



STATE OF CALIFORNIA

The Resources Agency

Department of Water Resources

BULLETIN No. 132-72

The California  
State Water Project  
In 1972

APPENDIX D

COSTS  
OF RECREATION AND  
FISH AND WILDLIFE ENHANCEMENT

MARCH 1972

NORMAN B. LIVERMORE, JR.  
*Secretary for Resources*  
The Resources Agency

RONALD REAGAN  
*Governor*  
State of California

WILLIAM R. GIANELLI  
*Director*  
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STATE OF CALIFORNIA  
Department of Water Resources  
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## FOREWORD

The Davis-Dolwig Act (Sections 11900-11925 of the California Water Code) declares that recreation and fish and wildlife enhancement costs of State water projects benefit all of the people of California and are to be borne by them. The Act also provides a procedure through which the Department of Water Resources will be reimbursed for those recreation and fish and wildlife enhancement expenditures that are financed by project funds. The Department is to annually report such expenditures to the Legislature. If the Legislature approves the reported costs, a like amount of the State's tideland gas and oil revenues will be released to the Department from a continuing \$5,000,000 annual appropriation of tideland revenues which has been authorized specifically for that purpose (California Statutes of 1964, First Extraordinary Session, Chapter 138, as amended by California Statutes of 1966, First Extraordinary Session, Chapter 27).

Recreation and fish and wildlife enhancement costs previously reported for the State Water Project through December 31, 1970, were approved in the amount of \$38,448,302 (California Statutes of 1971, Chapter 371). The Department herein reports an additional \$1,730,879 through December 31, 1971, and requests that the total increased amount \$40,179,181, be approved.

As of December 31, 1971, \$25,000,000 had been reimbursed to the Department from the continuing annual appropriation of tideland revenues. The 1971-72 appropriation had not been received as of the end of 1971. If the total increased amount reported herein is approved, all 1971-72, 1972-73, and 1973-74 appropriations would be released to the Department for expenditure, together with \$179,181 of the 1974-75 appropriation.

State of California  
The Resources Agency  
DEPARTMENT OF WATER RESOURCES

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NORMAN B. LIVERMORE, JR., Secretary for Resources  
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The Resources Agency  
State of California  
March 17, 1972

### ABSTRACT

This appendix complies with California Water Code Section 11912 which requires an annual Report to the Legislature by the Department of Water Resources. The Department reports that multiple-purpose capital costs of the State Water Project that have been allocated to recreation and fish and wildlife enhancement through December 31 1971 total \$32,005,977. Expenditures for acquiring rights-of-way, easements, and property for recreation development associated with project facilities through December 31, 1971, total \$8,173,204. The total of these costs and expenditures (\$40,179,181) includes those costs and expenditures previously reported to and approved by the Legislature (\$38,448,302).

## REPORTING OF RECREATION AND FISH AND WILDLIFE ENHANCEMENT COSTS

Section 11912 of the California Water Code assigns to the Department of Water Resources the following responsibilities:

*It shall be the duty of the department to report annually to the Legislature the costs, if any, which the department has allocated to recreation and fish and wildlife enhancement for each facility of any state water project. The Department shall also report to the Legislature any revisions which the department makes in such allocations.*

*The department shall submit each such cost allocation to the Department of Navigation and Ocean Development, to the Department of Parks and Recreation, and to the Department of Fish and Game. The Department of Navigation and Ocean Development, the Department of Parks and Recreation, and the Department of Fish and Game shall file with the Department of Water Resources their written comments with respect to each such cost allocation, which written comments shall be included in the report required by this section.*

*It shall also be the duty of the department to report to the Legislature on any expenditure of funds for acquiring rights-of-way, easements and property pursuant to Section 346 for recreation development associated with such facilities....*

This appendix constitutes the Department's 1972 report as required by Section 11912.

For brevity, "fish and wildlife enhancement" is hereafter referred to as "enhancement". The Department's cost allocations treat recreation and enhancement as one combined purpose of the State Water Project.

### Organization of Report

The costs of State Water Project facilities which the Department has allocated to recreation and enhancement through December 31, 1971, are shown in Table 1, pages 8 and 9, together with expenditures for acquiring rights-of-way, easements, and property for recreation development associated with such facilities.

The notes to Table 1, which immediately follow on pages 4 through 7, contain an explanation of the Department's procedures for reporting recreation and enhancement costs, a description of how the amounts shown in the Table are calculated, and a reconciliation of significant changes from costs shown in previous reports. Following Table 1, on pages 10 and 11, is a detailed calculation of ac-

crued interest charges that are included in the costs reported herein.

The costs shown in Table 1 do not reflect new or revised allocations for any facility of the State Water Project. The derivation of allocation percentages indicated for joint capital costs of those multiple-purpose facilities listed in the upper portion of the Table have been described in previous reports. Copies of those descriptions are available on request to the Department.

Included on pages 13 through 16 at the end of this report are comments by the Department of Navigation and Ocean Development, the Department of Parks and Recreation, and the Department of Fish and Game.

Notes to Table 1, Pages 8 and 9

a) Recreation and enhancement costs herein refer only to those capital costs of multiple-purpose facilities of the State Water Project that are allocated to recreation and enhancement and/or of lands that are acquired for associated recreation development. These costs are budgeted by the Department of Water Resources from funds that are available to the

Department for financing construction costs of the Project.

The remaining recreation and enhancement costs of types not reported herein are budgeted by several state departments and are financed by appropriations from a variety of funds. These costs and appropriations are summarized below:

Type of Recreation and Enhancement Costs Not Reported in Table 1	General Fund Appropriations, unless otherwise noted		
	1972-73 <sup>(a)</sup>	1971-72	Total, 1962-63 thru 1972-73
Allocated operation, maintenance, and replacement costs of multiple-purpose facilities	\$ 0	\$ 546,000	\$ 2,273,000
Capital costs of recreation developments other than for land acquisition	\$15,509,000 <sup>(b)</sup>	\$11,470,000 <sup>(b)</sup>	\$45,011,000 <sup>(c)</sup>
Operation, maintenance, and replacement costs of recreation developments	\$ 420,000	\$ 412,000	\$ 1,890,000

a) *Proposed amounts in Governor's budget.*  
 b) *Total amounts are from the Recreation and Fish and Wildlife Enhancement Fund.*  
 c) *Includes \$1,236,000 from the Harbors and Watercraft Revolving Fund and \$200,000 directly from the Highway Users Tax Fund.*

Allocated operation, maintenance, and replacement costs of multiple-purpose facilities are budgeted by the Department of Water Resources and have been financed by annual appropriations from the General Fund. Capital costs (other than land acquisition costs) and operation, maintenance, and replacement costs of recreation developments are budgeted by the Department of Parks and Recreation -- except that the costs of boating facilities are budgeted by the Department of Navigation and Ocean Development. Costs of enhancement developments are budgeted by the Department of Fish and Game.

each multiple-purpose facility, of the percentages of the total joint costs that are attributable to each included purpose. These derivations are based on the application of conventional cost allocation methods which weight the estimated costs to be incurred and benefits to be realized during a 50-year period of analysis. Allocated costs reflect the application of these percentages to the actual capital costs incurred for the facility as accounted by the Department.

b) Joint capital costs allocated to recreation and enhancement are based on the Department's derivation, for

Costs allocated to recreation and enhancement generally are first reported in the year following the year construction of a facility is complete. However, these allocated costs may be subsequently changed

due to either the adjustment of accounted capital costs or the revision of allocation percentages.

The allocation percentages of a facility may be revised if it can be formally demonstrated that such revision is warranted due to substantial changes in the supporting factors to the previous derivation. Such demonstration could include the finding that (1) funds are not forthcoming for financing the costs of planned recreation developments,

with resultant decreases in projected recreation benefits and costs, or (2) a change in cost allocation method would produce more equitable results.

The tentative schedule shown below indicates the times when allocated costs of each State Water Project facility will be first reported and when the factors which support the derivation of allocation percentages will be periodically reviewed for substantial changes.

TENTATIVE SCHEDULE FOR REPORTING AND REVIEW OF COST ALLOCATIONS

Project Facility	: Year :	Year Supporting Factors												
	: Allocation:	to be Reviewed												
	: to be :	for Substantial Changes												
	: Initially :	73:	74:	75:	76:	77:	78:	79:	80:	81:	82:	83:	84:	85:
: Reported :														
Frenchman Lake	1965	x				x							x	
Antelope Lake	1966	x				x							x	
Lake Davis	1968	x				x							x	
Abbey Bridge Reservoir	1979 <sup>(b)</sup>												x	
Dixie Refuge Reservoir	1981 <sup>(b)</sup>												x	
Oroville Division	1971				x					x				
Delta Facilities	1980 <sup>(b)</sup>													x
North Bay Aqueduct	1980													x
South Bay Aqueduct (Lake Del Valle)	1973					x					x			
California Aqueduct, Project Conservation Facilities:	1970													
Bethany Reservoir					x					x				x
San Luis Reservoir					x					x				x
O'Neill Forebay					x					x				x
Los Banos Reservoir					x					x				x
Aqueduct Developments					x					x				x
California Aqueduct, Project Transportation Facilities:	1974													
Pyramid Lake										x				x
Castaic Lake										x				x
Silverwood Lake										x				x
Lake Perris										x				x
Aqueduct Developments										x				x

a) Reviews would continue in the pattern indicated below.  
 b) Construction schedule tentative and subject to revision.

c) Specific costs of acquiring land for recreation developments are incurred by the Department under the authority of California Water Code Section 346. The Department purchases recreation lands concurrently with lands needed for multiple-

purpose facilities in order to decrease the total land costs of the Project and to acquire property in an orderly manner. Recreation lands acquired for each project facility through December 31, 1971 are summarized on the next page.

SUMMARY OF RECREATION LAND ACQUISITIONS<sup>(a)</sup>

(in acres)

Project Facility	:Acquired: :(b	To be :Acquired	:Federal: :Lands(c	: Total
Frenchman Lake	719	0	0	719
Antelope Lake	1,342	0	0	1,342
Lake Davis	733	0	0	733
Abbey Bridge	0	2,663	0	2,663
Oroville Division	2,537	2	212	2,751
Lake Del Valle	1,206	0	0	1,206
San Luis Reservoir and O'Neill Forebay	132	616	0	748
California Aqueduct (excluding reservoirs)	817	205 <sup>(d)</sup>	0	1,022
Castaic Lake	1,477	159	146	1,782
Silverwood Lake	505	0	2,919	3,424

- a) Includes recreation lands for only those project facilities with an established recreation land use and acquisition plan.
- b) Costs of acquiring these lands are shown in Table 1.
- c) These lands are presently being leased from Federal Government at a nominal cost to the State.
- d) Additional land needs are to be identified by future studies.

The Department reports the annual expenditure of project funds for acquiring all recreation land in the year following the expenditure. The costs of such lands generally are established when acquired and are not affected by allocation percentages for the associated multiple-purpose project facility. However, the reported costs of certain lands may be subsequently revised due to receipt of certain revenues (such as federal grants and miscellaneous income from right-of-way sales) or due to modification of the recreation land use plan.

The amounts to be reported in future years will include credits for any reduction in previously reported costs, together with appropriate interest income thereon. If recreation land is sold or if grants are received, the amount of the receipt will be reported as a negative cost of the facility the year received. If recreation land is reclassified as multiple-purpose project land, the original purchase price, together with appropriate interest income thereon, will be reported as a negative expenditure for specific land costs in the year the modifica-

tion occurs, and an appropriate amount will be added to the joint capital costs allocated to recreation and enhancement for the associated facility.

The costs of acquiring recreation land include the salaries of department personnel who are engaged in recreation land acquisition activities, together with indirect costs that are distributed on the basis of direct salaries.

d) Interest accruals are calculated as shown in Table 2. Interest charges are accrued only on the portion of annual disbursements financed by the California Water Resources Development Bond Fund (proceeds from the sale of Burns-Porter Bonds) and cease when such disbursements, together with cumulative interest accruals thereon, have been reimbursed. Calculations are based on the weighted average interest costs of Burns-Porter Bonds sold to date (4.342 percent for the \$1,500,000,000 in bonds outstanding as of December 31, 1971).

As of December 31, 1971, a total of \$25,000,000 had been reimbursed to the

Department under the continuing annual \$5,000,000 appropriation (through fiscal year 1970-71) of state tideland oil and gas revenues, authorized by California Statutes of 1966, First Extraordinary Session, Chapter 27. Reimbursement of the increased amount of costs reported herein would cover annual appropriations in the full amounts for 1971-72, 1972-73, and 1973-74, together with \$179,181 of the appropriation for 1974-75.

e) The Department requests that this total increased amount of reported costs be approved by the Legislature.

f) Costs previously reported are as shown in Table 1 (pages 6 and 7) of Appendix D to Bulletin 132-71. Such costs were approved by California Statutes of 1971, Chapter 371.

g) Reasons for cost increases are outlined in the next column. These increases reflect not only the additional amounts disbursed during 1971 but also retroactive cost adjustments for the entire 1952 through 1971 period.

Increase, in  
thousands

- Additional accrued interest charges due to a rate increase from 4.030 percent to 4.342 percent and to an additional year of accrual (1971).....\$ 897
- Land acquisition costs for certain recreation land parcels associated with the California Aqueduct and Castaic Dam and Lake, reported for the first time.....\$ 670
- Additional disbursements during 1971 for recreation lands and for joint capital costs allocated to recreation and enhancement.....\$ 23
- Retroactive accounting adjustments for disbursements previously reported through 1970 (primarily, changes in distributions of general costs).....\$ 141

TOTAL INCREASE                    \$1,731

Table 1: RECREATION AND ENHANCEMENT  
(Reported to the California Legislature in

(in

Type of Costs, Project Facility, and Source of Funds	Disbursements,						
	1952- 1958	1959	1960	1961	1962	1963	1964
<b>JOINT CAPITAL COSTS ALLOCATED TO RECREATION AND ENHANCEMENT:<sup>a, b</sup></b>							
<u>Frenchman Dam and Lake (50.0%)</u>						1,004	4,587
California Water Resources Development Bond Fund	111,268	226,935	497,382	409,936	217,022	64,336	-92
All other funds							
Subtotal	111,268	226,935	497,382	409,936	217,022	65,340	4,495
<u>Antelope Dam and Lake (100.0%)</u>						26,413	493,978
California Water Resources Development Bond Fund			-203	-300	-300		
All other funds	5,444	30,391	34,983	197,890	781,386	2,636,417	18,844
Subtotal	5,444	30,391	34,780	197,590	781,086	2,662,830	512,822
<u>Grizzly Valley Dam and Lake Davis (94.9%)</u>						21,802	505,885
California Water Resources Development Bond Fund	4,548	12,019	13,038	1,951	118,445	154,232	-2,467
All other funds							
Subtotal	4,548	12,019	13,038	1,951	118,445	176,034	503,418
<u>California Aqueduct, Delta to Dos Amigos P.P. (3.5%)</u>						139,924	703,793
California Water Resources Development Bond Fund	18,372	54,500	-53	-1,484	987	1,026,823	536,658
All other funds							
Subtotal	18,372	54,500	68,960	55,758	146,998	1,166,747	1,240,451
<u>Oroville Division (2.9%)</u>						28,834	1,150,927
California Water Resources Development Bond Fund	407,988	229,923	291,712	380,246	435,994	1,029,358	-6,356
All other funds			-32	-103	188		
Subtotal	407,988	229,923	291,680	380,143	436,182	1,058,192	1,144,571
<b>TOTAL</b>	<b>547,620</b>	<b>553,768</b>	<b>905,840</b>	<b>1,045,378</b>	<b>1,699,733</b>	<b>5,129,143</b>	<b>3,405,757</b>
<b>SPECIFIC COSTS OF ACQUIRING LAND FOR RECREATION DEVELOPMENT:<sup>c</sup></b>							
<u>Frenchman Dam and Lake</u>						-189	-263
California Water Resources Development Bond Fund	1,797	44,099	1,935	606	2,623	496	717
All other funds							2
Subtotal	1,797	44,099	1,935	606	2,434	233	719
<u>Grizzly Valley Dam and Lake Davis</u>						918	29,059
California Water Resources Development Bond Fund		977	986	336	1,169	5,058	5
All other funds							
Subtotal		977	986	336	1,169	5,976	29,064
<u>Oroville Division</u>						68,062	223,285
California Water Resources Development Bond Fund		2,331	63,281	88,016	-32,945	37,942	-22,132
All other funds							
Subtotal		2,331	63,281	88,016	62,768	106,004	201,153
<u>Del Valle Dam and Lake Del Valle</u>						-4,684	24,687
California Water Resources Development Bond Fund		2,016	6,278	8,421	4,211	16,170	-899
All other funds							
Subtotal		2,016	6,278	8,421	4,211	11,486	23,788
<u>San Luis Dam and Reservoir and O'Neill Forebay</u>						-25,108	-15,885
California Water Resources Development Bond Fund		326	2,742	4,052	33,410	25,821	-3,664
All other funds							
Subtotal		326	2,742	4,052	12,891	713	-19,549
<u>California Aqueduct</u>						-45,287	48,286
California Water Resources Development Bond Fund		78	2,082	27,317	-27,044	62,395	-20,125
All other funds							
Subtotal		78	2,082	27,317	27,053	17,108	28,161
<u>Castaic Dam and Lake</u>						603	12,210
California Water Resources Development Bond Fund		442	463	642	2,703	5,277	831
All other funds							
Subtotal		442	463	642	2,703	5,880	13,041
<u>Cedar Springs Dam and Silverwood Lake</u>						141,608	1,931
California Water Resources Development Bond Fund		2,905	3,331	28,305	5,208	-2	
All other funds					25,244		
Subtotal		2,905	3,331	28,305	30,452	141,606	1,931
<b>TOTAL</b>	<b>1,797</b>	<b>53,174</b>	<b>81,098</b>	<b>157,695</b>	<b>143,681</b>	<b>289,006</b>	<b>278,308</b>
<b>TOTAL RECREATION AND ENHANCEMENT COSTS</b>							
California Water Resources Development Bond Fund	549,417	606,942	987,226	1,204,960	1,918,028	5,064,323	3,183,460
All other funds			-288	-1,887	-74,614	353,826	500,605
<b>GRAND TOTAL</b>	<b>549,417</b>	<b>606,942</b>	<b>986,938</b>	<b>1,203,073</b>	<b>1,843,414</b>	<b>5,418,149</b>	<b>3,684,065</b>

Footnotes a - g are presented on pages 4 through 7.

COSTS OF THE STATE WATER PROJECT<sup>(a)</sup>  
 response to Water Code Section 11912)

dollars)

by Calendar Year							Total Disbursements Thru 1971	Add: Interest Accruals Thru 1971	Total Costs Reported Thru 1971	Comparison with Costs Previously Reported	
1965	1966	1967	1968	1969	1970	1971				Thru 1970	Increase
2,419	10,099	36,009	1,321	-4	609	4,163	60,207	1,507	61,714	67,195	-5,481
-26	1		262	658	116	116	1,527,914		1,527,914	1,547,591	-19,677
<u>2,393</u>	<u>10,100</u>	<u>36,009</u>	<u>1,583</u>	<u>654</u>	<u>725</u>	<u>4,279</u>	<u>1,588,121</u>	<u>1,507</u>	<u>1,589,628</u>	<u>1,614,786</u>	<u>-25,158</u>
258,047	35,142	152,488	18,068	9,608	19,009	24,113	1,036,063	97,942	1,134,005	1,108,442	25,563
71	2	-1	21,286	207,115	4,851	3,007	3,941,686		3,941,686	3,950,771	-9,085
<u>258,118</u>	<u>35,144</u>	<u>152,487</u>	<u>39,354</u>	<u>216,723</u>	<u>23,860</u>	<u>27,120</u>	<u>4,977,749</u>	<u>97,942</u>	<u>5,075,691</u>	<u>5,059,213</u>	<u>16,478</u>
960,982	1,714,015	475,515	173,004	23,335	5,529	8,966	3,889,033	406,422	4,295,455	4,297,097	-1,642
3,986	35,551	12,392	12,840	156,754	62,075	684	586,048		586,048	676,335	-90,287
<u>964,968</u>	<u>1,749,566</u>	<u>487,907</u>	<u>185,844</u>	<u>180,089</u>	<u>67,604</u>	<u>9,650</u>	<u>4,475,081</u>	<u>406,422</u>	<u>4,881,503</u>	<u>4,973,432</u>	<u>-91,929</u>
1,241,168	1,804,850	1,546,769	269,297	79,504	85,942	13,695	5,884,392	675,005	6,559,397	6,462,394	97,003
327,620	250,719	134,643	268,550	210,539	53,262	11,231	3,165,183		3,165,183	3,089,769	75,414
<u>1,568,788</u>	<u>2,055,569</u>	<u>1,681,412</u>	<u>537,847</u>	<u>290,043</u>	<u>139,204</u>	<u>24,926</u>	<u>9,049,575</u>	<u>675,005</u>	<u>9,724,580</u>	<u>9,552,163</u>	<u>172,417</u>
962,821	2,248,663	1,337,953	88,101	26,518	7,244	8,545	5,859,659	1,570,836	7,430,495	7,070,286	360,209
36,206	18,781	45,489	323,171	89,100	17,351	5,117	3,304,080		3,304,080	3,392,497	-88,417
<u>999,027</u>	<u>2,267,444</u>	<u>1,383,442</u>	<u>411,272</u>	<u>115,618</u>	<u>24,595</u>	<u>13,662</u>	<u>9,163,739</u>	<u>1,570,836</u>	<u>10,734,575</u>	<u>10,462,783</u>	<u>271,792</u>
3,793,294	6,117,823	3,741,257	1,175,900	803,127	255,988	79,637	29,254,265	2,751,712	32,005,977	31,662,377	343,600
663	1,545	520	175	49	571	782	4,570	157	4,727	3,609	1,118
<u>663</u>	<u>1,545</u>	<u>520</u>	<u>231</u>	<u>82</u>	<u>571</u>	<u>52</u>	<u>51,923</u>	<u>157</u>	<u>51,923</u>	<u>49,663</u>	<u>2,260</u>
			406	131		834	56,493		56,650	53,272	3,378
4,527	16,118	164,638	-13,841	356	1,031	1,028	203,834	15,060	218,894	211,310	7,584
			2	8		49	8,590		8,590	45,085	-36,495
<u>4,527</u>	<u>16,118</u>	<u>164,638</u>	<u>-13,839</u>	<u>364</u>	<u>1,031</u>	<u>1,077</u>	<u>212,424</u>	<u>15,060</u>	<u>227,484</u>	<u>256,395</u>	<u>-28,911</u>
545,160	1,033,898	23,737	-15,984	13,883	10,059	12,511	1,881,666	548,293	2,429,959	2,237,922	192,037
-3,986	-3,431	-34,023	91,625	15,903	4,330	3,741	339,310		339,310	264,490	74,820
<u>541,174</u>	<u>1,030,467</u>	<u>-10,286</u>	<u>75,641</u>	<u>29,786</u>	<u>14,389</u>	<u>16,252</u>	<u>2,220,976</u>	<u>548,293</u>	<u>2,769,269</u>	<u>2,502,412</u>	<u>266,857</u>
71,785	9,339	489,068	-74,795	-1,636	1,873	547	516,184	123,719	639,903	625,685	14,218
-1,151	-255	-371	-81,930	443	23	72	-46,972		-46,972	-49,386	2,414
<u>70,634</u>	<u>9,084</u>	<u>488,697</u>	<u>-156,725</u>	<u>-1,193</u>	<u>1,896</u>	<u>619</u>	<u>469,212</u>	<u>123,719</u>	<u>592,931</u>	<u>576,299</u>	<u>16,632</u>
50,188	-9,377	4,048	1,561	1,196	5,284	1,467	-7,145	-11,586	-18,731	-20,808	2,077
-2,417	-570	-316	2,167	1,150	130	272	63,103		63,103	62,659	444
<u>47,771</u>	<u>-9,947</u>	<u>3,732</u>	<u>3,728</u>	<u>2,346</u>	<u>5,414</u>	<u>1,739</u>	<u>55,958</u>	<u>-11,586</u>	<u>44,372</u>	<u>41,851</u>	<u>2,521</u>
682,300	12,485	13,850	9,486	16,969	489,318	-4,951	1,195,412	244,143	1,439,555	1,146,795	292,760
-2,050	-790	-707	11,102	7,872	1,496	1,596	144,363		144,363	119,476	24,887
<u>680,250</u>	<u>11,695</u>	<u>13,143</u>	<u>20,588</u>	<u>24,841</u>	<u>490,814</u>	<u>-3,355</u>	<u>1,339,775</u>	<u>244,143</u>	<u>1,583,918</u>	<u>1,266,271</u>	<u>317,647</u>
386,390	434,265	798,633	-12,904	-301	10,491	-1,558	1,627,829	409,517	2,037,346	1,408,562	628,784
		-75	-103,674	5,722	804	1,427	-85,438		-85,438	-105,415	19,977
<u>386,390</u>	<u>434,265</u>	<u>798,558</u>	<u>-116,578</u>	<u>5,421</u>	<u>11,295</u>	<u>-131</u>	<u>1,542,391</u>	<u>409,517</u>	<u>1,951,908</u>	<u>1,303,147</u>	<u>648,761</u>
14,678	81,798	45,213	2,383	38,313	12,421	-30,294	313,259	105,619	418,878	339,896	78,982
			-135,620	622,378	24,678	-43,425	527,794		527,794	446,382	81,412
<u>14,678</u>	<u>81,798</u>	<u>45,213</u>	<u>-133,237</u>	<u>660,691</u>	<u>37,099</u>	<u>-73,719</u>	<u>841,053</u>	<u>105,619</u>	<u>946,672</u>	<u>786,278</u>	<u>160,394</u>
1,746,087	1,575,025	1,504,215	-320,016	722,387	562,509	-56,684	6,738,282	1,434,922	8,173,204	6,785,925	1,387,279
5,181,128	7,392,840	5,088,441	445,872	207,790	649,381	39,014	22,464,963	4,186,634	26,651,597	24,958,385	1,693,212
358,253	300,008	157,031	410,012	1,317,724	169,116	-16,061	13,527,584		13,527,584	13,489,917	37,667
5,539,381	7,692,848	5,245,472	855,884	1,525,514	818,497	22,953	35,992,547	4,186,634 <sup>(d)</sup>	40,179,181 <sup>(e)</sup>	38,448,302 <sup>(f)</sup>	1,730,879 <sup>(g)</sup>

Table 2: CALCULATION OF INTEREST ACCRUALS ON CALIFORNIA

(in dollars)

YEAR	ITEM	JOINT CAPITAL COSTS ALLOCATED TO RECREATION AND ENHANCEMENT					
		Frenchman Dam and Lake	Antelope Dam and Lake	Grizzly Valley Dam and Lake Davis	California Aqueduct Delta to Dos Amigos P.P.	Oroville Division	Total
1952-67	a. Disbursements:						
	1. Calif. Water Resources Development Bond Fund	54,118	965,265	3,678,199	5,435,954	5,729,251	15,862,787
	2. All other funds	1,526,762	3,705,427	353,695	2,621,601	2,869,341	11,076,826
b.	Reimbursements during 1966 applied to:						
	1. Calif. Water Resources Development Bond Fund	55,173	1,042,618				1,097,791
	2. All other funds	1,526,762	2,320,820				3,847,582
c.	Interest accrued to end of 1967:	1,471	96,678	317,427	434,661	476,804	1,327,041
	1968						
	d. Beginning-of-year balance to be reimbursed:						
1. Calif. Water Resources Development Bond Fund	416	19,325	3,995,626	5,870,615	6,206,055	16,092,037	
2. All other funds		1,384,607	353,695	2,621,601	2,869,341	7,229,244	
e.	Disbursements during year:						
	1. Calif. Water Resources Development Bond Fund	1,321	18,068	173,004	269,297	88,101	549,791
	2. All other funds	262	21,286	12,840	268,550	323,171	626,109
f.	Reimbursements during year applied to:						
	1. Calif. Water Resources Development Bond Fund	1,737	37,393	4,168,630	3,799,126		8,006,886
	2. All other funds	262	1,405,893	366,535			1,772,690
g.	End-of-year balance, without interest for:						
	1. Calif. Water Resources Development Bond Fund				2,340,786	6,294,156	8,634,942
	2. All other funds				2,890,151	3,192,512	6,082,663
h.	Interest accrual on average balance of d(1) & g(1)	9	420	86,745	178,270	271,380	536,824
	1969						
	i. Beginning-of-year balance to be reimbursed:						
1. Calif. Water Resources Development Bond Fund	9	420	86,745	2,519,056	6,565,536	9,171,766	
2. All other funds				2,890,151	3,192,512	6,082,663	
j.	Disbursements during year:						
	1. Calif. Water Resources Development Bond Fund	-4	9,608	23,335	79,504	26,518	138,961
	2. All other funds	658	207,115	156,754	210,539	89,100	664,166
k.	Reimbursements during year applied to:						
	1. Calif. Water Resources Development Bond Fund	5	10,028	110,080	2,598,560		2,718,673
	2. All other funds	658	207,115	156,754	1,911,413		2,275,940
l.	End-of-year balance, without interest for:						
	1. Calif. Water Resources Development Bond Fund					6,592,054	6,592,054
	2. All other funds					3,281,612	4,470,889
m.	Interest accrual on average balance of i(1) & l(1)		9	1,883	54,689	285,651	342,232
	1970						
	n. Beginning-of-year balance to be reimbursed:						
1. Calif. Water Resources Development Bond Fund		9	1,883	54,689	6,877,705	6,934,286	
2. All other funds				1,189,277	3,281,612	4,470,889	
o.	Disbursements during year:						
	1. Calif. Water Resources Development Bond Fund	609	19,009	5,529	85,942	7,244	118,333
	2. All other funds	116	4,851	62,075	53,262	17,351	137,655
p.	Reimbursements during year applied to:						
	1. Calif. Water Resources Development Bond Fund						
	2. All other funds						
q.	End-of-year balance, without interest for:						
	1. Calif. Water Resources Development Bond Fund	609	19,018	7,412	140,631	6,884,949	7,052,619
	2. All other funds	116	4,851	62,075	1,242,539	3,298,963	4,608,544
r.	Interest accrual on average balance of n(1) & q(1)	13	413	202	4,240	298,787	303,655
	1971						
	s. Beginning-of-year balance to be reimbursed:						
1. Calif. Water Resources Development Bond Fund	622	19,431	7,614	144,871	7,183,736	7,356,274	
2. All other funds	116	4,851	62,075	1,242,539	3,298,963	4,608,544	
t.	Disbursements during year:						
	1. Calif. Water Resources Development Bond Fund	4,163	24,113	8,966	13,695	8,545	59,482
	2. All other funds	116	3,007	684	11,231	5,117	20,155
u.	Reimbursements during year applied to:						
	1. Calif. Water Resources Development Bond Fund	4,785	43,544	16,580	158,566	3,403,447	3,626,922
	2. All other funds	232	7,858	62,759	1,253,770		1,324,619
v.	End-of-year balance, without interest for:						
	1. Calif. Water Resources Development Bond Fund					3,788,834	3,788,834
	2. All other funds					3,304,080	3,304,080
w.	Interest accrual on average balance of s(1) & v(1)	14	422	165	3,145	238,214	241,960
	SUMMARY: x. Beginning of 1972, balance to be reimbursed:						
	1952 thru 1971						
1. Calif. Water Resources Development Bond Fund	14	422	165	3,145	4,027,048	4,030,794	
2. All other funds					3,304,080	3,304,080	
Total	14	422	165	3,145	7,331,128	7,334,874	
y.	Disbursements, 1952 thru 1971:						
	1. Calif. Water Resources Development Bond Fund	60,207	1,036,063	3,889,033	5,884,392	5,859,659	16,729,354
	2. All other funds	1,527,914	3,941,686	586,048	3,165,183	3,304,080	12,524,911
Total	1,588,121	4,977,749	4,475,081	9,049,575	9,163,739	29,254,265	
z.	Reimbursements applied thru 1971 to:						
	1. Calif. Water Resources Development Bond Fund	61,700	1,133,583	4,295,290	6,556,252	3,403,447	15,450,272
	2. All other funds	1,527,914	3,941,686	586,048	3,165,183		9,220,831
Total	1,589,614	5,075,269	4,881,338	9,721,435	3,403,447	24,671,103	
TOTAL INTEREST ACCRUALS, 1952 THRU 1971		1,507	97,942	406,422	675,005	1,570,836	2,751,712

WATER RESOURCES DEVELOPMENT BOND FUND DISBURSEMENTS

@ 4.342% per annum)

COSTS OF ACQUIRING LAND FOR RECREATION DEVELOPMENTS									GRAND TOTAL
Frenchman Dam and Lake	Grizzly Valley Dam and Lake Davis	Oroville Division	Del Valle Dam and Lake Del Valle	San Luis Dam and Reservoir and O'Neill Forebay	California Aqueduct	Castaic Dam and Lake	Cedar Springs Dam and Silverwood Lake	Total	
2,993 51,558	215,260 8,531	1,861,197 223,711	590,195 34,420	-16,653 59,384	684,590 122,297	1,632,101 10,283	290,436 59,783	5,260,119 569,967	21,122,906 11,646,793
3,069 51,558								3,069 51,558	1,100,860 3,899,140
131	10,011	171,635	22,278	-8,152	68,859	91,535	39,605	395,902	1,722,943
55	225,271 8,531	2,032,832 223,711	612,473 34,420	-24,805 59,384	753,449 122,297	1,723,636 10,283	330,041 59,783	5,652,952 518,409	21,744,989 7,747,653
175 231	-13,841 2	-15,984 91,625	-74,795 -81,930	1,561 2,167	9,486 11,102	-12,904 -103,674	2,383 -135,620	-103,919 -216,097	445,872 410,012
230 231	211,430 8,533							211,660 8,764	8,218,546 1,781,454
		2,016,848 315,336	537,678 -47,510	-23,244 61,551	762,935 133,399	1,710,732 -93,391	332,424 -75,837	5,337,373 293,548	13,972,315 6,376,211
1	4,891	87,919	24,970	-1,043	32,921	74,560	14,382	238,601	775,425
1	4,891	2,104,767 315,336	562,648 -47,510	-24,287 61,551	795,856 133,399	1,785,292 -93,391	346,806 -75,837	5,575,974 293,548	14,747,740 6,376,211
49 82	356 8	13,883 15,903	-1,636 443	1,196 1,150	16,969 7,872	-301 5,722	38,313 622,378	68,829 653,558	207,790 1,317,724
50 82	5,247 8							5,297 90	2,723,970 2,276,030
		2,118,650 331,239	561,012 -47,067	-23,091 62,701	812,825 141,271	1,784,991 -87,669	385,119 546,541	5,639,506 947,016	12,231,560 5,417,905
	106	91,690	24,395	-1,029	34,924	77,511	15,890	243,487	585,719
	106	2,210,340 331,239	585,407 -47,067	-24,120 62,701	847,749 141,271	1,862,502 -87,669	401,009 546,541	5,882,993 947,016	12,817,279 5,417,905
571	1,031	10,059 4,330	1,873 23	5,284 130	489,318 1,496	10,491 804	12,421 24,678	531,048 31,461	649,381 169,116
571	1,137	2,220,399 335,569	587,280 -47,044	-18,836 62,831	1,337,067 142,767	1,872,993 -86,865	413,430 571,219	6,414,041 978,477	13,466,660 5,587,021
12	27	96,191	25,459	-933	47,432	81,098	17,681	266,967	570,622
583	1,164	2,316,590 335,569	612,739 -47,044	-19,769 62,831	1,384,499 142,767	1,954,091 -86,865	431,111 571,219	6,681,008 978,477	14,037,282 5,587,021
782 52	1,028 49	12,511 3,741	547 72	1,467 272	-4,951 1,596	-1,558 1,427	-30,294 -43,425	-20,468 -36,216	39,014 -16,061
1,365 52	2,192 49			-18,302 63,103				-14,745 63,204	3,612,177 1,387,823
		2,329,101 339,310	613,286 -46,972		1,379,548 144,363	1,952,533 -85,438	400,817 527,794	6,675,285 879,057	10,464,119 4,183,137
13	25	100,858	26,617	-429	60,007	84,813	18,061	289,965	531,925
13	25	2,429,959 339,310	639,903 -46,972	-429	1,439,555 144,363	2,037,346 -85,438	418,878 527,794	6,965,250 879,057	10,996,044 4,183,137
13	25	2,769,269	592,931	-429	1,583,918	1,951,908	946,672	7,844,307	15,179,181
4,570 51,923 56,493	203,834 8,590	1,881,666 339,310	516,184 -46,972	-7,145 63,103	1,195,412 144,363	1,627,829 -85,438	313,259 527,794	5,735,609 1,002,673	22,464,963 13,527,584
	212,424	2,220,976	469,212	55,958	1,339,775	1,542,391	841,053	6,738,282	35,992,547
4,714 51,923 56,637	218,869 8,590			-18,302 63,103				205,281 123,616	15,655,553 9,344,447
	227,459			44,801				328,897	25,000,000
157	15,060	548,293	123,719	-11,586	244,143	409,517	105,619	1,434,922	4,186,634



COMMENTS  
BY  
THE DEPARTMENT OF NAVIGATION AND OCEAN DEVELOPMENT,  
THE DEPARTMENT OF PARKS AND RECREATION,  
AND THE DEPARTMENT OF FISH AND GAME

# Memorandum

APR 20 1972

To : Honorable William R. Gianelli, Director  
Department of Water Resources  
Resources Building, Room 1115-1

Date: April 14, 1972

Subject: Bulletin 132-72, Appendix  
D - Cost Allocations for  
Recreation, Fish and  
Wildlife Enhancement,  
State Water Project

From : Department of Navigation and Ocean Development

In accordance with the Water Code, Section 11912, as amended by California Statute of 1970, Chapter 1428, you requested the Department of Navigation and Ocean Development to comment on the above report which presents State Water Project cost allocations to recreation, fish and wildlife enhancement.

The draft of Bulletin No. 132-72, Appendix D, was reviewed by this Department. We have no comments except to request earlier submission to this Department of the data and inputs included in this series of bulletins. This will allow a more orderly review of the cost allocations.

  
J. E. BENNETT  
Director

**Memorandum**

**To** : Mr. William R. Gianelli, Director  
Department of Water Resources

**Date** : April 3, 1972

**Subject**: Cost Allocations to  
Recreation and Fish and  
Wildlife Enhancement,  
State Water Project

**From** : Department of Parks and Recreation

We have received your memorandum of March 17, 1972 requesting a review of Appendix D, Bulletin 132-72, The California State Water Project in 1971.

This year, the report refines previous cost allocations reports and does not seek to allocate additional units. The largest item reported is the result of a change to a higher interest rate and continued interest accrual on non-reimbursed expenditures. These computations have not been verified during the review but my personnel do not doubt their accuracy.

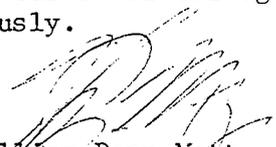
The next largest item concerns land acquisition costs for parcels not previously reported. During our review, we noted that four parcels charged solely to recreation should have been charged in part to joint project costs. These parcels are at Castaic Dam and Lake and are listed below:

Castaic Dam and Lake 433.61 Acres

<u>Parcel</u>	<u>Acreage</u>	<u>Cost</u>
30550-00	112.18	35,328.02
30551-01	121.96	79,510.00
30551-02	.04	87.00
30552-00	199.43	85,000.00

The project acquisition line splits all the parcels. We understand that a future edition in the Bulletin 132 series will include an adjustment which will reduce the specific recreation land costs. There are other land parcels at Lake Castaic that will also be reported in a future edition.

Thank you for having your personnel assist our staff throughout the year so that the final report can be reviewed expeditiously.

  
William Penn Mott, Jr.  
Director

cc: Paul Meier  
Henry A. Hjersman

WPM:JM  
J-4/1

# Memorandum

To : Honorable William R. Gianelli, Director  
Department of Water Resources  
1416 Ninth Street - Room 1115-1

Date: April 3, 1972

From : Department of Fish and Game

Subject: WP - State of California, Department of Water Resources - State Water Project - 1972 Cost Allocation to Recreation and Fish and Wildlife Enhancement

Pursuant to Water Code Section 11912, as amended by California Statutes of 1966, Chapter 27, you requested our written comments on State Water Project costs allocated to recreation and fish and wildlife enhancement, as reported in the review draft of Appendix D to Bulletin No. 132-72.

Appendix D presents new and revised allocations of joint project costs in the amount of \$1,730,879 for recreation and fish and wildlife enhancement. The new allocation is for adjustments in previous capital expenditures, accrued interest charges resulting from a change in rates and land acquisition mainly at Castaic Dam and the California Aqueduct.

Because there were only minor revisions in allocated costs, no new cost allocation was made by your department. Since we agreed with your cost allocation last year and find no fault with your approach or calculation this year, we concur with the allocation presented.

We are again happy to see, at the beginning of Bulletin 132-72, that a schedule listing tentative review dates for segments of the project has been prepared and included in the report. This should be most helpful in maintaining a fair and equitable allocation of costs for the State Water Project.

  
Director

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