

Bulletin 132-90  
December 1990

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



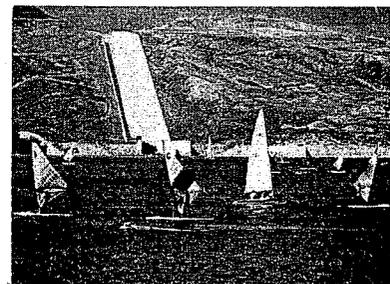
Gordon K. Van Weck  
Secretary for Resources  
The Resources  
Agency

George Deukmejian  
Governor  
State of  
California

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Water Resources

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**ON THE COVER: Sailing and wind surfing on Castaic Lagoon. The Castaic Dam Spillway is in the background.**

**Department of  
Water Resources**

**Bulletin 132-90**

**Management of the  
California State  
Water Project**

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

**December 1990**

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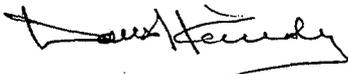
## Foreword

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 report such expenditures to the Legislature annually.

This constitutes the Department's 1990 report to the Legislature in compliance with the above requirement. A decrease of \$765,509 for recreation and fish and wildlife enhancement is reported herein. The decrease consists of \$715,844 for joint capital costs of the State Water Project allocated to recreation and fish and wildlife enhancement, and \$49,665 for specific recreation land costs. The reduced expenditure is a net result of additional costs for the 1989 calendar year and the elimination of accruing interest on nonreimbursed expenditures.

Prior to this report the Department has received \$90,000,000 in reimbursements from the State's tideland oil and gas revenues from a continuing \$5,000,000 annual appropriation of tideland revenues which has been authorized specifically for that purpose (Public Resources Code Section 6217).

The enactment of AB 1442 (Statutes of 1989, Chapter 716) has significantly changed the way the Department will be reimbursed for State Water Project costs reported in this appendix. AB 1442 amended Section 11913 and adds Sections 12303, 12929.10, and 12929.13 to the California Water Code. This legislation cancels (1) specified obligations of the General Fund to reimburse the State Water Project in 1990 the amount of \$172,291,000 for fish and wildlife enhancement and recreation (\$155,087,000 of which is for capital costs contained herein) and (2) the obligation of the project to reimburse the California Water Fund in an equal amount. AB 1442 also provides for automatic offset of future Davis-Dolwig expenditures against the remaining State Water Project debt to the California Water Fund, contingent upon annual approval by the Legislature of the Department's allocation of those costs.



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

**CALIFORNIA WATER COMMISSION**

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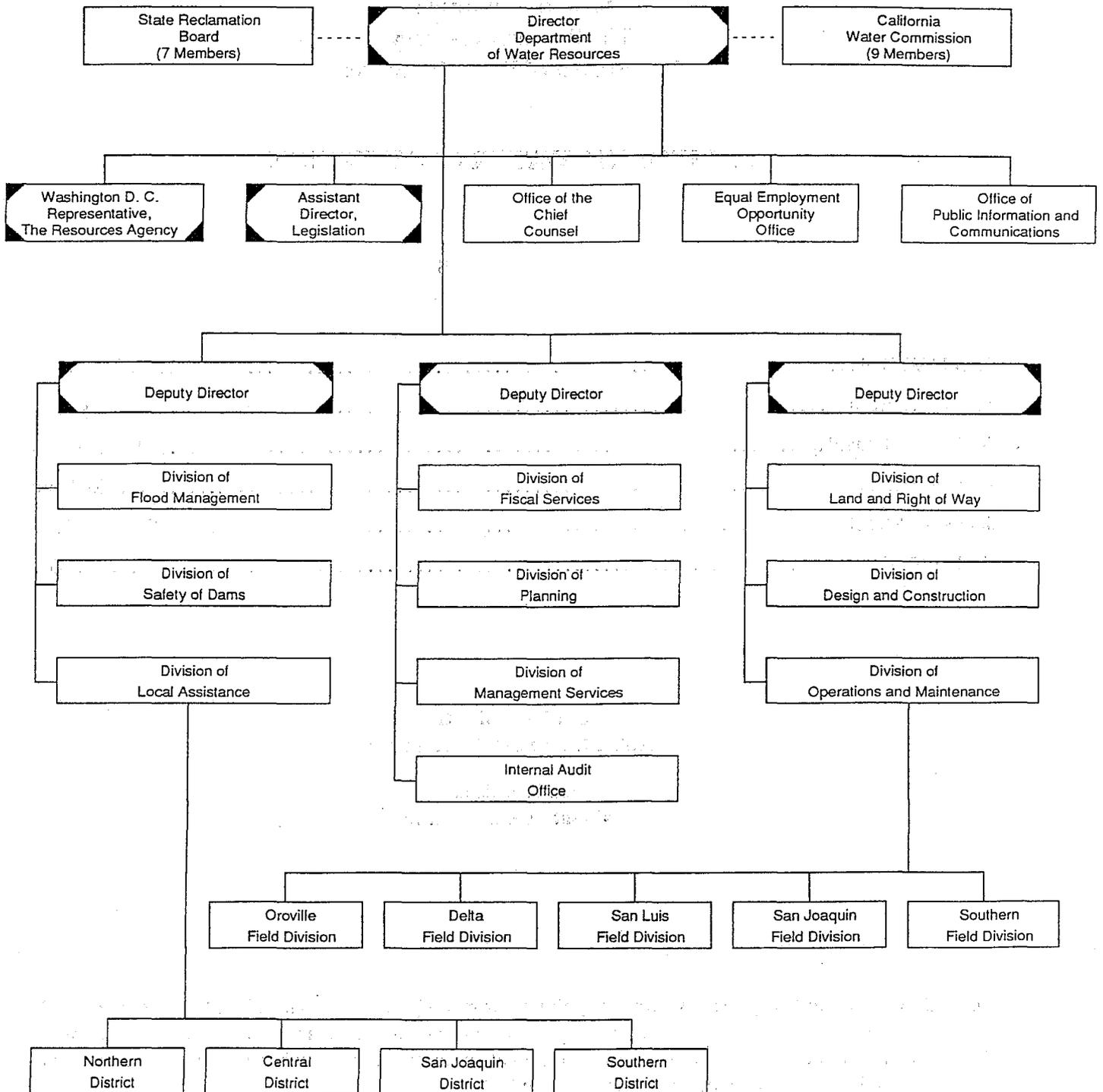
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The California Water Commission serves as a policy advisory body to the Director of Water Resources on all California water resources matters. The nine-member citizen commission provides a water resources forum for the people of the State, acts as a liaison between the legislative and executive branches of State Government, and coordinates federal, state, and local water 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 (Department) 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 1990 report, as required by Section 11912 of the California Water Code.

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

### Organization of Report

Capital costs of SWP facilities allocated by DWR to recreation and enhancement, through December 31, 1989, are shown in Table 1, pages 8 and 9. 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 through June 30, 1988, included in the costs shown in Table 1.

The notes to Table 1, pages 10 through 12, 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.

# Table 1. Recreation and Enhancement

(Reported to the California Legislature in

in

Item	1952-1976	1977	1978	1979	1980	1981	1982	1983
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
<b>Joint Capital Costs Allocated to</b>								
Frenchman Dam & Lake (78.5%)								
California Water Resources Development Bond Fund	102,997	0	0	0	0	0	0	0
All Other Funds	2,436,081	700	10,531	9,278	56,964	13,705	69,404	64,497
Subtotal	2,539,078	700	10,531	9,278	56,964	13,705	69,404	64,497
Antelope Dam and Lake (100%)								
California Water Resources Development Bond Fund	1,036,428	0	0	0	0	0	0	0
All Other Funds	3,946,169	1,348	18,514	16,099	61,303	4,516	88,787	42,172
Subtotal	4,982,597	1,348	18,514	16,099	61,303	4,516	88,787	42,172
Grizzly Valley Dam and Lake Davis (99.0%)								
California Water Resources Development Bond Fund	4,003,092	0	0	0	0	0	0	0
All Other Funds	710,589	8,197	78,430	45,879	92,353	10,325	51,133	27,800
Subtotal	4,713,681	8,197	78,430	45,879	92,353	10,325	51,133	27,800
San Luis Dam and Reservoir O'Neill Forebay and Los Banos Reservoir (3.4%)								
California Water Resources Development Bond Fund	2,031,967	(118)	(56)	0	(2,078)	(1,600)	(35,295)	(16,797)
All Other Funds	1,399,028	5,660	(22,713)	(2,289)	19,269	8,943	282,461	137,631
Subtotal	3,430,995	5,542	(22,769)	(2,289)	17,191	7,343	247,166	120,834
California Aqueduct Delta to Dos Amigos P.P. (3.4%)								
California Water Resources Development Bond Fund	4,467,667	0	0	0	0	0	0	0
All Other Funds	801,043	15,453	19,999	32,771	28,506	194,164	145,043	59,221
Subtotal	5,268,710	15,453	19,999	32,771	28,506	194,164	145,043	59,221
Oroville Division (2.9%)								
California Water Resources Development Bond Fund	5,725,375	(15)	(19)	(23)	(27)	(29)	(28)	(9)
All Other Funds	3,412,503	515,025	83,103	52,177	28,974	18,411	14,317	17,718
Subtotal	9,137,878	515,010	83,084	52,154	28,947	18,382	14,289	17,709
Del Valle Dam and Lake Del Valle (48.0%)								
California Water Resources Development Bond Fund	10,546,762	0	0	0	0	0	0	0
All Other Funds	2,293,609	3,656	9,324	33,333	35,871	23,936	24,576	78,104
Subtotal	12,840,371	3,656	9,324	33,333	35,871	23,936	24,576	78,104
California Aqueduct Dos Amigos P.P. to Termini (5.7%)								
California Water Resources Development Bond Fund	48,622,548	57	(1,440)	(155)	3,473	2,686	59,162	28,158
All Other Funds	25,999,357	830,247	868,320	1,602,475	2,285,536	1,978,782	3,169,735	2,327,383
Subtotal	74,621,905	830,304	866,880	1,602,320	2,289,009	1,981,658	3,228,897	2,355,541
<b>TOTAL</b>	<b>117,535,215</b>	<b>1,380,210</b>	<b>1,063,993</b>	<b>1,789,545</b>	<b>2,610,144</b>	<b>2,254,029</b>	<b>3,869,295</b>	<b>2,765,878</b>
<b>Specific Costs of Acquiring</b>								
Frenchman Dam and Lake								
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
Grizzly Valley Dam and Lake Davis								
California Water Resources Development Bond Fund	204,116	0	0	0	0	0	0	0
All Other Funds	5,246	0	0	2,648	56,918	76,931	451,796	2,792
Subtotal	209,362	0	0	2,648	56,918	76,931	451,796	2,792
Abbey Bridge Dam and Reservoir								
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
San Luis Dam and Reservoir O'Neill Forebay and Los Banos Reservoir								
California Water Resources Development Bond Fund	395,284	0	0	0	0	0	0	0
All Other Funds	208,982	729	1,075	56,049	126	107	278	187
Subtotal	604,266	729	1,075	56,049	126	107	278	187
California Aqueduct Delta to Dos Amigos P.P.								
California Water Resources Development Bond Fund	461,086	0	0	0	0	0	0	0
All Other Funds	109,420	617	978	21,952	43,344	11,275	44,919	12,828
Subtotal	570,506	617	978	21,952	43,344	11,275	44,919	12,828
Oroville Division								
California Water Resources Development Bond Fund	7,809,961	(45)	(57)	(69)	(81)	(88)	(86)	(26)
All Other Funds	336,382	1,637	101,283	1,313	1,853	1,033	20,170	41,068
Subtotal	8,146,343	1,592	101,226	1,244	1,772	945	20,084	41,042
Del Valle Dam and Lake Del Valle								
California Water Resources Development Bond Fund	519,425	0	0	0	0	0	0	0
All Other Funds	(37,603)	88	707	262	389	314	292	499
Subtotal	481,822	88	707	262	389	314	292	499
California Aqueduct Dos Amigos P.P. to Termini								
California Water Resources Development Bond Fund	478,971	0	0	0	0	0	0	0
All Other Funds	56,426	561	33,357	274,051	125,515	3,826	(11,992)	(13,190)
Subtotal	535,397	561	33,357	274,051	125,515	3,826	(11,992)	(13,190)
Castaic Dam and Lake								
California Water Resources Development Bond Fund	1,954,297	0	0	0	0	0	0	0
All Other Funds	277,858	18,589	49,662	113,056	469,435	9,145	3,357	6,132
Subtotal	2,232,155	18,589	49,662	113,056	469,435	9,145	3,357	6,132
Cedar Springs Dam and Silverwood Lake								
California Water Resources Development Bond Fund	424,966	0	0	0	0	0	0	0
All Other Funds	257,341	2,528	8,402	15,953	56,905	3,144	7,529	3,240
Subtotal	682,307	2,528	8,402	15,953	56,905	3,144	7,529	3,240
Perris Dam and Lake Perris								
California Water Resources Development Bond Fund	1,022,313	0	0	0	0	0	0	0
All Other Funds	3,769,402	0	84,460	206,806	879,590	0	(279)	0
Subtotal	4,791,715	0	84,460	206,806	879,590	0	(279)	0
<b>TOTAL</b>	<b>18,317,129</b>	<b>24,704</b>	<b>279,867</b>	<b>692,021</b>	<b>1,633,994</b>	<b>105,687</b>	<b>515,984</b>	<b>53,530</b>
Total Recreation and Enhancement Costs								
California Water Resources Development Bond Fund	89,810,643	(121)	(1,572)	(247)	1,287	969	23,753	11,326
All Other Funds	46,041,701	1,405,035	1,345,432	2,481,813	4,242,851	2,358,747	4,361,526	2,808,082
<b>GRAND TOTAL</b>	<b>135,852,344</b>	<b>1,404,914</b>	<b>1,343,860</b>	<b>2,481,566</b>	<b>4,244,138</b>	<b>2,359,716</b>	<b>4,385,279</b>	<b>2,819,408</b>

# Cost of the State Water Project (a)

Response to Water Code Section 11912)

dollars)

1984	1985	1986	1987	1988	1989	Total	Interest	Total	Previous	Increase
[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]
<b>Recreation and Enhancement: (b)</b>										
0	0	0	0	0	0	102,997	1,903	104,900	104,900	0
2,489	39,556	4,700	1,724	2,996	1,987	2,714,612	0	2,714,612	2,738,751	(24,139)
2,489	39,556	4,700	1,724	2,996	1,987	2,817,609	1,903	2,819,512	2,843,651	(24,139)
0	0	0	0	0	0	1,036,428	103,939	1,140,367	1,140,367	0
47,466	85,010	21,299	9,752	4,501	19,229	4,366,165	0	4,366,165	4,346,754	19,411
47,466	85,010	21,299	9,752	4,501	19,229	5,402,593	103,939	5,506,532	5,487,121	19,411
0	0	0	0	0	0	4,003,092	441,502	4,444,594	4,444,594	0
21,533	8,250	14,853	125,952	1,130,958	57,128	2,383,380	0	2,383,380	2,325,657	57,723
21,533	8,250	14,853	125,952	1,130,958	57,128	6,386,472	441,502	6,827,974	6,770,251	57,723
(15,349)	(3,769)	(3,100)	(14,203)	(4,789)	(1,523)	1,933,290	297,218	2,230,508	2,246,656	(16,148)
64,601	27,657	25,544	261,615	40,937	30,132	2,278,476	0	2,278,476	1,977,008	301,468
49,252	23,888	22,444	247,412	36,148	28,609	4,211,766	296,740	4,508,506	4,223,664	284,842
0	0	0	0	0	0	4,467,667	799,684	5,267,351	5,267,351	0
86,633	37,905	22,673	45,946	155,138	357,831	2,002,326	0	2,002,326	1,912,415	89,911
86,633	37,905	22,673	45,946	155,138	357,831	6,469,993	799,684	7,269,677	7,179,766	89,911
0	0	0	(9)	0	0	5,725,216	1,835,409	7,560,625	7,560,625	0
18,207	17,354	36,523	6,251	13,419	13,141	4,247,123	0	4,247,123	4,233,733	13,390
18,207	17,354	36,523	6,242	13,419	13,141	9,972,339	1,835,409	11,807,748	11,794,358	13,390
0	0	0	0	0	0	10,546,762	5,953,867	16,500,629	16,500,629	0
165,197	43,631	15,775	39,606	14,493	13,607	2,794,718	0	2,794,718	2,780,529	14,189
165,197	43,631	15,775	39,606	14,493	13,607	13,341,480	5,953,867	19,295,347	19,281,158	14,189
25,736	6,324	5,202	23,812	8,029	2,554	48,786,146	67,880,531	116,666,677	119,234,202	(2,567,525)
1,482,479	809,863	554,793	429,391	554,956	1,382,736	44,276,243	0	44,276,243	42,879,889	1,396,354
1,508,215	816,187	559,995	453,203	562,985	1,385,290	93,062,389	67,880,531	160,942,920	162,114,091	(1,171,171)
1,898,992	1,071,781	698,262	929,837	1,920,638	1,876,822	141,664,641	77,313,575	218,978,216	219,694,060	(715,844)
<b>Land for Recreation Development: (c)</b>										
0	0	0	0	0	0	3,379	141	3,520	3,520	0
0	0	0	0	0	0	49,947	0	49,947	49,947	0
0	0	0	0	0	0	53,326	141	53,467	53,467	0
0	0	0	0	0	0	204,116	15,948	220,064	220,064	0
(203,509)	1,216	19,984	9,185	38	16,586	439,831	0	439,831	423,207	16,624
(203,509)	1,216	19,984	9,185	38	16,586	643,947	15,948	659,895	643,271	16,624
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	30,416	425,700	425,700	0
40	817	44,032	43,422	39,686	19,465	414,995	0	414,995	382,737	32,258
40	817	44,032	43,422	39,686	19,465	810,279	30,416	840,695	808,437	32,258
0	0	0	0	0	0	461,086	142,801	603,887	603,887	0
(55,443)	(44,376)	(77,137)	(54,566)	(41,783)	(22,950)	(50,922)	0	(50,922)	(6,423)	(44,499)
(55,443)	(44,376)	(77,137)	(54,566)	(41,783)	(22,950)	410,164	142,801	552,965	597,464	(44,499)
0	0	0	0	0	0	7,809,509	3,246,345	11,055,854	11,055,854	0
174,752	879	1,778	(2,356)	(9,001)	615	671,406	0	671,406	680,023	(8,617)
174,752	879	1,778	(2,356)	(9,001)	615	8,480,915	3,246,345	11,727,260	11,735,877	(8,617)
0	0	0	0	0	0	519,425	397,653	917,078	917,078	0
437	953	931	531	0	0	(32,200)	0	(32,200)	(32,200)	0
437	953	931	531	0	0	487,225	397,653	884,878	884,878	0
0	0	0	0	0	0	478,971	350,373	829,344	829,344	0
1,272	(5,007)	(5,658)	(6,401)	(7,309)	(47,102)	398,349	0	398,349	449,219	(50,870)
1,272	(5,007)	(5,658)	(6,401)	(7,309)	(47,102)	877,320	350,373	1,227,693	1,278,563	(50,870)
0	0	0	0	0	0	1,954,297	1,585,943	3,540,240	3,540,240	0
510	564	0	0	1,130	778	950,216	0	950,216	949,244	972
510	564	0	0	1,130	778	2,904,513	1,585,943	4,490,456	4,489,484	972
0	0	0	0	0	0	424,966	347,376	772,342	772,342	0
885	1,191	1,547	1,452	3,387	3,553	367,057	0	367,057	362,589	4,468
885	1,191	1,547	1,452	3,387	3,553	792,023	347,376	1,139,399	1,134,931	4,468
0	0	0	0	0	0	1,022,313	948,429	1,970,742	1,970,743	(1)
0	0	0	0	0	0	4,939,979	0	4,939,979	4,939,979	0
0	0	0	0	0	0	5,962,292	948,429	6,910,721	6,910,722	(1)
(81,056)	(43,763)	(14,523)	(8,733)	(13,852)	(29,055)	21,431,934	7,065,425	28,497,359	28,547,024	(49,665)
10,387	2,555	2,102	9,600	3,240	1,031	89,874,953	84,379,000	174,253,953	176,838,105	(2,584,152)
1,807,549	1,025,463	681,637	911,504	1,903,546	1,846,736	73,221,622	0	73,221,622	71,402,979	1,818,643
1,817,936	1,028,018	683,739	921,104	1,906,786	1,847,767	163,096,575	84,379,000	247,475,575	248,241,084	(765,509)

**Notes to Table 1, Pages 8 and 9**

*a) AB 1442 (Statutes of 1989, Chapter 716) cancels (1) specified obligations of the General Fund to reimburse the State Water Project in 1989 the amount of \$172,291,000 for fish and wildlife enhancement and recreation and (2) the obligation of the project to reimburse the California Water Fund in an equal amount. AB 1442 also provides for automatic offset, upon approval by the Legislature, of future Davis-Dolwig expenditures against the remaining State Water Project debt to the California Water Fund.*

*b) 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 departments. These costs, financed by appropriations from a variety of funds, are summarized in the table on this page.

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 budgeted by the Department of Fish and Game.

*c) 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. Costs allocated to recreation and enhancement generally are first reported in the year*

Type of Recreation and Enhancement Costs Not Reported in Table 1	General Fund Appropriations, Unless Otherwise Noted		
	1990-91(a)	1989-90(b)	Total 1962-63 thru 1990-91(c)
Allocated operation, maintenance, power, and replacement costs of multipurpose facilities	0(d)	0(d)	\$ 16,735,000
Capital costs of recreation developments	\$2,289,000	\$3,016,000	\$104,406,000 (e(f)
Operation, maintenance, and replacement costs of recreation developments	\$8,529,000	\$8,397,000	\$ 106,532,000(g)

a) Amount in Governor's budget  
b) 1989-90 budgeted amount.  
c) Actual through 1988-89 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.

## Summary of Recreation Land Acquisitions (a)

(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
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 (d)	(e)	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 a.  
c) These lands are 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.  
e) Additional land needs are to be identified by future studies.

after that year when construction of a facility is completed. Those costs may be subsequently changed either by adjusting accounted capital costs or by revising allocation percentages.

*d) 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, 1989, are shown in the table above.

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 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 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.

Previously reported costs of acquiring land for recreation development included about \$1.1 million for land that was used to mitigate impacts to wildlife habitat in Southern California resulting from construction of the SWP. These lands were redesignated from recreation to Project (wildlife mitigation) purposes. The amounts reported herein include credits for the reduction in previously reported costs, and 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.

e) *Interest accruals* are calculated as shown in Table 2 (pages 14-15). Interest charges are accrued only on the portion of annual disbursements financed by the California Water Resources Development Bond Fund 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 and Water System Revenue bonds sold to date (4.613 percent for the bonds outstanding on June 30, 1989). This rate differs from the "Project Interest Rate" under SWP water supply contracts, in that interest costs on power revenue bond sales are not included and interest costs on water revenue bond sales are included.

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

As of December 31, 1988, a total of \$90 million had been reimbursed to DWR under the continuing annual \$5 million appropriation (through fiscal year 1987-88) of State tideland oil and gas revenues, authorized by California Statutes of 1966, First Extraordinary Session, Chapter 27.

AB 1442, the "Offset Legislation" enacted in September 1989, was effective January 1, 1990. Under the Offset Legislation, interest accruals on California Water Resources Development Bond Fund expenditures are terminated on June 30, 1988. This legislation provides for a lump sum reimbursement to DWR for recreation and wildlife enhancement expenditures, and offsets monies owed the California Water Fund by the SWP in the amount of \$172,291,000. Of this amount, \$155,087,000 is for capital expenditures reported herein, and \$17,204,000 for operating costs. Subsequent years expenditures by DWR for recreation and enhancement, with approval of the Legislature, will be offset in the same manner and included in future reports.

f) *Costs previously reported* are as shown in Table 1 (pages 8 and 9) of Appendix D to Bulletin 132-89. Such costs were based on DWR's accounting records as of December 31, 1988. The average interest cost on Burns-Porter bond sales was then 4.613 percent.

g) *Reasons for cost changes are outlined below:*

- o Additional disbursements during 1989 for recreation lands and for joint capital costs allocated to recreation and enhancement: \$1,848,000
  - o Change in the computation of interest accruals from Bulletin 132-89, Appendix D. Interest is only accrued on expenditures through June 30, 1988, as a result of negotiations with the Legislature on administration of AB 1442: \$-2,595,000
  - o Adjustment to allocated costs for Frenchman Dam & Lake resulting from updating historical data based on actual costs: \$-26,000
  - o Adjustment of allocated costs from Delta to O'Neill Forebay for reassignment of land costs for the O'Neill Forebay to San Luis Reservoir facility and updated historical costs: \$-267,000
  - o Adjustment of allocated costs for O'Neill Forebay to San Luis Reservoir for reassignment of land costs from the Delta to O'Neill Forebay facility and updated historical costs: \$257,000
  - o Adjustment of allocated costs for Dos Amigos to Termini, capital cost settlement for San Luis Joint Use Facilities and updating of historical costs based on latest actual data: \$38,000
  - o Adjustment to recreation land costs for Oroville Dam in 1988: \$-9,000
  - o Additional recreation land costs for San Luis Dam & Lake and O'Neill Forebay for 1988: \$13,000
  - o Adjustment to recreation land costs for Delta to Dos Amigos for 1988: \$-21,000
  - o Adjustment to recreation land costs for Dos Amigos to Termini for 1988: \$-4,000
- TOTAL CHANGE: \$-766,000**

## 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 the 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:

(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 & Fish and Wildlife Enhancement	Total
<b>Capital Costs of Features Jointly Used</b>				
<b>Project Conservation Facilities</b>				
Frenchman Dam and Lake (a)	21.5	0	78.5	100.0
Antelope Dam and Lake (a)	0	0	100.0	100.0
Grizzly Valley Dam and Lake Davis (a)	1.0	0	99.0	100.0
Oroville Division (a)(b)	97.1	0	2.9	100.0
California Aqueduct, Delta to Dos Amigos Pumping Plant (a)	96.6	0	3.4	100.0
Delta Facilities (c)	86.0	0	14.0	100.0
<b>Project Transportation Facilities</b>				
Grizzly Valley Pipeline	100.0	0	0	100.0
North Bay Aqueduct (c)	100.0	0	0	100.0
<b>South Bay Aqueduct:</b>				
Del Valle Dam and Lake Del Valle (a)	25.2	26.8	48.0	100.0
Remainder of South Bay Aqueduct	100.0	0	0	100.0
California Aqueduct, Delta to Dos Amigos Pumping Plant (a)	96.6	0	3.4	100.0
California Aqueduct, Dos Amigos Pumping Plant to Termini excluding the Coastal Branch (a)	94.3	0	5.7	100.0
Coastal Branch	100.0	0	0	100.0
a) Final percentages, subject to review as discussed on page 10. b) Percentages are applicable to Capital Costs of Features Jointly Used, minus Federal Flood Control Payments. c) Illustrative percentages only, assumed for current project financial and repayment analyses.				
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.				

## Table 2. Calculation of Interest Accruals on California

(In dollars)

		Joint Capital Costs Allocated to Recreation and Enha								
Year	Item	Frenchman Dam and Lake	Antelope Dam and Lake	Grizzly Valley Dam and Lake Davis	Sisk Dam, San Luis Res. & Los Banos Reservoir	California Aqueduct Delta to Dos Amigos P.P.	Oroville Division	Del Valle Dam and Lake Del Valle	California Aqueduct Dos Amigos P.P. to Termini	Total
		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
1952-1985 Disbursements:										
	1. Calif. Water Resources Development Bond Fund	102,997	1,036,428	4,003,092	1,956,905	4,467,667	5,725,225	10,546,762	48,746,549	76,585,625
	2. All Other Funds	2,703,205	4,311,384	1,054,489	1,920,248	1,420,738	4,177,789	2,711,237	41,354,367	59,653,457
Reimbursements:										
	1. Calif. Water Resources Development Bond Fund	104,900	1,140,367	4,444,594	2,254,713	5,267,351	7,560,634	16,500,629	5,864,224	43,137,412
	2. All Other Funds	2,703,205	4,311,384	1,054,489	1,920,248	1,420,738	4,177,789	2,711,237	0	18,299,090
	Interest Accruals	1,903	103,939	441,502	297,775	799,684	1,835,409	5,953,867	56,129,865	65,563,944
1986 Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(29)	0	0	0	99,012,520	99,012,491
	2. All Other Funds	0	0	0	0	0	0	0	41,354,367	41,354,367
Disbursements During Year:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(3,100)	0	0	0	5,202	2,102
	2. All Other Funds	4,700	21,299	14,853	25,544	22,673	36,523	15,775	554,793	696,160
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
End-of-Year Balance Without Interest for:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(3,129)	0	0	0	99,017,722	99,014,593
	2. All Other Funds	4,700	21,299	14,853	25,544	22,673	36,523	15,775	41,909,160	42,050,527
	Interest Accrual on Average Balance	0	0	0	(46)	0	0	0	4,567,254	4,567,206
1987 Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(3,202)	0	0	0	103,585,290	103,582,088
	2. All Other Funds	4,700	21,299	14,853	25,544	22,673	36,523	15,775	41,909,160	42,050,527
Disbursements During Year:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(14,203)	0	(9)	0	23,812	9,600
	2. All Other Funds	1,724	9,752	125,952	261,615	45,946	6,251	39,606	429,391	920,237
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
End-of-Year Balance Without Interest for:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(17,405)	0	(9)	0	103,609,102	103,591,688
	2. All Other Funds	6,424	31,051	140,805	287,159	68,619	42,774	55,381	42,338,551	42,970,764
	Interest Accrual on Average Balance	0	0	0	(198)	0	0	0	4,778,193	4,777,995
1988 Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(17,880)	0	(9)	0	106,368,041	106,370,152
	2. All Other Funds	6,424	31,051	140,805	287,159	68,619	42,774	55,381	42,338,551	42,970,764
Disbursements During Year:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(4,789)	0	0	0	8,029	3,240
	2. All Other Funds	2,996	4,501	1,130,958	40,937	155,138	13,419	14,493	554,956	1,917,398
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
End-of-Year Balance Without Interest for:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(22,669)	0	(9)	0	106,396,070	106,373,392
	2. All Other Funds	9,390	35,552	1,271,763	328,096	223,757	56,193	69,874	42,893,507	44,888,132
	Interest Accrual on Average Balance	0	0	0	(450)	0	0	0	2,404,878	2,404,428
1989 Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(23,604)	0	(9)	0	113,396,196	113,372,583
	2. All Other Funds	9,390	35,552	1,271,763	328,096	223,757	56,193	69,874	42,893,507	44,888,132
Disbursements During Year:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(1,523)	0	0	0	2,554	1,031
	2. All Other Funds	1,987	19,229	57,128	30,132	357,831	13,141	13,607	1,382,736	1,875,791
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
End-of-Year Balance Without Interest for:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(25,127)	0	(9)	0	113,398,750	113,373,614
	2. All Other Funds	11,377	54,781	1,328,891	358,228	581,588	69,334	83,481	44,276,243	46,763,923
1990 Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(26,251)	0	(9)	0	118,629,775	118,603,515
	2. All Other Funds	11,377	54,781	1,328,891	358,228	581,588	69,334	83,481	44,276,243	46,763,923
	TOTAL	11,377	54,781	1,328,891	331,977	581,588	69,325	83,481	162,906,018	165,367,438
Disbursements:										
	1. Calif. Water Resources Development Bond Fund	102,997	1,036,428	4,003,092	1,933,290	4,467,667	5,725,216	10,546,762	48,786,146	76,601,598
	2. All Other Funds	2,714,612	4,366,165	2,383,380	2,278,476	2,002,326	4,247,123	2,794,718	44,276,243	65,063,043
	TOTAL	2,817,609	5,402,593	6,386,472	4,211,766	6,469,993	9,972,339	13,341,480	93,062,389	141,664,641
Reimbursements:										
	1. Calif. Water Resources Development Bond Fund	104,900	1,140,367	4,444,594	2,254,713	5,267,351	7,560,634	16,500,629	5,864,224	43,137,412
	2. All Other Funds	2,703,205	4,311,384	1,054,489	1,920,248	1,420,738	4,177,789	2,711,237	0	18,299,090
	TOTAL	2,808,105	5,451,751	5,499,083	4,174,961	6,688,089	11,738,423	19,211,866	5,864,224	61,436,502
TOTAL INTEREST ACCRUALS 1952 THROUGH 1988										
		1,903	103,939	441,502	297,081	799,684	1,835,409	5,953,867	67,880,190	77,313,575

# Water Resources Development Bond Fund Disbursements

@4.613% per annum)

## Specific Costs of Acquiring Land for Recreation Development

Frenchman Dam and Lake	Grizzly Valley Dam and Lake Davis	Abbey Bridge Dam and Reservoir	Sisk Dam, San Luis Res. 'Neill Foreba & Los Banos Reservoir	California Aqueduct Delta to Dos Amigos P.P.	Oroville Division	Del Valle Dam and Lake Del Valle	California Aqueduct Dos Amigos P.P. to Termini	Castiac 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	7,809,509	519,425	478,971	1,954,297	424,966	1,022,313	13,273,355	89,858,980
49,947	394,038	9,921	268,390	145,514	680,370	(33,662)	464,819	948,308	357,118	4,939,979	8,224,742	67,878,199
3,520	220,064	9	425,700	603,887	11,055,854	917,078	829,344	3,540,239	772,342	1,970,719	20,338,756	63,476,168
49,947	394,038	9,921	268,390	145,514	680,370	(33,662)	464,819	948,308	357,118	4,939,979	8,224,742	26,523,832
141	15,948	0	30,416	142,801	3,246,345	397,653	350,373	1,585,943	347,376	948,427	7,065,423	72,629,367
0	0	0	0	0	0	0	0	1	0	21	22	99,012,513
0	0	0	0	0	0	0	0	0	0	0	0	41,354,367
0	0	0	0	0	0	0	0	0	0	0	0	2,102
0	19,984	0	44,032	(77,137)	1,778	931	(5,658)	0	1,547	0	(14,523)	681,637
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	0	0	0	0	0	0	0	1	0	21	22	99,014,615
0	19,984	0	44,032	(77,137)	1,778	931	(5,658)	0	1,547	0	(14,523)	42,036,004
0	0	0	0	0	0	0	0	0	0	1	1	4,567,209
0	0	0	0	0	0	0	0	1	0	22	23	103,582,111
0	19,984	0	44,032	(77,137)	1,778	931	(5,658)	0	1,547	0	(14,523)	42,036,004
0	0	0	0	0	0	0	0	0	0	0	0	9,600
0	9,185	0	43,422	(54,566)	(2,356)	531	(6,401)	0	1,452	0	(8,733)	911,504
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	0	0	0	0	0	0	0	1	0	22	23	103,591,711
0	29,169	0	87,454	(131,703)	(578)	1,462	(12,059)	0	2,999	0	(23,256)	42,947,508
0	0	0	0	0	0	0	0	0	0	1	1	4,777,996
0	0	0	0	0	0	0	0	1	0	23	24	108,370,176
0	29,169	0	87,454	(131,703)	(578)	1,462	(12,059)	0	2,999	0	(23,256)	42,947,508
0	0	0	0	0	0	0	0	0	0	0	0	3,240
0	38	0	39,686	(41,783)	(9,001)	0	(7,309)	1,130	3,387	0	(13,852)	1,903,546
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	0	0	0	0	0	0	0	1	0	23	24	108,373,416
0	29,207	0	127,140	(173,486)	(9,579)	1,462	(19,368)	1,130	6,386	0	(37,108)	44,851,024
0	0	0	0	0	0	0	0	0	0	0	0	2,404,428
0	0	0	0	0	0	0	0	1	0	24	25	113,372,608
0	29,207	0	127,140	(173,486)	(9,579)	1,462	(19,368)	1,130	6,386	0	(37,108)	44,851,024
0	0	0	0	0	0	0	0	0	0	0	0	1,031
0	16,586	0	19,465	(22,950)	615	0	(47,102)	778	3,553	0	(29,055)	1,846,736
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	0	0	0	0	0	0	0	1	0	24	25	113,373,639
0	45,793	0	146,605	(196,436)	(8,964)	1,462	(66,470)	1,908	9,939	0	(66,163)	46,697,760
0	0	0	0	0	0	0	0	1	0	25	26	118,603,541
0	45,793	0	146,605	(196,436)	(8,964)	1,462	(66,470)	1,908	9,939	0	(66,163)	46,697,760
0	45,793	0	146,605	(196,436)	(8,964)	1,462	(66,470)	1,909	9,939	25	(66,137)	165,301,301
3,379	204,116	9	395,284	461,086	7,809,509	519,425	478,971	1,954,297	424,966	1,022,313	13,273,355	89,874,953
49,947	439,831	9,921	414,995	(50,922)	671,406	(32,200)	398,349	950,216	367,057	4,939,979	8,158,579	73,221,622
53,326	643,947	9,930	810,279	410,164	8,480,915	487,225	877,320	2,904,513	792,023	5,962,292	21,431,934	163,096,575
3,520	220,064	9	425,700	603,887	11,055,854	917,078	829,344	3,540,239	772,342	1,970,719	20,338,756	63,476,168
49,947	394,038	9,921	268,390	145,514	680,370	(33,662)	464,819	948,308	357,118	4,939,979	8,224,742	26,523,832
53,467	614,102	9,930	694,090	749,401	11,736,224	883,416	1,294,163	4,488,547	1,129,460	6,910,698	28,563,498	90,000,000
141	15,948	0	30,416	142,801	3,246,345	397,653	350,373	1,585,943	347,376	948,429	7,065,425	84,379,000



**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 : MAR 8 1991

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

From : Department of Boating and Waterways

The Department of Boating and Waterways, in accordance with Section 11912 of the California Water Code, has reviewed the draft of the report "Costs of Recreation and Fish and Wildlife Enhancement" which will be designated Appendix D to Bulletin 132-90, "Management of the California State Water Project." We have no comment regarding the cost allocations contained in the report.



WILLIAM H. IVERS  
Director

# Memorandum

Date : MAR 21 1991

To : The Honorable David N. Kennedy, Director  
Department of Water Resources

From : Department of Parks and Recreation

Subject: Cost Allocations to Recreation and Fish and Wildlife Enhancement.  
State Water Projects

The Department of Parks and Recreation (DPR) has reviewed the draft of Appendix D, "Costs of Recreation and Fish and Wildlife Enhancement," to your Bulletin 132-90; "Management of the California State Water Project." The report appears consistent with those presented in previous years. Since it would take a great deal of research and staff time to verify the allocations, DPR will assume the figures to be correct.

  
Henry R. Agonia  
Director

# Memorandum

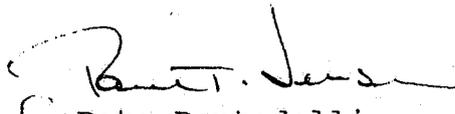
To : Mr. David N. Kennedy, Director  
Department of Water Resources  
1416 Ninth Street  
Sacramento, CA 95814

Date : March 20, 1991

From : Department of Fish and Game

Subject: Department of Water Resources Bulletin 132-90, Appendix D - Costs  
of Recreation and Fish and Wildlife Enhancement

Thank you for the opportunity to review the referenced document.  
My staff has reviewed the report and finds that we have no  
comments.

  
Pete Bontadelli  
Director



State of California—The Resources Agency  
DEPARTMENT OF WATER RESOURCES  
P.O. Box 942836  
Sacramento CA 94236-0001

