

**CENTRAL VALLEY PROJECT**  
**SUMMARY OF FY 2009 RESULTS OF M&I OPERATIONS, CUMULATIVE NET**  
**POSITION AT SEPTEMBER 30, 2009 AND DETERMINATION OF DEFICIT COSTS PER ACRE-FOOT**  
**2011 M&I WATER RATES**

A Facility/Contractor	B Capital Repayment			D Cumulative Repayment			E Cumulative Balance			F Deficit			G Cumulative Balance		H Present Worth of Projected Deliveries		I Contractor Deficit Cost		
	Ref	Cumulative Repayment at 9/30/2008	Fiscal Year 2009	Cumulative Repayment at 9/30/2009	Cumulative Balance at 9/30/2008	Fiscal Year 2009	Cumulative Balance at 9/30/2009	Cumulative Balance at 9/30/2008	Fiscal Year 2009	Cumulative Balance at 9/30/2009	Present Worth of Projected Deliveries 2011-2030	Contractor Deficit Cost Per A/F	<PY Sch A-6>	<PY Sch A-6>	<PY Sch A-6>	<Sch A-15>	<Sch A-15>	(G/H)	(G/H)
<b>Black Butte D&amp;R</b>																			
County of Colusa		\$ 5,588	\$ -	\$ 5,588	\$ 52	\$ 62	\$ 114			\$ 414	\$ 0.28								
Elk Creek CSD		\$ 3,488	\$ -	\$ 3,488	\$ 252	\$ 101	\$ 353			\$ 482	\$ 0.73								
US Forest Service - BB		\$ 369	\$ 8	\$ 377	\$ 53	\$ -	\$ 53			\$ 211	\$ 0.25								
Whitney Const.		\$ 5,990	\$ -	\$ 5,990	\$ 324	\$ 15	\$ 339			\$ 121	\$ 2.80								
<b>Clear Creek Unit</b>																			
Clear Creek CSD		\$ 344,371	\$ -	\$ 344,371	\$ 132,963	\$ 16,771	\$ 149,734			\$ 59,411	\$ 2.52								
<b>Contra Costa Canal</b>																			
Contra Costa WD	2/	27,103,944	\$ (623,579)	26,480,365	\$ -	\$ -	\$ -			1,897,971	\$ -								
<b>Cow Creek Unit</b>																			
Bella Vista WD		\$ - 1,427,195	\$ 48	\$ 1,427,244	\$ -	\$ -	\$ -			\$ 48,272	\$ -								
<b>Cross Valley Canal</b>																			
County of Fresno		\$ 26,222	\$ -	\$ 26,222	\$ 60,920	\$ 1,011	\$ 61,930			\$ 3,160	\$ 19.60								
County of Tulare		\$ 28,361	\$ -	\$ 28,361	\$ 198,572	\$ 1,551	\$ 200,123			\$ 7,475	\$ 26.77								
<b>Delta-Mendota Canal</b>																			
Byron Bethany ID		\$ 166,958	\$ -	\$ 166,958	\$ -	\$ 281	\$ 281			\$ 10,580	\$ 0.03								
City of Tracy		\$ 2,365,007	\$ 22,937	\$ 2,387,944	\$ -	\$ -	\$ -			\$ 171,289	\$ -								
Del Puerto WD		\$ 4,384	\$ -	\$ 4,384	\$ -	\$ 6	\$ 6			\$ 266	\$ 0.02								
Department of VA		\$ 3,276	\$ -	\$ 3,276	\$ 16,597	\$ 642	\$ 17,239			\$ 4,814	\$ 3.58								
Panoche WD - DMC		\$ 8,888	\$ -	\$ 8,888	\$ 612	\$ 10	\$ 622			\$ 427	\$ 1.46								
San Luis WD - DMC		\$ 92,209	\$ -	\$ 92,209	\$ -	\$ -	\$ -			\$ 3,407	\$ -								
<b>Folsom D&amp;R</b>																			
City of Roseville	5/	\$ 3,483,517	\$ -	\$ 3,483,517	\$ 166,389	\$ 67,704	\$ 234,093			\$ 342,239	\$ -								
El Dorado ID - FD&R		\$ 1,054,312	\$ -	\$ 1,054,312	\$ -	\$ 14,676	\$ 14,676			\$ 68,395	\$ 0.21								
Sacramento County WA		\$ 195,985	\$ -	\$ 195,985	\$ 2,134	\$ 24,935	\$ 27,068			\$ 158,486	\$ 0.17								
San Juan WD		\$ 1,616,149	\$ -	\$ 1,616,149	\$ -	\$ 22,628	\$ 22,628			\$ 120,877	\$ 0.19								

**CENTRAL VALLEY PROJECT**  
**SUMMARY OF FY 2009 RESULTS OF M&I OPERATIONS, CUMULATIVE NET**  
**POSITION AT SEPTEMBER 30, 2009 AND DETERMINATION OF DEFICIT COSTS PER ACRE-FOOT**  
**2011 M&I WATER RATES**

A Facility/Contractor Ref	B C D Capital Repayment			E F G Deficit			H Present Worth of Projected Deliveries 2011-2030 <Sch A-15>	I Contractor Deficit Cost Per A/F (G/H)
	Cumulative Repayment at 9/30/2008 <PY Sch A-6>	Fiscal Year 2009	Cumulative Repayment at 9/30/2009 (B+C)	Cumulative Balance at 9/30/2008 <PY Sch A-6>	Fiscal Year 2009	Cumulative Balance at 9/30/2009 (E+F)		
<b>Folsom-South Canal</b>								
East Bay MUD	\$ 1,356,768	\$ -	\$ 1,356,768	\$ 7,682,981	\$ 382,060	\$ 8,065,041	321,467	\$ 25.09
Sacramento County WA - FS	\$ -	\$ -	\$ -	\$ 6,613,999	\$ 540,567	\$ 7,154,566	153,695	\$ 46.55
Sacramento MUD	\$ 427,680	\$ -	\$ 427,680	\$ 5,858,988	\$ 452,794	\$ 6,311,783	155,176	\$ 40.68
<b>Friant Dam</b>								
County of Madera	\$ 17,388	\$ -	\$ 17,388	\$ 3,481	\$ 224	\$ 3,705	985	\$ 3.76
Fresno County WW#18	\$ 65,044	\$ -	\$ 65,044	\$ -	\$ 452	\$ 452	1,825	\$ 0.25
<b>Friant-Kern Canal</b>								
Arvin-Edison WSD	\$ 567,156	\$ -	\$ 567,156	\$ 13,613	\$ (2)	\$ 13,611	4,886	\$ 2.79
City of Fresno	\$ 4,399,717	\$ 661,157	\$ 5,060,874	\$ 21,020,513	\$ 21,712	\$ 21,042,224	763,551	\$ 27.56
City of Lindsay	\$ 597,887	\$ 344	\$ 598,231	\$ -	\$ 814	\$ 814	23,223	\$ 0.04
City of Orange Cove	\$ 477,656	\$ -	\$ 477,656	\$ 69,045	\$ 822	\$ 69,867	15,998	\$ 4.37
Delano-Earlimart ID	\$ 15,104	\$ 1,057	\$ 16,160	\$ -	\$ 162	\$ 162	3,000	\$ 0.05
Lindsay-Strathmore ID	\$ 57,031	\$ 4	\$ 57,036	\$ -	\$ -	\$ -	2,659	\$ -
Shafter-Wasco ID	\$ 94,400	\$ 96	\$ 94,496	\$ -	\$ 46	\$ 46	5,727	\$ 0.01
Terra Bella	\$ 181,585	\$ 11,005	\$ 192,590	\$ -	\$ -	\$ -	16,511	\$ -
<b>Sacramento River</b>								
City of Redding - SR	\$ 665,130	\$ -	\$ 665,130	\$ -	\$ 8,175	\$ 8,175	37,490	\$ 0.22
City of West Sacramento	\$ 1,017,547	\$ -	\$ 1,017,547	\$ -	\$ 17,318	\$ 17,318	57,624	\$ 0.30
Lake California P.O.A.	\$ 32,077	\$ -	\$ 32,077	\$ -	\$ 592	\$ 592	2,659	\$ 0.22
Meyer Crest Ltd.	\$ 57,580	\$ -	\$ 57,580	\$ -	\$ 680	\$ 680	1,149	\$ 0.59
Riverview Golf & CC	\$ 4,861	\$ -	\$ 4,861	\$ -	\$ 74	\$ 74	332	\$ 0.22
<b>San Felipe Unit</b>								
SB County WD - IB	\$ 1,383,110	\$ -	\$ 1,383,110	\$ -	\$ 15,267	\$ 15,267	57,275	\$ 0.27
SC Valley WD - IB	\$ 28,922,281	\$ -	\$ 28,922,281	\$ 4,540,173	\$ -	\$ 4,540,173	1,307,419	\$ 3.47

**CENTRAL VALLEY PROJECT  
SUMMARY OF FY 2009 RESULTS OF M&I OPERATIONS, CUMULATIVE NET  
POSITION AT SEPTEMBER 30, 2009 AND DETERMINATION OF DEFICIT COSTS PER ACRE-FOOT  
2011 M&I WATER RATES**

A	B	C	D	E	F	G	H	I
Facility/Contractor	Capital Repayment			Deficit			Present Worth of Projected Deliveries 2011-2030	Contractor Deficit Cost Per A/F
	Cumulative Repayment at 9/30/2008	Fiscal Year 2009	Cumulative Repayment at 9/30/2009	Cumulative Balance at 9/30/2008	Fiscal Year 2009	Cumulative Balance at 9/30/2009		
Ref	<PY Sch A-6>		(B+C)	<PY Sch A-6>		(E+F)	<Sch A-15>	(G/H)
<b>San Luis Canal - Fresno</b>								
City of Avenal	\$ -	\$ -	\$ -	\$ 36,253	\$ (5,607)	\$ 30,646	33,505	\$ 0.91
City of Coalinga	\$ 411,482	\$ -	\$ 411,482	\$ 1,364,375	\$ 36,169	\$ 1,400,544	82,916	\$ 16.89
City of Huron	\$ 26,903	\$ 16,225	\$ 43,128	\$ 652,215	\$ -	\$ 652,215	16,009	\$ 40.74
State of CA	\$ 3,584	\$ -	\$ 3,584	\$ 219	\$ 67	\$ 286	99	\$ 2.89
Westlands WD	\$ 1,951,409	\$ 405	\$ 1,951,814	\$ -	\$ -	\$ -	40,149	\$ -
<b>San Luis Canal - Tracy</b>								
Pacheco WD - SLC	1/ \$ 2,717	\$ -	\$ 2,717	\$ 2,897	\$ 58	\$ 2,955	531	\$ 5.56
Panoche WD - SLC	\$ 14,113	\$ -	\$ 14,113	\$ 2,788	\$ 81	\$ 2,869	709	\$ 4.05
San Luis WD - SLC	\$ 363,048	\$ -	\$ 363,048	\$ -	\$ -	\$ -	12,400	\$ -
<b>Shasta D&amp;R</b>								
Centerville CSD	\$ 78,841	\$ -	\$ 78,841	\$ 27,805	\$ 20	\$ 27,825	16,091	\$ 1.73
Mountain Gate CSD	\$ 97,257	\$ -	\$ 97,257	\$ -	\$ 1,870	\$ 1,870	10,229	\$ 0.18
Shasta CWA	\$ 21,068	\$ -	\$ 21,068	\$ -	\$ 670	\$ 670	3,238	\$ 0.21
<b>Spring Creek Conduit</b>								
City of Redding - SCC	\$ 325,117	\$ -	\$ 325,117	\$ -	\$ 13,121	\$ 13,121	48,455	\$ 0.27
Shasta CWA - SCC	\$ 15,580	\$ -	\$ 15,580	\$ -	\$ 316	\$ 316	2,497	\$ 0.13
Shasta CSD	\$ 100,471	\$ -	\$ 100,471	\$ -	\$ 1,884	\$ 1,884	8,589	\$ 0.22
<b>Tehama-Colusa Canal</b>								
Colusa County WD	\$ 24,884	\$ -	\$ 24,884	\$ -	\$ 89	\$ 89	1,994	\$ 0.04
Kanawha WD	\$ 135	\$ -	\$ 135	\$ -	\$ 1	\$ 1	100	\$ 0.01

**CENTRAL VALLEY PROJECT**  
**SUMMARY OF FY 2009 RESULTS OF M&I OPERATIONS, CUMULATIVE NET**  
**POSITION AT SEPTEMBER 30, 2009 AND DETERMINATION OF DEFICIT COSTS PER ACRE-FOOT**  
**2011 M&I WATER RATES**

A	B	C	D	E	F	G	H	I
Facility/Contractor	Capital Repayment			Deficit			Present Worth of Projected Deliveries 2011-2030	Contractor Deficit Cost Per A/F
	Cumulative Repayment at 9/30/2008	Fiscal Year 2009	Cumulative Repayment at 9/30/2009	Cumulative Balance at 9/30/2008	Fiscal Year 2009	Cumulative Balance at 9/30/2009		
Ref	<PY Sch A-6>		(B+C)	<PY Sch A-6>		(E+F)	<Sch A-15>	(G/H)
<b>Toyon Pipeline</b>								
City of Redding - TP	\$ 228,996	\$ -	\$ 228,996	\$ -	\$ 84	\$ 84	558	\$ 0.15
City of Shasta Lake	\$ 1,509,181	\$ -	\$ 1,509,181	\$ 25,025	\$ 1,574	\$ 26,599	30,818	\$ 0.86
US Forest Service	\$ 4,962	\$ -	\$ 4,962	\$ -	\$ 31	\$ 31	115	\$ 0.27
Subtotal	\$ 83,455,961	\$ 89,708	\$ 83,545,669	\$ 48,493,236	\$ 1,642,579	\$ 50,135,816		
<b>San Felipe Out-of-Basin Facilities</b>								
San Benito County WD 3/	\$ 679,510	\$ -	\$ 679,510	\$ 2,618,004	\$ -	\$ 2,618,004		
Santa Clara Valley WD 3/	\$ 8,319,976	\$ -	\$ 8,319,976	\$ 87,921,055	\$ -	\$ 87,921,055		
	\$ 8,999,486	\$ -	\$ 8,999,486	\$ 90,539,060	\$ -	\$ 90,539,060		
<b>Sly Park D&amp;R</b>								
El Dorado ID - SP 4/	\$ 2,611,617	\$ -	\$ 2,611,617	\$ -	\$ -	\$ -		
<b>Sugar Pine</b>								
Foresthill PUD 4/	\$ 1,279,932	\$ -	\$ 1,279,932	\$ -	\$ -	\$ -		
Grand Total	\$ 96,346,996	\$ 89,708	\$ 96,436,704	\$ 139,032,296	\$ 1,642,579	\$ 140,674,875		

**CENTRAL VALLEY PROJECT  
SUMMARY OF FY 2009 RESULTS OF M&I OPERATIONS, CUMULATIVE NET  
POSITION AT SEPTEMBER 30, 2009 AND DETERMINATION OF DEFICIT COSTS PER ACRE-FOOT  
2011 M&I WATER RATES**

<b>Footnotes</b>
------------------

- 
- 1/ Includes cumulative deficit of Pacheco WD - DMC through September 30, 1979.
  - 2/ FY 2009 capital repayment amount includes an adjustment of \$623,578.87, which was originally applied to capital repayment in FY 2003. See Schedule B-3A for application.
  - 3/ In accordance with the District's amendatory contract (dated March 28, 2007), the San Felipe Division Facilities - Out of Basin - unpaid deficit balance as of September 30, 2006 will be repaid through a separate repayment contract.
  - 4/ The contractor is not included in the water rate calculations due to the title transfers.
  - 5/ Deficit rate has been adjusted to reflect O&M deficit payments. The payments will be included in the 2010 accounting.

	<u>Cumulative Deficit Balance at 9/30/09</u>	<u>Payment Sch B-3B</u>	<u>Adjusted Cumulative Deficit Balance at 9/30/09</u>	<u>Projected Deliveries Present Worth</u>	<u>Adjusted Deficit cost Per A/F</u>
City of Roseville	\$ 234,093	\$ 233,358	\$ 735	342,239	-