

**CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS
BY FACILITY AND/OR COMPONENT FOR FY 2004
2006 IRRIGATION WATER RATES**

<u>Component/Facility/Contractor</u>	<u>O&M and Corp. of Engineers Expense</u> 1/	<u>Project Use Energy Cost</u> 1/	<u>Total</u>
COSTS TO BE ALLOCATED			
Storage			
American River (0353)	15,391.13		15,391.13
Black Butte Dam & Reservoir (0214)	833,837.38		833,837.38
Buchanan Reservoir (0214)	470,794.20		470,794.20
Central Hazmat Fund	119,982.23		119,982.23
Clear Creek Tunnel (0416) & (1910)	36,866.81		36,866.81
Columbia-Mowry System (1785)	175,583.61		175,583.61
Delta Cross Channel (0863)	17,634.09		17,634.09
Folsom Dam & Reservoir (0353) & (1910)	676,476.65		676,476.65
Folsom Pipelines (0353)	141,844.63		141,844.63
Folsom Pumping Plant (0353) & (1910)	211,849.53	23,578.14	235,427.67
Folsom Complex	534,034.76		534,034.76
Folsom Garage	51,291.87		51,291.87
Folsom Plant Maint Draw	94,387.48		94,387.48
Friant Dam & Reservoir (1785) & (1910)	1,154,721.95	2,313.97	1,157,035.92
Gianelli, WR Pumping-Generating Plant (0805)	3,104,062.95	4,048,563.69	7,152,626.64
Regenerating Credit		(2,046,170.21)	(2,046,170.21)
San Felipe Unit	(67,451.29)	(87,975.29)	(155,426.58)
ClairHill, CA Whiskeytown Dam (0416)	230,121.73		230,121.73
Hidden Reservoir (0214)	310,694.73		310,694.73
New Melones Dam & Reservoir (0880) & (1910)	74,765.35	1,045.08	75,810.43
Nimbus Dam & Reservoir (0353 & 1910)	236,633.86		236,633.86
Sacramento River (0725)	348,735.12		348,735.12
San Joaquin River (1785)	112,114.22		112,114.22
Shasta Dam & Reservoir (1741) & (1910)	1,628,665.19		1,628,665.19
Coleman Fish Hatchery (1741)	2,116,339.04	119,175.14	2,235,514.18
Sisk, BF San Luis Dam & Reservoir (0805)	1,817,176.10		1,817,176.10
Spring Creek Tunnel (0416)	13.65		13.65
Spring Creek Debris Dam (0416)			
Tri-Dam Tulloch Dam & Reservoir (0880)	18,828.94		18,828.94
Trinity Dam & Reservoir (0416) & (1910)	78,993.99		78,993.99
Total Storage Costs To Be Allocated (Schedule B-5)	<u>14,544,389.90</u>	<u>2,060,530.52</u>	<u>16,604,920.42</u>
Conveyance and Drainage			
San Luis Drain			
Kesterson Reservoir (0805)	4/ 124,271.81		124,271.81
Total Conveyance and Drainage Costs To Be Allocated (Schedule B-1)	<u>124,271.81</u>		<u>124,271.81</u>

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Component/Facility/Contractor	O&M and Corp. of Engineers Expense	Project Use Energy Cost	Total
COSTS TO BE ALLOCATED	1/	1/	
Direct Costs (Pumping & Other)			
Contra Costa Canal (0863)			
Contra Costa PP - Power/Contra Costa WD			
Corning Canal (0725)			
Corning WD Canalside Relift - Power		31,016.52	31,016.52
Proberta WD Canalside Relift - Power		4,375.11	4,375.11
Cow Creek Unit (0725)			
Wintu-Cow Creek PP - Power/Bella Vista WD		94,716.57	94,716.57
Cross Valley Canal: Dos Amigos PP (0805) & State Delta PP (0863)	5/		
County of Fresno		12,236.85	12,236.85
County of Tulare		(4,365.83)	(4,365.83)
Hills Valley ID		(2,588.81)	(2,588.81)
Kern-Tulare ID		94,477.87	94,477.87
Lower Tule River ID - CVC		84,644.75	84,644.75
Pixley ID		74,822.36	74,822.36
Rag Gulch ID		57,899.19	57,899.19
Tri-Valley ID		(920.01)	(920.01)
Delta Mendota Canal (0805) San Luis WD Offset			
Friant-Kern Canal (1785) Lewis Creek Offset			
San Felipe Unit (0805)			
San Benito County WD			
Gianelli, WR PGP	2/	24,590.72	32,073.15
Pacheco PP - Power	3/		71,391.73
Santa Clara Valley WD			
Santa Clara WD - Offset		294,255.79	294,255.79
Coyote PP - Power		44,278.52	44,278.52
Gianelli, WR PGP	2/	42,860.57	55,902.14
Pacheco PP - Power	3/		124,432.76
San Luis Canal - Fresno			
Westlands WD			
Pleasant Valley PP - Power and O&M (0805)		211,443.73	211,443.73
San Luis Relift PP - Power/Pleasant Valley WD (0805)		25,180.73	25,180.73
San Luis Relift PP - Power/Westlands WD (0805)		1,431,354.65	1,431,354.65
Westlands PP (0805)			
Westlands WD - Offset (0805)		100,336.62	100,336.62
San Luis Canal - Tracy			
Panoche WD Canalside Relift - Power (0805)		1,082.45	1,082.45
San Luis WD Canalside Relift - Power (0805)		261,552.66	261,552.66
San Luis WD Offset (0805)			
Tehama-Colusa Canal			
Colusa County WD Canalside Relift - Power (0725)		184,809.96	184,809.96
Dunnigan WD Canalside Relift - Power (0725)		1,825.86	1,825.86
Glenn Valley WD Canalside Relift - Power (0725)		1,651.88	1,651.88
Kanawha WD Canalside Relift - Power (0725 & 0214)		23,251.82	23,251.82
Orland-Artois WD Canalside Relift - Power (0725)		65,860.63	65,860.63
Westside WD Canalside Relift - Power (0725)		14,410.68	14,410.68
Total Direct Costs (Pumping & Other) To Be Allocated (Schedule B-1)		2,996,817.92	3,458,861.61
Subtotal		15,130,705.41	20,188,053.85
Water Marketing Allocated to all Contractors (Schedule B-4)	1/	19,231,504.99	19,231,504.99
Total Costs To Be Allocated		34,362,210.40	39,419,558.84

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<u>Component/Facility/Contractor</u>	<u>O&M and Corp. of Engineers Expense</u> 1/	<u>Project Use Energy Cost</u> 1/	<u>Total</u>
COSTS TO BE DIRECT BILLED			
<u>Conveyance (Direct Billed)</u>			
Arroyo Passajero (0805)	7,822.84		7,822.84
Corning Canal (0725)	5,000.00		5,000.00
Delta-Mendota Canal (0863)	17,994.97		17,994.97
Friant-Kern Canal (1785)	7,219.97		7,219.97
Little Panoche Creek Detention Dam (0805)	3,055.24		3,055.24
Los Banos Creek Detention Dam (0805)	(829.49)		(829.49)
Madera Canal (1785)	34,960.48		34,960.48
O'Neill Forebay & Dam (0805)	(2,988.69)		(2,988.69)
Red Bluff Diversion Dam (0725 & 1910)	358,350.22		358,350.22
San Luis Canal (0805)	153,862.07		153,862.07
San Luis Canal Turnouts (0805)	6,057.28		6,057.28
Stony Creek CHO (0725)	218,148.74		218,148.74
Tehama-Colusa Canal (0725)	66,304.41		66,304.41
	<u>874,958.04</u>		<u>874,958.04</u>
Total Conveyance Costs To Be Direct Billed			
<u>Conveyance Pumping</u>			
Corning Pumping Plant (0725)		78,415.89	78,415.89
Dos Amigos Pumping Plant & Switchyard (0805)	8,074.34	6/ 1,395,283.31	1,403,357.65
O'Neill Pumping-Generating Plant (0805)		1,091,496.05	1,091,496.05
Regenerating Credit		(182,969.43)	(182,969.43)
State Delta PP - In Lieu of Tracy (0863)		6/ 192,382.09	192,382.09
Tracy Pumping Plant (0863)		9,469,375.31	9,469,375.31
Tracy PP Switchyard (0863)	3,065.32		3,065.32
	<u>11,139.66</u>	<u>12,043,983.22</u>	<u>12,055,122.88</u>
Total Conveyance Pumping Costs To Be Direct Billed			
<u>Direct Pumping</u>			
Contra Costa PP (Contra Costa WD) (0863)		17,154.71	17,154.71
		<u>17,154.71</u>	<u>17,154.71</u>
Total Direct Pumping Costs To Be Direct Billed			
Total Costs To Be Direct Billed	<u>886,097.70</u>	<u>12,061,137.93</u>	<u>12,947,235.63</u>
Grand Total	<u>35,248,308.10</u>	<u>17,118,486.37</u>	<u>52,366,794.47</u>

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Footnotes

1/ Financial Statement Costs are taken from Schedules 19 & 25 of the 2004 CVP Consolidated Financial Statement (F/S). For certain facilities, the power costs have been isolated and shown under "Project Use Energy". FY 2004 O&M Expenses are as follows:

	<u>Joint Expense/ F/S Schedule 25</u>	<u>Expenses Not in F/S Schedule 25</u>	<u>Total Per F/S Schedule 19</u>	<u>Other Adjs. to Expense</u>	<u>Total Expense/ Ratesetting</u>	<u>Direct Billed/ Ratesetting</u>	<u>Alloc. Expenses/ Ratesetting</u>
		1a/		1b/			
Storage	15,102,330.29	70,548.07	15,172,878.36	1,432,042.06	16,604,920.42		16,604,920.42
Carriage	16,594,282.05	1,403,992.54	17,998,274.59	(1,592,177.34)	16,406,097.25	12,947,235.63	3,458,861.61
Water Marketing	18,795,875.65	44,760.01	18,840,635.66	390,869.33	19,231,504.99		19,231,504.99
Kesterson Reservoir (G&A & Conveyance)	0.00	124,437.81	124,437.81	(166.00)	124,271.81		124,271.81
Reclamation Reform Act	0.00	279.85	279.85	(279.85)	0.00		0.00
Financial Statement Balance	<u>50,492,487.99</u>	<u>1,644,018.28</u>	<u>52,136,506.27</u>	<u>230,288.20</u>	<u>52,366,794.47</u>	<u>12,947,235.63</u>	<u>39,419,558.84</u>

1a/ Detail of Financial Statement expenses or credits in Schedule 19 but not in Schedule 25:

<u>Storage</u>	<u>Carriage</u>	<u>Water Marketing</u>
Hidden & Buchanan Reservoirs (0214) <u>70,548.07</u>	Kesterson Reservoir (0805) (166.00)	Facility Exams (0214) <u>44,760.01</u>
General & Administrative	Corning Canal & Pumping Plant (0725) 90,196.59	Total <u>44,760.01</u>
Kesterson Reservoir (0805) <u>124,437.81</u>	Canalside Relifts (0214, 0725 & 0805) 673,009.19	
	SLDMWA Unidentified Offsets (0805) 1,600,232.46	
	Friant WA Offsets (1785) (1,568,829.00)	
	State of CA (State Delta PP) (imputed) (0863) 574,588.82	Non-Reimbursable Expenses
	Madera Canal (1785) 34,960.48	Reclamation Reform Act <u>279.85</u>
	Total <u>1,403,992.54</u>	

1b/ Detail of Ratesetting O&M Expense Adjustments to Reconcile with F/S Schedule 19:

Storage:		
Black Butte (0214) moved from Water Marketing (668,530.08)		
Black Butte (0214) correction to FFS (PY adj recorded in CY) 1,502,367.46		
Buchanan & Hidden Reservoirs corrections to FFS input errors 710,940.86		
Gianelli WR PGP costs moved to Carriage (155,426.58)		
Columbia-Mowry System (1785) moved from Water Marketing 177,028.17		
CFO PUE adjustment (132,893.21)		
CFO PUE Adjustment - Columbia Mowry (included with WM in F/S) (1,444.56)	1,432,042.06	
Carriage:		
Gianelli WR PGP costs moved from Storage 155,426.58		
SLDMWA Offsets (0805) (Transferred to M&I) (786,881.52)		
SLDMWA Offsets (0805) (Other Costs not allocated) (418,758.53)		
Dos Amigos PP CY Adj to F/S (from IRR to M&I) (0805) (2,797.20)		
Correction to 2004 Friant WA Offsets (1785) (PY Adj FFS input to CY) 1,677,807.00		
Correction to 2004 Friant WA Offsets (City of Fresno costs to M&I) (108,978.00)		
Kesterson Reservoir (0805) moved to G&A & Conveyance 166.00		
CFO PUE adjustment (2,108,161.67)	(1,592,177.34)	
Water Marketing:		
Black Butte O&M (0214) moved to Storage 668,530.08		
Columbia-Mowry System (1785) moved to Storage (177,028.17)		
Non-Permanent Contractor Revenues (100,783.74)		
CFO Adjustment for Foresthill PUD 1c/ 151.16	390,869.33	
(General & Administrative) & Conveyance (includes San Luis Drain):		
Kesterson Reservoir from Carriage (166.00)	(166.00)	
Non-Reimbursable:		
Reclamation Reform Act (279.85)	(279.85)	
Total Ratesetting O&M Expense Adjustments	<u>230,288.20</u>	

1c/ Foresthill PUD's share of CFO adjustment for FY 2003 and FY 2004 distributions. Ref: IRR Application of CFO/PFR Audit Adj Analysis.Z08.xls

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2/ Determination of FY 2004 Gianelli, WR Pump Generator "Storage" costs allocated to the San Felipe Unit are as follows:

	San Felipe Unit (Storage)			All Other Storage Contractors	Total
	Total	Direct Pumping Applicable To Gianelli, WR Pump Generator			
		San Benito	Santa Clara		
2004 Storage Deliveries (A/F)	62,589	22,818	39,771	2,817,351	2,879,940
Ratios	0.02173	0.36457	0.63543	0.97827	1.00000

Allocated Gianelli, WR Pump Generator Costs (Excludes Regeneration Credit) - 2004:

Direct Costs	67,451.29	24,590.72	42,860.57	3,036,611.66	3,104,062.95
Project Use Costs	87,975.29	32,073.15	55,902.14	3,960,588.40	4,048,563.69
Total Allocated Costs	155,426.58	56,663.87	98,762.71	6,997,200.06	7,152,626.64

3/ Allocation of Pacheco Pumping Plant costs - Allocation is based on same water delivery ratios as shown in 2/ above.

Total	San Benito	Santa Clara
195,824.49	71,391.73	124,432.76

Note: Storage Expense Allocation

(The following calculations are provided for use on Schedule of CVP Allocated Irrigation Storage Expense)

	San Felipe Unit		All Other Contractors	Total
	Other Storage Expense	Direct Pumping Gianelli, WR PGP		
Allocated Gianelli, WR PGP Costs:				
Direct Costs (see Footnote 2/)		67,451.29	3,036,611.66	3,104,062.95
PUE Costs/Excludes Regenerating Credit (see Page 1 of 9)		87,975.29	3,960,588.40	4,048,563.69
Regeneration Credit			(2,046,170.21)	(2,046,170.21)
Less: Gianelli, WR PGP Costs Allocated to Direct Pumping		<u>155,426.58</u>		(155,426.58)
Subtotal				<u>4,951,029.85</u>
Allocated Other Storage O&M Expense	253,239.04		11,400,651.53	11,653,890.57
Total Allocable Storage Expense	<u>253,239.04</u>		<u>16,351,681.38</u>	<u>16,604,920.42</u>

4/ Kesterson Reservoir Cleanup Program costs have been charged to Westlands WD through the contractor accountings and will not be direct billed, per agreement with the water district.

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5/ Deliveries are based on information provided by the Central Valley Operations Office. Costs are based on the project use energy allocation process and are provided by MP-3400 and MP-3600. These costs are considered Direct Pumping for the Cross Valley Contractors.

5a/

Cross Valley Canal - Contractor Accounting State Delta Pumping Plant									
Contractors	2004 PUE Costs Estimate			PUE Adjustment				State Delta PP Total (a)	
	Deliveries	Ratio	PUE	2000 True-up	2001 True-up	2002 True-up	2003 True-up		
County of Fresno	1,567	0.03303	4,069.59	12,218.63	1,479.48	(362.60)	(7,864.00)	9,541.09	
County of Tulare	2,036	0.04292	5,287.61	0.00	2,649.90	(17,246.66)	56.58	(9,252.57)	
Hills Valley ID	2,633	0.05550	6,838.05	0.00	1,650.44	(404.28)	(14,596.49)	(6,512.29)	
Kern-Tulare WD	13,883	0.29264	36,054.93	160,302.65	24,726.96	(33,543.04)	(118,376.23)	69,165.28	
Lower Tule River ID	9,453	0.19926	24,549.97	148,305.12	11,546.48	(108,464.73)	(25,349.88)	50,586.96	
Pixley ID	10,094	0.21277	26,214.69	100,995.73	16,480.26	(89,709.30)	(7,164.89)	46,816.49	
Rag Gulch WD	7,336	0.15464	19,052.00	62,128.84	7,536.56	0.00	(43,130.77)	45,586.64	
Tri-Valley WD	438	0.00923	1,137.51	52.37	563.30	(3,430.16)	(258.63)	(1,935.62)	
Total	47,440	1.00000	123,204.35	484,003.35	66,633.38	(253,160.78)	(216,684.31)	203,995.99	

5b/

Cross Valley Canal - Contractor Accounting Dos Amigos Pumping Plant									
Contractors	2004 PUE Costs Estimate			PUE Adjustment				Dos Amigos PP Total (b)	Total (a+b)
	Deliveries	Ratio	PUE	2000 True-up	2001 True-up	2002 True-up	2003 True-up		
County of Fresno	1,567	0.03303	2,765.17	570.44	(680.58)	52.83	(12.10)	2,695.76	12,236.85
County of Tulare	2,036	0.04292	3,592.77	0.00	(1,219.00)	2,512.88	0.09	4,886.74	(4,365.83)
Hills Valley ID	2,633	0.05550	4,646.25	0.00	(759.23)	58.91	(22.45)	3,923.48	(2,588.81)
Kern-Tulare WD	13,883	0.29264	24,498.27	7,483.91	(11,374.79)	4,887.30	(182.10)	25,312.59	94,477.87
Lower Tule River ID	9,453	0.19926	16,680.99	6,923.79	(5,311.56)	15,803.56	(39.00)	34,057.78	84,644.75
Pixley ID	10,094	0.21277	17,812.11	4,715.10	(7,581.18)	13,070.85	(11.02)	28,005.87	74,822.36
Rag Gulch WD	7,336	0.15464	12,945.28	2,900.56	(3,466.93)	0.00	(66.35)	12,312.55	57,899.19
Tri-Valley WD	438	0.00923	772.91	2.44	(259.13)	499.78	(0.40)	1,015.61	(920.01)
Total	47,440	1.00000	83,713.76	22,596.25	(30,652.40)	36,886.10	(333.34)	112,210.38	316,206.37

6/ Direct Billings

	PUE Adjustment				State Delta PP Direct Billed	Dos Amigos PP Direct Billings	Total
	2000 True-up	2001 True-up	2002 True-up	2003 True-up	2004 PUE Estimate	2004 PUE Estimate	
In Lieu of Tracy Contractors	0.00	49,682.78	0.00	0.00	142,699.31		192,382.09
All Others - Dos Amigos PP	137,132.92	(330,565.15)	451,347.52	(5,501.99)		1,142,870.02	1,395,283.31
Total					142,699.31	1,142,870.02	1,587,665.40

Sources:

- 2004 CVP Financial Statement
- 2004 Water Revenues WAT/FFS Reconciliation
- Schedule B-2

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8/ <u>RECONCILIATION OF RECONSTRUCTED EXCESS OF INCOME OVER EXPENSE TO FINANCIAL STATEMENT AT 9/30/04</u>		
IRR Revenue per B-2 Schedule (excluding Voluntary Payments)		58,396,349.75
Current Year revenue adjs recorded in ratesetting in current year but will be recorded in FFS in 2005	a/	(191,772.44)
Prior Year revenue adjs included in ratesetting in the current year but not in 2004 FFS: (in 2005 FFS or PY FFS)	b/	86,201.88
Prior Year revenue adjs recorded in 2004 FFS but recorded in ratesetting in prior year: (From file: 04IRR PY Adjustments.z08.xls)		3,309,023.79
Additional Prior Year revenue adjustments included in ratesetting in the current year but not in 2004 FFS:	f/	(882,948.44)
Additional Current Year revenue adjustments included in ratesetting in the current year but not in 2004 FFS:	g/	<u>(312,461.57)</u>
		(1,195,410.01)
Voluntary Payments per Schedule B-2		17,051,741.20
Voluntary payments received during FY 2005 (30-day window) & included in Sch B-2		(7,775.66)
Refunds, Transfers, & Reapplications to be recorded in FY 05 FFS		526,013.24
FY 2004 Voluntary Payments (Surplus overpayments) in FFS in 2005		(59,626.36)
Voluntary payments included in ratesetting in CY but in FFS in FY 2005		<u>(82,454.03)</u>
Voluntary Payments recorded in FFS in FY 2004:	c/	17,427,898.39
Prior Year Voluntary Payments recorded in FFS in the CY, but recorded in Ratesetting in PY:	d/	598,002.93
Prior Year O&M Surplus Refunds & Reapplication recorded in FFS in CY but in Ratesetting in PY:	e/	(1,054,014.41)
Prior Year Transfers of FY 2003 voluntary payment overpayments to regular water accounts: (In CY FFS, but recorded in Ratesetting in PY)		
	Sutter MWC	(111,678.63)
	Recl Dist # 108	<u>(70,110.21)</u>
		(181,788.84)
CY Voluntary Payments (other than 0214) recorded in 2004 FFS (not included in B-2)		45.03
Contract Admin Fees (Includes PY Adj of \$900.00) (Not included in B-2)		7,400.00
Contract Admin Fees (not included in B-2) Shafter-Wasco ID		(3,900.00)
Conveyance - Operating Income (TCC Authority) (not included in B-2)		56,786.87
Conveyance - Operating Income (SLDM Authority) (not included in B-2)		<u>11,145,302.72</u>
IRR Revenue per F/S (Sch 18)		88,400,125.66

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RECONCILIATION OF RECONSTRUCTED EXCESS OF INCOME OVER EXPENSE TO FINANCIAL STATEMENT AT 9/30/2004

Accumulated Income Over Expenses at 9/30/2003 per Financial Statement, Schedule 12		66,923,972.63
Irrigation Revenues per Financial Statement, Schedule 18 (see Footnote 1a/)	88,400,125.66	
FY 2004 Activity per Ratesetting (Allocated costs): O&M Expense	39,419,558.84	
Total Costs to be Direct Billed	12,947,235.63	
Other Adjustments to Expense 1b/	(230,288.20)	
Total O&M Expense per Financial Statement, Schedule 19	<u>52,136,506.27</u>	
Total Current Year Result per Financial Statement, Schedule 17		36,263,619.39
Equity Adjustment for FY 2004 Multipurpose Allocation for CFO Audit		(1,401,805.30)
Cumulative Recorded Excess of Income Over Expense at 9/30/2004 per Financial Statement, Schedule 12		<u>101,785,786.72</u>

The reconciliation of reconstructed excess of income over expenses to water rates will be finalized at a later date.

CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS
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RECONCILIATION OF INCOME TO FINANCIAL STATEMENT AT 9/30/2004

a/	<u>CY Revenue adis recorded in FY 2004 accounting but will be recorded in FFS in '05:</u>		
	Chowchilla WD 1,191 AF @ (\$11.84-\$23.06) + 6,688 AF @ \$23.06	140,862.26	
	Madera ID (8,748 AF @ \$23.04)	201,553.92	342,416.18 Madera Canal
	San Benito County WD (3 AF @ \$74.52) + (-1745-11) AF @ \$24.30 + 1 AF @ (\$74.52-\$24.3)	(42,397.02)	
	Santa Clara Valley WD (1,337 AF+ -2,000 AF - 719 AF) @ \$28.06	(38,778.92)	(81,175.94) San Felipe Unit
	Gravelly Ford WD (1,981+52) AF @ \$7.62	15,491.46	15,491.46 Friant Dam
	Anderson-Cottonwood ID (76 AF - 113 AF) @ \$2.00	(74.00)	(74.00) Sac River - Shasta
	Stockton-East WD (190+245) AF @ \$13.42	5,837.70	5,837.70 New Melones D & R
	Andreotti, A (249 AF @ \$13.42)	3,341.58	
	Baber, J/et al 328 AF @ (\$2.00-\$13.42)	3,745.76	
	Eastside WD (formerly A F Boeger Corp) 42 AF @ \$13.42	563.64	
	Feather WD (-207-315-200+329) AF @ \$18.72	(7,356.96)	
	Glenn-Colusa ID (5,533 AF-9,886 AF+29AF) @ \$2.00 + (-3,929 AF- 6,717 AF) @ \$2.00	(29,940.00)	
	Green Valley Corp (formerly Cannell, F) 67 AF @ (\$13.42-\$2.00) + 45 AF @ \$13.42	1,369.04	
	King, Ben (formerly Dommer, E) 1 AF @ \$13.42	13.42	
	King, L (formerly King, Barbara) 1 AF @ \$13.42	13.42	
	M & T Inc (-246 AF @ \$2.00)	(492.00)	
	MCM Properties 9 AF @ (\$13.42-\$2.00) + 30 AF @ \$13.42	505.38	
	Meridian Farms WC (763 AF @ \$2.00)	1,526.00	
	Natomas Central MWC (6,586 AF+ 3,341 AF + 6,551 AF) @ \$2.00	32,956.00	
	Odysseus Farms (-115 AF @ \$2.00)	(230.00)	
	Oji, M/et al (313 AF @ \$13.42)	4,200.46	
	Pelger MWC (219 AF @ \$13.42)	2,938.98	
	Princeton-Cordora-Glenn ID (-901 AF @ \$2.00)	(1,802.00)	
	Recl Dist # 1004 (2,582 AF @ \$2.00)	5,164.00	
	Siddiqui, J & A 99 AF @ (\$13.42-\$19.80) + 31 AF @ \$13.42	(215.60)	
	Sutter MWC (8,060 AF @ \$2.00)	16,120.00	
	Sycamore Family Trust (formerly Davis, O/et al) 574 AF @ (\$19.69-\$13.42) + (104 AF @ \$13.42)	4,994.66	
	Tisdale IRR & Drainage Co (82 AF @ \$2.00)	164.00	
	Wallace Construction Inc 30 AF @ (\$13.42-\$2.00) + (61 AF @ \$13.42)	1,161.22	38,741.00 Sac River- Willows
	Bella Vista WD (1,551 AF @ \$19.56) + (1,171 @ \$.01)	30,349.27	30,349.27 Cow Creek Unit
	Clear Creek CSD (528 AF @ \$15.43)	8,147.04	8,147.04 Clear Creek Unit
	Pacheco WD - SLC (-1AF +293 AF) @ \$20.10	5,869.20	
	Panoche WD - SLC (-628 AF @ \$13.43)	(8,434.04)	
	San Luis WD - SLC (13,852 AF @ \$14.68) + (2,003 AF @ \$35.73)	274,914.55	272,349.71 San Luis Canal - Tracy
	Broadview WD (-29+24) AF @ \$24.62	(123.10)	
	Del Puerto WD (-3751+959+98) AF @ \$23.78	(64,063.32)	
	Del Puerto WD - Warren Act (291 AF @ \$14.66)	4,266.06	
	Eagle Field WD (22 AF @ \$24.35)	535.70	
	Pajaro Valley WMA (to Westlands WD) 75 AF @ \$31.27	2,345.25	
	Panoche WD - DMC (-9 AF @ \$24.24)	(218.16)	
	Panoche WD - DMC Warren Act (125+1) AF @ \$13.39)	1,687.14	
	Plain View WD (-3 AF @ \$25.44)	(76.32)	
	San Luis WD - DMC Warren Act (384AF @ \$13.39)	5,141.76	
	West Stanisluas ID (-5160 AF @ \$23.97)	(123,685.20)	
	Widren WD (-5 AF @ \$27.97)	(139.85)	(174,330.04) Delta-Mendota Canal

CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS
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a/ CY Revenue & revenue adjs recorded in FY 2004 accounting but will be recorded in FFS in '05 (continued):

Fresno Slough WD (-160-39) AF @ \$28.11	(5,593.89)	
James ID (-3811 AF @ \$25.84)	(98,476.24)	(104,070.13) Delta-Mendota Pool
Arvin-Edison WSD (7-4884) AF @ \$23.21	(113,195.17)	
Delano-Earlimart ID (673+1121+68) AF @ \$22.37)	41,652.94	
Exeter ID (-396 @ \$22.37) + (-129 AF @ \$20.82)	(11,544.30)	
Fresno ID (Class 2) -50 AF @ \$14.63	(731.50)	
Garfield WD (-35-1+1) AF @ \$26.99	(944.65)	
International WD (16 AF @ \$23.87)	381.92	
Ivanhoe WD (-117 AF @ \$22.49)	(2,631.33)	
Lewis Creek WD (-845+855-855+323-323) @ \$33.92	(28,662.40)	
Lindmore ID (-556+7) AF @ \$22.39 +(9-9) @ \$10.41+ 12 AF @ \$11.65	(12,152.31)	
Lindmore ID Rescheduled (6 AF @ \$23.66)	141.96	
Lindsay-Strathmore ID (-57+391) AF @ \$22.91	7,651.94	
Orange Cove ID (-1016-119+119+170+2) AF @ \$22.51	(18,998.44)	
Porterville ID (-261 AF @ \$23.17) + (58 AF @ \$21.59)	(4,795.15)	
Saucelito ID (-906 AF @ \$22.64)	(20,511.84)	
Shafter Wasco ID (-1186 AF @ \$23.74) + (-108-300) AF @ \$11.97	(33,039.40)	
So San Joaquin MUD (-97+828+168) AF @ \$22.95 +(-643 AF+996 AF) @ \$22.95	(16,983.00)	
Stone Corral ID (-150+68) @ \$22.48 + (696 AF-147AF+44AF) @ \$20.96	10,585.92	
Tea Pot Dome WD (-196+76+129) AF @ \$22.85	205.65	
Terra Bella WD (2874+314-200) AF @ \$22.68	67,767.84	
Tulare ID (57 AF @ \$11.42)	650.94	(135,150.38) Friant Kern Canal
Hills Valley ID (171+70) @ \$23.39	5,636.99	
Kern Tulare WD - CVC 9628 AF @ (\$18.44-\$22.15)	(35,719.88)	
Lower Tule River ID - CVC (1779 AF @ \$22.04) SX #050320JS001	39,209.16	
Lower Tule River ID - CVC (-3732 AF @ \$22.04) SX #050320JS001	(82,253.28)	
Pixley ID (3732-3732+3732-1779) AF @ \$22.19	43,337.07	
Rag Gulch WD 3082 AF @ (\$18.44-\$22.15))	(11,434.22)	(41,224.16) Cross Valley Canal
Contra Costa WD (-20 AF @ \$18.50)	(370.00)	(370.00) Contra Costa WD
Westlands WD - SLCF (3+1788+73+46) AF @ \$8.00 + (210+1102+366-51+51+152+63) AF @ \$31.27	74,474.11	
Westlands WD - SLCF (-4382-315) AF @ \$29.41 + 6878 AF @ \$15.58 + (-440 +1344) AF @ \$27.57	(6,056.25)	
Westlands WD - SLCF (-751AF+767AF-856AF) @ \$27.57 + -1.965 AF @ \$12.97	(48,644.85)	19,773.01 Westlands WD - SLCF
Westside WD - TCC (-444 AF @ \$15.83)	(7,028.52)	(7,028.52) Tehama-Colusa Canal
Stony Creek WD (142 AF @ \$14.72)	2,090.24	2,090.24 Black Butte Unit
Total		191,772.44

b/ PY Revenue adjs included in current year ratesetting but not in CY FFS:

Lower Tule River ID - CVC (FY 2001 Transfer Out on 2003 WDR in error) (-4,500 AF @ \$19)	(85,500.00)	
Madera ID (FY 2003 rate adj) 8 AF @ -\$0.3	(0.24)	
Westlands WD - DMP (FY 2003 Adj) 3 AF @ \$17.18	51.54	
Lower Tule River ID - FKC CL 2 (FY 2003 Adj) (-565 AF @ \$10.30)	(5,819.50)	
Stone Corral ID (CL 1) (Correction to 2003 B-2 transfer out adj) 500 AF @ \$19.56	9,780.00	
Creps, D (Non-permanent) (FY 03 historical recon reversed)	(5,620.26)	
Epperson Trust (Non-permanent) (FY 03 historical recon adj reversed)	(1,147.56)	
Pacheco WD - SLCT (Correction to 2003 Rate Adj) 67AF @ \$7.03	471.01	
Kirkwood WD - TCC (FY 2003 Adj) (113 AF @ \$14.01)	1,583.13	
Total		(86,201.88)

CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS
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c/ <u>CY Voluntary Payments recorded in 2004 FFS and Ratesetting in the CY</u>		
Alexander, T & K (\$12.42 +\$11.30)	\$23.72	
Anderson, R	37.67	
Gillaspy, W (formerly Gillaspay, F)	68.05	
Giovannetti, B & M	3.85	
Glenn-Colusa ID (\$7,637,829.68+ \$1,124,722.66+ \$934.800)	9,697,352.34	
Hiatt, T (formerly Hiatt, G/et al) (\$60,758.86 + \$4,411.32)	65,170.18	
Hollins, M	15,421.28	
Lockett, W & J	198.62	
MCM Properties	21,228.97	
Meridian Farms WC	597,372.59	
Natomas Basin Conservancy (formerly ELH Sutter Properties)	95.71	
Natomas Central MWC	194,496.64	
Oji Brothers Farm Inc	33,191.35	
Oji, M/et al	42,627.41	
Princeton-Cordora-Glenn ID	282,117.62	
Provident ID	71,078.80	
Recl Dist # 108	235,929.00	
Recl Dist #1000 (formerly Amen, H/et al)	662.55	
River Garden Farms	15,459.84	
Sutter MWC (\$80,821.71+\$396,245.15+\$57,622.59+\$45.58+\$523,189)	1,687,612.38	
Sycamore Family Trust (formerly Davis, O/et al)	25,143.31	
Tisdale Irr & Drain Co	32,432.38	
Wells, J	14,354.00	
Colusa Drain WC (\$21,931.36 + \$21,153.32)	43,084.68	
Bella Vista WD	5,508.59	
Fresno Slough WD (\$11,783.82 + \$54,106.95)	65,890.77	
James ID	19,224.85	
Recl Dist # 1606	1,137.42	
Lewis Creek WD (\$894.22 + \$108,676.12)	109,570.34	
Westlands WD - SLC	4,045,220.59	
Proberta WD	4,027.41	
Thomes Creek WD	5,411.48	
Dunnigan WD	20,000.00	
Orland-Artois WD	76,744.00	
Total		17,427,898.39
d/ <u>Prior Year Voluntary Payments included in FFS in CY, but recorded in Ratesetting in PY</u>		
Westlands WD - DMP	46,290.27	
Anderson, R & J	31.04	
Butler, L & M	61.07	
Clear Creek CSD	559.79	
Clear Creek CSD	1,856.77	
Driver, Gary/et al	18.02	
Eastside WD (formerly AF Boeger Corp)	544.45	
Ehrke, A & B	25.09	
Giusti, R & S	115.25	
Heidrick, E (formerly Heidrick, J Family Trust)	66.48	
Jansen, P & S (formerly Ritchey, E & A)	11.54	
Lockett, W & J	18.58	
Natomas MWC	235,326.35	
Nelson, T & H	2.32	
O'Brien, J & F	273.40	
Oji, M/et al	2,101.79	
Pelger MWC	1,426.62	
Sutter MWC	581,639.55	
Cummings, W (formerly Verona Farming Prtnrshp) refund	(415.52)	
Westlands WD - SLCF	138,975.01	
San Luis WD - SLCT	(369,304.94)	
Dunnigan - TCC	(41,620.00)	
Total		598,002.93

CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS
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e/ Prior Year Refunds & Reapplication of FY 2003 O&M Surplus

Chowchilla WD - BU (Refund)	(22,226.85)	(22,226.85) Buchanan Unit
Corning WD (Refund)	(5,118.82)	
Thomes Creek WD (Reapply to regular water account)	(3,932.22)	(9,051.04) Corning Canal
Bella Vista WD (Refund)	(29,591.26)	(29,591.26) Cow Creek Unit
Hills Valley ID (Refund)	(6,031.31)	
Kern-Tulare ID (Refund)	(65,427.19)	
Pixley ID (Refund)	(4,479.58)	
Rag Gulch WD (Refund)	(23,566.57)	(99,504.65) Cross Valley Canal
Banta-Carbona ID (Refund)	(18,066.49)	
Broadview WD (Refund)	(8,719.21)	
Centinella WD (Refund)	(1,772.72)	
Del Puerto WD (Refund)	(47,522.53)	
Patterson WD (Refund)	(8,013.06)	
West Side ID (Refund)	(4,392.42)	(88,486.43) Delta-Mendota Canal
Gravelly Ford WD (Refund)	(4,638.27)	(4,638.27) Friant Dam
Delano-Earlimart ID (Refund class 1 & 2)	(102,048.35)	
Exeter ID (Refund class 1 & 2)	(8,651.11)	
Ivanhoe WD (Refund class 1 & 2)	(8,373.13)	
Lindmore ID (Refund class 1 & 2)	(26,872.69)	
Lindsay-Strathmore ID (Refund)	(15,879.65)	
Lower Tule River ID - FKC (Refund class 1 & 2)	(73,096.39)	
Orange Cove ID (Refund)	(15,922.27)	
Porterville ID (Refund class 1 & 2)	(22,953.97)	
Saucelito ID (Refund class 1 & 2)	(19,797.74)	
So San Joaquin MUD (Refund class 1 & 2)	(87,412.27)	
Stone Corral ID (Refund)	(7,403.18)	
Tea Pot Dome WD (Refund)	(4,144.97)	
Terra Bella WD (Refund)	(18,797.63)	
Tulare ID (Refund class 1 & 2)	(61,648.23)	(473,001.58) Friant-Kern Canal
Madera ID - HU (Refund)	(23,593.82)	(23,593.82) Hidden Unit
Chowchilla WD (Refund class 1 & 2)	(79,220.48)	
Madera ID (Refund class 1 & 2)	(96,184.27)	(175,404.75) Madera Canal
Feather WD (Reapply to regular water account)	(7,332.66)	(7,332.66) Sac River - Willows
Davis WD - TCC (Refund)	(1,961.34)	
Glide WD (Refund)	(13,911.57)	
Kanawha WD (Refund)	(21,479.90)	
La Grande WD (Refund)	(6,288.62)	
Orland-Artois WD (Refund)	(77,541.67)	(121,183.10) Tehama-Colusa Canal
Total		(1,054,014.41)

f/ Additional Prior Year Revenue Adjustments (FY 2003):

San Luis WD - DMC "215" water 237 AF @ \$13.05	3,092.85	3,092.85 Delta-Mendota Canal
Garfield WD (CL 1) 61 AF @ \$26.42	1,611.62	
Ivanhoe ID (CL 1) 487 AF @ \$20.96	10,207.52	
Lower Tule River ID (CL 1) (1,000+437+11,053+600+915+1,078+750) AF @ \$20.76	328,693.08	
Lower Tule River ID (CL 2) (1,171+ 8,173+3,000) AF @ \$10.30	127,143.20	
Porterville ID (CL 1) 40 AF @ \$21.59	863.60	
So San Joaquin MUD (CL 1) 4,533 AF @ \$21.45	97,232.85	
Tulare ID (CL 1) (53+2,692+34+620) AF @ \$20.70	70,359.30	
Tulare ID (CL 2) (1,500+19,544) AF @ \$10.21	214,859.24	850,970.41 Friant-Kern Canal
San Luis WD - SLC "215" Water (78AF@\$13.67)+(100AF@\$21.57)+(340@\$14.67)+(916AF@ \$22.57)	28,885.18	28,885.18 San Luis Canal - Tracy
Total		882,948.44

CENTRAL VALLEY PROJECT
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g/ Additional Current Year Revenue Adjustments:

Centinella WD (Sep 04) Transfer Out 125 AF @ \$21.99	2,748.75	
Del Puerto WD (Sep 04) Transfers Out (200 AF+79AF+424AF) @ \$23.78 + 24AF @ \$25.44	17,327.90	
Panoche WD - DMC (Sep 04) Transfer Out 27 @ \$36.14	975.78	
San Luis WD - DMC (Sep 04) Transfers Out (1200 AF+ 200AF+27AF) @ \$23.92	34,133.84	
West Stanislaus ID (Sep 04) Transfers Out (2,500 AF+1,000 AF+2,000 AF) @ \$23.97	131,835.00	187,021.27 Delta-Mendota Canal
Garfield WD (CL 1) Nov 03 & Feb 04 Transfers Out (12+26+722) AF @ \$26.42	20,079.20	
Lower Tule River ID - FKC (CL 1) Oct 03 - Feb 04 (758+105+149+252+82+18+81+16+258) AF @ \$20.76	35,686.44	
Lower Tule River ID - FKC (CL 1) Sep 04 Transfer Out (-1,069) AF @ \$22.46	(24,009.74)	
Orange Cove ID (CL 1) Nov 03 - Feb 04 (717+1,122+85+80+726+88+1,336) AF @ 21.02	87,317.08	
Orange Cove ID (CL 1) (85+80+88) AF @ (\$51.60-\$21.02) (Restoration Fund)	7,736.74	126,809.72 Friant-Kern Canal
Anderson-Cottonwood ID (Aug & Sep 04) Transfers Out (71+89) AF @ \$2.00	320.00	
Anderson-Cottonwood ID (Unused correction) -6,812 AF @ \$2.00	(13,624.00)	(13,304.00) Sacramento River - Shasta
Glenn-Colusa ID (Aug & Sep 04) Transfers Out (27+33) AF @ \$2.00	120.00	
M&T Inc (Aug & Sep 04) Transfers Out (6+8) AF @ \$2.00	28.00	148.00 Sacramento River - Willows
Panoche WD - SLC (Sep 04) Transfer Out (165 AF+ 273AF) @ \$26.91	11,786.58	11,786.58 San Luis Canal - Tracy
Total		312,461.57