



# Official Memorandum

PO Box 2157  
Los Banos, CA 93635  
[sldmwa.org](http://sldmwa.org)

To: Pablo Arroyave, Chief Operating Officer

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

Date: 6.01.26 FAC and 06.04.26 BOD

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

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## 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 April 30,2026 are under budget by \$581,465, or 13.95%. This favorable variance is the result of underspending for O&M expenses in all cost pools including the DCI Conveyance Pool. There were no DCI Conveyance Costs recorded for April due to no DCI conveyance activity occurring during the month.

## Intertie Conveyance Cost Update

On April 23, 2025, Staff were 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 14% change over the prior year resulted in the budget overage experienced in FY26.

In March,2025, DWR provided Authority staff with the conveyance rates to be charged for calendar year 2026. The conveyance rate for the current year is \$ 38.73 per acre-foot, reflecting an 18.6% increase over the 2025 rate.

## Outstanding

### WY23 Final Accounting

With the completion and acceptance of the FY2024 financial statement audit, final costs calculations for WY23 final accounting are underway and staff expect the completion of WY23 final accounting within the next two weeks.

### Audited Financial Statements FY2025 and FY2026

Preparation work for the audit for the fiscal year ending February 28, 2025, is underway and our auditors have informed us that they will be ready to start on the audit at the end of this month.



**San Luis & Delta Mendota-Water Authority  
FY26 O&M Budget to Actual Report  
06.01.26 FAC and 06.04.26 BOD**

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

	Total	UPPER	Intertie	Volta Wells	LWR/POOL	O'NEILL O&M		
						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						
DCI DWR Conveyance	\$ 4,801,020		\$ 4,801,020					
Volta Wells	\$ 34,851			\$ 34,851				
Mendota Pool	\$ 438,563				\$ 438,563			
O'Neill	\$ 3,716,230					\$ 2,935,822	\$ 780,408.30	
SL Drain	\$ 187,059							\$ 187,059
<b>\$</b>	<b>\$ 25,003,818</b>	<b>\$ 11,999,367</b>	<b>\$ 4,801,020</b>	<b>\$ 34,851</b>	<b>\$ 4,265,292</b>	<b>\$ 2,935,822</b>	<b>\$ 780,408</b>	<b>\$ 187,059</b>
O&M	\$ 20,202,799							
DCI DWR Conveyance	\$ 4,801,020							

**R, O&M BUDGET BY COST POOLS THROUGH: APRIL 30, 2026**  
16.67%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 1,593,175	\$ 961,322			\$ 631,853			
JPP	\$ 912,155	\$ 912,155						
WW	\$ 23,740	\$ 17,805			\$ 5,935			
Intertie O&M	\$ 108,613	\$ 108,613						
DCI DWR Conveyance	\$ 800,170		\$ 800,170					
Volta Wells	\$ 5,809			\$ 5,809				
Mendota Pool	\$ 73,094				\$ 73,094			
O'Neill	\$ 619,372					\$ 489,304	\$ 130,068	
SL Drain	\$ 31,177							\$ 31,177
<b>\$</b>	<b>\$ 4,167,303</b>	<b>\$ 1,999,894</b>	<b>\$ 800,170</b>	<b>\$ 5,809</b>	<b>\$ 710,882</b>	<b>\$ 489,304</b>	<b>\$ 130,068</b>	<b>\$ 31,177</b>

**R, O&M Actual COSTS BY COST POOLS THROUGH: APRIL 30, 2026**

	Total	UPPER	Intertie	Volta Wells	LWR/POOL	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 1,426,931	\$ 861,010			\$ 565,921			
JPP	\$ 636,754	\$ 636,754						
WW	\$ 51,187	\$ 38,390			\$ 12,797			
Intertie O&M	\$ 165,151	\$ 165,151						
DCI DWR Conveyance	\$ 798,240		\$ 798,240					
Volta Wells	\$ 404			\$ 404				
Mendota Pool	\$ 43,155				\$ 43,155			
O'Neill	\$ 457,484					\$ 361,412	\$ 96,072	
SL Drain	\$ 6,532							\$ 6,532
<b>\$</b>	<b>\$ 3,585,838</b>	<b>\$ 1,701,305</b>	<b>\$ 798,240</b>	<b>\$ 404</b>	<b>\$ 621,873</b>	<b>\$ 361,412</b>	<b>\$ 96,072</b>	<b>\$ 6,532</b>

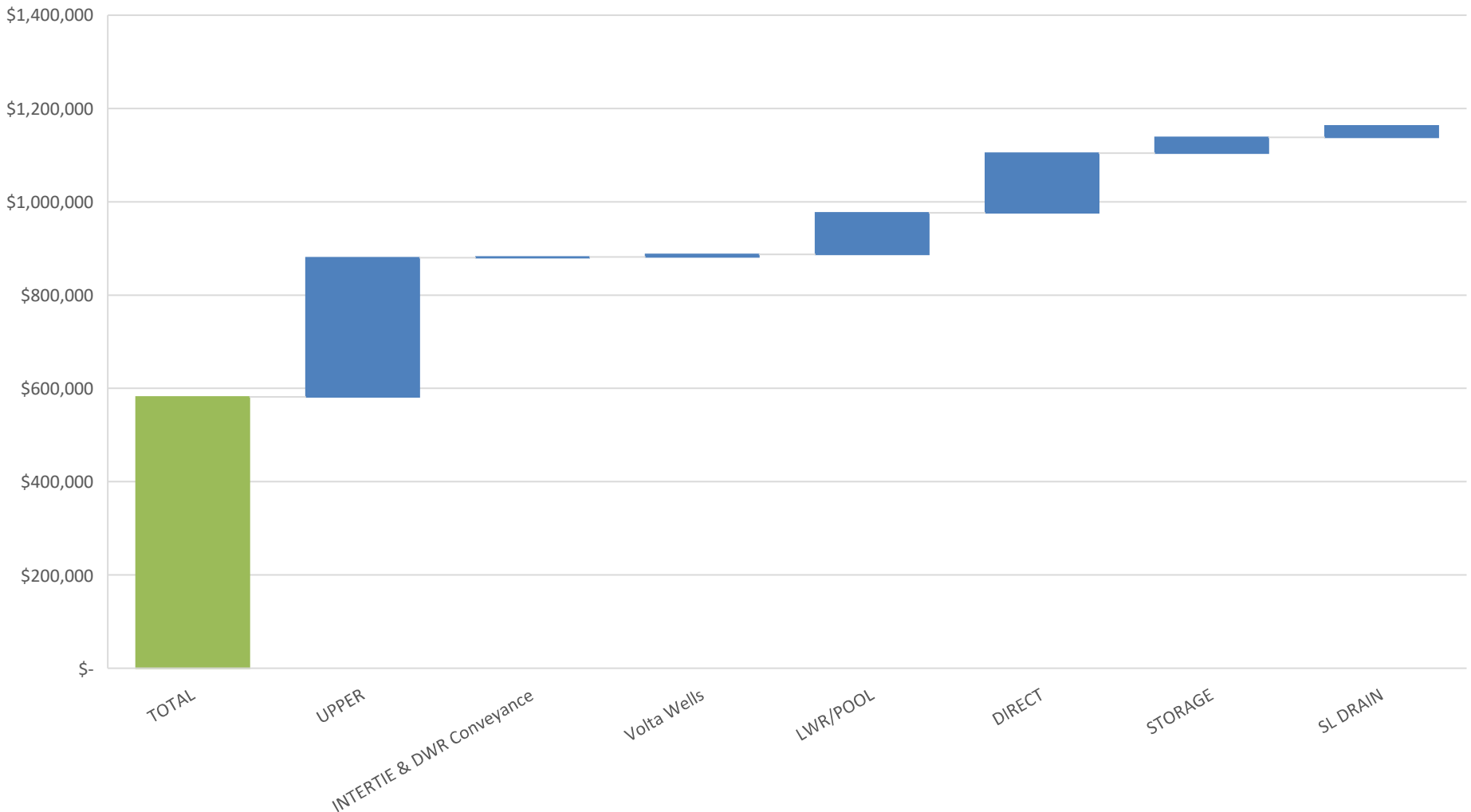
**R, O&M BUDGET vs Actual COSTS THROUGH: APRIL 30, 2026**

	TOTAL	UPPER	INTERTIE & DWR		LWR/POOL	O'NEILL O&M		
			Conveyance	Volta Wells		DIRECT	STORAGE	SL DRAIN
R, O&M Budget	\$ 4,167,303	\$ 1,999,894	\$ 800,170	\$ 5,809	\$ 710,882	\$ 489,304	\$ 130,068	\$ 31,177
R, O&M Actual	\$ 3,585,838	\$ 1,701,305	\$ 798,240	\$ 404	\$ 621,873	\$ 361,412	\$ 96,072	\$ 6,532
Difference	\$ 581,465	\$ 298,589	\$ 1,930	\$ 5,405	\$ 89,009	\$ 127,891	\$ 33,996	\$ 24,645
	UNDER	UNDER	UNDER	UNDER	UNDER	UNDER	UNDER	UNDER
	<b>13.953029% UNDER BUDGET</b>							



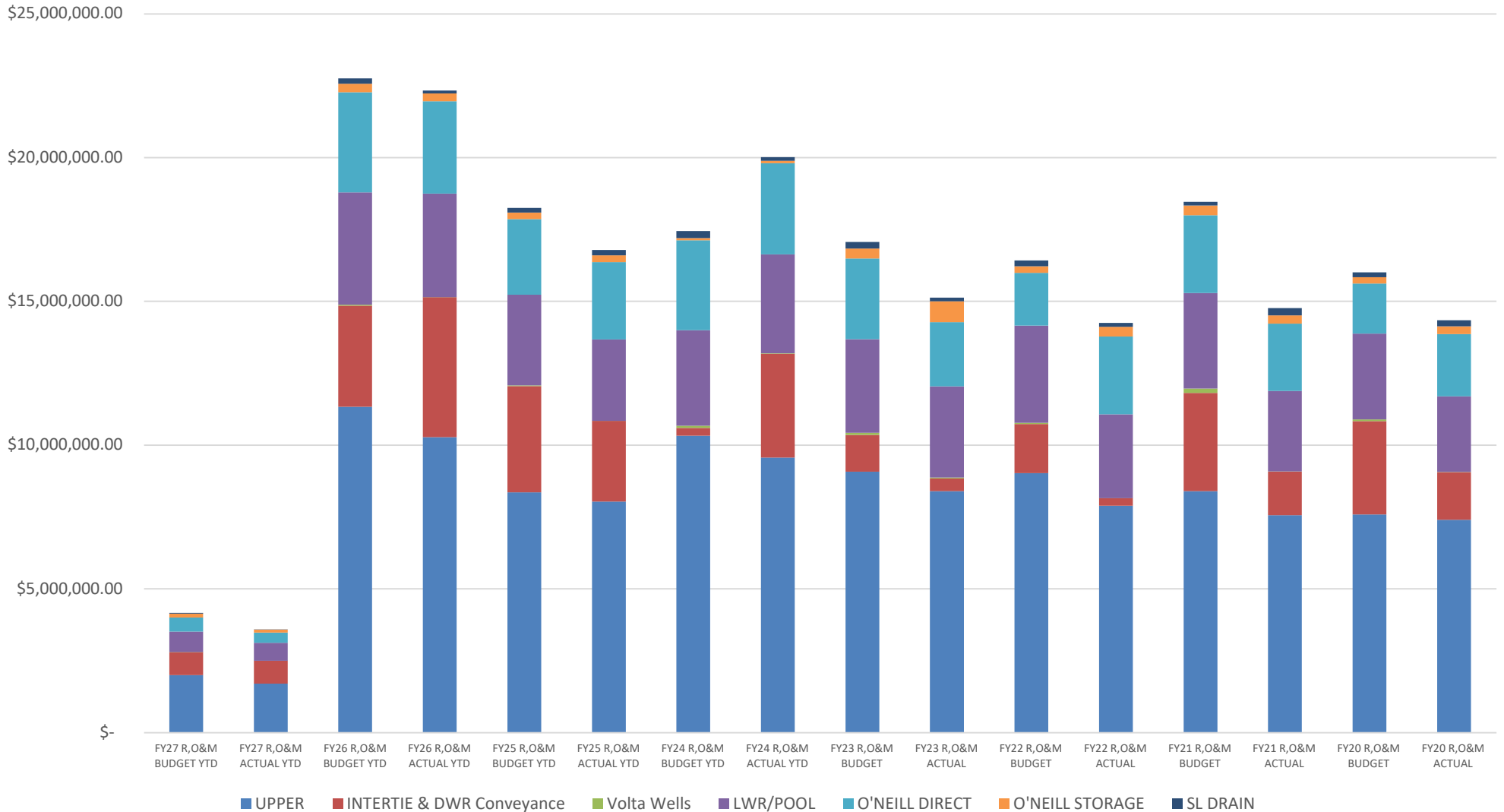
**San Luis & Delta Mendota Water Authority**  
**FY27 Budget to Actual Report through April 30, 2026**  
**BUDGET VARIANCES**  
**FAC 06/01/2026 BOD 06/04/2026**

■ Increase    ■ Decrease    ■ Total



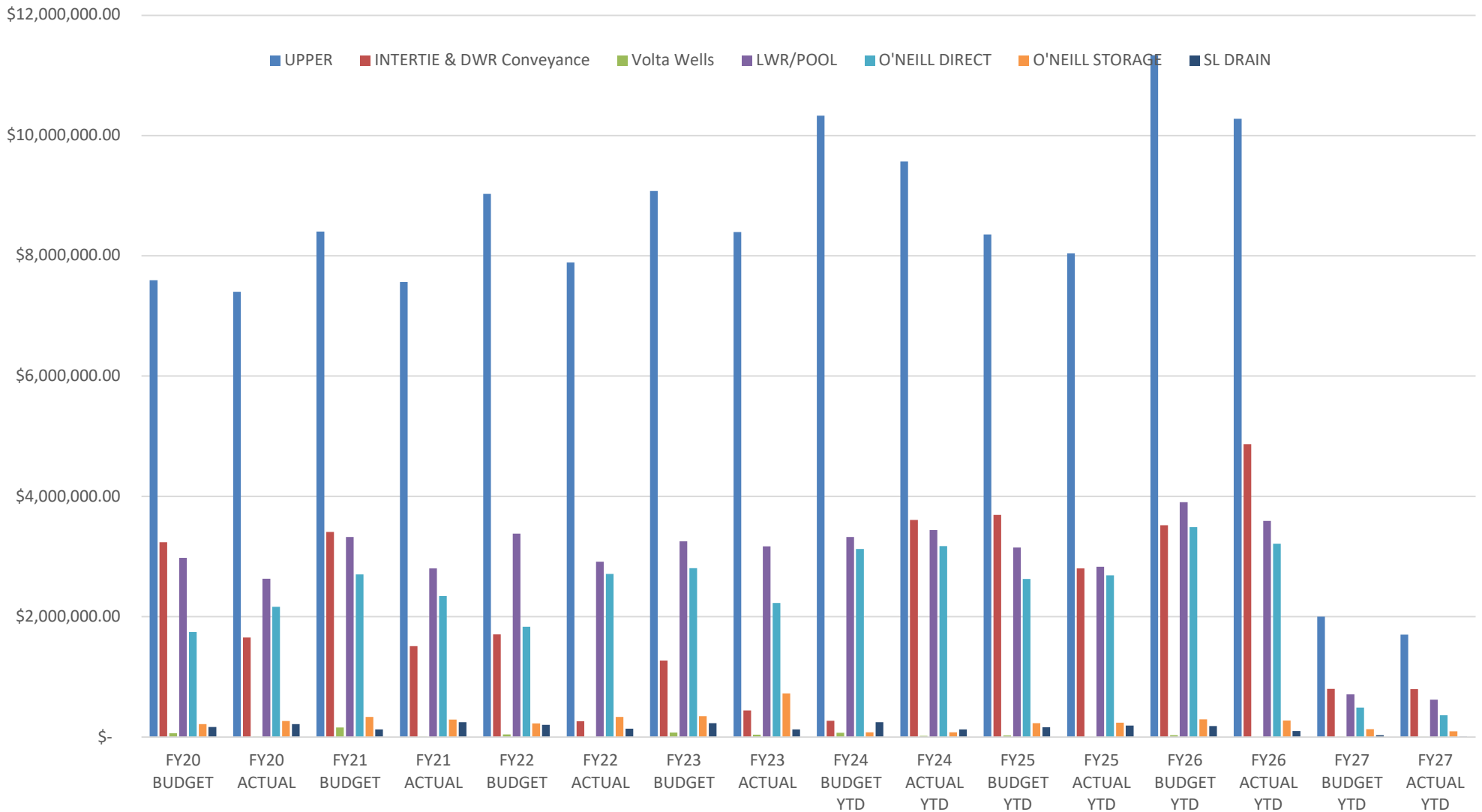


**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual -Stacked**  
**FY20-F27 YTD ( 04/30/2026)**  
**FAC 06/01/2026 BOD 06/04/2026**





**San Luis and Delta-Mendota Water Authority**  
**O&M Budget to Actual-Side by Side**  
**FY20-FY27 YTD ( 04/30/2026)**  
**FAC 06/01/2026 BOD 06/04/2026**

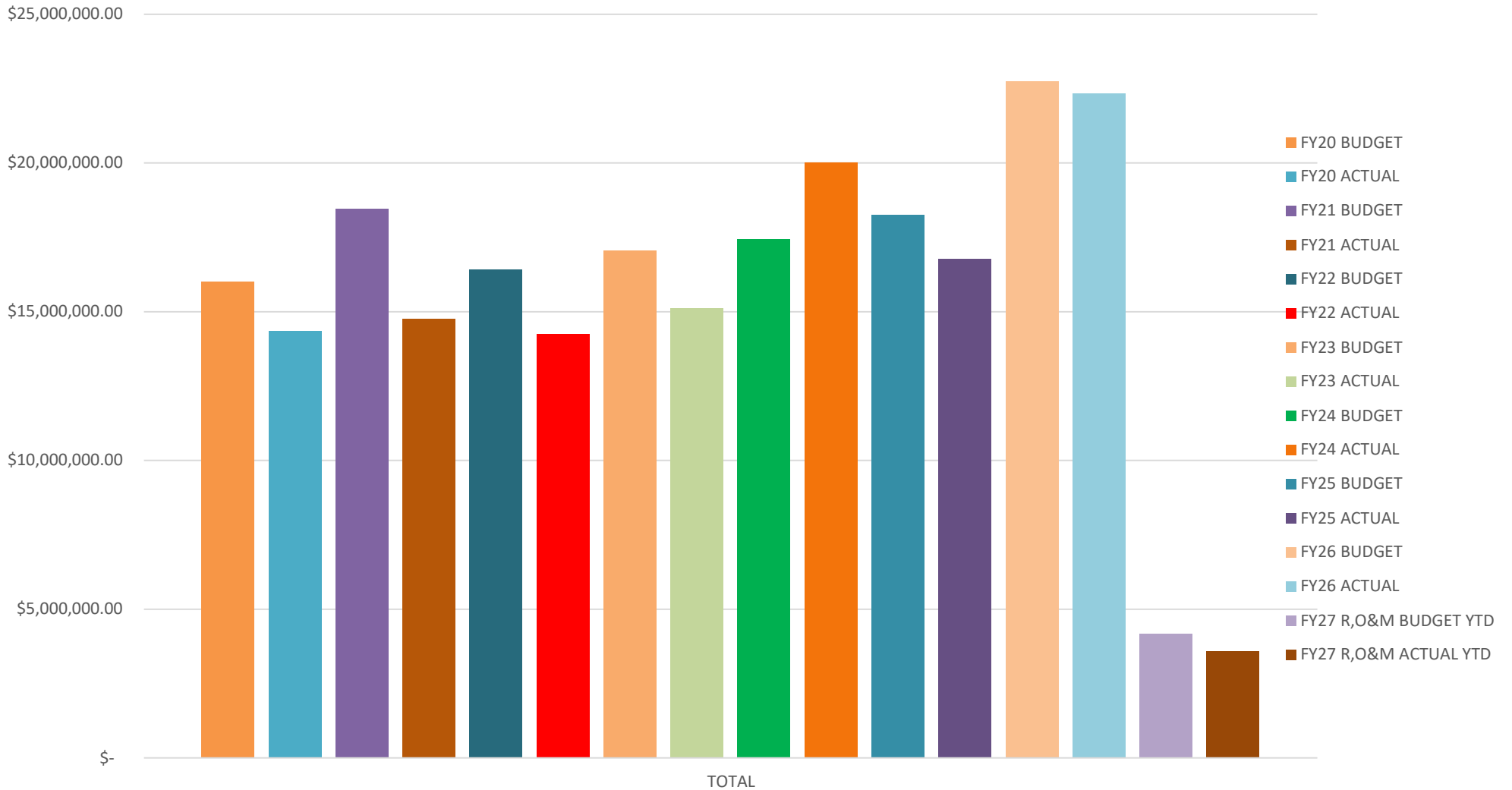




San Luis and Delta-Mendota Water Authority  
 HISTORICAL O&M BUDGET TO ACTUAL TOTAL

*FY20-FY27 YTD ( 04/30/2026)*  
*FAC 06/01/2026 BOD 06/04/2026*

Total By Year



**San Luis & Delta-Mendota Water Authority**  
**DMC WITH CIP / E O & M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2026 through April 30, 2026**  
 FAC 6/1/26 & BOD 6/4/26

		<b>FY Budget 3/1/26 - 2/28/27</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>	72,059,971	559,136	0.78%		71,500,835
<b>Extra Ordinary O&amp;M</b>	<b>EO&amp;M 26</b>	4,686,472	1,182,494	25.23%		3,503,978
<b>Operate &amp; Maintain DMC</b>	<b>S/F 02</b>	6,485,210	980,359	15.12%		5,504,852
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	91,127	33,021	36.24%		58,106
<b>Mendota Pool</b>	<b>S/F 05</b>	265,584	27,996	10.54%		237,587
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	3,623,248	438,715	12.11%		3,184,534
<b>Intertie Maintenance</b>	<b>S/F 12</b>	445,474	107,843	24.21%	<b>A</b>	337,632
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	22,968	263	1.14%		22,705
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	2,430,952	300,320	12.35%		2,130,633
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	398,712	1,112	0.28%		397,601
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	119,450	4,236	3.55%		115,214
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	9,163	-	0.00%		9,163
<b>Safety Equipment Training</b>	<b>50</b>	146,171	20,048	13.72%		126,123
<b>IT Expense</b>	<b>51</b>	1,145,488	190,647	16.64%		954,841
<b>Warehousing</b>	<b>52</b>	288,989	7,850	2.72%		281,139
<b>SCADA</b>	<b>53</b>	449,817	67,087	14.91%		382,730
<b>Tracy Field Office Expense</b>	<b>54</b>	710,229	96,409	13.57%		613,820
<b>Direct Administrative/General Expense</b>	<b>56</b>	2,520,127	246,710	9.79%		2,273,417
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	3,473,512	557,660	16.05%		2,915,852
<b>TOTAL</b>		<b>99,372,665</b>	<b>4,821,906</b>	<b>4.85%</b>		<b>94,550,759</b>
Total from Self-Funding - page 2		20,202,798	2,787,596			17,415,203
Total from USBR - page 3		645,754	1,441	0.22%		644,313
Total from Special Projects - page 4		-	971			(971)
Total from EO&M		78,524,113	2,031,898	2.59%		76,492,214
Totals		99,372,665	4,821,906			94,550,759
<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, 2026 through April 30, 2026

FAC 6/1/26 & BOD 6/4/26

		FY Budget 3/1/26 - 2/28/27		Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
<b>Operate &amp; Maintain DMC</b>	<b>02</b>	6,485,210		980,359	15.12%	5,504,852
<b>Operate &amp; Maintain Wasteways</b>	<b>04</b>	91,127		33,021	36.24%	58,106
<b>Mendota Pool</b>	<b>05</b>	265,584		27,996	10.54%	237,588
<b>Operate &amp; Maintain JPP</b>	<b>11</b>	3,623,248		438,715	12.11%	3,184,534
<b>Intertie Maintenance</b>	<b>12</b>	445,474	A	107,843	24.21%	337,632
<b>Volta Wells Pumping</b>	<b>13</b>	22,968		263	1.14%	22,705
<b>Operate &amp; Maintain O'Neill</b>	<b>19</b>	2,430,952		300,320	12.35%	2,130,633
<b>Operate &amp; Maintain San Luis Drain</b>	<b>41</b>	119,450		4,236	3.55%	115,214
<b>Total Direct O &amp; M</b>		<b>13,484,014</b>		<b>1,892,752</b>	<b>14.04%</b>	<b>11,591,263</b>
<b>Safety Equipment Training</b>	<b>50</b>	112,440		15,121	13.45%	97,319
<b>IT Expense</b>	<b>51</b>	881,153		143,794	16.32%	737,359
<b>Warehousing</b>	<b>52</b>	222,301		5,921	2.66%	216,381
<b>SCADA</b>	<b>53</b>	346,016		50,600	14.62%	295,416
<b>Tracy Field Office Expense</b>	<b>54</b>	546,335		72,716	13.31%	473,619
<b>Direct Administrative/General Expense</b>	<b>56</b>	1,938,578		186,080	9.60%	1,752,499
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,671,959		420,612	15.74%	2,251,347
<b>Total Indirect Allocated to O &amp; M</b>		<b>6,718,784</b>		<b>894,844</b>	<b>13.32%</b>	<b>5,823,940</b>
<b>Total SLDMWA O&amp;M</b>		<b>20,202,798</b>		<b>2,787,596</b>	<b>13.80%</b>	<b>17,415,203</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, 2026 through April 30, 2026

FAC 6/1/26 & BOD 6/4/26

	FY Budget 3/1/26 - 2/28/27	Actual To Date Paid/Pending	% of Budget	Budget Amount Remaining
<b>Maintain Tracy Fish Facility</b> <b>30</b>	398,712	1,112	0.28%	397,601
<b>Maintain Delta Cross Channel</b> <b>44</b>	9,163	-	0.00%	9,163
<b>Total Direct USBR Facilities</b>	<b>407,875</b>	<b>1,112</b>	<b>0.27%</b>	<b>406,763</b>
<b>Safety Equipment Training</b> <b>50</b>	3,981	6	0.14%	3,975
<b>IT Expense</b> <b>51</b>	31,197	53	0.17%	31,144
<b>Warehousing</b> <b>52</b>	7,871	2	0.03%	7,868
<b>SCADA</b> <b>53</b>	12,251	19	0.15%	12,232
<b>Tracy Field Office Expense</b> <b>54</b>	19,343	27	0.14%	19,316
<b>Direct Administrative/General Expense</b> <b>56</b>	68,635	68	0.10%	68,567
<b>Indirect O &amp; M LBAO Admin.</b> <b>58</b>	94,601	154	0.16%	94,447
<b>Total Indirect Allocated USBR Facilities</b>	<b>237,879</b>	<b>329</b>	<b>0.14%</b>	<b>237,550</b>
		<b>1,441</b>		
<b>TOTAL USBR FACILITIES</b>	<b>645,754</b>	<b>1,441</b>	<b>0.22%</b>	<b>644,313</b>

# San Luis & Delta-Mendota Water Authority

## DMC Indirect Cost Allocated to Special Projects

March 1, 2026 through April 30, 2026

FAC 6/1/26 & BOD 6/4/26

		<b>Allocated To Date</b>		
<b>Safety Equipment Training</b>	<b>50</b>	16		
<b>IT Expense</b>	<b>51</b>	156		
<b>Warehousing</b>	<b>52</b>	6		
<b>SCADA</b>	<b>53</b>	55		
<b>Tracy Field Office Expense</b>	<b>54</b>	79		
<b>Direct Administrative/General Expense</b>	<b>56</b>	202		
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	457		
<b>Total Indirect Allocated to SPECIAL PROJECTS</b>		<b>971</b>		
<b>TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS</b>		<b>971</b>		

**San Luis & Delta-Mendota Water Authority**  
**DMC without CIP / E O&M**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2026 through April 30, 2026**  
**FAC 6/1/26 & BOD 6/4/26**

		<b>FY Budget 3/1/26 - 2/28/27</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>	6,485,210	980,359	15.12%		5,504,852
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	91,127	33,021	36.24%		58,106
<b>Mendota Pool</b>	<b>S/F 05</b>	265,584	27,996	10.54%		237,588
<b>Operate &amp; Maintain JPP</b>	<b>S/F 11</b>	3,623,248	438,715	12.11%		3,184,534
<b>Intertie Maintenance</b>	<b>S/F 12</b>	445,474	107,843	24.21%	<b>A</b>	337,632
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	22,968	263	1.14%		22,705
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	2,430,952	300,320	12.35%		2,130,633
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	398,712	1,112	0.28%		397,601
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	119,450	4,236	3.55%		115,214
<b>Maintain Delta Cross Channel</b>	<b>USBR 44</b>	9,163	-	0.00%		9,163
<b>Safety Equipment Training</b>	<b>50</b>	116,421	15,143	13.01%		101,278
<b>IT Expense</b>	<b>51</b>	912,351	144,003	15.78%		768,347
<b>Warehousing</b>	<b>52</b>	230,172	5,929	2.58%		224,243
<b>SCADA</b>	<b>53</b>	358,267	50,674	14.14%		307,594
<b>Tracy Field Office Expense</b>	<b>54</b>	565,678	72,822	12.87%		492,856
<b>Direct Administrative/General Expense</b>	<b>56</b>	2,007,214	186,349	9.28%		1,820,864
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	2,766,559	421,223	15.23%		2,345,336
<b>TOTAL</b>		<b>20,848,552</b>	<b>2,790,008</b>	<b>13.38%</b>		<b>18,058,545</b>
Total from Self-Funding - page 2		20,202,798	2,787,596	13.80%		17,415,203
Total from USBR - page 3		645,754	1,441	0.22%		644,313
Total from Special Projects - page 4		-	971			(971)
Totals		20,848,552	2,790,008			18,058,545
<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, 2026 through April 30, 2026**

FAC 6/1/26 & BOD 6/4/26

		<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>	980,359	37.64%	446,572	1,426,931 *
<b>Operate &amp; Maintain Wasteways</b>	<b>S/F 04</b>	33,021	1.53%	18,166	51,187 *
<b>Mendota Pool</b>	<b>S/F 05</b>	27,996	1.28%	15,158	43,154 *
<b>Operate &amp; Maintain Jones Pumping Pl</b>	<b>S/F 11</b>	438,715	16.69%	198,039	636,754 *
<b>Intertie Maintenance</b>	<b>S/F 12</b>	107,843	4.83%	57,308	165,151 *
<b>Intertie DWR Conveyance</b>	<b>S/F 12</b>	798,240	0.00%	-	798,240 *
<b>Volta Wells Pumping</b>	<b>S/F 13</b>	263	0.01%	141	404 *
<b>Operate &amp; Maintain O'Neill</b>	<b>S/F 19</b>	300,320	13.25%	157,164	457,484 *
<b>Maintain Tracy Fish Facility</b>	<b>USBR 30</b>	1,112	0.03%	329	1,441
<b>Operate &amp; Maintain San Luis Drain</b>	<b>S/F 41</b>	4,236	0.19%	2,296	6,532 *
<b>CIP</b>	<b>25</b>	559,136	4.64%	55,042	614,178
<b>EO&amp;M &amp; Scada Project</b>	<b>26</b>	1,182,494	19.83%	235,225	1,417,719
<b>SPECIAL PROJECTS</b>	<b>XX</b>		0.08%	971	971
				<b>1,186,411</b>	<b>5,620,146</b>
			100.0%		
<b>Safety Equipment Training</b>	<b>50</b>	20,048			
<b>IT Expense</b>	<b>51</b>	190,647			
<b>Warehousing</b>	<b>52</b>	7,850			
<b>Scada</b>	<b>53</b>	67,087			
<b>Tracy Field Office Expense</b>	<b>54</b>	96,409			
<b>Direct Administrative/General Expense</b>	<b>56</b>	246,710			(2,031,897) less CIP&EO&M
<b>Indirect O &amp; M LBAO Admin.</b>	<b>58</b>	557,660			(1,441) less USBR Facilities
<b>Total Indirect to be Allocated</b>			1,186,411		(971) less Special Projects
<b>TOTAL</b>		<b>5,620,146</b>			<b>3,585,837</b> *SLDMWA O&M Costs
		<i>includes intertie DWR conveyance</i>			

4,821,906

w/o intertie DWR conveyance

2,787,597 O&M

# San Luis & Delta-Mendota Water Authority

## CIP / EO&M / PAT Grants

### Budget to Actual Paid/Pending Comparison Summary

March 1, 2026 through April 30, 2026

FAC 6/1/26 & BOD 6/4/26

			FY Budget 3/1/26 - 2/28/27	Actual To Date Paid/Pending	% of Budget	Notes	Budget Amount Remaining
CIP-Unit Rewind	25	F4	-	66,717	0.00%		(66,717)
CIP JPP Exc System & Control Modernization Ph 3	25	F9	14,688,097	101,404	0.69%		14,586,693
CIP-DMC Subsidence Correction Project	25	I3	40,373,995	391,015	0.97%		39,982,980
CIP-Pump Bowl Replacement	25	J2	8,337,425	-	0.00%		8,337,425
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	60,374	17.64%		281,887
Replacement Vehicles	D1		415,420	-	0.00%		415,420
Purchase New Heavy Equipment	D2		91,829	53,438	58.19%		38,391
All Facility Infrastructure Replacement	D3		253,641	16,308	6.43%		237,332
SCADA Replacement & Modernization Program	D4		272,860	60,211	22.07%		212,649
Main Transformer Rehabilitation	G3		1,137,517	397,862	34.98%		739,655
DMC Subsidence Correction Project	I3	26		63,498	0.00%		(63,498)
Unit Rewind	F4	26		7,300	0.00%		(7,300)
Shaft Sleeve Design & Manufacture	F3		299,624	-	0.00%		299,624
OPP Pump Bowl Replacement	J2	26		217	0.00%		(217)
Electric Vehicle Charging Station	L1			205	0.00%		(205)
EO&M Program Management Services	L6			1,904	0.00%		(1,904)
Rehab Coating on Pump Casing	M1			35,380	0.00%		(35,380)
JPP Station Service Backup Battery System Replacement	R16		396,293	675			395,619
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
Siphon Breaker Comm Upgrades	M7			9,682	0.00%		(9,682)
Trashrake Controls Modern	M8			1,012	0.00%		(1,012)
DCI U1 & U2 Restoration and Plant Electrical Upgrades	Q1			38,711	0.00%		(38,711)
JPP U5 Leak Investigation & Repair	Q4			435,718	0.00%		(435,718)
<b>Total Direct CIP/EO&amp;M/PAT</b>			<b>76,746,442</b>	<b>1,741,629</b>	<b>2.27%</b>		<b>75,004,813</b>
Safety Equipment Training	50		29,750	4,905	16.49%		24,845
IT Expense	51		233,137	46,644	20.01%		186,494
Warehousing	52		58,817	1,921	3.27%		56,896
SCADA	53		91,550	16,414	17.93%		75,136
Tracy Field Office Expense	54		144,551	23,588	16.32%		120,962
Direct Administrative/General Expense	56		512,913	60,360	11.77%		452,553
Indirect O & M LBAO Admin.	58		706,953	136,437	19.30%		570,515
<b>Total Indirect Allocated to CIP/EO&amp;M/PAT</b>			<b>1,777,671</b>	<b>290,269</b>	<b>16.33%</b>		<b>1,487,401</b>
<b>Total CIP / EO&amp;M / PAT</b>			<b>78,524,113</b>	<b>2,031,898</b>	<b>2.59%</b>		<b>76,492,214</b>