

CENTRAL VALLEY PROJECT  
SCHEDULE OF M&I ALLOCATED CAPITAL COSTS PER ACRE-FOOT BY CONTRACTOR  
AS OF SEPTEMBER 30, 2009  
2011 M&I WATER RATES

A	B	C	D	E	F
Facility/Contractor	Capital Cost			Present Worth	Allocated
Ref	Allocated Capital Cost <Sch A-2Bb>	Repayment as of 09-30-09 * <Sch A-6>	Unpaid Allocated Capital Cost (B-C)	Projected Deliveries 2011-2030 <Sch A-13>	Capital Cost Per Acre-Foot (D/E)
<b>Black Butte D&amp;R</b>					
County of Colusa	\$ 5,236	\$ 5,588	\$ (351)	491	\$ - 5/
Elk Creek CSD	\$ 6,989	\$ 3,488	\$ 3,501	590	\$ 5.93
US Forest Service - BB	\$ 2,821	\$ 377	\$ 2,445	266	\$ 9.21
Whitney Const.	\$ 3,864	\$ 5,990	\$ (2,125)	148	\$ - 5/
Total Black Butte D&R	\$ 18,911	\$ 15,442	\$ 3,469		
<b>Clear Creek Unit</b>					
Clear Creek CSD	\$ 1,737,967	\$ 344,371	\$ 1,393,597	60,782	\$ 22.93
<b>Contra Costa Canal</b>					
Contra Costa WD 1/	\$ 26,480,365	\$ 26,480,365	\$ (0)	1,490,524	\$ -
<b>Cow Creek Unit</b>					
Bella Vista WD	\$ 2,397,900	\$ 1,427,244	\$ 970,656	57,031	\$ 17.02
<b>Cross Valley Canal</b>					
County of Fresno	\$ 25,020	\$ 26,222	\$ (1,202)	3,541	\$ - 5/
County of Tulare	\$ 70,451	\$ 28,361	\$ 42,090	7,937	\$ 5.30
Total Cross Valley Canal	\$ 95,471	\$ 54,583	\$ 40,888		
<b>Delta-Mendota Canal</b>					
Byron Bethany ID	\$ 261,239	\$ 166,958	\$ 94,281	12,499	\$ 7.54
City of Tracy 2/	\$ 5,413,395	\$ 2,814,727	\$ 2,598,668	134,518	\$ 19.32
Del Puerto WD	\$ 6,375	\$ 4,384	\$ 1,991	314	\$ 6.34
Department of VA	\$ 134,419	\$ 3,276	\$ 131,143	5,016	\$ 26.14
Panoche WD	\$ 11,736	\$ 8,888	\$ 2,847	430	\$ 6.62
San Luis WD	\$ 60,826	\$ 92,209	\$ (31,383)	2,675	\$ - 5/
Total Delta-Mendota Canal	\$ 5,887,989	\$ 3,090,443	\$ 2,797,547		
<b>Folsom D&amp;R</b>					
City of Roseville	\$ 3,710,872	\$ 3,483,517	\$ 227,355	404,335	\$ 0.56
El Dorado ID - FD&R	\$ 996,613	\$ 1,054,312	\$ (57,699)	80,805	\$ - 5/
Sacramento County WA	\$ 1,379,913	\$ 195,985	\$ 1,183,929	129,826	\$ 9.12
San Juan WD	\$ 1,904,721	\$ 1,616,149	\$ 288,572	142,809	\$ 2.02
Total Folsom D&R	\$ 7,992,120	\$ 6,349,963	\$ 1,642,157		

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Ref	<Sch A-2Bb>	<Sch A-6>	(B-C)	<Sch A-13>	(D/E)
<b>Folsom-South Canal</b>					
East Bay MUD	\$ 9,045,740	\$ 1,356,768	\$ 7,688,972	324,565	\$ 23.69
Sacramento County WA - FSC	3/ \$ 3,775,423	\$ -	\$ 3,775,423	177,036	\$ 21.33
Sacramento MUD	3/ \$ 7,575,552	\$ 427,680	\$ 7,147,872	177,036	\$ 40.38
Total Folsom-South Canal	\$ 20,396,715	\$ 1,784,448	\$ 18,612,267		
<b>Friant Dam</b>					
County of Madera	\$ 26,478	\$ 17,388	\$ 9,090	1,180	\$ 7.70
Fresno County WW#18	\$ 27,417	\$ 65,044	\$ (37,627)	N/A	N/A
Total Friant Dam	\$ 53,895	\$ 82,431	\$ (28,537)		
<b>Friant-Kern Canal</b>					
Arvin-Edison WSD	4/ \$ 335,717	\$ 567,156	\$ (231,439)	N/A	N/A
City of Fresno	4/ \$ 21,851,311	\$ 21,385,091	\$ 466,220	N/A	N/A
City of Lindsay	\$ 826,330	\$ 598,231	\$ 228,099	27,437	\$ 8.31
City of Orange Cove	\$ 494,343	\$ 477,656	\$ 16,686	21,113	\$ 0.79
Delano-Earlimart ID	4/ \$ 40,489	\$ 34,792	\$ 5,697	N/A	N/A
Lindsay-Strathmore ID	4/ \$ 74,766	\$ 65,349	\$ 9,417	N/A	N/A
Shafter-Wasco ID	4/ \$ 156,326	\$ 150,417	\$ 5,909	N/A	N/A
Terra Bella ID	4/ \$ 369,412	\$ 362,028	\$ 7,384	N/A	N/A
Total Friant-Kern Canal	\$ 24,148,693	\$ 23,640,720	\$ 507,973		
<b>Sacramento River</b>					
City of Redding - SR	\$ 552,582	\$ 665,130	\$ (112,548)	44,292	\$ - 5/
City of West Sacramento	\$ 928,492	\$ 1,017,547	\$ (89,054)	68,079	\$ - 5/
Lake California P.O.A.	\$ 27,883	\$ 32,077	\$ (4,194)	3,141	\$ - 5/
Meyer Crest Ltd.	\$ 26,508	\$ 57,580	\$ (31,072)	1,357	\$ - 5/
Riverview Golf & CC	\$ 3,961	\$ 4,861	\$ (900)	393	\$ - 5/
Total Sacramento River	\$ 1,539,427	\$ 1,777,195	\$ (237,769)		
<b>San Felipe Unit</b>					
San Benito County WD	\$ 2,427,561	\$ 1,383,110	\$ 1,044,451	67,667	\$ 15.44
Santa Clara Valley WD	\$ 48,617,224	\$ 28,922,281	\$ 19,694,943	1,382,350	\$ 14.25
Total San Felipe Unit	\$ 51,044,784	\$ 30,305,390	\$ 20,739,394		

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<b>San Luis Canal - Fresno</b>					
City of Avenal	\$ 1,185,921	\$ -	\$ 1,185,921	40,932	\$ 28.97
City of Coalinga	\$ 3,494,105	\$ 411,482	\$ 3,082,623	92,650	\$ 33.27
City of Huron	\$ 798,366	\$ 43,128	\$ 755,238	17,745	\$ 42.56
State of CA	\$ 3,711	\$ 3,584	\$ 127	108	\$ 1.18
Westlands WD	\$ 2,493,917	\$ 1,951,814	\$ 542,103	47,434	\$ 11.43
Total San Luis Canal - Fresno	\$ 7,976,021	\$ 2,410,009	\$ 5,566,012		
<b>San Luis Canal - Tracy</b>					
Pacheco WD - SLC	\$ 17,977	\$ 2,717	\$ 15,259	472	\$ 32.32
Panoche WD - SLC	\$ 19,083	\$ 14,113	\$ 4,970	724	\$ 6.86
San Luis WD - SLC	\$ 285,866	\$ 363,048	\$ (77,182)	9,737	\$ - 5/
Total San Luis Canal - Tracy	\$ 322,926	\$ 379,879	\$ (56,953)		
<b>Shasta D&amp;R</b>					
Centerville CSD	\$ 230,606	\$ 78,841	\$ 151,766	17,116	\$ 8.87
Mountain Gate CSD	\$ 135,056	\$ 97,257	\$ 37,800	12,085	\$ 3.13
Shasta CWA	\$ 45,545	\$ 21,068	\$ 24,477	3,825	\$ 6.40
Total Shasta D&R	\$ 411,208	\$ 197,165	\$ 214,043		
<b>Spring Creek Conduit</b>					
City of Redding - SCC	\$ 489,215	\$ 325,117	\$ 164,098	57,247	\$ 2.87
Shasta CWA - SCC	\$ 40,772	\$ 15,580	\$ 25,193	2,951	\$ 8.54
Shasta CSD	\$ 111,933	\$ 100,471	\$ 11,463	10,147	\$ 1.13
Total Spring Creek Conduit	\$ 641,921	\$ 441,167	\$ 200,754		
<b>Tehama-Colusa Canal</b>					
Colusa County WD	\$ 39,492	\$ 24,884	\$ 14,608	2,356	\$ 6.20
Kanawha WD	\$ 2,810	\$ 135	\$ 2,675	118	\$ 22.67
Total Tehama-Colusa Canal	\$ 42,302	\$ 25,019	\$ 17,283		
<b>Toyon Pipeline</b>					
City of Redding - TP	\$ 40,642	\$ 228,996	\$ (188,353)	660	\$ - 5/
City of Shasta Lake	\$ 1,725,251	\$ 1,509,181	\$ 216,070	38,486	\$ 5.61
US Forest Service	\$ 3,491	\$ 4,962	\$ (1,471)	136	\$ - 5/
Total Toyon Pipeline	\$ 1,769,385	\$ 1,743,138	\$ 26,246		
<b>Grand Total</b>	<b>\$ 152,957,999 2/</b>	<b>\$ 100,548,974</b>	<b>\$ 52,409,025</b>		

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FOOTNOTES

- 1/ Represents the District's share of the CVP In-Basin costs in accordance with the District's amandatory 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 2011 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	\$ 741,438	\$ 163,511
West Side ID	\$ 323,551	\$ 263,272
Total	<u>\$ 1,064,989</u>	<u>\$ 426,783</u>
Total Allocated Costs	\$ 152,957,999	
Less: Assigned Costs	<u>\$ 1,064,989</u>	
Total per Schedule A-4	<u>\$ 151,893,010</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/ Contractor has entered into a 9(d) repayment contract for capital repayment.
- 5/ Contractor has satisfied their obligation of allocated capital costs as of 9/30/2009.

\* Repayment Balance as of 9/30/2009 reflects payments through 12/31/2010 for contractors that have entered into a 9(d) repayment contract. See footnote 5/.