

CENTRAL VALLEY PROJECT
SCHEDULE OF MUNICIPAL AND INDUSTRIAL (M&I) OPERATION, MAINTENANCE AND REPLACEMENT COSTS
BY FACILITY AND/OR COMPONENT FOR FY 2009

Component/Facility	A O&M & Corps Expense 1/	B Project Use Energy Costs 1b/	C Total (A+B)
Ref	<F/S>	<Meter Costs>	
COST TO BE ALLOCATED			
Storage			
American River	\$ 14,840.46	\$ -	\$ 14,840.46
Black Butte O&M COE	\$ 42,783.48	\$ -	\$ 42,783.48
Clear Creek Tunnel	\$ 4,065.99	\$ -	\$ 4,065.99
ClairHill, CA Whiskeytown Dam	\$ 42,568.53	\$ -	\$ 42,568.53
Coleman Fish Hatchery	\$ 1,252,501.59	\$ -	\$ 1,252,501.59
Columbia-Mowry System 1b/	\$ 26,170.73	\$ 1,513.81	\$ 27,684.54
Delta Cross Channel	\$ 4,301.99	\$ -	\$ 4,301.99
Folsom Complex	\$ 137,323.06	\$ -	\$ 137,323.06
Folsom Dam & Reservoir	\$ 129,196.72	\$ -	\$ 129,196.72
Folsom Garage	\$ 14,599.36	\$ -	\$ 14,599.36
Folsom Pipeline	\$ 14,735.05	\$ -	\$ 14,735.05
Folsom Plant Maintenance Draw	\$ 50,786.79	\$ -	\$ 50,786.79
Folsom Pumping Plant	\$ 52,519.96	\$ 123,744.37	\$ 176,264.33
Friant Dam & Reservoir	\$ 215,301.73	\$ 8,226.35	\$ 223,528.08
Gianelli, WR PGP 2/	\$ 366,313.00	\$ 1,068,385.03	\$ 1,434,698.03
Regeneration Credit	\$ -	\$ (117,834.55)	\$ (117,834.55)
San Felipe Unit	\$ (73,053.80)	\$ (930,101.92)	\$ (1,003,155.72)
Nimbus Dam & Reservoir	\$ 60,902.13	\$ -	\$ 60,902.13
Safety Security & Law Enforcement	\$ 199,055.91	\$ -	\$ 199,055.91
San Joaquin River	\$ 15,600.34	\$ -	\$ 15,600.34
Sacramento River	\$ 7,913.45	\$ -	\$ 7,913.45
Shasta Dam & Reservoir	\$ 306,250.07	\$ 49,317.53	\$ 355,567.60
Sisk, BF San Luis Dam	\$ 819,673.76	\$ -	\$ 819,673.76
Spring Creek Tunnel	\$ 18.82	\$ -	\$ 18.82
Trinity Dam & Reservoir	\$ 20,661.07	\$ -	\$ 20,661.07
ARRA - Shasta Dam	\$ 27.30	\$ -	\$ 27.30
Extraordinary O&M	\$ -	\$ 8,443.49	\$ 8,443.49
Warren Act	\$ (238,376.15)	\$ -	\$ (238,376.15)
Total Storage	<u>\$ 3,486,681.34</u>	<u>\$ 211,694.11</u>	<u>\$ 3,698,375.45</u>
Conveyance			
Folsom South Canal	\$ 357,486.13	\$ -	\$ 357,486.13
Direct Costs - Pumping & Other			
City of Shasta Lake	\$ -	\$ 36,437.08	\$ 36,437.08
Contra Costa PP (Contra Costa WD)	\$ -	\$ 464,547.20	\$ 464,547.20
Colusa County WD	\$ -	\$ 1,777.10	\$ 1,777.10
Kanawha WD	\$ -	\$ 4.32	\$ 4.32
Pleasant Valley PP (City of Coalinga)	\$ -	\$ 60,720.77	\$ 60,720.77
San Benito County WD	\$ -	\$ -	\$ -
Gianelli, WR PGP 2/	\$ 2,911.19	\$ 37,068.74	\$ 39,979.94
Pacheco PP 3/	\$ -	\$ 39,678.59	\$ 39,678.59
San Luis WD Relift (0805)PP	\$ -	\$ 6,444.71	\$ 6,444.71

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	A	B	C
Component/Facility	O&M & Corps Expense 1/	Project Use Energy Costs 1b/	Total
Ref	<F/S>	<Meter Costs>	(A+B)
Direct Costs - Pumping & Other (continued)			
Santa Clara Valley WD			
Santa Clara Valley WD Deficiencies	\$ 20,482.26	\$ -	\$ 20,482.26
Coyote PP	\$ -	\$ 256,820.21	\$ 256,820.21
Gianelli, WR PGP 2/	\$ 70,142.61	\$ 893,033.18	\$ 963,175.78
Pacheco PP 3/	\$ -	\$ 956,019.95	\$ 956,019.95
Westlands WD Relifts	\$ 3.93	\$ 23,831.84	\$ 23,835.77
Wintu PP (Bella Vista WD)	\$ -	\$ 59,459.87	\$ 59,459.87
Extraordinary O&M			
Conveyance	\$ 25,794.98	\$ -	\$ 25,794.98
Conveyance Pumping - Dos Amigos PP	\$ -	\$ 2,372.16	\$ 2,372.16
Conveyance Pumping - O'Neill PGP	\$ 334,637.33	\$ 4,516.46	\$ 339,153.79
Conveyance Pumping - Jones PP	\$ 5,064.79	\$ 35,644.32	\$ 40,709.11
Direct Pumping			
City of Shasta Lake	\$ -	\$ 1,208.98	\$ 1,208.98
Contra Costa PP (Contra Costa WD)	\$ -	\$ 15,413.70	\$ 15,413.70
Colusa County WD	\$ -	\$ 58.96	\$ 58.96
Kanawha WD	\$ -	\$ 0.14	\$ 0.14
Pleasant Valley PP & Relifts (City of Coalinga)	\$ -	\$ 2,014.72	\$ 2,014.72
San Benito County WD			
Gianelli, WR PGP	\$ -	\$ 1,229.94	\$ 1,229.94
Pacheco PP	\$ -	\$ 1,316.54	\$ 1,316.54
San Luis WD Relift (0805) PP	\$ -	\$ 213.84	\$ 213.84
Santa Clara Valley WD			
Coyote PP	\$ -	\$ 8,521.31	\$ 8,521.31
Gianelli, WR PGP	\$ -	\$ 29,630.88	\$ 29,630.88
Pacheco PP	\$ -	\$ 31,720.79	\$ 31,720.79
Westlands WD Relifts	\$ -	\$ 790.74	\$ 790.74
Wintu PP (Bella Vista WD)	\$ -	\$ 1,972.88	\$ 1,972.88
Total Direct Costs (Pumping & Other)	\$ 459,037.09	\$ 2,972,469.90	\$ 3,431,506.99
Sub Total	\$ 4,303,204.56	\$ 3,184,164.02	\$ 7,487,368.57
Water Marketing 1/	\$ 1,872,202.47	\$ -	\$ 1,872,202.47
Total Costs to be Allocated	\$ 6,175,407.03	\$ 3,184,164.02	\$ 9,359,571.04

GOST TO BE DIRECT BILLED

Conveyance

Arroyo Pasajero	\$ -	\$ -	\$ -
Delta Cross Channel	\$ 458.65	\$ -	\$ 458.65
Delta Mendota Canal	\$ 5,787.58	\$ -	\$ 5,787.58
Friant Kern Canal	\$ 74.66	\$ -	\$ 74.66
Little Panoche Creek Det Dam	\$ (99.94)	\$ -	\$ (99.94)
Los Banos Creek Det Dam	\$ (24.01)	\$ -	\$ (24.01)
O'Neill Dam/O&M	\$ (792.32)	\$ -	\$ (792.32)
Red Bluff Dam	\$ -	\$ -	\$ -
Red Bluff Research PP	\$ 969.69	\$ -	\$ 969.69

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Component/Facility	A O&M & Corps Expense 1/ <F/S>	B Project Use Energy Costs 1b/ <Meter Costs>	C Total (A+B)
San Luis Canal	\$ (2,065.13)	\$ -	\$ (2,065.13)
San Luis Canal Turnouts	\$ 22.43	\$ -	\$ 22.43
Stony Creek CHO	\$ 19,673.17	\$ -	\$ 19,673.17
Tehama-Colusa Canal	\$ 920.69	\$ -	\$ 920.69
Tehama-Colusa Fish Facility	\$ -	\$ -	\$ -
Toyon Pipeline 1b/	\$ 28,807.09	\$ -	\$ 28,807.09
Total Conveyance	\$ 53,732.56	\$ -	\$ 53,732.56
Conveyance Pumping			
Dos Amigos PP	\$ (1,128.00)	\$ 71,493.57	\$ 70,365.57
O'Neill PGP	\$ 8,410.21	\$ 187,545.07	\$ 195,955.28
Regeneration Credit	\$ -	\$ (51,425.35)	\$ (51,425.35)
State Delta PP - In Lieu of Tracy	\$ -	\$ -	\$ -
Jones PP Mitigation	\$ -	\$ -	\$ -
Jones PP/Admin. Bldg.	\$ 1,256.57	\$ 1,074,269.76	\$ 1,075,526.33
Jones PP Switchyard & Fish Fac Improvement Program	\$ 666.67	\$ -	\$ 666.67
Total Conveyance Pumping	\$ 9,205.45	\$ 1,281,883.05	\$ 1,291,088.50
Total Costs to be Direct Billed	<u>\$ 62,938.01</u>	<u>\$ 1,281,883.05</u>	<u>\$ 1,344,821.06</u>
Total O&M Annual Costs for FY 2009	<u>\$ 6,238,345.04</u>	<u>\$ 4,466,047.06</u>	<u>\$ 10,704,392.10</u>

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SCHEDULE OF MUNICIPAL AND INDUSTRIAL (M&I) OPERATION, MAINTENANCE AND REPLACEMENT COSTS
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Footnotes

1/ Financial Statement Costs are taken from Schedules 22 & 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 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	Direct Billed	Total Expenses to be Allocated per Ratesetting
Storage	\$ 3,771,944.49	\$ -	\$ 3,771,944.49	\$ (73,569.04)	\$ 3,698,375.45	\$ -	\$ 3,698,375.45
Carriage	\$ 98,806.85	\$ 338,130.81	\$ 436,937.66	\$ 4,657,038.94	\$ 5,093,976.60	\$ 1,344,821.06	\$ 3,749,155.55
Water Marketing (Includes G&A) c/	\$ 2,527,479.69	\$ 28,807.09	\$ 2,556,286.78	\$ (684,084.31)	\$ 1,872,202.47	\$ -	\$ 1,872,202.47
Other	\$ -	\$ 46,759.92	\$ 46,759.92	\$ (6,922.34)	\$ 39,837.58	\$ -	\$ 39,837.58
Interest on Investment	\$ -	\$ 3,785,605.90	\$ 3,785,605.90	\$ (3,785,605.90)	\$ -	\$ -	\$ -
Financial Statement Balance	\$ 6,398,231.03	\$ 4,199,303.72	\$ 10,597,534.75	\$ 106,857.35	\$ 10,704,392.10	\$ 1,344,821.06	\$ 9,359,571.04

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

Storage	Carriage	Water Marketing	Other
	Folsom South Canal (0353)	\$ 338,130.81	Toyon Pipeline (1741)
			\$ 28,807.09
Total		\$ 338,130.81	\$ 28,807.09
			Other
			Santa Clara Valley WVD Deficiencies (0921)
			\$ 27,404.60
			Folsom South Canal (1910)
			\$ 19,355.32
			\$ 46,759.92

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

Storage:	Total
Gianelli WR PGP costs moved to Direct Pumping	\$ (73,053.80)
Columbia-Mowry System moved from Water Marketing	\$ 26,170.73
Pleasant Valley Pumping Plant, O&M cost moved to carriage	\$ (3.93)
Warren Act Contractor Revenues - O&M portion	\$ (238,376.15)
Extraordinary O&M	\$ 8,443.49
PUE costs (FY 2009 estimate and FY 2008 true up) from "2009 PUE used in FY 2009 B-6"	\$ 203,250.62
	\$ (73,569.04)
Carriage:	
Toyon Pipeline moved from Water Marketing	\$ 28,807.09
Gianelli WR PGP costs moved from Storage	\$ 73,053.80
Pleasant Valley Pumping Plant, O&M cost moved from storage	\$ 3.93
Tracy Fish Fac Improvement Program	\$ (0.52)
Tracy PP Mitigation	\$ (64,675.41)
Extraordinary O&M	\$ 502,123.46
PUE costs (FY 2009 estimate and FY 2008 true up) from "2009 PUE used in FY 2009 B-6"	\$ 4,117,726.59
	\$ 4,657,038.94
Water Marketing:	
Toyon Pipeline moved to Carriage	\$ (28,807.09)
Columbia-Mowry System moved to Storage	\$ (26,170.73)
ARRA - Contra Costa Fish Screen, classified as CVPIA	\$ (86.95)
Warren Act Contractor Revenue - O&M portion	\$ (108,398.10)
Non-Permanent Contractor Revenue (Includes Los Vaqueros Water Rights) d/	\$ (520,621.44)
	\$ (684,084.31)
Other	
Santa Clara Valley WVD Deficiencies - FY 2009 costs transferred to irrigation	(1,517.74)
Acrual not included in FY2009 accounting	\$ (5,404.60)
	\$ (6,922.34)
Interest on Investment	\$ (3,785,605.90)
Total	\$ 106,857.35

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Footnotes (continued)

- c/ Includes General and Administrative Expenses.
d/ Non-Project water revenue - Contra Costa WD's revenue related to Los Vaqueros.

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 (A/F)	62,954	2,509	60,445	252,714	315,668
Ratios	0.19943	0.03985	0.96015	0.80057	1.00000
Allocated Gianelli, WR Pump Generator Costs (Excludes Regeneration Credit) - 2009:					
Direct Costs	\$ 73,053.80	\$ 2,911.19	\$ 70,142.61	\$ 293,259.20	\$ 366,313.00
Project Use Energy Costs	\$ 930,101.92	\$ 37,068.74	\$ 893,033.18	\$ 138,283.11	\$ 1,068,385.03

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
	\$ 995,698.53	\$ 39,678.59	\$ 956,019.95

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)		\$ 73,053.80	\$ 293,259.20	\$ 366,313.00
PUE Costs/Excludes Regenerating Credit (see pg 1)			\$ 138,283.11	\$ 138,283.11
Regeneration Credit			\$ (117,834.55)	\$ (117,834.55)
Less: Gianelli, WR PGP Costs Allocated to Direct Pumping		\$ 73,053.80		\$ (73,053.80)
Sub-total				\$ 313,707.76
Allocated Other Storage O&M Expense	\$ 673,314.95		\$ 2,702,881.95	\$ 3,376,196.90
Total Allocable Storage Expense	\$ 673,314.95		\$ 3,016,589.71	\$ 3,689,904.66
Reconciliation of Storage Costs				
Allocated on Schedule B-5				\$ 3,689,904.66
Allocated on Schedule B-1B				\$ 27.30
Allocated on Schedule B-1C				\$ 8,443.49
Total Storage Costs To Be Allocated				\$ 3,698,375.45

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

Current Year Revenue:

M&I Revenue per Financial Statement (Sch. 21)	\$ 12,861,651.56	
FY 2009 revenues included in ratesetting in FY 2009 but will be included in F/S in FY 2010	(\$716,809.19)	
Prior year revenues included in F/S in FY 2009, but included in ratesetting in prior year	(\$2,599,771.90)	
FY 2009 voluntary payments not included in schedule B-2	(\$183,211.32)	
Prior year voluntary payments and refunds included in FY 2009 F/S but included in prior year accountings	\$1,450,205.91	
Miscellaneous Revenues		
City of Roseville - PY unused not included in accountings	297,747.00	
Dos Palos Power Authority - FY 2008 duplicate revenue reversed	(11,597.92)	
Contra Costa WD - Duplicate FY 2006 voluntary payments reversed	6,351.97	
Riverview Golf & CC - prior year adjustment not included in B-2 (needs more information, af and rate)	150.00	
		\$292,651.05
Revenue Adjustments (See I:\w\rates\rates\2011\M&I\M&I Water Revenue Recon with Financial Statement file):		
Less: Incremental revenue included with Westlands WD other revenue (in irrigation Sch B-2)		
City of Tracy - 2,839 AF @ \$3.36 = \$9,539.04.	\$ (9,539.04)	
Santa Clara Valley WD advance O&M payment		\$281,915.67
Conveyance Income - Delta Mendota Water Authority		<u>\$ (1,074,258.79)</u>
Total 2009 Gross Water Revenues (Schedule B-2)		\$ 10,302,833.95
Other Revenue:		
Non-Permanent Contractor Revenue	\$ (490,248.72)	
Warren Act Contractor Revenue	\$ (493,469.28)	
Rescheduled Water	\$ (19,112.49)	
Los Vaqueros Water Rights	\$ (30,372.72)	
Non-Project Water Revenue	\$ (67,131.66)	
Incremental Revenues (Anderson-Cottonwood ID & Glen-Colusa ID)	<u>\$ (18,675.08)</u>	
Total FY 2009 Water Contractor Revenue (Schedule B-2)		\$ 9,183,824.00

Current Year Expense:

M&I O&M Expenses and Interest per F/S (Schedule 22)		\$ 10,597,534.75	
Expense Adjustment 1b/:			
Storage	\$ (73,569.04)		
Carriage	\$ 4,657,038.94		
Water Marketing	\$ (684,084.31)		
Other	\$ (6,922.34)		
Interest on Investment	<u>\$ (3,785,605.90)</u>		
		\$ 106,857.35	
Less: Total Costs to be Direct Billed 1/		<u>\$ 1,344,821.06</u>	
Net Expenses			\$ 9,359,571.04
Less: FY 2009 Interest			\$ 3,481,993.19
Add: FY 2009 Voluntary Payments			\$ 2,712,481.55
Less: FY 2009 revenue adjustment			<u>\$ 15,965.88</u>
Current Year Results of Operations (Schedule B-1)			\$ (929,292.81)
Less: Deficit/Capital Recovery			<u>\$ 713,074.40</u>
Net Current Year Results of Operations (Schedule B-1)			<u>\$ (1,642,367.20)</u>