



## MEMO

**TO:** Pablo Arroyave, Chief Operating Officer  
**FROM:** Raymond Tarka, Director of Finance  
Darlene Neves, Accounting Supervisor  
**SUBJECT:** FY25 O&M Budget to Actual Report Through August 31, 2024  
**DATES:** 10.07.24 FAC and 10.10.24 BOD

### 2024 Water Year (FY 3/1/24-2/28/25) attachment 1

Self-Funding actual expenses (paid and pending) for SLDMWA Routine O&M through August 31, 2024 are over budget by \$891,852 or 9.78%. This unfavorable variance is the result of the timing of expenditures for O&M expenses in most cost pools, including labor that will be allocated to projects later in the year. These differences resulted in an over budget amount of \$1,400,372. Staff has determined that the overage will reverse as the fiscal year progresses. Favorable variances totaling \$508,520 are offsetting these overages to arrive at the net amount.

### Outstanding

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

An Interim Final Accounting for 2022 Water Year was completed under the terms of the 2<sup>nd</sup> Amended MOU in August, 2024. The interim exercise was necessary to collect funds for the payment of the BOR FY23 Project Use Energy True-Up bill of \$11MM. The resulting collections are sufficient to meet this True-Up obligation.

#### 2023 Water Year (FY 3/1/23-2/28/24)

Staff plans to send out contractor delivery records for the WY23 Final Accounting to all contractors in the next few weeks. Contractors are asked to respond with any reconciling differences within thirty days of receipt.

#### Intertie O&M Cost Recovery

WY22 to WY23 Intertie True-Up outstanding under 2<sup>nd</sup> Amended MOU.

#### Audited Financial Statements FY2023 & FY2024

FY2023-24 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  
10.07.24 FAC and 10.10.24 BOD

ANNUAL R, O&M BUDGET BY COST POOLS MARCH 1, 2024 - FEBRUARY 28, 2025

	Total	UPPER	Intertie	Volta Wells	LWR/POOL	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	7,309,556	\$ 4,410,586			\$ 2,898,970			
JPP \$	3,857,954	\$ 5,489,363						
WW \$	115,733	\$ 86,800			\$ 28,934			
Intertie O&M \$	437,899		\$ 270,805					
DCI DWR Conveyance \$	3,256,050		\$ 3,256,050					
Volta Wells \$	26,956			\$ 69,935				
Mendota Pool \$	222,936				\$ 195,462			
O'Neill \$	2,859,723					\$ 2,591,746	\$ 267,976.75	
SL Drain \$	160,630							\$ 245,213
<b>\$</b>	<b>18,247,437</b>	<b>\$ 9,986,749</b>	<b>\$ 3,526,855</b>	<b>\$ 69,935</b>	<b>\$ 3,123,366</b>	<b>\$ 2,591,746</b>	<b>\$ 267,977</b>	<b>\$ 245,213</b>
O&M	\$ 14,991,387							
DCI DWR Conveyance	\$ 3,256,050							

R, O&M BUDGET BY COST POOLS THROUGH: AUGUST 31, 2024  
50.00%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	3,654,778	\$ 2,205,293			\$ 1,449,485			
JPP \$	1,928,977	\$ 1,928,977						
WW \$	57,867	\$ 43,400			\$ 14,467			
Intertie O&M \$	218,950		\$ 218,950					
DCI DWR Conveyance \$	1,628,025		\$ 1,628,025					
Volta Wells \$	13,478			\$ 13,478				
Mendota Pool \$	111,468				\$ 111,468			
O'Neill \$	1,429,862					\$ 1,115,292	\$ 314,570	
SL Drain \$	80,315							\$ 80,315
<b>\$</b>	<b>9,123,718</b>	<b>\$ 4,177,670</b>	<b>\$ 1,846,975</b>	<b>\$ 13,478</b>	<b>\$ 1,575,420</b>	<b>\$ 1,115,292</b>	<b>\$ 314,570</b>	<b>\$ 80,315</b>

R, O&M Actual COSTS BY COST POOLS THROUGH: AUGUST 31, 2024

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	4,018,321	\$ 2,424,655			\$ 1,593,666			
JPP \$	2,555,322	\$ 2,555,322						
WW \$	51,605	\$ 38,704			\$ 12,901			
Intertie O&M \$	658,662		\$ 658,662					
DCI DWR Conveyance \$	691,767		\$ 691,767					
Volta Wells \$	1,504			\$ 1,504				
Mendota Pool \$	80,867				\$ 80,867			
O'Neill \$	1,818,224					\$ 1,418,215	\$ 400,009	
SL Drain \$	139,298							\$ 139,298
<b>\$</b>	<b>10,015,570</b>	<b>\$ 5,018,681</b>	<b>\$ 1,350,429</b>	<b>\$ 1,504</b>	<b>\$ 1,687,434</b>	<b>\$ 1,418,215</b>	<b>\$ 400,009</b>	<b>\$ 139,298</b>

R, O&M BUDGET vs Actual COSTS THROUGH: AUGUST 31, 2024

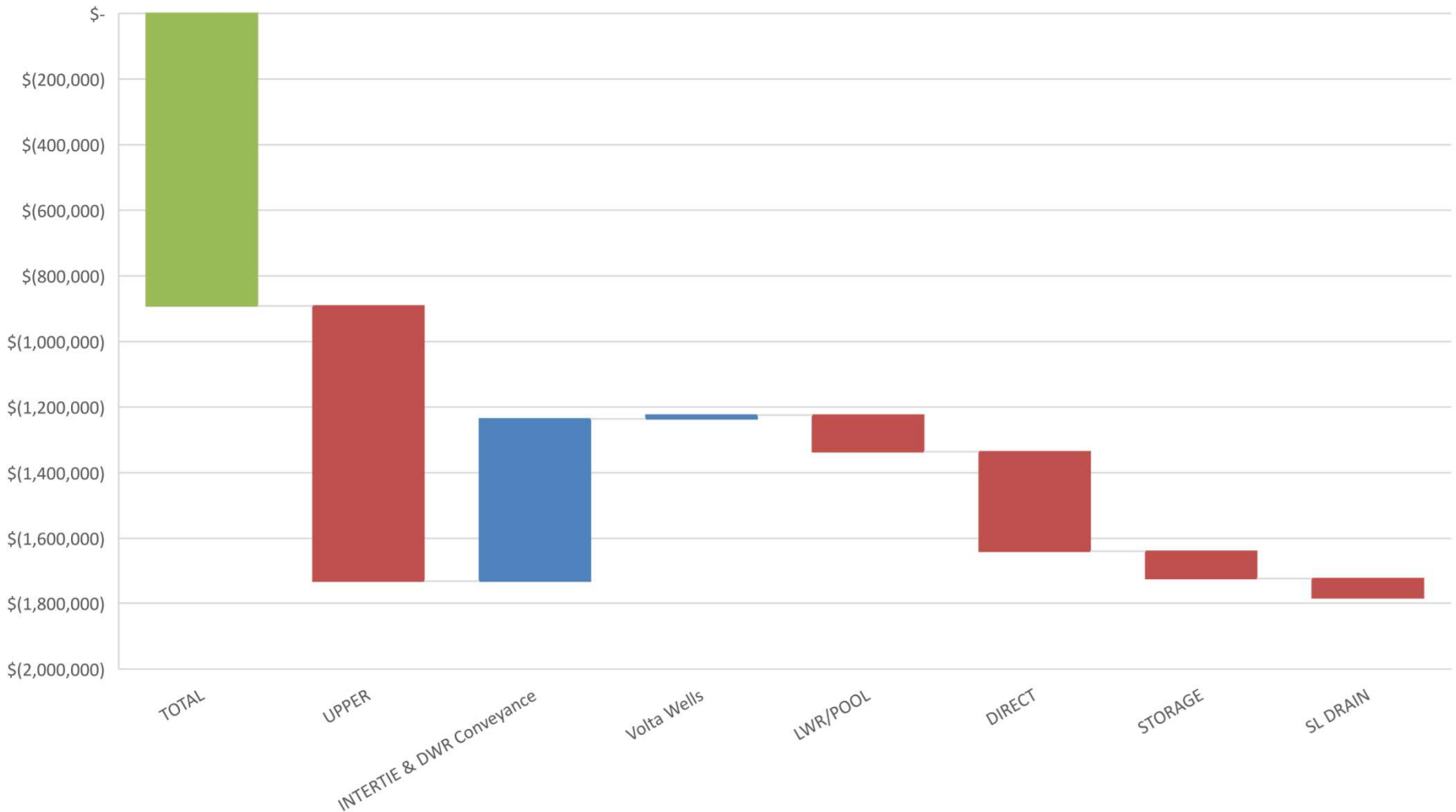
	TOTAL	UPPER	INTERTIE & DWR		Volta Wells	LWR/POOL	O'NEILL O&M		
			Conveyance				DIRECT	STORAGE	SL DRAIN
R, O&M Budget \$	9,123,718	\$ 4,177,670	\$ 1,846,975	\$	\$ 13,478	\$ 1,575,420	\$ 1,115,292	\$ 314,570	\$ 80,315
R, O&M Actual \$	10,015,570	\$ 5,018,681	\$ 1,350,429	\$	\$ 1,504	\$ 1,687,434	\$ 1,418,215	\$ 400,009	\$ 139,298
Difference \$	(891,852)	\$ (841,011)	\$ 496,546	\$	\$ 11,974	\$ (112,015)	\$ (302,923)	\$ (85,440)	\$ (58,983)
	OVER	OVER	UNDER		UNDER	OVER	OVER	OVER	OVER
		<b>-9.775088% OVER BUDGET</b>							



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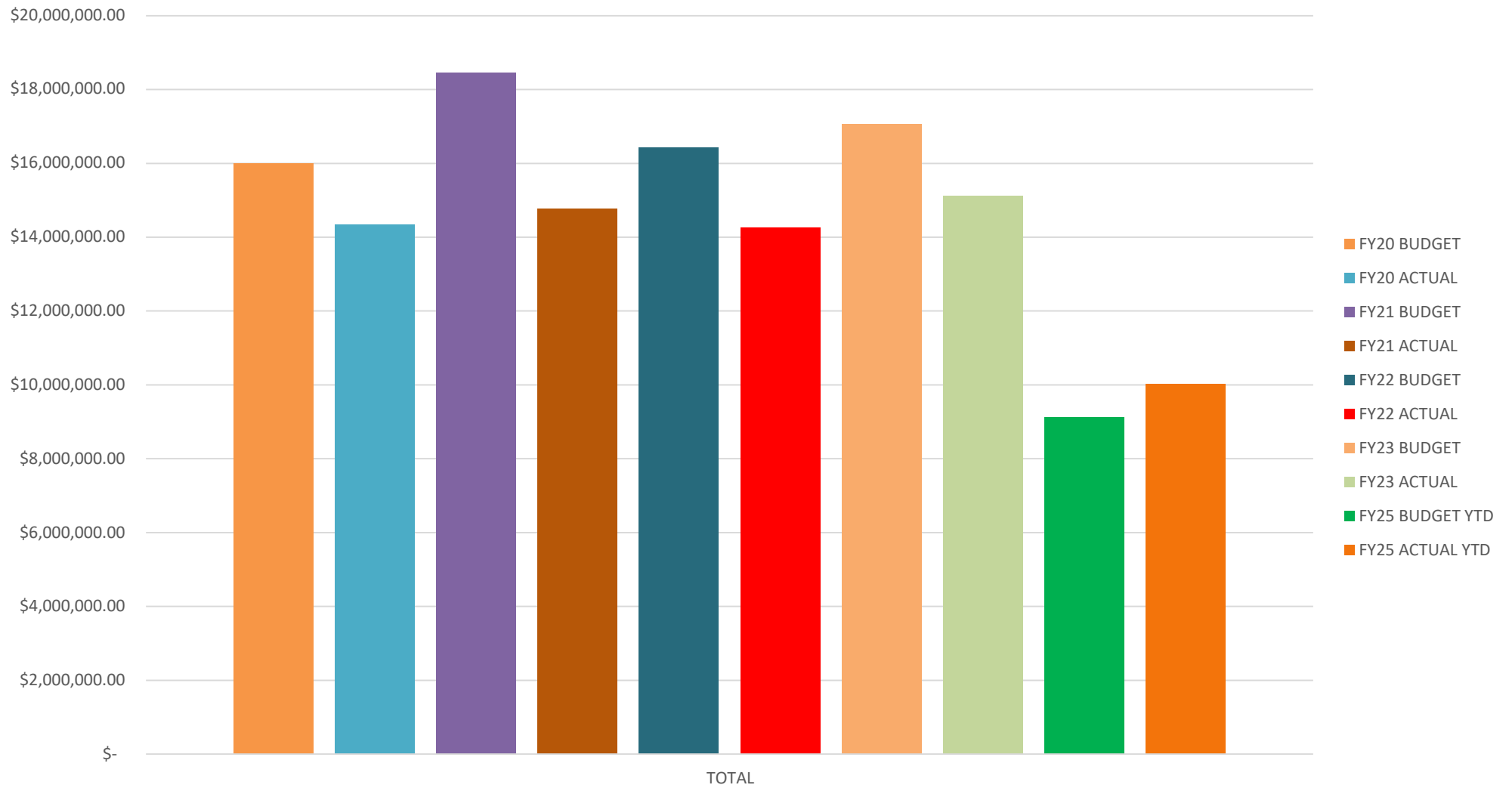
**San Luis & Delta Mendota Water Authority**  
**FY25 Budget to Actual Report through August 31, 2024**  
**BUDGET VARIANCES**  
**FAC 10/07/2024 BOD 10/09/2024**

■ Increase    ■ Decrease    ■ Total



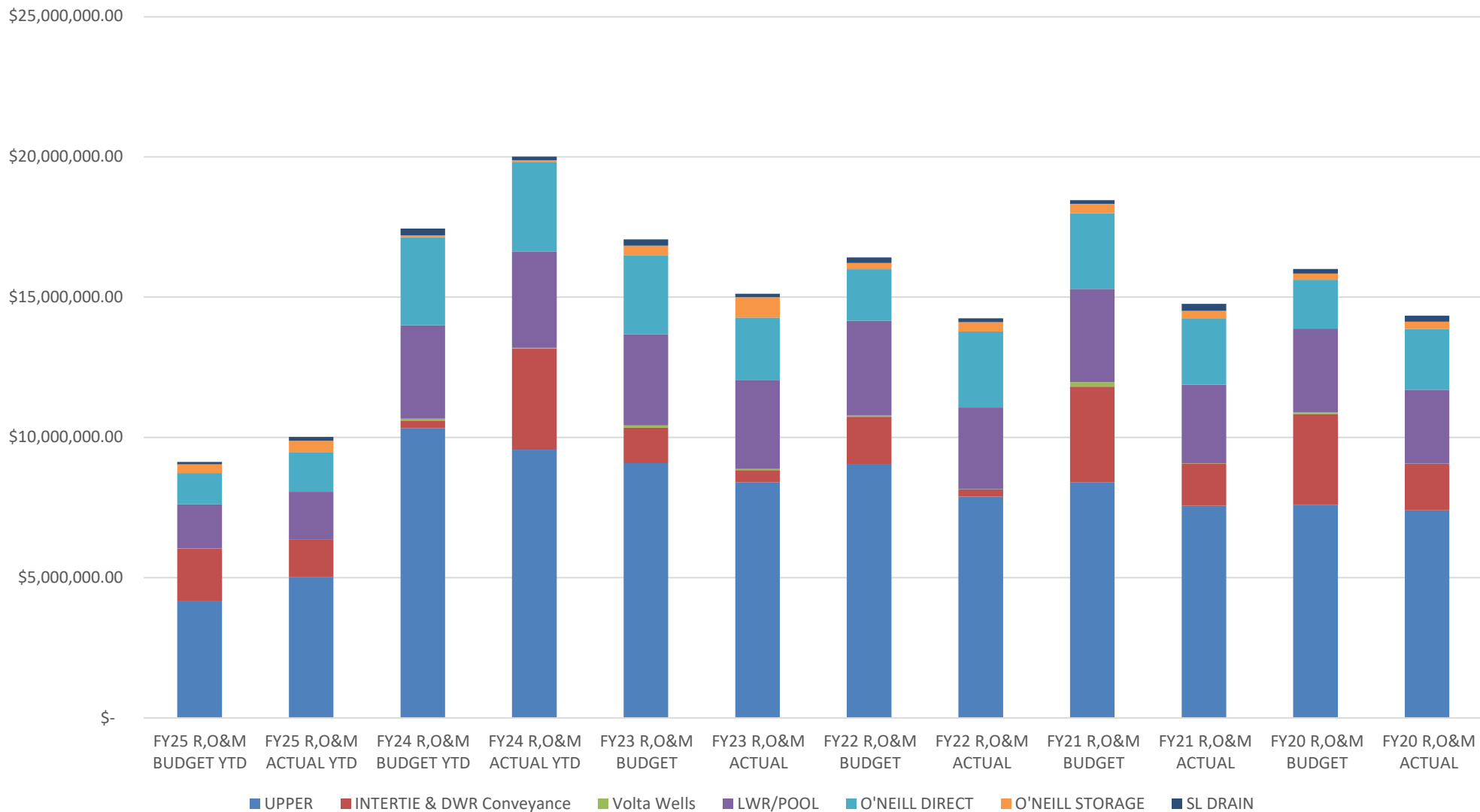


**San Luis and Delta-Mendota Water Authority**  
**HISTORICAL O&M BUDGET TO ACTUAL TOTAL**  
*FY20-FY25 YTD ( 08/31/2024)*  
*FAC 10/07/2024 BOD 10/09/2024*



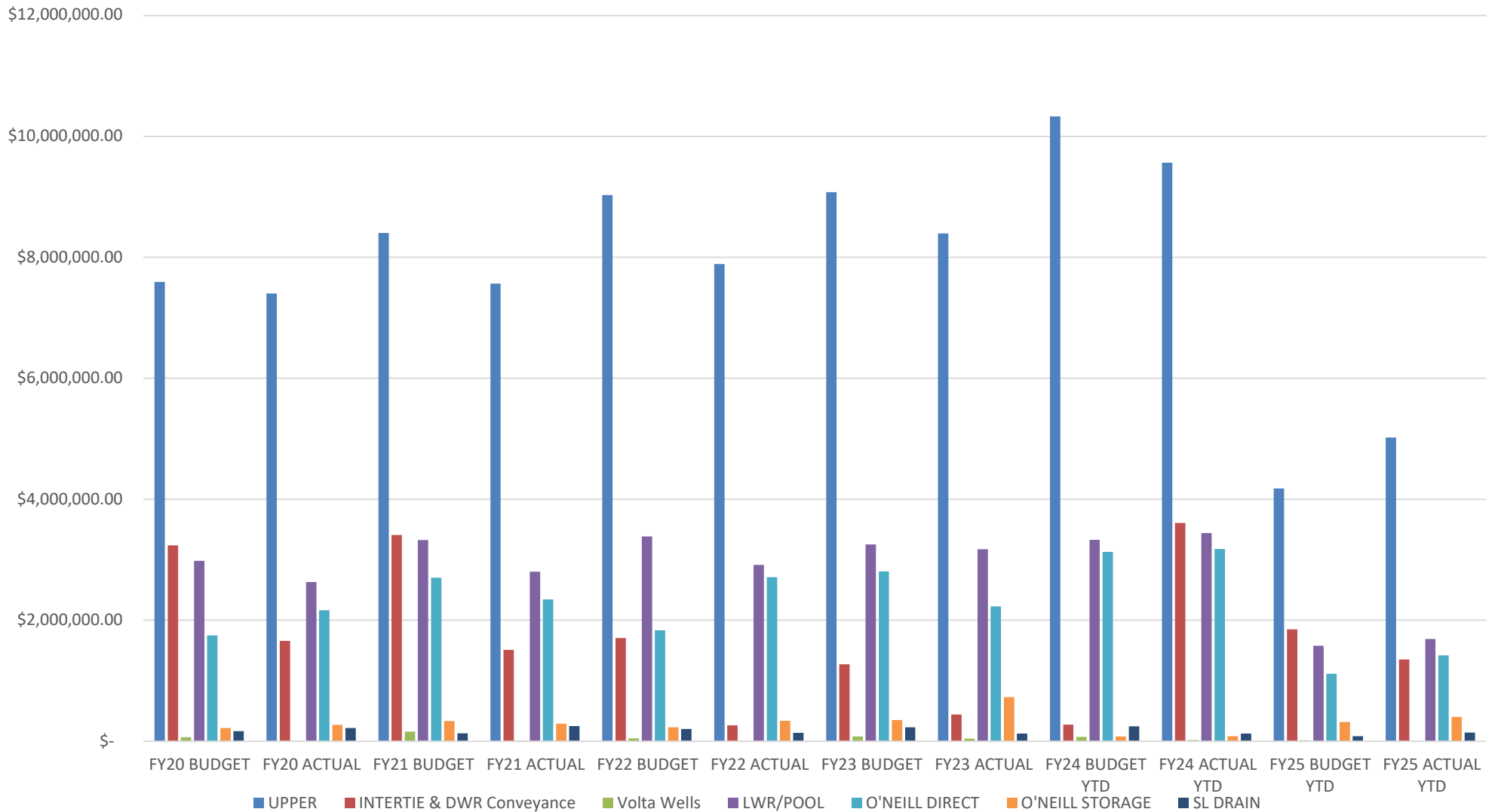


**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual**  
*FY20-FY25 YTD ( 08/31/2024)*  
*FAC 10/07/2024 BOD 10/09/2024*





**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual**  
**FY20-FY25 YTD ( 08/31/2024)**  
**FAC 10/07/2024 BOD 10/09/2024**



**San Luis & Delta-Mendota Water Authority**  
**DMC without CIP / E O&M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2024 through August 31, 2024**  
**FAC 10/7/24 & BOD 10/10/24**

		<b>FY Budget 3/1/24 - 2/28/25</b>		<b>Actual To Date Paid/Pending</b>		<b>% of Budget</b>	<b>Budget Amount Remaining</b>
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	5,156,042		2,813,575		54.57%	2,342,467
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	77,627		34,201		44.06%	43,426
<b>Mendota Pool</b>	<b>S/F 05</b>	143,119		75,260		52.59%	67,859
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	2,540,766		1,738,220		68.41%	802,546
<b>Intertie Maintenance</b>	<b>S/F 12</b>	304,721	<b>A</b>	440,538		144.57%	(135,817)
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	19,029		997		5.24%	18,032
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	1,882,618		1,225,747		65.11%	656,871
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	330,872		94,071		28.43%	236,801
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	107,612		92,576		86.03%	15,036
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	9,338		9,155		98.04%	183
<b>Safety Equipment Training</b>	<b>50</b>	208,857		22,630		10.84%	186,227
<b>IT Expense</b>	<b>51</b>	551,929		416,507		75.46%	135,422
<b>Warehousing</b>	<b>52</b>	180,875		105,254		58.19%	75,621
<b>SCADA</b>	<b>53</b>	102,243		147,260		144.03%	(45,017)
<b>Tracy Field Office Expense</b>	<b>54</b>	339,510		310,489		91.45%	29,021
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,327,915		692,356		52.14%	635,559
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,221,632		1,290,277		58.08%	931,355
<b>TOTAL</b>		<b>15,504,704</b>		<b>9,509,113</b>		<b>61.33%</b>	<b>5,995,591</b>
Total from Self-Funding - page 2		14,991,387		9,323,803		62.19%	5,667,584
Total from USBR - page 3		513,317		134,280		26.16%	379,037
Total from Special Projects - page 4		-		51,030			(51,030)
Totals		15,504,704		9,509,113			5,995,591
<b>YTD %</b>				<b>50.00%</b>			

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, 2024 through August 31, 2024

FAC 10/7/24 & BOD 10/10/24

			FY Budget 3/1/24 - 2/28/25		Actual To Date Paid/Pending		% of Budget		Budget Amount Remaining
<b>Operate &amp; Maintain DMC</b>	<b>02</b>		5,156,042		2,813,575		54.57%		2,342,467
<b>Operate &amp; Maintain Wasteways</b>	<b>04</b>		77,627		34,201		44.06%		43,426
<b>Mendota Pool</b>	<b>05</b>		143,119		75,260		52.59%		67,859
<b>Operate &amp; Maintain JPP</b>	<b>11</b>		2,540,766		1,738,220		68.41%		802,546
<b>Intertie Maintenance</b>	<b>12</b>	<b>A</b>	304,721		440,538		144.57%		(135,817)
<b>Volta Wells Pumping</b>	<b>13</b>		19,029		997		5.24%		18,032
<b>Operate &amp; Maintain O'Neill</b>	<b>19</b>		1,882,618		1,225,747		65.11%		656,871
<b>Operate &amp; Maintain San Luis Drain</b>	<b>41</b>		107,612		92,576		86.03%		15,036
<b>Total Direct O &amp; M</b>			<b>10,231,534</b>		<b>6,421,114</b>		<b>62.76%</b>		<b>3,810,420</b>
<b>Safety Equipment Training</b>	<b>50</b>		201,528		22,007		10.92%		179,521
<b>IT Expense</b>	<b>51</b>		532,561		405,053		76.06%		127,508
<b>Warehousing</b>	<b>52</b>		174,528		102,360		58.65%		72,168
<b>SCADA</b>	<b>53</b>		98,655		143,210		145.16%		(44,555)
<b>Tracy Field Office Expense</b>	<b>54</b>		327,596		301,951		92.17%		25,645
<b>Direct Administrative/General Expense</b>	<b>56</b>		1,281,316		673,315		52.55%		608,001
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>		2,143,670		1,254,793		58.53%		888,877
<b>Total Indirect Allocated to O &amp; M</b>			<b>4,759,853</b>		<b>2,902,689</b>		<b>60.98%</b>		<b>1,857,164</b>
<b>Total SLDMWA O&amp;M</b>			<b>14,991,387</b>		<b>9,323,803</b>		<b>62.19%</b>		<b>5,667,584</b>

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, 2024 through August 31, 2024

FAC 10/7/24 & BOD 10/10/24

	FY Budget 3/1/24 - 2/28/25	Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
<b>Maintain Tracy Fish Facility</b> <b>30</b>	330,872	94,071	28.43%	236,801
<b>Maintain Delta Cross Channel</b> <b>44</b>	9,338	9,155	98.04%	183
<b>Total Direct USBR Facilities</b>	<b>340,210</b>	<b>103,226</b>	<b>30.34%</b>	<b>236,984</b>
<b>Safety Equipment Training</b> <b>50</b>	7,329	236	3.22%	7,093
<b>IT Expense</b> <b>51</b>	19,368	4,333	22.37%	15,035
<b>Warehousing</b> <b>52</b>	6,347	1,095	17.25%	5,252
<b>SCADA</b> <b>53</b>	3,588	1,532	42.70%	2,056
<b>Tracy Field Office Expense</b> <b>54</b>	11,914	3,230	27.11%	8,684
<b>Direct Administrative/General Expense</b> <b>56</b>	46,599	7,204	15.46%	39,395
<b>Indirect O &amp; M LBAO Admin.</b> <b>58</b>	77,962	13,424	17.22%	64,538
<b>Total Indirect Allocated USBR Facilities</b>	<b>173,107</b>	<b>31,054</b>	<b>17.94%</b>	<b>142,053</b>
<b>TOTAL USBR FACILITIES</b>	<b>513,317</b>	<b>134,280</b>	<b>26.16%</b>	<b>379,037</b>

# San Luis & Delta-Mendota Water Authority

## DMC Indirect Cost Allocated to Special Projects

March 1, 2024 through August 31, 2024

FAC 10/7/24 & BOD 10/10/24

		<b>Allocated To Date</b>		
<b>Safety Equipment Training</b>	<b>50</b>	387		
<b>IT Expense</b>	<b>51</b>	7,121		
<b>Warehousing</b>	<b>52</b>	1,799		
<b>SCADA</b>	<b>53</b>	2,518		
<b>Tracy Field Office Expense</b>	<b>54</b>	5,308		
<b>Direct Administrative/General Expense</b>	<b>56</b>	11,837		
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	22,060		
<b>Total Indirect Allocated to SPECIAL PROJECTS</b>		<b>51,030</b>		
<b>TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS</b>		<b>51,030</b>		

**San Luis & Delta-Mendota Water Authority**  
**DMC WITH CIP / E O & M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2024 through August 31, 2024**

FAC 10/7/24 & BOD 10/10/24

		<b>FY Budget 3/1/24 - 2/28/25</b>	<b>Actual To Date Paid/Pending</b>	<b>% of Budget</b>	<b>Notes</b>	<b>Budget Amount Remaining</b>
<b>Capital Improvement Projects</b>	<b>CIP 25</b>	20,702,935	2,258,294	10.91%		18,444,641
<b>Extra Ordinary O&amp;M</b>	<b>EO&amp;M 26</b>	15,571,332	1,760,063	11.30%		13,811,269
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	5,156,042	2,813,575	54.57%		2,342,467
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	77,627	34,201	44.06%		43,426
<b>Mendota Pool</b>	<b>S/F 05</b>	143,119	75,260	52.59%		67,859
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	2,540,766	1,738,220	68.41%		802,546
<b>Intertie Maintenance</b>	<b>S/F 12</b>	304,721	440,538	144.57%	<b>A</b>	(135,817)
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	19,029	997	5.24%		18,032
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	1,882,618	1,225,747	65.11%		656,871
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	330,872	94,071	28.43%		236,801
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	107,612	92,576	86.03%		15,036
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	9,338	9,155	98.04%		183
<b>Safety Equipment Training</b>	<b>50</b>	295,148	23,710	8.03%		271,438
<b>IT Expense</b>	<b>51</b>	779,965	436,391	55.95%		343,574
<b>Warehousing</b>	<b>52</b>	255,606	110,279	43.14%		145,327
<b>SCADA</b>	<b>53</b>	144,485	154,290	106.79%		(9,805)
<b>Tracy Field Office Expense</b>	<b>54</b>	479,782	325,312	67.80%		154,470
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,876,557	725,409	38.66%		1,151,148
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	3,139,521	1,351,874	43.06%		1,787,647
<b>TOTAL</b>		<b>53,817,076</b>	<b>13,669,962</b>	<b>25.40%</b>		<b>40,147,114</b>
Total from Self-Funding - page 2		14,991,387	9,323,803			5,667,584
Total from USBR - page 3		513,317	134,280	26.16%		379,037
Total from Special Projects - page 4		-	51,030			(51,030)
Total from EO&M		38,312,372	4,160,849	10.86%		34,151,523
Totals		53,817,076	13,669,962			40,147,114
		<b>YTD %</b>	<b>50.00%</b>			

**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, 2024 through August 31, 2024**

FAC 10/7/24 & BOD 10/10/24

		Actual Paid/Pending Expense	% Direct Labor to Total Labor	Allocated Indirect Based on Direct Labor %	Total Expense Direct & Indirect
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	2,813,575	38.52%	1,204,746	4,018,321 *
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	34,201	0.56%	17,404	51,605 *
<b>Mendota Pool</b>	<b>S/F 05</b>	75,260	0.18%	5,606	80,866 *
<b>Operate &amp; Maintain Jones Pumping Pl</b>	<b>S/F 11</b>	1,738,220	26.13%	817,102	2,555,322 *
<b>Intertie Maintenance</b>	<b>S/F 12</b>	440,538	6.97%	218,124	658,662 *
<b>Intertie DWR Conveyance</b>	<b>S/F 12</b>	691,767			691,767 *
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	997	0.02%	507	1,504 *
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	1,225,747	18.95%	592,477	1,818,224 *
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	94,071	0.91%	28,201	122,272
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	92,576	1.49%	46,722	139,298 *
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	9,155	0.09%	2,854	12,009
<b>WAPA</b>	<b>USBR 45</b>	-	0.00%	-	-
<b>CIP</b>	<b>25</b>	2,258,294	0.06%	1,950	2,260,244
<b>EO&amp;M &amp; Scada Project</b>	<b>26</b>	1,760,063	4.49%	140,542	1,900,605
<b>SPECIAL PROJECTS</b>	<b>XX</b>		1.63%	51,030	51,030
				3,127,265	14,361,729
			100.00%		
<b>Safety Equipment Training</b>	<b>50</b>	23,710			
<b>IT Expense</b>	<b>51</b>	436,391			
<b>Warehousing</b>	<b>52</b>	110,279			
<b>Scada</b>	<b>53</b>	154,290			
<b>Tracy Field Office Expense</b>	<b>54</b>	325,312			
<b>Direct Administrative/General Expense</b>	<b>56</b>	725,409			(4,160,849) less CIP&EO&M
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	1,351,874			(134,280) less USBR Facilities
<b>Total Indirect to be Allocated</b>			3,127,265		(51,030) less Special Projects
<b>TOTAL</b>		<b>14,361,729</b>			10,015,570 *SLDMWA O&M Costs
		<i>includes intertie DWR conveyance</i>			

13,669,962

w/o intertie DWR conveyance

9,323,803 O&M