



## 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 April 30,2024  
**DATES:** 06.03.24 FAC and 06.06.24 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 April 30, 2024 are over budget by \$585,624. 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 \$903,001. Staff has determined that the overage will reverse as the fiscal year progresses. Favorable variances totaling \$317,377 are offsetting these overages to arrive at the net amount.

### Outstanding

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

Staff mailed draft contractor records for the WY22 Final Accounting to all contractors on Monday, September 25, 2023. Contractors have responded with any reconciling differences.

#### Intertie O&M Cost Recovery

WY12 to WY20 Intertie True-Up: outstanding, no cost recovery. Refunds were sent out in November, 2021.

#### Audited Financial Statements FY2023

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

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

On Friday, April 24, 2024, Reclamation increased the SOD Ag allocation from 35% to 40%. On Monday, April 27, the Authority issued Revised O&M Water Rates for WY24 based on this allocation increase. These rates were previously approved by the Board of Directors in the February 8, 2024 meeting, in anticipation of such a revision by Reclamation. The revised rates are effective retroactively to March 1, 2024. Reclamation made no additional changes to the SOD Ag allocation during the month of May.



San Luis & Delta Mendota-Water Authority  
06.03.24 FAC and 06.06.24 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					\$ 2,549,900	\$ 309,822.87	
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>\$ 2,549,900</b>	<b>\$ 309,823</b>	<b>\$ 245,213</b>
O&M	\$ 14,991,387							
DCI DWR Conveyance	\$ 3,256,050							

R, O&M BUDGET BY COST POOLS THROUGH: APRIL 30, 2024  
16.67%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	1,218,259	\$ 735,098			\$ 483,162			
JPP \$	642,992	\$ 642,992						
WW \$	19,289	\$ 14,467			\$ 4,822			
Intertie O&M \$	72,983		\$ 72,983					
DCI DWR Conveyance \$	542,675		\$ 542,675					
Volta Wells \$	4,493			\$ 4,493				
Mendota Pool \$	37,156				\$ 37,156			
O'Neill \$	476,621					\$ 371,764	\$ 104,857	
SL Drain \$	26,772							\$ 26,772
<b>\$</b>	<b>3,041,239</b>	<b>\$ 1,392,557</b>	<b>\$ 615,658</b>	<b>\$ 4,493</b>	<b>\$ 525,140</b>	<b>\$ 371,764</b>	<b>\$ 104,857</b>	<b>\$ 26,772</b>

R, O&M Actual COSTS BY COST POOLS THROUGH: APRIL 30, 2024

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC \$	1,557,315	\$ 939,684			\$ 617,631			
JPP \$	1,004,834	\$ 1,004,834						
WW \$	19,902	\$ 14,927			\$ 4,976			
Intertie O&M \$	56,424		\$ 56,424					
DCI DWR Conveyance \$	245,897		\$ 245,897					
Volta Wells \$	453			\$ 453				
Mendota Pool \$	29,762				\$ 29,762			
O'Neill \$	664,425					\$ 518,252	\$ 146,174	
SL Drain \$	47,852							\$ 47,852
<b>\$</b>	<b>3,626,864</b>	<b>\$ 1,959,444</b>	<b>\$ 302,321</b>	<b>\$ 453</b>	<b>\$ 652,369</b>	<b>\$ 518,252</b>	<b>\$ 146,174</b>	<b>\$ 47,852</b>

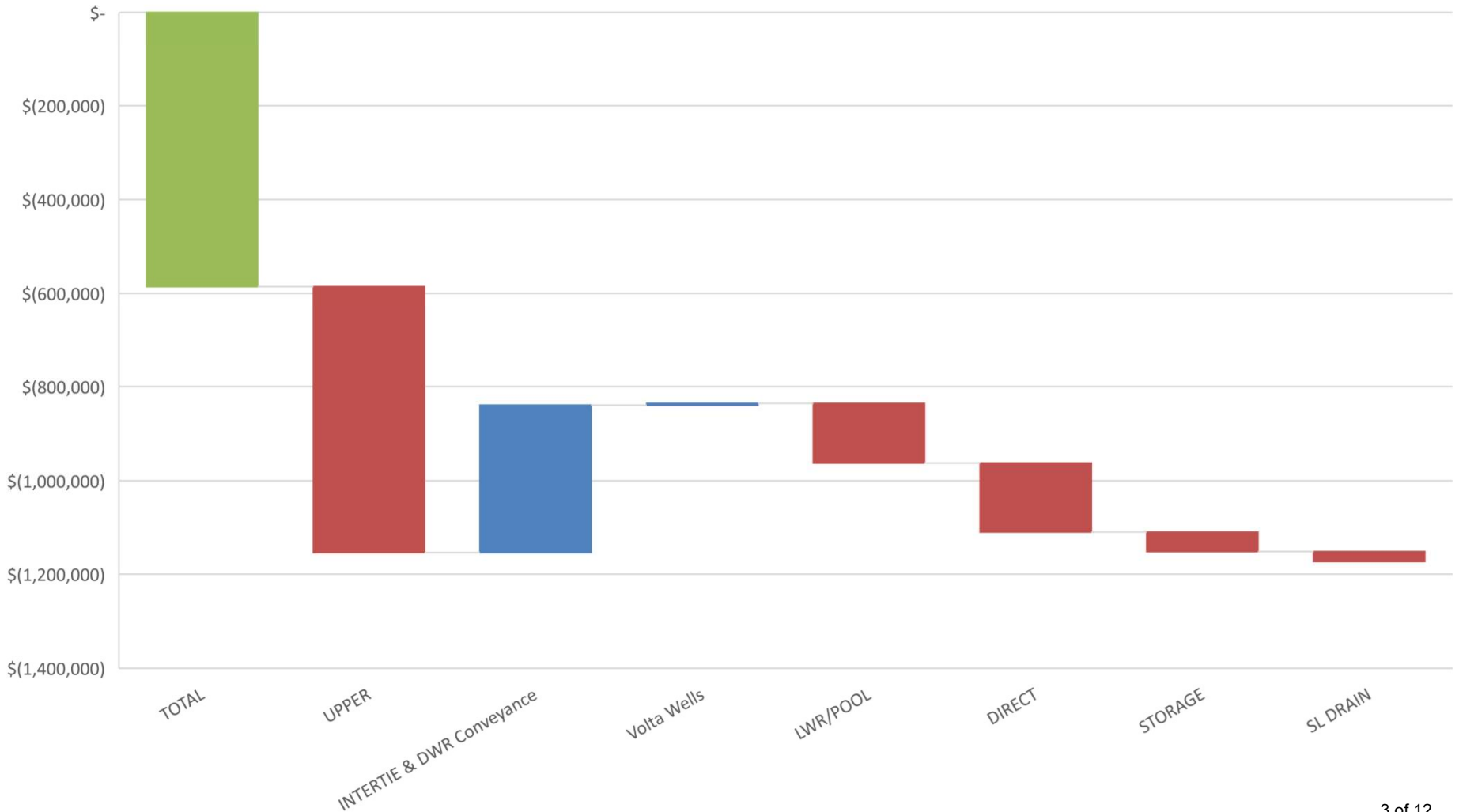
R, O&M BUDGET vs Actual COSTS THROUGH: APRIL 30, 2024

	TOTAL	UPPER	INTERTIE & DWR		Volta Wells	LWR/POOL	O'NEILL O&M		
			Conveyance				DIRECT	STORAGE	SL DRAIN
R, O&M Budget \$	3,041,239	\$ 1,392,557	\$ 615,658	\$ 4,493	\$ 525,140	\$ 371,764	\$ 104,857	\$ 26,772	
R, O&M Actual \$	3,626,864	\$ 1,959,444	\$ 302,321	\$ 453	\$ 652,369	\$ 518,252	\$ 146,174	\$ 47,852	
Difference \$	(585,624)	\$ (566,888)	\$ 313,337	\$ 4,040	\$ (127,229)	\$ (146,488)	\$ (41,317)	\$ (21,080)	
	OVER	OVER	UNDER	UNDER	OVER	OVER	OVER	OVER	
	-19.256102%	OVER BUDGET						OVER	



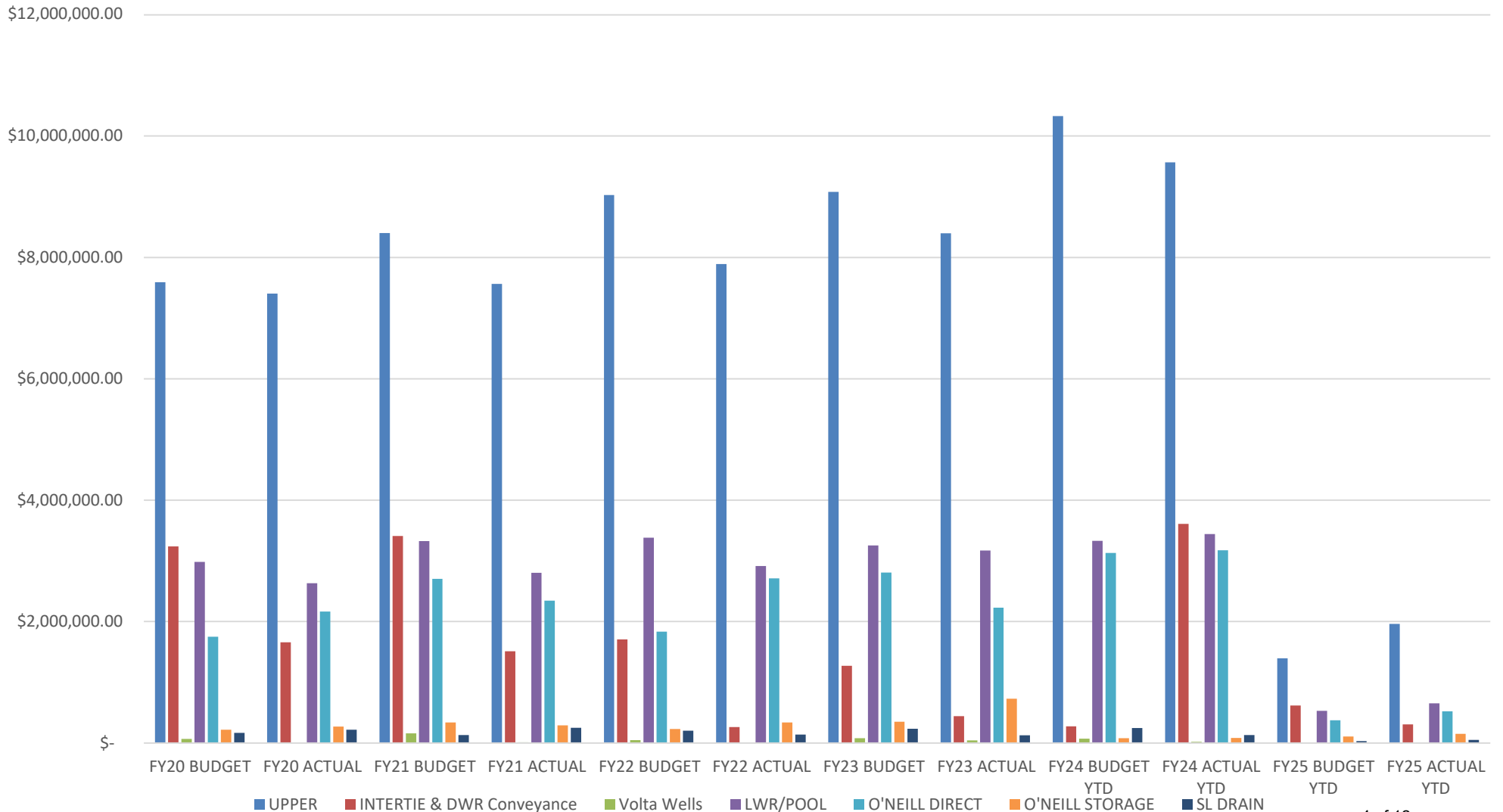
**San Luis & Delta Mendota Water Authority**  
**FY25 Budget to Actual Report through April 30, 2024**  
**BUDGET VARIANCES**  
**FAC 06/03/2024 BOD 06/06/2024**

■ Increase    ■ Decrease    ■ Total



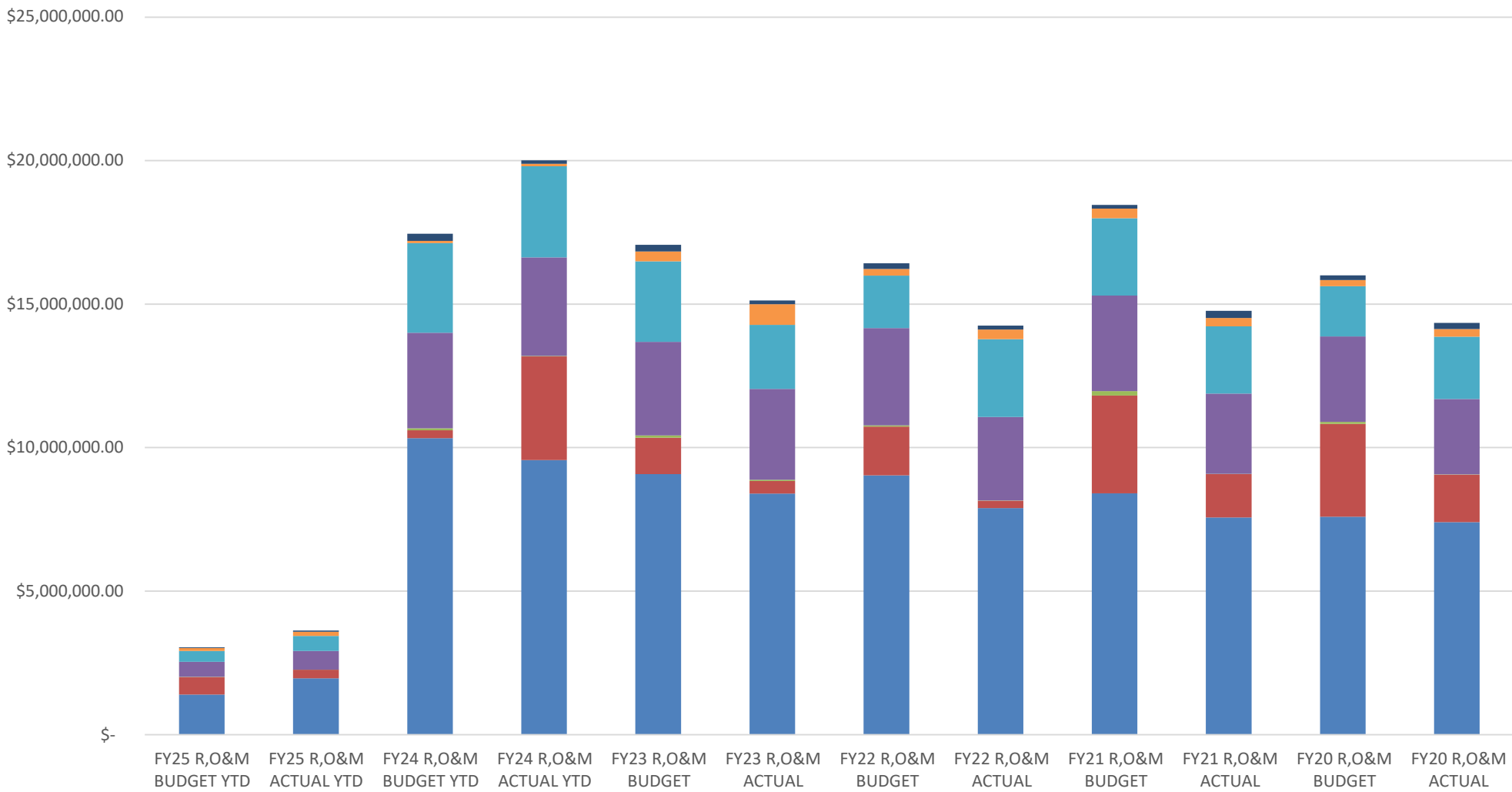


**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual**  
**FY20-FY25 YTD ( 04/30/2024)**  
**FAC 06/03/2024 BOD 06/06/2024**





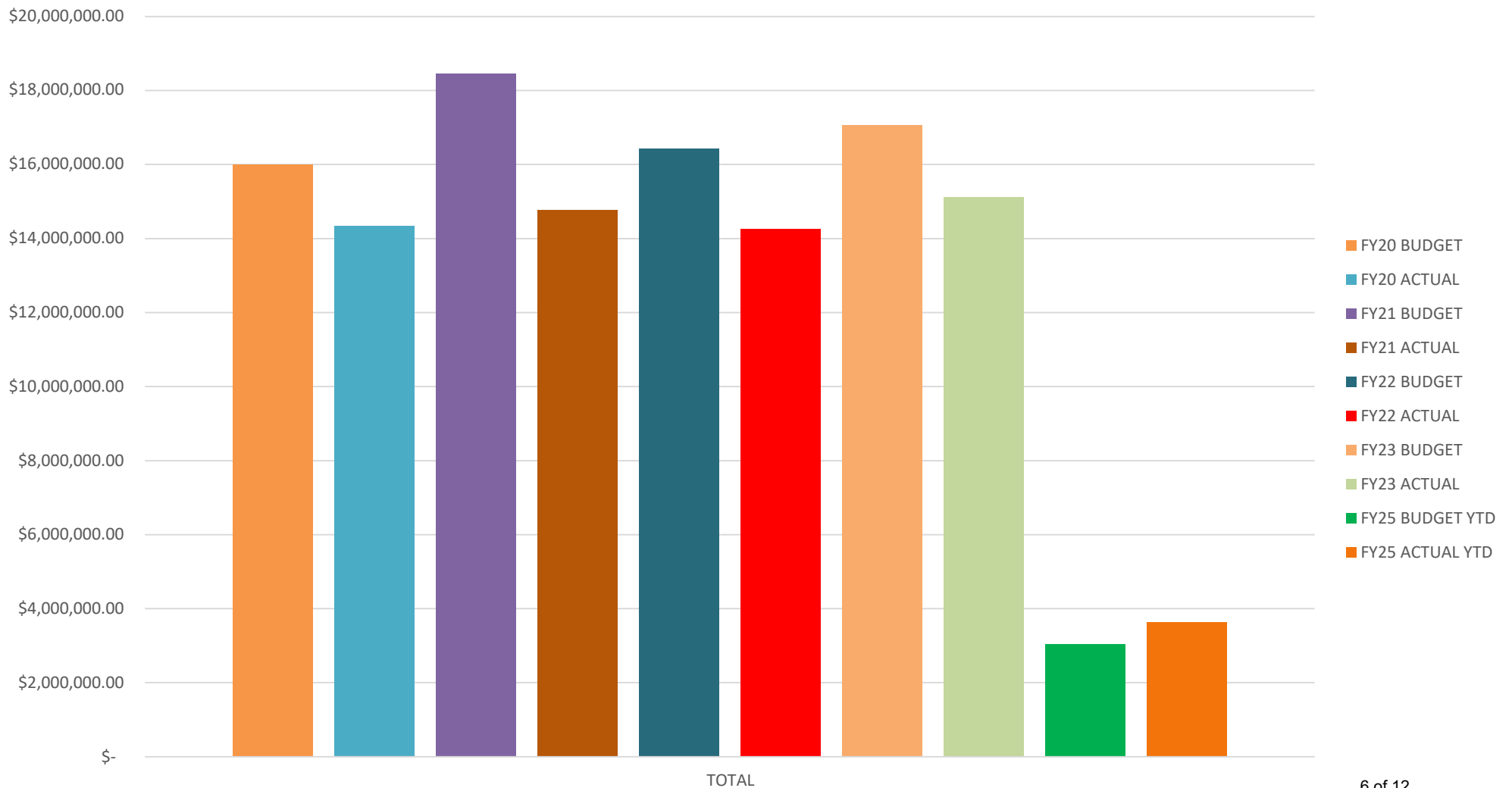
**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual**  
*FY20-FY25 YTD ( 04/30/2024)*  
*FAC 06/03/2024 BOD 06/06/2024*



■ UPPER   
 ■ INTERTIE & DWR Conveyance   
 ■ Volta Wells   
 ■ LWR/POOL   
 ■ O'NEILL DIRECT   
 ■ O'NEILL STORAGE   
 ■ SL DRAIN



**San Luis and Delta-Mendota Water Authority**  
**HISTORICAL O&M BUDGET TO ACTUAL TOTAL**  
*FY20-FY25 YTD ( 04/30/2024)*  
*FAC 06/03/2024 BOD 06/06/2024*



**San Luis & Delta-Mendota Water Authority**  
**DMC without CIP / E O&M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2024 through April 30, 2024**  
**FAC 6/3/24 & BOD 6/6/24**

		<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>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	5,156,042		1,060,249		20.56%		4,095,793
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	77,627		12,827		16.52%		64,800
<b>Mendota Pool</b>	<b>S/F 05</b>	143,119		27,902		19.50%		115,217
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	2,540,766		677,937		26.68%		1,862,829
<b>Intertie Maintenance</b>	<b>S/F 12</b>	304,721	<b>A</b>	34,924		11.46%		269,797
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	19,029		295		1.55%		18,734
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	1,882,618		428,790		22.78%		1,453,828
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	330,872		47,312		14.30%		283,560
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	107,612		30,933		28.74%		76,679
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	9,338		-		0.00%		9,338
<b>Safety Equipment Training</b>	<b>50</b>	208,857		1,366		0.65%		207,491
<b>IT Expense</b>	<b>51</b>	551,929		127,117		23.03%		424,812
<b>Warehousing</b>	<b>52</b>	180,875		35,718		19.75%		145,157
<b>SCADA</b>	<b>53</b>	102,243		36,676		35.87%		65,567
<b>Tracy Field Office Expense</b>	<b>54</b>	339,510		182,921		53.88%		156,589
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,327,915		282,234		21.25%		1,045,680
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,221,631		462,322		20.81%		1,759,309
<b>TOTAL</b>		<b>15,504,704</b>		<b>3,449,523</b>		<b>22.25%</b>		<b>12,055,180</b>
Total from Self-Funding - page 2		14,991,387		3,380,966		22.55%		11,610,421
Total from USBR - page 3		513,317		51,203		9.97%		462,113
Total from Special Projects - page 4		-		17,354				(17,354)
Totals		15,504,704		3,449,523				12,055,180
<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, 2024 through April 30, 2024

FAC 6/3/24 & BOD 6/6/24

		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	1,060,249	20.56%	4,095,793
<b>Operate &amp; Maintain Wasteways</b> <b>04</b>		77,627	12,827	16.52%	64,800
<b>Mendota Pool</b> <b>05</b>		143,119	27,902	19.50%	115,217
<b>Operate &amp; Maintain JPP</b> <b>11</b>		2,540,766	677,937	26.68%	1,862,829
<b>Intertie Maintenance</b> <b>12</b>	A	304,721	34,924	11.46%	269,797
<b>Volta Wells Pumping</b> <b>13</b>		19,029	295	1.55%	18,734
<b>Operate &amp; Maintain O'Neill</b> <b>19</b>		1,882,618	428,790	22.78%	1,453,828
<b>Operate &amp; Maintain San Luis Drain</b> <b>41</b>		107,612	30,933	28.74%	76,679
<b>Total Direct O &amp; M</b>		<b>10,231,534</b>	<b>2,273,857</b>	<b>22.22%</b>	<b>7,957,677</b>
<b>Safety Equipment Training</b> <b>50</b>		201,528	1,340	0.66%	200,188
<b>IT Expense</b> <b>51</b>		532,561	124,724	23.42%	407,837
<b>Warehousing</b> <b>52</b>		174,528	35,046	20.08%	139,482
<b>SCADA</b> <b>53</b>		98,655	35,985	36.48%	62,670
<b>Tracy Field Office Expense</b> <b>54</b>		327,596	179,477	54.79%	148,118
<b>Direct Administrative/General Expense</b> <b>56</b>		1,281,316	276,920	21.61%	1,004,396
<b>Indirect O &amp; M LBAO Admin.</b> <b>58</b>		2,143,670	453,617	21.16%	1,690,053
<b>Total Indirect Allocated to O &amp; M</b>		<b>4,759,853</b>	<b>1,107,109</b>	<b>23.26%</b>	<b>3,652,744</b>
<b>Total SLDMWA O&amp;M</b>		<b>14,991,387</b>	<b>3,380,966</b>	<b>22.55%</b>	<b>11,610,421</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 April 30, 2024

FAC 6/3/24 & BOD 6/6/24

	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	47,312	14.30%	283,560
<b>Maintain Delta Cross Channel</b> <b>44</b>	9,338	-	0.00%	9,338
<b>Total Direct USBR Facilities</b>	<b>340,210</b>	<b>47,312</b>	<b>13.91%</b>	<b>292,898</b>
<b>Safety Equipment Training</b> <b>50</b>	7,329	5	0.06%	7,324
<b>IT Expense</b> <b>51</b>	19,368	438	2.26%	18,930
<b>Warehousing</b> <b>52</b>	6,347	123	1.94%	6,224
<b>SCADA</b> <b>53</b>	3,588	127	3.53%	3,461
<b>Tracy Field Office Expense</b> <b>54</b>	11,914	631	5.30%	11,283
<b>Direct Administrative/General Expense</b> <b>56</b>	46,599	973	2.09%	45,626
<b>Indirect O &amp; M LBAO Admin.</b> <b>58</b>	77,961	1,594	2.05%	76,367
<b>Total Indirect Allocated USBR Facilities</b>	<b>173,106</b>	<b>3,891</b>	<b>2.25%</b>	<b>169,215</b>
<b>TOTAL USBR FACILITIES</b>	<b>513,317</b>	<b>51,203</b>	<b>9.97%</b>	<b>462,113</b>

# San Luis & Delta-Mendota Water Authority

## DMC Indirect Cost Allocated to Special Projects

March 1, 2024 through April 30, 2024

FAC 6/3/24 & BOD 6/6/24

			Allocated To Date		
<b>Safety Equipment Training</b>	<b>50</b>		21		
<b>IT Expense</b>	<b>51</b>		1,955		
<b>Warehousing</b>	<b>52</b>		549		
<b>SCADA</b>	<b>53</b>		564		
<b>Tracy Field Office Expense</b>	<b>54</b>		2,813		
<b>Direct Administrative/General Expense</b>	<b>56</b>		4,341		
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>		7,111		
<b>Total Indirect Allocated to SPECIAL PROJECTS</b>			<b>17,354</b>		
<b>TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS</b>			<b>17,354</b>		

**San Luis & Delta-Mendota Water Authority**  
**DMC WITH CIP / E O & M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2024 through April 30, 2024**

FAC 6/3/24 & BOD 6/6/24

		<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	2,250,944	10.87%		18,451,991
<b>Extra Ordinary O&amp;M</b>	<b>EO&amp;M 26</b>	15,571,332	367,009	2.36%		15,204,323
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	5,156,042	1,060,249	20.56%		4,095,793
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	77,627	12,827	16.52%		64,800
<b>Mendota Pool</b>	<b>S/F 05</b>	143,119	27,902	19.50%		115,217
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	2,540,766	677,937	26.68%		1,862,829
<b>Intertie Maintenance</b>	<b>S/F 12</b>	304,721	34,924	11.46%	<b>A</b>	269,797
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	19,029	295	1.55%		18,734
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	1,882,618	428,790	22.78%		1,453,828
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	330,872	47,312	14.30%		283,560
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	107,612	30,933	28.74%		76,679
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	9,338	-	0.00%		9,338
<b>Safety Equipment Training</b>	<b>50</b>	295,148	1,417	0.48%		293,732
<b>IT Expense</b>	<b>51</b>	779,965	131,885	16.91%		648,080
<b>Warehousing</b>	<b>52</b>	255,606	37,058	14.50%		218,548
<b>SCADA</b>	<b>53</b>	144,485	38,048	26.33%		106,437
<b>Tracy Field Office Expense</b>	<b>54</b>	479,782	189,782	39.56%		289,999
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,876,557	292,820	15.60%		1,583,737
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	3,139,521	479,662	15.28%		2,659,859
<b>TOTAL</b>		<b>53,817,076</b>	<b>6,109,794</b>	<b>11.35%</b>		<b>47,707,281</b>
Total from Self-Funding - page 2		14,991,387	3,380,966	22.55%		11,610,421
Total from USBR - page 3		513,317	51,203	9.97%		462,113
Total from Special Projects - page 4		-	17,354			(17,354)
Total from EO&M		38,312,372	2,660,271	6.94%		35,652,101
Totals		53,817,076	6,109,794			47,707,281
<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, 2024 through April 30, 2024**

FAC 6/3/24 & BOD 6/6/24

		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>	1,060,249	42.46%	497,066	1,557,315 *
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	12,827	0.60%	7,075	19,902 *
<b>Mendota Pool</b>	<b>S/F 05</b>	27,902	0.16%	1,859	29,761 *
<b>Operate &amp; Maintain Jones Pumping Pl</b>	<b>S/F 11</b>	677,937	27.92%	326,897	1,004,834 *
<b>Intertie Maintenance</b>	<b>S/F 12</b>	34,924	1.84%	21,500	56,424 *
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	295	0.01%	158	453 *
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	428,790	20.13%	235,635	664,425 *
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	47,312	0.33%	3,891	51,203
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	30,933	1.45%	16,919	47,852 *
<b>CIP</b>	<b>25</b>	2,250,944	0.00%	-	2,250,944
<b>EO&amp;M &amp; Scada Project</b>	<b>26</b>	367,009	3.61%	42,318	409,327
<b>SPECIAL PROJECTS</b>	<b>XX</b>		1.49%	17,354	17,354
				1,170,672	6,109,794
			100.00%		
<b>Safety Equipment Training</b>	<b>50</b>	1,417			
<b>IT Expense</b>	<b>51</b>	131,885			
<b>Warehousing</b>	<b>52</b>	37,058			
<b>Scada</b>	<b>53</b>	38,048			
<b>Tracy Field Office Expense</b>	<b>54</b>	189,782			
<b>Direct Administrative/General Expense</b>	<b>56</b>	292,820			(2,660,271) less CIP&EO&M
<b>Indirect Administrative/General Expense</b>	<b>57</b>	-			(51,203) less USBR Facilities
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	479,662			(17,354) less Special Projects
<b>Total Indirect to be Allocated</b>			1,170,672		
<b>TOTAL</b>		<b>6,109,794</b>			<b>3,380,966</b> *SLDMWA O&M Costs
		<i>includes intertie DWR conveyance</i>			