Official Memorandum

PO Box 2157
Los Banos, CA 93635
sldmwa.org

To: Pablo Arroyave, Chief Strategic and Administrative Officer

From: Raymond Tarka, Director of Finance
Darlene Neves, Accounting Supervisor

Date: 11.02.26 FAC and 11.05.26 BOD

RE: FY27 O&M Budget to Actual Report Through September 30,2026

Self-Funding Expenses-2026 Water Year (FY3/1/26-2/28/27)

Self-Funding actual expenses (paid and pending) for SLDMWA Routine O&M through September 30, 2026, are under budget by $1,118,693, or 9.49%. This favorable variance is the result of underspending for O&M expenses in all cost pools except O'Neill. Timing of increased routine maintenance work resulted in a slight overspend in labor in the O'Neill Cost pool by $13,248 which breaks down to an overspend of $10,107 in O'Neill Direct and $3,141 in O'Neill Storage.

Intertie Conveyance Cost Update

Staff expect the Intertie conveyance costs for FY27/WY26 will exceed budget due to the increase in the conveyance rate for the current year to $ 38.73 per acre-foot, reflecting an 18.6% increase over the 2025 rate.

Updated Reporting

The O&M Budget to Actual Reporting now includes information relating to the Self-Funding costs billed by the Bureau of Reclamation (BOR) and the California Department of Water Resources (DWR). Costs related to Project Use Energy, San Luis Joint Use Costs, and DCI Conveyance costs, with their historical comparisons, are being reported in addition to the budgeted (controllable) operating costs reported above. These self-funding expenses through September 30, 2026, are projected to be over budget by $2,972,849, or 9.9%. This overall unfavorable variance is the result of increased estimated PUE costs by $1,334,623 and revised estimated SLC Joint Use Costs of $1,345,699, based on the preliminary second quarter SLJU invoice received from DWR in the last month. These increases are partially offset by lower year-to-date DCI volumes resulting in lower DWR conveyance fees by $292,537.

Outstanding Items

Audited Financial Statements FY2025 and FY2026

The FY2025 Financial Statement audit is underway, with completion currently expected by the December 2026 meetings.

San Luis and Delta-Mendota Water Authority
Self-Funding O and M
Budget to Actual
FY20-FY27 YTD (09/30/2026)
FAC 11/02/2026 BOD 11/05/2026

SLDMWA O&M BUDGET TO ACTUAL REPORT

ANNUAL R, O&M BUDGET BY COST POOLS MARCH 1, 2026 - FEBRUARY 28, 2027

						O'NEILL O&M		
	Total	UPPER	Volta Wells	LWR/POOL	DIRECT	STORAGE	SL DRAIN	
DMC	$ 9,559,048	$ 5,767,930		$ 3,791,118				
JPP	$ 5,472,932	$ 5,472,932						
WW	$ 142,440	$ 106,830		$ 35,611				
Intertie O&M	$ 651,675	$ 651,675						
Volta Wells	$ 34,851		$ 34,851					
Mendota Pool	$ 438,563			$ 438,563				
O'Neill	$ 3,716,230				$ 2,835,199	$ 881,031.33		
SL Drain	$ 187,059						$	187,059
	$ 20,202,798	$ 11,999,367	$ 34,851	$ 4,265,292	$ 2,835,199	$ 881,031	$	187,059
	$ 20,202,799							

O&M BUDGET BY COST POOLS THROUGH: SEPTEMBER 30, 2026

58.33%

					O'NEILL O&M		
	Total	UPPER	Volta Wells	LWR	DIRECT	STORAGE	SL DRAIN
DMC	$ 5,576,111	$ 3,364,626		$ 2,211,486			
JPP	$ 3,192,544	$ 3,192,544					
WW	$ 83,090	$ 62,318		$ 20,773			
Intertie O&M	$ 380,144	$ 380,144					
Volta Wells	$ 20,330		$ 20,330				
Mendota Pool	$ 255,828			$ 255,828			
O'Neill	$ 2,167,801				$ 1,653,866	$ 513,935	
SL Drain	$ 109,118						$ 109,118
	$ 11,784,966	$ 6,999,630	$ 20,330	$ 2,488,087	$ 1,653,866	$ 513,935	$ 109,118

O&M Actual COSTS BY COST POOLS THROUGH: SEPTEMBER 30, 2026

					O'NEILL O&M		
	Total	UPPER	Volta Wells	LWR/POOL	DIRECT	STORAGE	SL DRAIN
DMC	$ 4,869,778	$ 2,938,424		$ 1,931,354			
JPP	$ 2,794,467	$ 2,794,467					
WW	$ 177,594	$ 133,196		$ 44,399			
Intertie O&M	$ 424,019	$ 424,019					
Volta Wells	$ 580		$ 580				
Mendota Pool	$ 141,330			$ 141,330			
O'Neill	$ 2,181,049				$ 1,663,973	$ 517,076	
SL Drain	$ 77,456						$ 77,456
	$ 10,666,273	$ 6,290,106	$ 580	$ 2,117,082	$ 1,663,973	$ 517,076	$ 77,456

R, O&M BUDGET vs Actual COSTS THROUGH: SEPTEMBER 30, 2026

					O'NEILL O&M		
	TOTAL	UPPER	Volta Wells	LWR/POOL	DIRECT	STORAGE	SL DRAIN
R, O&M Budget	$ 11,784,966	$ 6,999,630	$ 20,330	$ 2,488,087	$ 1,653,866	$ 513,935	$ 109,118
R, O&M Actual	$ 10,666,273	$ 6,290,106	$ 580	$ 2,117,082	$ 1,663,973	$ 517,076	$ 77,456
Difference	$ 1,118,693	$ 709,525	$ 19,750	$ 371,004	$ (10,107)	$ (3,141)	$ 31,662
	UNDER	UNDER	UNDER	UNDER	OVER	OVER	UNDER

9.492539% UNDER BUDGET

subject to rounding

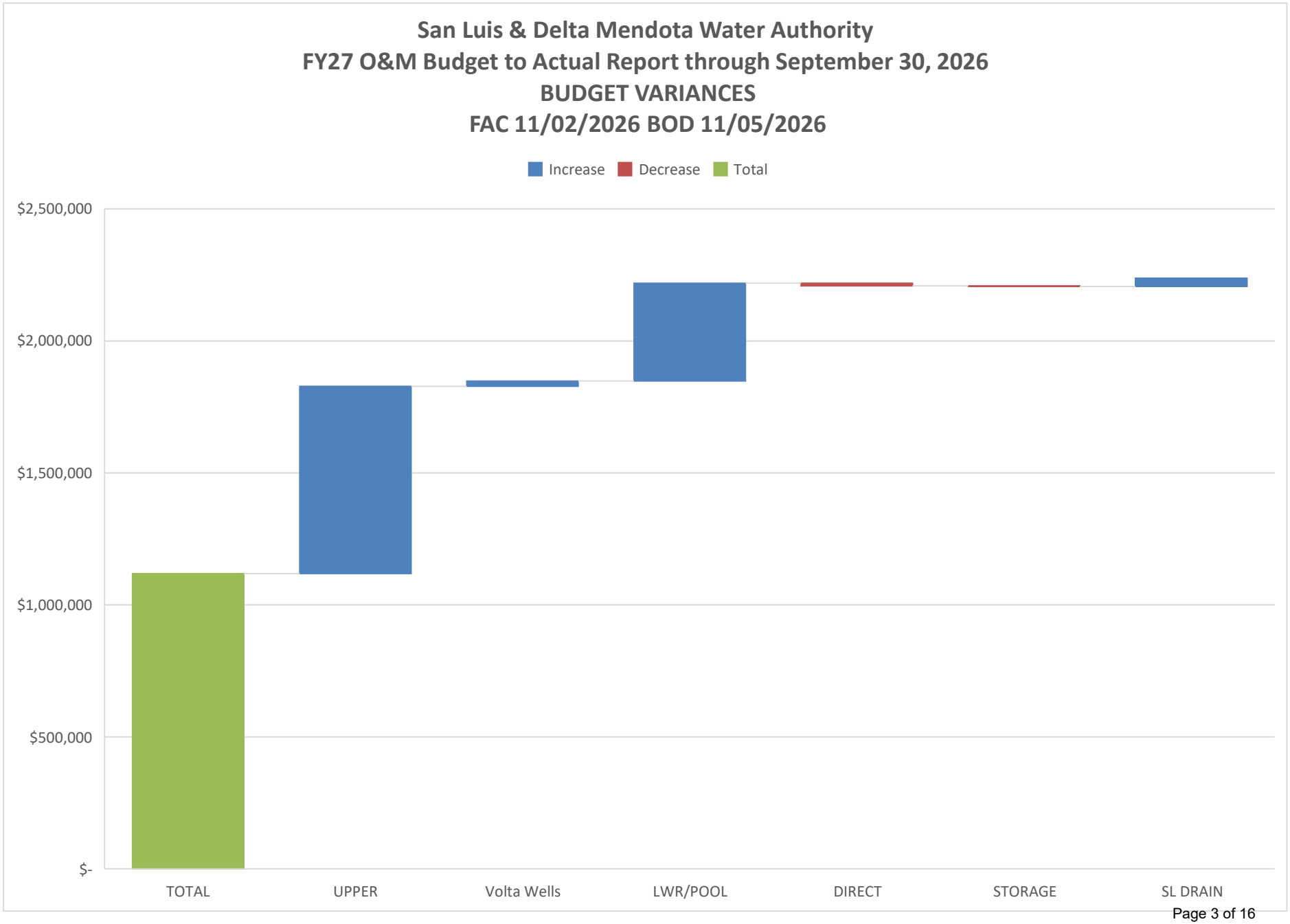
San Luis and Delta-Mendota Water Authority
Self-Funding O and M
Budget to Actual
FY20-FY27 YTD (09/30/2026)
FAC 11/02/2026 BOD 11/05/2026

SLDMWA DWR & BOR COSTS BUDGET TO ACTUAL REPORT

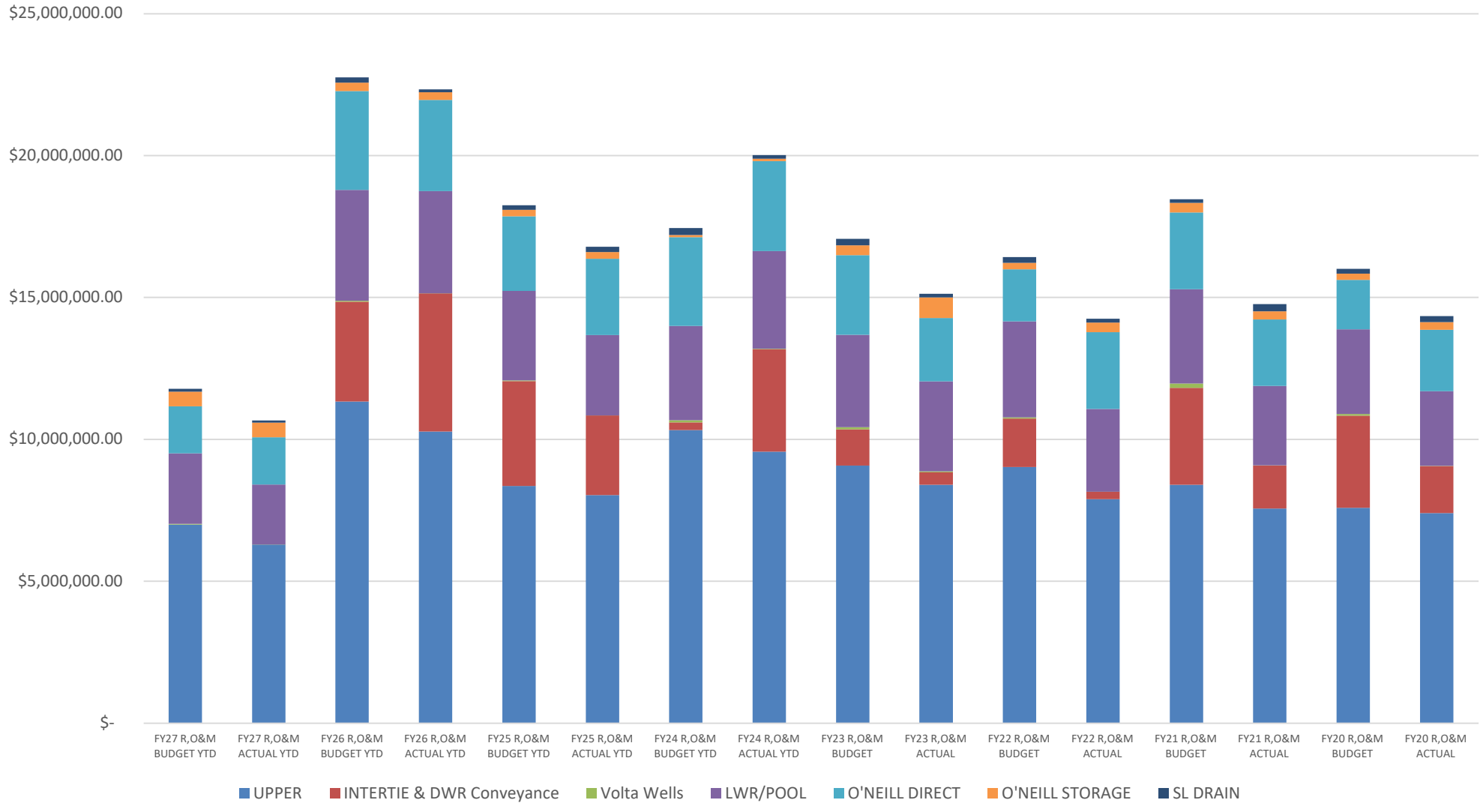
	ANNUAL BUDGET: MARCH 1, 2026 - FEBRUARY 28, 2027	BUDGET THROUGH: SEPTEMBER 30, 2026	ACTUAL THROUGH: SEPTEMBER 30, 2026	Difference	
JPP PUE	$19,930,028	$11,625,850	$ 12,650,623	($1,024,773)	OVER
DCI PUE	$335,589	$195,760	$ 83,394	$112,366	UNDER
OPP PUE	$3,700,186	$2,158,442	$ 3,022,043	($863,601)	OVER
DA PUE	$4,220,361	$2,461,877	$ 2,020,492	$441,385	UNDER
SLC SLJU RO&M	$14,399,082	$8,399,465	$ 10,929,206	($2,529,742)	OVER
DA SLJU RO&M	$3,997,918	$2,332,119	$ 1,148,066	$1,184,053	UNDER
DCI DWR CONVEYANCE	$4,801,020	$2,800,595	$ 3,093,132	($292,537)	OVER
	$51,384,184	$29,974,107	$32,946,957	($2,972,849)	

-9.9% OVER BUDGET

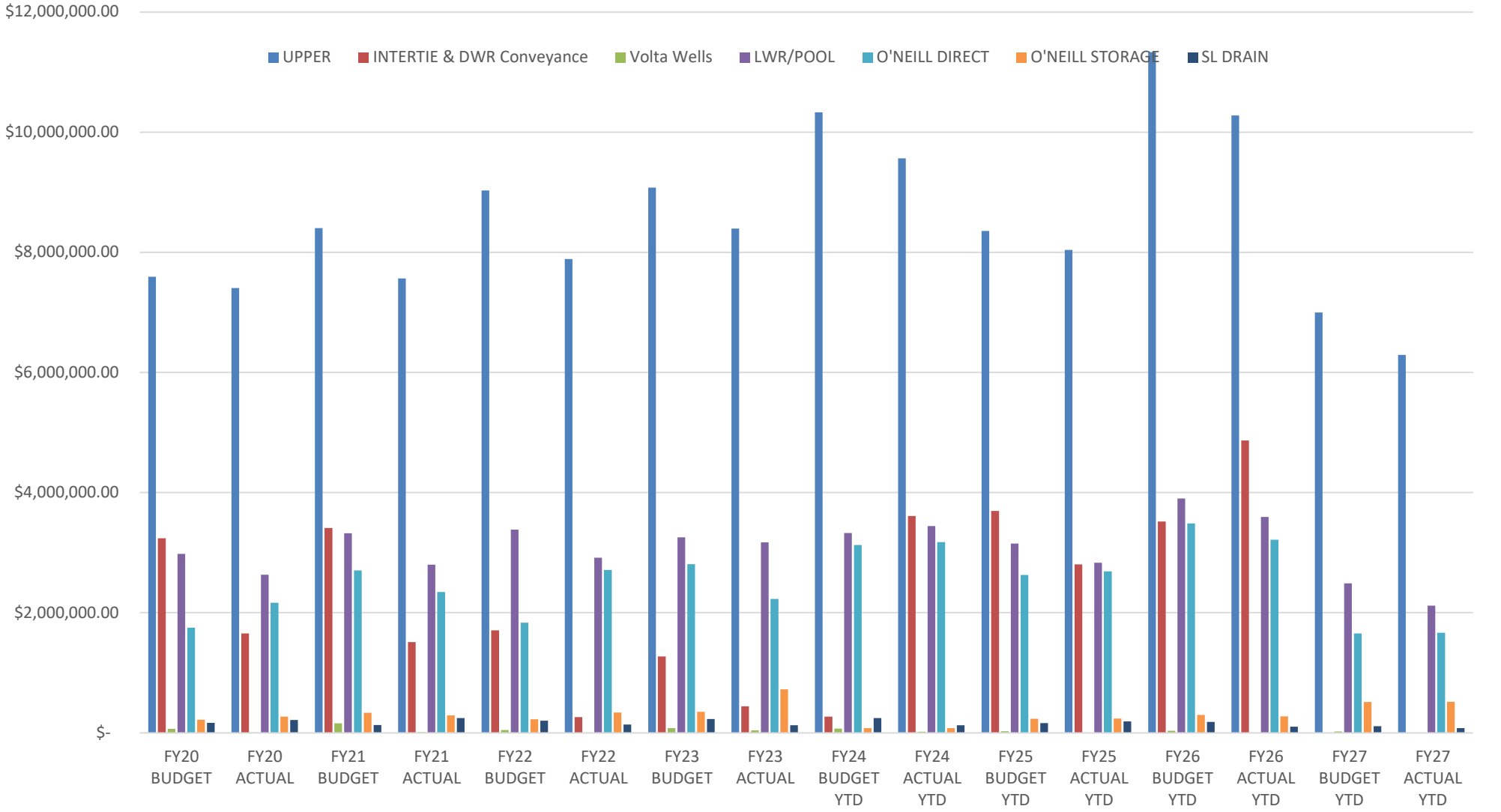
ESTIMATES


San Luis & Delta Mendota Water Authority
FY27 O&M Budget to Actual Report through September 30, 2026
BUDGET VARIANCES
FAC 11/02/2026 BOD 11/05/2026
Increase
Decrease
Total
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
TOTAL
UPPER
Volta Wells
LWR/POOL
DIRECT
STORAGE
SL DRAIN

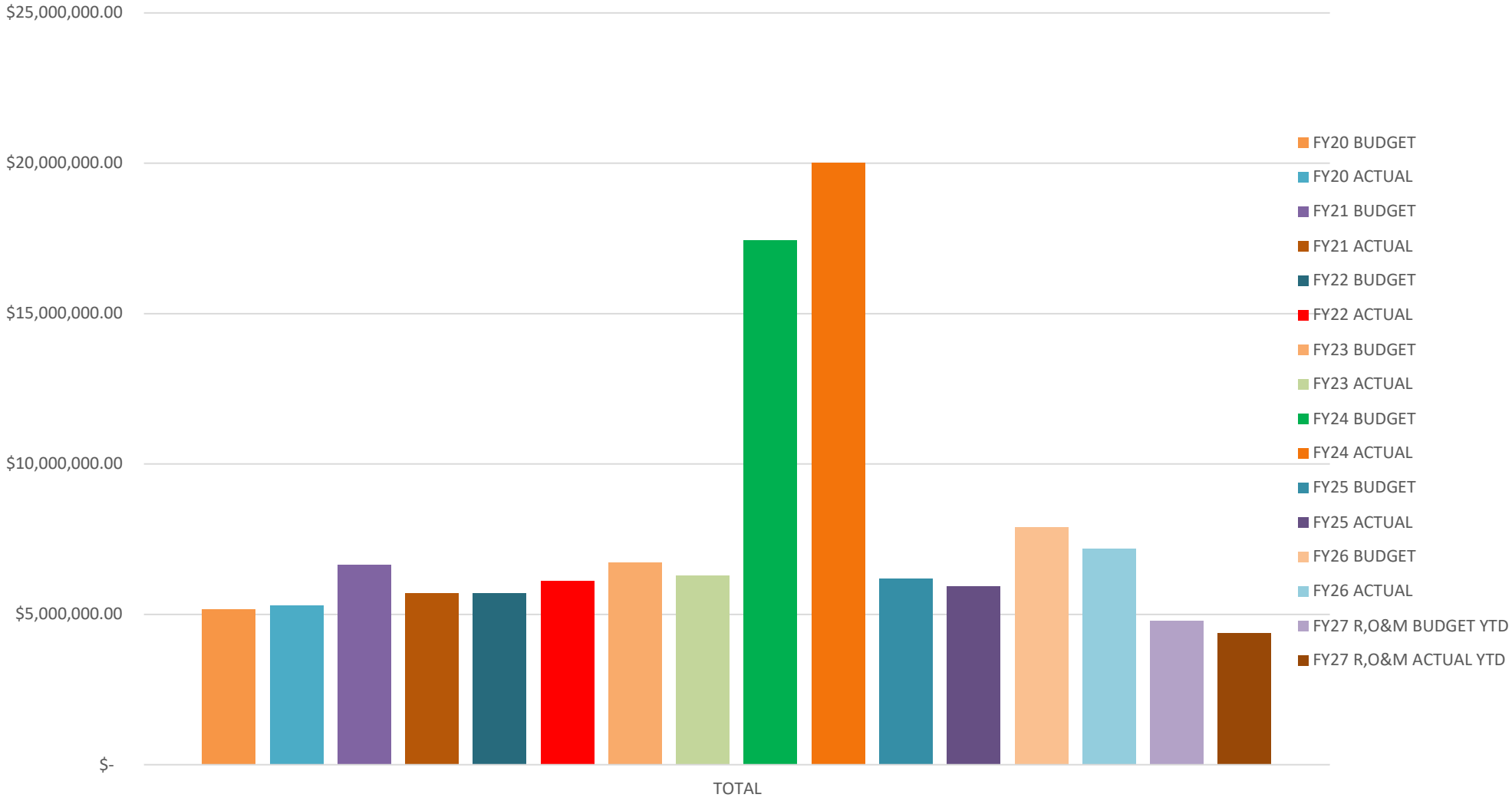
San Luis and Delta-Mendota Water Authority
O&M Budget to Actual -Stacked
FY20-F27 YTD (09/30/2026)
FAC 11/02/2026 BOD 11/05/2026



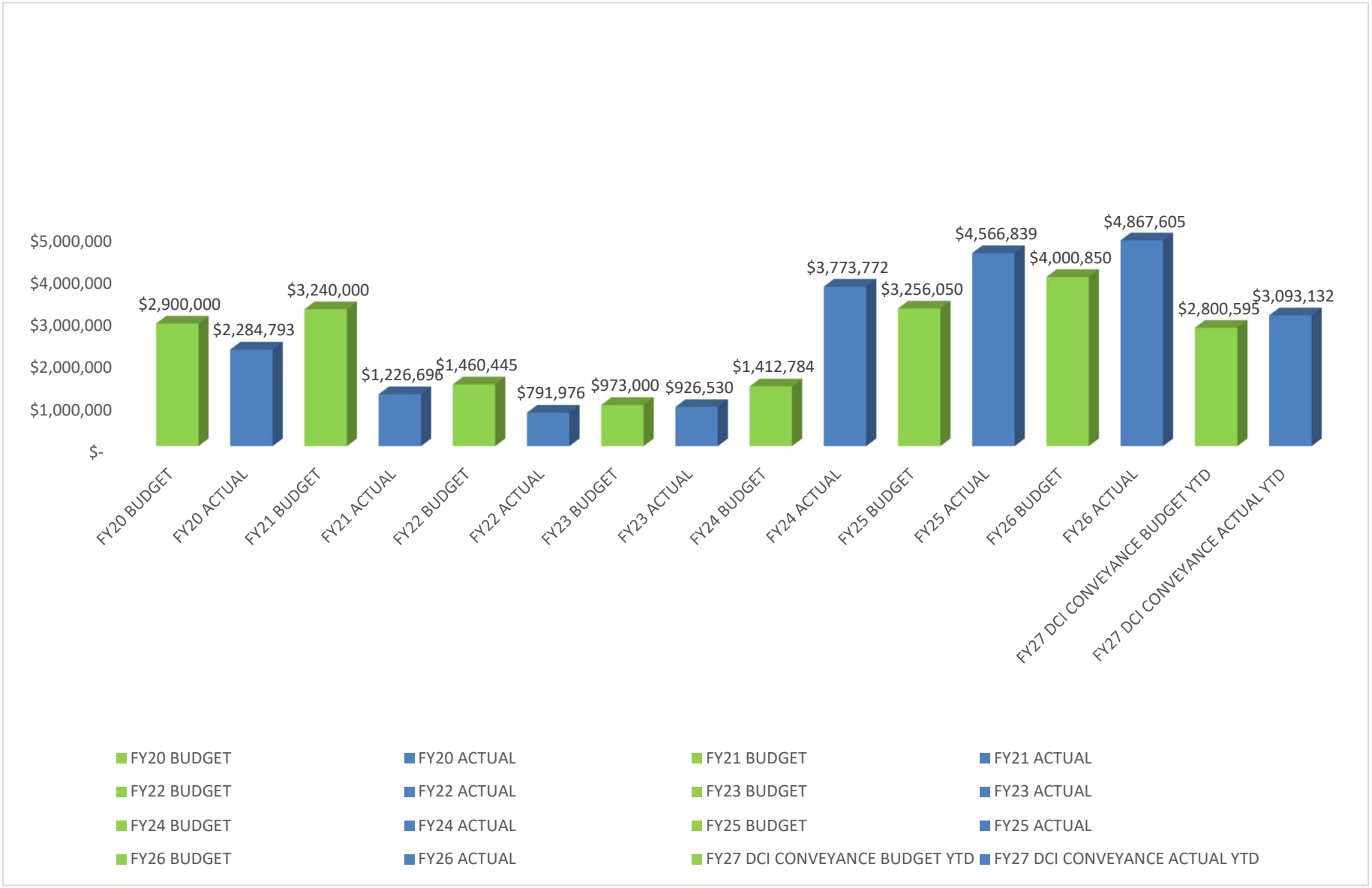
San Luis and Delta-Mendota Water Authority
O&M Budget to Actual-Side by Side
FY20-FY27 YTD (09/30/2026)
FAC 11/02/2026 BOD 11/05/2026

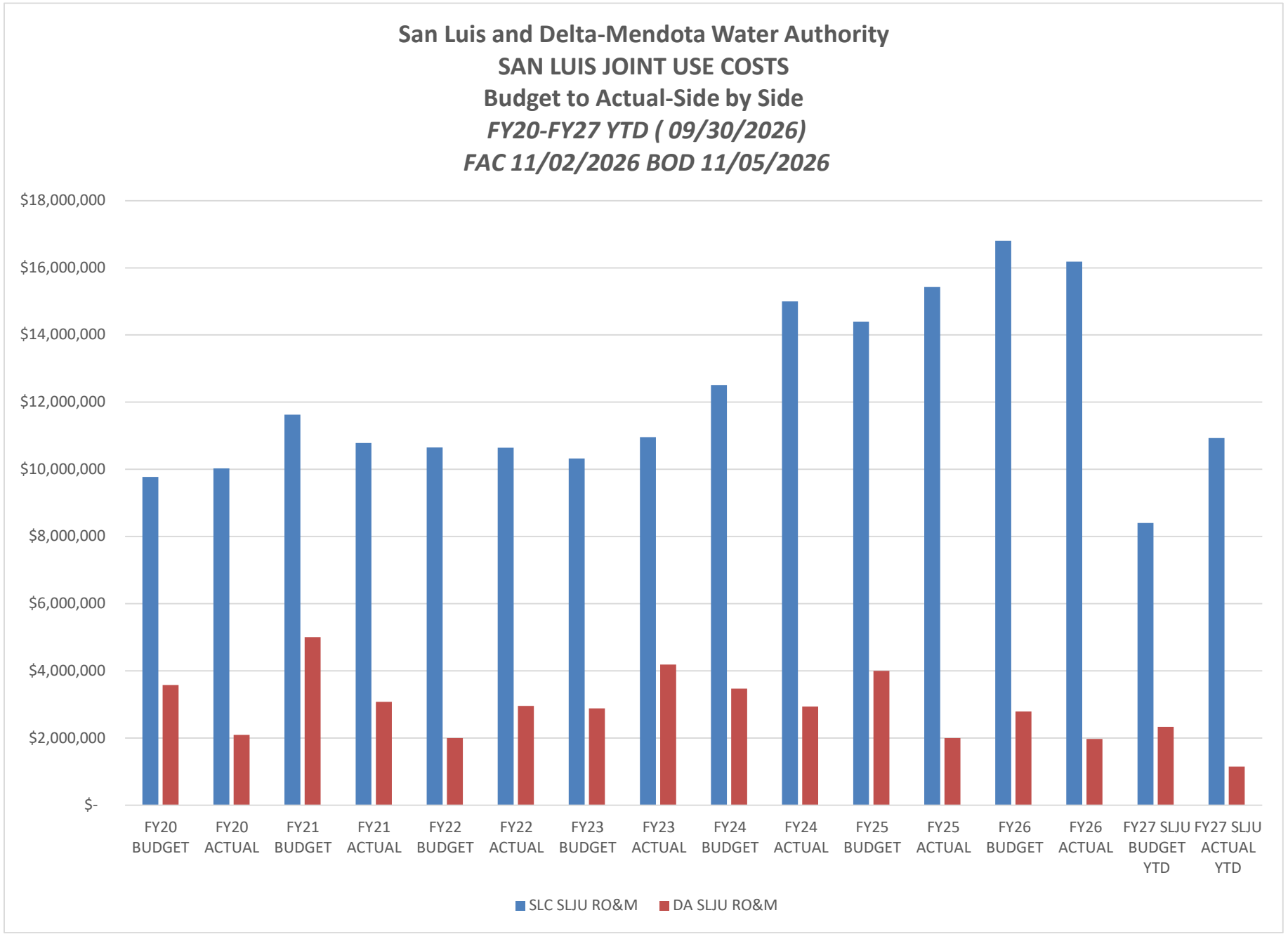


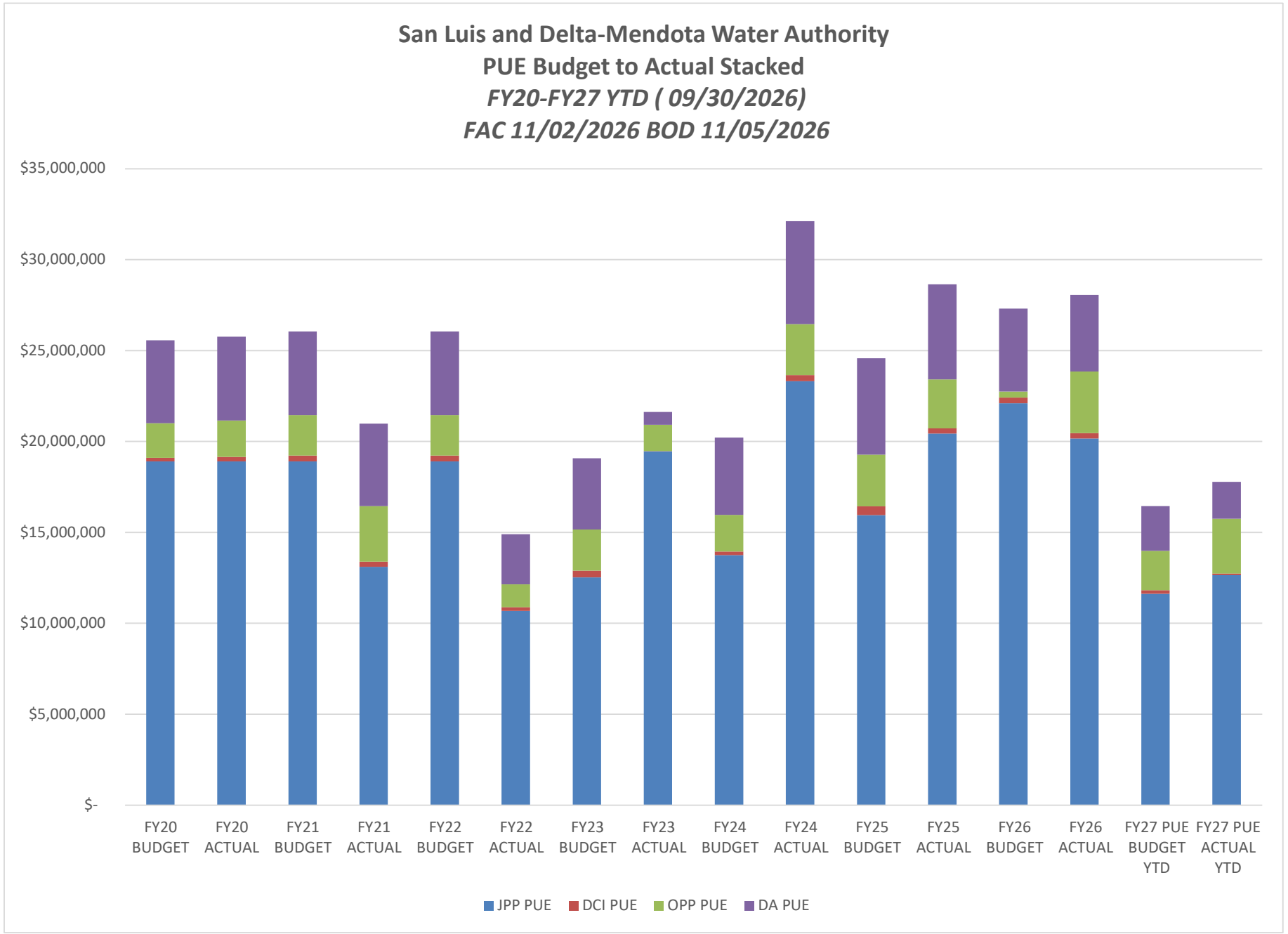
San Luis and Delta-Mendota Water Authority
HISTORICAL O&M BUDGET TO ACTUAL TOTAL
FY20-FY27 YTD (09/30/2026)
FAC 11/02/2026 BOD 11/05/2026
Total By Year



San Luis and Delta-Mendota Water Authority
DCI Conveyance
Budget to Actual-Side by Side
FY20-FY27 YTD (09/30/2026)
FAC 11/02/2026 BOD 11/05/2026




San Luis and Delta-Mendota Water Authority
SAN LUIS JOINT USE COSTS
Budget to Actual-Side by Side
FY20-FY27 YTD (09/30/2026)
FAC 11/02/2026 BOD 11/05/2026
$18,000,000
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
FY20 BUDGET
FY20 ACTUAL
FY21 BUDGET
FY21 ACTUAL
FY22 BUDGET
FY22 ACTUAL
FY23 BUDGET
FY23 ACTUAL
FY24 BUDGET
FY24 ACTUAL
FY25 BUDGET
FY25 ACTUAL
FY26 BUDGET
FY26 ACTUAL
FY27 SLJU BUDGET YTD
FY27 SLJU ACTUAL YTD
SLC SLJU RO&M
DA SLJU RO&M


San Luis and Delta-Mendota Water Authority
PUE Budget to Actual Stacked
FY20-FY27 YTD (09/30/2026)
FAC 11/02/2026 BOD 11/05/2026
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
FY20 BUDGET
FY20 ACTUAL
FY21 BUDGET
FY21 ACTUAL
FY22 BUDGET
FY22 ACTUAL
FY23 BUDGET
FY23 ACTUAL
FY24 BUDGET
FY24 ACTUAL
FY25 BUDGET
FY25 ACTUAL
FY26 BUDGET
FY26 ACTUAL
FY27 PUE BUDGET YTD
FY27 PUE ACTUAL YTD
JPP PUE
DCI PUE
OPP PUE
DA PUE

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2026 through September 30, 2026
FAC 11/2/26 & BOD 11/5/26

			FY Budget 3/1/26 - 2/28/27		Actual To Date Paid/Pending		% of Budget	Notes	Budget Amount Remaining
Capital Improvement Projects	**CIP**	**25**	72,059,971		15,274,735		21.20%		56,785,236
Extra Ordinary O&M	**EO&M**	**26**	4,686,472		4,769,633		101.77%		(83,161)
Operate & Maintain DMC	**S/F**	**02**	6,485,210		3,374,635		52.04%		3,110,575
Operate & Maintain Wasteways	**S/F**	**04**	91,127		117,461		128.90%		(26,334)
Mendota Pool	**S/F**	**05**	265,584		91,031		34.28%		174,553
Operate & Maintain JPP	**S/F**	**11**	3,623,248		1,810,877		49.98%		1,812,371
Intertie Maintenance	**S/F**	**12**	445,474	**A**	280,507		62.97%		164,967
Volta Wells Pumping	**S/F**	**13**	22,968		374		1.63%		22,594
Operate & Maintain O'Neill	**S/F**	**19**	2,430,952		1,439,345		59.21%		991,607
Maintain Tracy Fish Facility	**USBR**	**30**	398,712		45,230		11.34%		353,483
Operate & Maintain San Luis Drain	**S/F**	**41**	119,450		49,471		41.42%		69,979
Maintain Delta Cross Channel	**USBR**	**44**	9,163		9,931		108.38%		(768)
Safety Equipment Training		**50**	146,171		113,200		77.44%		32,971
IT Expense		**51**	1,145,488		564,163		49.25%		581,325
Warehousing		**52**	288,989		176,895		61.21%		112,094
SCADA		**53**	449,817		230,287		51.20%		219,530
Tracy Field Office Expense		**54**	710,229		452,754		63.75%		257,475
Direct Administrative/General Expense		**56**	2,520,127		632,988		25.12%		1,887,139
Indirect O & M LBAO Admin.		**58**	3,473,512		1,945,474		56.01%		1,528,038
TOTAL			**99,372,665**		**31,378,991**		**31.58%**		**67,993,674**

Total from Self-Funding - page 2	20,202,798	10,666,272		9,536,526
Total from USBR - page 3	645,754	55,161	8.54%	590,593
Total from Special Projects - page 4	-	3,256		(3,256)
Total from EO&M	78,524,113	20,654,302	26.30%	57,869,811
Totals	99,372,665	31,378,991		67,993,674
	YTD %	**58.33%**		

A Does NOT include DWR Wheeling

Subject to Rounding

San Luis & Delta-Mendota Water Authority
Self-Funding Portion of DMC
Budget to Actual Paid/Pending Comparison Summary
March 1, 2026 through September 30, 2026
FAC 11/2/26 & BOD 11/5/26

		FY Budget 3/1/26 - 2/28/27		Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
Operate & Maintain DMC	**02**	6,485,210		3,374,635	52.04%	3,110,576
Operate & Maintain Wasteways	**04**	91,127		117,461	128.90%	(26,334)
Mendota Pool	**05**	265,584		91,031	34.28%	174,554
Operate & Maintain JPP	**11**	3,623,248		1,810,877	49.98%	1,812,371
Intertie Maintenance	**12**	445,474	A	280,507	62.97%	164,967
Volta Wells Pumping	**13**	22,968		374	1.63%	22,594
Operate & Maintain O'Neill	**19**	2,430,952		1,439,345	59.21%	991,607
Operate & Maintain San Luis Drain	**41**	119,450		49,470	41.41%	69,980
Total Direct O & M		**13,484,014**		**7,163,700**	**53.13%**	**6,320,315**
Safety Equipment Training	**50**	112,440		96,335	85.68%	16,105
IT Expense	**51**	881,153		480,110	54.49%	401,043
Warehousing	**52**	222,301		150,540	67.72%	71,761
SCADA	**53**	346,016		195,978	56.64%	150,038
Tracy Field Office Expense	**54**	546,335		385,300	70.52%	161,036
Direct Administrative/General Expense	**56**	1,938,578		538,682	27.79%	1,399,897
Indirect O & M LBAO Admin.	**58**	2,671,959		1,655,627	61.96%	1,016,332
Total Indirect Allocated to O & M		**6,718,784**		**3,502,572**	**52.13%**	**3,216,211**
Total SLDMWA O&M		**20,202,798**		**10,666,272**	**52.80%**	**9,536,526**

A. Does NOT include DWR Wheeling

Subject to Rounding

San Luis & Delta-Mendota Water Authority
USBR Service Agreement portion of DMC
Budget to Actual Paid/Pending Comparison Summary
March 1, 2026 through September 30, 2026
FAC 11/2/26 & BOD 11/5/26

		FY Budget 3/1/26 - 2/28/27	Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
Maintain Tracy Fish Facility	**30**	398,712	45,230	11.34%	353,482
Maintain Fish Release Site	**32**	-	-	0.00%	-
Operate & Maintain Tracy USBR	**33**	-	-	0.00%	-
Maintain Delta Cross Channel	**44**	9,163	9,931	108.38%	(768)
WAPA	**45**	-	-	0.00%	-
Total Direct USBR Facilities		**407,875**	**55,161**	**13.52%**	**352,714**
Safety Equipment Training	**50**	3,981	-	0.00%	3,981
IT Expense	**51**	31,197	-	0.00%	31,197
Warehousing	**52**	7,871	-	0.00%	7,871
SCADA	**53**	12,251	-	0.00%	12,251
Tracy Field Office Expense	**54**	19,343	-	0.00%	19,343
Direct Administrative/General Expense	**56**	68,635	-	0.00%	68,635
Indirect O & M LBAO Admin.	**58**	94,601	-	0.00%	94,601
Total Indirect Allocated USBR Facilities		**237,879**	**-**	**0.00%**	**237,879**
TOTAL USBR FACILITIES		**645,754**	**55,161**	**8.54%**	**590,593**

Subject to Rounding

San Luis & Delta-Mendota Water Authority
DMC Indirect Cost Allocated to Special Projects
March 1, 2026 through September 30, 2026
FAC 11/2/26 & BOD 11/5/26

			Allocated To Date			
Safety Equipment Training	**50**		90			
IT Expense	**51**		446			
Warehousing	**52**		140			
SCADA	**53**		182			
Tracy Field Office Expense	**54**		358			
Direct Administrative/General Expense	**56**		501			
Indirect O & M LBAO Admin.	**58**		1,539			
Total Indirect Allocated to SPECIAL PROJECTS			**3,256**			
TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS			**3,256**			

Subject to Rounding

San Luis & Delta-Mendota Water Authority
DMC without CIP / E O&M
Budget to Actual Paid/Pending Comparison Summary
March 1, 2026 through September 30, 2026
FAC 11/2/26 & BOD 11/5/26

			FY Budget 3/1/26 - 2/28/27		Actual To Date Paid/Pending	% of Budget	Notes	Budget Amount Remaining
Operate & Maintain DMC	**S/F**	**02**	6,485,210		3,374,635	52.04%		3,110,576
Operate & Maintain Wasteways	**S/F**	**04**	91,127		117,461	128.90%		(26,334)
Mendota Pool	**S/F**	**05**	265,584		91,031	34.28%		174,554
Operate & Maintain JPP	**S/F**	**11**	3,623,248		1,810,877	49.98%		1,812,371
Intertie Maintenance	**S/F**	**12**	445,474	**A**	280,507	62.97%		164,967
Volta Wells Pumping	**S/F**	**13**	22,968		374	1.63%		22,594
Operate & Maintain O'Neill	**S/F**	**19**	2,430,952		1,439,345	59.21%		991,607
Maintain Tracy Fish Facility	**USBR**	**30**	398,712		45,230	11.34%		353,483
Operate & Maintain San Luis Drain	**S/F**	**41**	119,450		49,471	41.42%		69,979
Maintain Delta Cross Channel	**USBR**	**44**	9,163		9,931	108.38%		(768)
Safety Equipment Training		**50**	116,421		96,424	82.82%		19,997
IT Expense		**51**	912,351		480,557	52.67%		431,794
Warehousing		**52**	230,172		150,680	65.46%		79,492
SCADA		**53**	358,267		196,160	54.75%		162,107
Tracy Field Office Expense		**54**	565,678		385,658	68.18%		180,020
Direct Administrative/General Expense		**56**	2,007,214		539,182	26.86%		1,468,031
Indirect O & M LBAO Admin.		**58**	2,766,559		1,657,166	59.90%		1,109,393
TOTAL			**20,848,552**		**10,724,689**	**51.44%**		**10,123,863**
Total from Self-Funding - page 2			20,202,798		10,666,272	52.80%		9,536,526
Total from USBR - page 3			645,754		55,161	8.54%		590,593
Total from Special Projects - page 4			-		3,256			(3,256)
Totals			20,848,552		10,724,689			10,123,863
			YTD %		**58.33%**			

A. Does NOT include DWR Wheeling -

Subject to Rounding

San Luis & Delta-Mendota Water Authority
DMC WITH CIP / E O & M With Indirect Allocated
Budget to Actual Paid/Pending Comparison Summary
March 1, 2026 through September 30, 2026

FAC 11/2/26 & BOD 11/5/26

			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	3,374,635	36.33%	1,495,143	4,869,778	*
Operate & Maintain Wasteways	S/F	04	117,461	1.46%	60,133	177,594	*
Mendota Pool	S/F	05	91,031	1.22%	50,299	141,329	*
Operate & Maintain Jones Pumping Pl	S/F	11	1,810,877	23.90%	983,590	2,794,467	*
Intertie Maintenance	S/F	12	280,507	3.49%	143,512	424,019	*
Intertie DWR Conveyance	S/F	12	3,093,132	0.00%	-	3,093,132	*
Volta Wells Pumping	S/F	13	374	0.01%	206	580	*
Operate & Maintain O'Neill	S/F	19	1,439,345	18.02%	741,704	2,181,050	*
Maintain Tracy Fish Facility	USBR	30	45,230	0.00%	-	45,230	
Operate & Maintain San Luis Drain	S/F	41	49,471	0.68%	27,985	77,456	*
Maintain Delta Cross Channel	USBR	44	9,931	0.00%	-	9,931	
CIP		25	15,274,735	5.06%	208,205	15,482,940	
EO&M & Scada Project		26	4,769,633	9.76%	401,729	5,171,362	
SPECIAL PROJECTS		XX		0.08%	3,256	3,256	
					4,115,762	34,472,124	
				100.0%			
Safety Equipment Training		50	113,200				
IT Expense		51	564,163				
Warehousing		52	176,895				
Scada		53	230,287				
Tracy Field Office Expense		54	452,754				
Direct Administrative/General Expense		56	632,988			(20,654,302)	less CIP&EO&M
Indirect O & M LBAO Admin.		58	1,945,475			(55,161)	less USBR Facilities
Total Indirect to be Allocated				4,115,762		(3,256)	less Special Projects
						(3,093,132)	less Intertie Conveyance
34,472,122	**TOTAL**		**34,472,124** includes intertie DWR conveyance			10,666,273	*SLDMWA O&M Costs

31,378,992 w/o intertie DWR conveyance 10,666,273 O&M

Subject to Rounding

San Luis & Delta-Mendota Water Authority
CIP / EO&M / PAT Grants
Budget to Actual Paid/Pending Comparison Summary
March 1, 2026 through September 30, 2026

FAC 11/2/26 & BOD 11/5/26

			FY Budget 3/1/26 - 2/28/27	Actual To Date Paid/Pending	% of Budget	Notes	Budget Amount Remaining
CIP-Unit Rewind	**25**	**F4**	-	260,480	0.00%		(260,480)
CIP JPP Exc System & Control Modernization Ph 3	**25**	**F9**	14,688,097	1,986,663	13.53%		12,701,434
CIP-DMC Subsidence Correction Project	**25**	**I3**	40,373,995	13,024,765	32.26%		27,349,230
CIP-Pump Bowl Replacement	**25**	**J2**	8,337,425	2,827	0.03%		8,334,598
CIP-OPP Upgrades	**25**	**J3**	5,895,066	-	0.00%		5,895,066
OPP Main Transformer Replacement	**25**	**R0**	2,765,388	-	0.00%		2,765,388
Replacement Computer/Network Comm. Equip	**D0**		342,261	137,118	40.06%		205,144
Replacement Vehicles	**D1**		415,420	288,773	69.51%		126,647
Purchase New Heavy Equipment	**D2**		91,829	53,438	58.19%		38,391
All Facility Infrastructure Replacement	**D3**		253,641	37,583	14.82%		216,058
SCADA Replacement & Modernization Program	**D4**		272,860	268,698	98.47%		4,162
Main Transformer Rehabilitation	**G3**		1,137,517	960,490	84.44%		177,028
DMC Subsidence Correction Project	**I3**	**26**		63,498	0.00%		(63,498)
Unit Rewind	**F4**	**26**		14,518	0.00%		(14,518)
Shaft Sleeve Design & Manufacture	**F3**		299,624	-	0.00%		299,624
JPP Purchase Wear Rings for Pumps	**J1**			15,731	0.00%		(15,731)
OPP Pump Bowl Replacement	**J2**	**26**		4,743	0.00%		(4,743)
Electric Vehicle Charging Station	**L1**			210	0.00%		(210)
EO&M Program Management Services	**L6**			24,749	0.00%		(24,749)
Rehab Coating on Pump Casing	**M1**			793,181	0.00%		(793,181)
JPP Station Service Backup Battery System Replacement	**R16**		396,293	263,279	66.44%		133,014
JPP Switchgear Paralleling	**R17**		748,149	-	0.00%		748,149
JPP HVAC System Rehab/Replacement-Design	**R18**		505,631	-	0.00%		505,631
Protective Relays Review	**R7**		116,423	-	0.00%		116,423
Facility Rating Review	**R8**		106,823	-	0.00%		106,823
JPP Gantry Crane Rehabilitation	**M5**			81,547	0.00%		(81,547)
Motor Protect Relay Replace	**M6**			115	0.00%		(115)
Siphon Breaker Comm Upgrades	**M7**			49,787	0.00%		(49,787)
Trashrake Controls Modern	**M8**			29,243	0.00%		(29,243)
DCI U1 & U2 Restoration and Plant Electrical Upgrades	**Q1**			181,523	0.00%		(181,523)
OPP U5 Unplanned Shaft and Pump Repairs	**Q2**			1,288	0.00%		(1,288)
JPP U5 Leak Investigation & Repair	**Q4**			1,500,122	0.00%		(1,500,122)
Total Direct CIP/EO&M/PAT			**76,746,442**	**20,044,367**	**26.12%**		**56,702,075**
Safety Equipment Training	**50**		29,750	16,776	56.39%		12,974
IT Expense	**51**		233,137	83,606	35.86%		149,531
Warehousing	**52**		58,817	26,215	44.57%		32,602
SCADA	**53**		91,550	34,127	37.28%		57,423
Tracy Field Office Expense	**54**		144,551	67,096	46.42%		77,455
Direct Administrative/General Expense	**56**		512,913	93,806	18.29%		419,107
Indirect O & M LBAO Admin.	**58**		706,953	288,309	40.78%		418,644
Total Indirect Allocated to CIP/EO&M/PAT			**1,777,671**	**609,935**	**34.31%**		**1,167,736**
Total CIP / EO&M / PAT			**78,524,113**	**20,654,302**	**26.30%**		**57,869,811**

Subject to Rounding