

# **Bureau of Reclamation, Mid-Pacific Region Business Practice Guidelines for Developing Rates and Applying Revenue for Central Valley Project (CVP) Water Transfers**

## **1.0 Purpose**

The purpose of these guidelines is to identify the process for determining rates and charges and applying revenue for CVP water transfers.

## **2.0 Scope**

These guidelines apply to CVP contractors (see Appendix) under water service, repayment, water right settlement, the exchange contracts and also provide guidance to the area offices, Resource Management Division and the Financial Management Division. The guidelines were implemented and used in draft form during the period March 1, 2007, through May 14, 2008. The guidelines were first issued May 15, 2008.

## **3.0 Authorities and References**

- a. Central Valley Project Improvement Act (CVPIA), Public Law 102-575, Title XXXIV, 1992
- b. Central Valley Project Water Rates,  
<http://www.usbr.gov/mp/cvpwaterrates/ratebooks/index.html>
- c. Final Policy on Water Rates for Water Transfers from One CVP Contractor to Another CVP Contractor, Letter Dated April 28, 2005
- d. Interim Guidelines for Implementation of the Water Transfer Provisions of the Central Valley Project Improvement Act, Rev. February 19, 1993
- e. Irrigation Ratesetting Document, 1988
- f. New Process for Trinity Public Utilities District Assessment, Letter dated March 12, 2007
- g. Omnibus Public Lands Management Act of 2009, Water Settlements, Public Law 111-11, Title X, March 30, 2009
- h. Proposed Interim Ratesetting Policy, Municipal and Industrial Water, December 1993
- i. Reclamation Reform Act of 1982, October 12, 1982
- j. Trinity Public Utilities District Assessment, Public Law 106-377, Appendix B, Section 203, October 22, 2000
- k. Voluntary Transfers of Project Water, Reclamation Manual, Policy, WTR P02, January 10, 2001

## **4.0 Expiration**

These guidelines supplement but do not replace related U.S. Department of the Interior and Reclamation-wide policies, directives, and standards. These guidelines supersede all previous regional administrative guidance on this subject and will remain in effect until formally revised or rescinded.

## **5.0 Contacts**

Financial Manager, 916-978-5352  
Ratesetting Services Manager, 916-978-5391  
Water Contracts and Policy, 916-978-5250  
2800 Cottage Way, Sacramento, CA 95825

## 6.0 Definitions

- a. Ability-to-Pay Relief: Irrigators may be relieved from construction costs repayment, as authorized by the Reclamation Project Act of August 4, 1939, amended and supplemented by other statutes, and, section 3407 (d)(2)(A) of the CVPIA, for the payment of mitigation and Restoration charges for irrigation water.
- b. Advance Payment: Contractors' advance payment to the United States for applicable water rates, charges, and the tiered pricing component in accordance with the terms of the Contract and in accordance with: i. the Secretaries Ratesetting Policies; and, ii. Applicable Reclamation Laws, Regulations or Policies.
- c. Banked Water: Central Valley Project water approved to be placed in a groundwater bank for use at a later date.
- d. Conveyance Pumping Component: This component includes the construction costs of the main Project pumping facilities used to move irrigation and M&I water through the Project, including Corning, Dos Amigos, Jones Pumping Plants, and O'Neill Pumping-Generating Plant.
- e. Cost of Service Water Rates: Payment for Project Water determined annually by the Contracting Officer in accordance with the applicable water ratesetting policies for the Project.
- f. Direct Pumping Component: The direct pumping O&M and capital cost components applicable when direct pumping facilities are used for delivery of water.
- g. Exchange Contracts: For purposes of these transfer guidelines, exchange contracts are for contractors south of the Delta that receive their CVP water at zero cost of service via exchange, substitution, settlement, or replacement (i.e., San Joaquin River Exchange Contractors and Mendota Pool Settlement Contractors).
- h. Full Cost Lands: Criteria identified in the RRA where full cost rates are required for land receiving irrigation water above specific acreage limits.
- i. Full Cost Rate: An annual rate as determined by the Secretary that shall amortize the expenditures for construction properly allocable to irrigation facilities in service, including all operation and maintenance deficits funded, less payments, over such periods as may be required under Federal Reclamation law or applicable contract provisions, with interest on both accruing from the date of enactment of the RRA on costs outstanding at that date, or from the date incurred in the case of costs arising subsequent to the date of enactment of the RRA.
- j. Friant Division Repayment Contracts: The contracts executed by Friant Division contractors under the provisions of the San Joaquin River Restoration Settlement Act.
- k. Renewal Contractor: Water service, Sacramento River Settlement, or exchange contractors<sup>1</sup> whose contract has been renewed after passage of the CVPIA. For purposes of setting transfer rates, "renewal contractors" include interim renewal Contracts.
- l. Tiered Pricing Component: The amount to be paid for each acre-foot of water delivered as described in transferor's contract and in accordance with section 3405(d) of the CVPIA.

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<sup>1</sup> Under the Water Acquisition Program agreement between the United States (U.S.) and the Exchange Contractors, dated June 3, 2006, the transferee pays on behalf of the San Joaquin River Exchange and Mendota Pool Settlement Contractors (See Section A-1, Example 2 for rate development).

## **7.0 Roles and Responsibilities**

- a. Resources Management Division. The Resources Management Division is responsible for the following activities:
  1. Providing overall CVP policy on water transfers and rates for water transfers.
  2. Notifying area offices and Financial Management Division of approved transfers and providing documentation.
  3. Performing quality assurance reviews of area office transfer approvals.
- b. Area Offices. These offices are responsible for the following activities:
  1. Compiling the water transfer rates and charges using these guidelines.
  2. Developing and retaining appropriate documentation supporting each transfer.
  3. Recording water transfers in the Bureau of Reclamation's Water Operations and Recordkeeping System (BOR-WORKS) in the month after the transfer occurred.
  4. Using the regional CVP transfer form, Section D, to identify rates and charges applicable to the transfer.
  5. Promptly informing the Resources Management Division and Financial Management Division of transfers and providing related documents.
- c. Financial Management Division: The Financial Management Division is responsible for the following activities:
  1. Developing water transfer rates for additional services where the rates are not available in the irrigation and M&I water ratebooks.
  2. Accounting for and applying water transfer revenues.
  3. Performing quality assurance reviews of water transfer rates.
  4. Ensuring guidance for accounting for water transfers is complete and up-to-date.
  5. Recording payments to the appropriate account and crediting revenue pursuant to this guideline.
- d. Water Contractors. The water contractors are responsible for the following activities:
  1. Requesting approval or acknowledgment as appropriate for transferring water according to contract terms and conditions.
  2. Complying with terms and conditions in the approval letter.

## **8.0 Principles**

These guidelines are intended to provide the area offices, Resource Management Division and the Financial Management Division with the guidance necessary to consistently, promptly, and accurately account for CVP water transfers under water service, repayment, Settlement, and exchange contracts.

## **9.0 Process for Determining Rates and Charges and Responsibility for Payment**

Water rates, charges, and assessments are determined through these guidelines. These instructions supplement the *Final Policy on Water Rates for Water Transfers from One CVP Contractor to Another CVP Contractor*, dated April 28, 2005.

Payments of all water rates, charges, and assessments associated with transferred water are the responsibility of the transferor.<sup>2</sup> Payment of all conveyance O&M (including project use power) rates and charges are the responsibility of the transferor or transferee consistent with the policies and procedures of the responsible operating non-Federal entity.

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<sup>2</sup> Transferee is to pay for any additional interest after water is delivered to full cost lands.

## 9.1 Determining Water Rates and Charges for Renewal Contractors

Generally, the rate applicable to the transfer is the transferor's cost of service rate adjusted to include the cost of additional services provided and/or reduced for direct pumping O&M services not used<sup>3</sup>.

- a. Determining additional services and certain additional capital component costs. Additional services are costs incurred for use of Reclamation facilities and services that would not otherwise occur absent the transfer. They may include, but are not limited to, additional operations and maintenance and capital component costs for the following services:
  1. Storage
  2. Direct pumping
  3. Conveyance (Folsom-South Canal only), and Conveyance pumping (South of Delta transfers related to Dos Amigos pumping for Cross Valley Canal contractors and potentially Jones pumping)
  4. Conveyance pumping

Capital component costs do not include San Luis Drain capital component.<sup>4</sup> Reclamation reserves the right to assess appropriate fees (based on CVP reimbursable costs not included in the rate calculations) when there are special services that are not captured in standard transfer allocable costs per acre-foot components.

- b. Identifying reduced services. Reduced services are direct pumping operations and maintenance costs only<sup>5</sup>.
- c. Other factors to consider for water rates and charges for renewal contractors are:
  1. The applicability of the contractors ability-to-pay limitation or relief
  2. The applicability to a Friant 9(d) contract conversion (see section 9.3)
  3. The applicability of tiered pricing (per the CVPIA Section 3405(d)1, 2 and 3)
  4. The applicability of water being transferred to lands subject to the full cost rate
  5. The applicability of Friant surcharge (per the CVPIA Section 3406(c)(1))
  6. The applicability of Mitigation and Restoration charge
  7. The applicability of an M&I surcharge
  8. The applicability of a Water Transfer Charge
  9. The applicability of Trinity PUD assessment

## 9.2 Determining Transfer Rates, Charges, and Assessments

Since several factors are considered in determining transfer rates, charges, and assessments, flow charts and examples are presented in Sections A through C of these guidelines to illustrate this process. Each flowchart is followed by technical instructions for computing the transfer rate (Examples are included with the applicable sections). A summary of each section and transfer type is provided in the following paragraph. See Section 9.3 for transfers by Friant Division CVP contractors that have executed repayment contracts.

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<sup>3</sup> For Rescheduled water transferred, all water rates (including applicable additional services and full cost water rates) are based on the rates for the water year that the water was rescheduled.

<sup>4</sup> This is a revision from the April 28, 2005 policy on water rates for water transfers.

<sup>5</sup> The non-Federal operating entity is responsible for conveyance pumping O&M costs.

**Transferor is a CVP renewal contractor / Transferee is a CVP contractor**

<u>Section</u>	<u>Transferor</u>	<u>Transferee</u>
A-1	Irrigation	Irrigation
A-2	Irrigation	M&I
A-3	M&I	M&I
A-4	M&I	Irrigation

**Transferor is not a CVP renewal contractor / Transferee is a CVP contractor**

<u>Section</u>	<u>Transferor</u>	<u>Transferee</u>
B-1	Irrigation or M&I	Irrigation
B-2	Irrigation or M&I	M&I

**Transferor is a CVP contractor / Transferee is not a CVP contractor**

<u>Section</u>	<u>Transferor</u>	<u>Transferee</u>
C-1	Irrigation or M&I	Irrigation or M&I

**Section D contains the water transfer forms.**

**9.3 Friant Division Contractors Converted to 9(d) Contracts**

Friant Division contractors who have entered into repayment contracts under section 9(d) of the 1939 Act and transfer water have special requirements for full cost pricing. If the transfer requires calculation of full cost pricing for Reclamation Reform Act, tiered pricing, or delivering water to water users that have not entered into CVP contracts, the following cost recovery requirements apply:

- a. Interest applies to any capital (construction cost) that has not been paid.
  1. For irrigation refer to the water ratesetting full cost schedules for 9(d) rates of the transferor.
  2. For M&I, consult with the Water Ratesetting Branch to determine the applicable water rates.
- b. Interest for additional services is computed on contractors unpaid construction obligation based on applicable Treasury rates.

**9.4 CVPIA Charges and Assessments**

Charges under the CVPIA:

- a. Friant Surcharges - This charge is the same for all applicable M&I and Irrigation users.
- b. M&I Surcharges – This charge is applicable to water sold or transferred between a CVP contractor and a non-CVP contractor when water is ultimately used for M&I purposes. Surcharge is updated annually for applicable October through September deliveries.
- c. Mitigation and Restoration charges – This charge is applicable to CVP irrigation and M&I water charge is updated annually for applicable October through September deliveries.
- d. Water Transfer Charges – This charge is applicable to transfers between a CVP contractor and a non-CVP contractor.
  1. Water used for irrigation purposes – The charge is the difference between the full cost rate per RRA 202(3) and the rate determined in Section C-1, through step 3.
  2. Water used for M&I purposes - The charge is the difference between the M&I rate and the rate determined in Section C-1, through step 3.

Trinity Public Utility District Assessment:

Pursuant to Public Law 106-377, the Bureau of Reclamation assesses and collects \$162,000 annually, indexed for inflation, from CVP water contractors for remittance to Trinity PUD. The assessment is applicable to water delivered in Fiscal Year (FY) 2001 and thereafter. The assessment is updated annually for applicable deliveries from March through February. (This charge is the same for all CVP water delivered for irrigation and M&I use). It does not apply to exchange contractor water transferred. The applicable rate can be found in the long term Irrigation and M&I Water Rate Books, Schedule A-1.

## 10.0 Revenue Application

### 1. Transfers from a Renewal Contractor:

a. The transferor's cost of service rate (COS) will apply to the long term contract water account for which the water is being transferred (irrigation or M&I).

1. Revenue should reflect any reductions to the cost of service rate such as direct pumping O&M and applicable ATP capital relief.

### b. Interest Revenue

1. Interest Revenue associated with the transferor is determined and applied in the following order:

- i. If the transfer water includes additional interest associated with delivering irrigation water to an M&I purpose the additional payments identified for M&I interest are applied to the United States Treasury Fund (Treasury)<sup>6</sup> without credit to project repayment or to the Restoration Fund. (Refer to section A-2 of the Transfer guide). This interest revenue is determined by subtracting the transferor's irrigation COS rate less direct pumping O&M from its M&I COS rate (or the special M&I rate).
- ii. If the transfer revenue is priced at the tiered rates per the guideline, the interest portion of the revenue associated with tiered pricing revenue is applied to CVP Restoration Fund.

### c. Additional Component Service Rates

1. Additional CVP component service rate revenue necessary to deliver water to the transferee are applied to the transfer purpose (irrigation or M&I) and the service component used.

### d. Full Cost Revenue Application

1. Full cost interest revenue associated with delivering water to full cost lands is applied directly to the Treasury without credit to the project.

2. Revenue from full cost incremental payments that exceed the full cost interest rate component of the transferee is applied to the transferee's capital obligation.

i. Full cost interest for exchange contractor water delivered to full cost lands under a transfer is based solely on the difference of the full cost rate and the effective rate for the transfer. This interest goes to the Treasury without credit to the project.

ii. Full cost interest for transfers to non-CVP contractors are applied to the Treasury to the extent that the interest under the RRA 205(a)(3) rate provides

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<sup>6</sup> Interest revenue to the Treasury refers that this revenue is not applied to the Project, available as Central Valley Project Improvement Act Activity Funding nor San Joaquin River Restoration funding.

revenue in excess of the transfer charge (205(a)(3)).

This interest is calculated as follows:

205(a)(3) rate less effective rate less transfers charges.

- e. CVP Restoration Fund charges are paid by the transferor after the water is delivered to the transferee. This charge goes to the CVP Restoration Fund. If transferor has ATP relief, Restoration charge is not due.
  - f. Friant Surcharges are deposited to the San Joaquin River Restoration Fund beginning FY 2010.
  - g. Transfer Charges for delivering water to a non-CVP water contractor are applied to the Restoration Fund.
  - h. M&I Surcharges are deposited to the Restoration Fund.
  - i. Trinity PUD assessment collections are remitted to Trinity PUD in accordance with Public Law 106-377.
2. Transfers from a contractor who is not a renewal contractor
- a. Revenue associated with the higher of the two contract rates is applied to the transferor to the extent of their cost of service water rate.
  - b. Any additional revenue beyond that applied in full cost interest, associated with the higher of the two rates, is applied to transferee as revenue and credited in accordance with the Irrigation Ratesetting Document, 1988.
  - c. Full Cost Revenue Application:
    - 1. Additional interest revenue associated with delivering water to full cost lands goes to the Treasury without application to project repayment.
    - 2. Additional revenue identifiable to capital repayment is creditable to the capital obligation of the transferee.
  - d. CVP Restoration Fund charges are paid by the transferor after the water is delivered to the transferee. This charge is deposited to the CVP Restoration Fund.
  - e. Friant Surcharges are applied to the San Joaquin River Restoration Fund beginning FY 2010.
  - f. M&I Surcharges are deposited to the Restoration Fund.
  - g. Trinity PUD assessment collections are remitted to Trinity PUD in accordance with Public Law 106-377.

Illustration: Revenue Application for Transfer from a Renewal Contractor for an M&I Use  
 (See Business Practice Guideline Table A-3 Example)

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	<b><u>Revenue Application (per A/F)</u></b>	
	<b>Transferor</b>	<b>General Cost Offset</b>
Cost of Service Rate of Transferor	\$19.11	
Conveyance Pumping Capital		
Dos Amigos PP		\$1.38
O’Neill PGP		\$0.84
Direct Pumping Capital		\$5.76
Direct Pumping O&M		
Westlands WD – SLC		<u>\$2.31</u>
Effective Transfer Rate	<u>\$19.11</u>	<u>\$10.29</u>
Total A/F Delivered	<u>500 A/F</u>	<u>500 A/F</u>
Revenue	<u>\$9,555</u>	<u>\$5,145</u>

General cost offset indicates revenue will offset total reimbursable costs for that component.

Samples are for illustration purposes only. The actual pricing or application of revenue may vary based on individual circumstances.

Illustration: Revenue Application for Transfer from a Renewal Contractor for an M&I Use  
 (See Business Practice Guideline Table A-4 Example)

	<u>Revenue Application (per A/F)</u>	
	<u>Transferor</u>	<u>General Cost Offset</u>
Cost of Service Rate of Transferor	\$19.11	
Conveyance Pumping Capital		
Dos Amigos PP		\$0.65
O'Neill PGP		\$0.40
Direct Pumping Capital		
Westlands WD-SLC		\$1.43
Direct Pumping O&M		
Westlands WD – SLC		<u>\$2.54</u>
Effective Transfer Rate	\$19.11	\$5.02
Total A/F Delivered	<u>1,000 A/F</u>	<u>1,000 A/F</u>
Revenue	<u>\$19,110</u>	<u>\$5,020</u>

General cost offset indicates revenue will offset total reimbursable costs for that component.

Samples are for illustration purposes only. The actual pricing or application of revenue may vary based on individual circumstances.

Illustration: Revenue Application for Transfer from a Renewal Contractor for an M&I Use  
(Business Practice Guideline Section B-1 Example)

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Transferor has an M&I contract water rate of \$23.47 which is their cost of service water rate. The water is transferred to an Irrigation contractor that has a contract rate of \$21.56. The associated revenue would be applied as follows:

- Since the cost of service water rate of the transferor is used, the transferor would receive a credit for the full amount.

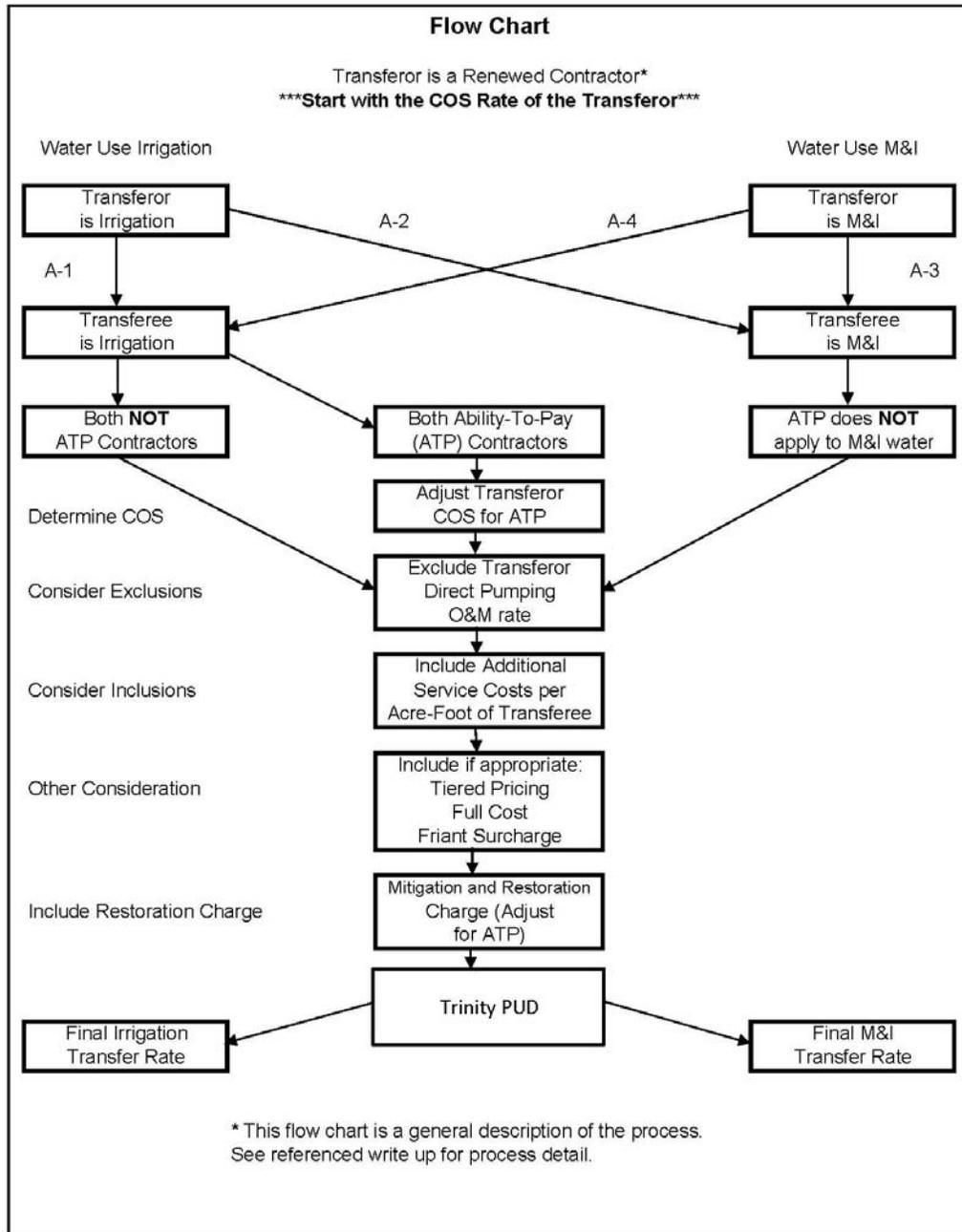
	<u>Revenue Application (per A/F)</u>	
	<u>Transferor</u>	<u>Transferee*</u>
Transfer Cost per A/F	\$23.47	\$0.00
Total A/F Delivered	<u>500 A/F</u>	<u>500 A/F</u>
Revenue	<u>\$11,735</u>	<u>\$0.00</u>

\*This difference in revenue will be applied consistent with Ratesetting Policy, first to O&M for the transferee's function (in this example, Irrigation).

Samples are for illustration purposes only. The actual pricing or application of revenue may vary based on individual circumstances.

# Section A

Transferor is a CVP renewal contractor / Transferee is a CVP contractor



# Section A

**Transferor is a CVP renewal contractor / Transferee is a CVP contractor**

**Transferor: Irrigation, Renewal Contractor**

**Transfer Purpose: Irrigation, CVP Contractor**

## WORKSHEET DEVELOPMENT:

Compile the transfer rate using the transferor's cost of service rate. If the transferor is a Friant Division contractor who has entered into a Friant 9(d) contract, refer to Section 9.3 for further clarification of the rate development.

**Note: Ability to Pay relief does not apply when water is being applied to Full Cost lands.**

### Are Both Contractors ATP?

1. Do both the transferor and transferee have ability to pay relief?
  - a. No, go to step 2 through 8.
  - b. Yes. Determine the following and then go to step 2 through 8 (See Section A-1: Example 1) and consider recapture of O&M.
    - i. Determine capital relief of the transferor's rate as follows:
      - (a) If both the transferor and transferee have full capital and Mitigation and Restoration charge relief, the transferor's allocable capital cost per acre-foot and the Mitigation and Restoration charge is relieved in full;
      - (b) If one or both have partial relief, the greater of the sum of the capital cost per acre-foot and Mitigation and Restoration charge paid by either contractor will be applied to the transfer water to the extent of the allocable capital cost per acre-foot of the transferor plus Mitigation and Restoration charge. The amount relieved is applied to the Mitigation and Restoration charge; then, if any remains, to the allocable capital cost per acre-foot of the transferor.

### Additional Services

2. Does the transfer require use of additional CVP services?
  - a. No. Additional costs are not added.
  - b. Yes. Identify the additional services to be used and the cost per acre-foot for each service. Use irrigation rates from Irrigation Water Rates book schedule A-2Bb (capital) and A-2A (O&M).
    - i. Do not include allocable costs per acre-foot components for the San Luis Drain capital cost and Kesterson clean-up costs.
    - ii. Include direct pumping capital as an additional component.

### Fewer Services

3. Does the transfer require fewer CVP services?
  - a. No.
    - i. Do not deduct any components from the transferor's rate.
    - ii. Do not deduct San Luis Drain Kesterson cleanup costs.
    - iii. No adjustments are made for capital services as these are fixed costs.

# Section A

## Transferor is a CVP renewal contractor / Transferee is a CVP contractor

- b. Yes. Deduct appropriate O&M services. Supporting documentation is needed to document actual financial savings realized by the United States as a result of the transfer.
  - i. Deduct direct pumping O&M allocable costs per acre-foot component of the transferor as identified on schedule A-2A of the Irrigation Water Rates book.

### Tiered Water Rates

- 4. Does tiered pricing apply to transferor's water? Tiered water rates are not applicable for Sacramento River Settlement contractors.
  - a. No. Do not add tiered charges.
  - b. Yes. Add the appropriate tiered irrigation charges, dependent upon the applicable tier (Consult the long-term contract, Exhibit B, for the applicable rate. This exhibit is updated annually. If uncertain whether tiered charges apply, the tiered charge will be included in the approval letter and accounted for when water is transferred).

### Water On Full Cost Lands

- 5. Is the transferred water being delivered to full cost lands?
  - a. No. Full cost interest rates do not apply.
  - b. Yes. In addition to the costs determined above, the transferee is required to pay interest on all capital. That interest amount shall equal the transferee's full cost rate less the payment requirements determined in steps 1 through 4, above.<sup>7</sup> These costs apply and are to be paid by the transferee the month after delivery.

### Restoration

- 6. Apply current irrigation Mitigation and Restoration charge. To the extent of partial or full ATP for the transferor and/or transferee, refer to Section 1.B.i. (a) and (b) for determination of the Mitigation and Restoration charge.<sup>8</sup>

### Friant Surcharge

- 7. Is the water being diverted from the Friant-Kern Canal, Madera Canal or Millerton Reservoir?
  - a. No. Friant surcharge does not apply.
  - b. Yes. Friant surcharge applies.

### Trinity PUD

- 8. Apply the Trinity Public Utility District assessment on delivered water as identified in the policy letter sent to CVP water users dated March 12, 2007.

<sup>7</sup> For Exchange Contractor Water delivered to the transferee's Full Cost lands, the interest amount shall be determined based on the additional services necessary to effectuate the transfer (See Section A-1: Example 2). Please consult with the Financial Management Division to determine the interest amount per acre-foot.

<sup>8</sup> Restoration Rate is not applicable when transferring San Joaquin River Exchange and Mendota Pool Settlement Contractors Water.

## Section A-1 Example 1

### Central Valley Project - Transfer Form

Transferor, Renewal Contractor

Use the Business Practice Guidelines for Accounting for CVP Water Transfers, Sections A and C.

SECTION A - SELLER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR		Rates	For Full Cost Rates <sup>Ⓜ</sup>
Transferor: <u>Irrigation</u>	Water Contractor: <u>TCC Water Contractor with Direct Pumping</u>		
Transfer Purpose: <u>Irrigation</u>	Water Contractor: <u>TCC Water Contractor</u>		
	Reference Transfer: <u>include</u>		
Identify the Transferor's (seller's) Cost of Service Rate	Irrigation Rates - Schedule A-2Bb	\$40.89	
Ability to Pay Capital Relief	Irrigation Rates - Schedule A-2A	(22.23)	
<b>Add: Additional Services to Transferee that Apply</b>			
Storage Capital			
San Felipe Unit			
All Others			
Conveyance Pumping Capital			
Corning PP			
Dos Amigos PP			
O'Neill PGP			
Tracy PP			
FK/Madera Exchange			
All Other Contractors			
Conveyance Capital			
Direct Ppg Capital			
Storage O&M			
Direct Pumping O&M			
Reduce Rate for Transferor's Direct Pumping O&M	Irrigation Rates - Schedule A-2A	(4.12)	
<b>Effective Transfer Rate</b>		<b>\$14.54</b>	
Identify Transferor's Tiered Water Rates (Begin with the Transferor's Full Cost 202(3) Rate)	Irrigation Rates - Schedule A-1	Full Cost * ==> \$ 55.81	
<b>Tiered to be determined when applicable</b>			
Tier 2: Applicable to > 81 <= 90% of transferor's entitlement		\$ 18.58	
Tier 3: Applicable to > 90% of transferor's entitlement		\$ 37.15	

SECTION B - BUYER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEEE		Tiered to be determined when applicable		
Identify Applicable Full Cost (FC) Interest Water Rate for Transferee (buyer).		Eff. Rate	Tier 2	Tier 3
<b>PAYMENT DUE BoR FOR TRANSFER WATER DELIVERED TO FULL-COST LANDS</b>	Full Cost Water Rate	Additional Interest from		
<small>Excludes Advance Funded O&amp;M credit (see Irrigation Rate Book - Schedules A-3A and B)</small>				
202(3) Interest Rate? Total FC Rate==>	\$ 35.06 <==Total FC Rate	\$ 20.52	\$ 1.94	\$ -
205(a)(3) Interest Rate? Total FC Rate==>	\$ 42.25 <==Total FC Rate	\$ 27.71	\$ 9.13	\$ -

SECTION C - SELLER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR		\$	\$
Irrigation Restoration Fund Charge			
Restoration Fund Charge (Rate subject to revision for water delivered after September)		8.24	
Ability to Pay Restoration Fund Charge Relief		(8.24)	
Applicable Restoration Fund Charge for Transfer Water		-	
Friant Surcharge: Water being diverted from the Friant-Kern Canal or Millerton Reservoir		-	
Trinity PUD Assessment (Rate subject to revision for water delivered after February)		0.11	

Check Box after Verification of Above Rates in Ratebook

\* If applicable, distribution system interest identified on Irrigation Water Rates book, Schedule A-3A is excluded.

Ⓜ This column is used to compute additional full cost interest when the applicable rate is other than the computed COS shown in rate book.

**Notes:**

1. Samples are for illustration purposes only. The actual pricing or application of revenue may vary based on individual circumstances.
2. Rates were derived from the 2006 Water Ratebooks.

## Section A-1 Example 2

### Central Valley Project - Transfer Form Transferor, Exchange Contractor

Use the Business Practice Guidelines for Accounting for CVP Water Transfers, Sections A and C.

SECTION A - BUYER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR					
Transferor: <u>Exchange Contractor</u>	Water Contractor: <u>San Joaquin River Exchange CWA</u>	Rates	Full Cost@		
Transfer Purpose: <u>Irrigation</u>	Water Contractor: <u>SLC Contractor with Direct Pumping</u>		202(3)	205(a)(3)	
	Reference Transfer: <u>Include</u>				
Identify the Transferor's (seller's) Cost of Service Rate					
Add Additional Services to Transferee that Apply					
Storage Capital San Felipe Unit					
All Others					
Conveyance Pumping Capital Corning PP					
Dos Amigos PP				0.65	1.54
O'Neill PGP				0.40	0.95
Irrigation Rates - Schedule A-2Bb					1.94
Tracy PP					
FK/Madera Exchange					
All Other Contractors					
Conveyance Capital					
Direct Ppg Capital				1.43	3.39
Irrigation Rates - Schedule A-2Bb					4.27
Storage O&M					
Direct Pumping O&M				2.54	2.54
Irrigation Rates - Schedule A-2A					2.54
<b>Effective Transfer Rate</b>				<b>\$5.02</b>	<b>\$8.42</b>
Identify Transferor's Tiered Water Rates (Begin with the Transferor's Full Cost 202(3) Rate)					
Full Cost * ==> <u>N/A</u>					
Tiered to be determined when applicable					
Tier 2: Applicable to > 81 <= 90% of transferor's entitlement					
Tier 3: Applicable to > 90% of transferor's entitlement					

SECTION B - BUYER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEREE					
Identify Applicable Full Cost (FC) Interest Water Rate for Transferee (buyer).					
<b>PAYMENT DUE BoR FOR TRANSFER WATER DELIVERED TO FULL-COST LANDS</b>		Full Cost Water Rate	Tiered to be determined when applicable Additional Interest from		
			Eff. Rate	Tier 2	Tier 3
Excludes Advance Funded O&M credit (see Irrigation Rate Book (Schedules A-3A and B))					
202(3) Interest Rate?	Total FC Rate==>	<u>\$8.42</u>	<==Total FC Rate	<u>\$3.40</u>	N/A
205(a)(3) Interest Rate?	Total FC Rate==>	<u>\$9.94</u>	<==Total FC Rate	<u>\$ 4.92</u>	N/A

SECTION C - N/A	
Restoration Fund Charge	
Restoration Fund Charge	
Ability to Pay Restoration Fund Charge Relief	
Applicable Restoration Fund Charge for Transfer Water	
	N/A
Friant Surcharge: Water being diverted from the Friant-Kern Canal or Millerton Reservoir	
	\$ -
Trinity PUD Assessment	
	N/A

Check Box after Verification of Above Rates in Ratebook

\* If applicable, distribution system interest identified on Irrigation Water Rates book, Schedule A-3A is excluded.  
 @ Capital rates are based on ratios derived from schedule W-1 of the Special Water Rate Book.

**Notes:**

1. Samples are for illustration purposes only. The actual pricing or application of revenue may vary based on individual circumstances.
2. Rates were derived from the 2006 Water Ratebooks.

# Section A-2

**Transferor is a CVP renewal contractor / Transferee is a CVP contractor**

**Transferor: Irrigation, Renewal Contractor**

**Transfer Purpose: M&I, CVP Contractor**

## WORKSHEET DEVELOPMENT:

Compile the transfer rate using the transferor's cost of service rate. If the transferor is a Friant Division contractor who has entered into a Friant 9(d) contract, refer to Section 9.3 for further clarification of the rate development.

### M&I Cost of Service

1. Does the transferor have an M&I cost of service water rate?
  - a. Yes. Start with the higher of the transferor's M&I or irrigation cost of service water rate from M&I and Irrigation Schedules A-1 and do steps 2 through 7 below.
  - b. No. Determine a temporary M&I water rate using the Special Water Rates book that includes the same components as the transferor's irrigation water. Use the higher of this determined rate and the transferor's irrigation cost of service water rate from Irrigation Schedule A-1 and do steps 2 through 7 below (See Section A-2 Example).

### Additional Services

2. Does the transfer require use of additional CVP services?
  - a. No. Additional costs are not added.
  - b. Yes. Identify the additional services to be used and the costs per acre-foot for each service. Refer to the Special Water Rates book, Schedule TR-1 (capital) and M&I Water Rates book, Schedule A-2A (O&M).
    - i. Do not include allocable costs per acre-foot components for the San Luis Drain capital cost or Kesterson clean-up costs.
    - ii. Include direct pumping capital as an additional component.

### Fewer Services

3. Does the transfer require fewer CVP services?
  - a. No.
    - i. Do not deduct any components from the transferor's rate.
    - ii. Do not deduct San Luis Drain Kesterson cleanup costs.
    - iii. No adjustments are made for capital services as these are fixed costs.
  - b. Yes. Deduct appropriate O&M services. Supporting documentation is needed to document actual financial savings realized by the United States as a result of the transfer.
    - i. Deduct direct pumping O&M component per acre-foot of the transferor's rate as identified on Schedule A-2A of the M&I Water Rates book.

Tiered Water Rates

4. Does tiered pricing apply to transferor's water? Tiered Water Rates are not applicable for Sacramento River Settlement Contractors.
  - a. No. Do not add tiered charges.
  - b. Yes. Add the appropriate M&I tiered charges, dependent upon the applicable tier (Consult the long-term contract, Exhibit B, for the applicable rate. This exhibit is updated annually. If uncertain whether tiered charges apply, the tiered charge will be included in approval letter and accounted for when water is transferred).

Restoration

5. Apply current M&I Mitigation and Restoration charge

Friant Surcharge

6. Is the water being diverted from the Friant-Kern Canal, Madera Canal, or Millerton Reservoir?
  - a. No. Friant surcharge does not apply.
  - b. Yes. The Friant surcharge applies.

Trinity PUD

7. Apply the Trinity Public Utility District assessment on delivered water as identified in the policy letter sent to CVP water users dated March 12, 2007.

## Section A-2 Example

### Central Valley Project - Transfer Form

Transferor, Renewal Contractor

Use the Business Practice Guidelines for Accounting for CVP Water Transfers, Sections A and C.

SECTION A - SELLER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR		Rates	For Full Cost Rates <sup>@</sup>
Transferor: <u>Irrigation</u>	Water Contractor: <u>DMC Water Contractor</u>		
Transfer Purpose: <u>M&amp;I</u>	Water Contractor: <u>SLC Contractor with Direct Pumping</u>		
	Reference Transfer: <u>Include</u>		
Identify the Transferor's (seller's) Cost of Service Rate		Special Rates - Schedule T-1 (M&I)	\$25.44
Add Additional Services to Transferee that Apply			
Storage Capital			
San Felipe Unit			
All Others			
Conveyance Pumping Capital			
Corning PP			
Dos Amigos PP		Special Rates - Schedule TR-1	1.38
O'Neill PGP		Special Rates - Schedule TR-1	0.84
Tracy PP			
FK/Madera Exchange			
All Other Contractors			
Conveyance Capital			
Direct Ppg Capital		M&I 50 Year Rate times Ratio from Spec. Rates - TR-1	5.76
Storage O&M			
Direct Pumping O&M		M&I Rates - Schedule A-2A	2.31
Reduce Rate for Transferor's Direct Pumping O&M			
<b>Effective Transfer Rate</b>			<b>\$35.73</b>
Identify Transferor's Tiered Water Rates (Begin with the Transferor's Full Cost 202(3) Rate)			
Irrigation Rates - Schedule A-1		Full Cost **, ** ==>	\$ 35.03
<b>Tiered to be determined when applicable</b>			
Tier 2: Applicable to > 81 <= 90% of transferor's entitlement			\$ 4.80
Tier 3: Applicable to > 90% of transferor's entitlement			\$ 9.59

SECTION B - BUYER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEEE			
Identify Applicable Full Cost (FC) Interest Water Rate for Transferee (buyer).			
<b>PAYMENT DUE BoR FOR TRANSFER WATER DELIVERED TO FULL-COST LANDS</b>		Full Cost Water Rate	Tiered to be determined when applicable Additional Interest from
			Eff. Rate    Tier 2    Tier 3
<small>Excludes Advance Funded O&amp;M credit (see Irrigation Rate Book (Schedules A-3A and B))</small>			
202(3) Interest Rate?	Total FC Rate==>	<u>N/A</u> <==Total FC Rate	
205(a)(3) Interest Rate?	Total FC Rate==>	<u>N/A</u> <==Total FC Rate	

SECTION C - SELLER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR	
M&I Restoration Fund Charge	
Restoration Fund Charge (Rate subject to revision for water delivered after September)	\$ 16.49
Ability to Pay Restoration Fund Charge Relief	
Applicable Restoration Fund Charge for Transfer Water	\$ 16.49
Friant Surcharge: Water being diverted from the Friant-Kern Canal or Millerton Reservoir	\$ -
Trinity PUD Assessment (Rate subject to revision for water delivered after February)	\$ 0.11
Check Box after Verification of Above Rates in Ratebook	
<input type="checkbox"/>	<input type="checkbox"/>

\* If applicable, distribution system interest identified on Irrigation Water Rates book, Schedule A-3A is excluded.

\*\* Used Irrigation Full Cost Rate as the M&I Full Cost Rates were not available for this example.

<sup>@</sup> This column is used to compute additional full cost interest when the applicable rate is other than the computed COS shown in rate book.

**Notes:**

1. Samples are for illustration purposes only. The actual pricing or application of revenue may vary based on individual circumstances.
2. Rates were derived from the 2006 Water Ratebooks.

# Section A-3

**Transferor is a CVP renewal contractor / Transferee is a CVP contractor**

**Transferor: M&I, Renewal Contractor**

**Transfer Purpose: M&I, CVP Contractor**

## WORKSHEET DEVELOPMENT:

Calculate the transfer rate using the transferor's cost of service rate. If the transferor is a Friant Division contractor who has entered into a Friant 9(d) contract, refer to Section 9.3 for further clarification of the rate development.

### M&I Cost of Service

1. Begin with the transferor's M&I cost of service water rate (see Section A-3 Example).
  - a. Compile the transfer rate using the transferor's M&I cost of service rate.

### Additional Services

2. Does the transfer require use of additional CVP services?
  - a. No. Additional costs are not added.
  - b. Yes. Identify the additional services to be used and the cost per acre-foot for each service. Use the Special Water Rates book, Schedule TR-1 (Capital) and M&I Water Rates book Schedule A-2A (O&M).
    - i. Do not include allocable costs per acre-foot components for the San Luis Drain capital cost and Kesterson clean-up costs.
    - ii. Include direct pumping capital as an additional component.

### Fewer Services

3. Does the transfer require fewer CVP services?
  - a. No. Do not deduct any components from the transferor's rate and no adjustments are made for capital services as these are fixed costs.
  - b. Yes. Deduct appropriate O&M services. Supporting documentation is needed to document actual financial savings realized by the United States as a result of the transfer.
    - i. Deduct direct pumping O&M allocable costs per acre-foot component of the transferor as identified on Schedule A-2A of the M&I Water Rates book.

### Tiered Water Rates

4. Does tiered pricing apply to transferor's water?
  - a. No. Do not add tiered charges.
  - b. Yes. Add the appropriate M&I tiered charges, dependent upon the applicable tier (Consult the long-term contract, Exhibit B, for the applicable rate.). If uncertain whether tiered charges apply, the tiered charges will be included in the approval letter and accounted for when water is transferred.

### Restoration

5. Apply current M&I Mitigation and Restoration charge.

Friant Surcharge

6. Is the water being diverted from the Friant-Kern Canal, Madera Canal, or Millerton Reservoir?
  - a. No. Friant surcharge does not apply.
  - b. Yes. Friant surcharge applies.

Trinity PUD

7. Apply the Trinity Public Utility District assessment on delivered water as identified in the policy letter sent to CVP water users dated March 12, 2007

## Section A-3 Example

### Central Valley Project - Transfer Form

Transferor, Renewal Contractor

Use the Business Practice Guidelines for Accounting for CVP Water Transfers, Sections A and C.

SECTION A - SELLER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR		Rates	For Full Cost Rates@
Transferor: <u>M&amp;I</u>	Water Contractor: <u>DMC Water Contractor</u>		
Transfer Purpose: <u>M&amp;I</u>	Water Contractor: <u>SLC Contractor with Direct Pumping</u>		
	Reference Transfer: <u>Include</u>		
Identify the Transferor's (seller's) Cost of Service Rate	M&I Rates - Schedule A-1	\$19.11	
Add Additional Services to Transferee that Apply			
Storage Capital			
San Felipe Unit			
All Others			
Conveyance Pumping Capital			
Corning PP			
Dos Amigos PP	Special Rates - Schedule TR-1	1.38	
O'Neill PGP	Special Rates - Schedule TR-1	0.84	
Tracy PP			
FK/Madera Exchange			
All Other Contractors			
Conveyance Capital			
Direct Ppg Capital	M&I 50 Year Rate times Ratio from Spec. Rates - TR-1	5.76	
Storage O&M			
Direct Pumping O&M	M&I Rates - Schedule A-2A	2.31	
Reduce Rate for Transferor's Direct Pumping O&M			
<b>Effective Transfer Rate</b>		<b>\$29.40</b>	
Identify Transferor's Tiered Water Rates (Begin with the Transferor's Full Cost 202(3) Rate)			
	Special Rates - Schedule FC-1	Full Cost * ==> \$ 24.11	
<i>Tiered to be determined when applicable</i>			
Tier 2: Applicable to > 81 <= 90% of transferor's entitlement		\$ 2.50	
Tier 3: Applicable to > 90% of transferor's entitlement		\$ 5.00	

SECTION B - BUYER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEREE			
Identify Applicable Full Cost (FC) Interest Water Rate for Transferee (buyer).			
		<i>Tiered to be determined when applicable</i>	
<b>PAYMENT DUE BoR FOR TRANSFER WATER DELIVERED TO FULL-COST LANDS</b>	Full Cost Water Rate	Additional Interest from	
		Eff. Rate	Tier 2      Tier 3
<small>Excludes Advance Funded O&amp;M credit (see Irrigation Rate Book (Schedules A-3A and B))</small>			
202(3) Interest Rate?	Total FC Rate==> <u>N/A</u> <==Total FC Rate		
205(a)(3) Interest Rate?	Total FC Rate==> <u>N/A</u> <==Total FC Rate		

SECTION C - SELLER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR	
M&I Restoration Fund Charge	
Restoration Fund Charge (Rate subject to revision for water delivered after September)	\$ 16.49
Ability to Pay Restoration Fund Charge Relief	
Applicable Restoration Fund Charge for Transfer Water	\$ 16.49
Friant Surcharge: Water being diverted from the Friant-Kern Canal or Millerton Reservoir	\$ -
Trinity PUD Assessment (Rate subject to revision for water delivered after February)	\$ 0.11

Check Box after Verification of Above Rates in Ratebook

\* If applicable, distribution system interest identified on Irrigation Water Rates book, Schedule A-3A is excluded.

@ This column is used to compute additional full cost interest when the applicable rate is other than the computed COS shown in rate book.

**Notes:**

1. Samples are for illustration purposes only. The actual pricing or application of revenue may vary based on individual circumstances.
2. Rates were derived from the 2006 Water Ratebooks.

# Section A-4

**Transferor is a CVP renewal contractor / Transferee is a CVP contractor**

**Transferor: M&I, Renewal Contractor**  
**Transfer Purpose: Irrigation, CVP Contractor**

## WORKSHEET DEVELOPMENT:

Compile the transfer rate using the transferor's cost of service rate. If the transferor is a Friant Division contractor who has entered into a Friant 9(d) contract, refer to Section 9.3 for further clarification of the rate development.

### M&I Cost of Service

1. Begin with the transferor's M&I cost of service water rate (see Section A-4 Example).
  - a. Compile the transfer rate using the transferor's M&I cost of service rate.

### Additional Services

2. Does the transfer require use of additional CVP services?
  - a. No. Additional costs are not added.
  - b. Yes. Identify the additional services to be used and the costs per acre-foot for each service. Use irrigation rate from Irrigation Water Rates book schedule A-2Bb (capital) and A-2A (O&M).
    - i. Do not include allocable costs per acre-foot components for the San Luis Drain capital cost or Kesterson clean-up costs.
    - ii. Include Direct Pumping capital as an additional component.

### Fewer Services

3. Does the transfer require fewer CVP services?
  - a. No - Do not deduct any components from the transferor's rate.
  - b. Yes
    - i. Deduct appropriate O&M services.
    - ii. Deduct direct pumping O&M cost component per a/f of the transferor as identified in the M&I Water Rates book. Supporting documentation is needed to document actual financial savings realized by the United States as a result of the transfer.

### Tiered Water Rates

4. Does tiered pricing apply to transferor's water?
  - a. No. Do not add tiered charge.
  - b. Yes. Add the appropriate M&I tiered charge, dependent upon the applicable tier (Consult the long-term contract, Exhibit B, for the applicable rate.). If uncertain whether tiered charges apply, the tiered charge will be included in approval letter and accounted for when water is transferred.

Water On Full Cost Lands

5. Is the transferred water being delivered to full cost lands?
  - a. No. Full cost interest rates do not apply.
  - b. Yes. In addition to the costs determined above, the transferee is required to pay interest on all capital. That interest amount shall equal the transferee's full cost rate less the payment requirements determined in steps 1 through 4, above. These costs apply to and are to be paid by the transferee the month after delivery.

Restoration

6. Apply current Irrigation Mitigation and Restoration charge.

Friant Surcharge

7. Is the water being diverted from the Friant-Kern Canal, Madera Canal, or Millerton Reservoir?
  - a. No. Friant surcharge does not apply.
  - b. Yes. Friant surcharge applies.

Trinity PUD

8. Apply the Trinity Public Utility District Assessment on delivered water as identified in the policy letter sent to CVP water users dated March 12, 2007.

## Section A-4 Example

### Central Valley Project - Transfer Form Transferor, Renewal Contractor

Use the Business Practice Guidelines for Accounting for CVP Water Transfers, Sections A and C.

SECTION A - SELLER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR			
Transferor: <u>M&amp;I</u>	Water Contractor: <u>DMC Water Contractor</u>	Rates	For Full Cost Rates@
Transfer Purpose: <u>Irrigation</u>	Water Contractor: <u>SLC Contractor with Direct Pumping</u>		
	Reference Transfer: <u>Include</u>		
Identify the Transferor's (seller's) Cost of Service Rate		M&I Rates - Schedule A-1	\$19.11
Add Additional Services to Transferee that Apply			
Storage Capital			
San Felipe Unit			
All Others			
Conveyance Pumping Capital			
Corning PP			
Dos Amigos PP		Irrigation Rates - Schedule A-2Bb	0.65
O'Neill PGP		Irrigation Rates - Schedule A-2Bb	0.40
Tracy PP			
FK/Madera Exchange			
All Other Contractors			
Conveyance Capital			
Direct Ppg Capital		Irrigation Rates - Schedule A-2Bb	1.43
Storage O&M			
Direct Pumping O&M		Irrigation Rates - Schedule A-2A	2.54
Reduce Rate for Transferor's Direct Pumping O&M			
<b>Effective Transfer Rate</b>			<b>\$24.13</b>
Identify Transferor's Tiered Water Rates (Begin with the Transferor's Full Cost 202(3) Rate)			
Special Rates - Schedule FC-1		Full Cost * ==>	\$ 24.11
<i>Tiered to be determined when applicable</i>			
Tier 2: Applicable to > 81 <= 90% of transferor's entitlement			\$ 2.50
Tier 3: Applicable to > 90% of transferor's entitlement			\$ 5.00

SECTION B - BUYER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEEE				
Identify Applicable Full Cost (FC) Interest Water Rate for Transferee (buyer).				
<b>PAYMENT DUE BoR FOR TRANSFER WATER DELIVERED TO FULL-COST LANDS</b>		Full Cost Water Rate	<i>Tiered to be determined when applicable</i> Additional Interest from	
			Eff. Rate	Tier 2
			Tier 3	
<small>Excludes Advance Funded O&amp;M credit (see Irrigation Rate Book (Schedules A-3A and B))</small>				
202(3) Interest Rate?	Total FC Rate==>	\$ 56.24	<==Total FC Rate	
		\$ 32.11	\$ 29.61	\$ 27.11
205(a)(3) Interest Rate?	Total FC Rate==>	\$ 71.24	<==Total FC Rate	
		\$ 47.11	\$ 44.61	\$ 42.11

SECTION C - SELLER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR	
Irrigation Restoration Fund Charge	
Restoration Fund Charge (Rate subject to revision for water delivered after September)	\$ 8.24
Ability to Pay Restoration Fund Charge Relief	
Applicable Restoration Fund Charge for Transfer Water	\$ 8.24
Friant Surcharge: Water being diverted from the Friant-Kern Canal or Millerton Reservoir	
	\$ -
Trinity PUD Assessment (Rate subject to revision for water delivered after February)	
	\$ 0.11

Check Box after Verification of Above Rates in Ratebook

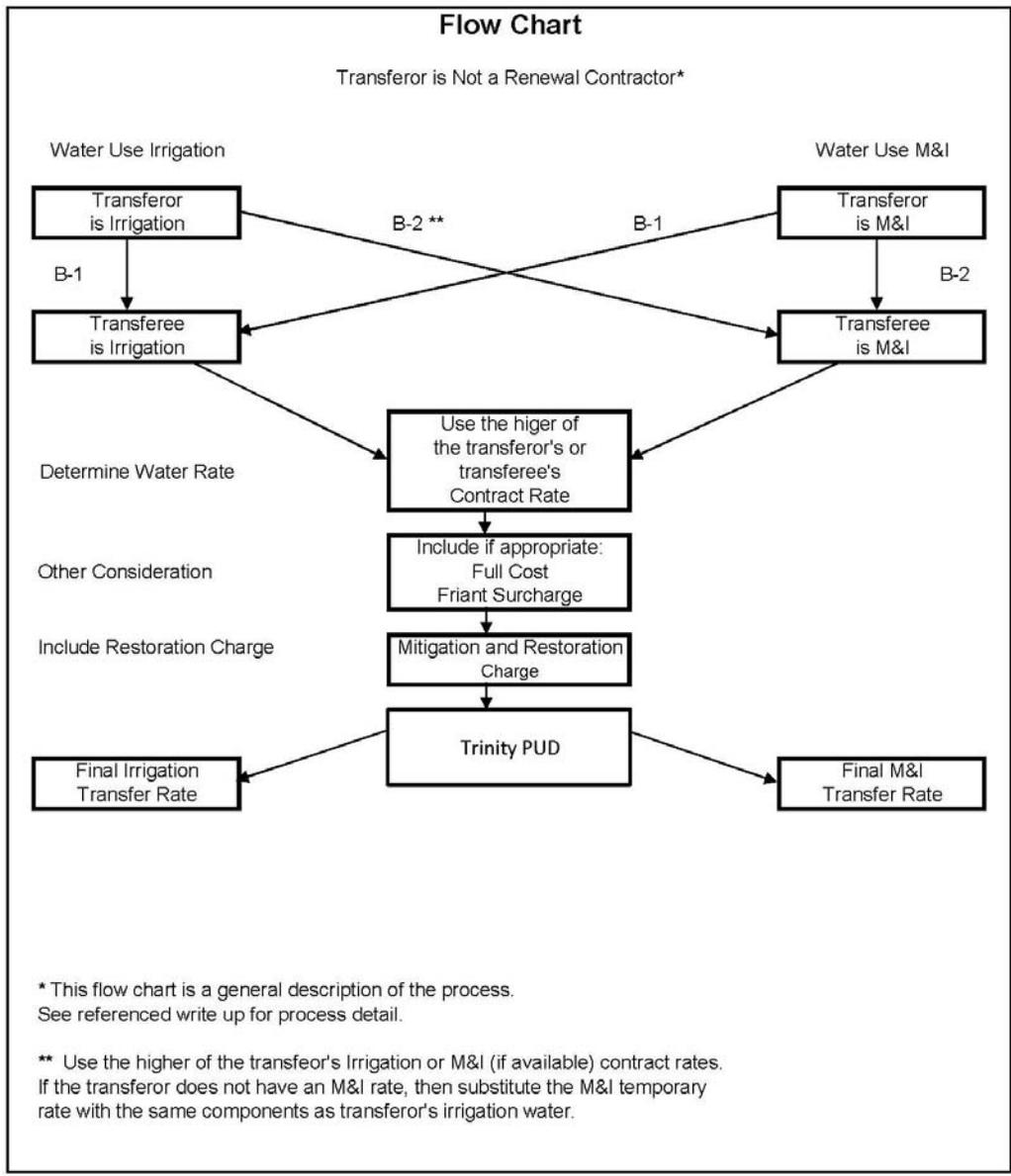
\* If applicable, distribution system interest identified on Irrigation Water Rates book, Schedule A-3A is excluded.  
 @ This column is used to compute additional full cost interest when the applicable rate is other than the computed COS shown in rate book.

**Notes:**

1. Samples are for illustration purposes only. The actual pricing or application of revenue may vary based on individual circumstances.
2. Rates were derived from the 2006 Water Ratebooks.

# Section B

## Transferor is not a CVP renewal contractor / Transferee is a CVP contractor



# Section B-1

**Transferor is not a CVP renewal contractor/Transferee is a CVP contractor**

**Transferor: Irrigation or M&I - Not a Renewal Contractor  
(For Exchange Contractors, Use Section A)**

**Transfer Purpose: Irrigation, CVP Contractor**

Is the Transferor an irrigation or M&I contractor? If irrigation, proceed to the following steps below. If an M&I contractor, go to the section below where the transferor is an M&I contractor.

Transferor is an Irrigation Contractor

1. Use the higher of the two irrigation contract rates.

Water On Full Cost Lands

2. Is the transferred water being delivered to full cost lands?
  - a. No. Full cost interest rates do not apply.
  - b. Yes. Transferee is subject to transferee's full cost rate. The transferee must pay the increment between transferee's full cost rate and the rate identified in step 1 above. If the full cost water rate is less than the water rate in step 1, there is no incremental charge. These costs apply to and are to be paid by the transferee the month after delivery.

Restoration

3. Apply current irrigation Mitigation and Restoration charge.

Friant Surcharge

4. Is the water being diverted from the Friant-Kern Canal, Madera Canal, or Millerton Reservoir?
  - a. No. Friant surcharge does not apply.
  - b. Yes. Friant surcharge applies.
5. Apply the Trinity Public Utility District assessment on delivered water as identified in the policy letter sent to CVP water users dated March 12, 2007.

Trinity PUD

**Transferor is an M&I contractor (see Section B-1 Example)**

1. Use the higher of the transferor's M&I rate or the transferee's irrigation rate.

Water On Full Cost Lands

2. Is the transferred water being delivered to full cost lands?
  - a. No. Full cost interest rates do not apply.
  - b. Yes. Transferee is subject to transferee's full cost rate. The transferee must pay the increment between transferee's full cost rate and the rate identified in step 1 above. If the full cost water rate is less than the water rate in step 1, there is no incremental charge. These costs apply to and are to be paid by the transferee the month after delivery.

Restoration

3. Apply current irrigation Mitigation and Restoration charge.

Friant Surcharge

4. Is the water being diverted from the Friant-Kern Canal, Madera Canal or Millerton Reservoir?
  - a. No. Friant surcharge does not apply.
  - b. Yes. Friant surcharge applies.

Trinity PUD

5. Apply the Trinity Public Utility District assessment on delivered water as identified in the policy letter sent to CVP water users dated March 12, 2007.

## Section B-1 Example

### Central Valley Project - Transfer Form

Transferor, Not a Renewal Contractor  
Transferee, CVP Contractor

Use the Business Practice Guidelines for Accounting for CVP Water Transfers, Section B.

SECTION A - SELLER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR				
Transferor:	<u>M&amp;I</u>	Water Contractor:	<u>SLC Contractor</u>	Rates
Transfer Purpose:	<u>Irrigation</u>	Water Contractor:	<u>SR Settlement Contractor</u>	
		Reference Transfer:		
Contract Rates:		Irrigation	M&I	
	Transferor	\$ -	\$ 23.47	M&I Rates - Schedule A-1
	Transferee	<u>\$ 21.56</u>	<u>\$ -</u>	Irrigation Rates - Schedule A-1
Effective Rate - Use the higher of the Contract Rates				<u>\$ 23.47</u>

SECTION B - BUYER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEE			
Identify Applicable Full Cost (FC) Interest Water Rate for Transferee (buyer).			Additional Interest From Eff. Rate
<b>PAYMENT DUE BoR FOR TRANSFER WATER DELIVERED TO FULL-COST LANDS</b>	Full Cost Water Rate		
<small>Excludes Advance Funded O&amp;M credit (see Irrigation Rate Book (Schedules A-3A and B))</small>			
202(3) Interest Rate?	Total FC Rate==>	<u>\$ 28.64</u>	<==Total FC Rate
			<u>\$ 5.17</u>
205(a)(3) Interest Rate?	Total FC Rate==>	<u>\$ 31.02</u>	<==Total FC Rate
			<u>\$ 7.55</u>

SECTION C - SELLER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR		
Irrigation Restoration Fund Charge		
Restoration Fund Charge	(Rate subject to revision for water delivered after September)	<u>\$ 8.24</u>
Friant Surcharge: Water being diverted from the Friant-Kern Canal or Millerton Reservoir		<u>\$ -</u>
Trinity PUD Assessment (Rate subject to revision for water delivered after February)		<u>\$ 0.11</u>

Check Box after Verification of Above Rates in Ratebook


**Notes:**

1. Samples are for illustration purposes only. The actual pricing or application of revenue may vary based on individual circumstances.
2. Rates were derived from the 2006 Water Ratebooks.

# Section B-2

**Transferor is not a CVP renewal contractor / Transferee is a CVP contractor**

**Transferor: Irrigation or M&I - Not a Renewal Contractor  
(For Exchange Contractors, Use Section A)**

**Transfer Purpose: M&I, CVP Contractor**

Is the Transferor an irrigation or M&I Contractor? If irrigation, proceed to the following steps below. If an M&I contractor, go to the section below where the Transferor is an M&I Contractor (below).

Transferor is an Irrigation Contractor

1. Does the transferor have an M&I Rate?
  - a. Yes. Choose the higher of the transferor's irrigation or M&I contract rates. Compare this rate to the transferee's M&I contract rate and use the higher rate.
  - b. No. Choose the higher of the transferor's irrigation contract rate or temporary M&I rate (Temporary water ratebook, schedule T-1). Compare this rate to the transferee's M&I contract rate and use the higher rate.

Restoration

2. Apply current M&I Mitigation and Restoration charge.

Friant Surcharge

3. Is the water being diverted from the Friant-Kern Canal, Madera Canal, or Millerton Reservoir?
  - a. No. Friant surcharge does not apply.
  - b. Yes. Friant surcharge applies.

Trinity PUD

4. Apply the Trinity Public Utility District assessment on delivered water as identified in the policy letter sent to CVP water users dated March 12, 2007.

**Transferor is an M&I Contractor**

1. Does the transferee have a calculated M&I Rate?
  - a. Yes. Use the higher of the transferor's or transferee's M&I rates.
  - b. No. Choose the higher of the transferor's M&I or temporary M&I contract rates (Special Water Rates book, schedule T-1).

Restoration

2. Apply current M&I Mitigation and Restoration charge.

Friant Surcharge

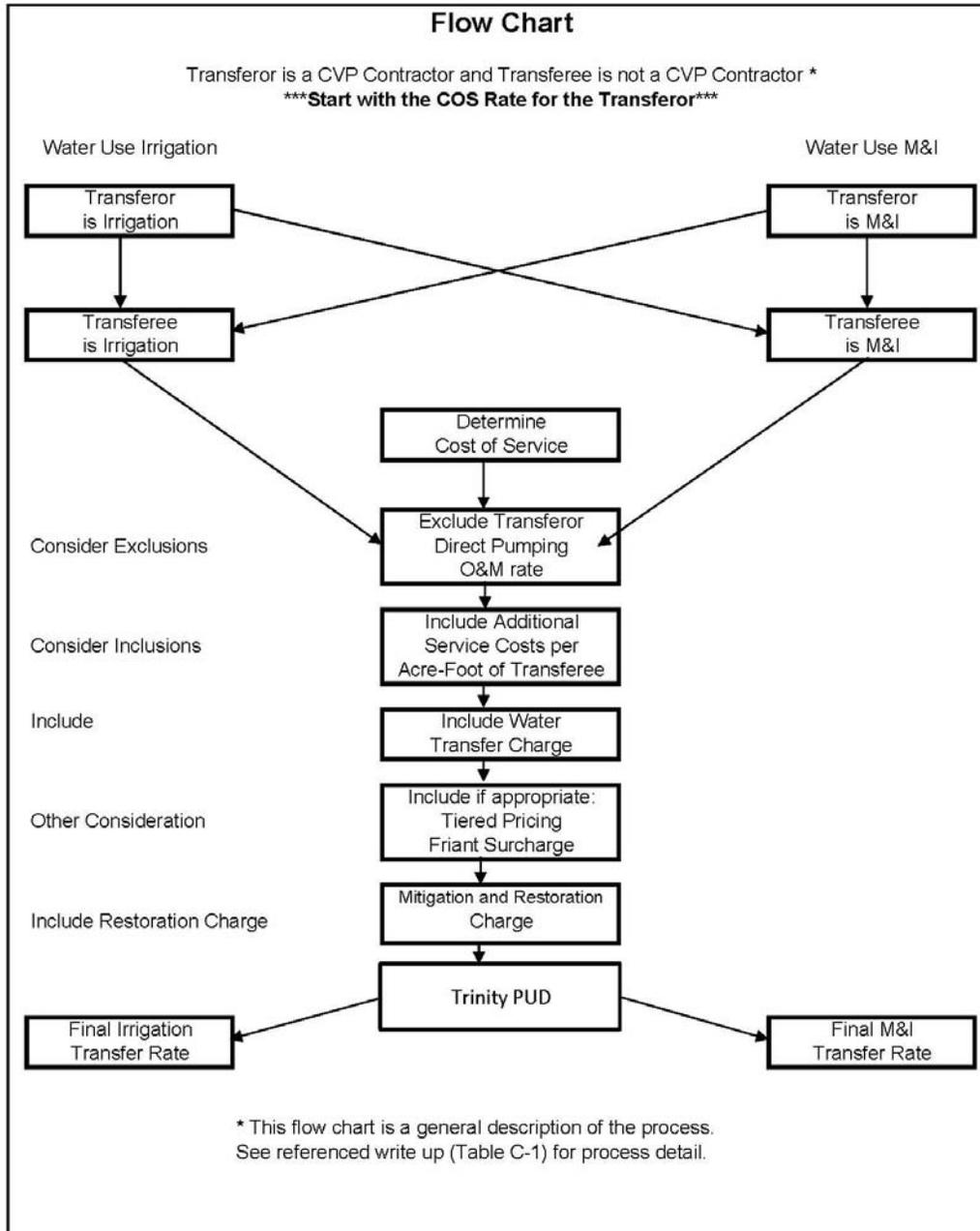
3. Is the water being diverted from the Friant-Kern Canal, Madera Canal, or Millerton Reservoir?
  - a. No. Friant surcharge does not apply.
  - b. Yes. Friant surcharge applies.

Trinity PUD

4. Apply the Trinity Public Utility District assessment on delivered water as identified in the policy letter sent to CVP water users dated March 12, 2007.

# Section C

## Transferor is a CVP contractor / Transferee is not a CVP contractor



# Section C-1

**Transferor is a CVP contractor / Transferee is not a CVP contractor**

**Transferor: Irrigation or M&I, CVP Contractor**  
**Transfer Purpose: Irrigation or M&I, Not a CVP Contractor**

## WORKSHEET DEVELOPMENT:

Compile the transfer rate using the transferor's irrigation cost of service rate if irrigation water is being transferred for an irrigation purpose. If Irrigation water is transferred for an M&I purpose, use the higher of the irrigation or M&I rate. Otherwise, the transferors' M&I rate is used (see Section C-1 Example). If the transferor does not have an M&I rate, a temporary M&I rate would be used using the special water rates. If the transferor is a Friant Division Contractor who has entered into a Friant 9(d) contract, refer to Section 9.3 for further clarification of the rate development.

### Additional Services

1. Does the transfer require use of additional CVP services?
  - a. No. Additional costs are not added.
  - b. Yes.
    - i. Identify the additional capital services to be used and the cost per acre-foot for each capital service.
      - (a) For M&I, use the Special Water Rates book, Schedule TR-1
      - (b) For Irrigation, use the Irrigation Water Rates book schedule A-2Bb.
    - ii. Identify the additional O&M services to be used and the cost per acre-foot for each O&M service from the temporary water rates.<sup>9</sup>

### Fewer Services

2. Does the transfer require fewer CVP services?
  - a. No.
    - i. Do not deduct any components from the transferor's rate.
    - ii. Do not deduct San Luis Drain Kesterson cleanup costs.
    - iii. No adjustments are made for capital services as these are fixed costs.
  - b. Yes. Deduct appropriate O&M services. Supporting documentation is needed to document actual financial savings realized by the United States as a result of the transfer.
    - i. Deduct direct pumping O&M allocable costs per acre-foot component of the transferor as identified on schedule A-2A of the applicable irrigation or M&I Water Rates book.

**Note: Apply the water transfer charge.<sup>10</sup>**

<sup>9</sup> Energy use costs are to be in compliance with contracts set by the contracting officer.

<sup>10</sup> This charge is applicable to transfers between a CVP contractor and a non-CVP contractor as required by CVPIA. These charges paid are deposited into the CVP Restoration Fund.

A. Water used for irrigation purposes – The charge is the difference between the full cost rate per RRA 202(3) and the rate determined through step 3.

B. Water used for M&I purposes – The charge is the difference between the M&I rate and the rate determined through step 3.

Tiered Water Rates

3. Do tiered water rates apply to transferor's water? Tiered water rates are not applicable for Sacramento River Settlement contractors or contractors who are not under renewal contracts.
  - a. No. Do not add tiered water rates.
  - b. Yes. The full cost rate above, inclusive of the transfer charge, meets or exceeds the pricing requirements for tier pricing. As such, no additional incremental rate is to be determined for tier pricing.

Water On Full Cost Lands

4. Is the transferred water being delivered to full cost lands?
  - a. No. Full cost interest rates do not apply.
  - b. Yes. In addition to the costs determined above, the transferee is required to pay additional interest on all capital associated with delivering water required to be paid at the 205(a)(3) rate. These costs apply and are to be paid by the transferee the month after delivery.
    - i. The calculation of RRA 205(a)(3) rates follow a similar process for determining the full cost rates above under the 202(3) rates. If the rate is higher than determined under 202(3), the difference between the two rates applies as additional interest cost.

Restoration

5. Apply current irrigation or M&I Mitigation and Restoration charge based on the transfer purpose.

Friant Surcharge

6. Is the water being diverted from the Friant-Kern Canal, Madera Canal or Millerton Reservoir?
  - a. No. Friant surcharge does not apply.
  - b. Yes. Friant surcharge applies.

Trinity PUD

7. Apply the Trinity Public Utility District assessment on delivered water as identified in the policy letter sent to CVP water users dated March 12, 2007.

## Section C-1 Example

### Central Valley Project - Transfer Form

Transferor, Central Valley Project Contractor

Use the Business Practice Guidelines for Accounting for CVP Water Transfers, Section A and C.

SECTION A - SELLER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR		Rates	Full Cost for Transfer Charge*
Transferor: <u>Irrigation</u>	Water Contractor: <u>SLC - Fresno Contractor</u>		
Transfer Purpose: <u>M&amp;I</u>	Water Contractor: <u>South of Delta</u>		
	Reference Transfer: <u>Include</u>		
Identify the Transferor's (seller's) Cost of Service Rate		Irrigation Rates - Schedule A-1	\$34.07
Add Additional Services to Transferee that Apply			
Storage Capital			
San Felipe Unit			
All Others			
Conveyance Pumping Capital			
Corning PP			
Dos Amigos PP			
O'Neill PGP			
Tracy PP			
FK/Madera Exchange			
All Other Contractors			
Conveyance Capital			
Direct Ppg Capital			
Storage O&M			
Direct Pumping O&M			
Reduce Rate for Transferor's Direct Pumping O&M		Irrigation Rates - Schedule A-2A	(2.64)
<b>Effective Transfer Rate</b>		<b>\$34.07</b>	<b>\$56.24</b>
Transfer Charge		<b>\$22.17</b>	
M&I Restoration Fund Charge (Rate subject to revision for water delivered after September)		\$ 16.49	
Friant Surcharge: Water being diverted from the Friant-Kern Canal or Millerton Reservoir		\$ -	
Trinity PUD Assessment (Rate subject to revision for water delivered after February)		\$ 0.11	

Check Box after Verification of Above Rates in Ratebook

\* If added services are to be included for Full Cost interest purposes, a similar schedule to TR-1 will be developed to determine the components. The interest rate used for RRA 202(5) purposes will be used for the calculation.

\*\* From Schedule FC-1 of the Special Water Rate Book.

**Notes:**

1. Samples are for illustration purposes only. The actual pricing or application of revenue may vary based on individual circumstances.
2. Rates were derived from the 2006 Water Ratebooks.

## Section D-1

### Central Valley Project - Transfer Form

Transferor, Renewal Contractor

Use the Business Practice Guidelines for Accounting for CVP Water Transfers, Sections A and C.

SECTION A - SELLER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR			
Transferor: _____	Water Contractor: _____	Rates	For Full Cost Rates <sup>@</sup>
Transfer Purpose: _____	Water Contractor: _____		
	Reference Transfer: _____		
Identify the Transferor's (seller's) Cost of Service Rate			
Ability to Pay Capital Relief (Cost to Power)			
Add Additional Services to Transferee that Apply			
Storage Capital			
San Felipe Unit			
All Others			
Conveyance Pumping Capital			
Corning PP			
Dos Amigos PP			
O'Neill PGP			
Tracy PP			
FK/Madera Exchange			
All Other Contractors			
Conveyance Capital			
Direct Ppg Capital			
Storage O&M			
Direct Pumping O&M			
Reduce Rate for Transferor's Direct Pumping O&M			
Effective Transfer Rate		\$0.00	\$0.00
Identify Transferor's Tiered Water Rates (Begin with the Transferor's Full Cost 202(3) Rate)			
Full Cost * ==> _____			
Tiered to be determined when applicable			
Tier 2: Applicable to > 81 <= 90% of transferor's entitlement		\$ -	
Tier 3: Applicable to > 90% of transferor's entitlement		\$ -	

SECTION B - BUYER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEREE				
Identify Applicable Full Cost (FC) Interest Water Rate for Transferee (buyer).				
<b>PAYMENT DUE BoR FOR TRANSFER WATER DELIVERED TO FULL-COST LANDS</b>		Full Cost Water Rate	Tiered to be determined when applicable Additional Interest from	
			Eff. Rate	Tier 2
			Tier 3	
<small>Excludes Advance Funded O&amp;M credit (see Irrigation Rate Book (Schedules A-3A and B))</small>				
202(3) Interest Rate?	Total FC Rate==>	\$ -	<==Total FC Rate	\$ - \$ - \$ -
205(a)(3) Interest Rate?	Total FC Rate==>	\$ -	<==Total FC Rate	\$ - \$ - \$ -

SECTION C - SELLER'S SECTION - AMOUNT DUE PER ACRE-FOOT FROM TRANSFEROR	
Irrigation Restoration Fund Charge	
Restoration Fund Charge (Rate subject to revision for water delivered after September)	\$ -
Ability to Pay Restoration Fund Charge Relief	\$ -
Applicable Restoration Fund Charge for Transfer Water	\$ -
Friant Surcharge: Water being diverted from the Friant-Kern Canal or Millerton Reservoir	\$ -
Trinity PUD Assessment (Rate subject to revision for water delivered after February)	\$ 0.05

Check Box after Verification of Above Rates in Ratebook

\* If applicable, distribution system interest identified on Irrigation Water Rates book, Schedule A-3A is excluded.  
<sup>@</sup> This column is used for Section B to determine additional full cost interest and is exclusive of any transferor's BDCP credit.

Appendix

Central Valley Project (CVP) Water Contracts

Contractor	M&I	Ag	Division	Unit	Contract No
<b>Delta Contract</b>					
Contra Costa Water District	X		Delta Division	Contra Costa Canal	I75r-3401A-LTR1
<b>East Side Contracts</b>					
Stockton-East Water District	X	X	East Side Division		4-07-20-W0329
Central San Joaquin Water Conservation District	X	X	East Side Division	New Melones Dam & Reservoir	4-07-20-W0330
<b>Friant Division Contracts</b>					
Fresno County Water Works District No. 18	X		Friant Division	Friant Dam & Reservoir	14-06-200-5904-D
Gravelly Ford Water District		X	Friant Division	Friant Dam & Reservoir	1-07-20-W0242-D
Madera, County of	X		Friant Division	Friant Dam & Reservoir	14-06-200-2406A-LTR1
Arvin-Edison Water Storage District	X	X	Friant Division	Friant-Kern Canal	14-06-200-229AD (C1)
Arvin-Edison Water Storage District	X	X	Friant Division	Friant-Kern Canal	14-06-200-229AD (C2)
California Dept. of Fish & Game - San Joaquin Fish Hatchery	X		Friant Division	Friant-Kern Canal	14-06-200-879R
Delano-Earlimart Irrigation District		X	Friant Division	Friant-Kern Canal	I75r-3327-D (C2)
Delano-Earlimart Irrigation District	X	X	Friant Division	Friant-Kern Canal	I75r-3327-D (C1)
Exeter Irrigation District	X	X	Friant Division	Friant-Kern Canal	I75r-2508-D (C1)
Exeter Irrigation District		X	Friant Division	Friant-Kern Canal	I75r-2508-D (C2)
Fresno Irrigation District	X	X	Friant Division	Friant-Kern Canal	14-06-200-1122A-D
Fresno, City of	X		Friant Division	Friant-Kern Canal	14-06-200-8901-D
Garfield Water District		X	Friant Division	Friant-Kern Canal	14-06-200-9421-D
International Water District	X	X	Friant Division	Friant-Kern Canal	14-06-200-585A-LTR1
Ivanhoe Irrigation District	X	X	Friant Division	Friant-Kern Canal	I75r-1809-D (C1)
Ivanhoe Irrigation District		X	Friant Division	Friant-Kern Canal	I75r-1809-D (C2)
Kaweah Delta Water Conservation District	X	X	Friant Division	Friant-Kern Canal	I75r-180-AD (C1)
Kaweah Delta Water Conservation District	X	X	Friant Division	Friant-Kern Canal	I75r-180-AD (C2)
Kern-Tulare Water District		X	Friant Division	Friant-Kern Canal	I1r-1460-A
Lewis Creek Water District		X	Friant Division	Friant-Kern Canal	14-06-200-1911-D
Lindmore Irrigation District	X	X	Friant Division	Friant-Kern Canal	I75r-1635-D (C1)
Lindmore Irrigation District		X	Friant Division	Friant-Kern Canal	I75r-1635-D (C2)
Lindsay, City of	X		Friant Division	Friant-Kern Canal	5-07-20-W0428-LTR1
Lindsay-Strathmore Irrigation District	X	X	Friant Division	Friant-Kern Canal	I1r-1514-D
Lower Tule River Irrigation District		X	Friant Division	Friant-Kern Canal	I75r-2771-D (C1)
Lower Tule River Irrigation District		X	Friant Division	Friant-Kern Canal	I75r-2771-D (C2)
Orange Cove Irrigation District	X	X	Friant Division	Friant-Kern Canal	I75r-1672-D
Orange Cove, City of	X		Friant Division	Friant-Kern Canal	14-06-200-5230-LTR1
Porterville Irrigation District		X	Friant Division	Friant-Kern Canal	I75r-4309-D (C1)
Porterville Irrigation District		X	Friant Division	Friant-Kern Canal	I75r-4309-D (C2)
Saucelito Irrigation District		X	Friant Division	Friant-Kern Canal	I75r-2604-D (C1)
Saucelito Irrigation District		X	Friant Division	Friant-Kern Canal	I75r-2604-D (C2)
Shafter-Wasco Irrigation District	X	X	Friant Division	Friant-Kern Canal	14-06-200-4032-D (C1)
Shafter-Wasco Irrigation District		X	Friant Division	Friant-Kern Canal	14-06-200-4032-D (C2)
Southern San Joaquin Municipal Utility District		X	Friant Division	Friant-Kern Canal	I1r-1460-D (C2)
Southern San Joaquin Municipal Utility District	X	X	Friant Division	Friant-Kern Canal	I1r-1460-D (C1)
Stone Corral Irrigation District		X	Friant Division	Friant-Kern Canal	I75r-2555-D
Tea Pot Dome Water District		X	Friant Division	Friant-Kern Canal	14-06-200-7430-D
Terra Bella Irrigation District	X	X	Friant Division	Friant-Kern Canal	I75r-2446-D (C1)
Tulare Irrigation District	X	X	Friant Division	Friant-Kern Canal	I75r-2485-D (C1)
Tulare Irrigation District		X	Friant Division	Friant-Kern Canal	I75r-2485-D (C2)
Chowchilla Water District		X	Friant Division	Madera Canal	I75r-2358-D (C2)
Chowchilla Water District		X	Friant Division	Madera Canal	I75r-2358-D (C1)
Madera Irrigation District		X	Friant Division	Madera Canal	I75r-2891-D (C1)
Madera Irrigation District		X	Friant Division	Madera Canal	I75r-2891-D (C2)
Chowchilla Water District (Buchanan)		X	Miscellaneous	Buchanan Unit	14-06-200-3844-E
Madera Irrigation District (Hidden)		X	Miscellaneous	Hidden Unit	14-06-200-4020-E

## Central Valley Project (CVP) Water Contracts

Contractor	M&I	Ag	Division	Unit	Contract No
<b>North of Delta American River Water Service Contracts</b>					
Sacramento, City of	X		American River Division		14-06-200-6497
El Dorado Irrigation District	X		American River Division	Folsom Dam & Reservoir	14-06-200-1357A-LTR1
Roseville, City of	X		American River Division	Folsom Dam & Reservoir	14-06-200-3474A-IR1
Sacramento County Water Agency	X		American River Division	Folsom Dam & Reservoir	6-07-20-W1372
San Juan Water District	X		American River Division	Folsom Dam & Reservoir	6-07-20-W1373-LTR1
East Bay Municipal Utility District	X		American River Division	Folsom-South Canal	14-06-200-5183A-LTR1
Sacramento Municipal Utility District	X		American River Division	Folsom-South Canal	14-06-200-5198A
Placer County Water Agency	X	X	American River Division	Upper American River	14-06-200-5082A-IR1
<b>North of Delta Sacramento River Water Rights Settlement Contracts</b>					
Alexander, Thomas & Karen		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7754A-R-1
Anderson, Arthur L., et al.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-3591A-R-1
Anderson, R. & J., Properties, L.P.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1726A-R-1 (A1)
Anderson, R. & J., Properties, L.P.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1726A-R-1 (A2)
Anderson-Cottonwood Irrigation District	X	X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-3346A-R-1
Andreati, Beverly F., et al.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1898A-R-1
Baber, Jack W., et al.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1604A-R-1
Bardis, Christo D., et al.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1286A-R-1
Bekley, Ralph & Ophelia		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-8118A-R-1
Butler, D., Trustee: D. Butler Rev. Int. Trust		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2365A-R-1
Butte Creek Farms, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1976A-R-1
Butte Creek Farms, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2851A-R-1
Butte Creek Farms, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-5206A-R-1
Butte Creek Farms, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7744X-R-1
Byrd, Anna C. & Osborne, Jane		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1595A-R-1 (A1)
Byrd, Anna C. & Osborne, Jane		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1595A-R-1 (A2)
Cachil Dehe Band of Wintun Indians		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7206A-R-1
Carter Mutual Water Company		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2401A-R-1
Chesney, Adona, Trustee		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-930A-R-1
Churkin, Michael, Jr., et al.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7227A-R-1
Conaway Preservation Group, LLC		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7422A-R-1
Cummings, William C.		X	Sacramento River Division	Sac. River Water Rights Settlement	7-07-20-W0054-R-1
Daniell, Harry W.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-4348A-R-1
Davis, L., Trustee, G. Davis Family Revocable Trust		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1851A-R-1
Driscoll Strawberry Associates, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-4736A-R-1
Driver, Gary, et al.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-8585A-R-1
Driver, Gregory E.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-939A-2-R-1
Driver, John A. & Clare M., Trustees		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1314A-R-1
Driver, John A. & Clare M., Trustees		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2398A-R-1
Driver, William A., et al.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-939A-1-R-1
Dyer, Jeffrey E. & Wing-Dyer, Jan		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2486A-R-1
E.L.H. Sutter Properties		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1364Y-R-1
Eastside Mutual Water Company		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1053A-R-1
Eggleston, Ronald H., et ux.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7339A-R-1
Ehrke, Allen A. & Bonnie E.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-8330A-R-1
Exchange Bank (Nature Conservancy)		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-3774A-R-1
Fedora, Sibley G. & Margaret L., Trustees		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2916A-R-1
Forry, Laurie & Adams, Lois		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7691A-R-1
Furlan, Emile & Simone, Family Trust		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1175A-R-1
Gillaspay, William F., Trustee		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-8117A-R-1
Giovannetti, B. E.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-991A-R-1
Giusti, Richard J. & Sandra A., Trustees		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-4076A-R-1
Gjermann, Hal		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-4010A-R-1
Glenn-Colusa Irrigation District		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-855A-R-1
Gomes, Judith A., Trustee		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1827X-R-1
Green Valley Corporation		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-5210A-R-1
Green Valley Corporation		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-5211A-R-1
Griffin, Joseph & Prater, Sharon		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2895A-R-1
Hale, Judith A. & Marks, Alice K.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1638A-R-1
Hale, Judith A. & Marks, Alice K.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7572A-R-1
Hatfield, Robert L. & Bonnie A., Trustees		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2365X-R-1

Appendix

Central Valley Project (CVP) Water Contracts

Contractor	M&I	Ag	Division	Unit	Contract No
Heidrick, Joe Jr., Trustee		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1176A-R-1
Heidrick, Mildred M, Trustee		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1616A-R-1
Heidrick, Mildred M, Trustee		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-8322A-R-1
Henle, Thomas N., Trustee		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-932A-R-1
Hiatt, Thomas & Illerich, Phillip, Trustees		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-880X-R-1
Hiatt, Thomas, Trustee		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-880A-R-1
Howald Farms, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1042A-R-1
Howard, Theodore W. & Linda M.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1976X-R-1
J.B. Unlimited, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2519A-R-1
Jaeger, William L. & Patricia A.		X	Sacramento River Division	Sac. River Water Rights Settlement	7-07-20-W0002-R-1
Jansen, Peter & Sandy		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1426A-R-1
Kary, Carol, Trustee		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2520A-R-1 (A1)
Kary, Carol, Trustee		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2520A-R-1 (A2)
King, Benjamin & Laura		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1086Y-R-1
King, Laura		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1086Z-R-1
KLSY, LLC		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7556A-R-1
Knights Landing Investors, LLC		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-4604A-R-1
Lake California Property Owners Association, Inc.	X		Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-4961A-R-1
Lauppe, Burton H. & Kathryn L.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1364X-R-1
Lauppe, Burton H. & Kathryn L.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1289A-R-1
Leiser, Dorothy L.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-4178A-R-1
Leviathan, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7308A-R-1
Lockett, William P. & Jean B.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-4105A-R-1
Lomo Cold Storage & Micheli, Justin J.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-931A-R-1
Lonon, Michael E.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-8658A-R-1
Maxwell Irrigation District		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-6078A-R-1
MCM Properties, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7827A-R-1
M. Montgomery, S&J McPherson Montgomery		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2145A-R-1
Meridian Farms Water Company		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-838A-R-1
Mesquite Investors, LLC (Riverby Limited)		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-934A-R-1
Meyer Crest, Ltd.	X		Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-8106A-R-1
Micke, Daniel H. & Nina J.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7995A-R-1
Morehead, Joseph A. & Brenda		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-5789A-R-1
Munson, James T. & Delmira		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7049A-R-1
Natomas Basin Conservancy		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1364A-R-1
Natomas Central Mutual Water Company	X	X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-885A-R-1
Nelson, Thomas L., Jr. & Hazel H.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1954A-R-1
Nene Ranch, LLC		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2993A-R-1
O'Brien, Frank J. & Janice C.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-4105X-R-1
Odysseus Farms Partnership		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-8574A-R-1
Oji Brothers Farms, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-3753A-R-1
Oji, Mitsue, Family Partnership, et al.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2427A-R-1
Otterson, Mike, Trustee		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2896A-R-1
Pacific Realty Associates, LP		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-940A-R-1
Pelger Mutual Water Company		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2073A-R-1
Penner, Roger & Leona		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-960A-R-1
Pleasant Grove Verona Mutual Water Company		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-5520A-R-1
Princeton-Codora-Glenn Irrigation District		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-849A-R-1
Provident Irrigation District		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-856A-R-1
Quad-H Ranches, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2153A-R-1
Rauf, Abdul & Tahmina		X	Sacramento River Division	Sac. River Water Rights Settlement	8-07-20-W0117-R-1
Reclamation District No. 1004		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-890A-R-1
Reclamation District No. 108		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-876A-R-1
Reclamation District Nos. 900 & 1000		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1779A-R-1
Redding Rancheria Tribe		X	Sacramento River Division	Sac. River Water Rights Settlement	7-07-20-W0006-R-1
Redding, City of	X		Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2871A-R-1
Reische, Eric L.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1150X-R-1
Reische, Laverne C., et al.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1150A-R-1
Richter, Henry D., et al.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-4362A-R-1
River Garden Farms Company		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-878A-R-1
Riverview Golf & Country Club	X		Sacramento River Division	Sac. River Water Rights Settlement	14-60-200-8286A-R-1
Roberts Ditch Irrigation Company, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-935A-R-1
Rubio, Exequiel P. & Elsa A.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2368A-R-1
Sacramento River Ranch, LLC		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2149A-R-1
Sacramento, County of		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2404A-R-1

Appendix

Central Valley Project (CVP) Water Contracts

Contractor	M&I	Ag	Division	Unit	Contract No
Seaver, Charles W. & Barbara J., Trustees		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-3296A-R-1
Sioux Creek Property, LLC		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-889A-R-1
Sutter Mutual Water Company		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-815A-R-1
Sycamore Family Trust		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2146A-R-1
Tarke, Stephen E. & Debra F., Trustees		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1949A-R-1
Tisdale Irrigation & Drainage Company		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2781A-R-1
Tuttle, Charles, Jr. & Noack, Sue T., Trustees		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-7296A-R-1
Wakida, Haruye, Trustee		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-5200X-R-1
Wakida, Haruye, Trustee		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1415A-R-1
Wallace, Kenneth L. Living Trust		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1175A X
West Sacramento, City of	X		Sacramento River Division	Sac. River Water Rights Settlement	0-07-20-W0187
Willey, Edwin A. & Marjorie E.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-3556A R-1
Wilson Ranch Partnership			Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-4520A-R-1
Wilson, Dennis, Farms, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-5200A-R-1
Windswept Land & Livestock Company		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2045A R-1
Wisler, John W., Jr.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-5215A-R-1
Yolo Land Trust		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2148A-R-1
Young, Russell L., et al.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-2552A-R-1
Zelmar Ranch, Inc.		X	Sacramento River Division	Sac. River Water Rights Settlement	14-06-200-1827A-R-1
Anderson Cottonwood Irrigation District	X	X	Sacramento River Division	Sac. River Water Rights Settlement,	14-06-200-3346A-R-1-B
North of Delta Water Service Contracts					
Feather Water District	X	X	Sacramento River Division		14-06-200-171-A-LTR1
4-E Water District		X	Sacramento River Division	Black Butte Dam & Reservoir	3-07-20-W0312-LTR1
Colusa, County of (Stonyford)	X		Sacramento River Division	Black Butte Dam & Reservoir	4-07-20-W0348-LTR1
Elk Creek Community Services District	X		Sacramento River Division	Black Butte Dam & Reservoir	14-06-200-3462A
Stony Creek Water District	X	X	Sacramento River Division	Black Butte Dam & Reservoir	2-07-20-W0261-LTR1
U.S. Forest Service (Salt Creek)	X		Sacramento River Division	Black Butte Dam & Reservoir	14-06-200-3621A-LTR1
Whitney Construction, Inc.	X		Sacramento River Division	Black Butte Dam & Reservoir	14-06-200-5749A-LTR1
Colusa Drain Mutual Water Company		X	Sacramento River Division	Colusa Basin Drain	8-07-20-W0693-R-1
Corning Water District	X	X	Sacramento River Division	Corning Canal	14-06-200-6575-LTR1
Proberta Water District	X	X	Sacramento River Division	Corning Canal	14-06-200-7311-LTR1
Thomes Creek Water District	X	X	Sacramento River Division	Corning Canal	14-06-200-5271A-LTR1
4-M Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	0-07-20-W0183-R-1
Colusa County Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	14-06-200-304-A-LTR1
Colusa County Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	1-07-20-W0220-R-1
Colusa, County of	X	X	Sacramento River Division	Tehama-Colusa Canal	14-06-200-8310A-LTR1
Cortina Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	0-07-20-W0206-R-1
Davis Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	14-06-200-6001A-LTR1
Dunnigan Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	14-06-200-399-A-LTR1
Glenn Valley Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	1-07-20-W0219-R-1
Glide Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	7-07-20-W0040-LTR1
Holthouse Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	1-07-20-W0224-R-1
Kanawha Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	14-06-200-466-A-LTR1
Kirkwood Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	7-07-20-W0056-LTR1
La Grande Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	0-07-20-W0190-R-1
La Grande Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	7-07-20-W0022-LTR1
Myers-Marsh Mutual Water Company	X	X	Sacramento River Division	Tehama-Colusa Canal	1-07-20-W0225-R-1
Orland-Artois Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	14-06-200-8382A-LTR1
Westside Water District	X	X	Sacramento River Division	Tehama-Colusa Canal	14-06-200-8222-LTR1
Mountain Gate Community Services District	X		Shasta Division		14-06-200-6998-LTR1
Redding, City of	X		Shasta Division		14-06-200-5272A-LTR1 (SR)
Redding, City of	X		Shasta Division		14-06-200-5272A-LTR1 (SCC)
Redding, City of	X		Shasta Division		14-06-200-5272A-LTR1 (TP)
Shasta County Water Agency	X		Shasta Division		14-06-200-3367A-LTR1 (SCC)
Shasta County Water Agency	X		Shasta Division		14-06-200-3367A-LTR1 (SDR)
Shasta Lake, City of	X		Shasta Division		4-07-20-W1134-LTR1
U.S. Forest Service	X		Shasta Division	Black Butte Dam & Reservoir	14-06-200-3464A-LTR1
Centerville Community Services District	X		Shasta Division	Shasta Dam & Reservoir	14-06-200-3367X-LTR1

Appendix

Central Valley Project (CVP) Water Contracts

Contractor	M&I	Ag	Division	Unit	Contract No
Bella Vista Water District	X	X	Trinity River Division		14-06-200-851A-LTR1
Clear Creek Community Services District	X	X	Trinity River Division		14-06-200-489-A-LTR1
Shasta Community Services District	X		Trinity River Division		14-06-200-862A-LTR1
<b>South of Delta Water Service Contracts</b>					
Banta-Carbona Irrigation District	X	X	Delta Division	Delta-Mendota Canal	14-06-200-4305A-LTR1
Byron-Bethany Irrigation District	X	X	Delta Division	Delta-Mendota Canal	14-06-200-785-LTR1
Del Puerto Water District	X	X	Delta Division	Delta-Mendota Canal	14-06-200-922-LTR1
Eagle Field Water District	X	X	Delta Division	Delta-Mendota Canal	14-06-200-7754-LTR1
Mercy Springs Water District	X	X	Delta Division	Delta-Mendota Canal	14-06-200-3365A-LTR1
Oro Loma Water District	X	X	Delta Division	Delta-Mendota Canal	14-06-200-7823-LTR1
Pajaro Valley WMA, SCVWD, Westlands WD	X	X	Delta Division	Delta-Mendota Canal	14-06-200-3365A-IR12-B
Patterson Irrigation District	X	X	Delta Division	Delta-Mendota Canal	14-06-200-3598A-LTR1
The West Side Irrigation District	X	X	Delta Division	Delta-Mendota Canal	7-07-20-W0045-LTR1
Tracy, City of	X		Delta Division	Delta-Mendota Canal	14-06-200-4305A-IR12-B
Tracy, City of	X		Delta Division	Delta-Mendota Canal	7-07-20-W0045-IR12-B
Tracy, City of	X		Delta Division	Delta-Mendota Canal	14-06-200-7858A
U.S. Department of Veteran Affairs	X		Delta Division	Delta-Mendota Canal	3-07-20-W1124-LTR1
West Stanislaus Irrigation District		X	Delta Division	Delta-Mendota Canal	14-06-200-1072-LTR1
Westlands Water District Distribution District 1	X	X	Delta Division	Delta-Mendota Canal	7-07-20-W0055-IR12-B
Westlands Water District Distribution District 1	X	X	Delta Division	Delta-Mendota Canal	14-06-200-8018-IR12-B
Westlands Water District Distribution District 1	X	X	Delta Division	Delta-Mendota Canal	14-06-200-8092-IR12
Westlands Water District Distribution District 2	X	X	Delta Division	Delta-Mendota Canal	14-06-200-3365A-IR12-C
Coelho Family Trust	X	X	Delta Division	Mendota Pool	14-06-200-7859A-LTR1
Dos Palos Joint Area Power Authority	X		Delta Division	Mendota Pool	9-07-20-W0812
Fresno Slough Water District	X	X	Delta Division	Mendota Pool	14-06-200-4019A-LTR1
James Irrigation District	X	X	Delta Division	Mendota Pool	14-06-200-700-A-LTR1
Laguna Water District	X	X	Delta Division	Mendota Pool	2-07-20-W0266-LTR1
Meyers Farms Family Trust		X	Delta Division	Mendota Pool	07-WC-20-3529
Reclamation District No. 1606	X	X	Delta Division	Mendota Pool	14-06-200-3802A-LTR1
Tranquillity Irrigation District	X	X	Delta Division	Mendota Pool	14-06-200-701-A-LTR1
Tranquillity Public Utility District	X	X	Delta Division	Mendota Pool	14-06-200-3537A-LTR1
Westlands Water District	X	X	Delta Division	Mendota Pool	14-06-200-7823J (MP)
Westlands Water District	X	X	Delta - West San Joaquin	San Luis Unit	14-06-200-7823J (SLU)
Pacheco Water District		X	Miscellaneous	Conveyance (DMC & SLU)	6-07-20-W0504
Fresno, County of	X	X	Miscellaneous	Cross Valley Canal	14-06-200-8292A-IR14
Hills Valley Irrigation District	X	X	Miscellaneous	Cross Valley Canal	14-06-200-8466A-IR13
Kern-Tulare Water District	X	X	Miscellaneous	Cross Valley Canal	14-06-200-8601A-IR13
Kern-Tulare Water District	X	X	Miscellaneous	Cross Valley Canal	14-06-200-8367A-IR13
Lower Tule River Irrigation District	X	X	Miscellaneous	Cross Valley Canal	14-06-200-8237A-IR13
Pixley Irrigation District	X	X	Miscellaneous	Cross Valley Canal	14-06-200-8238A-IR13
Tri-Valley Water District	X	X	Miscellaneous	Cross Valley Canal	14-06-200-8565A-IR13
Tulare, County of	X	X	Miscellaneous	Cross Valley Canal	14-06-200-8293A-IR13
San Benito County Water District	X	X	San Felipe Division		8-07-20-W0130
Santa Clara Valley Water District	X	X	San Felipe Division		7-07-20-W0023
Pacheco Water District	X	X	West San Joaquin Division	Delta-Mendota Canal	6-07-20-W0469 (SLC)
Panoche Water District	X	X	West San Joaquin Division	Delta-Mendota Canal	14-06-200-7864A-IR2 (DMC)
Panoche Water District	X	X	West San Joaquin Division	Delta-Mendota Canal	14-06-200-7864A-IR2
San Luis Water District	X	X	West San Joaquin Division	Delta-Mendota Canal	14-06-200-7773A-IR2 (DMC)
Avenal, City of	X		West San Joaquin Division	San Luis Unit	14-06-200-4619A-IR2
California, State of	X		West San Joaquin Division	San Luis Unit	14-06-200-8033A-IR2
Coalinga, City of	X		West San Joaquin Division	San Luis Unit	14-06-200-4173A-IR2
Huron, City of	X		West San Joaquin Division	San Luis Unit	14-06-200-7081A-IR2
Pacheco Water District	X	X	West San Joaquin Division	San Luis Unit	6-07-20-W0469 (DMC)
Panoche Water District	X	X	West San Joaquin Division	San Luis Unit	14-06-200-7864A-IR2 (SLC)
San Luis Water District	X	X	West San Joaquin Division	San Luis Unit	14-06-200-7773A-IR2 (SLC)
Westlands Water District	X	X	West San Joaquin Division	San Luis Unit	14-06-200-495A-IR2

Appendix

Central Valley Project (CVP) Water Contracts

Contractor	M&I	Ag	Division	Unit	Contract No
<b>South of Delta San Joaquin River Exchange Contracts</b>					
Central California Irrigation District		X	Delta Division	San Joaquin River Exchange	Ilr 1144 (1)
Columbia Canal Company		X	Delta Division	San Joaquin River Exchange	Ilr 1144 (2)
Firebaugh Canal Company		X	Delta Division	San Joaquin River Exchange	Ilr 1144 (4)
San Luis Canal Company		X	Delta Division	San Joaquin River Exchange	Ilr 1144 (3)
<b>South of Delta Mendota Pool Settlement Contracts</b>					
Coelho Family Trust	X	X	Delta Division	Mendota Pool Settlement	14-06-200-7859A
Dudley, M.J. & Co.; Indart, John G; Indart, Doris J.		X	Delta Division	Mendota Pool Settlement	14-06-200-4448A
Fresno Slough Water District	X	X	Delta Division	Mendota Pool Settlement	14-06-200-4019A
James Irrigation District	X	X	Delta Division	Mendota Pool Settlement	14-06-200-700-A
Meyers, Marvin & Patricia		X	Delta Division	Mendota Pool Settlement	9-07-20-W1608
Reclamation District No. 1606	X	X	Delta Division	Mendota Pool Settlement	14-06-200-3802A
Tranquillity Irrigation District	X	X	Delta Division	Mendota Pool Settlement	14-06-200-701-A
Tranquillity Public Utility District	X	X	Delta Division	Mendota Pool Settlement	14-06-200-3537-A