

**CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION, MAINTENANCE & REPLACEMENT (OM&R) COSTS
BY FACILITY AND/OR COMPONENT FOR FY 2009**

	A	B	C
Component/Facility/Contractor	O&M and Corp. of Engineers Expense 1/	Project Use Energy Cost 1b/	Total
ref	<Financial Statements>	<Meter Costs>	(A+B)
COSTS TO BE ALLOCATED			
Storage			
American River	\$ 83,582.58	\$ -	\$ 83,582.58
Black Butte Dam & Reservoir	\$ 434,965.38	\$ -	\$ 434,965.38
Buchanan Reservoir	\$ 242,368.52	\$ -	\$ 242,368.52
Safety, Security, Law Enforcement (SSLE)	\$ 1,299,086.07	\$ -	\$ 1,299,086.07
Clear Creek Tunnel	\$ 25,532.22	\$ -	\$ 25,532.22
Columbia-Mowry System 1b/	\$ 210,584.24	\$ 10,726.30	\$ 221,310.54
Delta Cross Channel	\$ 34,616.23	\$ -	\$ 34,616.23
Folsom Dam & Reservoir	\$ 727,645.60	\$ -	\$ 727,645.60
Folsom Pipelines	\$ 82,988.94	\$ -	\$ 82,988.94
Folsom Pumping Plant	\$ 295,796.31	\$ -	\$ 295,796.31
Folsom Complex	\$ 773,413.81	\$ -	\$ 773,413.81
Folsom Garage	\$ 82,224.67	\$ -	\$ 82,224.67
Folsom Plant Maint Draw	\$ 286,035.01	\$ -	\$ 286,035.01
Friant Dam & Reservoir	\$ 1,352,291.65	\$ -	\$ 1,352,291.65
Gianelli, WR Pumping-Generating Plant	\$ 1,346,968.86	\$ 3,069,423.50	\$ 4,416,392.36
Regenerating Credit	\$ -	\$ (2,481,505.20)	\$ (2,481,505.20)
San Felipe Unit 2/	\$ (9,267.14)	\$ (157,287.31)	\$ (166,554.45)
ClairHill, CA Whiskeytown Dam	\$ 267,462.22	\$ -	\$ 267,462.22
Hidden Reservoir	\$ 328,211.72	\$ -	\$ 328,211.72
New Melones Dam & Reservoir	\$ 56,469.72	\$ 8,518.37	\$ 64,988.09
Nimbus Dam & Reservoir	\$ 382,886.83	\$ -	\$ 382,886.83
Reservoir and River Operations	\$ 66.85	\$ -	\$ 66.85
Sacramento River	\$ 626,389.79	\$ -	\$ 626,389.79
San Joaquin River	\$ 97,984.42	\$ -	\$ 97,984.42
Shasta Dam & Reservoir	\$ 1,925,906.81	\$ -	\$ 1,925,906.81
Coleman Fish Hatchery	\$ 2,986,872.73	\$ 61,697.49	\$ 3,048,570.22
Coleman Fish Hatchery Water Support Intake Rehabilitation	\$ 4,886,606.56	\$ -	\$ 4,886,606.56
Sisk, BF San Luis Dam & Reservoir	\$ 3,014,020.87	\$ -	\$ 3,014,020.87
Spring Creek Tunnel	\$ 100.36	\$ -	\$ 100.36
Spring Creek Debris Dam	\$ -	\$ -	\$ -
Tri-Dam Tulloch Dam & Reservoir	\$ 25,883.02	\$ -	\$ 25,883.02
Trinity Dam & Reservoir	\$ 129,869.53	\$ -	\$ 129,869.53
ARRA - Shasta Dam	\$ 171.65	\$ -	\$ 171.65
Extraordinary O&M	\$ -	\$ 50,720.59	\$ 50,720.59
Warren Act Contractor Revenues	\$ (186,085.31)	\$ -	\$ (186,085.31)
Total Storage Costs To Be Allocated (Schedules B-5, B-1B & B-1C)	\$ 21,811,650.72	\$ 562,293.75	\$ 22,373,944.47
Conveyance and Drainage			
San Luis Drain			
Kesterson Reservoir 4/	\$ 121,372.54		\$ 121,372.54
Total Conveyance and Drainage Costs To Be Allocated (Schedule B-1)	\$ 121,372.54		\$ 121,372.54

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Component/Facility/Contractor	A O&M and Corp. of Engineers Expense 1/ <Financial Statements>	B Project Use Energy Cost 1b/ <Meter Costs>	C Total (A+B)
ref			
COSTS TO BE ALLOCATED			
Direct Costs (Pumping & Other)			
Corning Canal			
Corning WD Canalside Relift - Power	\$ -	\$ 56,404.74	\$ 56,404.74
Proberta WD Canalside Relift - Power	\$ -	\$ 2,184.40	\$ 2,184.40
Cow Creek Unit			
Wintu-Cow Creek PP - Power/Bella Vista WD	\$ -	\$ 85,643.17	\$ 85,643.17
Cross Valley Canal: Dos Amigos PP & State Delta PP 5/			
County of Fresno	\$ -	\$ (293.47)	\$ (293.47)
County of Tulare	\$ -	\$ 8,901.37	\$ 8,901.37
Hills Valley ID	\$ -	\$ (323.26)	\$ (323.26)
Kern-Tulare ID	\$ -	\$ 47,159.62	\$ 47,159.62
Lower Tule River ID - CVC	\$ -	\$ 49,782.77	\$ 49,782.77
Pixley ID	\$ -	\$ 49,782.77	\$ 49,782.77
Rag Gulch ID	\$ -	\$ 1,557.39	\$ 1,557.39
Tri-Valley ID	\$ -	\$ (113.74)	\$ (113.74)
San Felipe Unit			
San Benito County WD			
Gianelli, WR PGP 2/	\$ 5,368.27	\$ 91,113.17	\$ 96,481.44
Pacheco PP - Power 3/	\$ -	\$ 97,689.80	\$ 97,689.80
Santa Clara Valley WD			
Santa Clara WD - Offset	\$ 1,517.74	\$ -	\$ 1,517.74
Coyote PP - Power	\$ -	\$ 19,030.49	\$ 19,030.49
Gianelli, WR PGP 2/	\$ 3,898.87	\$ 66,174.14	\$ 70,073.01
Pacheco PP - Power 3/	\$ -	\$ 70,950.23	\$ 70,950.23
San Luis Canal - Fresno			
Westlands WD			
Pleasant Valley PP - Power and O&M	\$ 239.01	\$ 233,194.77	\$ 233,433.78
San Luis Relift PP - Power/Pleasant Valley WD	\$ -	\$ 32,788.59	\$ 32,788.59
San Luis Relift PP - Power/Westlands WD	\$ -	\$ 1,584,895.38	\$ 1,584,895.38
Westlands PP	\$ -	\$ -	\$ -
Westlands WD - Offset	\$ 2,463.30	\$ -	\$ 2,463.30
San Luis Canal - Tracy			
Panoche WD Canalside Relift - Power	\$ -	\$ 825.30	\$ 825.30
San Luis WD Canalside Relift - Power	\$ -	\$ 380,563.49	\$ 380,563.49
Tehama-Colusa Canal			
Colusa County WD Canalside Relift - Power	\$ -	\$ 246,005.17	\$ 246,005.17
Dunnigan WD Canalside Relift - Power	\$ -	\$ 3,596.89	\$ 3,596.89
Westside WD/GV WD Canalside Relift - Power	\$ -	\$ - 7/	\$ -
Kanawha WD Canalside Relift - Power	\$ -	\$ 20,406.69	\$ 20,406.69
Orland-Artois WD Canalside Relift - Power	\$ -	\$ 41,479.48	\$ 41,479.48
Westside WD Canalside Relift - Power	\$ -	\$ 17,131.68	\$ 17,131.68

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	A	B	C
Component/Facility/Contractor	O&M and Corp. of Engineers Expense 1/	Project Use Energy Cost 1b/	Total
ref	<Financial Statements>	<Meter Costs>	(A+B)
Extraordinary O&M			
Conveyance	\$ 287,757.60	\$ -	\$ 287,757.60
Conveyance Pumping - Corning PP	\$ -	\$ 9,219.78	\$ 9,219.78
Conveyance Pumping - Dos Amigos PP	\$ -	\$ 86,979.54	\$ 86,979.54
Conveyance Pumping - Jones PP	\$ 33,153.17	\$ 570,117.75	\$ 603,270.92
Conveyance Pumping - O'Neill PP	\$ 2,870,039.51	\$ 39,717.06	\$ 2,909,756.57
Direct Pumping			\$ -
Corning WD Canalside Relift - Power	\$ -	\$ 4,299.01	\$ 4,299.01
Proberta WD Canalside Relift - Power	\$ -	\$ 166.49	\$ 166.49
Wintu-Cow Creek PP - Power/Bella Vista WD	\$ -	\$ 6,527.48	\$ 6,527.48
Cross Valley Canal: Dos Amigos PP & State Delta PP			
County of Fresno	\$ -	\$ -	\$ -
County of Tulare	\$ -	\$ 678.44	\$ 678.44
Hills Valley ID	\$ -	\$ -	\$ -
Kern-Tulare ID	\$ -	\$ 3,594.37	\$ 3,594.37
Lower Tule River ID - CVC	\$ -	\$ 3,794.30	\$ 3,794.30
Pixley ID	\$ -	\$ 3,794.30	\$ 3,794.30
Rag Gulch ID	\$ -	\$ 118.70	\$ 118.70
Tri-Valley ID	\$ -	\$ -	\$ -
San Benito County WD - Gianelli, WR PGP & Pacheco PP			
Gianelli, WR PGP	\$ -	\$ 6,944.38	\$ 6,944.38
Pacheco PP	\$ -	\$ 7,445.64	\$ 7,445.64
Santa Clara Valley WD - Coyote PP, Gianelli, WR PGP & Pacheco PP			
Coyote PP	\$ -	\$ 1,450.45	\$ 1,450.45
Gianelli, WR PGP	\$ -	\$ 5,043.60	\$ 5,043.60
Pacheco PP	\$ -	\$ 5,407.62	\$ 5,407.62
Westlands WD			
Pleasant Valley PP - Power and O&M	\$ -	\$ 17,773.44	\$ 17,773.44
San Luis Relift PP - Power/Pleasant Valley WD	\$ -	\$ 2,499.05	\$ 2,499.05
San Luis Relift PP - Power/Westlands WD	\$ -	\$ 120,796.18	\$ 120,796.18
Panoche WD Canalside Relift - Power	\$ -	\$ 62.90	\$ 62.90
San Luis WD Canalside Relift - Power	\$ -	\$ 29,005.46	\$ 29,005.46
Colusa County WD Canalside Relift - Power	\$ -	\$ 18,749.81	\$ 18,749.81
Dunnigan WD Canalside Relift - Power	\$ -	\$ 274.14	\$ 274.14
Kanawha WD Canalside Relift - Power	\$ -	\$ 1,555.34	\$ 1,555.34
Orland-Artois WD Canalside Relift - Power	\$ -	\$ 3,161.45	\$ 3,161.45
Westside WD Canalside Relift - Power	\$ -	\$ 1,305.73	\$ 1,305.73
Total Direct Costs (Pumping & Other) To Be Allocated (Schedule B-1)	\$ 3,204,437.47	\$ 4,157,013.42	\$ 7,361,450.89
Subtotal	\$ 25,137,460.73	\$ 4,719,307.17	\$ 29,856,767.90
Water Marketing			
Allocated to all Contractors (Schedule B-4) 1/	\$ 19,710,217.69	\$ -	\$ 19,710,217.69
		\$ -	
Total Costs To Be Allocated	\$ 44,847,678.42	\$ 4,719,307.17	\$ 49,566,985.59

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	A	B	C
Component/Facility/Contractor	O&M and Corp. of Engineers Expense 1/	Project Use Energy Cost 1b/	Total
ref	<Financial Statements>	<Meter Costs>	(A+B)
COSTS TO BE DIRECT BILLED			
Conveyance (Direct Billed)			
Arroyo Passajero	\$ -	\$ -	\$ -
Corning Canal	\$ -	\$ -	\$ -
Delta Cross Channel	\$ 3,690.58	\$ -	\$ 3,690.58
Delta-Mendota Canal	\$ 95,128.42	\$ -	\$ 95,128.42
Friant-Kern Canal	\$ 1,079.24	\$ -	\$ 1,079.24
Little Panoche Creek Detention Dam	\$ (6,069.21)	\$ -	\$ (6,069.21)
Los Banos Creek Detention Dam	\$ (1,675.24)	\$ -	\$ (1,675.24)
O'Neill Forebay & Dam	\$ 32,981.19	\$ -	\$ 32,981.19
Red Bluff Diversion Dam & PP	\$ 82,374.10	\$ -	\$ 82,374.10
San Luis Canal	\$ (125,411.76)	\$ -	\$ (125,411.76)
San Luis Canal Turnouts	\$ 1,362.37	\$ -	\$ 1,362.37
Stony Creek CHO	\$ 158,301.25	\$ -	\$ 158,301.25
Tehama-Colusa Canal	\$ 72,884.70	\$ -	\$ 72,884.70
Total Conveyance Costs To Be Direct Billed	\$ 314,645.64	\$ -	\$ 314,645.64
Conveyance Pumping			
Corning Pumping Plant	\$ -	\$ 120,967.25	\$ 120,967.25
Dos Amigos Pumping Plant & Switchyard	\$ (62,485.11)	6/ \$ 1,141,207.17	\$ 1,078,722.06
O'Neill Pumping-Generating Plant	\$ -	\$ 717,974.71	\$ 717,974.71
Regenerating Credit	\$ -	\$ (196,870.54)	\$ (196,870.54)
State Delta PP - In Lieu of Tracy	\$ -	6/ \$ 139,016.16	\$ 139,016.16
Jones Pumping Plant/Intake & Admin Bldg	\$ 20,653.70	\$ 7,341,162.46	\$ 7,361,816.16
Jones PP Switchyard & Fish Fac Improv Program	\$ 6,509.92	\$ -	\$ 6,509.92
Total Conveyance Pumping Costs To Be Direct Billed	\$ (35,321.49)	\$ 9,263,457.20	\$ 9,228,135.71
Direct Pumping			
Total Direct Pumping Costs To Be Direct Billed	\$ -	\$ -	\$ -
Total Costs To Be Direct Billed	\$ 279,324.15	\$ 9,263,457.20	\$ 9,542,781.35
Grand Total	\$ 45,127,002.57	\$ 13,982,764.37	\$ 59,109,766.95

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Footnotes

1/ Financial Statement Costs are taken from Schedules 19 & 25 of the 2009 CVP Consolidated Financial Statement (F/S). For certain facilities, the power costs have been isolated and shown under "Project Use Energy". FY 2009 O & M Expenses are as follows:

	Joint Expense/ F/S Schedule 25	Expenses Not in F/S Schedule 25 1a/	Total Per F/S Schedule 19	Other Adjs. to Expense 1b/	Total Expense	Direct Billed	Alloc. Expenses/ Ratesetting
Storage	\$ 21,226,077.70	\$ 570,580.24	\$ 21,796,657.94	\$ 577,286.53	\$ 22,373,944.47	\$ -	\$ 22,373,944.47
Carriage	\$ 1,342,382.66	\$ 3,137.01	\$ 1,345,519.67	\$ 15,558,712.56	\$ 16,904,232.23	\$ 9,542,781.35	\$ 7,361,450.87
Water Marketing (Included G&A)	\$ 20,568,380.12	\$ 212.20	\$ 20,568,592.32	\$ (858,374.63)	\$ 19,710,217.69	\$ -	\$ 19,710,217.69
Kesterson Reservoir	\$ -	\$ 120,698.83	\$ 120,698.83	\$ 673.71	\$ 121,372.54	\$ -	\$ 121,372.54
Non-Reimbursable Expenses	\$ -	\$ 5,428.26	\$ 5,428.26	\$ (5,428.26)	\$ -	\$ -	\$ -
Financial Statement Balance	\$ 43,136,840.48	\$ 700,056.54	\$ 43,836,897.02	\$ 15,272,869.91	\$ 59,109,766.93	\$ 9,542,781.35	\$ 49,566,985.58

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

Storage	General & Administrative	Carriage	Water Marketing
Hidden & Buchanan Reservoirs (0214) \$ 570,580.24	Kesterson Reservoir (0805) \$ 120,698.83	SLDMWA Unidentified Offsets (0805) \$ 2,463.30	Hidden Unit & Buchanan I \$ 272.20
\$ 570,580.24	\$ 120,698.83	San Luis Drain - Kesterson Reservoir (0805) \$ 673.71	Facility Examinations \$ (60.00)
		Total \$ 3,137.01	Total \$ 212.20

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

Non-Reimbursable Expenses

Ability to Pay Reviews (0214)	\$ 2,303.34
Other Construction	\$ 3,124.92
	\$ 5,428.26

Storage:

Gianelli WR PGP costs moved to Carriage	\$ (9,267.14)	
Columbia-Mowry System (1785) moved from Water Marketing	\$ 210,584.24	
Pleasant Valley PP O&M costs moved to carriage	\$ (239.01)	
Warren Act Contractor revenues - O&M portion	\$ (186,085.31)	
Extraordinary O&M	\$ 50,720.59	
PUE costs (FY 2009 estimate and FY 2008 True up)	\$ 511,573.16	\$ 577,286.53

Carriage:

Gianelli WR PGP costs moved from Storage	\$ 9,267.14	
Pleasant Valley PP O&M costs moved from storage	\$ 239.01	
Jones PP Mitigation classified as CVPIA	\$ (1,063,049.92)	
Jones PP Fish Fac. Improvement Program classified as CVPIA	\$ (8.59)	
Extraordinary O&M	\$ 4,141,432.68	
SCV Deficiencies - FY 2009 costs transferred from M&I (0921)	\$ 1,517.74	
PUE costs (FY 2009 estimate and FY 2008 true up)	\$ 12,469,988.20	
Kesterson Reservoir moved to General & Administrative	\$ (673.71)	\$ 15,558,712.56

Water Marketing:

Columbia-Mowry System (1785) moved to Storage	\$ (210,584.24)	
ARRA (Contra Costa Fish Screen) classified as CVPIA	\$ (3,419.08)	
Warren Act Contractor revenues - O&M portion	\$ (400,958.73)	
Non-Permanent Contractor Revenues	\$ (243,412.58)	\$ (858,374.63)

General & Administrative:

Kesterson Reservoir moved from carriage	\$ 673.71	\$ 673.71
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Non-Reimbursable Expenses

Total Ratesetting O&M Expense Adjustments	\$ (5,428.26)	\$ (5,428.26)
	\$ 15,272,869.91	\$ 15,272,869.91

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Footnotes

2/ Determination of FY 2009 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			
2009 Storage Deliveries (AVF)	10,646	6,167	4,479	1,537,367	1,548,013
Ratios	0.00688	0.57928	0.42072	0.99312	1.00000

Allocated Gianelli, WR Pump Generator Costs (Excludes Regeneration Credit) - 2009:

Direct Costs	\$ 9,267.14	\$ 5,368.27	\$ 3,898.87	\$ 1,337,701.71	\$ 1,346,968.85
Project Use Energy Costs	\$ 157,287.31	\$ 91,113.17	\$ 66,174.14	\$ 2,912,136.20	\$ 3,069,423.50

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
\$ 168,640.03	\$ 97,689.80	\$ 70,950.23

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/)		\$ 9,267.14	\$ 1,337,701.71	\$ 1,346,968.85
PUE Costs/Excludes Regenerating Credit (see Page 1 of 9)		\$ 157,287.31	\$ 2,912,136.20	\$ 3,069,423.50
Regeneration Credit			\$ (2,481,505.20)	\$ (2,481,505.20)
Less: Gianelli, WR PGP Costs Allocated to Direct Pumping		\$ 166,554.45		\$ (166,554.45)
Subtotal				\$ 1,768,332.71
Allocated Other Storage O&M Expense	\$ 141,416.47		\$ 20,413,303.05	\$ 20,554,719.52
Total Allocable Storage Expense	\$ 141,416.47		\$ 22,181,635.76	\$ 22,323,052.23
Reconciliation of storage costs				
Allocated on schedule B-5				\$ 22,323,052.23
Allocated on schedule B-1B				\$ 171.65
Allocated on schedule B-1C				\$ 50,720.59
Total Storage Costs To Be Allocated				\$ 22,373,944.47

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Footnotes

- 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.
- 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 CVC Contractors.

5a/

**Cross Valley Canal - Contractor Accounting
State Delta Pumping Plant**

Contractors	Deliveries	2009 PUE Costs Estimate		PUE	PUE Adj 2008 True-up	Total
		Ratio				
County of Fresno	300	0.01060	\$	77.98	\$ -	\$ 77.98
County of Tulare	1,459	0.05153	\$	379.25	\$ -	\$ 379.25
Hills Valley ID	335	0.01183	\$	87.08	\$ -	\$ 87.08
Kern-Tulare WD	8,155	0.28803	\$	2,119.80	\$ -	\$ 2,119.80
Lower Tule River ID	8,315	0.29368	\$	2,161.39	\$ -	\$ 2,161.39
Pixley ID	8,315	0.29368	\$	2,161.39	\$ -	\$ 2,161.39
Rag Gulch WD	1,320	0.04662	\$	343.12	\$ -	\$ 343.12
Tri-Valley WD	114	0.00403	\$	29.63	\$ -	\$ 29.63
Total	28,313	1.00000	\$	7,359.66	\$ -	\$ 7,359.66

5b/

**Cross Valley Canal - Contractor Accounting
Dos Amigos Pumping Plant**

Contractors	Deliveries	2009 PUE Costs Estimate		PUE	PUE Adj 2008 True-up	Total
		Ratio				
County of Fresno	300	0.01060	\$	2,299.17	\$ (2,670.62)	\$ (371.45)
County of Tulare	1,459	0.05153	\$	11,181.61	\$ (2,659.49)	\$ 8,522.12
Hills Valley ID	335	0.01183	\$	2,567.40	\$ (2,977.74)	\$ (410.34)
Kern-Tulare WD	8,155	0.28803	\$	62,498.98	\$ (17,459.17)	\$ 45,039.81
Lower Tule River ID	8,315	0.29368	\$	63,725.20	\$ (16,103.83)	\$ 47,621.37
Pixley ID	8,315	0.29368	\$	63,725.20	\$ (16,103.83)	\$ 47,621.37
Rag Gulch WD	1,320	0.04662	\$	10,116.33	\$ (8,902.06)	\$ 1,214.27
Tri-Valley WD	114	0.00403	\$	873.68	\$ (1,017.06)	\$ (143.38)
Total	28,313	1.00000	\$	216,987.58	\$ (67,893.80)	\$ 149,093.78

6/ Direct Billed

	2009 PUE Estimate	PUE Adjustment 2008 True-up	Total
In Lieu of Tracy Contractors - State Delta PP	\$ 61,923.37	\$ 77,092.79	\$ 139,016.16
All Others - Dos Amigos PP	\$ 2,139,085.52	\$ (997,878.36)	\$ 1,141,207.16
Total	\$ 2,201,008.89	\$ (920,785.57)	\$ 1,280,223.32

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

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8/ RECONCILIATION OF RECONSTRUCTED EXCESS OF INCOME OVER EXPENSE TO FINANCIAL STATEMENT AT 9/30/2009

Current Year Revenue:

IRR Revenue per Financial Statement (Sch 18)		\$ 44,290,425.80
Less: Operatins & Maintenance		
Hidden Reservoir -COE expense transferred by COE	\$ 328,211.72	
Buchanan Reservoir -COE expense transferred by COE	\$ 242,368.52	
	\$	570,580.24
Less: Miscellaneous Income		
Contract Admin. Fees	\$ 22,800.00	
Project Use Energy Income	\$ (17,328,599.00)	
Operating Income - Conveyance		
Tehama Colusa Canal Authority	\$ 103,391.09	
San Luis Delta-Mendota Authority	\$ 13,830,221.72	
	\$	(3,372,186.19)
Total Water Revenue per Financial Statement (Sch. 18)		\$ 47,092,031.75
Revenue Adjustments (See l/wtrates/rates/2011/IRR/IRR FY 2009 Water Revenue Recon with Financial Statement file):		
Current Year revenue adjs recorded in ratesetting in current year but will be recorded in 2010 FFS	\$ 1,125,716.54	
Incremental revenue included with Westlands WD' other revenue (City of Tracy)	9,539.04	
	\$	(27,802.04)
Total current year revenue adjs recorded in ratesetting in current year but will be recorded in 2010 FFS		\$ 1,107,453.54
Prior Year revenue adjs recorded in 2009 FFS but recorded in ratesetting in prior year - see IRR FY 2009 Rev Recon with F/S		\$ (514,935.32)
FY 2007 and FY 2008 Incremental revenues for direct pumping O&M included in FY 2009 accountings		\$472,368.38
Corrections to FY 2009 FFS input		
San Luis WD (DMC) - FY 2008 water carryover to be reversed	\$ (1,099.53)	
San Luis WD (DMC) - FY 2008 water rescheduled carryover to be reversed	\$ (438,760.00)	
Panoche WD (SLC) Warren Act revenue to be reversed	\$ (9,728.00)	
Beckley, R - FC interest to be moved to interest account	\$ (150.93)	
Wallace Living Trust - PY adjustment to be reversed	\$ (1,555.58)	
	\$	(451,294.04)
Duplicate revenues to be reversed in FY 2010 FFS		
Panoche WD - DMC	\$ 7,200.96	
San Luis WD - DMC	\$ 1,972.25	
Porterville ID	\$ (4,876.00)	
Westside WD	\$ 1,599.00	
	\$	5,896.21
Voluntary Payments:		
Prior year O&M deficit voluntary payments and refunds recorded in FFS in FY 2009 but included in PY accountings		\$ 496,692.85
Current year O&M deficit voluntary payments recorded in FFS in FY 2009 - to be included in 2009 final accountings		\$ (550,598.34)
Interest on full cost rescheduled water		\$ (296,369.61)

CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION, MAINTENANCE & REPLACEMENT (OM&R) COSTS
BY FACILITY AND/OR COMPONENT FOR FY 2009

8/ RECONCILIATION OF RECONSTRUCTED EXCESS OF INCOME OVER EXPENSE TO FINANCIAL STATEMENT AT 9/30/2009			
Advance O&M payments:			
Del Puerto WD	\$	256,591.04	
Panoche WD (DMC)	\$	171,857.06	
Westlands WD (SLC)	\$	2,186,094.07	
San Luis WD (SLC)	\$	<u>228,771.11</u>	
			\$ 2,843,313.28
Total 2009 Gross Revenues (Schedule B-2)			\$ 50,204,558.70
Other Revenue:			
Non-Permanent Contractor Revenue			\$ (243,412.58)
Warren Act Contractor Revenue			\$ (1,166,400.66)
Warren Act Contractor Rescheduling Fee			\$ (1,875.23)
Rescheduling Fee			\$ (2,459,551.89)
Incremental Revenue Applied to Capital (See Sch. B-2 Page 8 of 9)			\$ (724,042.02)
Total FY 2009 Water Contractor Revenue (Sch B-2)			\$ 45,609,276.32
Current Year Expense:			
Total O&M Expense per F/S Sch 19 (See Financial Statement Footnote)		\$	43,836,897.02
Expense Adjustments:			
Storage	\$	577,286.53	
Carriage	\$	15,558,712.56	
Water Marketing	\$	(858,374.63)	
General & Admin	\$	673.71	
Non-reimbursable	\$	<u>(5,428.26)</u>	
Other Adjustments to Expense 1b/			\$ 15,272,869.91
Less:			
Conveyance Costs to be Direct Billed	\$	314,645.64	
Conveyance Pumping Costs to be Direct Billed	\$	9,228,135.71	
Direct Pumping Costs to be Direct Billed	\$	<u>-</u>	
			\$ 9,542,781.35
Net Expenses			\$ 49,566,985.58
FY 2009 Charge Adjustments			\$ (15,965.88)
FY 2009 Voluntary Payments			\$ 3,266,985.05
Current Year Results of Operations (Schedule B-1):			\$ (706,690.09)
Less: Deficit/Capital Recovery (Schedule B-1)			\$ 1,091,282.74
Net Result of Operations (Schedule B-1)			<u>\$ (1,797,972.83)</u>