring)	\$ 156,834			\$ 156,834				
Pool	\$ 203,020				\$ 203,020			
O'Neill	\$ 3,036,146					\$ 2,702,170	\$ 333,976	
SL Drain	\$ 128,214							\$ 128,214
Total	\$ 18,457,122	\$ 8,402,516	\$ 3,409,666	\$ 156,834	\$ 3,323,747	\$ 2,702,170	\$ 333,976	\$ 128,214

R, O&M BUDGET BY COST POOLS THROUGH August 31, 2020

50.00%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 3,883,556	\$ 2,343,337			\$ 1,540,218			
JPP	\$ 1,797,484	\$ 1,797,484						
WW	\$ 80,582	\$ 60,437			\$ 20,146			
Intertie & Intertie DWR Conveyance	\$ 1,704,833		\$ 1,704,833					
Volta Wells (SLDMWA O&M + Monitoring)	\$ 78,417			\$ 78,417				
Pool	\$ 101,510				\$ 101,510			
O'Neill	\$ 1,518,073					\$ 1,351,085	\$ 166,988	
SL Drain	\$ 64,107							\$ 64,107
Total	\$ 9,228,561	\$ 4,201,258	\$ 1,704,833	\$ 78,417	\$ 1,661,873	\$ 1,351,085	\$ 166,988	\$ 64,107

R, O&M Actual COSTS BY COST POOLS THROUGH August 31, 2020

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 3,190,190	\$ 1,924,961			\$ 1,265,229			
JPP	\$ 1,611,535	\$ 1,611,535						
WW	\$ 56,935	\$ 42,701			\$ 14,234			
Intertie Maint & DWR Conveyance	\$ 199,120		\$ 199,120					
Volta Wells (SLDMWA O&M + Monitoring)	\$ 2,235			\$ 2,235				
Pool	\$ 67,300				\$ 67,300			
O'Neill	\$ 1,367,999					\$ 1,217,519	\$ 150,480	
SL Drain	\$ 125,587							\$ 125,587
Total	\$ 6,620,901	\$ 3,579,197	\$ 199,120	\$ 2,235	\$ 1,346,763	\$ 1,217,519	\$ 150,480	\$ 125,587

R, O&M BUDGET vs Actual COSTS THROUGH August 31, 2020

	TOTAL	UPPER	INTERTIE & DWR		Volta Wells	LWR/POOL	DIRECT	STORAGE	SL DRAIN
			Conveyance						
R, O&M Budget	\$ 9,228,561	\$ 4,201,258	\$ 1,704,833	\$ 78,417	\$ 1,661,873	\$ 1,351,085	\$ 166,988	\$ 64,107	
R, O&M Actual	\$ 6,620,901	\$ 3,579,197	\$ 199,120	\$ 2,235	\$ 1,346,763	\$ 1,217,519	\$ 150,480	\$ 125,587	
Difference	\$ 2,607,660	\$ 622,061	\$ 1,505,713	\$ 76,182	\$ 315,110	\$ 133,566	\$ 16,508	\$ (61,480)	
	UNDER	UNDER	UNDER	UNDER	UNDER	UNDER	UNDER	OVER	
	28.256410% under budget								

subject to rounding

San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2020 through August 31, 2020
FAC 10/5/20 & BOD 10/8/20

		FY Budget 3/1/20 - 2/28/21		Actual To Date Paid/Pending		% of Budget	Notes	Budget Amount Remaining
Operate & Maintain DMC	S/F 02	5,842,138		2,344,261		40.13%		3,497,877
Operate & Maintain Wasteways	S/F 04	119,046		41,390		34.77%		77,656
Mendota Pool	S/F 05	146,558		64,646		44.11%		81,912
Operate & Maintain JPP	S/F 11	2,601,571		1,151,673		44.27%		1,449,898
Intertie Maintenance	S/F 12	134,799	A	117,327		87.04%		17,472
Volta Wells Pumping	S/F 13	124,550		1,604		1.29%		122,946
Operate & Maintain O'Neill	S/F 19	2,159,728		971,176		44.97%		1,188,552
Maintain Tracy Fish Facility	USBR 30	229,458		77,414		33.74%		152,044
Maintain Fish Release Site	USBR 32	6,130		1,487		24.25%		4,643
Operate & Maintain Tracy USBR	USBR 33	19,187		-		0.00%		19,187
Operate & Maintain San Luis Drain	S/F 41	96,529		92,689		96.02%		3,840
Maintain Delta Cross Channel	USBR 44	58,588		2,729		4.66%		55,859
Warehousing	52	120,866		109,523		90.62%		11,343
Tracy Field Office Expense	54	509,168		193,465		38.00%		315,702
Direct Administrative/General Expense	56	1,215,544		656,032		53.97%		559,512
Indirect O & M LBAO Admin.	58	2,265,550		875,880		38.66%		1,389,670
TOTAL		15,649,410		6,701,296		42.82%		8,948,114
Total from Self-Funding - page 2		15,227,361		6,573,290		43.17%		8,654,070
Total from USBR - page 3		422,049		99,916		23.67%		322,134
Total from Special Projects - page 4		-		28,090				(28,090)
Totals		15,649,410		6,701,296				8,948,114
YTD %				50.00%				

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, 2020 through August 31, 2020

FAC 10/5/20 & BOD 10/8/20

		FY Budget 3/1/20 - 2/28/21		Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
Operate & Maintain DMC	02	5,842,138		2,344,261	40.13%	3,497,877
Operate & Maintain Wasteways	04	119,046		41,390	34.77%	77,656
Mendota Pool	05	146,558		64,646	44.11%	81,912
Operate & Maintain TPP	11	2,601,571		1,151,673	44.27%	1,449,898
Intertie Maintenance	12	134,799	A	117,327	87.04%	17,472
Volta Wells Pumping	13	124,550		1,604	1.29%	122,946
Operate & Maintain O'Neill	19	2,159,728		971,176	44.97%	1,188,552
Operate & Maintain San Luis Drain	41	96,529		92,689	96.02%	3,840
Total Direct O & M		11,224,919		4,784,766	42.63%	6,440,153
Warehousing	52	117,671		106,755	90.72%	10,916
Tracy Field Office Expense	54	495,707		188,576	38.04%	307,131
Direct Administrative/General Expense	56	1,183,408		639,451	54.03%	543,957
Indirect O & M LBAO Admin.	58	2,205,655		853,743	38.71%	1,351,913
Total Indirect Allocated to O & M		4,002,442		1,788,525	44.69%	2,213,917
Total SLDMWA O&M		15,227,361		6,573,290	43.17%	8,654,070

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, 2020 through August 31, 2020

FAC 10/5/20 & BOD 10/8/20

		FY Budget 3/1/20 - 2/28/21	Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
Maintain Tracy Fish Facility	30	229,458	77,414	33.74%	152,044
Maintain Fish Release Site	32	6,130	1,487	24.25%	4,643
Operate & Maintain Tracy USBR	33	19,187	-	0.00%	19,187
Maintain Delta Cross Channel	44	58,588	2,729	4.66%	55,859
Total Direct USBR Facilities		313,363	81,630	26.05%	231,733
Warehousing	52	3,195	1,091	34.16%	2,104
Tracy Field Office Expense	54	13,461	1,928	14.32%	11,533
Direct Administrative/General Expense	56	32,136	6,538	20.34%	25,598
Indirect O & M LBAO Admin.	58	59,895	8,729	14.57%	51,166
Total Indirect Allocated USBR Facilities		108,687	18,286	16.82%	90,401
TOTAL USBR FACILITIES		422,049	99,916	23.67%	322,134

San Luis & Delta-Mendota Water Authority

DMC Indirect Cost Allocated to Special Projects

March 1, 2020 through August 31, 2020

FAC 10/5/20 & BOD 10/8/20

		Allocated To Date		
Special Projects allocated				
Indirect allocated to Special Projects				
Warehousing	52	1,677		
Tracy Field Office Expense	54	2,962		
Direct Administrative/General Expense	56	10,043		
Indirect O & M LBAO Admin.	58	13,408		
Total Indirect Allocated to SPECIAL PROJECTS		28,090		
TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS		28,090		

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2020 through August 31, 2020
 FAC 10/5/20 & BOD 10/8/20

		FY Budget 3/1/20 - 2/28/21		Actual To Date Paid/Pending		% of Budget	Notes	Budget Amount Remaining
Capital Improvement Projects	CIP 25	6,238,400		3,496,709		56.05%		2,741,691
Extra Ordinary O&M	EO&M 26	3,880,803		1,137,933		29.32%		2,742,870
Participatory Grants	PAT 45	-		-		0.00%		-
Operate & Maintain DMC	S/F 02	5,842,138		2,344,261		40.13%		3,497,877
Operate & Maintain Wasteways	S/F 04	119,046		41,390		34.77%		77,656
Mendota Pool	S/F 05	146,558		64,646		44.11%		81,912
Operate & Maintain JPP	S/F 11	2,601,571		1,151,673		44.27%		1,449,898
Intertie Maintenance	S/F 12	134,799	A	117,327		87.04%		17,472
Volta Wells Pumping	S/F 13	124,550		1,604		1.29%		122,946
Operate & Maintain O'Neill	S/F 19	2,159,728		971,176		44.97%		1,188,552
Maintain Tracy Fish Facility	USBR 30	229,458		77,414		33.74%		152,044
Maintain Fish Release Site	USBR 32	6,130		1,487		24.25%		4,643
Operate & Maintain Tracy USBR	USBR 33	19,187		-		0.00%		19,187
Operate & Maintain San Luis Drain	S/F 41	96,529		92,689		96.02%		3,840
Maintain Delta Cross Channel	USBR 44	58,588		2,729		4.66%		55,859
Warehousing	52	140,801		119,880		85.14%		20,921
Tracy Field Office Expense	54	593,146		211,760		35.70%		381,385
Direct Administrative/General Expense	56	1,416,025		718,068		50.71%		697,957
Indirect O & M LBAO Admin.	58	2,639,210		958,705		36.33%		1,680,505
TOTAL		26,446,667		11,509,450		43.52%		14,937,216
Total from Self-Funding - page 2		15,227,361		6,573,290		43.17%		8,654,070
Total from USBR - page 3		422,049		99,916		23.67%		322,134
Total from Special Projects - page 4		-		28,090				(28,090)
Total from EO&M		10,797,257		4,808,155		44.53%		5,989,102
Totals		26,446,667		11,509,450				14,937,216
		YTD %		50.00%				

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, 2020 through August 31, 2020

FAC 10/5/20 & BOD 10/8/20

		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	2,344,261	42.12%	845,929	3,190,190 *
Operate & Maintain Wasteways	S/F 04	41,390	0.77%	15,545	56,935 *
Mendota Pool	S/F 05	64,646	0.13%	2,654	67,300 *
Operate & Maintain Jones Pumping P	S/F 11	1,151,673	22.90%	459,862	1,611,535 *
Intertie Maintenance	S/F 12	117,327	1.70%	34,182	151,509 *
Intertie DWR Conveyance	S/F 12	47,611			47,611 *
Volta Wells Pumping	S/F 13	1,604	0.03%	631	2,235 *
Operate & Maintain O'Neill	S/F 19	971,176	19.76%	396,823	1,367,999 *
Maintain Tracy Fish Facility	USBR 30	77,414	0.87%	17,425	94,839
Maintain Fish Release Site	USBR 32	1,487	0.03%	659	2,146
Operate & Maintain Tracy USBR	USBR 33	-	0.00%	-	-
Operate & Maintain San Luis Drain	S/F 41	92,689	1.64%	32,898	125,587 *
Maintain Delta Cross Channel	USBR 44	2,729	0.01%	201	2,930
CIP	25	3,496,709	0.00%	-	3,496,709
EO&M & Scada Project	26	1,137,933	8.64%	173,513	1,311,446
SPECIAL PROJECTS	XX		1.40%	28,090	28,090
			100.00%		
Warehousing	52	119,880		2,008,413	11,557,061
Tracy Field Office Expense	54	211,760			
Direct Administrative/General Expense	56	718,068			
Indirect Administrative/General Expense	57	-			(4,808,155) less CIP&EO&M
Indirect O & M LBAO Admin.	58	958,705			(99,916) less USBR Facilities
Total Indirect to be Allocated			2,008,413		(28,090) less Special Projects
TOTAL		11,557,061			6,620,901 *SLDMWA O&M Costs
		<i>includes intertie DWR conveyance</i>			