



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
Total	\$ 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: 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
Total	\$ 2,907,977	\$ 1,721,587	\$ 45,134	\$ 11,656	\$ 554,506	\$ 267,113	\$ 267,113	\$ 40,869

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
Total	\$ 2,773,045	\$ 1,586,801	\$ 71,190	\$ 414	\$ 557,799	\$ 273,015	\$ 273,015	\$ 10,812

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	
	4.640047% UNDER BUDGET								

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

		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		898,015		16.61%		4,509,524
Operate & Maintain Wasteways	S/F 04	133,829		1,605		1.20%		132,223
Mendota Pool	S/F 05	127,829		28,371		22.19%		99,459
Operate & Maintain JPP	S/F 11	3,532,461		540,815		15.31%		2,991,646
Intertie Maintenance	S/F 12	183,548	A	44,792		24.40%		138,755
Volta Wells Pumping	S/F 13	46,381		270		0.58%		46,112
Operate & Maintain O'Neill	S/F 19	2,118,671		372,029		17.56%		1,746,641
Maintain Tracy Fish Facility	USBR 30	36,347		162,657		447.51%		(126,310)
Operate & Maintain Tracy USBR	USBR 33	-		-		0.00%		-
Operate & Maintain San Luis Drain	S/F 41	160,495		7,049		4.39%		153,446
Maintain Delta Cross Channel	USBR 44	38,500		-		0.00%		38,500
Safety Equipment Training	50	322,300		917		0.28%		321,382
IT Expense	51	774,335		128,908		16.65%		645,427
Warehousing	52	236,695		25,834		10.91%		210,862
Tracy Field Office Expense	54	624,985		108,520		17.36%		516,465
Direct Administrative/General Expense	56	1,154,281		286,422		24.81%		867,858
Indirect O & M LBAO Admin.	58	2,633,617		431,930		16.40%		2,201,686
TOTAL		17,531,812		3,038,136		17.33%		14,493,676
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
YTD %				16.67%				

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

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

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

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

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

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

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 April 30, 2023

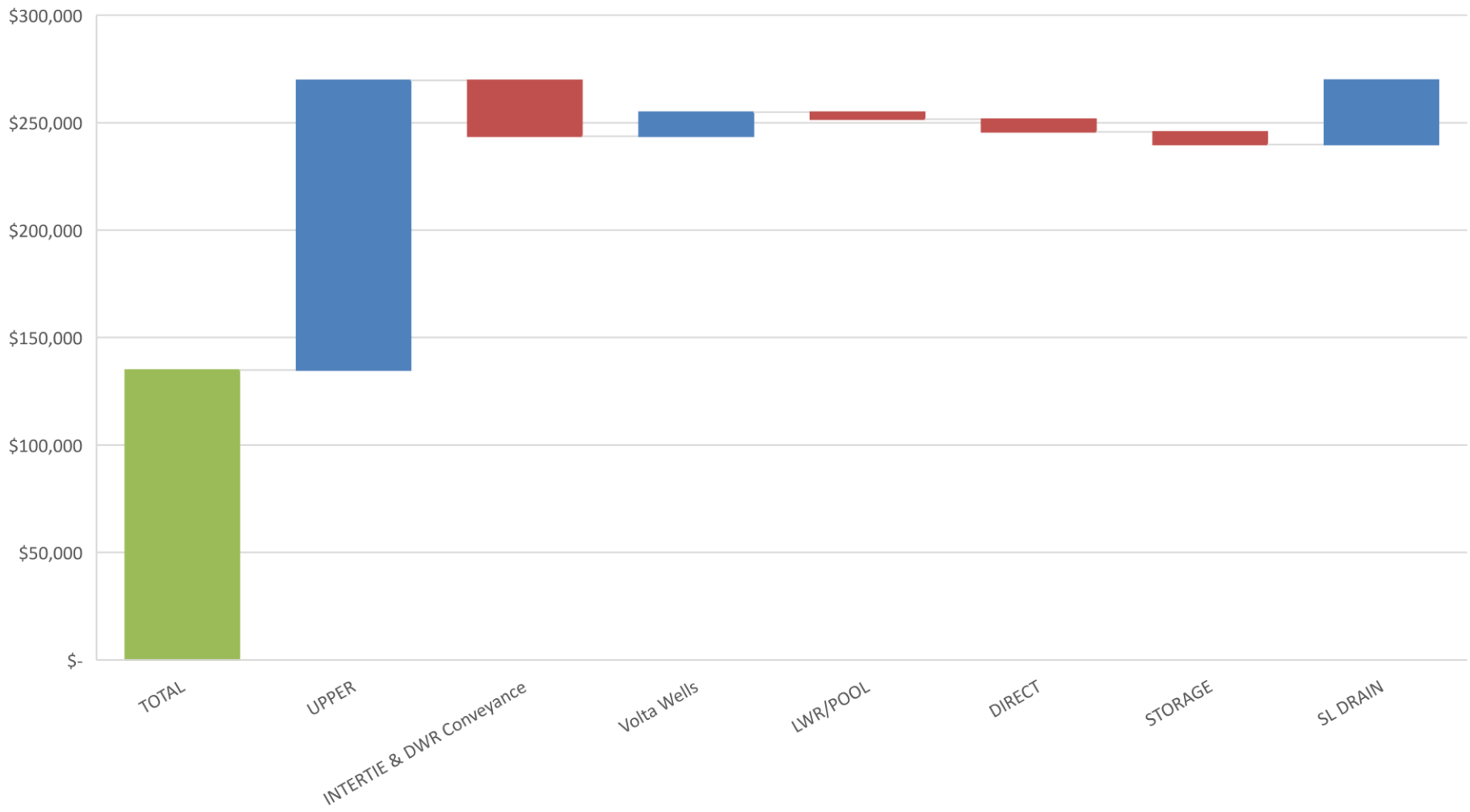
FAC 6/5/23 & BOD 6/8/23

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



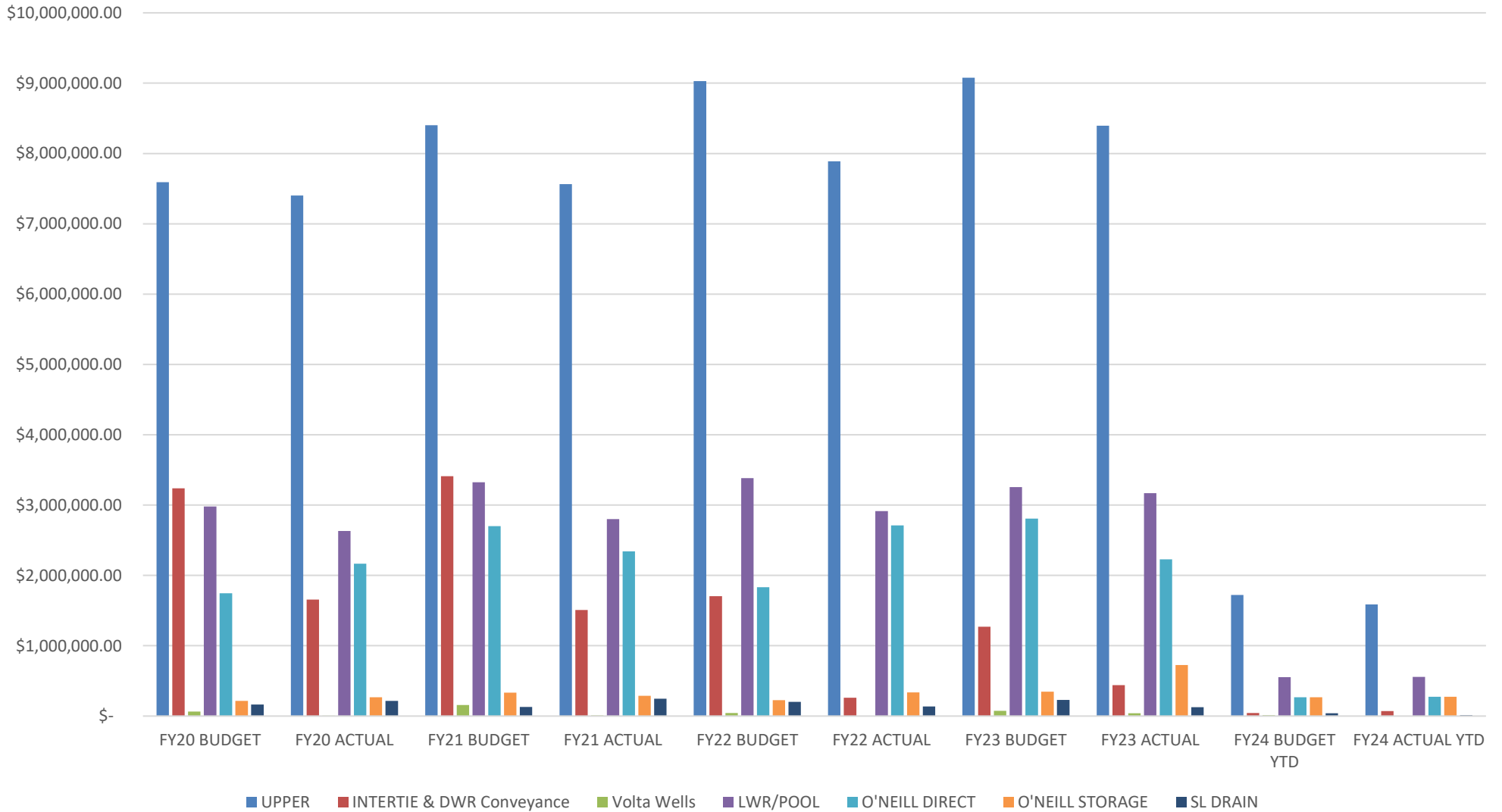
San Luis & Delta Mendota Water Authority
FY24 Budget to Actual Report through April 30, 2023
BUDGET VARIANCES
FAC 06/05/2023 BOD 06/08/2023

■ Increase ■ Decrease ■ Total



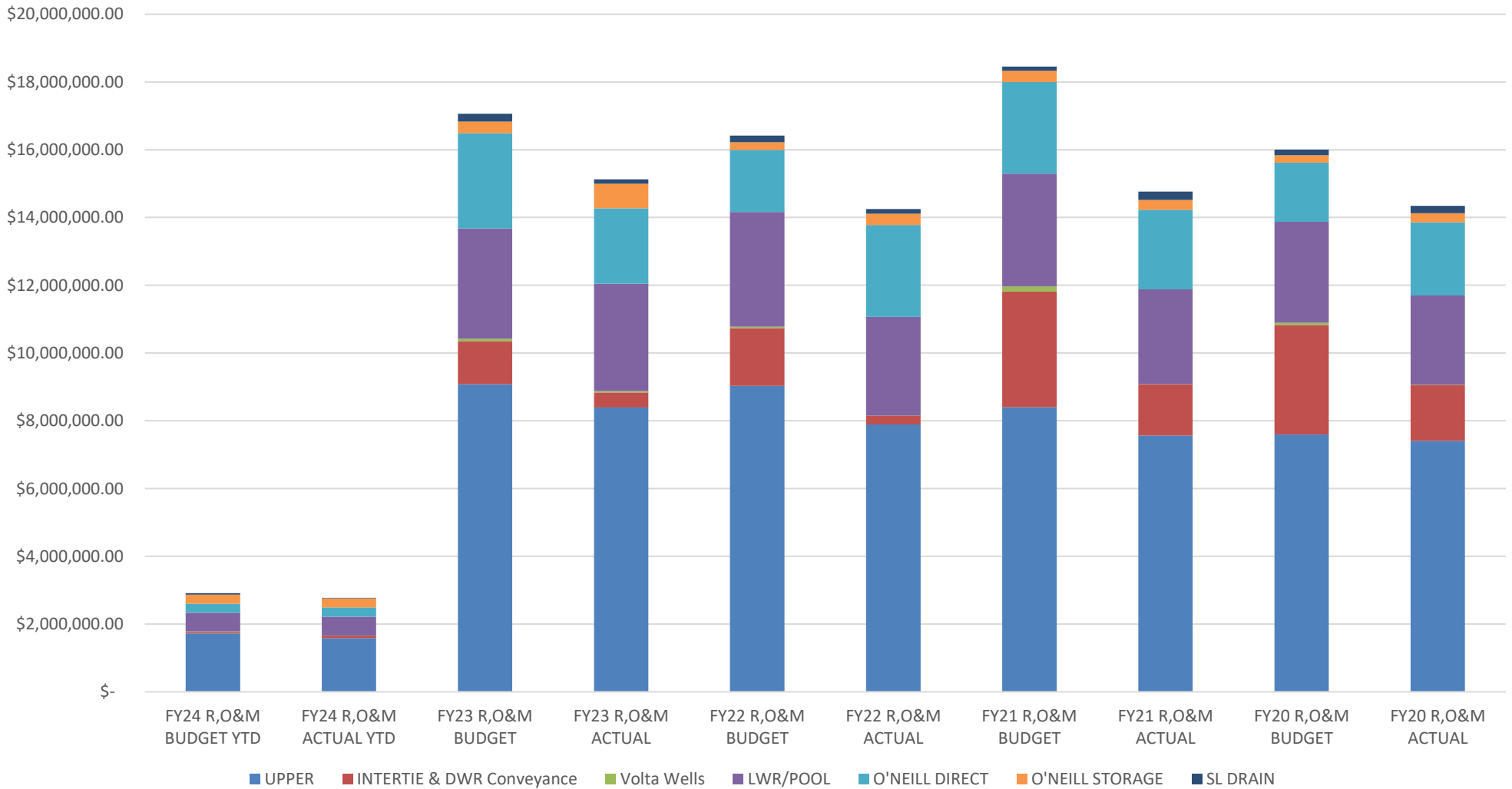


San Luis and Delta-Mendota Water Authority
O&M Budget to Actual
FY20-FY24 YTD (04/30/2023)
FAC 06/05/2023 BOD 06/08/2023





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**

