

Bulletin 132-93
May 1994

State of California
The Resources Agency

Department of
Water Resources

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



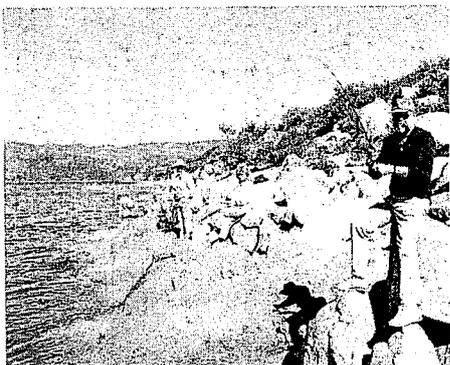
Pete Wilson
Governor
State of California

Douglas P. Wheeler
Secretary for Resources
The Resources Agency

David N. Kennedy
Director
Department of Water Resources

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**ON THE COVER: Anglers are
some of the many people who
enjoy recreation along the
shoreline of Castaic Lake**

**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 report such expenditures to the Legislature annually.

This constitutes the Department's 1993 report to the Legislature in compliance with the above requirement. An increase of \$1,718,464 for recreation and fish and wildlife enhancement is reported herein. The increase consists of \$1,675,600 for joint capital costs of the State Water Project allocated to recreation and fish and wildlife enhancement, and an increase of \$42,864 for specific recreation land costs. The increase is the net result of costs incurred for the 1992 calendar year and adjustments to historical expenditures.

Prior to 1991 the Department received \$90,000,000 in reimbursements to the Central Valley Project Construction Fund from the State's tideland oil and gas revenues which were authorized specifically for that purpose (Public Resources Code Section 6217).

Since 1991, the Department has been reimbursed for costs reported in this appendix under the provisions of AB 1442. This legislation offsets moneys owed the California Water Fund by the State Water Project with reimbursements owed the project by the General Fund through June 30, 1988 for recreation and fish and wildlife enhancement costs in the amount of \$172,291,000. Of this amount, \$155,087,000 is for capital expenditures reported herein. Future Davis-Dolwig expenditures will be offset against the remaining State Water Project obligation to the California Water Fund subject to annual approval by the Legislature of the Department's cost allocations.



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

CALIFORNIA WATER COMMISSION

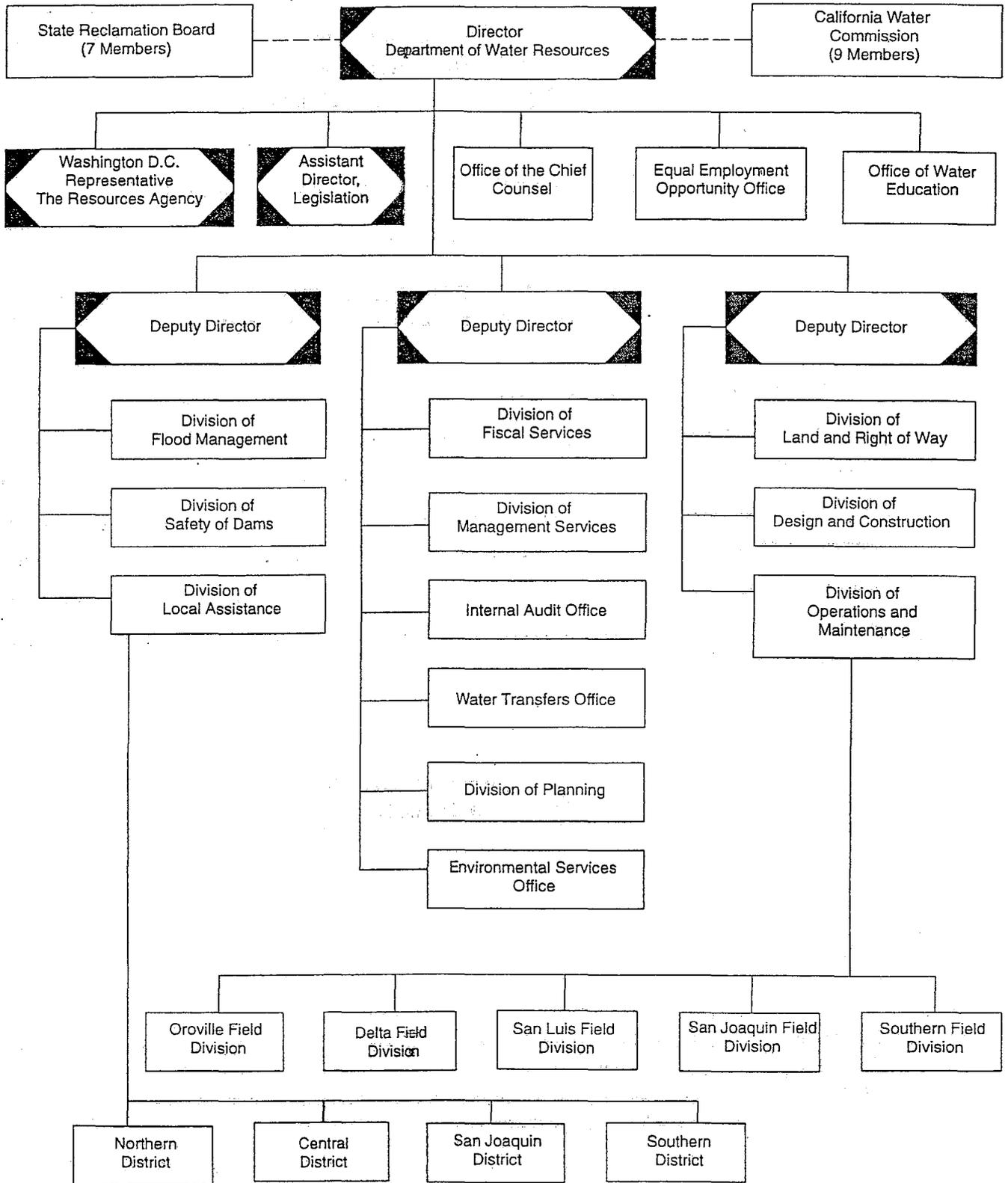
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The California Water Commission serves as a policy advisory body to the Director of Water Resources on all California water resources matters. The nine-member citizen commission provides a water resources forum for the people of the State, acts as 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 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 1993 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, 1992, 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. Interest accruals terminate in 1988 in compliance with the offset Legislation. Table 2 also details reimbursements through December 31, 1992.

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)

	1952-1979	1980	1981	1982	1983	1984	1985	1986
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Joint Capital Costs Allocated to								
Frenchman Dam and Lake (78.5%)								
California Water Resources Development Bond Fund	102,897	0	0	0	0	0	0	0
All Other Funds	2,458,580	56,964	13,705	69,404	64,497	2,489	39,558	4,700
Subtotal	2,558,587	56,964	13,705	69,404	64,497	2,489	39,558	4,700
Antelope Dam and Lake (100%)								
California Water Resources Development Bond Fund	1,036,428	0	0	0	0	0	0	0
All Other Funds	3,982,130	61,303	4,516	88,787	42,172	47,466	85,010	21,299
Subtotal	5,018,558	61,303	4,516	88,787	42,172	47,466	85,010	21,299
Grizzly Valley Dam and Lake Davis (89.0%)								
California Water Resources Development Bond Fund	4,003,082	0	0	0	0	0	0	0
All Other Funds	843,095	92,353	10,325	51,133	27,800	21,533	8,250	14,853
Subtotal	4,846,187	92,353	10,325	51,133	27,800	21,533	8,250	14,853
San Luis Dam and Reservoir O'Neill Forebay and Los Banos Reservoir (3.4%)								
California Water Resources Development Bond Fund	2,031,793	(2,078)	(1,800)	(35,295)	(44,879)	(58,351)	(12,381)	(3,411)
All Other Funds	1,378,688	19,269	8,943	282,481	137,631	64,688	27,770	23,568
Subtotal	3,411,479	17,191	7,343	247,186	92,752	6,337	15,389	20,157
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	869,268	28,508	194,164	138,243	50,840	84,414	38,296	25,421
Subtotal	5,336,935	28,508	194,164	138,243	50,840	84,414	38,296	25,421
Oroville Division (2.9%)								
California Water Resources Development Bond Fund	5,725,318	(27)	(29)	(28)	(9)	0	0	(9)
All Other Funds	4,082,808	28,974	18,411	14,317	17,718	18,207	17,354	38,532
Subtotal	9,798,126	28,947	18,382	14,289	17,709	18,207	17,354	38,523
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	2,339,922	35,871	23,936	24,576	78,104	165,408	43,912	17,781
Subtotal	12,886,684	35,871	23,936	24,576	78,104	165,408	43,912	17,781
California Aqueduct Dos Amigos P.P. to Termini (5.7%)								
California Water Resources Development Bond Fund	48,620,977	3,482	2,696	59,172	19,491	22,363	483	(3,122)
All Other Funds	26,300,432	2,281,734	1,978,519	3,169,725	2,315,256	1,448,753	795,607	521,511
Subtotal	77,921,409	2,285,216	1,981,215	3,228,897	2,334,747	1,469,116	796,070	518,389
TOTAL	121,768,963	2,606,351	2,253,586	3,862,495	2,708,721	1,814,970	1,043,637	659,123
Specific Costs of Acquiring								
Frenchman Dam and Lake								
California Water Resources Development Bond Fund	3,379	0	0	0	0	0	0	0
All Other Funds	49,847	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	7,894	56,918	76,931	451,798	2,792	(203,509)	1,216	19,984
Subtotal	212,010	56,918	76,931	451,798	2,792	(203,509)	1,216	19,984
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	266,835	128	107	278	187	40	817	44,032
Subtotal	662,119	128	107	278	187	40	817	44,032
California Aqueduct Delta to Dos Amigos P.P.								
California Water Resources Development Bond Fund	461,088	0	0	0	0	0	0	0
All Other Funds	132,967	43,344	11,275	44,919	12,828	(55,443)	(44,378)	(77,137)
Subtotal	594,055	43,344	11,275	44,919	12,828	(55,443)	(44,378)	(77,137)
Oroville Division								
California Water Resources Development Bond Fund	7,809,790	(81)	(86)	(86)	(26)	0	0	0
All Other Funds	440,615	1,853	1,033	20,170	41,068	174,752	879	1,779
Subtotal	8,250,405	1,772	945	20,084	41,042	174,752	879	1,779
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	(36,546)	369	314	292	499	437	853	831
Subtotal	482,879	369	314	292	499	437	853	831
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	364,395	125,515	3,828	(11,992)	(13,190)	1,272	(5,007)	(5,858)
Subtotal	843,366	125,515	3,828	(11,992)	(13,190)	1,272	(5,007)	(5,858)
Castaic Dam and Lake								
California Water Resources Development Bond Fund	1,954,297	0	0	0	0	0	0	0
All Other Funds	459,165	469,435	9,145	3,357	6,132	510	564	0
Subtotal	2,413,462	469,435	9,145	3,357	6,132	510	564	0
Cedar Springs Dam and Silverwood Lake								
California Water Resources Development Bond Fund	424,998	0	0	0	0	0	0	0
All Other Funds	284,224	58,905	3,144	7,529	3,240	885	1,191	1,547
Subtotal	709,190	58,905	3,144	7,529	3,240	885	1,191	1,547
Perris Dam and Lake Perris								
California Water Resources Development Bond Fund	1,022,313	0	0	0	0	0	0	0
All Other Funds	4,060,668	879,590	0	(279)	0	0	0	0
Subtotal	5,082,981	879,590	0	(279)	0	0	0	0
TOTAL	19,313,721	1,633,994	105,687	515,984	53,530	(81,056)	(43,763)	(14,522)
Total Recreation and Enhancement Costs								
California Water Resources Development Bond Fund	89,808,670	1,299	979	23,763	(25,423)	(35,988)	(11,918)	(8,542)
All Other Funds	51,274,014	4,239,049	2,358,294	4,354,716	2,787,674	1,769,902	1,011,992	651,143
GRAND TOTAL	141,082,684	4,240,345	2,359,273	4,378,479	2,762,251	1,733,914	1,000,074	644,601

COST OF THE STATE WATER PROJECT (a (b

Response to Water Code Section 11912)
dollars)

1987	1988	1989	1990	1991	1992	TOTAL	INTEREST	TOTAL	PREVIOUS	INCREASE
[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]
Recreation and Enhancement: (c										
0	0	0	0	0	0	102,997	1,903	104,900	104,900	0
1,724	2,987	1,983	4,673	3,165	1,115	2,723,552	0	2,723,552	2,723,063	459
1,724	2,987	1,983	4,673	3,165	1,115	2,826,549	1,903	2,828,452	2,627,963	459
0	0	0	0	0	0	1,036,428	103,939	1,140,367	1,140,367	0
8,752	4,486	21,699	35,217	38,472	37,795	4,480,104	0	4,480,104	4,436,363	43,741
8,752	4,486	21,699	35,217	38,472	37,795	5,516,532	103,939	5,620,471	5,576,730	43,741
0	0	0	0	0	0	4,003,092	441,502	4,444,594	4,444,594	0
125,952	1,130,893	99,247	5,479	139,621	4,170	2,574,704	0	2,574,704	2,559,280	15,424
125,952	1,130,893	99,247	5,479	139,621	4,170	6,577,796	441,502	7,019,298	7,003,874	15,424
(17,127)	(14,447)	(126,373)	(14,731)	(9,333)	599	1,695,388	297,081	1,992,467	2,224,792	(232,325)
282,377	51,948	31,098	23,727	253,068	(22,359)	2,543,873	0	2,543,873	2,563,160	(19,287)
245,250	37,501	(95,275)	8,996	248,733	(21,760)	4,239,259	297,081	4,536,340	4,787,852	(251,612)
0	0	0	0	0	0	4,487,667	799,684	5,287,351	5,267,351	0
48,556	139,647	372,702	799,915	706,434	312,534	3,809,038	0	3,809,038	3,490,828	318,210
48,556	139,647	372,702	799,915	706,434	312,534	8,276,705	799,684	9,076,389	8,758,179	318,210
0	0	0	0	0	0	5,725,216	1,835,409	7,560,625	7,560,625	0
5,932	13,399	14,776	19,173	12,784	8,824	4,287,209	0	4,287,209	4,279,407	7,802
5,932	13,399	14,776	19,173	12,784	8,824	10,012,425	1,835,409	11,847,834	11,840,032	7,802
0	0	0	0	0	0	10,546,762	5,953,867	16,500,629	16,500,629	0
41,514	36,146	20,888	64,119	23,534	11,146	2,926,857	0	2,926,857	2,913,173	13,684
41,514	36,146	20,888	64,119	23,534	11,146	13,473,619	5,953,867	19,427,486	19,413,802	13,684
(20,061)	(27,188)	(9,032)	(22,243)	(6,935)	(13,776)	48,624,287	67,880,190	116,504,477	116,675,688	(171,211)
393,782	457,064	1,371,757	759,624	856,641	1,672,477	47,320,892	0	47,320,892	45,621,789	1,699,103
373,721	429,876	1,362,735	737,381	847,706	1,858,701	85,945,179	67,880,190	163,825,369	162,297,477	1,527,892
852,401	1,794,935	1,798,755	1,674,953	2,018,449	2,010,525	146,868,064	77,313,575	224,181,639	222,508,039	1,673,600
Land for Recreation Development: (d										
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	204,118	15,948	220,064	220,064	0
9,185	38	19,037	27,712	33,588	35,859	539,439	0	539,439	498,605	42,834
9,185	38	19,037	27,712	33,588	35,859	743,555	15,948	759,503	716,669	42,834
0	0	0	0	0	0	9	0	9	9	0
0	0	0	0	0	0	9,821	0	9,821	9,821	0
0	0	0	0	0	0	9,930	0	9,930	9,930	0
0	0	0	0	0	0	395,284	30,418	425,700	425,700	0
43,422	40,029	19,605	132	0	0	415,610	0	415,610	415,610	0
43,422	40,029	19,605	132	0	0	810,894	30,418	841,310	841,310	0
0	0	0	0	0	0	461,088	142,801	603,887	603,887	0
(54,566)	(41,783)	(47,391)	(53,752)	(8,438)	0	(137,553)	0	(137,553)	(137,553)	0
(54,566)	(41,783)	(47,391)	(53,752)	(8,438)	0	323,533	142,801	466,334	466,334	0
0	0	0	0	0	0	7,809,509	3,246,345	11,055,854	11,055,854	0
12,113	(8,998)	590	(388)	(35,703)	0	649,765	0	649,765	649,765	0
12,113	(8,998)	590	(388)	(35,703)	0	8,459,274	3,246,345	11,705,619	11,705,619	0
0	0	0	0	0	0	519,425	397,653	917,078	917,078	0
531	0	0	0	0	0	(32,200)	0	(32,200)	(32,200)	0
531	0	0	0	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
(6,401)	(7,309)	(47,102)	0	0	0	398,349	0	398,349	398,349	0
(6,401)	(7,309)	(47,102)	0	0	0	877,320	350,373	1,227,693	1,227,693	0
0	0	0	0	0	0	1,954,297	1,585,943	3,540,240	3,540,240	0
0	1,139	772	851	1,255	0	952,325	0	952,325	952,300	25
0	1,139	772	851	1,255	0	2,906,622	1,585,943	4,492,565	4,492,540	25
0	0	0	0	0	0	424,966	347,376	772,342	772,342	0
1,452	3,405	4,571	2,045	49	0	370,187	0	370,187	370,182	5
1,452	3,405	4,571	2,045	49	0	795,153	347,376	1,142,529	1,142,524	5
0	0	0	0	0	0	1,022,313	948,429	1,970,742	1,970,742	0
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	6,910,721	0
5,738	(13,479)	(49,918)	(23,398)	(9,251)	35,859	21,429,124	7,065,425	28,494,549	28,451,665	42,884
(37,188)	(41,835)	(135,405)	(36,974)	(15,266)	(13,177)	89,475,190	84,379,000	173,854,190	174,257,728	(403,538)
895,325	1,823,091	1,894,242	1,888,529	2,024,466	2,059,561	78,821,998	0	78,821,998	76,699,998	2,122,000
858,137	1,781,456	1,748,837	1,851,555	2,009,198	2,046,384	168,297,188	84,379,000	252,676,188	250,957,724	1,718,464

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 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 after that year when construction of a facility is completed.

Type of Recreation and Enhancement Costs Not Reported in Table 1	General Fund Appropriations, Unless Otherwise Noted		
	(a) 1993-94	(b) 1992-93	Total (c) 1962-63 thru 1993-94
Allocated operation, maintenance, power, and replacement costs of multipurpose facilities	0 (d)	0 (d)	17,291,000
Capital costs of recreation developments	240,000	499,000	105,691,000 (e,f)
Operation, maintenance, and replacement costs of recreation developments	8,949,000	8,948,000	135,135,000 (g)

a) Amount in Governor's budget.
 b) 1992-93 budgeted amount.
 c) Actual through 1991-92 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, 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	1,361	0	0	1,361
Lake Davis	733	0	0	733
San Luis Reservoir and O'Neill Forebay	2,518	0	0	2,518
Oroville Division	3,534	0	212	3,746
Lake Del Valle	1,206	0	0	1,206
California Aqueduct (excluding reservoirs)	1,702	(e)	0	1,702
Castaic Lake	1,733	0	577	2,310
Silverwood Lake	305	0	0	305
Lake Perris	4,115	115	0	4,230
Total	17,926	115	789	18,830

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 being leased from the federal government at a nominal cost to the State.
 e) Additional land needs are to be identified by future studies.

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, 1992, 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.

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 13-14). Interest charges are accrued through June 30, 1988 only on the portion of annual disbursements financed by the California Water Resources Development Bond Fund. 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, 1988).

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. 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.

Through fiscal year 1987-88, a total of \$90 million had been reimbursed to DWR from the State's 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 were terminated on June 30, 1988. This legislation provides for a lump sum reimbursement to DWR for recreation and wildlife enhancement expenditures through June 30, 1988, and offsets moneys 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. AB1442 also provides for continued reimbursement of annual expenditures subsequent to June 30, 1988 with approval by the Legislature of the Department's cost allocations.

f) Costs previously reported are as shown in Table 1 (pages 8 and 9) of Appendix D to Bulletin 132-92. Such costs were based on DWR's accounting records as of December 31, 1991.

g) Reasons for cost changes are outlined below:

- Additional disbursements during 1992 for recreation lands and for joint capital costs allocated to recreation and enhancement: \$2,046,000
- Additional recreation land costs for Antelope Dam and Lake: \$6,000
- Additional recreation land costs and adjustment of historical costs for Grizzly Valley Dam and Lake Davis: \$18,000
- Reclassification of Costs from operations and maintenance to capital costs at Del Valle Dam and Lake Del Valle: \$3,000
- Reclassification of Costs from operations and maintenance and prior year expenditures for Delta to O'Neill Forebay: \$6,000
- Reclassification of U.S. Bureau of Reclamation payments from operations and maintenance to capital for O'Neill Forebay to San Luis Reservoir: (\$230,000)
- Reclassification of U.S. Bureau of Reclamation payments from operations and maintenance to capital for Dos Amigos to Termini: (\$131,000)

TOTAL CHANGE: \$1,718,000

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		Total
	Water Supply and Power Generation	Flood Control	Recreation and Fish and Wildlife Enhancement	
Capital Costs of Features Jointly Used				
Project Conservation Facilities				
Frenchman Dam and Lake	21.5	0	78.5	100.0
Antelope Dam and Lake	0	0	100.0	100.0
Grizzly Valley Dam and Lake Davis	1.0	0	99.0	100.0
Oroville Division (a)	97.1	0	2.9	100.0
California Aqueduct, Delta to Dos Amigos Pumping Plant	96.6	0	3.4	100.0
Delta Facilities (b)	86.0	0	14.0	100.0
Project Transportation Facilities				
Grizzly Valley Pipeline	100.0	0	0	100.0
North Bay Aqueduct	100.0	0	0	100.0
South Bay Aqueduct:				
Del Valle Dam and Lake Del Valle	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	96.6	0	3.4	100.0
California Aqueduct, Dos Amigos Pumping Plant to Termini excluding the Coastal Branch	94.3	0	5.7	100.0
Coastal Branch	100.0	0	0	100.0
a) Percentages are applicable to Capital Costs of Features Jointly Use, minus Federal Flood Control Payments. b) 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. Reimbursement of Interest Accruals on California and Reimbursement of

		in dollars								
		Joint Capital Costs Allocated to Recreation and Enhancement								
Year	Item	Frenchman Dam and Lake	Antelope Dam and Lake	Grizzly Valley Dam and Lake Davis	Sisk Dam, San Luis Res. 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 Dos Amigos P.P. to Termini	Total
		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	
1962-1968 Disbursements:										
	1. Calif. Water Resources Development Bond Fund	102,697	1,036,428	4,003,092	1,842,224	4,487,667	5,725,216	10,546,762	48,678,273	78,402,659
	2. All Other Funds	2,712,616	4,346,921	2,326,167	2,258,341	1,617,453	4,233,652	2,807,170	42,660,363	62,962,723
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	16,500,829	5,664,224	43,137,412
	2. All Other Funds	2,703,205	4,311,394	1,054,469	1,820,248	1,420,738	4,177,789	2,711,237	0	18,299,090
	Interest Accruals	1,903	103,939	441,502	297,061	799,684	1,835,409	5,953,967	67,880,190	77,313,575
1969 Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(116,406)	0	(6)	0	110,694,239	110,578,822
	2. All Other Funds	5,411	35,537	1,271,680	328,093	195,715	55,853	95,933	42,660,363	44,663,633
Disbursements During Year:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(126,373)	0	0	0	(9,032)	(136,405)
	2. All Other Funds	1,963	21,698	99,247	31,098	372,702	14,776	20,888	1,371,787	1,934,160
End-of-Year Balance:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(241,781)	0	(6)	0	110,685,207	110,443,417
	2. All Other Funds	11,394	57,236	1,370,945	369,191	569,417	70,639	116,821	44,032,150	46,597,793
1980 Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(241,781)	0	(6)	0	110,685,207	110,443,417
	2. All Other Funds	11,394	57,236	1,370,945	369,191	569,417	70,639	116,821	44,032,150	46,597,793
Disbursements During Year:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(14,731)	0	0	0	(22,243)	(36,974)
	2. All Other Funds	4,673	35,217	5,479	23,727	799,915	19,173	64,119	759,624	1,711,927
End-of-Year Balance:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(256,512)	0	(6)	0	110,662,964	110,406,443
	2. All Other Funds	16,067	92,453	1,376,424	392,918	1,369,332	89,812	180,940	44,791,774	48,309,720
1981 Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(256,512)	0	(6)	0	110,662,964	110,406,443
	2. All Other Funds	16,067	92,453	1,376,424	392,918	1,369,332	89,812	180,940	44,791,774	48,309,720
Disbursements During Year:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(6,333)	0	0	0	(6,835)	(16,268)
	2. All Other Funds	3,195	36,472	139,821	253,066	706,434	12,784	23,534	866,641	2,033,717
Reimbursements per Offset Legislation - AB 1442 /1										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(28,921)	0	(6)	0	110,811,464	110,781,534
	2. All Other Funds	19,888	124,979	1,504,791	642,912	2,070,090	101,818	201,936	45,621,789	50,289,003
End-of-Year Balance:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(232,924)	0	0	0	(157,435)	(360,359)
	2. All Other Funds	(956)	5,948	11,254	3,072	5,676	978	2,536	26,628	55,434
1982 Beginning of Year Balance to be Reimbursed:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(232,924)	0	0	0	(157,435)	(360,359)
	2. All Other Funds	(956)	5,948	11,254	3,072	5,676	978	2,536	26,628	55,434
Disbursements During Year:										
	1. Calif. Water Resources Development Bond Fund	0	0	0	599	0	0	0	(13,776)	(13,177)
	2. All Other Funds	1,115	37,795	4,170	(22,359)	312,534	6,824	11,146	1,672,477	2,023,702
Reimbursements per Offset Legislation - AB 1442 /1										
	1. Calif. Water Resources Development Bond Fund	0	0	0	(232,325)	0	0	0	(171,211)	(403,536)
	2. All Other Funds	459	43,741	15,424	(19,287)	318,210	7,902	13,684	1,699,103	2,079,136
End-of-Year Balance:										
	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
TOTAL ALL YEARS										
Disbursements:										
	1. Calif. Water Resources Development Bond Fund	102,697	1,036,428	4,003,092	1,966,366	4,487,667	5,725,216	10,546,762	48,624,297	78,201,835
	2. All Other Funds	2,723,652	4,480,104	2,574,704	2,543,873	3,809,038	4,287,209	2,926,857	47,320,992	70,666,229
	TOTAL	2,826,349	5,516,532	6,577,796	4,239,259	8,276,705	10,012,426	13,473,619	95,945,179	148,868,064
Reimbursements:										
	1. Calif. Water Resources Development Bond Fund	104,900	1,140,367	4,444,594	1,962,467	5,267,351	7,560,625	16,500,829	116,504,477	153,515,410
	2. All Other Funds	2,723,652	4,480,104	2,574,704	2,543,873	3,809,038	4,287,209	2,926,857	47,320,992	70,666,229
	TOTAL	2,828,452	5,620,471	7,019,298	4,536,340	9,076,389	11,847,834	19,427,486	163,825,369	224,181,639
	TOTAL INTEREST ACCRUALS 1962 THROUGH 1988	1,903	103,939	441,502	297,061	799,684	1,835,409	5,953,967	67,880,190	77,313,575

1/ AB 1442, the "Offset Legislation", in part, added Section 12929.13 to the California Water Code. Section 7(c) of Section 12929.13 provides \$155,087,000 for unreimbursed expenditures incurred through June 30, 1988. AB 1442 also provides for continued offset of subsequent years expenditures in amended Section 11913(f). Subsequent offsets are: July 1, 1988 - December 31, 1990 \$3,688,193; January 1, 1991 - December 31, 1991 \$1,964,531; and January 1, 1992 - December 31, 1992 \$1,718,464

Water Resources Development Bond Fund Disbursements Expenditures from all Funds

@4.613% per annum through 8/88

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. 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 Dos Amigos P.P. to Termini	Castiac Dam and Lake	Cedar Springs Dam and Silverwood Lake	Perrie Dam and Lake Perrie	Total	GRAND TOTAL
[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[21]	[22]
3,379	204,118	9	395,284	461,068	7,809,509	519,425	478,971	1,964,297	434,968	1,022,313	13,273,365	89,878,014
49,947	423,245	9,921	395,873	(27,972)	665,254	(32,200)	445,451	949,447	383,522	4,939,979	8,202,477	71,185,200
3,520	220,084	9	425,700	603,987	11,055,864	917,078	829,344	3,540,239	772,342	1,970,719	20,338,788	63,478,188
49,947	394,038	9,921	288,390	145,514	890,370	(33,882)	484,819	948,308	357,118	4,939,979	8,224,742	26,523,832
141	15,948	0	30,418	142,801	3,248,345	397,853	350,373	1,585,943	347,378	948,429	7,065,425	84,379,000
0	0	0	0	0	0	0	0	1	0	23	24	110,578,346
0	29,207	0	127,483	(173,488)	4,894	1,462	(19,389)	1,139	6,404	0	(22,285)	44,841,368
0	0	0	0	0	0	0	0	0	0	0	0	(135,405)
0	19,037	0	19,805	(47,301)	590	0	(47,102)	772	4,571	0	(49,918)	1,884,242
0	0	0	0	0	0	0	0	1	0	23	24	110,443,441
0	48,244	0	147,088	(220,877)	5,484	1,462	(68,470)	1,911	10,975	0	(72,183)	48,525,610
0	0	0	0	0	0	0	0	1	0	23	24	110,443,441
0	48,244	0	147,088	(220,877)	5,484	1,462	(68,470)	1,911	10,975	0	(72,183)	48,525,610
0	0	0	0	0	0	0	0	0	0	0	0	(36,874)
0	27,712	0	132	(53,752)	(369)	0	0	851	2,045	0	(23,366)	1,688,529
0	0	0	0	0	0	0	0	1	0	23	24	110,408,467
0	75,956	0	147,220	(274,629)	5,088	1,462	(68,470)	2,782	13,020	0	(95,581)	48,214,139
0	0	0	0	0	0	0	0	1	0	23	24	110,408,467
0	75,956	0	147,220	(274,629)	5,088	1,462	(68,470)	2,782	13,020	0	(95,581)	48,214,139
0	0	0	0	0	0	0	0	0	0	0	0	(15,288)
0	33,588	0	0	(8,438)	(35,703)	0	0	1,255	49	0	(8,251)	2,024,488
0	0	0	0	0	0	0	0	1	0	23	24	110,761,558
0	102,587	0	147,220	(283,087)	(30,805)	1,462	(68,470)	3,982	13,064	0	(111,837)	50,178,188
0	0	0	0	0	0	0	0	0	0	0	0	(360,359)
0	6,975	0	0	0	0	0	0	25	5	0	7,005	62,439
0	0	0	0	0	0	0	0	0	0	0	0	(360,359)
0	6,975	0	0	0	0	0	0	25	5	0	7,005	62,439
0	0	0	0	0	0	0	0	0	0	0	0	(13,177)
0	35,859	0	0	0	0	0	0	0	0	0	35,859	2,059,581
0	0	0	0	0	0	0	0	0	0	0	0	(403,538)
0	42,834	0	0	0	0	0	0	25	5	0	42,864	2,122,000
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
3,379	204,118	9	395,284	461,068	7,809,509	519,425	478,971	1,964,297	434,968	1,022,313	13,273,365	89,478,190
49,947	539,439	9,921	415,810	(137,553)	849,785	(32,200)	398,349	952,325	370,187	4,939,979	8,155,789	78,821,998
53,328	743,555	9,930	810,894	323,533	8,459,274	487,225	877,320	2,908,822	795,153	5,982,292	21,429,124	188,297,188
3,520	220,084	9	425,700	603,987	11,055,864	917,078	829,344	3,540,240	772,342	1,970,742	20,338,780	173,854,190
49,947	539,439	9,921	415,810	(137,553)	849,785	(32,200)	398,349	952,325	370,187	4,939,979	8,155,789	78,821,998
53,457	759,503	9,930	841,310	488,334	11,705,819	884,878	1,227,893	4,492,565	1,142,529	6,910,698	28,494,549	252,675,188
141	15,948	0	30,418	142,801	3,248,345	397,853	350,373	1,585,943	347,378	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

Date : June 1, 1994

To : David N. Kennedy
Director
Department of Water Resources
1416 9th Street, A-36
Sacramento, California 95814

From : Department of Boating and Waterways

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

The Department of Boating and Waterways, in accordance with the California Water Code Section 11912, has reviewed the cost allocations identified in the draft of Appendix D, "Costs of Recreation and Fish and Wildlife Enhancement," to the Department Water Resources' Bulletin 132-93, "Management of the California State Water Project." We have no comment.

~~Original signature:~~

John R. Bañuelos
Director

Memorandum

Date : JAN 30 1995

To : A-36
David N. Kennedy, Director
Department of Water Resources
1416 9th Street
Sacramento, California

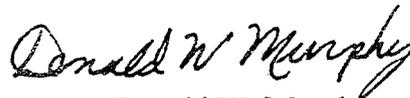
From : Department of Parks and Recreation

Subject: Costs Allocation to Recreation and Fish and Wildlife Enhancement
State Water Project

The Department of Parks and Recreation (DPR) has received the draft to appendix D, "Costs of Recreation and Fish and Wildlife Enhancement," to your Bulletin 132-93, "Management of the California State Water Project."

The DPR in accordance with California Water Code Section 11912, has reviewed the draft of this year's report and concludes that since the report contains data from other state departments, it would be difficult to verify our cost allocations.

The DPR will assume the figures to be correct and has no further comments.



Donald W. Murphy
Director

Memorandum

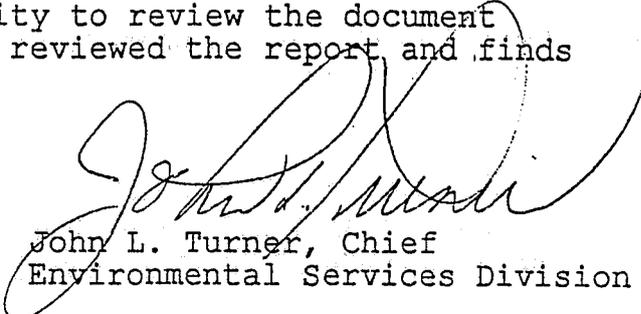
To : Mr. David N. Kennedy, Director
Department of Water Resources
1416 Ninth Street
Sacramento, California 95814

Date : March 11, 1994

From : Department of Fish and Game

Subject: Department of Water Resources Bulletin 132-93, Appendix D - Costs of Recreation and Fish and Wildlife Enhancement

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



John L. Turner, Chief
Environmental Services Division

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

First Class

