

CENTRAL VALLEY PROJECT
SCHEDULE OF M&I ALLOCATED CAPITAL COSTS PER ACRE-FOOT BY CONTRACTOR
AS OF SEPTEMBER 30, 2008
2010 M&I WATER RATES

Facility/Contractor	Capital Cost			Present Worth of Projected Deliveries 2010-2030 (Sch A-13)	Allocated Capital Cost Per Acre-Foot
	Allocated Capital Cost	Repayment as of 09-30-08 (Sch. A-6)	Unpaid Allocated Capital Cost		
<u>Black Butte D&R</u>					
County of Colusa	\$ 5,153	\$ 5,588	\$ (435)	525	\$ - 5/
Elk Creek CSD	7,082	3,488	\$ 3,594	615	\$ 5.84
US Forest Service - BB	2,814	369	\$ 2,445	277	\$ 8.83
Whitney Const.	3,836	5,990	\$ (2,154)	154	\$ - 5/
Total Black Butte D&R	\$ 18,884	\$ 15,434	\$ 3,450		
<u>Clear Creek Unit</u>					
Clear Creek CSD	\$ 1,767,963	\$ 344,371	\$ 1,423,592	63,339	\$ 22.48
<u>Contra Costa Canal</u>					
Contra Costa WD 1/	\$ 25,687,170	\$ 27,103,944	\$ (1,416,774)	1,568,223	\$ - 5/
<u>Cow Creek Unit</u>					
Bella Vista WD	\$ 2,348,801	\$ 1,427,195	\$ 921,605	60,023	\$ 15.35
<u>Cross Valley Canal</u>					
County of Fresno	24,390	26,222	\$ (1,832)	3,690	\$ - 5/
County of Tulare	68,185	28,361	\$ 39,824	8,271	\$ 4.81
Total Cross Valley Canal	\$ 92,575	\$ 54,583	\$ 37,992		
<u>Delta-Mendota Canal</u>					
Byron Bethany ID	\$ 268,744	\$ 166,958	\$ 101,786	13,326	\$ 7.64
City of Tracy 2/	5,531,927	2,791,790	\$ 2,740,137	139,602	\$ 19.63
Del Puerto WD	6,532	4,384	\$ 2,147	328	\$ 6.55
Department of VA	141,714	3,276	\$ 138,438	5,227	\$ 26.48
Panoche WD	12,078	8,888	\$ 3,190	458	\$ 6.97
San Luis WD	62,537	92,209	\$ (29,672)	2,898	\$ - 5/
Total Delta-Mendota Canal	\$ 6,023,531	\$ 3,067,506	\$ 2,956,025		
<u>Folsom D&R</u>					
City of Roseville	\$ 3,627,389	\$ 3,483,517	\$ 143,872	422,197	\$ 0.34
El Dorado ID - FD&R	977,073	1,054,312	\$ (77,239)	84,504	\$ - 5/
Sacramento County WA	1,398,078	195,985	\$ 1,202,094	135,288	\$ 8.89
San Juan WD	1,881,210	1,616,149	\$ 265,061	148,817	\$ 1.78
Total Folsom D&R	\$ 7,883,750	\$ 6,349,963	\$ 1,533,787		
<u>Folsom-South Canal</u>					
East Bay MUD	\$ 9,078,836	\$ 1,356,768	\$ 7,722,069	338,220	\$ 22.83
Sacramento County WA - FSC 3/	3,720,227		\$ 3,720,227	173,485	\$ 21.44
Sacramento MUD 3/	7,434,981	427,680	\$ 7,007,301	184,484	\$ 37.98
Total Folsom-South Canal	\$ 20,234,044	\$ 1,784,448	\$ 18,449,597		

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<u>Friant Dam</u>					
County of Madera	\$ 28,333	\$ 17,388	\$ 10,945	1,230	\$ 8.90
Fresno County WW#18	28,660	\$ 65,044	\$ (36,384)	2,245	\$ - 5/
Total Friant Dam	\$ 56,993	\$ 82,431	\$ (25,439)		
<u>Friant-Kern Canal</u>					
Arvin-Edison WSD	\$ 348,821	\$ 567,156	\$ (218,335)	6,617	\$ - 5/
City of Fresno	22,322,686	4,399,717	\$ 17,922,969	935,530	\$ 19.16
City of Lindsay	846,196	597,887	\$ 248,308	28,490	\$ 8.72
City of Orange Cove	499,146	477,656	\$ 21,490	21,409	\$ 1.00
Delano-Earlimart ID	39,332	15,104	\$ 24,229	2,458	\$ 9.86
Lindsay-Strathmore ID	73,725	57,031	\$ 16,694	3,277	\$ 5.09
Shafter-Wasco ID	159,040	94,400	\$ 64,641	6,953	\$ 9.30
Terra Bella ID	376,758	181,585	\$ 195,173	12,881	\$ 15.15
Total Friant-Kern Canal	\$ 24,665,705	\$ 6,390,536	\$ 18,275,169		
<u>Sacramento River</u>					
City of Redding - SR	\$ 540,581	\$ 665,130	\$ (124,549)	46,203	\$ - 5/
City of West Sacramento	952,969	1,017,547	\$ (64,577)	69,813	\$ - 5/
Lake California P.O.A.	27,120	32,077	\$ (4,957)	3,277	\$ - 5/
Meyer Crest Ltd.	25,768	57,580	\$ (31,812)	1,414	\$ - 5/
Riverview Golf & CC	3,854	4,861	\$ (1,007)	410	\$ - 5/
Total Sacramento River	\$ 1,550,293	\$ 1,777,195	\$ (226,902)		
<u>San Felipe Unit</u>					
San Benito County WD	\$ 2,439,886	\$ 1,383,110	\$ 1,056,777	72,692	\$ 14.54
Santa Clara Valley WD	48,315,888	28,922,281	\$ 19,393,607	1,474,246	\$ 13.15
Total San Felipe Unit	\$ 50,755,774	\$ 30,305,390	\$ 20,450,384		
<u>San Luis Canal - Fresno</u>					
City of Avenal	\$ 1,196,682	\$ -	\$ 1,196,682	43,092	\$ 27.77
City of Coalinga	3,530,041	411,482	\$ 3,118,558	96,755	\$ 32.23
City of Huron	814,208	26,903	\$ 787,305	18,448	\$ 42.68
State of CA	3,690	3,584	\$ 106	106	\$ 0.99
Westlands WD	2,485,338	1,951,409	\$ 533,929	49,480	\$ 10.79
Total San Luis Canal - Fresno	\$ 8,029,959	\$ 2,393,379	\$ 5,636,580		

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<u>San Luis Canal - Tracy</u>					
Pacheco WD - SLC	\$ 18,561	\$ 2,717	\$ 15,844	492	\$ 32.21
Panoche WD - SLC	19,227	14,113	\$ 5,114	758	\$ 6.75
San Luis WD - SLC	<u>278,031</u>	<u>363,048</u>	<u>\$ (85,017)</u>	10,160	\$ - 5/
Total San Luis Canal - Tracy	\$ 315,819	\$ 379,879	\$ (64,060)		
<u>Shasta D&R</u>					
Centerville CSD	\$ 230,486	\$ 78,841	\$ 151,645	18,190	\$ 8.34
Mountain Gate CSD	134,101	97,257	\$ 36,845	13,039	\$ 2.83
Shasta CWA	<u>45,460</u>	<u>21,068</u>	<u>\$ 24,392</u>	4,141	\$ 5.89
Total Shasta D&R	\$ 410,047	\$ 197,165	\$ 212,882		
<u>Spring Creek Conduit</u>					
City of Redding - SCC	\$ 480,903	\$ 325,117	\$ 155,786	59,810	\$ 2.60
Shasta CWA - SCC	40,761	15,580	\$ 25,182	3,075	\$ 8.19
Shasta CSD	<u>110,145</u>	<u>100,471</u>	<u>\$ 9,674</u>	10,691	\$ 0.90
Total Spring Creek Conduit	\$ 631,809	\$ 441,167	\$ 190,642		
<u>Tehama-Colusa Canal</u>					
Colusa County WD	\$ 38,438	\$ 24,884	\$ 13,554	2,458	\$ 5.52
Kanawha WD	<u>2,869</u>	<u>135</u>	<u>\$ 2,734</u>	123	\$ 22.23
Total Tehama-Colusa Canal	\$ 41,307	\$ 25,019	\$ 16,288		
<u>Toyon Pipeline</u>					
City of Redding - TP	\$ 40,116	\$ 228,996	\$ (188,880)	688	\$ - 5/
City of Shasta Lake	1,690,952	1,509,181	\$ 181,771	40,939	\$ 4.44
US Forest Service	<u>3,431</u>	<u>4,962</u>	<u>\$ (1,531)</u>	140	\$ - 5/
Total Toyon Pipeline	\$ 1,734,499	\$ 1,743,138	\$ (8,640)		
Grand Total	<u><u>\$ 152,248,924</u></u> 2/	<u><u>\$ 83,882,744</u></u> 4/	<u><u>\$ 68,366,179</u></u>		

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FOOTNOTES

- 1/ Represents the District's share of the CVP In-Basin costs in accordance with the District's amendatory contract (dated May 26, 1994)
- 2/ City of Tracy's allocated Capital Cost and Capital Repayment have been adjusted to include assigned historical costs and revenues from Banta-Carbona ID and West Side ID. Refer to the 2010 Irrigation Water Rates, Schedule A-2Ba, footnotes 4/ for assigned revenues and Schedule A-2Bb, footnote 4/ for assigned historical capital costs.

	Assigned Historical Capital Costs	Assigned Revenues
Banta-Carbona ID	\$736,185	\$263,272
West Side ID	321,259	163,511
Total	<u>\$ 1,057,444</u>	<u>\$ 426,783</u>
Total Allocated Costs	\$ 152,248,924	
Less: Assigned Costs	<u>1,057,444</u>	
Total per Schedule A-4	<u>\$ 151,191,479</u>	

- 3/ In accordance with the assignment agreement, assigned water will not be scheduled for delivery until the Sacramento County Surface Water Treatment Plant becomes operational or October 1, 2011, whichever event occurs first.

4/ Total Repayment	\$83,882,744
San Felipe Out-of-Basin	8,999,486
El Dorado ID - Sly Park	2,611,617
Foresthill PUD	1,279,932
Less: Assigned Revenues from Irrigation (City of Tracy)	<u>(426,783)</u>
Per Schedule A-6	<u>\$96,346,996</u>

- 5/ Contractor has satisfied their obligation of allocated capital costs as of 9/30/2008.

Source:

- (1) Capital component costs - Schedule A-4.
(2) All other data as noted on this schedule.

Note: "Total" amounts may vary by several cents from those shown on supporting schedules due to rounding