



# Official Memorandum

PO Box 2157  
Los Baños, CA 93635

sldmwa.org

**TO:** Pablo Arroyave, Chief Operating Officer

**FROM:** Raymond Tarka, Director of Finance  
Darlene Neves, Accounting Supervisor

**DATES:** 03.02.26 FAC and 03.05.26 BOD

**RE:** FY26 O&M Budget to Actual Report Through January 31, 2026

## 2025 Water Year (FY 3/1/24-2/28/25) attachment 1

Self-Funding actual expenses (paid and pending) for SLDMWA Routine O&M through January 31, 2026 are under budget by \$973,016, or 4.7 %. This favorable variance is the result of timing differences for O&M expenses in all cost pools except for the DCI Conveyance Pool, which is \$461,920 over budget. DCI Conveyance Costs continue to trend over budget as a result of rate increases and is expected to continue to exceed budget throughout the remainder of the fiscal year.

## Intertie Conveyance Cost Update

On April 23, 2025 Staff was advised by DWR that the FY26 conveyance charges for water movement from the DCI to O'Neill Forebay have been revised to include a capital component. The new conveyance rate for the current year is \$ 32.66 per acre-foot. This is an increase of \$3.93 (14%) over the previous rate used in WY25 rate setting. In addition to the current year rate change, DWR advised us in letters dated June and September, 2025 of revisions to their conveyance charges for Calendar year 2024 totaling an additional \$1.07 per Acre-Foot. The change increased conveyance costs for FY24 by \$114,415, and \$905,498 for FY25. DWR has caught up on the Intertie Conveyance billings through the quarter ended December 31, 2025.

## Outstanding

### Audited Financial Statements FY2024 & FY2025

Staff expects to present the FY2024 audit for approval at the April meetings and is working to complete the FY2025 audit as soon as possible.



**San Luis & Delta Mendota-Water Authority  
FY26 O&M Budget to Actual Report  
01.08.26 FAC and 01.08.26 BOD**

**ANNUAL R, O&M BUDGET BY COST POOLS MARCH 1, 2025 - FEBRUARY 28, 2026**

	Total	UPPER	Intertie	Volta Wells	LWR/POOL	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 9,181,247	\$ 5,539,964			\$ 3,641,283			
JPP	\$ 5,118,006	\$ 5,489,363						
WW	\$ 138,430	\$ 103,823			\$ 34,609			
Intertie O&M	\$ 571,255	\$ 571,255						
DCI DWR Conveyance	\$ 3,519,425		\$ 3,519,425					
Volta Wells	\$ 31,810			\$ 69,935				
Mendota Pool	\$ 226,779				\$ 226,779			
O'Neill	\$ 3,783,275					\$ 2,988,787	\$ 794,487.75	
SL Drain	\$ 180,904							\$ 245,213
<b>Total</b>	<b>\$ 22,751,131</b>	<b>\$ 11,704,405</b>	<b>\$ 3,519,425</b>	<b>\$ 69,935</b>	<b>\$ 3,902,670</b>	<b>\$ 2,988,787</b>	<b>\$ 794,488</b>	<b>\$ 245,213</b>
O&M	\$ 19,231,706							
DCI DWR Conveyance	\$ 3,519,425							

**R, O&M BUDGET BY COST POOLS THROUGH: NOVEMBER 30, 2025**  
75.00%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 6,885,935	\$ 4,154,973			\$ 2,730,962			
JPP	\$ 3,838,505	\$ 3,838,505						
WW	\$ 103,823	\$ 77,867			\$ 25,956			
Intertie O&M	\$ 428,441		\$ 428,441					
DCI DWR Conveyance	\$ 2,639,569		\$ 2,639,569					
Volta Wells	\$ 23,858			\$ 23,858				
Mendota Pool	\$ 170,084				\$ 170,084			
O'Neill	\$ 2,837,456					\$ 2,589,623	\$ 247,833	
SL Drain	\$ 135,678							\$ 135,678
<b>Total</b>	<b>\$ 17,063,348</b>	<b>\$ 8,071,345</b>	<b>\$ 3,068,010</b>	<b>\$ 23,858</b>	<b>\$ 2,927,002</b>	<b>\$ 2,589,623</b>	<b>\$ 247,833</b>	<b>\$ 135,678</b>

**R, O&M Actual COSTS BY COST POOLS THROUGH: NOVEMBER 30, 2025**

	Total	UPPER	Intertie	Volta Wells	LWR/POOL	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 5,698,957	\$ 3,438,751			\$ 2,260,206			
JPP	\$ 3,625,351	\$ 3,625,351						
WW	\$ 77,297	\$ 57,973			\$ 19,324			
Intertie O&M	\$ 325,778	\$ 325,778						
DCI DWR Conveyance	\$ 3,900,476		\$ 3,900,476					
Volta Wells	\$ 1,827			\$ 1,827				
Mendota Pool	\$ 219,646				\$ 219,646			
O'Neill	\$ 2,605,149					\$ 2,377,607	\$ 227,542	
SL Drain	\$ 80,675							\$ 80,675
<b>Total</b>	<b>\$ 16,535,156</b>	<b>\$ 7,447,852</b>	<b>\$ 3,900,476</b>	<b>\$ 1,827</b>	<b>\$ 2,499,177</b>	<b>\$ 2,377,607</b>	<b>\$ 227,542</b>	<b>\$ 80,675</b>

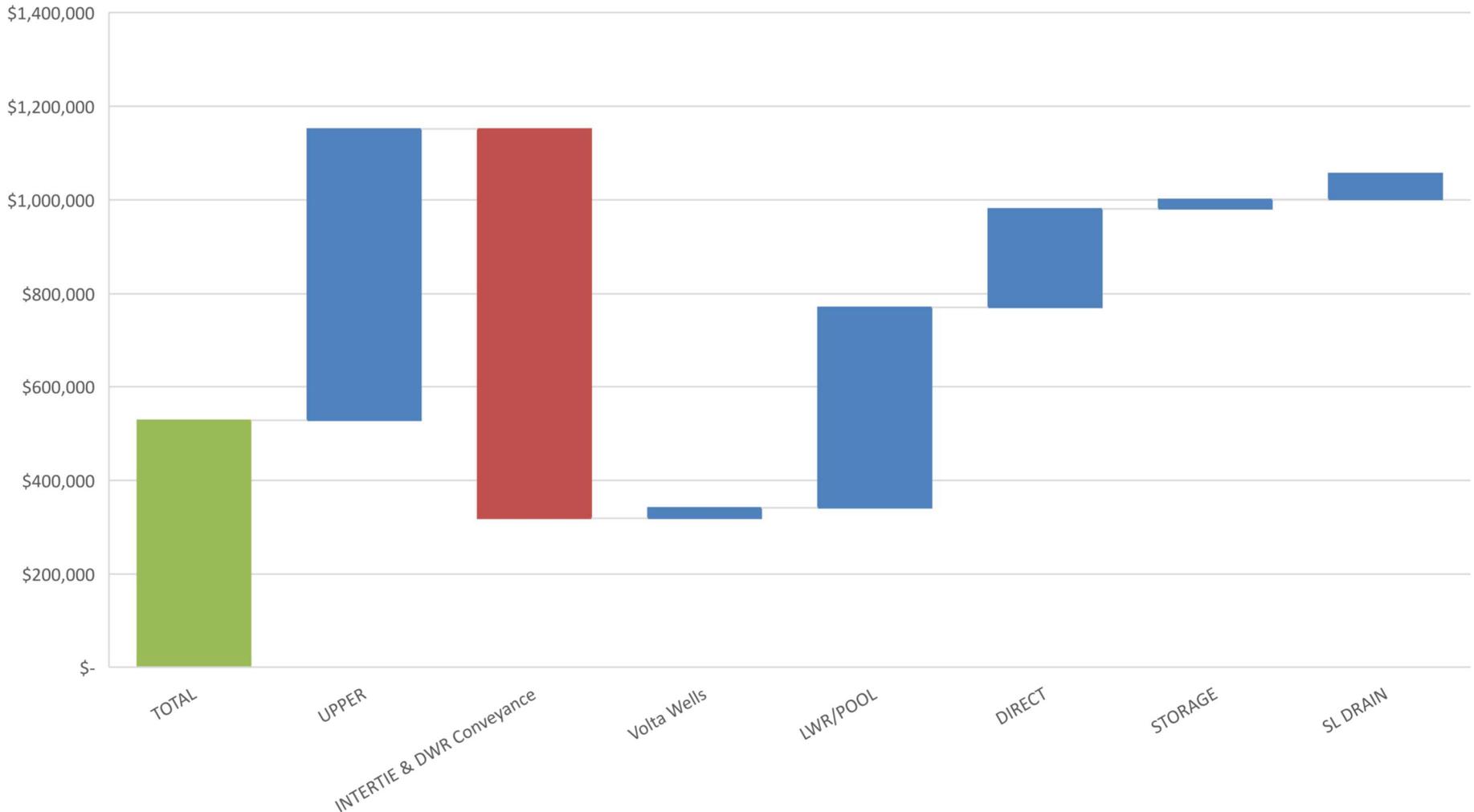
**R, O&M BUDGET vs Actual COSTS THROUGH: NOVEMBER 30, 2025**

	TOTAL	UPPER	INTERTIE & DWR		LWR/POOL	O'NEILL O&M		
			Conveyance	Volta Wells		DIRECT	STORAGE	SL DRAIN
R, O&M Budget	\$ 17,063,348	\$ 8,071,345	\$ 3,068,010	\$ 23,858	\$ 2,927,002	\$ 2,589,623	\$ 247,833	\$ 135,678
R, O&M Actual	\$ 16,535,156	\$ 7,447,852	\$ 3,900,476	\$ 1,827	\$ 2,499,177	\$ 2,377,607	\$ 227,542	\$ 80,675
Difference	\$ 528,192	\$ 623,492	\$ (832,466)	\$ 22,031	\$ 427,825	\$ 212,017	\$ 20,290	\$ 55,003
	UNDER	UNDER	OVER	UNDER	UNDER	UNDER	UNDER	UNDER
	<b>3.095478% UNDER BUDGET</b>							



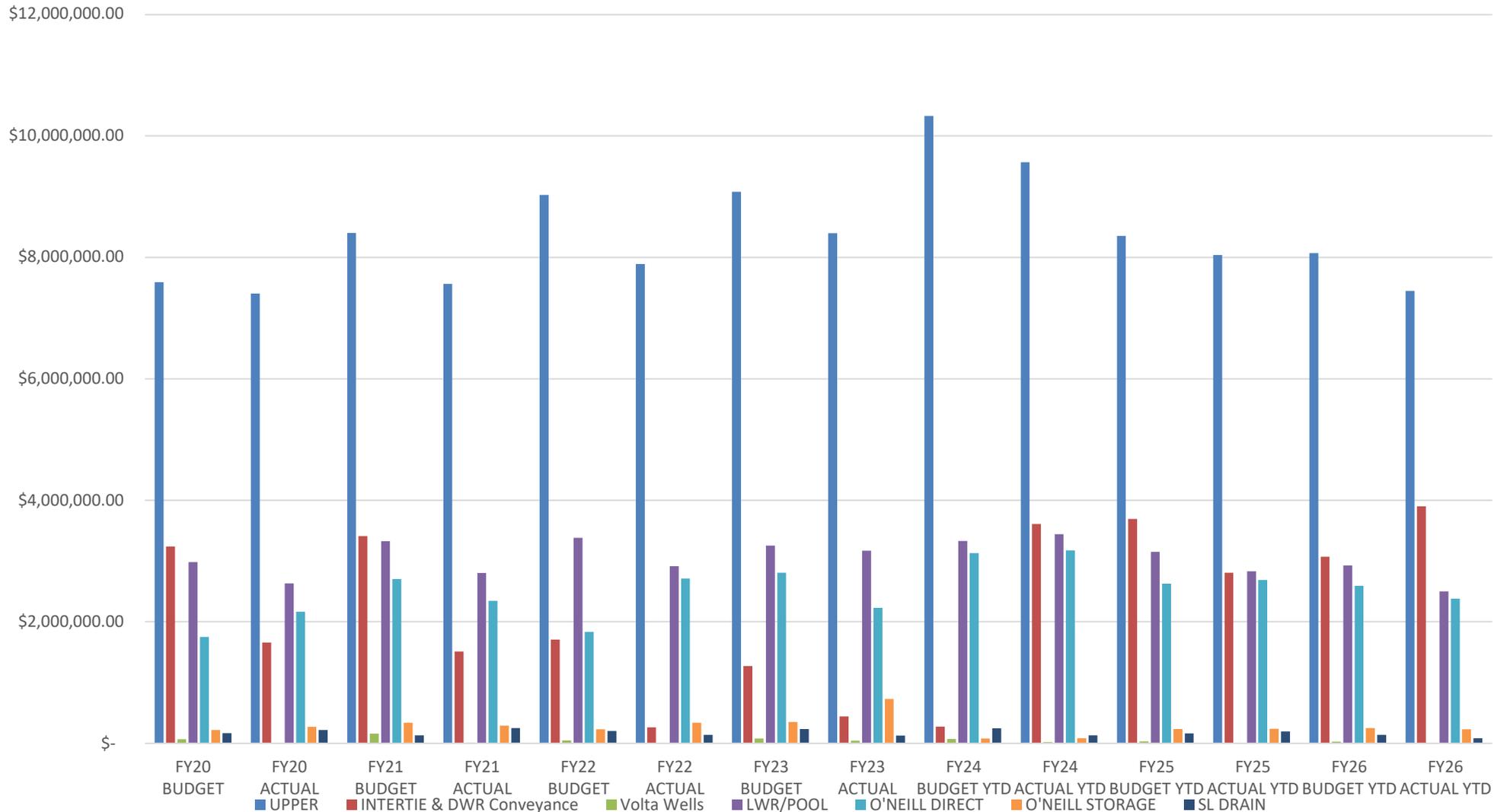
**San Luis & Delta Mendota Water Authority**  
**FY26 Budget to Actual Report through November 30, 2025**  
**BUDGET VARIANCES**  
**FAC 01/08/2026 BOD 01/08/2026**

■ Increase    ■ Decrease    ■ Total



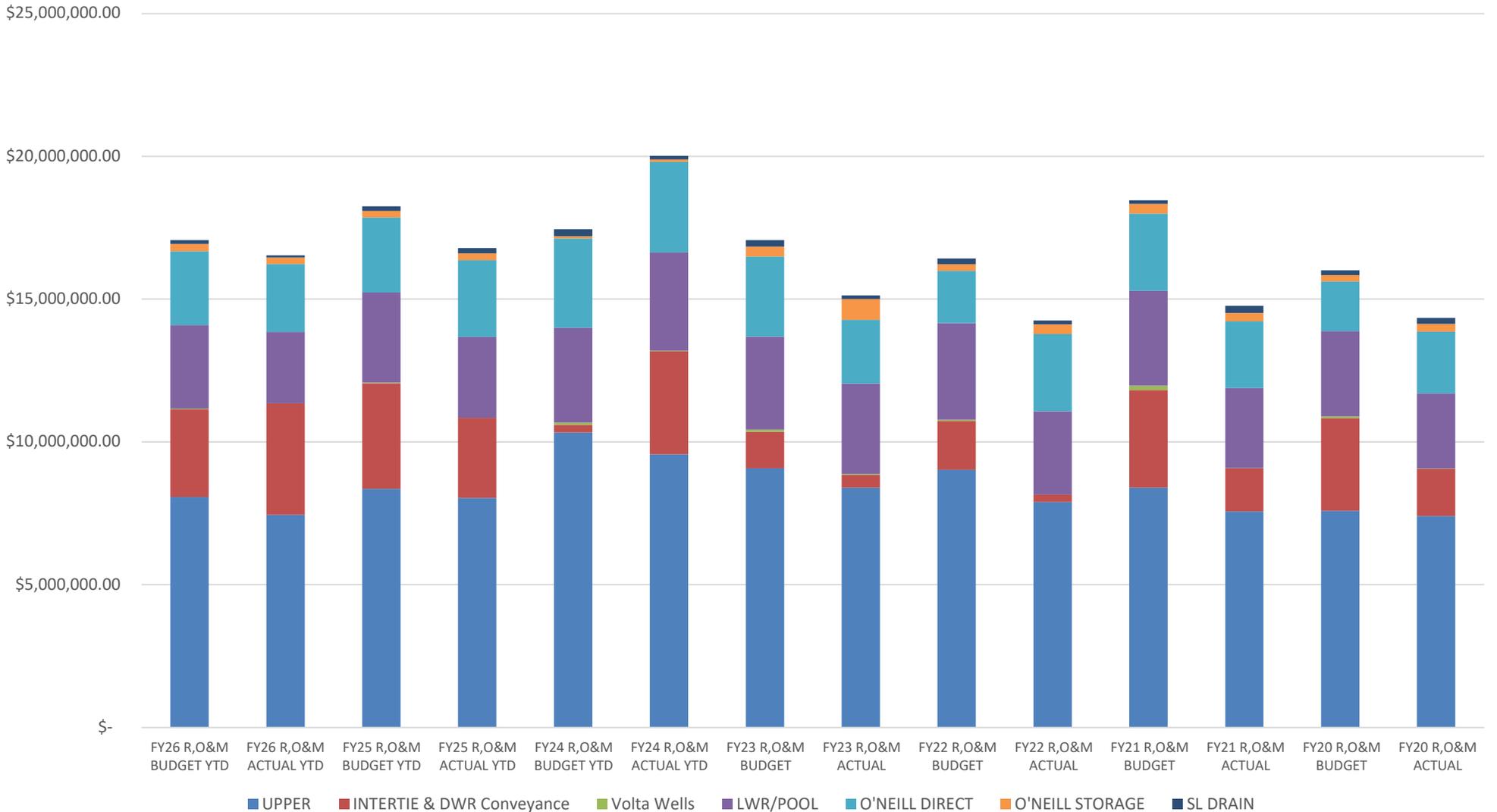


**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual-Side by Side**  
**FY20-FY26 YTD ( 11/30/2025)**  
**FAC 01/08/2026 BOD 01/08/2026**





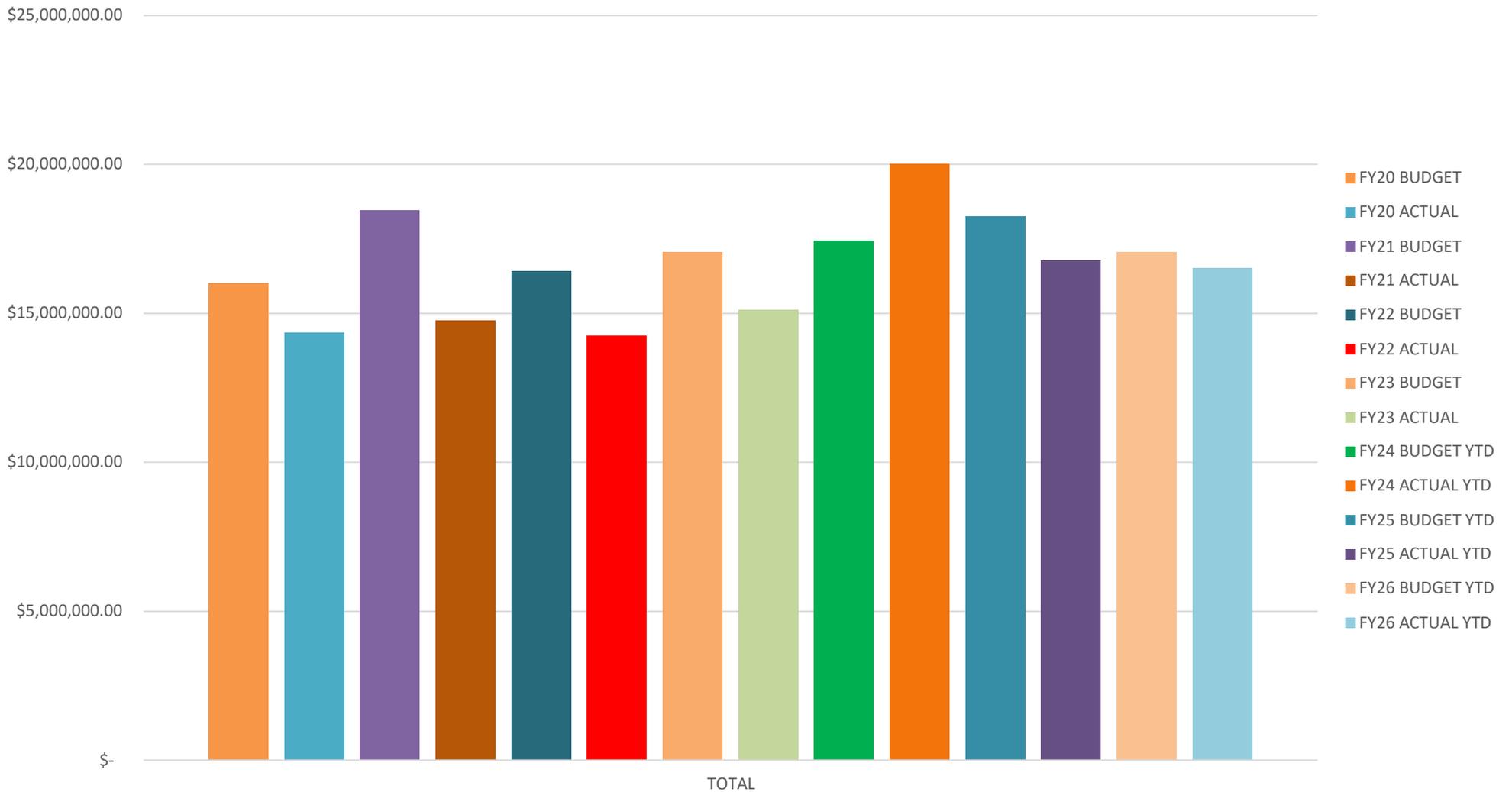
**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual -Stacked**  
**FY20-F26 YTD ( 11/30/2025)**  
**FAC 01/08/2026 BOD 01/08/2026**



Subject to Rounding



**San Luis and Delta-Mendota Water Authority**  
**HISTORICAL O&M BUDGET TO ACTUAL TOTAL**  
**FY20-FY26 YTD ( 11/30/2025)**  
**FAC 01/08/2026 BOD 01/08/2026**  
**Total By Year**



**San Luis & Delta-Mendota Water Authority**  
**DMC WITH CIP / E O & M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2025 through January 31, 2026**  
 FAC 3/2/26 & BOD 3/5/26

		<b>FY Budget 3/1/25 - 2/28/26</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>	30,838,742	3,548,779	11.51%		27,289,963
<b>Extra Ordinary O&amp;M</b>	<b>EO&amp;M 26</b>	8,546,501	5,864,599	68.62%		2,681,902
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	6,206,891	4,938,355	79.56%		1,268,537
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	90,136	55,875	61.99%		34,261
<b>Mendota Pool</b>	<b>S/F 05</b>	141,406	163,389	115.55%		(21,983)
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	3,287,271	2,844,162	86.52%		443,108
<b>Intertie Maintenance</b>	<b>S/F 12</b>	397,958	265,998	66.84%	<b>A</b>	131,960
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	21,633	1,439	6.65%		20,194
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	2,391,665	2,105,099	88.02%		286,566
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	389,372	23,555	6.05%		365,817
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	117,534	56,327	47.92%		61,207
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	10,187	12,128	119.06%		(1,942)
<b>Safety Equipment Training</b>	<b>50</b>	132,088	111,546	84.45%		20,542
<b>IT Expense</b>	<b>51</b>	1,158,337	829,287	71.59%		329,050
<b>Warehousing</b>	<b>52</b>	240,629	84,844	35.26%		155,785
<b>SCADA</b>	<b>53</b>	573,721	408,962	71.28%		164,759
<b>Tracy Field Office Expense</b>	<b>54</b>	592,116	523,253	88.37%		68,863
<b>Direct Administrative/General Expense</b>	<b>56</b>	2,116,312	1,321,809	62.46%		794,503
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	3,193,978	2,847,775	89.16%		346,203
<b>TOTAL</b>		<b>60,446,476</b>	<b>26,007,181</b>	<b>43.03%</b>		<b>34,439,295</b>
Total from Self-Funding - page 2		19,231,706	15,670,477			3,561,229
Total from USBR - page 3		626,251	57,121	9.12%		569,130
Total from Special Projects - page 4		-	5,426			(5,426)
Total from EO&M		40,588,519	10,274,157	25.31%		30,314,362
Totals		60,446,476	26,007,181			34,439,295
		<b>YTD %</b>	<b>91.67%</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, 2025 through January 31, 2026

FAC 3/2/26 & BOD 3/5/26

		FY Budget 3/1/25 - 2/28/26		Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
<b>Operate &amp; Maintain DMC</b>	<b>02</b>	6,206,891		4,938,355	79.56%	1,268,537
<b>Operate &amp; Maintain Wasteways</b>	<b>04</b>	90,136		55,875	61.99%	34,261
<b>Mendota Pool</b>	<b>05</b>	141,406		163,389	115.55%	(21,983)
<b>Operate &amp; Maintain JPP</b>	<b>11</b>	3,287,271		2,844,162	86.52%	443,108
<b>Intertie Maintenance</b>	<b>12</b>	397,958	A	265,998	66.84%	131,960
<b>Volta Wells Pumping</b>	<b>13</b>	21,633		1,439	6.65%	20,194
<b>Operate &amp; Maintain O'Neill</b>	<b>19</b>	2,391,665		2,105,099	88.02%	286,566
<b>Operate &amp; Maintain San Luis Drain</b>	<b>41</b>	117,534		56,327	47.92%	61,207
<b>Total Direct O &amp; M</b>		<b>12,654,493</b>		<b>10,430,644</b>	<b>82.43%</b>	<b>2,223,850</b>
<b>Safety Equipment Training</b>	<b>50</b>	108,499		95,386	87.91%	13,113
<b>IT Expense</b>	<b>51</b>	951,475		709,154	74.53%	242,320
<b>Warehousing</b>	<b>52</b>	197,656		72,554	36.71%	125,102
<b>SCADA</b>	<b>53</b>	471,263		349,719	74.21%	121,544
<b>Tracy Field Office Expense</b>	<b>54</b>	486,372		447,453	92.00%	38,919
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,738,369		1,130,328	65.02%	608,041
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,623,579		2,435,239	92.82%	188,340
<b>Total Indirect Allocated to O &amp; M</b>		<b>6,577,213</b>		<b>5,239,833</b>	<b>79.67%</b>	<b>1,337,379</b>
<b>Total SLDMWA O&amp;M</b>		<b>19,231,706</b>		<b>15,670,477</b>	<b>81.48%</b>	<b>3,561,229</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, 2025 through January 31, 2026

FAC 3/2/26 & BOD 3/5/26

	FY Budget 3/1/25 - 2/28/26	Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
<b>Maintain Tracy Fish Facility</b> <b>30</b>	389,372	23,555	6.05%	365,817
<b>Maintain Fish Release Site</b> <b>32</b>	-	-	0.00%	-
<b>Operate &amp; Maintain Tracy USBR</b> <b>33</b>	-	-	0.00%	-
<b>Maintain Delta Cross Channel</b> <b>44</b>	10,187	12,128	119.06%	(1,942)
<b>WAPA</b> <b>45</b>	-	-	0.00%	-
<b>Total Direct USBR Facilities</b>	<b>399,559</b>	<b>35,683</b>	<b>8.93%</b>	<b>363,875</b>
<b>Safety Equipment Training</b> <b>50</b>	3,740	390	10.44%	3,349
<b>IT Expense</b> <b>51</b>	32,794	2,901	8.85%	29,892
<b>Warehousing</b> <b>52</b>	6,812	297	4.36%	6,516
<b>SCADA</b> <b>53</b>	16,243	1,431	8.81%	14,812
<b>Tracy Field Office Expense</b> <b>54</b>	16,763	1,831	10.92%	14,933
<b>Direct Administrative/General Expense</b> <b>56</b>	59,915	4,625	7.72%	55,291
<b>Indirect O &amp; M LBAO Admin.</b> <b>58</b>	90,425	9,963	11.02%	80,462
<b>Total Indirect Allocated USBR Facilities</b>	<b>226,692</b>	<b>21,438</b>	<b>9.46%</b>	<b>205,255</b>
		<b>57,121</b>		
<b>TOTAL USBR FACILITIES</b>	<b>626,251</b>	<b>57,121</b>	<b>9.12%</b>	<b>569,130</b>

# San Luis & Delta-Mendota Water Authority

## DMC Indirect Cost Allocated to Special Projects

March 1, 2025 through January 31, 2026

FAC 3/2/26 & BOD 3/5/26

		<b>Allocated To Date</b>		
<b>Safety Equipment Training</b>	<b>50</b>	100		
<b>IT Expense</b>	<b>51</b>	734		
<b>Warehousing</b>	<b>52</b>	75		
<b>SCADA</b>	<b>53</b>	362		
<b>Tracy Field Office Expense</b>	<b>54</b>	463		
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,170		
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,522		
<b>Total Indirect Allocated to SPECIAL PROJECTS</b>		<b>5,426</b>		
<b>TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS</b>		<b>5,426</b>		

**San Luis & Delta-Mendota Water Authority**  
**DMC without CIP / E O&M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2025 through January 31, 2026**  
**FAC 3/2/26 & BOD 3/5/26**

		<b>FY Budget 3/1/25 - 2/28/26</b>	<b>Actual To Date Paid/Pending</b>	<b>% of Budget</b>	Notes	<b>Budget Amount Remaining</b>
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	6,206,891	4,938,355	79.56%		1,268,537
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	90,136	55,875	61.99%		34,261
<b>Mendota Pool</b>	<b>S/F 05</b>	141,406	163,389	115.55%		(21,983)
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	3,287,271	2,844,162	86.52%		443,108
<b>Intertie Maintenance</b>	<b>S/F 12</b>	397,958	265,998	66.84%		131,960
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	21,633	1,439	6.65%		20,194
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	2,391,665	2,105,099	88.02%		286,566
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	389,372	23,555	6.05%		365,817
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	117,534	56,327	47.92%		61,207
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	10,187	12,128	119.06%		(1,942)
<b>Safety Equipment Training</b>	<b>50</b>	112,238	95,876	85.42%		16,362
<b>IT Expense</b>	<b>51</b>	984,268	712,790	72.42%		271,478
<b>Warehousing</b>	<b>52</b>	204,468	72,926	35.67%		131,543
<b>SCADA</b>	<b>53</b>	487,506	351,512	72.10%		135,994
<b>Tracy Field Office Expense</b>	<b>54</b>	503,136	449,747	89.39%		53,389
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,798,284	1,136,123	63.18%		662,161
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,714,004	2,447,724	90.19%		266,281
<b>TOTAL</b>		<b>19,857,957</b>	<b>15,733,024</b>	<b>79.23%</b>		<b>4,124,933</b>
Total from Self-Funding - page 2		19,231,706	15,670,477	81.48%		3,561,229
Total from USBR - page 3		626,251	57,121	9.12%		569,130
Total from Special Projects - page 4		-	5,426			(5,426)
Totals		19,857,957	15,733,024			4,124,933
<b>YTD %</b>		<b>91.67%</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, 2025 through January 31, 2026**

FAC 3/2/26 & BOD 3/5/26

		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	4,938,355	38.16%	2,338,453	7,276,807 *
Operate & Maintain Wasteways	S/F 04	55,875	0.51%	31,399	87,274 *
Mendota Pool	S/F 05	163,389	1.57%	96,340	259,729 *
Operate & Maintain Jones Pumping Pl	S/F 11	2,844,162	24.36%	1,492,754	4,336,916 *
Intertie Maintenance	S/F 12	265,998	2.38%	145,710	411,708 *
Intertie DWR Conveyance	S/F 12	4,211,710	0.00%	-	4,211,710 *
Volta Wells Pumping	S/F 13	1,439	0.01%	807	2,245 *
Operate & Maintain O'Neill	S/F 19	2,105,099	18.00%	1,102,709	3,207,807 *
Maintain Tracy Fish Facility	USBR 30	23,555	0.24%	14,825	38,380
Operate & Maintain San Luis Drain	S/F 41	56,327	0.52%	31,662	87,989 *
Maintain Delta Cross Channel	USBR 44	12,128	0.11%	6,613	18,741
CIP	25	3,555,262	4.57%	280,151	3,835,413
EO&M & Scada Project	26	5,858,116	9.48%	580,629	6,438,745
SPECIAL PROJECTS	XX		0.09%	5,426	5,426
				6,127,476	30,218,891
			100.0%		
Safety Equipment Training	50	111,546			
IT Expense	51	829,287			
Warehousing	52	84,844			
Scada	53	408,962			
Tracy Field Office Expense	54	523,253			
Direct Administrative/General Expense	56	1,321,809			(10,274,157) less CIP&EO&M
Indirect O & M LBAO Admin.	58	2,847,775			(57,121) less USBR Facilities
<b>Total Indirect to be Allocated</b>			6,127,476		(5,426) less Special Projects
<b>TOTAL</b>		<b>30,218,891</b>			19,882,186 *SLDMWA O&M Costs
		includes intertie DWR conveyance			

26,007,180

w/o intertie DWR conveyance

**San Luis & Delta-Mendota Water Authority**  
**CIP / EO&M / PAT Grants**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2025 through January 31, 2026**  
FAC 3/2/26 & BOD 3/5/26

			FY Budget 3/1/25 - 2/28/26	Actual To Date Paid/Pending	% of Budget	Notes	Budget Amount Remaining
CIP-Unit Rewind	25	F4	-	3,000	0.00%		(3,000)
CIP OPP Rotor & Stator Rewind Design (All Units)	25	F5	593,781	-	0.00%		593,781
CIP JPP Exc System & Control Modernization Ph 3	25	F9	5,799,287	1,042,188	17.97%		4,757,099
CIP-DMC Subsidence Correction Project	25	I3	11,686,645	1,324,728	11.34%		10,361,917
CIP-Pump Bowl Replacement	25	J2	8,281,850	1,178,861	14.23%		7,102,990
CIP-OPP Upgrades	25	J3	-	6,483	0.00%		(6,483)
CIP Floating Solar Project - 5 Year Pilot Study	25	P3	4,477,179	-	0.00%		4,477,179
Replacement Computer/Network Comm. Equip	D0		436,027	90,742	20.81%		345,284
Replacement Vehicles	D1		550,950	414,656	75.26%		136,294
Purchase New Heavy Equipment	D2		78,209	50,429	64.48%		27,780
All Facility Infrastructure Replacement	D3		249,293	93,067	37.33%		156,226
SCADA Replacement & Modernization Program	D4		272,625	70,519	25.87%		202,106
DMC O&M Road Maintenance Program	E6		582,159	422,405	72.56%		159,754
Main Transformer Rehabilitation	G3		1,800,000	1,163,086	64.62%		636,914
DMC Subsidence Correction Project	I3	26		492,963	0.00%		(492,963)
Unit Rewind	F4	26		253,864	0.00%		(253,864)
DMC Turnout Flowmeter Upgrade-Phase 2	I6			15	0.00%		(15)
JPP Purchase Wear Rings for Pumps	J1			168,267	0.00%		(168,267)
OPP Pump Bowl Replacement	J2	26		6,415	0.00%		(6,415)
JPP Concrete Slab by Trashrake Dumpster	K1		-	558,460	0.00%		(558,460)
ONP Cooling Water System Rehabilitation Design	L0			133,177	0.00%		(133,177)
Electric Vehicle Charging Station	L1			46,553	0.00%		(46,553)
ONP Sand Filter System Rehabilitation Design	L2			12,852	0.00%		(12,852)
DMC Underdrain Sediment Removal	L5			2,847	0.00%		(2,847)
EO&M Program Management Services	L6		811,170	277,474	34.21%		533,696
Warehouse Building Design & Construction	M0		779,523	3,933	0.50%		775,590
Rehab Coating on Pump Casing	M1			45,236	0.00%		(45,236)
Unit Valve Replacement	M10			3,665	0.00%		(3,665)
O&M Road Repair (Full Depth Rehab)	M11			228,468	0.00%		(228,468)
Sand Filter (JPP) System Rehab	M3			3,287	0.00%		(3,287)
Machine Shop Crane Rehab	M5			152	0.00%		(152)
Motor Protect Relay Replace	M6			18,498	0.00%		(18,498)
Siphon Breaker Comm Upgrades	M7			29,142	0.00%		(29,142)
Trashrake Controls Modern	M8			26,713	0.00%		(26,713)
DCI U1 & U2 Restoration and Plant Electrical Upgrade	Q1		1,127,479	1,015,870	90.10%		111,609
OPP U5 Unplanned Shaft and Pump Repairs	Q2			138,794	0.00%		(138,794)
JPP U5 Leak Investigation & Repair	Q4		1,859,066	86,568	4.66%		1,772,498
<b>Total Direct CIP/EO&amp;M/PAT</b>			<b>39,385,243</b>	<b>9,413,377</b>	<b>23.90%</b>		<b>29,971,868</b>
Safety Equipment Training	50		19,849	15,670	78.94%		4,180
IT Expense	51		174,069	116,497	66.93%		57,571
Warehousing	52		36,160	11,919	32.96%		24,242
SCADA	53		86,216	57,450	66.64%		28,765
Tracy Field Office Expense	54		88,980	73,506	82.61%		15,474
Direct Administrative/General Expense	56		318,028	185,686	58.39%		132,342
Indirect O & M LBAO Admin.	58		479,974	400,052	83.35%		79,922
<b>Total Indirect Allocated to CIP/EO&amp;M/PAT</b>			<b>1,203,276</b>	<b>860,780</b>	<b>71.54%</b>		<b>342,496</b>
<b>Total CIP / EO&amp;M / PAT</b>			<b>40,588,519</b>	<b>10,274,157</b>	<b>25.31%</b>		<b>30,314,362</b>