

Bulletin 132-87  
December 1987



State of California  
The Resources Agency  
Department of  
Water Resources

# Management of the California State Water Project Appendix D Costs of Recreation and Fish and Wildlife Enhancement



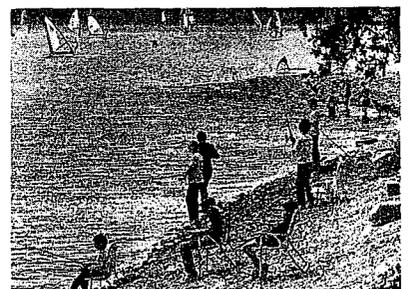
**Gordon K. Van Vleck**  
Secretary for Resources  
The Resources Agency

**George Deukmejian**  
Governor  
State of California

**David N. Kennedy**  
Director  
Department of Water Resources

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State of California  
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ON THE COVER: Recreation at Lake  
Del Valle on the South Bay Aqueduct.

**Department of  
Water Resources  
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# **Management of the California State Water Project**

## **Appendix D Costs of Recreation and Fish and Wildlife Enhancement**

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## FOREWORD

The Davis-Dolwig Act (Sections 11900-11925 of the California Water Code) declares that providing for the enhancement of fish and wildlife and for recreation in connection with State water projects benefits all of the people of California and that the costs attributable to such enhancement should be borne by them. The Act also provides a procedure through which the Department of Water Resources will be reimbursed for those project costs which are allocated to recreation and fish and wildlife enhancement and for costs of acquiring property for recreation development. 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 oil and gas 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 (Public Resources Code Section 6217).

This constitutes the Department's 1987 report to the Legislature in compliance with the above requirement. An additional \$4,854,271 for recreation and fish and wildlife enhancement is reported herein. This amount consists of \$4,888,990 for joint capital costs of the State Water Project which is allocated to recreation and fish and wildlife enhancement, less \$34,719 for specific recreation land costs. The additional amount is mostly due to costs incurred in 1986 and interest accrued during 1986 on recreation costs not yet reimbursed by the continuing annual appropriation.



David N. Kennedy, Director  
Department of Water Resources  
The Resources Agency  
State of California

State of California  
**GEORGE DEUKMEJIAN, Governor**

The Resources Agency  
**GORDON K. VAN VLECK, Secretary for Resources**

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# CALIFORNIA WATER COMMISSION

**CLAIR A. HILL, Chairman, Redding**  
**STANLEY M. BARNES, Vice Chairman, Visalia**

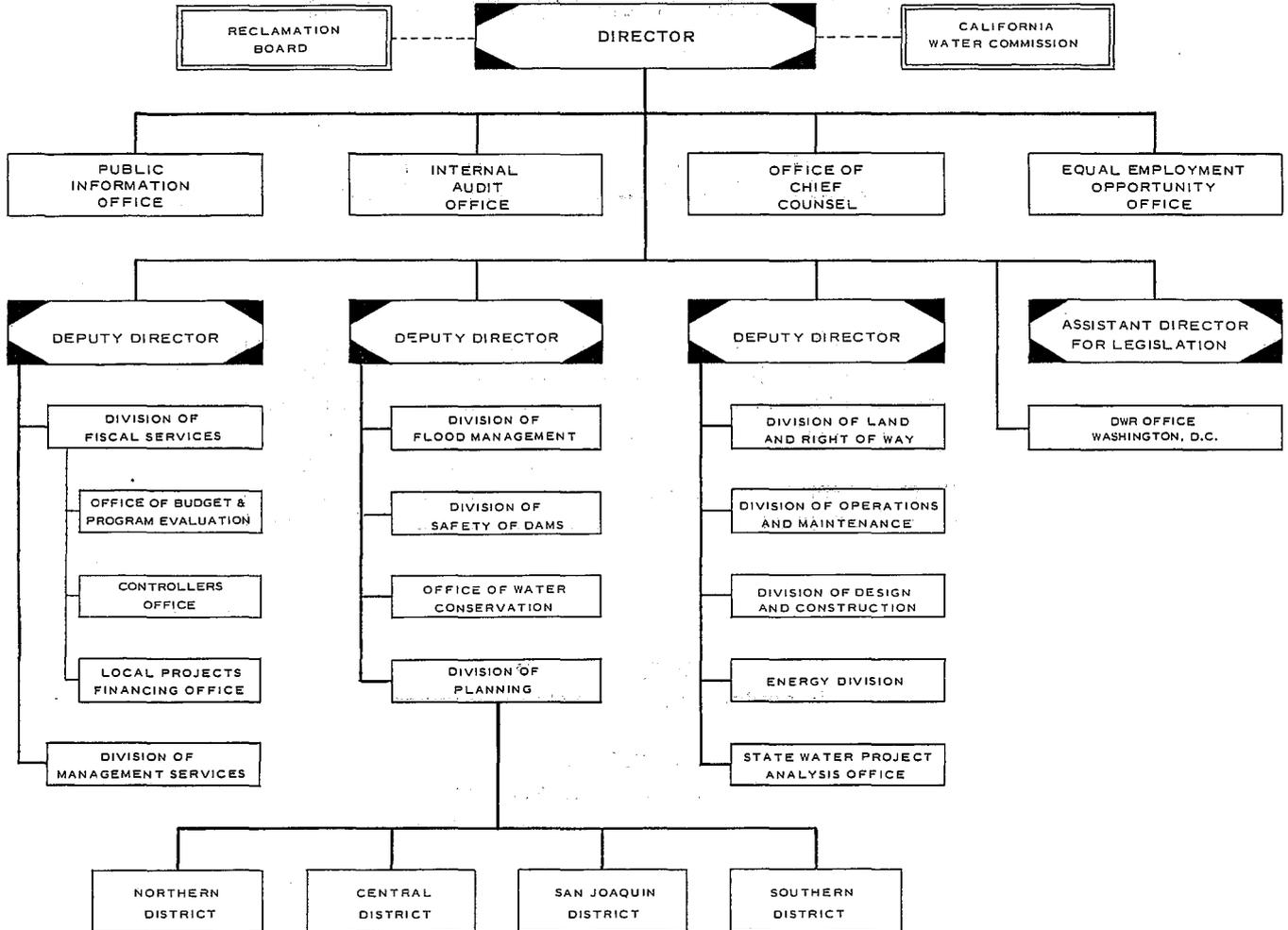
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**Executive Officer and Chief Engineer**

**Tom Y. Fujimoto**  
**Assistant Executive Officer**

The California Water Commission serves as a policy advisory body to the Director of Water Resources on all California water resources matters. The nine-member citizen commission provides a water resources forum for the people of the State, acts as a liaison between the legislative and executive branches of State Government and coordinates Federal, State and local resources efforts.

# ORGANIZATION OF THE DEPARTMENT OF WATER RESOURCES



# REPORTING OF RECREATION AND FISH AND WILDLIFE ENHANCEMENT COSTS

Section 11912 of the California Water Code assigns to the Department of Water Resources (DWR) 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 (Department of Boating and Waterways), 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 is the Department's 1987 report, as required by Section 11912 of the California Water Code.

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

## Organization of Report

Capital costs of SWP facilities allocated by DWR to recreation and enhancement, through December 31, 1986 are shown in Table 1. Table 1 also shows the expenditures for acquiring rights-of-way, easements, and property for recreation development associated with such facilities. Table 2 details the accrued interest charges included in the costs shown in Table 1.

The notes to Table 1 explain DWR's procedures for reporting recreation and enhancement costs, describe how the amounts shown in the table are calculated, and reconcile significant changes from costs shown in previous reports.

The costs shown in Table 1 do not reflect new or revised allocations for any facility of the SWP. The derivation of allocation percentages indicated for joint capital costs of those multipurpose facilities listed in the upper portion of Table 1 have been described in previous reports. Copies of those descriptions are available upon request to DWR.

A summary of allocation percentages is shown in a separate table, along with illustrative allocation percentages for facilities not yet reported.

Included at the end of this report are comments by the Department of Boating and Waterways, the Department of Parks and Recreation and the Department of Fish and Game.

### Notes to Table 1

a) Recreation and enhancement costs refer only to (1) multipurpose facility capital costs allocated to recreation, and (2) the capital costs of lands acquired for associated recreation development. These costs are budgeted by DWR from funds that are available for financing Project construction costs.

Recreation and enhancement costs not reported in Table 1 are budgeted by several State depart-

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

ITEM	1952-1973	1974	1975	1976	1977	1978	1979	1980
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
<b>Joint Capital Costs Allocated to</b>								
<u>Frenchman Dam and Lake (78.5%)</u>								
California Water Resources Development Bond Fund	102,997	0	0	0	0	0	0	0
All Other Funds	2,433,605	1,195	365	916	700	10,531	9,278	56,964
Subtotal	2,536,602	1,195	365	916	700	10,531	9,278	56,964
<u>Antelope Dam and Lake (100%)</u>								
California Water Resources Development Bond Fund	1,036,428	0	0	0	0	0	0	0
All Other Funds	3,942,119	1,806	513	1,731	1,348	18,514	16,099	61,303
Subtotal	4,978,547	1,806	513	1,731	1,348	18,514	16,099	61,303
<u>Grizzly Valley Dam and Lake Davis (99.0%)</u>								
California Water Resources Development Bond Fund	4,003,092	0	0	0	0	0	0	0
All Other Funds	552,627	47,579	88,268	22,115	8,197	78,430	45,879	92,353
Subtotal	4,555,719	47,579	88,268	22,115	8,197	78,430	45,879	92,353
<u>San Luis Dam and Reservoir, O'Neill Forebay and Los Banos Reservoir (3.4%)</u>								
California Water Resources Development Bond Fund	2,032,731	-381	-253	-130	-118	-56	0	-2,078
All Other Funds	1,369,932	12,561	11,665	4,870	5,660	-22,713	-2,289	19,289
Subtotal	3,402,663	12,180	11,412	4,740	5,542	-22,769	-2,289	17,191
<u>California Aqueduct, Delta to Dos Amigos P.P. (3.4%)</u>								
California Water Resources Development Bond Fund	4,467,667	0	0	0	0	0	0	0
All Other Funds	728,789	12,243	21,602	38,409	15,453	19,999	32,771	28,506
Subtotal	5,196,456	12,243	21,602	38,409	15,453	19,999	32,771	28,506
<u>Croville Division (2.9%)</u>								
California Water Resources Development Bond Fund	5,725,450	-42	-18	-15	-15	-19	-23	-27
All Other Funds	3,329,605	26,144	28,467	28,087	515,025	83,103	52,177	28,974
Subtotal	9,055,255	26,102	28,449	28,072	515,010	83,084	52,154	28,947
<u>Del Valle Dam and Lake Del Valle (48.0%)</u>								
California Water Resources Development Bond Fund	10,546,762	0	0	0	0	0	0	0
All Other Funds	2,160,153	115,645	7,835	9,976	3,656	9,324	33,333	35,871
Subtotal	12,706,915	115,645	7,835	9,976	3,656	9,324	33,333	35,871
<u>California Aqueduct, Dos Amigos P.P. to Termini (5.7%)</u>								
California Water Resources Development Bond Fund	48,661,250	-38,892	131	59	57	-1,440	-155	3,473
All Other Funds	22,321,143	1,466,020	1,238,092	974,102	830,247	868,320	1,602,475	2,285,535
Subtotal	70,982,393	1,427,128	1,238,223	974,161	830,304	866,880	1,602,320	2,289,008
<b>TOTAL</b>	<b>113,414,550</b>	<b>1,643,878</b>	<b>1,396,667</b>	<b>1,080,120</b>	<b>1,380,210</b>	<b>1,063,993</b>	<b>1,789,545</b>	<b>2,610,143</b>
<b>Specific Costs of Acquiring</b>								
<u>Frenchman Dam and Lake</u>								
California Water Resources Development Bond Fund	3,379	0	0	0	0	0	0	0
All Other Funds	49,947	0	0	0	0	0	0	0
Subtotal	53,326	0	0	0	0	0	0	0
<u>Grizzly Valley Dam and Lake Davis</u>								
California Water Resources Development Bond Fund	204,116	0	0	0	0	0	0	0
All Other Funds	5,246	0	0	0	0	0	2,648	56,918
Subtotal	209,362	0	0	0	0	0	2,648	56,918
<u>Abbey Bridge Dam and Reservoir</u>								
California Water Resources Development Bond Fund	9	0	0	0	0	0	0	0
All Other Funds	9,921	0	0	0	0	0	0	0
Subtotal	9,930	0	0	0	0	0	0	0
<u>San Luis Dam and Reservoir, O'Neill Forebay, and Los Banos Reservoir</u>								
California Water Resources Development Bond Fund	395,284	0	0	0	0	0	0	0
All Other Funds	207,664	118	508	692	729	1,075	56,049	126
Subtotal	602,948	118	508	692	729	1,075	56,049	126
<u>California Aqueduct, Delta to Dos Amigos P.P.</u>								
California Water Resources Development Bond Fund	461,086	0	0	0	0	0	0	0
All Other Funds	108,070	113	349	888	617	978	21,952	43,344
Subtotal	569,156	113	349	888	617	978	21,952	43,344
<u>Croville Division</u>								
California Water Resources Development Bond Fund	7,810,146	-87	-53	-45	-45	-57	-69	-81
All Other Funds	337,249	1,015	-3,762	1,880	1,637	101,283	1,313	1,853
Subtotal	8,147,395	928	-3,815	1,835	1,592	101,226	1,244	1,772
<u>Del Valle Dam and Lake Del Valle</u>								
California Water Resources Development Bond Fund	519,425	0	0	0	0	0	0	0
All Other Funds	-38,870	820	403	44	88	707	262	389
Subtotal	480,555	820	403	44	88	707	262	389
<u>California Aqueduct, Dos Amigos P.P. to Termini</u>								
California Water Resources Development Bond Fund	478,971	0	0	0	0	0	0	0
All Other Funds	43,542	1,666	11,095	123	561	33,357	274,051	125,515
Subtotal	522,513	1,666	11,095	123	561	33,357	274,051	125,515
<u>Castaic Dam and Lake</u>								
California Water Resources Development Bond Fund	1,954,638	-232	-109	0	0	0	0	0
All Other Funds	170,631	6,550	89,836	10,841	18,589	49,662	113,056	469,435
Subtotal	2,125,269	6,318	89,727	10,841	18,589	49,662	113,056	469,435
<u>Cedar Springs Dam and Silverwood Lake</u>								
California Water Resources Development Bond Fund	424,966	0	0	0	0	0	0	0
All Other Funds	210,750	28,987	11,865	5,739	2,528	8,402	15,953	56,905
Subtotal	635,716	28,987	11,865	5,739	2,528	8,402	15,953	56,905
<u>Perris Dam and Lake Perris</u>								
California Water Resources Development Bond Fund	1,022,313	0	0	0	0	0	0	0
All Other Funds	3,727,575	8,922	32,890	15	0	84,460	206,806	879,590
Subtotal	4,749,888	8,922	32,890	15	0	84,460	206,806	879,590
<b>TOTAL</b>	<b>18,106,058</b>	<b>47,872</b>	<b>143,022</b>	<b>20,177</b>	<b>24,704</b>	<b>279,867</b>	<b>692,021</b>	<b>1,633,994</b>
<b>TOTAL RECREATION AND ENHANCEMENT COSTS</b>								
California Water Resources Development Bond Fund	89,850,710	-39,634	-302	-131	-121	-1,572	-247	1,287
All Other Funds	41,669,898	1,731,384	1,539,991	1,100,428	1,405,035	1,345,432	2,481,813	4,242,850
<b>GRAND TOTAL</b>	<b>131,520,608</b>	<b>1,691,750</b>	<b>1,539,689</b>	<b>1,100,297</b>	<b>1,404,914</b>	<b>1,343,860</b>	<b>2,481,566</b>	<b>4,244,137</b>

**COST OF THE STATE WATER PROJECT <sup>1a</sup>**  
**Response to Water Code Section 11912)**  
**dollars)**

1981	1982	1983	1984	1985	1986	TOTAL	INTEREST	TOTAL	PREVIOUS	INCREASE
[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]
<b>Recreation and Enhancement:<sup>(b)</sup></b>										
0	0	0	0	0	0	102,997	1,803	104,800	104,800	0
13,705	69,404	64,496	2,485	39,550	4,666	2,707,860	0	2,707,860	2,702,911	4,949
13,705	69,404	64,496	2,485	39,550	4,666	2,810,857	1,803	2,812,660	2,807,711	4,949
0	0	0	0	0	0	1,036,428	98,396	1,134,824	1,134,824	0
4,516	88,787	42,171	47,457	85,002	21,125	4,332,491	0	4,332,491	4,310,241	22,250
4,516	88,787	42,171	47,457	85,002	21,125	5,368,919	98,396	5,467,315	5,445,065	22,250
0	0	0	0	0	0	4,003,092	417,923	4,421,015	4,421,015	0
10,325	51,133	27,800	21,527	8,248	14,322	1,068,803	0	1,068,803	1,061,030	7,773
10,325	51,133	27,800	21,527	8,248	14,322	5,071,895	417,923	5,489,818	5,482,045	7,773
-1,419	-35,272	-16,941	-15,653	-3,136	-1,787	1,955,507	281,632	2,237,139	2,239,097	-1,958
8,384	281,990	137,966	65,749	23,130	18,259	1,934,433	0	1,934,433	1,913,458	20,975
6,965	246,718	121,025	50,096	19,994	16,472	3,889,940	281,632	4,171,572	4,152,555	19,017
0	0	0	0	0	0	4,467,667	749,756	5,217,423	5,217,423	0
194,722	145,514	58,656	85,915	41,363	28,979	1,452,921	0	1,452,921	1,421,023	31,898
194,722	145,514	58,656	85,915	41,363	28,979	5,920,588	749,756	6,670,344	6,638,446	31,898
-29	-28	-9	0	0	0	5,725,225	1,725,254	7,450,479	7,450,479	0
18,411	14,317	17,996	18,277	17,391	36,248	4,214,422	0	4,214,422	4,164,724	49,698
18,382	14,289	17,967	18,277	17,391	36,248	9,939,647	1,725,254	11,664,901	11,615,203	49,698
0	0	0	0	0	0	10,546,762	5,503,352	16,050,114	16,050,114	0
23,936	24,576	77,694	161,639	43,238	13,675	2,720,551	0	2,720,551	2,708,432	12,119
23,936	24,576	77,694	161,639	43,238	13,675	13,267,313	5,503,352	18,770,665	18,758,546	12,119
2,382	59,123	28,400	26,247	5,262	2,999	48,748,896	56,189,880	104,938,776	100,832,173	4,106,603
1,978,993	3,169,735	2,350,310	1,512,711	843,102	614,861	42,055,646	0	42,055,646	41,420,963	634,683
1,981,375	3,228,858	2,378,710	1,538,958	848,364	617,860	90,804,542	56,189,880	146,994,422	142,253,136	4,741,286
2,253,926	3,869,279	2,788,539	1,926,354	1,103,150	753,347	137,073,701	64,967,996	202,041,697	197,152,707	4,888,990
<b>Land for Recreation Development:<sup>(c)</sup></b>										
0	0	0	0	0	0	3,379	134	3,513	3,513	0
0	0	0	0	0	0	49,947	0	49,947	49,947	0
0	0	0	0	0	0	53,326	134	53,460	53,460	0
0	0	0	0	0	0	204,116	15,099	219,215	219,215	0
76,931	451,796	2,792	-203,509	1,215	19,803	413,840	0	413,840	392,822	21,018
76,931	451,796	2,792	-203,509	1,215	19,803	617,956	15,099	633,055	612,037	21,018
0	0	0	0	0	0	9	0	9	9	0
0	0	0	0	0	0	9,921	0	9,921	9,921	0
0	0	0	0	0	0	9,930	0	9,930	9,930	0
0	0	0	0	0	0	395,284	28,823	424,107	424,107	0
107	278	187	40	817	37,730	306,120	0	306,120	267,989	38,131
107	278	187	40	817	37,730	701,404	28,823	730,227	692,096	38,131
0	0	0	0	0	0	461,086	134,710	595,796	595,796	0
11,275	44,919	12,828	-55,443	-44,375	-77,136	68,379	0	68,379	168,121	-99,742
11,275	44,919	12,828	-55,443	-44,375	-77,136	529,465	134,710	664,175	763,917	-99,742
-88	-86	-26	0	0	0	7,809,509	3,015,073	10,824,582	10,824,582	0
1,033	20,170	41,068	174,752	879	461	680,831	0	680,831	680,347	484
945	20,084	41,042	174,752	879	461	8,490,340	3,015,073	11,505,413	11,504,929	484
0	0	0	0	0	0	519,425	371,947	891,372	891,372	0
314	292	499	437	952	55	-33,608	0	-33,608	-33,808	200
314	292	499	437	952	55	485,817	371,947	857,764	857,564	200
0	0	0	0	0	0	478,971	327,881	806,852	806,852	0
3,826	-11,992	-13,190	1,272	-5,007	-2,740	462,079	0	462,079	477,484	-15,405
3,826	-11,992	-13,190	1,272	-5,007	-2,740	941,050	327,881	1,268,931	1,284,336	-15,405
0	0	0	0	0	0	1,964,297	1,438,119	3,392,416	3,392,416	0
9,173	3,357	6,140	510	5,041	19,694	972,515	0	972,515	952,818	19,697
9,173	3,357	6,140	510	5,041	19,694	2,926,812	1,438,119	4,364,931	4,345,234	19,697
0	0	0	0	0	0	424,966	324,413	749,379	749,379	0
3,144	7,529	3,240	885	1,191	853	357,971	0	357,971	357,073	898
3,144	7,529	3,240	885	1,191	853	782,937	324,413	1,107,350	1,106,452	898
0	0	0	0	0	0	1,022,313	832,644	1,854,957	1,854,957	0
0	-279	0	0	0	0	4,939,979	0	4,939,979	4,939,979	0
0	-279	0	0	0	0	5,962,292	832,644	6,794,936	6,794,936	0
105,715	515,964	53,538	-81,056	-39,287	-1,280	21,501,329	6,488,843	27,990,172	28,024,891	-34,719
846	23,737	11,424	10,594	2,126	1,212	89,859,929	71,456,839	161,316,768	157,212,123	4,104,645
2,358,795	4,361,526	2,830,653	1,834,704	1,061,737	750,855	68,715,101	0	68,715,101	67,965,475	749,626
2,359,641	4,385,263	2,842,077	1,845,298	1,063,863	752,067	158,575,030	71,456,839	230,031,869	225,177,598	4,854,271

ments. These costs, financed by appropriations from a variety of funds, are summarized in the table below.

Allocated operation, maintenance, power, and replacement (OMP&R) costs of multipurpose facilities are budgeted by DWR and financed by annual appropriations from the State General Fund. Capital costs (other than land acquisition costs), along with OMP&R costs of recreation facilities, are budgeted by the Department of Parks and Recreation. However, the costs of constructing boating facilities are budgeted by the Department of Boating and Waterways, and the costs of enhancement developments are

Costs allocated to recreation and enhancement generally are first reported in the year following the year construction of a facility is completed. However, these allocated costs may be subsequently changed by either the adjustment of accounted capital costs or the revision of allocation percentages.

In response to questions raised by the Department of Finance, DWR retained a consulting economist to review the method and factors supporting the project purpose cost allocations for the SWP. The consultant's report was completed in January 1985. In general, the consultant agreed

Type of Recreation and Enhancement Costs Not Reported in Table 1	General Fund Appropriations, unless otherwise noted		
	1987-88 <sup>(a)</sup>	1986-87 <sup>(b)</sup>	Total 1962-63 thru 1987-88 <sup>(c)</sup>
Allocated operation, maintenance, power, and replacement costs of multipurpose facilities	0 <sup>(d)</sup>	0 <sup>(d)</sup>	\$165,657,000
Capital costs of recreation developments	\$ 80,000	\$3,278,000	\$ 98,000,000 <sup>(e,f)</sup>
Operation, maintenance, and replacement costs of recreation developments	\$7,559,000	\$7,279,000	\$ 73,323,000 <sup>(g)</sup>

a) Amount in Governor's budget.  
b) 1986-87 budgeted amount.  
c) Actual through 1985-86 plus a) and b).  
d) No SWP operation and maintenance costs appropriated.  
e) Amounts from State recreation bond funds and other State and federal recreation funds.  
f) Includes \$1,236,000 from the Harbors and Watercraft Revolving Fund, and \$200,000 directly from the Highway Users Tax.  
g) Operation, maintenance, power, and replacement costs are budgeted by the Department of Parks and Recreation; boating facility costs are budgeted by the Department of Boating and Waterways; and enhancement development costs are budgeted by the Department of Fish and Game.

budgeted by the Department of Fish and Game.

b) Joint capital costs allocated to recreation and enhancement are based on DWR's derivation, for each multipurpose facility, of the percentages of the total joint costs attributable to each included purpose. These derivations are based on the application of conventional cost allocation methods that weigh the estimated costs to be incurred and the 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 each facility, as accounted by DWR.

with the allocation method and the manner in which it is applied by DWR.

c) Specific costs of acquiring land for recreation development are incurred by DWR under the authority of California Water Code Section 346. DWR purchases recreation land concurrently with other lands needed for multipurpose facilities, in order to (1) decrease the total land costs of the Project, and (2) acquire property in an orderly manner. Recreation lands acquired for each Project facility through September 30, 1986 are shown in the table on page 11.

DWR 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 the allocation percentages for the associated multipurpose Project facility. However, the reported costs of certain lands may be subsequently revised due to (1) receipt of certain revenues (such as federal grants and miscellaneous income from rights of way sales), or (2) 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 interest income thereon. If recreation land is sold or if grants are received, the amount will be reported as a negative cost of the facility in the year received. If recreation land is reclassified as multipurpose Project land, the original purchase price, together with appropriate interest income, will be reported as a negative expenditure for specific land costs, and an appropriate amount will be added to joint capital costs allocated to recreation and enhancement for the associated facility.

The costs of acquiring land for recreation development reported herein include about \$1.1 million for land that will be used to mitigate impacts to wildlife habitat in Southern California resulting from construction of the SWP. As these lands are redesignated from recreation to Project (wildlife mitigation) purposed, the amounts to be reported in future years will include credits for the reduction in previously reported costs, together with appropriate interest income thereon.

The costs of acquiring recreation land also include the salaries of DWR personnel engaged in recreation land acquisition activities, together with indirect costs 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

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

(in acres)

Project Facility	Acquired <sup>(b)</sup>	To Be Acquired	Federal Lands <sup>(c)</sup>	Total
Frenchman Lake	719	0	0	719
Antelope Lake	1,342	0	0	1,342
Lake Davis	733	0	0	733
San Luis Reservoir and O'Neill Forebay	2,518	0	0	2,518
Oroville Division	2,993	0	212	3,205
Lake Del Valle	1,206	0	0	1,206
California Aqueduct (excluding reservoirs)	1,834 <sup>(d)</sup>	- <sup>(e)</sup>	0	1,834
Castaic Lake	1,915	0	577	2,492
Silverwood Lake	3,223	0	0	3,223
Lake Perris	4,351	115	0	4,446
<b>Total</b>	<b>20,834</b>	<b>115</b>	<b>789</b>	<b>21,738</b>

a) Includes recreation lands for only those projects 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 the federal government at a nominal cost to the State.

d) Possession and control of a portion of these lands will be transferred to the Department of Fish and Game for use in the Department's Southern California wildlife mitigation program. When the transfer is made, the acreage will be reduced accordingly.

Burns-Porter bonds sold to date (4.378 percent for the \$1.57 billion in bonds outstanding on December 31, 1986). This rate differs from the "Project Interest Rate" under SWP water supply contracts, in that interest costs on revenue bond sales are not included.

DWR has sold Water System Revenue Bonds to finance additional multipurpose facilities. Future interest accruals to be reported in Table 2, may include a portion of the interest costs of these revenue bonds.

As of December 31, 1986, a total of \$90 million had been reimbursed to DWR under the continuing annual \$5 million appropriation (through fiscal year 1985-86) of State tideland oil and gas revenues, authorized by California Statutes of 1966, First Extraordinary Session, Chapter 27.

With no allowance for future interest, reported reimbursement of the costs would cover the annual appropriations in the full amounts for each fiscal year through fiscal year 2013-2014, together with \$31,869 of the appropriation for 2014-2015. With future interest computed at 4.378 percent, reported reimbursement of the costs would be covered by appropriations in the full amounts for each fiscal year through 2036-2037, together with \$545,157 of the appropriation for 2037-2038.

e) Costs previously reported are as shown in Table 1 of Appendix D to Bulletin 132-86. Such costs were based on DWR's accounting records as of December 31, 1985. The average interest

cost on Burns-Porter bond sales was then 4.378 percent.

f) Reasons for cost increases are outlined below:

Additional disbursements during 1986 for recreation lands and for joint capital costs allocated to recreation and enhancement.....\$752,000

Additional accrued interest on recreation costs not yet reimbursed by the continuing \$5 million annual appropriation due to changes in bond fund expenditures and an additional year of accrual (1986).....\$4,103,000

Adjustment in allocated costs for legal work on claims related to Grizzly Valley Dam.....\$-6,000

Adjustment to Oroville Division due to updating distribution of 1984 capitalized operation and maintenance costs for Project Operations Control Center (POCC).....\$13,000

Additional costs for the California Aqueduct in 1984 and 1985 resulting from updating allocation of POCC costs.....\$17,000

Adjustment to Del Valle Dam due to updating distribution of 1984 capitalized operation and maintenance costs for POCC.....\$-2,000

Adjustment to recreation land costs for the California Aqueduct, Delta to Dos Amigos due to late reporting of 1985 expenditures.....\$-23,000

**TOTAL INCREASE.....\$4,854,000**

## Summary of Allocation Percentages

Each year DWR determines water contractor charges for the SWP based on allocations of costs among purposes of facilities used for more than a single purpose. These determinations are based on percentages previously reported to and approved by the Legislature, as well as preliminary estimates for facilities not yet reported. These percentages are summarized in the following table.

### SUMMARY OF COST ALLOCATION PERCENTAGES

(in percent of joint costs of the respective facilities)

Facilities of the State Water Project	Reimbursable Purposes	Nonreimbursable Purposes		
	Water Supply & Power Generation	Flood Control	Recreation and Fish and Wildlife Enhancement	Total
Capital Costs of Features Jointly Used				
<u>Project Conservation Facilities</u>				
Frenchman Dam and Lake <sup>(a)</sup>	21.5	0	78.5	100.0
Antelope Dam and Lake <sup>(a)</sup>	0	0	100.0	100.0
Grizzly Valley Dam and Lake Davis <sup>(a)</sup>	1.0	0	99.0	100.0
Oroville Division <sup>(a)(b)</sup>	97.1	0	2.9	100.0
California Aqueduct, Delta to Dos Amigos Pumping Plant <sup>(a)</sup>	96.6	0	3.4	100.0
Delta Facilities <sup>(c)</sup>	86.0	0	14.0	100.0
<u>Project Transportation Facilities</u>				
Grizzly Valley Pipeline	100.0	0	0	100.0
North Bay Aqueduct <sup>(c)</sup>	100.0	0	0	100.0
South Bay Aqueduct:				
Del Valle Dam and Lake Del Valle <sup>(a)</sup>	25.2	26.8	48.0	100.0
Remainder of South Bay Aqueduct	100.0	0	0	100.0
California Aqueduct:				
California Aqueduct, Delta to Dos Amigos Pumping Plant <sup>(a)</sup>	96.6	0	3.4	100.0
California Aqueduct, Dos Amigos Pumping Plant to Termini excluding the Coastal Branch <sup>(a)</sup>	94.3	0	5.7	100.0
Coastal Branch	100.0	0	0	100.0
<p>a) Final percentages, subject to review as discussed on Page 10.</p> <p>b) Percentages are applicable to Capital Costs of Features Jointly Used, minus Federal Flood Control Payments.</p> <p>c) Illustrative percentages only, assumed for current project financial and repayment analyses.</p>				
<p>NOTE: Percentages shown are those applicable to the costs of the facilities as accounted by the State, or in the case of Federal-State joint-use facilities (San Luis Facilities), only the State's share of the total cost.</p>				

**TABLE 2: CALCULATION OF INTEREST ACCRUALS ON CALIFORNIA**  
(in dollars)

YEAR	ITEM	JOINT CAPITAL COSTS ALLOCATED TO RECREATION AND ENHANCEMENT									TOTAL
		FRENCHMAN DAM AND LAKE	ANTELOPE DAM AND LAKE	GHZZLY VALLEY DAM AND LAKE DAVIS	SAN LUIS DAM & RESERVOIR, O'NEILL FOREBAY & LOS BANOS RESERVOIR	CALIFORNIA AQUEDUCT DELTA TO DOS AMIGOS P.P.	OROVILLE DIVISION	DEL VALLE DAM AND LAKE DEL VALLE	CALIFORNIA AQUEDUCT P.P. TO TERNAN		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1952-1982	a. Disbursements:										
	1. Calif. Water Resources Development Bond Fund	102,997	1,036,428	4,003,092	1,993,024	4,467,667	5,725,234	10,546,762	48,685,988	76,561,192	
	2. All Other Funds	2,596,663	4,136,736	996,906	1,689,329	1,238,008	4,124,510	2,424,305	36,734,662	53,941,119	
1983	b. Reimbursements:										
	1. Calif. Water Resources Development Bond Fund	104,800	1,134,824	4,421,015	2,313,918	5,217,423	7,450,519	18,050,113	0	38,692,612	
	2. All Other Funds	2,527,259	4,047,949	945,773	1,407,339	1,092,494	4,110,193	2,399,729	0	16,530,736	
	c. Interest Accruals	1,803	98,396	417,923	284,850	749,756	1,725,256	5,503,352	40,153,309	48,934,645	
1984	d. Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	-36,044	0	-29	1	88,839,297	88,803,225	
	2. All Other Funds	69,404	88,787	51,133	281,990	145,514	14,317	24,576	36,734,662	37,410,383	
	e. Disbursements During Year:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	-18,941	0	-9	0	28,400	11,450	
	2. All Other Funds	64,496	42,171	27,800	137,956	58,656	17,996	77,694	2,350,310	2,777,089	
	f. Reimbursements During Year Applied To:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	0	0	0	0	0	0	
	2. All Other Funds	0	0	0	0	0	0	0	0	0	
	g. End-of-Year Balance Without Interest for:										
1. Calif. Water Resources Development Bond Fund	0	0	0	-52,985	0	-38	1	88,667,697	88,814,675		
2. All Other Funds	133,900	130,958	78,933	419,956	204,170	32,313	102,270	39,084,972	40,187,472		
	h. Interest Accrual on Average Balance	0	0	0	-1,949	0	-1	0	3,890,006	3,888,056	
1985	i. Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	-54,934	0	-39	1	92,757,703	92,702,731	
	2. All Other Funds	133,900	130,958	78,933	419,956	204,170	32,313	102,270	39,084,972	40,187,472	
	j. Disbursements During Year:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	-15,653	0	0	0	26,247	10,594	
	2. All Other Funds	2,485	47,457	21,527	65,749	85,915	18,277	161,639	1,512,711	1,915,760	
	k. Reimbursements During Year Applied To:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	-70,587	0	-39	1	2,311,218	2,240,593	
	2. All Other Funds	136,385	178,415	100,460	485,705	290,085	50,590	263,909	0	1,505,549	
	l. End-of-Year Balance Without Interest for:										
1. Calif. Water Resources Development Bond Fund	0	0	0	0	0	0	0	90,472,732	90,472,732		
2. All Other Funds	0	0	0	0	0	0	0	40,597,683	40,597,683		
	m. Interest Accrual on Average Balance	0	0	0	-1,203	0	-1	0	4,010,914	4,009,710	
1986	n. Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	-1,203	0	-1	0	94,483,646	94,482,442	
	2. All Other Funds	0	0	0	0	0	0	0	40,597,683	40,597,683	
	o. Disbursements During Year:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	-3,136	0	0	0	5,262	2,126	
	2. All Other Funds	39,550	85,002	8,248	23,130	41,363	17,391	43,238	843,102	1,101,024	
	p. Reimbursements During Year Applied To:										
1. Calif. Water Resources Development Bond Fund	0	0	0	-4,339	0	-1	0	4,785,481	4,781,141		
2. All Other Funds	39,550	85,002	8,248	23,130	41,363	17,391	43,238	0	257,922		
q. End-of-Year Balance Without Interest for:											
1. Calif. Water Resources Development Bond Fund	0	0	0	0	0	0	0	89,703,427	89,703,427		
2. All Other Funds	0	0	0	0	0	0	0	41,440,785	41,440,785		
	r. Interest Accrual on Average Balance	0	0	0	-26	0	0	0	4,031,855	4,031,829	
1987	s. Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	-26	0	0	0	93,735,282	93,735,256	
	2. All Other Funds	0	0	0	0	0	0	0	41,440,785	41,440,785	
	t. Disbursements During Year:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	-1,787	0	0	0	2,999	1,212	
	2. All Other Funds	4,666	21,125	14,322	18,259	28,979	36,248	13,675	614,861	752,135	
	u. Reimbursements During Year Applied To:										
1. Calif. Water Resources Development Bond Fund	0	0	0	0	0	0	0	0	0		
2. All Other Funds	0	0	0	0	0	0	0	0	0		
v. End-of-Year Balance Without Interest for:											
1. Calif. Water Resources Development Bond Fund	0	0	0	-1,813	0	0	0	93,738,281	93,736,468		
2. All Other Funds	4,666	21,125	14,322	18,259	28,979	36,248	13,675	42,055,646	42,192,920		
	w. Interest Accrual on Average Balance	0	0	0	-40	0	0	0	4,103,796	4,103,756	
1987	x. Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	-1,853	0	0	0	97,842,077	97,840,224	
	2. All Other Funds	4,666	21,125	14,322	18,259	28,979	36,248	13,675	42,055,646	42,192,920	
	TOTAL	4,666	21,125	14,322	16,406	28,979	36,248	13,675	139,897,723	140,033,144	
	y. Disbursements:										
	1. Calif. Water Resources Development Bond Fund	102,997	1,036,428	4,003,092	1,955,507	4,467,667	5,725,225	10,546,782	48,748,896	76,586,574	
	2. All Other Funds	2,707,660	4,332,491	1,068,803	1,934,433	1,452,921	4,214,422	2,720,551	42,055,646	60,487,127	
	TOTAL	2,810,657	5,368,919	5,071,895	3,889,940	5,920,588	9,939,647	13,267,313	90,804,542	137,073,701	
	z. Reimbursements:										
	1. Calif. Water Resources Development Bond Fund	104,800	1,134,824	4,421,015	2,238,992	5,217,423	7,450,479	16,050,114	7,096,699	43,714,346	
2. All Other Funds	2,703,194	4,311,366	1,054,481	1,916,174	1,423,942	4,178,174	2,706,876	0	18,294,207		
TOTAL	2,807,994	5,446,190	5,475,496	4,155,166	6,641,365	11,628,653	18,756,990	7,096,699	62,008,553		
	TOTAL INTEREST ACCRUALS, 1952 THROUGH 1986	1,803	98,396	417,923	281,632	749,756	1,725,254	5,503,352	56,189,880	64,967,996	

# WATER RESOURCES DEVELOPMENT BOND FUND DISBURSEMENTS @ 4.378% per annum)

## COSTS OF ACQUIRING LAND FOR RECREATION DEVELOPMENT

FRENCHMAN DAM AND LAKE	GRIZZLY VALLEY DAM AND LAKE DAVIS	ABBEE BRIDGE DAM AND RESERVOIR	SAN LUIS DAM & RESERVOIR, ONEIL FLORESBAY & LOS BANGS RESERVOIR	CALIFORNIA AQUEDUCT DELTA TO DOS ANJOS P.P.	OROVILLE DIVISION	DEL VALLE DAM AND LAKE DEL VALLE	CALIFORNIA AQUEDUCT DOS ANJOS P.P. TO TERMINI	CASTAIC DAM AND LAKE	CEDAR SPRINGS DAM AND SILVERWOOD LAKE	PERRIS DAM AND LAKE PERRIS	TOTAL	GRAND TOTAL
[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[21]	[22]
3,379	204,116	9	395,284	461,086	7,809,535	519,425	478,971	1,954,297	424,966	1,022,313	13,273,381	89,834,573
49,947	593,539	9,921	267,346	232,505	463,671	-35,551	481,744	941,130	351,802	4,939,979	8,296,033	62,237,152
3,513	219,215	9	424,107	595,796	10,824,703	891,363	806,844	3,391,902	748,989	1,845,240	19,751,681	56,444,293
49,947	141,743	9,921	267,068	187,586	443,501	-35,843	493,736	937,773	344,273	4,185,266	7,024,971	23,555,707
134	15,099	0	28,823	134,710	3,015,080	371,947	327,881	1,438,087	324,389	832,032	6,488,182	55,422,827
0	0	0	0	0	-88	9	8	482	366	9,105	9,882	88,813,107
0	451,796	0	278	44,919	20,170	292	-11,992	3,357	7,529	754,713	1,271,062	38,681,445
0	0	0	0	0	-26	0	0	0	0	0	-26	11,424
0	2,792	0	187	12,828	41,068	499	-13,190	6,140	3,240	0	53,564	2,830,653
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	88,824,531
0	0	0	0	0	-4	0	0	21	16	399	432	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-114	9	8	482	366	9,105	9,856	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-4	0	0	21	16	399	432	3,888,488
0	0	0	0	0	-4	0	0	21	16	399	432	3,888,488
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
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0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
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0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
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0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
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0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747	61,238	791	-25,182	9,497	10,769	754,713	1,324,626	41,512,098
0	0	0	0	0	-118	9	8	503	382	9,504	10,288	88,824,531
0	454,588	0	465	57,747								

**COMMENTS**

**BY**

**THE DEPARTMENT OF BOATING AND WATERWAYS,**

**THE DEPARTMENT OF PARKS AND RECREATION,**

**AND**

**THE DEPARTMENT OF FISH AND GAME**

# Memorandum

To : Mr. David N. Kennedy  
Director  
Department of Water Resources  
1416 - 9th Street  
Sacramento, CA 95814

Date :

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

From : **Department of Boating and Waterways**

In accordance with California Water Code Section 11912, the Department of Boating and Waterways has reviewed the subject cost allocations and we have no comment.

  
WILLIAM H. IVERS  
Director

# Memorandum

Date : DEC 14 1987

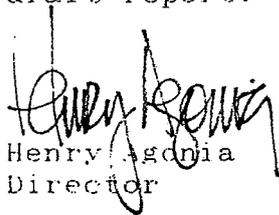
To : Honorable David N. Kennedy, Director  
Department of Water Resources  
1416 Ninth Street, 11th Floor  
Sacramento, CA 95814

From : Department of Parks and Recreation

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

The Department of Parks and Recreation has reviewed the subject report.

We have no comments. Thank you for the opportunity to review the draft report.

  
Henry Agdnia  
Director

# Memorandum

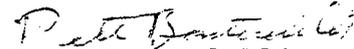
o : David N. Kennedy, Director  
Department of Water Resources  
1416 Ninth Street  
Sacramento, CA 95814

Date : December 4, 1987

From : Department of Fish and Game

Subject: Department of Water Resources Bulletin 132-87, Appendix D - Costs of Recreation and Fish and Wildlife Enhancement

Thank you for the opportunity to review the referenced report. My staff has reviewed the document and finds that it adequately describes DWR's costs which have been expended for fish and wildlife.

  
Pete Bontadelli  
Director

State of California—Resources Agency  
Department of Water Resources  
P.O. Box 942836  
Sacramento CA 94236-0001

