

**CENTRAL VALLEY PROJECT  
SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS  
BY FACILITY AND/OR COMPONENT FOR FY 2005  
2007 IRRIGATION WATER RATES**

<u>Component/Facility/Contractor</u>	<u>O&amp;M and Corp. of Engineers Expense</u> 1/	<u>Project Use Energy Cost</u> 1/	<u>Total</u>
<b>COSTS TO BE ALLOCATED</b>			
<b>Storage</b>			
American River (0353)	22,432.96		22,432.96
Black Butte Dam & Reservoir (0214)	405,173.22		405,173.22
Buchanan Reservoir (0214)	806,761.34		806,761.34
Central Hazmat Fund (1741)			
Clear Creek Tunnel (0416) & (1910)	217,916.53		217,916.53
Columbia-Mowry System (1785)	179,845.23	9,382.78	189,228.01
Delta Cross Channel (0863) & (1910)	168,503.11		168,503.11
Folsom Dam & Reservoir (0353) & (1910)	342,348.43		342,348.43
Folsom Pipelines (0353)	58,123.18		58,123.18
Folsom Pumping Plant (0353) & (1910)	497,485.01		497,485.01
Folsom Complex (0353)	384,792.70		384,792.70
Folsom Garage (0353)	219,132.92		219,132.92
Folsom Plant Maint Draw (0353)	189,635.10		189,635.10
Friant Dam & Reservoir (1785) & (1910)	1,102,263.33		1,102,263.33
Gianelli, WR Pumping-Generating Plant (0805) Regenerating Credit	2,044,098.46	3,352,111.42 (1,691,915.22)	5,396,209.88 (1,691,915.22)
San Felipe Unit	(41,290.78)		(41,290.78)
ClairHill, CA Whiskeytown Dam (0416) & (1910)	186,561.20		186,561.20
Hidden Reservoir (0214)	788,285.58		788,285.58
New Melones Dam & Reservoir (0880) & (1910)	70,517.48	5,874.51	76,391.99
Nimbus Dam & Reservoir (0353 & 1910)	89,000.73		89,000.73
Sacramento River (0725)	374,234.68		374,234.68
San Joaquin River (1785)	175,597.45		175,597.45
Shasta Dam & Reservoir (1741) & (1910)	1,316,050.03		1,316,050.03
Coleman Fish Hatchery (1741) & (1910)	2,377,605.26	75,208.36	2,452,813.62
Sisk, BF San Luis Dam & Reservoir (0805)	2,464,057.48		2,464,057.48
Spring Creek Tunnel (0416)	75.90		75.90
Spring Creek Debris Dam (0416)			
Tri-Dam Tulloch Dam & Reservoir (0880)	20,116.00		20,116.00
Trinity Dam & Reservoir (0416) & (1910)	81,617.71		81,617.71
Total Storage Costs To Be Allocated (Schedule B-5)	<u>14,540,940.24</u>	<u>1,750,661.85</u>	<u>16,291,602.09</u>
<b>Conveyance and Drainage</b>			
San Luis Drain			
Kesterson Reservoir (0805)	139,590.55		139,590.55
Total Conveyance and Drainage Costs To Be Allocated (Schedule B-1)	<u>139,590.55</u>		<u>139,590.55</u>

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Component/Facility/Contractor	O&M and Corp. of Engineers Expense	Project Use Energy Cost	Total
	1/	1/	
<b>COSTS TO BE ALLOCATED</b>			
<b>Direct Costs (Pumping &amp; Other)</b>			
Corning Canal (0725)			
Corning WD Canalside Relift - Power		31,088.59	31,088.59
Proberta WD Canalside Relift - Power		2,411.34	2,411.34
Cow Creek Unit (0725)			
Wintu-Cow Creek PP - Power/Bella Vista WD		24,012.49	24,012.49
Cross Valley Canal: Dos Amigos PP (0805) & State Delta PP (0863)	5/		
County of Fresno		2,759.47	2,759.47
County of Tulare		11,120.38	11,120.38
Hills Valley ID		18,841.89	18,841.89
Kern-Tulare ID		99,651.94	99,651.94
Lower Tule River ID - CVC		51,758.26	51,758.26
Pixley ID		70,653.88	70,653.88
Rag Gulch ID		6,054.65	6,054.65
Tri-Valley ID		3,707.43	3,707.43
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/	17,688.97	
Pacheco PP - Power	3/		114,755.19
Santa Clara Valley WD			90,901.04
Santa Clara WD - Offset		98,411.82	98,411.82
Coyote PP - Power		33,061.19	33,061.19
Gianelli, WR PGP	2/	23,601.81	176,718.43
Pacheco PP - Power	3/		121,286.26
San Luis Canal - Fresno			
Westlands WD			
Pleasant Valley PP - Power and O&M (0805)		325,560.51	325,560.51
San Luis Relift PP - Power/Pleasant Valley WD (0805)		35,611.90	35,611.90
San Luis Relift PP - Power/Westlands WD (0805)		1,685,352.57	1,685,352.57
Westlands PP (0805)			
Westlands WD - Offset (0805)	21,405.55		21,405.55
San Luis Canal - Tracy			
Panoche WD Canalside Relift - Power (0805)		715.19	715.19
San Luis WD Canalside Relift - Power (0805)		297,559.14	297,559.14
San Luis WD Offset (0805)			
Tehama-Colusa Canal			
Colusa County WD Canalside Relift - Power (0725)		143,687.17	143,687.17
Dunnigan WD Canalside Relift - Power (0725)		2,103.48	2,103.48
Westside WD/GV WD Canalside Relift - Power (0725)		(4,872.01) 7/	(4,872.01)
Kanawha WD Canalside Relift - Power (0725 & 0214)		13,277.37	13,277.37
Orland-Artois WD Canalside Relift - Power (0725)		45,239.72	45,239.72
Westside WD Canalside Relift - Power (0725)		23,420.57	23,420.57
Total Direct Costs (Pumping & Other) To Be Allocated (Schedule B-1)	161,108.15	3,402,836.22	3,563,944.38
Subtotal	14,841,638.94	5,153,498.08	19,995,137.02
<b>Water Marketing</b> Allocated to all Contractors (Schedule B-4)	1/	18,374,631.06	18,374,631.06
<b>Total Costs To Be Allocated</b>	<u>33,216,270.00</u>	<u>5,153,498.08</u>	<u>38,369,768.08</u>

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<u>Component/Facility/Contractor</u>	<u>O&amp;M and Corp. of Engineers Expense</u> 1/	<u>Project Use Energy Cost</u> 1/	<u>Total</u>
<b>COSTS TO BE DIRECT BILLED</b>			
<b>Conveyance (Direct Billed)</b>			
Arroyo Passajero (0805)	(772.54)		(772.54)
Corning Canal (0725)			
Delta-Mendota Canal (0863)	3,358.08		3,358.08
Friant-Kern Canal (1785)	5,476.75		5,476.75
Little Panoche Creek Detention Dam (0805)	(4,032.97)		(4,032.97)
Los Banos Creek Detention Dam (0805)	(704.01)		(704.01)
Madera Canal (1785)	171,197.00		171,197.00
O'Neill Forebay & Dam (0805)	55,061.64		55,061.64
Red Bluff Diversion Dam & PP (0725 & 1910)	187,211.57		187,211.57
San Luis Canal (0805)	(59,068.13)		(59,068.13)
San Luis Canal Turnouts (0805)	3,969.43		3,969.43
Stony Creek CHO (0725)	136,254.94		136,254.94
Tehama-Colusa Canal (0725)	31,545.46		31,545.46
Total Conveyance Costs To Be Direct Billed	<u>529,497.22</u>		<u>529,497.22</u>
<b>Conveyance Pumping</b>			
Corning Pumping Plant (0725)		49,165.67	49,165.67
Dos Amigos Pumping Plant & Switchyard (0805)	(8,410.41)	1,984,823.76	1,976,413.35
O'Neill Pumping-Generating Plant (0805)		1,013,986.54	1,013,986.54
Regenerating Credit		(131,882.79)	(131,882.79)
State Delta PP - In Lieu of Tracy (0863)		(89,985.79)	(89,985.79)
Tracy Pumping Plant (1910)	4,112.84	8,296,209.56	8,300,322.40
Tracy PP Switchyard (0863)	2,266.53		2,266.53
Total Conveyance Pumping Costs To Be Direct Billed	<u>(2,031.04)</u>	<u>11,122,316.94</u>	<u>11,120,285.90</u>
<b>Direct Pumping</b>			
Contra Costa PP (Contra Costa WD) (0863)			
Total Direct Pumping Costs To Be Direct Billed			
<b>Total Costs To Be Direct Billed</b>	<u>527,466.18</u>	<u>11,122,316.94</u>	<u>11,649,783.12</u>
<b>Grand Total</b>	<u>33,743,736.18</u>	<u>16,275,815.01</u>	<u>50,019,551.20</u>



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2/ Determination of FY 2005 Gianelli, WR Pump Generator "Storage and Direct Pumping" 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
2005 Storage Deliveries (A/F)	52,092	22,316	29,776	2,526,384	
Ratios	0.02020	0.42840	0.57160	1.00000	

Allocated Gianelli, WR Pump Generator Costs (Excludes Regeneration Credit) - 2005:

Direct Costs	41,290.78	17,688.97	23,601.81	2,002,807.67	2,044,098.45
Project Use Costs	267,871.81	114,755.19	153,116.62	3,352,111.42	3,619,983.23

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

<u>Total</u>	<u>San Benito</u>	<u>Santa Clara</u>
212,187.31	90,901.04	121,286.26

**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/)		41,290.78	2,002,807.67	2,044,098.45
PUE Costs/Excludes Regenerating Credit (see Page 1 of 9) Regeneration Credit			3,352,111.42 (1,691,915.22)	3,352,111.42 (1,691,915.22)
Less: Gianelli, WR PGP Costs Allocated to Direct Pumping		<u>41,290.78</u>		(41,290.78)
Subtotal				<u>3,663,003.87</u>
Allocated Other Storage O&M Expense	255,097.68		12,373,500.54	12,628,598.22
Total Allocable Storage Expense	<u>255,097.68</u>		<u>16,036,504.41</u>	<u>16,291,602.09</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	Deliveries	2005 PUE Costs Estimate		PUE Adjustment 2000 True-up Adj	PUE Adjustment 2002 True-up Adj	PUE Adjustment 2003 True-up Adj	PUE Adjustment 2004 True-up	State Delta PP Total (a)
		Ratio	PUE					
County of Fresno	383	0.01275	1,554.87	(4,676.81)	186.02	6,672.83	(2,128.07)	1,608.84
County of Tulare	742	0.02469	3,012.31	0.00	8,847.80	(48.01)	(2,764.99)	9,047.11
Hills Valley ID	1,465	0.04875	5,947.49	0.00	207.40	12,385.53	(3,575.75)	14,964.68
Kern-Tulare WD	9,344	0.31096	37,934.03	(61,357.57)	17,208.09	100,445.59	(18,853.82)	75,376.32
Lower Tule River ID	6,650	0.22131	26,997.14	(56,765.38)	55,644.05	21,510.09	(12,837.65)	34,548.26
Pixley ID	10,791	0.35911	43,808.45	(38,657.20)	46,022.23	6,079.61	(13,708.16)	43,544.92
Rag Gulch WD	320	0.01065	1,299.11	(23,780.48)	0.00	36,597.68	(9,962.66)	4,153.64
Tri-Valley WD	354	0.01178	1,437.14	(20.04)	1,759.72	219.46	(594.83)	2,801.45
<b>Total</b>	<b>30,049</b>	<b>1.00000</b>	<b>121,990.55</b>	<b>(185,257.49) *</b>	<b>129,875.33 *</b>	<b>183,862.78 *</b>	<b>(64,425.93)</b>	<b>186,045.24</b>

5b/

Cross Valley Canal - Contractor Accounting Dos Amigos Pumping Plant						
Contractors	Deliveries	2005 PUE Costs Estimate		PUE Adjustment 2004 True-up	Dos Amigos PP Total (b)	Total (a+b)
		Ratio	PUE			
County of Fresno	383	0.01275	906.31	244.32	1,150.62	2,759.47
County of Tulare	742	0.02469	1,755.82	317.44	2,073.26	11,120.38
Hills Valley ID	1,465	0.04875	3,466.69	410.52	3,877.21	18,841.89
Kern-Tulare WD	9,344	0.31096	22,111.08	2,164.54	24,275.62	99,651.94
Lower Tule River ID	6,650	0.22131	15,736.16	1,473.84	17,210.00	51,758.26
Pixley ID	10,791	0.35911	25,535.18	1,573.78	27,108.96	70,653.88
Rag Gulch WD	320	0.01065	757.23	1,143.78	1,901.00	6,054.65
Tri-Valley WD	354	0.01178	837.68	68.29	905.97	3,707.43
<b>Total</b>	<b>30,049</b>	<b>1.00000</b>	<b>71,106.15</b>	<b>7,396.50</b>	<b>78,502.65</b>	<b>264,547.89</b>

6/ Direct Billed

	PUE Adjustment 2000 True-up Adj	PUE Adjustment 2002 True-up Adj	PUE Adjustment 2003 True-up Adj	PUE Adjustment 2004 True-up	State Delta PP Direct Billed 2005 PUE Estimate	Dos Amigos PP Direct Billed 2005 PUE Estimate	Total
In Lieu of Tracy Contractors - State Delta PP	185,257.49 *	(129,875.33) *	(183,862.78) *	(29,579.91)	68,074.74		(89,985.79)
All Others - Dos Amigos PP	0.00	0.00	0.00	144,360.87		1,840,462.89	1,984,823.76
<b>Total</b>					<b>68,074.74</b>	<b>1,840,462.89</b>	<b>1,894,837.97</b>

\* Correction to FY 2004 delivery allocation. In FY 2004 accounting, In Lieu of Tracy Contractors - State Delta PP did not receive any allocation for the FY 2000 - FY 2003 PUE True-up Adjustments.

7/ Glenn Valley WD does not use relift power. They have a gravity feed. Therefore, all PUE costs are allocated to Westside WD.

**Sources:**

- 2005 CVP Financial Statement
- 2005 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 9/30/05</u>		
IRR Revenue per B-2 Schedule (excluding Voluntary Payments)		62,539,411.33
Current Year revenue adjs recorded in ratesetting in current year but will be recorded in FFS in 2006	a/	(3,203,709.19)
Prior Year revenue adjs included in ratesetting in the current year but not in 2005 FFS: (in 2006 FFS or PY FFS)	b/	(667,478.80)
Prior Year revenue adjs recorded in 2005 FFS but recorded in ratesetting in prior year: (From file: 05IRR PY Adjustments.z09.xls)		502,054.17
Additional Prior Year revenue adjustments included in ratesetting in the current year but not in 2005 FFS:	f/	(215,017.19)
Additional Current Year revenue adjustments included in ratesetting in the current year but not in 2005 FFS:	g/	<u>38,702.46</u>
Voluntary Payments per Schedule B-2		2,628,061.22
Voluntary payments received during FY 2006 (30-day window) & included in Sch B-2		(6,400.54)
Refunds, Transfers, & Reapplications to be recorded in FY 06 FFS		
FY 2005 Voluntary Payments (Surplus overpayments) in FFS in 2006		(74,342.79)
FY 2004 voluntary payments (overpayments) applied as voluntary payments for FY 2005 in Sch B-2		<u>(22,166.21)</u>
Voluntary Payments recorded in FFS in FY 2005:	c/	2,525,151.68
Prior Year Voluntary Payments recorded in FFS in the CY, but recorded in Ratesetting in PY:	d/	(493,946.28)
Prior Year O&M Surplus Refunds & Reapplication recorded in FFS in CY but in Ratesetting in PY:	e/	(1,612,941.04)
CY Voluntary Payments (other than 0214) recorded in 2005 FFS (not included in B-2)		16.95
FFS adjustment for Bella Vista WD should have been M&I		30,763.80
FFS adjustment for County of Madera should have been M&I		2,896.00
Prior Year Bills - Per WAT recon		489.03
Non-Compliance/Settlement Fees - Per WAT Recon		870.00
RRA Interest recorded to FFS acct 520A in error		11,975.08
Contract Admin Fees (Not included in B-2)		26,900.00
Conveyance - Operating Income (TCC Authority) (not included in B-2)		54,752.19
Conveyance - Operating Income (SLDM Authority) (not included in B-2)		<u>8,540,330.94</u>
IRR Revenue per F/S (Sch 18)		68,081,221.13

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

Accumulated Income Over Expenses at 9/30/2004 per Financial Statement, Schedule 12		101,785,786.72
Irrigation Revenues per Financial Statement, Schedule 18 (see Footnote 1a/)		68,081,221.13
FY 2005 Activity per Ratesetting (Allocated costs): O&M Expense	38,369,768.08	
Total Costs to be Direct Billed	11,649,783.12	
Other Adjustments to Expense 1b/	(15,228,040.45)	
 Total O&M Expense per Financial Statement, Schedule 19	 <u>34,791,510.75</u>	
 Total Current Year Result per Financial Statement, Schedule 17		 33,289,710.38
Equity Adjustment for FY 2005 Multipurpose Allocation for CFO Audit		2,541,769.22
Non-Reimbursable Expense		3,044,811.28
Operating Income (Bad Debt Expense)		<u>1,032.00</u>
Cumulative Recorded Excess of Income Over Expense at 9/30/2005 per Financial Statement, Schedule 12		<u>140,663,109.60</u>

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

RECONCILIATION OF INCOME TO FINANCIAL STATEMENT AT 9/30/2004

a/	<u>CY Revenue adjs recorded in FY 2005 accounting but will be recorded in FFS in '06:</u>		
	Chowchilla WD -1,690 AF @ \$22.12)	(37,382.80)	
	Madera ID (-5,272 AF @ \$22.13)	(116,669.36)	(154,052.16) Madera Canal
	San Benito County WD (-372 AF @ \$24.30)	(9,039.60)	
	Santa Clara Valley WD (-5,135+4,518+10,000) AF @ 28.06	263,286.98	254,247.38 San Felipe Unit
	Gravelly Ford WD CL 2 (1,503 AF @ \$6.57)	9,874.71	9,874.71 Friant Dam
	Central San Joaquin WCD (523+2,824+5,869+7,500+6,958+3,550) AF @ \$12.80	348,467.20	
	Stockton East WD (NP) (169 AF @ \$12.54)	2,119.26	350,586.46 New Melones D & R
	Foresthill PUD (Title Transferred) (-300 AF @ \$12.52)	(3,756.00)	(3,756.00) Upper American River
	Alexander, T & K (-13 AF @ \$20.21)	(262.73)	
	Andreotti, A (-220 AF @ \$22.96)	(5,051.20)	
	Carter MWC (80 AF @ \$18.73)	1,498.40	
	Eastside WD (-17 AF @ \$21.41)	(363.97)	
	Eggleston, R (NP) (-12 AF @ \$17.92)	(215.04)	
	Exchange Bank (formerly Nature Conserv.) (NP)	(620.00)	
	Feather WD (-15 AF @ \$17.86)	(267.90)	

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a/ CY Revenue adjs recorded in FY 2005 accounting but will be recorded in FFS in '06 (continued):

Glenn-Colusa ID (-90,000 AF @ \$2.00) FFS interface error + (3,608 AF @ \$17.16)	(118,086.72)	
Glenn-Colusa ID (6,263+6,953) AF @ \$17.16	226,786.56	
Green Valley Corp (325 AF @ \$18.03)	5,859.75	
Lonon, M (-222 AF @ \$12.54)	(2,783.88)	
MCM Properties (-30 AF @ \$22.48)	(674.40)	
Maxwell ID (2,000 AF @ \$24.86)	49,720.00	
Meridian Farms WC (-763 AF @ \$19.26)	(14,695.38)	
Natomas Central MWC (-3,341-6,551) AF @ \$2.00 (FY'02 deliveries interfaced to FFS in error)	(19,784.00)	
Oji Bros Farm Inc (24 AF @ \$18.46)	443.04	
Oji, M/et al (-160 AF @ \$18.45)	(2,952.00)	
Pacific Realty Inc (-14 AF @ \$2.00) Unused	(28.00)	
Pelger MWC (-100 AF @ \$18.26)	(1,826.00)	
Princeton-Cordora-Glenn ID (200+878) AF @ \$18.36	19,792.08	
Provident ID (397 AF @ \$18.58)	7,376.26	
Recl Dist # 108 (-14,043 AF @ \$2.00) + (2,000 AF @ \$17.10)	6,114.00	
Recl Dist # 1004 (-600 AF @ \$19.60)	(11,760.00)	
Sutter MWC (-497+3,854) AF @ \$12.54 & -\$65,811.67 FFS interface error	(23,714.89)	
Sycamore Family Trust (-100+816) AF @ \$19.04	13,632.64	
Tisdale IRR & Drainage Co (-71 AF @ \$21.67)	(1,538.57)	
Tisdale IRR & Drainage Co (Rescheduled) (-273-195+75-75) AF @ \$5.45 + (464+195) * -\$0.1	(2,544.01)	124,054.04 Sac River- Willows
Bella Vista WD (-178+395+381) AF @ \$20.82	12,450.36	12,450.36 Cow Creek Unit
Clear Creek CSD (-31 AF @ \$14.42)	(447.02)	(447.02) Clear Creek Unit
Pacheco WD - SLC (-24+98) AF @ \$19.14	1,416.36	
Panoche WD - SLC (622 AF @ \$12.56) + (-686+398) AF @ \$26.12	289.76	
San Luis WD - SLC (3,222 AF @ \$16.88) & (1,300 AF @ \$31.63)	95,506.36	97,212.48 San Luis Canal - Tracy
Banta Carbona ID (1,000 + 631) AF @ \$22.75	37,105.25	
Broadview WD (-1,350 AF @ \$23.52)	(31,752.00)	
Byron Bethany ID (52-170) AF @ \$24.46	(2,886.28)	
Del Puerto WD (-3,919+965+25+170) AF @ \$22.81 & (1,589 AF @ \$24.34)	(24,256.53)	
Del Puerto WD Removal of rescheduled FC RRA interest (524 AF @ -\$11.81)	(6,188.44)	
Eagle Field WD (50 AF @ \$24.35) + (-193 AF @ \$23.18)	(3,256.24)	
Oro Loma WD (3,600-200) AF @ \$22.73	77,282.00	
Panoche WD - DMC (-139 AF @ \$23.41) + 63 AF @ \$23.41	(1,779.16)	
San Luis WD - DMC (-800 AF @ \$22.91)	(18,328.00)	
West Side ID (-179 AF @ \$22.86)	(4,091.94)	
West Stanislaus ID (-1,902 AF @ \$22.94)	(43,631.88)	(21,783.22) Delta-Mendota Canal
Coehlo Family Trust (Correction to FFS)	(4,826.99)	
Fresno Slough WD (-97 AF @ \$25.19)	(2,443.43)	
James ID (-428 -141) AF @ \$25.06	(14,259.14)	
Recl Dist #1606 (-75+6) AF @ \$24.00	(1,656.00)	
Tranquillity ID (635 AF @ \$23.72)	15,062.20	(8,123.36) Delta-Mendota Pool
Arvin-Edison WSD CL 1 (3,505+3,534) AF @ \$22.45	158,025.55	
Delano-Earlimart ID CL 1 (-3,256+1,045+54-290+28+10,160) AF @ \$21.44+ CL 2 (2,573 @ \$10.70)	193,498.14	
Delano-Earlimart ID (rate correction) 28,325 AF @ (\$21.44-\$21.92)	(13,596.00)	
Exeter ID (382 AF @ \$21.43)	8,186.26	
Fresno ID (6-6-44-85) AF @ \$18.35	(2,367.15)	
Garfield WD (-12-24-2+24+500+29+1+1+1 AF) @ \$25.23	13,069.14	
International WD (-52 AF @ \$22.71)	(1,180.92)	
Ivanhoe WD CL 1 (-61+179) AF @ \$21.54 + (11 AF @ \$22.49) + CL 2 (-34 AF @ \$10.61)	2,428.37	
Ivanhoe WD "Special Supplemental 215 water" (34 AF @ \$2.00)	68.00	
Kern County WA "Nonstorable 215 water" (4,380 AF @ \$12.21)	53,479.80	
Kern County WA "Special supplemental 215 water" (-2,735 AF @ \$2.00)	(5,470.00)	
Lewis Creek WD (33+109) AF @ \$29.91	4,247.22	
Lindmore ID (40+25) AF @ \$21.45	1,394.25	
Lindsay-Strathmore ID (24+42+3,673-44+20) AF @ \$21.94	81,507.10	
Lower Tule River ID - FKC (-702-878+418+695+1843+198) AF @ \$21.54	33,903.96	
North Kern WSD "Nonstorable 215 water" (5,346 AF @ \$12.21)	65,274.66	

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a/ CY Revenue & revenue adjs recorded in FY 2005 accounting but will be recorded in FFS in '06 (continued):

North Kern WSD "Special supplemental 215 water" (685 AF @ \$2.00)	1,370.00	
Orange Cove ID (-71-1-1,607-2+132+3+21) AF @ \$21.58	(32,909.50)	
Porterville ID (-201 AF @ \$22.23)	(4,468.23)	
Saucelito ID (432+27) AF @ \$21.69	9,955.71	
Shafter Wasco ID (-112-867+150+26+22+3,018) AF @ \$22.79	50,981.23	
Shafter Wasco ID "Nonstorable 215 water" -402 AF @ \$12.21	(4,908.42)	
So San Joaquin MUD CL 1 (-1,932+772+150-747-1,420-1,232-499+4,501+237) AF @ \$22.00+ CL 2 (-58 AF @ \$10.84)	(4,368.72)	
So San Joaquin MUD "Nonstorable 215 water" (-275 AF @ \$12.21)	(3,357.75)	
So San Joaquin MUD "Special supplemental 215 water" (-1,234 AF @ \$2.00)	(2,468.00)	
Stone Corral ID (-242+22+24) @ \$21.50	(4,214.00)	
Tea Pot Dome WD (-127+123+28) AF @ \$21.92	526.08	
Terra Bella WD (-86 AF @ \$21.74)	(1,869.64)	
Tulare ID (-237-3,333+647) AF @ \$21.24	(62,084.52)	
Tulare ID "Nonstorable 215 water" (6,620 AF @ \$12.21)	80,830.20	
Tulare ID "Special supplemental 215 water" (4,001 AF @ \$2.00)	8,002.00	623,484.82 Friant Kern Canal
Westlands WD - SLCF (-91+36 AF) @ \$8.00 + (-543-573-2444) AF @ \$31.63	(113,042.80)	
Westlands WD - SLCF (-8,417+2+129,932) AF @ \$15.85	1,926,044.45	
Westlands WD - SLCF (#801BH) -149 AF @ \$29.32 (#W55BH) -125 AF @ \$31.63	(8,322.43)	1,804,679.22 Westlands WD - SLCF
Corning WD (902+266-6) AF @ \$17.46+ 132 AF @ \$17.69	22,623.60	
Thomes Creek WD (20 AF @ \$14.64)	292.80	22,916.40 Corning Canal
Colusa County WD (92 AF @ \$19.11)	1,758.12	
Cortina WD (17 AF @ \$16.63)	282.71	
Davis WD - TCC (17 AF @ \$18.40)	312.80	
Dunnigan WD (33 AF @ \$14.35)	473.55	
Glenn Valley WD (-9 AF @ \$17.02)	(153.18)	
Holthouse WD (149-298) AF @ \$14.45	(2,153.05)	
Kanawha WD (-2+222+284) @ \$14.32 + (-9 AF @ \$23.27) + (-1 AF @ \$15.19)	6,992.66	
Kanawha WD (3,049+1) AF @ \$15.53 + (662 AF @ 18.36) + (1 AF @ \$24.15)	59,544.97	
Kirkwood WD (14 AF @ \$14.64)	204.96	
La Grande WD (-507 AF @ \$15.31)	(7,762.17)	
Orland-Artois WD (-224-2) AF @ \$15.53 + (21 AF @ \$27.36)	(2,935.22)	
Westside WD - TCC (2,233 AF @ \$15.05) + (30 AF @ \$25.03)	34,357.55	
Westside WD - TCC (73+42+2) AF @ \$20.42)	2,389.14	93,312.84 Tehama-Colusa Canal
Stony Creek WD (-66 AF @ \$14.36)	(947.76)	(947.76) Black Butte Unit
Total		3,203,709.19

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

Corning WD (FY 04) (1,805 + 371) AF @ \$17.69	38,493.44	
Proberta WD (FY 04) 62 AF @ \$16.46	1,020.52	
Thomes Creek WD (FY 04) 500 AF @ \$15.83	7,915.00	47,428.96 Corning Canal
Del Puerto WD (FY 04) Rate correction 24 AF @ (\$23.78-\$25.44)	(39.84)	(39.84) Delta-Mendota Canal
Arvin-Edison WSD (CL 1) (FY 03) -139 AF @ \$21.59	(3,001.01)	
Arvin-Edison WSD (CL 1) (FY 04) 1,147 AF unused @ \$21.59	24,763.73	
Arvin-Edison WSD (CL 2) (FY 03) (2,582+21,803+16,407+872) AF = 41,664 AF @ \$10.38	432,472.32	
Orange Cove ID (CL 1) (FY 04) (10 AF delivery @ \$21.02)	210.20	454,445.24 Friant-Kern Canal
Anderson-Cottonwood ID (FY 04) 89 AF Exchange Out @ \$2.00	178.00	178.00 Sacramento River - Shasta
Glenn-Colusa ID (FY 04) 33 AF Exchange Out @ \$2.00	66.00	
Recl District #108 (FY 04) (167+14,177) AF @ \$2.00	28,688.00	28,754.00 Sacramento River - Willows
4-M WD (FY 04) (121 AF @ \$15.08)	1,824.68	
Cortina WD (FY 04) 73 AF @ \$17.59	1,284.07	
Davis WD (FY 04) 65 AF @ \$19.08	1,240.20	
Dunnigan WD (FY 04) 1,177 AF @ \$15.40	18,125.80	

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Glenn Valley WD (FY 04) (62+9) AF @ \$17.55	1,246.05	
Kanawha WD (FY 04) 1,737 AF @ \$15.19 & 37 AF @ \$24.15	27,278.58	
Kirkwood WD (FY 04) 110 AF @ \$15.45	1,699.50	
La Grande WD (FY 04) 142 AF @ \$16.23	2,304.66	
Orland Artois WD (FY 04) 4,914 AF @ \$16.11 & (80+11) AF @ \$27.96	81,708.90	136,712.44 Tehama-Colusa Canal
	Total	667,478.80
c/ <u>CY Voluntary Payments recorded in 2005 FFS and Ratesetting in the CY</u>		
Furlan Joint Vntr	\$85.55	
Howald Farms (\$11,577.04 + \$8,639.50)	20,216.54	
Oji Brothers Farm Inc	586.65	
Oji, M/et al	6,593.45	
Pleasant Grove-Verona MWC (\$133,494.11 + \$4,801.28)	138,295.39	
Recl Dist #1004	196,716.34	
River Garden Farms	5,432.39	
Siddiqui, J & A	330.22	
Sycamore Family Trust	58,752.64	
Tisdale Irr & Drain Co	31,761.41	
Wirth, M	1,297.49	
Wisler, J	691.47	
Westlands WD - SLC	1,723,740.05	
Colusa County WD	337,073.32	
Orland-Artois WD	3,578.77	
	Total	2,525,151.68
d/ <u>Prior Year Voluntary Payments included in FFS in CY, but recorded in Ratesetting in PY</u>		
Bella Vista WD	\$5,303.79	
Eastside MWC	596.58	
Furlan Joint Vntr	15.44	
Glenn-Colusa WD (refund)	(449,545.53)	
Lockett, W & J	3.63	
Pelger MWC	28.41	
Pelger MWC (refund)	(77.66)	
Recl Dist #108	1,827.81	
Sutter MWC (reapplied VP overpayment to regular water account)	(41,181.25)	
Sutter MWC (reapplied VP overpayment to regular water account)	(10,917.50)	
	Total	(493,946.28)
e/ <u>Prior Year Refunds &amp; Reapplication of FY 2004 O&amp;M Surplus in 2005 FFS:</u>		
Chowchilla WD - BU (Refund)	(35,826.81)	(35,826.81) Buchanan Unit
Clear Creek CSD (Refund)	(6,202.01)	(6,202.01) Clear Creek Unit
Corning WD (Refund)	(1,291.41)	
Proberta WD (Refund)	(6,202.73)	
Thomes Creek WD (Reapplied to regular water account)	(3,542.18)	(11,036.32) Corning Canal
County of Tulare (Refund)	(14,152.12)	
Tri-Valley WD (Reapplied to regular water account)	(127.02)	(14,279.14) Cross Valley Canal
Banta-Carbona ID (Refund)	(18,262.88)	
Broadview WD (Refund)	(32,116.36)	
Broadview WD (Transfer to M&I)	(386.01)	
Byron Bethany ID (Reapplied to regular water account)	(28,337.94)	
Centinella WD (Refund)	(2,612.37)	

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e/ Prior Year Refunds & Reapplication of FY 2004 O&M Surplus in 2005 FFS (continued):

Del Puerto WD (Refund)	(123,082.08)	
Eagle Field WD (Refund)	(6,085.69)	
Eagle Field WD (Transfer to Restoration Fund)	(15.86)	
Oro Loma WD (Refund)	(2,048.48)	
Patterson WD (Reapplied to regular water account)	(8,178.00)	
Patterson WD (Transfer to Restoration Fund)	(5,669.50)	
Patterson WD (Refund)	(3,601.61)	
West Side ID (Refund)	(15,100.48)	
Widren WD (Reapplied to regular water account)	(295.55)	(245,792.81) Delta-Mendota Canal
Coehlo Family Trust (Reapplied to the regular water account)	(1,781.12)	
Fresno Slough WD (Refund)	(5,177.65)	
Fresno Slough WD (Reapplied to regular water account)	(1,311.87)	
James ID (Refund)	(26,462.75)	
Laguna WD (Reapplied to regular water account)	(776.25)	
Recl Dist #1606 (Reapplied to regular water account)	(379.83)	
Tranquillity ID	(10,436.45)	
Tranquillity PUD	(135.62)	(46,461.54) Delta-Mendota Pool
Gravelly Ford WD (Refund)	(11,803.02)	(11,803.02) Friant Dam
Delano-Earlimart ID (Refund class 1 & 2)	(155,919.38)	
Exeter ID (Refund class 1 & 2)	(14,253.93)	
Fresno ID (Refund class 2)	(8,609.01)	
International WD (Refund)	(1,338.81)	
Ivanhoe WD (Refund class 1 & 2)	(9,274.09)	
Lindmore ID (Refund class 1 & 2)	(43,875.49)	
Lindsay-Strathmore ID (Refund)	(34,461.08)	
Lower Tule River ID - FKC (Transfer class 1 & 2 to Restoration Fund)	(111,458.06)	
Orange Cove ID (Refund)	(51,167.53)	
Porterville ID (Refund class 1 & 2)	(15,304.98)	
Saucelito ID (Refund class 1 & 2)	(28,363.68)	
Shafter-Wasco ID (Refund class 1 & 2)	(62,957.34)	
So San Joaquin MUD (Refund class 1 & 2)	(138,928.03)	
Stone Corral ID (Refund)	(13,446.15)	
Tea Pot Dome WD (Refund)	(8,356.26)	
Terra Bella WD (Refund)	(36,995.03)	
Tulare ID (Reapplied class 1 & 2 to regular water account)	(52,982.97)	(787,691.82) Friant-Kern Canal
Madera ID - HU (Refund)	(35,826.81)	(35,826.81) Hidden Unit
Chowchilla WD	(101,508.35)	
Madera ID	(145,480.38)	(246,988.73) Madera Canal
4-M WD	(2,709.17)	
Colusa County WD (Reapplied Westside WD's FY 2003 surplus as a 2004 O&M voluntary payment)	36,020.53	
Davis WD - TCC (Refund)	(5,595.89)	
Glide WD (Refund)	(19,772.65)	
Kanawha WD (Refund)	(58,215.30)	
La Grande WD (Refund)	(9,670.21)	
Oriand-Artois WD (Refund)	(42,417.18)	
Westside WD (Reapplied FY 2003 surplus as a O&M voluntary payment for Colusa County WD)	(36,020.53)	
Westside WD (Reapplied as a FY 2005 O&M voluntary payment for Colusa County WD)	(32,651.63)	(171,032.03) Tehama-Colusa Canal
Total		(1,612,941.04)

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f/ Additional Prior Year Revenue Adjustments:

Arvin-Edison WSD (CL 1) (FY 04) Transfers Out (-81+46+4+1) AF @ \$21.59	(647.70)	
Arvin-Edison WSD (CL 1) (FY 04) Transfers Out (846+4,000) AF @ \$23.21	112,475.66	
Arvin-Edison WSD (CL 2) (FY 03) Transfers Out (+2797+71+45+57+137+304+42+104+34) = 3,591 @ \$10.38	37,274.58	
Arvin-Edison WSD (CL 1) (FY 04) -261 AF Rescheduled delivery @ \$5.23	(1,365.03)	
Arvin-Edison WSD (CL 1) (FY 04) 261 AF Rescheduled FC delivery @ \$25.22	6,582.42	
Delano-Earlimart WD (CL 1) (FY 04) (7309-57+1,090) = 1,033 AF @ \$20.90	174,347.80	
Lower Tule River ID (CL 1) (FY 04) (1,069 AF Transfer Out @ \$24.46) + (683 AF unused @ \$20.76)	38,188.82	
Tulare ID (CL 1) (FY 01) (-200 AF Transfer Out & -3,931 AF delivery @ \$19.40)	(80,141.40)	
Tulare ID (CL 1) (FY 02) (-71 AF Transfer Out & -346 AF delivery @ \$19.40)	(8,089.80)	
Tulare ID (CL 1) (FY 03) (-2,779-279) AF deliveries @ \$20.70	(63,300.60)	215,324.75 Friant-Kern Canal
Orland-Artois WD Full Cost (10/04) delivery incorrectly recorded as 9/04 in BOR-WORKS	(307.56)	(307.56) Tehama-Colusa Canal
Total		215,017.19

g/ Additional Current Year Revenue Adjustments:

Del Puerto WD Unused -11,586 AF @ \$23.78	(275,515.08)	
Del Puerto WD Rescheduled Undelivered 11,586 AF @ \$5.48	63,491.28	(212,023.80) Delta-Mendota Canal
Arvin-Edison WSD (Oct 04, Dec 04, Jan 05) Transfers Out (-846-4,000-13-115) AF @ \$23.21	(115,446.54)	
Arvin-Edison WSD (Feb 05) Deliveries (128 AF @ \$23.21)	2,970.88	
Delano-Earlimart ID CL 2 rate change 30 AF @ (\$11.72 - \$11.61)	3.30	(112,472.36) Friant-Kern Canal
Carter MWC (Aug 05) Transfer Out (169 AF @ \$18.73)	3,165.37	
Glenn-Colusa ID (Aug 05) Transfer Out (8,565 AF @ \$17.16)	146,975.40	
Howald Farms (Jul-Aug 05) Transfers Out (384-170) AF @ \$18.76	4,014.64	
Maxwell ID (Aug 05) Transfer Out (56 AF @ \$24.86)	1,392.16	
Pacific Realty Inc (formerly M&T Inc) (Jul 05) Transfer Out (+320-272) AF @ \$21.58	1,035.84	
Pleasant-Grove-Verona ID (Aug 05) Transfer Out 57 AF @ \$25.77	1,468.89	
Princeton-Codora-Glenn ID (Jun 05) Transfer Out (274 AF @ \$18.36)	5,030.64	
Provident ID (Aug 05) Transfers Out (407+33) = 440 AF @ \$18.58	8,175.20	
Recl Dist # 108 (Aug 05) Transfers Out (275+6,405) = 6,680 AF @ \$17.10	114,228.00	285,486.14 Sacramento River - Willows
Orland-Artois WD Full Cost (10/04) delivery incorrectly recorded as 9/04 in BOR-WORKS	307.56	307.56 Tehama-Colusa Canal
Total		(38,702.46)