



## 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:** 06.05.23 FAC and 06.08.23 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 April 30, 2023 are under budget by \$134,932. This favorable variance is the result of below budget operating expenses at Jones Pumping Plant and the San Luis Drain.

### Outstanding

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

Staff expects final accountings to be completed shortly after the Board's approval of the FY2022 audit.

#### 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

FY2022 Audit has been completed and will be presented for approval in this weeks' meetings.



San Luis & Delta Mendota-Water Authority  
06.05.23 FAC and 06.08.23 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
<b>Total</b>	<b>\$ 17,447,862</b>	<b>\$ 10,329,520</b>	<b>\$ 270,805</b>	<b>\$ 69,935</b>	<b>\$ 3,327,039</b>	<b>\$ 1,602,675</b>	<b>\$ 1,602,675</b>	<b>\$ 245,213</b>

R, O&M BUDGET BY COST POOLS THROUGH: APRIL 30, 2023

16.67%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 1,294,500	\$ 781,102			\$ 513,399			
JPP	\$ 914,894	\$ 914,894						
WW	\$ 34,122	\$ 25,591			\$ 8,530			
Intertie O&M / DWR Conveyance	\$ 45,134		\$ 45,134					
Volta Wells	\$ 11,656			\$ 11,656				
Mendota Pool	\$ 32,577				\$ 32,577			
O'Neill	\$ 534,225					\$ 267,113	\$ 267,113	
SL Drain	\$ 40,869							\$ 40,869
<b>Total</b>	<b>\$ 2,907,977</b>	<b>\$ 1,721,587</b>	<b>\$ 45,134</b>	<b>\$ 11,656</b>	<b>\$ 554,506</b>	<b>\$ 267,113</b>	<b>\$ 267,113</b>	<b>\$ 40,869</b>

R, O&M Actual COSTS BY COST POOLS THROUGH: APRIL 30, 2023

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 1,328,251	\$ 801,467			\$ 526,784			
JPP	\$ 783,464	\$ 783,464						
WW	\$ 2,494	\$ 1,870			\$ 623			
Intertie O&M / DWR Conveyance	\$ 71,190		\$ 71,190					
Volta Wells	\$ 414			\$ 414				
Mendota Pool	\$ 30,391				\$ 30,391			
O'Neill	\$ 546,030					\$ 273,015	\$ 273,015	
SL Drain	\$ 10,812							\$ 10,812
<b>Total</b>	<b>\$ 2,773,045</b>	<b>\$ 1,586,801</b>	<b>\$ 71,190</b>	<b>\$ 414</b>	<b>\$ 557,799</b>	<b>\$ 273,015</b>	<b>\$ 273,015</b>	<b>\$ 10,812</b>

R, O&M BUDGET vs Actual COSTS THROUGH: APRIL 30, 2023

	TOTAL	UPPER	INTERTIE & DWR			LWR/POOL	O'NEILL O&M		
			Conveyance	Volta Wells			DIRECT	STORAGE	SL DRAIN
R, O&M Budget	\$ 2,907,977	\$ 1,721,587	\$ 45,134	\$ 11,656	\$ 554,506	\$ 267,113	\$ 267,113	\$ 40,869	
R, O&M Actual	\$ 2,773,045	\$ 1,586,801	\$ 71,190	\$ 414	\$ 557,799	\$ 273,015	\$ 273,015	\$ 10,812	
Difference	\$ 134,932	\$ 134,786	\$ (26,056)	\$ 11,242	\$ (3,293)	\$ (5,902)	\$ (5,902)	\$ 30,057	
	UNDER	UNDER	OVER	UNDER	OVER	OVER	OVER	UNDER	
	<b>4.640047% UNDER BUDGET</b>								

**San Luis & Delta-Mendota Water Authority**  
**DMC without CIP / E O&M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2023 through April 30, 2023**  
**FAC 6/5/23 & BOD 6/8/23**

		<b>FY Budget 3/1/23 - 2/29/24</b>		<b>Actual To Date Paid/Pending</b>		<b>% of Budget</b>	<b>Notes</b>	<b>Budget Amount Remaining</b>
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	5,407,539		898,015		16.61%		4,509,524
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	133,829		1,605		1.20%		132,223
<b>Mendota Pool</b>	<b>S/F 05</b>	127,829		28,371		22.19%		99,459
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	3,532,461		540,815		15.31%		2,991,646
<b>Intertie Maintenance</b>	<b>S/F 12</b>	183,548	<b>A</b>	44,792		24.40%		138,755
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	46,381		270		0.58%		46,112
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	2,118,671		372,029		17.56%		1,746,641
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	36,347		162,657		447.51%		(126,310)
<b>Operate &amp; Maintain Tracy USBR</b>	<b>USBR 33</b>	-		-		0.00%		-
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	160,495		7,049		4.39%		153,446
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	38,500		-		0.00%		38,500
<b>Safety Equipment Training</b>	<b>50</b>	322,300		917		0.28%		321,382
<b>IT Expense</b>	<b>51</b>	774,335		128,908		16.65%		645,427
<b>Warehousing</b>	<b>52</b>	236,695		25,834		10.91%		210,862
<b>Tracy Field Office Expense</b>	<b>54</b>	624,985		108,520		17.36%		516,465
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,154,281		286,422		24.81%		867,858
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,633,617		431,930		16.40%		2,201,686
<b>TOTAL</b>		<b>17,531,812</b>		<b>3,038,136</b>		<b>17.33%</b>		<b>14,493,676</b>
Total from Self-Funding - page 2		17,447,862		2,773,045		15.89%		14,674,816
Total from USBR - page 3		83,950		247,400		294.70%		(163,450)
Total from Special Projects - page 4		-		17,690				(17,690)
Totals		17,531,812		3,038,136				14,493,676
<b>YTD %</b>				<b>16.67%</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, 2023 through April 30, 2023

FAC 6/5/23 & BOD 6/8/23

		FY Budget 3/1/23 - 2/29/24		Actual To Date Paid/Pending		% of Budget		Budget Amount Remaining
<b>Operate &amp; Maintain DMC</b>	<b>02</b>	5,407,539		898,015		16.61%		4,509,524
<b>Operate &amp; Maintain Wasteways</b>	<b>04</b>	133,829		1,605		1.20%		132,223
<b>Mendota Pool</b>	<b>05</b>	127,829		28,371		22.19%		99,459
<b>Operate &amp; Maintain JPP</b>	<b>11</b>	3,532,461		540,815		15.31%		2,991,646
<b>Intertie Maintenance</b>	<b>12</b>	183,548	A	44,792		24.40%		138,755
<b>Volta Wells Pumping</b>	<b>13</b>	46,381		270		0.58%		46,112
<b>Operate &amp; Maintain O'Neill</b>	<b>19</b>	2,118,671		372,029		17.56%		1,746,641
<b>Operate &amp; Maintain San Luis Drain</b>	<b>41</b>	160,495		7,049		4.39%		153,446
<b>Total Direct O &amp; M</b>		<b>11,710,753</b>		<b>1,892,946</b>		<b>16.16%</b>		<b>9,817,806</b>
<b>Safety Equipment Training</b>	<b>50</b>	321,789		822		0.26%		320,967
<b>IT Expense</b>	<b>51</b>	773,108		115,469		14.94%		657,639
<b>Warehousing</b>	<b>52</b>	236,320		23,140		9.79%		213,180
<b>Tracy Field Office Expense</b>	<b>54</b>	623,995		97,206		15.58%		526,789
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,152,452		256,562		22.26%		895,890
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,629,444		386,900		14.71%		2,242,545
<b>Total Indirect Allocated to O &amp; M</b>		<b>5,737,109</b>		<b>880,099</b>		<b>15.34%</b>		<b>4,857,010</b>
<b>Total SLDMWA O&amp;M</b>		<b>17,447,862</b>		<b>2,773,045</b>		<b>15.89%</b>		<b>14,674,816</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, 2023 through April 30, 2023

FAC 6/5/23 & BOD 6/8/23

	FY Budget 3/1/23 - 2/29/24	Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
<b>Maintain Tracy Fish Facility</b> <b>30</b>	36,347	162,657	447.51%	(126,310)
<b>Maintain Delta Cross Channel</b> <b>44</b>	38,500	-	0.00%	38,500
<b>Total Direct USBR Facilities</b>	<b>74,847</b>	<b>162,657</b>	<b>217.32%</b>	<b>(87,810)</b>
<b>Safety Equipment Training</b> <b>50</b>	511	79	15.49%	431
<b>IT Expense</b> <b>51</b>	1,227	11,118	906.36%	(9,892)
<b>Warehousing</b> <b>52</b>	375	2,228	594.21%	(1,853)
<b>Tracy Field Office Expense</b> <b>54</b>	990	9,360	945.34%	(8,370)
<b>Direct Administrative/General Expense</b> <b>56</b>	1,829	24,704	1350.96%	(22,875)
<b>Indirect O &amp; M LBAO Admin.</b> <b>58</b>	4,172	37,254	892.91%	(33,082)
<b>Total Indirect Allocated USBR Facilities</b>	<b>9,103</b>	<b>84,743</b>	<b>930.92%</b>	<b>(75,640)</b>
<b>TOTAL USBR FACILITIES</b>	<b>83,950</b>	<b>247,400</b>	<b>294.70%</b>	<b>(163,450)</b>

# San Luis & Delta-Mendota Water Authority

## DMC Indirect Cost Allocated to Special Projects

March 1, 2023 through April 30, 2023

FAC 6/5/23 & BOD 6/8/23

		<b>Allocated To Date</b>		
<b>Safety Equipment Training</b>	<b>50</b>	17		
<b>IT Expense</b>	<b>51</b>	2,321		
<b>Warehousing</b>	<b>52</b>	465		
<b>Tracy Field Office Expense</b>	<b>54</b>	1,954		
<b>Direct Administrative/General Expense</b>	<b>56</b>	5,157		
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	7,777		
<b>Total Indirect Allocated to SPECIAL PROJECTS</b>		<b>17,690</b>		
<b>TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS</b>		<b>17,690</b>		

**San Luis & Delta-Mendota Water Authority**  
**DMC WITH CIP / E O & M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2023 through April 30, 2023**

FAC 6/5/23 & BOD 6/8/23

		<b>FY Budget 3/1/23 - 2/29/24</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>	2,297,700	1,527,941	66.50%		769,759
<b>Extra Ordinary O&amp;M</b>	<b>EO&amp;M 26</b>	6,198,000	748,155	12.07%		5,449,845
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	5,407,539	898,015	16.61%		4,509,524
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	133,829	1,605	1.20%		132,223
<b>Mendota Pool</b>	<b>S/F 05</b>	127,829	28,371	22.19%		99,459
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	3,532,461	540,815	15.31%		2,991,646
<b>Intertie Maintenance</b>	<b>S/F 12</b>	183,548	44,792	24.40%	<b>A</b>	138,755
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	46,381	270	0.58%		46,112
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	2,118,671	372,029	17.56%		1,746,641
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	36,347	162,657	447.51%		(126,310)
<b>Operate &amp; Maintain Tracy USBR</b>	<b>USBR 33</b>	-	-	0.00%		-
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	160,495	7,049	4.39%		153,446
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	38,500	-	0.00%		38,500
<b>Safety Equipment Training</b>	<b>50</b>	349,917	1,013	0.29%		348,904
<b>IT Expense</b>	<b>51</b>	840,688	142,364	0.00%		698,324
<b>Warehousing</b>	<b>52</b>	256,978	28,530	11.10%		228,448
<b>Tracy Field Office Expense</b>	<b>54</b>	678,540	119,847	17.66%		558,693
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,253,190	316,319	25.24%		936,872
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,859,290	477,015	16.68%		2,382,276
<b>TOTAL</b>		<b>26,519,903</b>	<b>5,416,787</b>	<b>20.43%</b>		<b>21,103,116</b>
Total from Self-Funding - page 2		17,447,862	2,773,045	15.89%		14,674,816
Total from USBR - page 3		83,950	247,400	294.70%		(163,450)
Total from Special Projects - page 4		-	17,690			(17,690)
Total from EO&M		8,988,091	2,378,651	26.46%		6,609,440
Totals		26,519,903	5,416,787			21,103,116
<b>YTD %</b>			<b>16.67%</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, 2023 through April 30, 2023**

FAC 6/5/23 & BOD 6/8/23

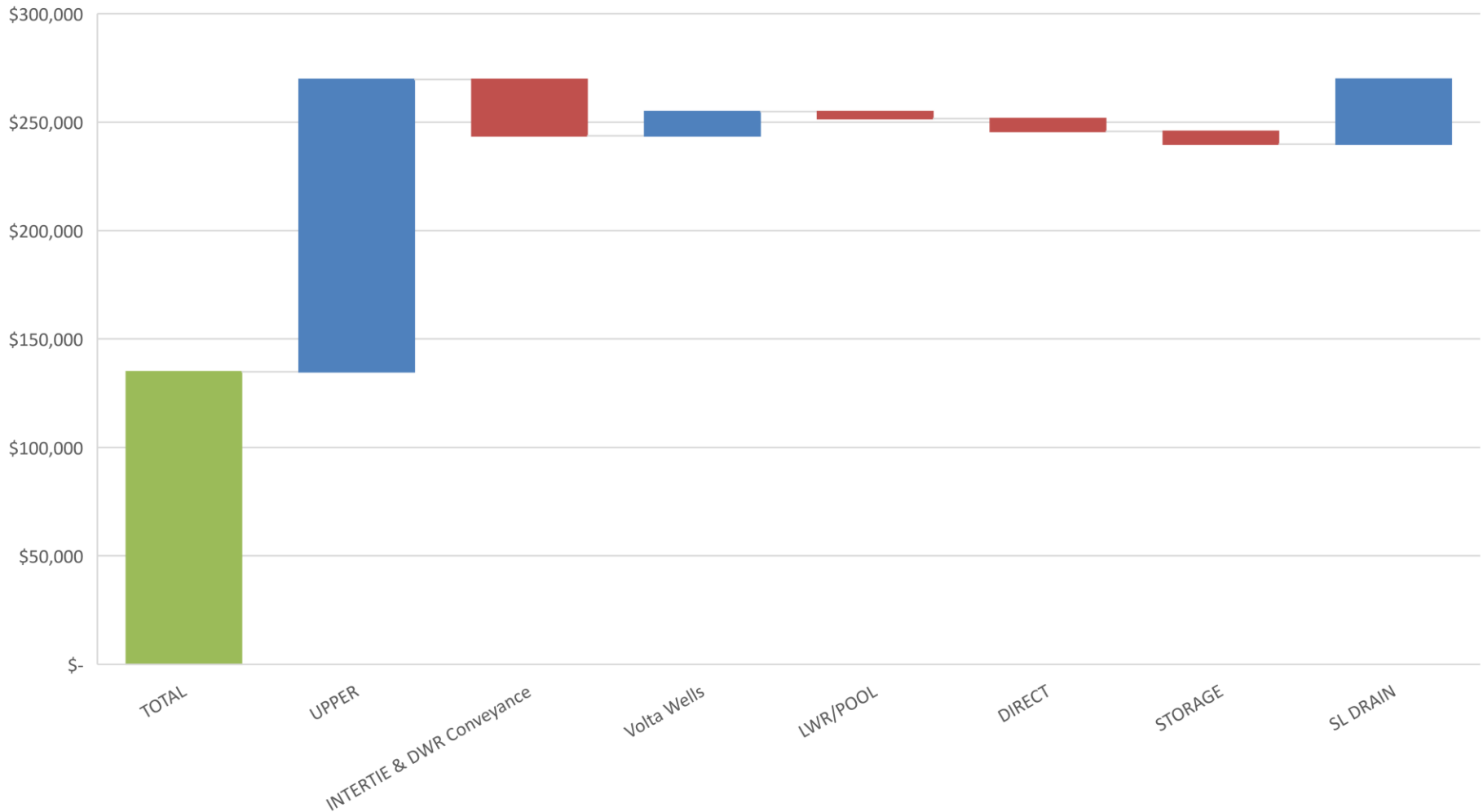
		<b>Actual Paid/Pending Expense</b>	<b>% Direct Labor to Total Labor</b>	<b>Allocated Indirect Based on Direct Labor %</b>	<b>Total Expense Direct &amp; Indirect</b>
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	898,015	39.65%	430,236	1,328,251 *
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	1,605	0.08%	888	2,494 *
<b>Mendota Pool</b>	<b>S/F 05</b>	28,371	0.19%	2,020	30,390 *
<b>Operate &amp; Maintain Jones Pumping Pl</b>	<b>S/F 11</b>	540,815	22.36%	242,649	783,464 *
<b>Intertie Maintenance</b>	<b>S/F 12</b>	44,792	2.43%	26,398	71,191 *
<b>Intertie DWR Conveyance</b>	<b>S/F 12</b>	-		-	- *
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	270	0.01%	144	414 *
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	372,029	16.04%	174,001	546,030 *
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	162,657	7.81%	84,743	247,400
<b>Operate &amp; Maintain Tracy USBR</b>	<b>USBR 33</b>	-	0.00%	-	-
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	7,049	0.35%	3,763	10,812 *
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	-	0.00%	-	-
<b>CIP</b>	<b>25</b>	1,527,941	6.03%	65,386	1,593,327
<b>EO&amp;M &amp; Scada Project</b>	<b>26</b>	748,155	3.43%	37,169	785,324
<b>SPECIAL PROJECTS</b>	<b>XX</b>		1.63%	17,690	17,690
				<b>1,085,088</b>	<b>5,416,787</b>
<b>Safety Equipment Training</b>	<b>50</b>	1,013			
<b>IT Expense</b>	<b>51</b>	142,364			
<b>Warehousing</b>	<b>52</b>	28,530			
<b>Tracy Field Office Expense</b>	<b>54</b>	119,847			
<b>Direct Administrative/General Expense</b>	<b>56</b>	316,319			
<b>Indirect Administrative/General Expense</b>	<b>57</b>	-			(2,378,651) less CIP&EO&M
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	477,015			(247,400) less USBR Facilities
<b>Total Indirect to be Allocated</b>			<b>1,085,088</b>		(17,690) less Special Projects
<b>TOTAL</b>		<b>5,416,787</b>			<b>2,773,045</b> *SLDMWA O&M Costs
			<b>includes intertie DWR conveyance</b>		





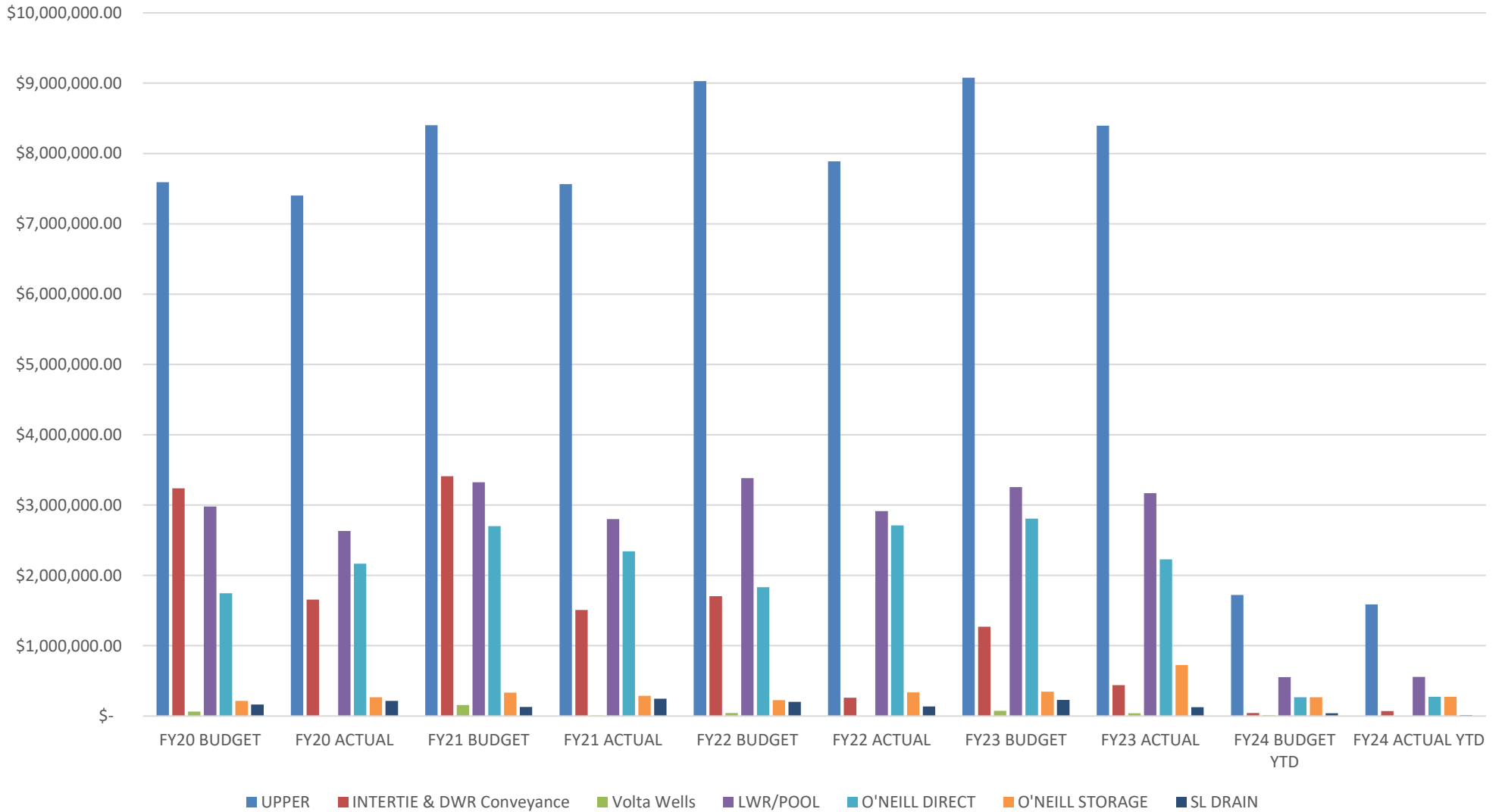
**San Luis & Delta Mendota Water Authority**  
**FY24 Budget to Actual Report through April 30, 2023**  
**BUDGET VARIANCES**  
**FAC 06/05/2023 BOD 06/08/2023**

■ Increase    ■ Decrease    ■ Total



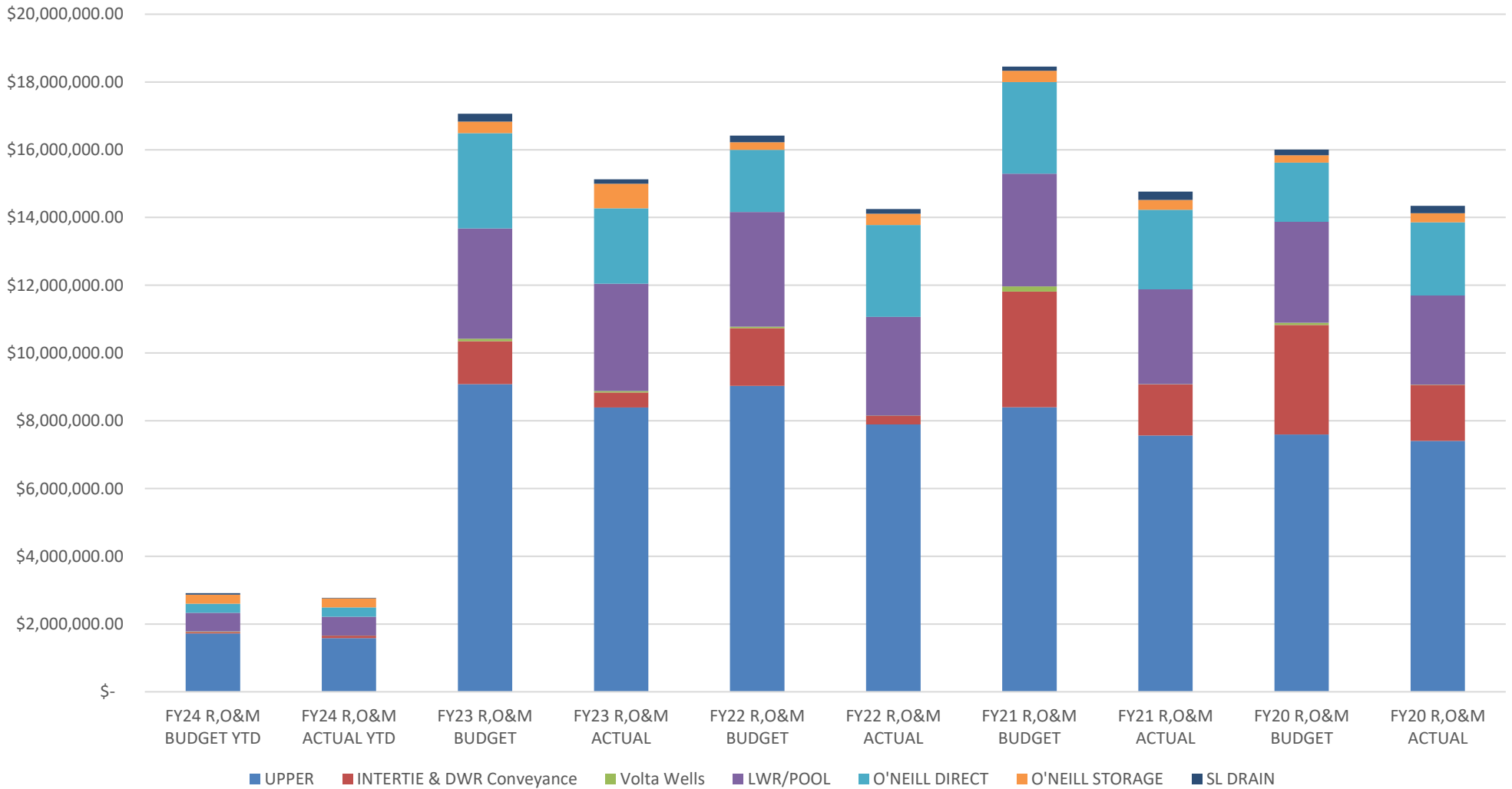


**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual**  
**FY20-FY24 YTD (04/30/2023)**  
**FAC 06/05/2023 BOD 06/08/2023**





**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual**  
**FY20-FY24 YTD (04/30/2023)**  
**FAC 06/05/2023 BOD 06/08/2023**





**San Luis and Delta-Mendota Water Authority  
HISTORICAL O&M BUDGET TO ACTUAL TOTAL  
FY20-24 (FY24 YTD 04/30/23)  
FAC 06/05/2023 BOD 06/08/2023**

