

CENTRAL VALLEY PROJECT  
SCHEDULE OF MUNICIPAL AND INDUSTRIAL (M&I) OPERATION, MAINTENANCE AND REPLACEMENT COSTS  
BY FACILITY AND/OR COMPONENT FOR FY 2002  
2004 M&I WATER RATES

Component/Facility	O&M & Corps Expense 1/	Project Use Energy Costs	Total
<b>Storage</b>			
Black Butte O&M COE	1b/ 5/	95,782.11	95,782.11
American River (0353)		7,603.53	7,603.53
Columbia-Mowry System	1b/	12,972.91	12,972.91
Clear Creek Tunnel (0416)		2,128.62	2,128.62
Delta Cross Channel (0863)	5/	(1,211.96)	(1,211.96)
Folsom D&R (0353)		60,767.82	60,767.82
Folsom Pipeline (0353)		281,638.98	281,638.98
Folsom PP (0353)		33,711.01	34,137.09
Friant D&R (1785)	1b/ 5/	199,917.43	200,328.28
Gianelli, WR PGP (0805)	3/	545,785.13	1,310,492.21
Regeneration Credit		(338,533.94)	(338,533.94)
San Felipe Unit		(164,810.74)	(395,729.33)
ClairHill, CA Whiskeytown Dam (0416)		41,709.33	41,709.33
Nimbus D&R (0353)		13,370.18	13,370.18
San Joaquin River		18,715.04	18,715.04
Sacramento River (0725)		49,845.61	49,845.61
Shasta D&R (1741)		513,421.11	521,304.53
Sisk, BF San Luis Dam (0805)		384,000.87	384,000.87
Spring Creek Tunnel (0416)		3.41	3.41
Trinity D&R (0416)		11,693.12	11,693.12
Total Storage		2,107,043.52	2,311,018.41
<b>Conveyance</b>			
Folsom South Canal		436,881.10	436,881.10
<b>Conveyance Adjustment</b>			
Arroyo Pasajero (0805)	5/	43,004.46	43,004.46

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Component/Facility	O&M & Corps Expense 1/	Project Use Energy Costs	Total
<b><u>Direct Costs (Pumping &amp; Other)</u></b>			
Contra Costa PP (Contra Costa WD) (0863)		413,074.52	413,074.52
Cross Valley Canal Contractors ( State Delta PP & Dos Amigos PP)			
County of Fresno		328.76	328.76
County of Tulare		722.18	722.18
P.V. PP (City of Coalinga) (0805)		4,924.85	4,924.85
San Benito County WD			
Gianelli, WR PGP	3/	4,465.97	7,653.41
Pacheco PP	4/	4,986.75	4,986.75
San Luis Relift PP (City of Coalinga) (0805)		287.36	287.36
San Luis WD - SLDMWA Offset			
San Luis WD - DMC		(109.64)	(109.64)
San Luis WD - SLC		(3.91)	(3.91)
Santa Clara Valley WD			
Santa Clara Valey WD - SLDMWA Offset		1,103,497.93	1,103,497.93
Coyote PP (805)		24,620.17	24,620.17
Gianelli, WR PGP	3/	226,452.63	388,075.93
Pacheco PP (0805)	4/	252,859.74	252,859.74
Westlands WD Relifts (0805)		14,864.01	15,006.42
Wintu PP (Bella Vista WD) (0725)		19,073.00	19,073.00
Total Direct Costs (Pumping & Other)		2,070,044.33	2,234,997.47
Sub Total		2,274,019.22	5,025,901.44
<b>Water Marketing</b>	1/ 5/	1,126,660.73	1,126,660.73
Total Costs to be Allocated		3,878,542.95	6,152,562.17
<b><u>Direct Billed</u></b>			
<b><u>Conveyance</u></b>			
Arroyo Pasajero (0805)		75.26	75.26
Delta Mendota Canal (0863)		4,824.68	4,824.68
Friant Kern Canal (1785)		306.10	306.10
Little Panoche Creek Det Dam (0805)		31.55	31.55
Los Banos Creek Det Dam (0805)		(7.15)	(7.15)
Red Bluff Dam (0725)	1b/	4,018.03	4,018.03
San Luis Canal (0805)		4,563.54	4,563.54
San Luis Canal Turnouts (0805)		1.03	1.03
Stoney Creek CHO (0725)		26,400.86	26,400.86
Tehama-Colusa Canal (0725)		167.35	167.35
Tehama-Colusa Fish Fac (0725)		30.26	30.26
Toyon Pipeline (1741)	1b/	24,601.76	41,430.09
Total Conveyance		65,013.27	81,841.60
<b><u>Conveyance Pumping</u></b>			
Dos Amigos PP (0805)		19,497.59	19,455.06
O'Neill PGP (0805)		92,594.88	93,233.64
Regeneration Credit		(7,120.97)	(7,120.97)
Tracy Pumping Plant (0863)		574,493.15	574,567.15
State-Delta PP		0.00	0.00
Total Conveyance Pumping		679,464.65	680,134.88
<b><u>Direct Pumping</u></b>			
Contra Loma (0863)	1b/	1,629.89	1,629.89
Total Costs to be Direct Billed		697,922.87	763,606.37
Grand Total		2,971,942.08	6,916,168.54

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2004 M&I WATER RATES

**RECONCILIATION OF RECONSTRUCTED EXCESS OF INCOME OVER EXPENSE TO FINANCIAL STATEMENT AT 9/30/200:**

M&I Revenue per Schedule (w/o VPs)	18,699,668.67	
CY Rev recorded in Ratesetting in CY but will be recorded in FFS in '03 ( Difference between WDRs @9/30 & 11/26) c	(1,096,824.85)	
CY Rev recorded in Ratesetting in CY but will be recorded in FFS in '03 (Contractor's respose to WDR report) c	(1,382,623.56)	
CY Rev recorded in Ratesetting in CY but will be recorded in FFS in '03 (Ref: FY 2002 705 Revenue Recon) c	(3,346.30)	
PY Rev. Adj. recorded in FFS in CY but recorded in Ratesetting in PY c	7,822,124.70	
CY Voluntary Payments recorded in FFS and Ratesetting in CY (Contra Costa WD	1,151,413.08	
CY Voluntary Payments recorded in Ratesetting in CY but recorded in FFS in PY (Contra Costa WD	(65,270.00)	
Prior Year Voluntary Payments included in FFS and Ratesetting in CY c	472,239.44	
PY Voluntary Payments recorded in FFS in CY, but recorded in Ratesetting in PY c	1,327,568.84	
PY Refunds and transfers recorded in FFS in CY, but recorded in Ratesetting in PY c	(94,444.66)	
Contra Costa WD, Current Year \$2.50 administrative charge applied tc capital repayment (\$2.50 * 82,662 a/f)	206,655.00	
Contra Costa WD, FY 2003 VP recorded in FFS in 2002	40,981.00	
City of Huron - 2001 PY adjustmnet correction	(1,591.00)	
Waterfowl Conservation (CA state Fish & Game) - '01 rev included in ratesetting in CY but recorded in F/S in '0	(72.64)	
PY Contract Admin. Fees not included in revenue schedule (B-2	1,200.00	
Conveyance Income - Delta Mendotæ	712,516.28	
M&I Revenues Per F/S (Sch. 21)	27,790,194.00	
Excess of Income Over Expense at 9/30/01 (2001 Accounting)		(210,705,317.82)
FY 2002 Activity per Ratesetting: O & M Expense	6,152,562.17	
Net change from F/S Costs 1/		
Other Adjustments to Expense 1b/	(6,441,814.63)	
Total O&M Expense	(289,252.46)	
Current Year Interest on Investment recorded in F/S	33,068,246.00	
	32,778,993.54	
	(4,988,799.54)	
Total Costs to be Direct Billed	(763,606.37)	
<b>Total Current Year Result per F/S (Sch. 20)</b>		<b>(5,752,405.91)</b>

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**RECONCILIATION OF RECONSTRUCTED EXCESS OF INCOME OVER EXPENSE TO FINANCIAL STATEMENT AT 9/30/2002 (Continued)**

**Incorporated into Water Ratesetting in Prior Years but not in F/S**

Revenue:

FY 2001 adjustments included in 2001 accounting but not included in F/S as of 9/30/01	(137,773.83)	
FY 2001 and PY adjustments included in ratesetting in 2001 acctg but not in F/S as of 9/30/01	(6,628,469.13)	
City of Huron - PY adjustment moved to Westlands WD in FY 2002	1,591.00	
SMUD w/o Delta - FY 2001 adjustment included in 2001 accounting but not in F/S as of 9/30/01	(2,264.08)	
Santa Clara Valley WD - PY adjustment (14,048 a/f) not in F/S (included in ratesetting in 2000 acctg)	(1,333,857.60)	
San Luis WD (DMC) - FY 2000 adjustment (3 a/f) not in FFS	(59.25)	
Water Fowl Conservation - CA State Fish & Games, FY 2001 revenues not included in ratesetting	72.64	
		(8,100,760.25)

Expense:

PEIS capitalized		
FY 1992 through FY 1998 (see 99MFB8AE.Z03)	(2,206,215.99)	
Adjustment to F/S in FY 1999 (see 1999 F/S Sch. 26)	2,134,366.00	
		(71,849.99)

PEIS not capitalized

Cost through 10/92	33,490.33	
FY 1993 cost	3,753.00	
		37,243.33

Friant D&R , Drum Gates capitalized through FY 2001	(744,174.20)	
Tracy PP, upgrade SCDA System capitalized (FY 1999)	(6,214.00)	
Trinity Water Quality Monitor cost for 1999 - 2001 (Non-Reimbursable)	(56,913.20)	
FY 1993 Adjustment ( see FY 1995 M&I and IRR Water Rates Book)	1,670.11	
Friant Water Authority Offset erroneously recorded in Schs 22 & 25 (FY1999 & 2000)	(1,394.15)	
Dos Amigos PP adjustment to F/S	(6,676.74)	
O'Neill Dam prior year adjustment not included in Schs 22 & 25	(185.66)	
Shasta D&R (Coleman Fish Hatchery) recorded in F/S twice	(548,119.97)	
Conversion from Capital to O&M (CFO adj) not included in ratesetting	(8,690,589.68)	
Provision for Replacement credit included in ratesetting in 2001 accounting	(277,796.85)	
		(10,330,394.34)

FY 2001 Voluntary Payments included in ratesetting, but not in F/S

Contra Cost WD ( 708,651.76 + 373,817.60)	(1,082,469.36)	
Sacramento County WA	(40,540.58)	
City of Roseville (CFO/PFR adj)	(196,556.41)	
		(1,319,566.35)

Contra Costa WD, FY 2001 adm. Charge not in F/S

Contra Costa WD, FY 2002 VP included in F/S (8,002.50)

FY 2001 Refunds & Transfers included in ratesetting, but not in F/S 65,270.00

Provision for Replacement costs not recorded in Sch.22 (FY1998 thru 2000) 94,444.66

33,966.00

Interest Adjutments:

FY 2000 Interest adjustment to F/S - Lindsay Strathmore ID	(188.00)	
FY 1997 interest adjutment to F/S - Contra Costa WD's int not included in ratesetting	(179,495.00)	
FY 2001 Interest adjustment to F/S	1,392,417.87	
Sacramento County WA - adjustment to reduce interest inadvertently calculated	(113,508.00)	
		1,099,226.87

PUE Costs

Direct Billed for FY's 1998 through 2001	(1,592,766.77)	
Adjustment to F/S (FY 1998 & 2000)	(437,910.76)	
		(2,030,677.53)

Conveyance Income

Tehama Colusa - FY 1999	148.58	
Delta Mendota - FY's 1999 through 2001	1,600,649.41	
		1,600,797.99

Stockton East WD - Rate adj for 10/95 - 9/97 included in ratesetting in 2001acctg but not in F/S 280,673.78

Equity Adjustment for FY 2001 multipurpose allocation for CFO Statement 2,502,952.41

Prior Year Contract Admin. Fees 2,000.00

Warren Act Contractor Revenue 1,023,053.92

**Cumulative Recorded Excess of Income Over Expense at 9/30/2002 per F/S (Sch. 12)**

(15,121,622.00)  
(231,579,345.73)

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**RECONCILIATION OF RECONSTRUCTED EXCESS OF INCOME OVER EXPENSE TO FINANCIAL STATEMENT AT 9/30/2002 (Continued)**

**Transactions Incorporated into Water Rates but not in F/S at 9/30/2002**

**Revenue:**

CY Rev recorded in Ratesetting in CY but will be recorded in FFS in '03 ( Difference between WDR's @9/30 & 11/26) c/	1,096,824.85
CY Rev recorded in Ratesetting in CY but will be recorded in FFS in '03 (Contractor's response to WDR report) c/	1,382,623.56
CY Rev recorded in Ratesetting in CY but will be recorded in FFS in '03 (Ref: FY 2002 705 Revenue Recon) c/	3,346.30

PY adj included in ratesetting in PY, but not recorded in FFS as of 9/30/02

Del Puerto WD - FY 2001 adj ( Unused 2 a/f * \$29.14)	58.28	
San Luis WD (DMC) - FY 2000 adj 3 a/f not in FFS	59.25	
San Luis WD (DMC) - FY 2001 rate adj not in FFS (104 a/f * (-19.75 + 15.00)	(494.00)	
San Luis WD (SLC) - FY 2001 rate change not in FFS	1.88	
	<u>1.88</u>	(374.59)

**Expense:**

PEIS capitalized		
FY 1992 through FY 1998 (see 98MFB8AE.Z03)	2,206,215.99	
Adjustment to F/S in FY 1999 (see FY 1999 F/S Sch. 26)	(2,134,366.00)	
	<u>2,206,215.99</u>	71,849.99

PEIS not capitalized		
Costs through Oct. 31, 1992	(33,490.33)	
FY 1993 costs	(3,753.00)	
	<u>(33,490.33)</u>	(37,243.33)

Friant Dam & Reservoir, Drum Gates capitalized ( Thru FY 2001 - 744,174.20, FY 2002 - 810.10)		744,984.30
Tracy PP, Upgrade SCDA System capitalized ( 1999)		6,214.00

Non-Reimbursable Expense		
Trinity Water Quality Monitor - Thru 2001 - 56,913.20, FY 2002 - 19,340.08		76,253.28
FY 1993 adjustment ( see FY 1995 M&I & IRR Rates Books)		(1,670.11)
Shasta D&R (Coleman Fish Hatchery) recorded in F/S twice		548,119.97
Equity Adjustment for FY 2001 multipurpose allocation for CFO Statement		(2,502,952.41)
Dos Amigos PP adjustment to F/S		(387.41)
O'Neill Dam - FY 1998 adjustment not included in Schs 22 & 25 (see FY 1999 F/S)		185.66
Conversion from Capital to O&M not included in ratesetting b/		2,207,625.45
Provision for Replacement credit included in ratesetting in 2001 and 2002 (277,796.85-114,194.26)		163,602.59
Arroyo Pasajero (0805) CY Conveyance Expense not included in 2002 accounting		6,938.84
SLDMWA Offsets transferred from IRR (Sch 19) - Santa Clara Valley WD, San Luis WD (DMC & SLC)		(1,103,384.38)
CY Voluntary Payment included in Ratesetting in CY, but will be recorded in FFS in FY 2003 c/		1,015,819.00
CY O&M Surplus applied to water charges and refund recorded in ratesetting but will be recorded in FFS in 2003		(62,311.63)
Contra Costa WD, FY 2003 VP recorded in FFS in 2002		(40,981.00)
Provision for Replacement Costs for FYs 1998 - 2000 not recorded in Sch. 22 (11,322 * 3)		(33,966.00)

**Interest Adjustments:**

FY 2002 interest adjustment to F/S (SX#: 030320TB034)		(225,580.67)
FY 1997 Interest for Contra Costa WD not included in ratesetting a/		179,495.00
Sacramento County WA, FY 97 interest included in FY 97 and removed in FY '00 ( SX#: 030320TB039)		113,508.00

**PUE Costs**

FY 1998 Direct Billed	99,125.32	
FY 1999 Direct Billed	430,720.81	
FY 2000 Direct Billed	473,440.66	
FY 2001 Direct Billed	589,479.98	
FY 2002 Direct Billed	763,606.37	
Adjustment to be recorded in F/S for FY's 1998 - 2000 (See 98MFB8AE.Z02)	437,910.76	
	<u>437,910.76</u>	2,794,283.90

**Conveyance Income**

Tehama Colusa - FY 1999 (148.58)	(148.58)	
Delta-Mendota - FY '99 ( 6,279,643.76), FY '00 ( -5,282,617.16), FY '01 (603,622.81) & '02 (712,516.28)	(2,313,165.69)	
	<u>(2,313,165.69)</u>	(2,313,314.27)

Warren Act Contractor Revenue thru FY 2002		(1,678,958.00)
Contract Administrative Fees		(3,200.00)
		<u>(1,678,958.00)</u>

<u>2,407,350.88</u>
(229,171,994.85)
(1.74)
<u>(229,171,996.59)</u>

Adjustment due to rounding on interest adjustment to F/S  
**Reconstructed Excess of Income Over Expense at 9/30/2002**

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**RECONCILIATION OF RECONSTRUCTED EXCESS OF INCOME OVER EXPENSE TO FINANCIAL STATEMENT AT 9/30/2002 (Continued)**

a/ 31,372.00 (Contra Costa Canal) + 77,682.00 (Contra Loma D&R) + 70,436.00 (Contra Costa New Facility) = 179,495.00  
b/ Costs converted from Capital to O&M

**Storage**

Trinity River Division (0416)		806,473.26
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**Carriage**

Sacramento River Division (0725)	20,989.00	
Delta Division (0863)	17,414.15	
		38,403.15

**Water Marketing**

Miscellaneous Projects (0214)	0.00	
Trinity River Division (0416)	294,144.95	
Sacramento River Division (0725)	176,541.27	
Delta Division (0863)	2,621,069.29	
San Felipe Division (0921)	383,218.55	
		3,474,974.06
Subtotal		4,319,850.47

Less: Adjustment included in 2001 accounting (Ref: 2003 M&I Water Rates, Sch B-1A)		(2,112,225.02)
		2,207,625.45

**c/ RECONCILIATION OF INCOME TO FINANCIAL STATEMENT AT 9/30/2002**

CY Rev recorded in Ratesetting in CY but will be recorded in FFS in '03 ( Difference between WDR's @9/30 & 11/26)

Broadview WD	43,925.08	
City of Shasta Lake	6,732.51	
Contra Costa WD	130,165.00	
Contra Costa WD (\$2.50 admin fees)	9,297.50	
Contra Costa WD (Non-Project Water)	5,137.72	
County of Tulare	2,572.00	
Dept of VA	961.41	
El Dorado ID (Folsom D&R)	62,437.96	
El Dorado ID (Sly Park)	156,000.00	
Santa Clara Valley WD	679,518.60	
Stoney Creek WD	77.07	
		1,096,824.85

CY Rev recorded in Ratesetting in CY but will be recorded in FFS in '03 (Contractor's response to WDR report)

City of Shasta Lake (-307 a/f * \$21.93)	(6,732.51)	
El Dorado ID - Folsom D&R (222 a/f * \$21.71)	4,819.62	
El Dorado ID - Sly Park ( 1,004 a/f * \$15.00)	15,060.00	
Lake California P.O.A. ( 200 a/f * \$9)	1,800.00	
Panoche WD - DMC (3 a/f * \$36.49)	109.47	
Santa Clara Valley WD ( 1/B - 15,893 a/f * \$45.71, O/B - 15,893 a/f * \$43.00)	1,409,868.03	
Shasta County #25 ( -290 a/f * \$9.00)	(2,610.00)	
Stockton-East WD (-1,545 a/f * \$25.69)	(39,691.05)	
		1,382,623.56

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CY Rev recorded in Ratesetting in CY but will be recorded in FFS in '03 (Ref: FY 2002 705 Revenue Recon)

City of Redding - SCC (Transportation rate change)	3,348.54
City of Redding - Shasta D&R (Transportation rate change)	18.00
City of Redding - Sac Riv ( City counsil Dir of Pub Wrks, Rate change)	(3,826.74)
Sacramento Suburban WD (Rate change)	(3,359.00)
San Luis WD - SLC ( Rate change)	464.75
Panoche WD - DMC ( Rate change)	6.33
Panoche WD - SLC (Rate change)	1.82

(3,346.30)

CY Voluntary Payments recorded in Ratesetting in CY but will be recorded in FFS in 2003

City of Redding - Sacramento River	18,152.63
Contra Cost WD (SX#: 030320CS038)	521,737.50
Contra Cost WD (SX#: 030320CS005)	333,037.50
Santa Clara Valley WD (transferred from 2001 Irr VP, SX#: 030320MR002)	141,974.03
Shafter-Wasco ID	917.34

1,015,819.00

CY O&M Surplus applied to water charges and refund recorded in Ratesetting in CY but will be recorded in FFS in 2003

Arvin-Edison WSD - 2002 water charges (SX#: 030320MA004)	(9,416.93)
City of Shasta Lake - refund (SX#: 030320MA002)	(21,100.97)
City of Orange Cove - 2002 water charges (SX#: 030320MA005)	(1,643.58)
Del Puerto WD - refund (SX#: 030320MA004)	(28.10)
El Dorado ID - Sly Park - water charges (SX#: 030320MA003, 030320MA006)	(29,256.88)
Fresno County WW#18 - 2002 water charges (SX#: 030320MA005)	(865.17)

(62,311.63)

Prior Year Adjustments recorded in FFS in CY, but recorded in Ratesetting in PY  
(See 02M&I PY Adjustments.Z06.xls & M&I 2001 Sch B-2 F.Z05.xls)

Bella Vista WD (2001 adj)	1,785.90
Broadview WD ( 2001 adj -3 a/f *\$36.60)	109.80
City of Coalinga	(25,499.64)
City of Huron (2001 adj)	(68.82)
City of Roseville (2001 adj)	16,758.00
Contra Costa WD ( 2001 adj. 114,659.82 + 5,523.00)	120,182.82
Corning WD (2001 adj)	1,296.80
Del Puerto WD	7.80
Delano-Earlimart ID (2001 adj)	51.46
Dunnigan WD (2001 adj)	277.45
El Dorado ID (Folsom D&R) (2001 adj. 33,194.59 + 5,666.18)	38,860.77
El Dorado ID (Sly Park) (2001 adj.)	67,125.00
Foresthill PUD (2001 adj)	3,145.00
Northridge WD (2001 adj)	(125,835.36)
Panoche WD - DMC (2001 adj 7a/f *\$36.49+ 2 a/f *\$38.60)	332.63
Panoche WD - SLC (2001 adj)	206.62
Plainview WD (2001 adj)	1,919.52
Sacramento County WA (2001 adj)	824.56
San Juan WD (2001 adj. 10,247.05+1,843.14)	12,090.19
San Luis WD - DMC (2001 adj)	(43.82)
San Luis WD - SLC (2001 adj 34 a/f * \$67.61)	(2,298.74)
Santa Clara Valley WD ( 1999 transfer from Irr, 14,048a/f * \$94.95)	1,333,857.60
Santa Clara Valley WD ( 2000 transfer from Irr, 24,799 a/f * \$94.95)	2,354,665.05
Santa Clara Valley WD ( (18,290 a/f +17,738 a/f + 13,929 a/f -1,431 a/f) * \$88.71)	4,304,741.46
Shasta CWA (-3,411 -270.00)	(3,681.00)
Shasta County #25 (2001 adj)	(126.00)
SMUD w/o Delta (2001 adj. +2,264.08 -502.32)	1,761.76
Stockton East WD (Rate adj. for 1996-1998)	(280,673.78)
Stoney Creek (2001 adj.)	313.28
Westlands WD (2001 adj)	38.39

7,822,124.70

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c/ RECONCILIATION OF INCOME TO FINANCIAL STATEMENT AT 9/30/2002 (Continued)

Prior Year Voluntary Payments included in FFS and Ratesetting in CY

City of Roseville	140,944.22	
Plainview WD	5,268.58	
San Benito WD - O/B	318,023.60	
Terra Bella ID	8,003.04	
	472,239.44	

Prior Year Voluntary Payments included in FFS in CY , but included in Ratesetting in PY

City of Roseville (2001)	196,556.40	
Contra Costa WD (2001 VP moved from advance account)	373,817.60	
Contra Costa WD (2001 VP )	708,651.76	
Contra Costa WD (\$2.50 Adm. Charge for 2001)	8,002.50	
Sacramento County WA (2001)	40,540.58	
	1,327,568.84	

PY Year Refunds and Transfers included in FFS in CY, but included in Ratesetting in PY

Refunds

City of Shasta Lake	(5,207.70)	
El Dorado ID (Sly Park)	(12,241.96)	
Fresno County WW#18	(1,329.68)	
Plain View WD	(1,126.06)	
San Juan WD	(25,411.23)	
	(45,316.63)	

Transfers

Arvin-Edison WSD ( applied to CFO adj.)	13,016.84	
Bella Vista WD	22,900.26	
Broadview WD	197.21	
Clear Creek CSD	11,597.22	
County of Fresno	1,061.71	
County of Tulare	2,234.26	
El Dorado ID (Sly Park, applied to CFO adj.)	(103,667.63)	
Terra Bella WD (applied to CFO adj.)	3,532.10	
	(49,128.03)	

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**Footnotes**

1/ Financial Statement Costs are taken from Schedules 22 & 25 of the 2002 CVP Consolidated Financial Statement (F/S). For certain facilities, the power costs have been isolated and shown under "Project Use Energy". FY 2002 O&M Expenses are as follows:

	Joint Expense Recorded in F/S Sch 25	Expenses or Credits Not Recorded in F/S Sch 25 a/	Total Per F/S Sch 22	Other Adjustments to Expense b/	Total Expenses per Ratesetting	Total Expenses to be Direct Billed per Ratesetting	Total Expenses to be Allocated per Ratesetting
<b>Storage</b>	2,599,364.44	(355,754.75)	2,243,609.69	67,408.72	2,311,018.41		2,311,018.41
<b>Carriage</b>	1,505,424.41	(2,215,027.28)	(709,602.87)	4,188,092.27	3,478,489.40	763,606.37	2,714,883.03
<b>Water Marketing</b> c/	2,380,659.10	(3,440,312.01)	(1,059,652.91)	2,186,313.64	1,126,660.73		1,126,660.73
Financial Statement Balance	<u>6,485,447.95</u>	<u>(6,011,094.04)</u>	<u>474,353.91</u>	<u>6,441,814.63</u>	<u>6,916,168.54</u>	<u>763,606.37</u>	<u>6,152,562.17</u>

a/ Detail of financial statement expenses or credits in Schedule 22 but not recorded in the Multipurpose Expense Schedule 25.

<u>Storage</u>		<u>Carriage</u>		<u>Water Marketing</u>	
Trinity River Div CFO PY adj	(355,193.13)	Folsom South Canal	436,881.10	Contra Loma Dam	1,629.89
Red Bluff Division Dam	(561.62)	Sac River Div CFO PY adj	(2,644,399.11)	Toyon Pipeline	41,430.09
		Dos Amigos PP (PY Adj.)	(6,676.74)	Misc Project CFO PY adj	(255,378.48)
		Friant-Kern Canal (PY Adj.)	(1,394.15)	Trinity River Div CFO PY adj	(58,476.12)
		Red Bluff Division Dam	561.62	Sac River Div CFO PY adj	(161,852.00)
				Delta Div CFO PY adj	247,203.60
				Delta Div CFO PY adj	(3,525,320.76)
				San Felipe Div CFO PY adj	270,451.77
<b>Total</b>	<u>(355,754.75)</u>		<u>(2,215,027.28)</u>		<u>(3,440,312.01)</u>

b/ Detail of Ratesetting O&M Expense Adjustments to Reconcile with F/S Schedule 22:

	Total
<b><u>Storage:</u></b>	
Black Butte O&M COE moved from Water Marketing	95,782.11
Gianelli WR PGP costs moved to Direct Pumping	(395,729.33)
Columbia-Mowry System moved from Water Marketing	12,972.91
Friant Dam Drum Gates capitalized	(810.10)
Trinity River Div (0416) - CFO Prior Year Adjustment	355,193.13
	67,408.72
<b><u>Carriage:</u></b>	
Contra Loma Dam - Power - moved from Water Marketing	1,629.89
Toyon Pipeline moved from Water Marketing	41,430.09
Gianelli WR PGP costs moved from Storage	395,729.33
Sacramento River Div (0725) CFO Prior Year Adjustment	2,644,399.11
Dos Amigos PP - Prior Year adjustment included in prior year	6,676.74
Dos Amigos PP - Adjustment to F/S (transfer cost from Irr to M&I)	387.41
Friant-Kern Canal - Prior Year adjustment included in prior year	1,394.15
Arroyo Pasajero (0805) not included in 2002 accounting	(6,938.84)
SLDMWA Offsets transferred from Irrigation (Sch 19)	1,103,384.38
	4,188,092.27
<b><u>Water Marketing:</u></b>	
Black Butte O&M COE moved to Storage	(95,782.11)
Trinity Water Quality Monitor (0416) - Non Reimbursable	(19,340.08)
Toyon Pipeline moved to Carriage	(41,430.09)
Contra Loma Dam - Power - moved to Carriage	(1,629.89)
Columbia-Mowry System moved to Storage	(12,972.91)
Misc Project (0214) - CFO Prior Year Adjustment	255,378.48
Trinity River Div (0416) - CFO Prior Year Adjustment	58,476.12
Sacramento River Div (0725) - CFO Prior Year Adjustment	161,852.00
San Felipe Div (0863) - CFO Prior Year Adjustment	(270,451.77)
Delta Div (0863) - CFO Prior Year Adjustment	3,278,117.16
Non-Permanent Contractor Revenue (Includes Non-Project Water Revenue) d/	(1,125,903.27)
<b>Total</b>	<u>2,186,313.64</u>
	<u>6,441,814.63</u>

c/ Includes General and Administrative Expenses.

d/ Non-Project water revenue - Contra Costa WD's revenue related to Los Vaqueros.

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**Footnotes (continued)**

3/ Determination of FY 2002 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		
2002 Storage Deliveries (A/F)	116,557	2,254	114,303	269,438	385,995
Ratios	0.30197	0.01934	0.98066	0.69803	1.00000
Allocated Gianelli,WR Pump Generator Costs (Excludes Regeneration Credit) - 2002:					
Direct Costs	164,810.74	3,187.44	161,623.30	380,974.39	545,785.13
Project Use Costs	230,918.60	4,465.97	226,452.63	533,788.48	764,707.08
Total Allocated Costs	395,729.33	7,653.41	388,075.93	914,762.88	1,310,492.21

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

Total	San Benito	Santa Clara
257,846.49	4,986.75	252,859.74

**Note: Storage Expense Allocation**

(The following calculations are provided for use on Schedule of CVP Allocated Municipal and Industrial 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 5/ above)		164,810.74	380,974.39	545,785.13
PUE Costs/Excludes Regenerating Credit (see pg 1)		230,918.60	533,788.48	764,707.08
Regeneration Credit			(338,533.94)	(338,533.94)
Less: Gianelli, WR PGP Costs Allocated to Direct Pumping		395,729.33		(395,729.33)
Sub-total				576,228.94
Allocated Other Storage O&M Expense	523,854.38		1,210,935.10	1,734,789.47
Total Allocable Storage Expense	523,854.38		1,787,164.03	2,311,018.41

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**Footnotes (continued)**

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5/ These costs include the following prior year adjustments.

**Storage Adjustment**

Delta Cross Channel (0863) - Reversal of an accrual	(1,211.96)
Black Butte O&M COE	2,074.95
Friant D&R (1785) - Labor cost adjustment	35.79

**Carriage Adjustment**

San Luis Unit (0805) - Arroyo Pasajero - Flood claims (FY 1995)	43,004.46
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**Water Marketing Adjustment**

Misc. Project (0214) - Region's labor cost adjustment	245.33
Sacramento River Div (0725) - Willows' labor cost adjustment	(900.21)
Friant D&R (1785) - Labor cost adjustment	(34.06)

Source: 2002 CVP Financial Statement  
M&I 2002 Sch B-2 P.Z06.XLS