

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**COUNTY OF COLUSA**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	3,073.15	188.52			188.52	3,261.67	3.01	3,264.68
DEFICIT	770.60		0.00	0.00	0.00	770.60		770.60
NET POSITION		188.52	0.00	0.00	188.52			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**ELK CREEK CSD**

DESCRIPTION	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	FISCAL YEAR 2002 RESULTS OF OPERATIONS			BALANCE @ SEP 30, 2002		
			VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	3,346.65	13.97			13.97	3,360.61	1.18	3,361.80
DEFICIT	0.00		0.00	0.00	0.00	0.00		0.00
NET POSITION		13.97	0.00	0.00	13.97			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**WHITNEY CONSTRUCTION INC.**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	FY CREDIT	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT	5,424.41				0.00	5,424.41	2.15	5,426.56
DEFICIT	624.51	(83.80)	0.00	0.00	(83.80)	708.31		708.31
NET POSITION		(83.80)	0.00	0.00	(83.80)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CLEAR CREEK CSD**

DESCRIPTION	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	FISCAL YEAR 2002 RESULTS OF OPERATIONS			BALANCE @ SEP 30, 2002		
			VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	11,599.01				0.00	11,599.01	1,308.30	12,907.31
DEFICIT	1,337,100.91	(127,734.01)	0.00	0.00	(127,734.01)	1,464,834.92		1,464,834.92
NET POSITION		(127,734.01)	0.00	0.00	(127,734.01)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CONTRA COSTA WD**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS							
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE @ SEP 30, 2002		
			CURRENT YEAR	PRIOR YEAR		BALANCE	CREDIT 2/	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	2,553,088.47	(1,144,549.20)	2,212,843.08	0.00	1,068,293.88	3,621,382.34	12,355.07	3,633,737.41
DEFICIT	23,954,480.45				0.00	23,954,480.45		23,954,480.45
NET POSITION		(1,144,549.20)	2,212,843.08	0.00	1,068,293.88			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**BELLA VISTA WD**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT /2	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	42,871.31	65,823.85			65,823.85	108,695.17	1,301.74	109,996.90
DEFICIT	1,725,797.20		0.00	0.00	0.00	1,725,797.20		1,725,797.20
NET POSITION		65,823.85	0.00	0.00	65,823.85			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**COUNTY OF FRESNO**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	7,527.01	9,639.12			9,639.12	17,166.13	27.43	17,193.56
DEFICIT	79,047.16		0.00	0.00	0.00	79,047.16		79,047.16
NET POSITION		9,639.12	0.00	0.00	9,639.12			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**COUNTY OF TULARE**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	20,219.84				0.00	20,219.84	65.81	20,285.64
DEFICIT	486,385.08	(44,329.40)	0.00	0.00	(44,329.40)	530,714.48		530,714.48
NET POSITION		(44,329.40)	0.00	0.00	(44,329.40)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.



**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CITY OF TRACY**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR 3/	PRIOR YEAR 3/				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	461,759.61	34,916.43	(24,398.41)		10,518.02	472,277.63	2,081.37	474,359.00
DEFICIT	108,794.03			24,398.41	24,398.41	84,395.62		84,395.62
NET POSITION		34,916.43	(24,398.41)	24,398.41	34,916.43			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

3/ \$24,398.41 was applied to CFO Adjustment Deficit Carryover from Fiscal Year 2001 accounting.

**CENTRAL VALLEY PROJECT  
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FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**DEL PUERTO WD**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR 3/	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	1,481.56	324.46	(28.10)		296.36	1,777.92	2.67	1,780.59
DEFICIT	0.00				0.00	0.00		0.00
NET POSITION		324.46	(28.10)	0.00	296.36			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

3/ Refunded at the contractor's request

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**DEPARTMENT OF VA**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	344.52				0.00	344.52	60.14	404.66
DEFICIT	36,731.96	(5,670.49)	0.00	0.00	(5,670.49)	42,402.45		42,402.45
NET POSITION		(5,670.49)	0.00	0.00	(5,670.49)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
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FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**PANOCHE WD - DMC**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR 3/	PRIOR YEAR 3/				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	707.98	160.67	(21.19)		139.48	847.46	8.02	855.48
DEFICIT	2,690.90			21.19	21.19	2,669.71		2,669.71
NET POSITION		160.67	(21.19)	21.19	160.67			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

3/ \$21.19 was applied to CFO Adjustment Deficit Carryover from Fiscal Year 2001 accounting.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**PLAIN VIEW WD**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	68,515.12	16,765.17			16,765.17	85,280.29	85.97	85,366.26
DEFICIT	4,736.77		0.00	5,268.58	5,268.58	(531.81)		(531.81) 3/
NET POSITION		16,765.17	0.00	5,268.58	22,033.75			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

3/ It has been refunded at the contractor's request in Fiscal Year 2003 and the refund will be reflected in Fiscal Year 2003 accounting.

**CENTRAL VALLEY PROJECT  
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FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**SAN LUIS WD - DMC**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	83,896.58	4,061.55			4,061.55	87,958.13	31.30	87,989.43
DEFICIT	0.00		0.00	0.00	0.00	0.00		0.00
NET POSITION		4,061.55	0.00	0.00	4,061.55			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
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FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CITY OF ROSEVILLE**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS							
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE @ SEP 30, 2002		
			CURRENT YEAR	PRIOR YEAR		BALANCE	CREDIT 2/	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	394,095.65				0.00	394,095.65	1,995.90	396,091.55
DEFICIT	776,103.31	(238,186.27)	0.00	140,944.22	(97,242.05)	873,345.36		873,345.36
NET POSITION		(238,186.27)	0.00	140,944.22	(97,242.05)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
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FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**EL DORADO ID - FD&R**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	368,846.44	14,873.26			14,873.26	383,719.70	558.14	384,277.84
DEFICIT	264,309.30		0.00	0.00	0.00	264,309.30		264,309.30
NET POSITION		14,873.26	0.00	0.00	14,873.26			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.



**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**SACRAMENTO COUNTY WA**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	1,367.26				0.00	1,367.26	742.46	2,109.72
DEFICIT	0.00	(37,262.53)	0.00		(37,262.53)	37,262.53		37,262.53
NET POSITION		(37,262.53)	0.00	0.00	(37,262.53)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**SAN JUAN WD**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	905,062.27	8,112.88			8,112.88	913,175.15	756.40	913,931.56
DEFICIT	0.00		0.00	0.00	0.00	0.00		0.00
NET POSITION		8,112.88	0.00	0.00	8,112.88			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**EAST BAY MUD**

DESCRIPTION	BALANCE @ SEP 30, 2001	FISCAL YEAR 2002 RESULTS OF OPERATIONS				BALANCE @ SEP 30, 2002		
		SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	189,208.43				0.00	189,208.43	11,592.15	200,800.58
DEFICIT	41,573,498.19	(3,861,899.11)	0.00	0.00	(3,861,899.11)	45,435,397.30		45,435,397.30
NET POSITION		(3,861,899.11)	0.00	0.00	(3,861,899.11)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**SACRAMENTO MUD**

DESCRIPTION	BALANCE @ SEP 30, 2001	FISCAL YEAR 2002 RESULTS OF OPERATIONS				BALANCE @ SEP 30, 2002		
		SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	74,355.15				0.00	74,355.15	8,613.64	82,968.79
DEFICIT	21,006,855.83	(2,400,217.28)	0.00	0.00	(2,400,217.28)	23,407,073.11		23,407,073.11
NET POSITION		(2,400,217.28)	0.00	0.00	(2,400,217.28)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**COUNTY OF MADERA**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	1,248.65	522.53			522.53	1,771.18	11.62	1,782.80
DEFICIT	11,512.58		0.00	0.00	0.00	11,512.58		11,512.58
NET POSITION		522.53	0.00	0.00	522.53			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**FRESNO COUNTY WW#18**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR 3/	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	62,527.44	935.06	(865.17)		69.89	62,597.33	10.80	62,608.13
DEFICIT	0.00			0.00	0.00	0.00		0.00
NET POSITION		935.06	(865.17)	0.00	69.89			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

3/ Applied \$431.17 to 2002 water charges and \$ 434.00 to Friant Surcharges.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**ARVIN-EDISON WSD**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	FY CREDIT	TOTAL
			CURRENT YEAR 3/	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT	495,616.87	9,416.93	(9,416.93)		0.00	495,616.87	239.00	495,855.88
DEFICIT	0.00			0.00	0.00	0.00		0.00
NET POSITION		9,416.93	(9,416.93)	0.00	0.00			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

3/ Applied to 2002 water charges.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CITY OF FRESNO**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	263,287.43				0.00	263,287.43	13,585.94	276,873.37
DEFICIT	42,540,929.98	(3,903,486.06)	0.00	0.00	(3,903,486.06)	46,444,416.04		46,444,416.04
NET POSITION		(3,903,486.06)	0.00	0.00	(3,903,486.06)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates book:



**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CITY OF LINDSAY**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	207,477.07	16,811.28			16,811.28	224,288.35	523.34	224,811.69
DEFICIT	51,194.61		0.00	0.00	0.00	51,194.61		51,194.61
NET POSITION		16,811.28	0.00	0.00	16,811.28			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CITY OF ORANGE COVE**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT /2	TOTAL
			CURRENT YEAR 3/	PRIOR YEAR 3/				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	176,033.30	93,586.22	(32,817.29)		60,768.93	236,802.22	305.84	237,108.07
DEFICIT	333,839.69			31,173.71	31,173.71	302,665.98		302,665.98
NET POSITION		93,586.22	(32,817.29)	31,173.71	91,942.64			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

3/ \$31,173.71 was applied to Prior Year Deficit and \$1,643.58 was applied to 2002 water charges (\$31,173.71 + \$1,643.58 = \$32,817.29).

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**DELANO-EARLIMART ID**

DESCRIPTION	BALANCE @ SEP 30, 2001	FISCAL YEAR 2002 RESULTS OF OPERATIONS				BALANCE @ SEP 30, 2002		
		SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT /2	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	420.34	1,470.30			1,470.30	1,890.64	21.68	1,912.32
DEFICIT	0.00		0.00	0.00	0.00	0.00		0.00
NET POSITION		1,470.30	0.00	0.00	1,470.30			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**LINDSAY-STRATHMORE ID**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	12,879.37	8,823.26			8,823.26	21,702.64	37.45	21,740.08
DEFICIT	0.00		0.00	0.00	0.00	0.00		0.00
NET POSITION		8,823.26	0.00	0.00	8,823.26			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance. Balance at September 30, 2001 has been adjusted by \$188.

Fiscal Year 2001 Results of Operations was overstated by \$ 188, which was included in Surplus and Prior Year Voluntary Payment in Fiscal Year 2001.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**SHAFTER-WASCO ID**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	15,101.23				0.00	15,101.23	95.09	15,196.32
DEFICIT	0.00	(917.34)	917.34	0.00	(0.00)	0.00		0.00
NET POSITION		(917.34)	917.34	0.00	(0.00)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**TERRA BELLA ID**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	6,230.21				0.00	6,230.21	240.82	6,471.03
DEFICIT	15,603.83	(6,356.46)	0.00	8,003.04	1,646.58	13,957.25		13,957.25
NET POSITION		(6,356.46)	0.00	8,003.04	1,646.58			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CITY OF REDDING - SR**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	199,065.34				0.00	199,065.34	298.44	199,363.78
DEFICIT	70,717.77	(18,152.63)	18,152.63	0.00	0.00	70,717.77		70,717.77
NET POSITION		(18,152.63)	18,152.63	0.00	0.00			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CITY OF WEST SACRAMENTO**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	119,765.42				0.00	119,765.42	529.01	120,294.42
DEFICIT	0.00	(12,105.04)	0.00	0.00	(12,105.04)	12,105.04		12,105.04
NET POSITION		(12,105.04)	0.00	0.00	(12,105.04)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.



**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**LAKE CALIFORNIA P.O.A.**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	22,698.31				0.00	22,698.31	14.78	22,713.08
DEFICIT	2,608.88	(876.76)	0.00	0.00	(876.76)	3,485.64		3,485.64
NET POSITION		(876.76)	0.00	0.00	(876.76)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**DIAMOND LANDS CORP.**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	54,072.64				0.00	54,072.64	15.08	54,087.72
DEFICIT	529.71	(54.97)	0.00	0.00	(54.97)	584.68		584.68
NET POSITION		(54.97)	0.00	0.00	(54.97)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**RIVERVIEW GOLF & CC**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	3,998.42				0.00	3,998.42	2.09	4,000.51
DEFICIT	15.67	(109.35)	0.00	0.00	(109.35)	125.02		125.02
NET POSITION		(109.35)	0.00	0.00	(109.35)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**SAN BENITO COUNTY WD - IB**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	375,447.14				0.00	375,447.14	1,299.49	376,746.63
DEFICIT	113,910.15	(55,942.39)	0.00	0.00	(55,942.39)	169,852.54		169,852.54
NET POSITION		(55,942.39)	0.00	0.00	(55,942.39)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**SANTA CLARA VALLEY WD - IB**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	6,872,799.99				0.00	6,872,799.99	23,116.43	6,895,916.42
DEFICIT	11,647,120.36	(78,924.50)	0.00	0.00	(78,924.50)	11,726,044.86		11,726,044.86
NET POSITION		(78,924.50)	0.00	0.00	(78,924.50)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CITY OF AVENAL**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	5,866.56				0.00	5,866.56	670.90	6,537.46
DEFICIT	1,956,102.62	(193,783.53)	0.00	0.00	(193,783.53)	2,149,886.15		2,149,886.15
NET POSITION		(193,783.53)	0.00	0.00	(193,783.53)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CITY OF COALINGA**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	129,149.55				0.00	129,149.55	1,857.01	131,006.56
DEFICIT	4,102,100.98	(264,886.16)	0.00	0.00	(264,886.16)	4,366,987.14		4,366,987.14
NET POSITION		(264,886.16)	0.00	0.00	(264,886.16)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CITY OF HURON**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	4,720.29				0.00	4,720.29	489.13	5,209.41
DEFICIT	1,627,511.22	(101,594.06)	0.00	0.00	(101,594.06)	1,729,105.28		1,729,105.28
NET POSITION		(101,594.06)	0.00	0.00	(101,594.06)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.



**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**STATE OF CA**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	1,540.82	346.11			346.11	1,886.92	1.97	1,888.90
DEFICIT	1,080.86		0.00	0.00	0.00	1,080.86		1,080.86
NET POSITION		346.11	0.00	0.00	346.11			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**WESTLANDS WD**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR 3/	PRIOR YEAR 3/				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	47,503.08	91,572.93	(48,758.78)		42,814.15	90,317.23	1,363.64	91,680.87
DEFICIT	48,758.78			48,758.78	48,758.78	0.00		0.00
NET POSITION		91,572.93	(48,758.78)	48,758.78	91,572.93			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

3/ \$48,758.78 was applied to CFO Adjustment Deficit Carryover from Fiscal Year 2001.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**BROADVIEW WD**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	2,525.24	448.27			448.27	2,973.51	5.05	2,978.56
DEFICIT	321.53		0.00	0.00	0.00	321.53		321.53
NET POSITION		448.27	0.00	0.00	448.27			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**PACHECO WD - SLC**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	394.41	1,771.28			1,771.28	2,165.70	12.04	2,177.73
DEFICIT	38,927.83		0.00	0.00	0.00	38,927.83		38,927.83
NET POSITION		1,771.28	0.00	0.00	1,771.28			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**PANOCHÉ WD - SLC**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR 3/	PRIOR YEAR 3/				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	105.91	1,229.33	(279.20)		950.13	1,056.03	9.75	1,065.79
DEFICIT	6,939.57			279.20	279.20	6,660.37		6,660.37
NET POSITION		1,229.33	(279.20)	279.20	1,229.33			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

3/ \$279.20 was applied to CFO Adjustment Deficit Carryover from Fiscal Year 2001 accounting.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**SAN LUIS WD - SLC**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	78,447.49	22,046.87			22,046.87	100,494.35	106.49	100,600.84
DEFICIT	36,555.68		0.00	0.00	0.00	36,555.68		36,555.68
NET POSITION		22,046.87	0.00	0.00	22,046.87			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CENTERVILLE CSD**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	3,213.37				0.00	3,213.37	132.47	3,345.84
DEFICIT	167,783.69	(3,754.36)	0.00	0.00	(3,754.36)	171,538.05		171,538.05
NET POSITION		(3,754.36)	0.00	0.00	(3,754.36)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**MOUNTAIN GATE CSD**

DESCRIPTION	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	FISCAL YEAR 2002 RESULTS OF OPERATIONS			BALANCE @ SEP 30, 2002		
			VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	38,723.26				0.00	38,723.26	26.30	38,749.55
DEFICIT	1,845.91	(1,626.94)	0.00	0.00	(1,626.94)	3,472.85		3,472.85
NET POSITION		(1,626.94)	0.00	0.00	(1,626.94)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.



**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**SHASTA CWA**

DESCRIPTION	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	FISCAL YEAR 2002 RESULTS OF OPERATIONS			BALANCE @ SEP 30, 2002		
			VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	1,686.55				0.00	1,686.55	109.39	1,795.94
DEFICIT	210,382.14	(26,158.45)	0.00	0.00	(26,158.45)	236,540.59		236,540.59
NET POSITION		(26,158.45)	0.00	0.00	(26,158.45)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**EL DORADO ID - SP**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	FY CREDIT	TOTAL
			CURRENT YEAR 3/	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT	2,102,271.91	218,758.57	(29,256.88)		189,501.69	2,291,773.60	1,044.89	2,292,818.49
DEFICIT	0.00			0.00	0.00	0.00		0.00
NET POSITION		218,758.57	(29,256.88)	0.00	189,501.69			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

3/ \$29,256.88 was applied to 2002 water charges.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CITY OF REDDING - SCC**

DESCRIPTION	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	FISCAL YEAR 2002 RESULTS OF OPERATIONS			BALANCE @ SEP 30, 2002		
			VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	107,311.95	4,932.38			4,932.38	112,244.33	278.54	112,522.87
DEFICIT	34,203.33		0.00	0.00	0.00	34,203.33		34,203.33
NET POSITION		4,932.38	0.00	0.00	4,932.38			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**SHASTA COUNTY #25**

DESCRIPTION	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	FISCAL YEAR 2002 RESULTS OF OPERATIONS			BALANCE @ SEP 30, 2002		
			VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	378.77				0.00	378.77	19.77	398.53
DEFICIT	18,302.72	(3,203.31)	0.00	0.00	(3,203.31)	21,506.03		21,506.03
NET POSITION		(3,203.31)	0.00	0.00	(3,203.31)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**SHASTA CSD**

DESCRIPTION	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	FISCAL YEAR 2002 RESULTS OF OPERATIONS			BALANCE @ SEP 30, 2002		
			VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT /2	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
<b>CAPITAL REPAYMENT 1/</b>	<b>34,533.58</b>				<b>0.00</b>	<b>34,533.58</b>	<b>62.82</b>	<b>34,596.40</b>
<b>DEFICIT</b>	<b>23,131.60</b>	<b>(6,581.52)</b>	<b>0.00</b>	<b>0.00</b>	<b>(6,581.52)</b>	<b>29,713.12</b>		<b>29,713.12</b>
<b>NET POSITION</b>		<b>(6,581.52)</b>	<b>0.00</b>	<b>0.00</b>	<b>(6,581.52)</b>			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**FORESTHILL PUD**

DESCRIPTION	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	FISCAL YEAR 2002 RESULTS OF OPERATIONS			BALANCE @ SEP 30, 2002		
			VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	135,186.63	88,809.24			88,809.24	223,995.87	(88,809.24)	135,186.63
DEFICIT	0.00		0.00	0.00	0.00	0.00		0.00
NET POSITION		88,809.24	0.00	0.00	88,809.24			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**COLUSA COUNTY WD**

DESCRIPTION	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	FISCAL YEAR 2002 RESULTS OF OPERATIONS			BALANCE @ SEP 30, 2002		
			VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	9,279.76	2,947.72			2,947.72	12,227.49	24.64	12,252.13
DEFICIT	983.77		0.00	0.00	0.00	983.77		983.77
NET POSITION		2,947.72	0.00	0.00	2,947.72			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CITY OF REDDING - TP**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	211,797.40	601.35			601.35	212,398.76	28.34	212,427.10
DEFICIT	0.00		0.00	0.00	0.00	0.00		0.00
NET POSITION		601.35	0.00	0.00	601.35			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.



**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**CITY OF SHASTA LAKE**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR 3/	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	1,342,371.22	41,836.77	(21,100.97)		20,735.80	1,363,107.03	623.89	1,363,730.91
DEFICIT	0.00			0.00	0.00	0.00		0.00
NET POSITION		41,836.77	(21,100.97)	0.00	20,735.80			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

3/ \$21,100.97 was refunded at the contractor's request.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**U.S. FOREST SERVICE**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	4,221.74	118.76			118.76	4,340.50	2.50	4,343.00
DEFICIT	40.00		0.00	0.00	0.00	40.00		40.00
NET POSITION		118.76	0.00	0.00	118.76			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**SAN BENITO COUNTY WD - OB**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	0.00				0.00	0.00	0.00	0.00
DEFICIT	1,158,920.92	(420,830.03)	0.00	318,023.60	(102,806.43)	1,261,727.35		1,261,727.35
NET POSITION		(420,830.03)	0.00	318,023.60	(102,806.43)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

**CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL & INDUSTRIAL  
FISCAL YEAR 2002 RESULTS OF OPERATIONS AND NET POSITION @ 09/30/02**

**SANTA CLARA VALLEY WD - OB**

DESCRIPTION	FISCAL YEAR 2002 RESULTS OF OPERATIONS					BALANCE @ SEP 30, 2002		
	BALANCE @ SEP 30, 2001	SURPLUS/ (DEFICIT)	VOLUNTARY PAYMENTS		TOTAL	BALANCE	CREDIT 2/	TOTAL
			CURRENT YEAR 3/	PRIOR YEAR				
	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL REPAYMENT 1/	893,712.00				0.00	893,712.00	0.00	893,712.00
DEFICIT	84,283,447.08	(9,052,894.78)	141,974.03	0.00	(8,910,920.75)	93,194,367.83		93,194,367.83
NET POSITION		(9,052,894.78)	141,974.03	0.00	(8,910,920.75)			

1/ Capital Repayment reflects amounts already repaid. It does not represent the unpaid Capital balance.

2/ Credit represents contractor's share of Foresthill PUD 2002 surplus used to offset Capital balances for long term contractors included in the CVP M&I Water Rates books.

3/ Irrigation 2001 O&M Voluntary Payment (overpayment) was transferred to M&I at the contractor's request