

FY 2011 O&M Cost Analysis
Irrigation Allocated Reimbursable Expenses

A	B	C	D	E	F	G	H
	Expense Comparison - FY 2011 Estimated Actual Expenses to				Expense Comparison - FY 2011 Actual to FY 2010 Actual		
	FY 2011 Estimated O&M Costs Allocated to Irrigation in Rates	FY 2011 Actual O&M Costs Allocable to Irrigation	Variance	% Change	FY 2010 Actual O&M Costs Allocable to Irrigation	Change in Expenses	% Change
	(Schedule A-9)	(Schedule B-6)	(C-B)	(D/B)	(FY 10 Schedule B-6)	(F-C)	(G/F)
Storage							
American River (incl Sugar Pine D&R)	\$ -	\$ 82,570.63	\$ 82,570.63	100.00%	\$ 90,447.68	\$ (7,877.05)	-8.71%
Black Butte Reservoir	\$ 396,025.00	\$ 966,882.93	\$ 570,857.93	144.15%	\$ 372,371.93	\$ 594,511.00	159.66%
Buchanan Reservoir	\$ 268,600.00	\$ 294,182.12	\$ 25,582.12	9.52%	\$ 290,756.21	\$ 3,425.91	1.18%
Safety, Security, Law Enforcement (SSLE)	\$ 1,429,764.60	\$ 1,146,762.43	\$ (283,002.17)	-19.79%	\$ 1,362,199.06	\$ (215,436.63)	-15.82%
Clear Creek Tunnel	\$ -	\$ 21,875.32	\$ 21,875.32	100	\$ 5,970.42	\$ 15,904.90	266.39%
Columbia-Mowry System	\$ 232,203.46	\$ 215,708.64	\$ (16,494.82)	-7.10%	\$ 212,908.29	\$ 2,800.35	1.32%
Delta Cross Channel	\$ 50,430.00	\$ 107,647.49	\$ 57,217.49	113.46%	\$ 44,932.40	\$ 62,715.09	139.58%
Folsom Dam & Reservoir	\$ 409,497.00	\$ 327,530.15	\$ (81,966.85)	-20.02%	\$ 386,055.00	\$ (58,524.85)	-15.16%
Folsom Pipelines	\$ -	\$ 99,476.07	\$ 99,476.07	100.00%	\$ 82,276.00	\$ 17,200.07	20.91%
Folsom Pumping Plant	\$ 388,497.00	\$ 324,886.52	\$ (63,610.48)	-16.37%	\$ 1,527,034.24	\$ (1,202,147.72)	-78.72%
Folsom Complex	\$ -	\$ 547,078.44	\$ 547,078.44	100.00%	\$ 426,102.55	\$ 120,975.89	28.39%
Folsom Garage	\$ -	\$ 101,726.49	\$ 101,726.49	100.00%	\$ 93,559.34	\$ 8,167.15	8.73%
Folsom Plant Maintenance Draw	\$ -	\$ 239,127.03	\$ 239,127.03	100.00%	\$ 255,768.57	\$ (16,641.54)	-6.51%
Friant Dam & Reservoir	\$ 1,264,294.00	\$ 1,528,467.96	\$ 264,173.96	20.89%	\$ 1,428,041.32	\$ 100,426.64	7.03%
Gianelli, WR Pumping-Generating Plant	\$ 2,144,837.26	\$ 3,592,722.64	\$ 1,447,885.38	67.51%	\$ 6,251,336.95	\$ (2,658,614.31)	-42.53%
Less: GWRPB Direct Pumping							
Regeneration Credit (A-10)	\$ (1,711,665.62)	\$ (729,444.45)	\$ 982,221.17	-57.38%	\$ (2,468,504.24)	\$ 1,739,059.79	-70.45%
San Felipe Unit	\$ -	\$ (53,628.90)	\$ (53,628.90)	100.00%	\$ (222,974.70)	\$ 169,345.80	-75.95%
ClairHill, CA Whiskeytown Dam	\$ -	\$ 201,704.21	\$ 201,704.21	100.00%	\$ 249,348.43	\$ (47,644.22)	-19.11%
Hidden Reservoir	\$ 176,000.00	\$ 152,769.93	\$ (23,230.07)	-13.20%	\$ 400,292.51	\$ (247,522.58)	-61.84%
Hill, CA Whiskeytown Dam	\$ 265,216.00	\$ -	\$ (265,216.00)	-100.00%	\$ -	\$ -	0.00%
New Melones Dam & Reservoir	\$ 950,084.00	\$ 35,933.62	\$ (914,150.38)	-96.22%	\$ 33,945.09	\$ 1,988.53	5.86%
Nimbus Dam & Reservoir	\$ 102,464.00	\$ 193,497.61	\$ 91,033.61	88.84%	\$ 1,005,688.02	\$ (812,190.41)	-80.76%
Sacramento River	\$ 702,784.00	\$ 751,230.50	\$ 48,446.50	6.89%	\$ 562,389.69	\$ 188,840.81	33.58%
San Joaquin River	\$ 139,381.00	\$ 93,346.62	\$ (46,034.38)	-33.03%	\$ 57,713.92	\$ 35,632.70	61.74%
Shasta Dam & Reservoir	\$ 1,181,656.04	\$ 1,396,490.38	\$ 214,834.34	18.18%	\$ 1,858,344.27	\$ (461,853.89)	-24.85%
F&WL Mitigation (Reimbursable)							
Coleman National Fish Hatchery (CNFH)	\$ 2,736,615.00	\$ 3,077,277.27	\$ 340,662.27	12.45%	\$ 2,243,482.17	\$ 833,795.10	37.17%
CNFH Water Support Intake Rehabilitation	\$ -	\$ 462,784.93	\$ 462,784.93	100.00%	\$ 273,748.15	\$ 189,036.78	100.00%
Sisk, BF San Luis Dam & Reservoir	\$ 5,079,661.00	\$ 3,963,513.80	\$ (1,116,147.20)	-21.97%	\$ (431,940.26)	\$ 4,395,454.06	-1017.61%
Spring Creek Tunnel	\$ -	\$ 90.04	\$ 90.04	100.00%	\$ 1.73	\$ 88.31	5104.62%
Tri-Dam Tullock Dam & Reservoir	\$ -	\$ 26,914.27	\$ 26,914.27	100.00%	\$ 27,387.47	\$ (473.20)	-1.73%
Trinity Dam & Reservoir	\$ 85,070.00	\$ 111,346.44	\$ 26,276.44	30.89%	\$ 104,494.39	\$ 6,852.05	6.56%
RAX Program Management	\$ -	\$ 42,217.25	\$ 42,217.25	100.00%	\$ 67,154.54	\$ (24,937.29)	-37.13%
ARRA - Deferred	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	#DIV/0!
Warren Act Contractor Revenues	\$ -	\$ (60,863.20)	\$ (60,863.20)	100.00%	\$ (709,213.59)	\$ 648,350.39	-91.42%
Irrigation Total Storage	\$ 16,291,413.74	\$ 19,261,825.18	\$ 2,970,411.44	18.23%	\$ 15,881,117.55	\$ 3,380,707.63	21.29%

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	(Schedule A-9)	(Schedule B-6)	(C-B)	(D/B)	(FY 10 Schedule B-6)	(F-C)	(G/F)
Conveyance & Drainage							
San Luis Drain							
Kesterson Reservoir	\$ 135,000.00	\$ 31,372.44	\$ (103,627.56)	-76.76%	\$ 150,987.63	\$ (119,615.19)	-79.22%
Total San Luis Drain & Kesterson Reservoir	\$ 135,000.00	\$ 31,372.44	\$ (103,627.56)	-76.76%	\$ 150,987.63	\$ (119,615.19)	-79.22%
Conveyance Pumping							
Corning Pumping Plant	\$ -	\$ -	\$ -	0.00%	\$ 39.68	\$ (39.68)	-100.00%
Dos Amigos Pumping Plant	\$ -	\$ -	\$ -	0.00%	\$ 196.00	\$ (196.00)	-100.00%
O'Neill Pumping-Generating Plant	\$ -	\$ -	\$ -	0.00%	\$ 1,434.44	\$ (1,434.44)	-100.00%
Jones Pumping Plant	\$ -	\$ -	\$ -	0.00%	\$ 1,769.84	\$ (1,769.84)	-100.00%
Total Conveyance Pumping Costs To Be Allocated (Schedule B-1)	\$ -	\$ -	\$ -	0.00%	\$ 3,439.96	\$ (3,439.96)	-100.00%
Direct Costs (Pumping & Other)							
Corning Canal							
Corning WD Canalside Relift - Power	\$ 45,040.08	\$ 29,731.50	\$ (15,308.58)	-33.99%	\$ 57,428.53	\$ (27,697.03)	-48.23%
Proberta WD Canalside Relift - Power	\$ 15,216.63	\$ 16,738.25	\$ 1,521.62	10.00%	\$ 860.88	\$ 15,877.37	1844.33%
Cow Creek Unit							
Wintu -Cow Creek PP - Power/Bella Vista WD	\$ 92,096.16	\$ 41,422.04	\$ (50,674.12)	100.00%	\$ 74,437.99	\$ (33,015.95)	-44.35%
Cross Valley Canal: Dos Amigos PP & State Delta							
Dos Amigos & Banks	\$ 140,461.89	\$ -	\$ (140,461.89)	-100.00%	\$ -	\$ -	0.00%
County of Fresno	\$ -	\$ 8,305.18	\$ 8,305.18	100.00%	\$ 8,053.81	\$ 251.37	3.12%
County of Tulare	\$ -	\$ 14,707.49	\$ 14,707.49	100.00%	\$ 11,600.39	\$ 3,107.10	26.78%
Hills Valley ID	\$ -	\$ 10,417.41	\$ 10,417.41	100.00%	\$ 8,983.52	\$ 1,433.89	15.96%
Kern-Tulare ID	\$ -	\$ 87,296.46	\$ 87,296.46	100.00%	\$ 11,880.88	\$ 75,415.58	634.76%
Lower Tule River ID - CVC	\$ -	\$ 53,358.45	\$ 53,358.45	100.00%	\$ 24,757.20	\$ 28,601.25	115.53%
Pixley ID	\$ -	\$ 53,358.45	\$ 53,358.45	100.00%	\$ 24,757.20	\$ 28,601.25	115.53%
Rag Gulch ID	\$ -	\$ -	\$ -	0.00%	\$ (3,771.59)	\$ 3,771.59	-100.00%
Tri-Valley ID	\$ -	\$ 40,629.91	\$ 40,629.91	100.00%	\$ 3,067.05	\$ 37,562.86	1224.72%
San Felipe Unit / San Benito County WD							
Gianelli, WR PGP	\$ 63,888.21	\$ 23,681.87	\$ (40,206.34)	-62.93%	\$ 107,220.08	\$ (83,538.21)	-77.91%
Pacheco PP - Power	\$ 162,881.37	\$ 55,875.48	\$ (107,005.89)	-65.70%	\$ 82,070.12	\$ (26,194.64)	-31.92%
San Felipe Unit / Santa Clara Valley WD							

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	(Schedule A-9)	(Schedule B-6)	(C-B)	(D/B)	(FY 10 Schedule B-6)	(F-C)	(G/F)
Santa Clara WD - Offset	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Coyote PP - Power	\$ 27,627.85	\$ 5,692.34	\$ (21,935.51)	-79.40%	\$ 9,366.66	\$ (3,674.32)	-39.23%
Gianelli, WR PGP	\$ 74,667.87	\$ 29,947.03	\$ (44,720.84)	-59.89%	\$ 115,797.95	\$ (85,850.92)	-74.14%
Pacheco WD	\$ 190,363.85	\$ 70,657.00	\$ (120,507.74)	-63.30%	\$ 88,635.46	\$ (17,978.46)	-20.28%
San Luis Canal - Fresno / Westlands WD							
Pleasant Valley PP - Power and O&M	\$ 254,155.07	\$ 255,929.74	\$ 1,774.67	0.70%	\$ 264,916.84	\$ (8,987.10)	-3.39%
San Luis Relift PP - Power/Pleasant Valley WD	\$ 41,068.17	\$ 37,579.65	\$ (3,488.52)	-8.49%	\$ 32,096.17	\$ 5,483.48	17.08%
San Luis Relift PP - Power/Westlands WD	\$ 1,751,752.33	\$ 1,563,847.86	\$ (187,904.47)	-10.73%	\$ 1,386,874.76	\$ 176,973.10	12.76%
Westlands WD - Offset	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
San Luis Canal - Tracy							
Panoche WD Canalside Relift - Power	\$ 989.67	\$ 706.44	\$ (283.23)	-28.62%	\$ 1,133.34	\$ (426.90)	-37.67%
San Luis WD	\$ 539,950.10	\$ 515,520.18	\$ (24,429.92)	-4.52%	\$ 492,992.46	\$ 22,527.72	4.57%
Tehama-Colusa Canal							
Colusa County WD Canalside Relift - Power	\$ 289,763.51	\$ 238,883.49	\$ (50,880.02)	-17.56%	\$ 280,232.13	\$ (41,348.64)	-14.76%
Dunnigan WD Canalside Relift - Power	\$ 4,556.78	\$ 4,379.18	\$ (177.60)	-3.90%	\$ 4,595.94	\$ (216.76)	-4.72%
Kanawha WD Canalside Relift - Power	\$ 26,985.07	\$ 32,193.91	\$ 5,208.84	19.30%	\$ 31,853.46	\$ 340.45	1.07%
Orland-Artois WD Canalside Relift - Power	\$ 47,792.68	\$ 33,075.28	\$ (14,717.40)	-30.79%	\$ 33,752.41	\$ (677.13)	-2.01%
Jones PP	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Westside WD Canalside Relift - Power	\$ 18,773.78	\$ 13,973.28	\$ (4,800.50)	-25.57%	\$ 14,089.61	\$ (116.33)	-0.83%
Total Direct Costs (Pumping & Other)	\$ 3,788,031.07	\$ 3,237,907.87	\$ (550,123.20)	-14.52%	\$ 3,167,683.22	\$ 70,224.65	2.22%
Water Marketing Expense							
Suisun Marsh Protection	\$ 662,519.00						
Contract Administration	\$ 7,170,569.00						
Water & Power Systems Control	\$ 5,228,223.00						
Other Expense	\$ 4,044,082.00						
General Expense	\$ 552,813.60						
Non-permanent Contractor Revenue	\$ (190,000.00)						
Total Water Marketing	\$ 17,468,206.60	\$ 15,728,699.39	\$ (1,739,507.21)	-9.96%	\$ 17,586,487.08	\$ (1,857,787.69)	-10.56%

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	(Schedule A-9)	(Schedule B-6)	(C-B)	(D/B)	(FY 10 Schedule B-6)	(F-C)	(G/F)
Conveyance Pumping							
Corning Pumping Plant	\$ 183,695.30	\$ 206,319.32	\$ 22,624.02	12.32%	\$ 166,100.91	\$ 40,218.41	24.21%
Dos Amigos PP	\$ 1,719,125.87	\$ 1,812,969.69	\$ 93,843.82	5.46%	\$ 818,808.98	\$ 994,160.71	121.42%
O'Neil PGP - Federal	\$ 1,092,241.38	\$ 1,258,625.05	\$ 166,383.67	15.23%	\$ 848,553.08	\$ 410,071.97	48.33%
Regeneration Credit	\$ -	\$ (1,213.16)	\$ (1,213.16)	100.00%	\$ (176,815.77)	\$ 175,602.61	-99.31%
State Delta PP- In Lieu of Tracy	\$ -	\$ 315,006.93	\$ 315,006.93	100.00%	\$ 143,954.17	\$ 171,052.76	118.82%
Jones Pumping Plant/Intake & Admin Bldg	\$ 9,847,844.83	\$ 9,769,729.92	\$ (78,114.91)	-0.79%	\$ 7,743,569.18	\$ 2,026,160.74	26.17%
Jones PP Switchyard & Mitigation	\$ 1,692,485.00	\$ 1,314,537.44	\$ (377,947.56)	-22.33%	\$ 1,980.48	\$ 1,312,556.96	100.00%
Jones PP Switchyard & Fish Fac Improv Program	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Conveyance Pumping (Direct Billed)	\$ 14,535,392.38	\$ 14,675,975.19	\$ 140,582.81	0.97%	\$ 9,546,151.02	\$ 5,129,824.17	53.74%
Conveyance							
Delta-Mendota Canal	\$ -	\$ 89,439.28	\$ 89,439.28	100.00%	\$ -	\$ 89,439.28	100.00%
Delta Cross Channel	\$ -	\$ 43,227.11	\$ 43,227.11	100.00%	\$ 13,558.85	\$ 29,668.26	218.81%
DMC Recirculation Study	\$ 18,348.00	\$ -	\$ (18,348.00)	-100.00%	\$ 101,712.23	\$ (101,712.23)	-100.00%
Arroyo Passajero	\$ -	\$ (79,144.92)	\$ (79,144.92)	100.00%	\$ 448.90	\$ (79,593.82)	-17730.86%
Friant-Kern Canal	\$ 75,379.00	\$ -	\$ (75,379.00)	-100.00%	\$ 246.05	\$ (246.05)	-100.00%
Red Bluff Diversion Dam	\$ 83,959.00	\$ -	\$ (83,959.00)	-100.00%	\$ -	\$ -	100.00%
South Delta Hyrdrodynamics Fish Inv.	\$ 31,193.00	\$ -	\$ (31,193.00)	-100.00%	\$ -	\$ -	0.00%
San Luis Canal	\$ 12,791.00	\$ (1,246,739.14)	\$ (1,259,530.14)	-9847.00%	\$ 3,048.24	\$ (1,249,787.38)	-41000.29%
Tehama-Colusa Canal	\$ 80,729.00	\$ 67,410.59	\$ (13,318.41)	-16.50%	\$ 75,973.96	\$ (8,563.37)	-11.27%
Tehama-Colusa Fish Facilities	\$ 6,098.00	\$ -	\$ (6,098.00)	-100.00%	\$ -	\$ -	0.00%
Little Panoche Creek Detention Dam	\$ -	\$ (539.17)	\$ (539.17)	-100.00%	\$ -	\$ (539.17)	-100.00%
MP Distribution - Irrigation	\$ -	\$ 74.27	\$ 74.27	100.00%	\$ -	\$ 74.27	100.00%
O'Neil Forebay & Dam	\$ -	\$ (3,516.78)	\$ (3,516.78)	-100.00%	\$ 509.97	\$ (4,026.75)	-789.61%
San Luis Canal Turnouts	\$ -	\$ 223.29	\$ 223.29	100.00%	\$ 11,283.53	\$ (11,060.24)	-98.02%
Stony Creek CHO	\$ -	\$ 109,558.08	\$ 109,558.08	100.00%	\$ 74,438.55	\$ 35,119.53	47.18%
Conveyance (Direct Billed)	\$ 308,497.00	\$ (1,020,007.39)	\$ (1,328,504.39)	-430.64%	\$ 281,220.28	\$ (1,301,227.67)	-462.71%
Annual O&M Costs (excluding Extraordinary O&M)	\$ 52,526,540.79	\$ 51,915,772.68	\$ (610,768.11)	-1.16%	\$ 46,617,086.74	\$ 5,298,685.94	11.37%
Less: Direct Billed	\$ (14,843,889.38)	\$ (15,695,982.58)	\$ (907,822.28)	6.12%	\$ (9,827,371.30)	\$ (5,924,339.77)	60.28%
Total IRR Costs to be Recovered	\$ 37,682,651.41	\$ 36,219,790.10	\$ (1,518,590.39)	-4.03%	\$ 36,789,714.85	\$ (2,416,381.52)	-6.57%

Footnotes:

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1/ Extraordinary O&M and ARRA were not projected in FY 2011 rates and are not included in this analysis.