

**CENTRAL VALLEY PROJECT
SCHEDULE OF M & I FULL COST ALLOCATED CAPITAL
AS OF SEPTEMBER 30, 2009
2011 SPECIAL WATER RATES**

A Facility/Contractor	B Other Costs 1/ <Sch A-4>	C Storage <Sch A-4>	D Conveyance <Sch A-4>	E Conveyance Pumping					I Total =SUM(E:H)	J Direct Pumping <Sch A-4>	K Total 50-Yr Capital Cost/AF (B+C+D+I+J)	L Historical & Projected Deliveries 1981-2030 <Sch FC-6>	M Allocated Capital Cost (K*L)
				Jones PP		O'Neill PGP <Sch A-4>	Dos Amigos PP <Sch A-4>	Total					
				FK/ Madera <Sch A-4>	All Others <Sch A-4>								
Black Butte D&R													
County of Colusa	1.35	1.77								3.12	1,680	\$5,236	
Eik Creek CSD	1.35	1.77								3.12	2,242	6,989	
U. S. Forest Service - BB	1.35	1.77								3.12	905	2,821	
Whitney Const Inc.	1.35	1.77								3.12	1,240	3,864	
Total Black Butte D&R											6,067	\$18,911	
Clear Creek Unit													
Clear Creek CSD	1.35	1.77	4.12							7.23	240,296	1,737,967	
Contra Costa Canal													
Contra Costa WD	1.35	1.77							0.77	3.89	6,813,264	26,480,365	
Cow Creek Unit													
Bella Vista WD	1.35	1.77	4.12						3.17	10.40	230,464	2,397,900	
Cross Valley Canal													
County of Fresno	1.35	1.77	2/		2/	2/	0.66	0.66	1.41	5.19	4,825	25,020	
County of Tulare	1.35	1.77	2/		2/	2/	0.66	0.66	1.41	5.19	13,587	70,451	
Total Cross Valley Canal											18,412	\$95,471	
Delta-Mendota Canal													
Byron Bethany ID	1.35	1.77	4.12		0.96			0.96		8.19	31,888	261,239	
City of Tracy	1.35	1.77	4.12		0.96			0.96		8.19	530,793	4,348,405	
Del Puerto WD	1.35	1.77	4.12		0.96			0.96		8.19	778	6,375	
Department of VA	1.35	1.77	4.12		0.96			0.96		8.19	16,408	134,419	
Panoche WD	1.35	1.77	4.12		0.96			0.96		8.19	1,433	11,736	
San Luis WD	1.35	1.77	4.12		0.96			0.96		8.19	7,425	60,826	
Total Delta-Mendota Canal											588,725	\$4,823,000	
Folsom D&R													
City of Roseville	1.35	1.77								3.12	1,190,474	3,710,872	
El Dorado ID - FD&R	1.35	1.77								3.12	319,721	996,613	
Sacramento County WA	1.35	1.77								3.12	442,686	1,379,913	
San Juan WD	1.35	1.77								3.12	611,048	1,904,721	
Total Folsom D&R											2,563,929	\$7,992,120	

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Facility/Contractor	A	B	C	D	E				F	G	H	I	J	K	L	M
	Other Costs 1/ <Sch A-4>	Storage <Sch A-4>	Conveyance <Sch A-4>	Conveyance Pumping	Jones PP		O'Neill PGP <Sch A-4>	Dos Amigos PP <Sch A-4>	Total =SUM(E:H)	Direct Pumping <Sch A-4>	Total 50-Yr Capital Cost/AF (B+C+D+I+J)	Historical & Projected Deliveries 1981-2030 <Sch FC-6>	Allocated Capital Cost (K*L)			
					FK/ Madera <Sch A-4>	All Others <Sch A-4>										
Folsom-South Canal																
East Bay MUD		1.35	1.77	4.12									7.23	1,250,688	9,045,740	
Sacramento CTY WA - FSC	4/	1.35	1.77	4.12									7.23	522,000	3,775,423	
Sacramento MUD	4/	1.35	1.77	4.12									7.23	1,047,416	7,575,552	
Total Folsom-South Canal														2,820,104	\$20,396,715	
Friant Dam																
County of Madera		1.35	1.77		0.97				0.97				4.09	6,480	\$26,478	
Fresno County WW#18		1.35	1.77		0.97				0.97				4.09	6,710	27,417	
Total Friant Dam														13,190	\$53,895	
Friant-Kern Canal																
Arvin-Edison WSD		1.35	1.77	4.12	0.97				0.97				8.20	40,933	335,717	
City of Fresno		1.35	1.77	4.12	0.97				0.97				8.20	2,664,278	21,851,311	
City of Lindsay		1.35	1.77	4.12	0.97				0.97				8.20	100,753	826,330	
City of Orange Cove		1.35	1.77	4.12	0.97				0.97				8.20	60,274	494,343	
Delano-Earlimart ID		1.35	1.77	4.12	0.97				0.97				8.20	4,937	40,489	
Lindsay-Strathmore ID		1.35	1.77	4.12	0.97				0.97				8.20	9,116	74,766	
Shafter-Wasco ID		1.35	1.77	4.12	0.97				0.97				8.20	19,060	156,326	
Terra Bella ID		1.35	1.77	4.12	0.97				0.97				8.20	45,042	369,412	
Total Friant-Kern Canal														2,944,392	\$24,148,693	
Sacramento River																
City of Redding - SR		1.35	1.77										3.12	177,272	552,582	
City of West Sacramento		1.35	1.77										3.12	297,867	928,492	
Lake California P.O.A.		1.35	1.77										3.12	8,945	27,883	
Meyer Crest LTD.		1.35	1.77										3.12	8,504	26,508	
Riverview Golf & CC		1.35	1.77										3.12	1,271	3,961	
Total Sacramento River														493,859	\$1,539,427	
San Felipe Unit																
San Benito County WD		1.35	1.48	4.12		0.96	0.55		1.51	2.67			11.12	218,267	2,427,561	
Santa Clara Valley WD		1.35	1.48	4.12		0.96	0.55		1.51	2.96			11.41	4,261,047	48,617,224	
Total San Felipe Unit														4,479,314	\$51,044,784	
San Luis Canal - Fresno																
City of Avenal		1.35	1.77	4.12	0.96	0.55	0.91		2.42				9.65	122,890	1,185,921	
City of Coalinga		1.35	1.77	4.12	0.96	0.55	0.91		2.42	0.58			10.23	341,399	3,494,105	
City of Huron		1.35	1.77	4.12	0.96	0.55	0.91		2.42				9.65	82,730	798,366	
State of CA		1.35	1.77	4.12	0.96	0.55	0.91		2.42				9.65	385	3,711	
Westlands WD		1.35	1.77	4.12	0.96	0.55	0.91		2.42	3.02			12.67	196,855	2,493,917	
Total San Luis Canal - Fresno														744,259	\$7,976,021	

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				Jones PP		O'Neill PGP <Sch A-4>	Dos Amigos PP <Sch A-4>	Total					
				FK/ Madera <Sch A-4>	All Others <Sch A-4>								
San Luis Canal - Tracy													
Pacheco WD - SLC	1.35	1.77	4.12		0.96	0.55	0.91	2.42		9.65	1,863	\$17,977	
Panoche WD - SLC	1.35	1.77	4.12		0.96	0.55	0.91	2.42		9.65	1,977	19,083	
San Luis WD - SLC	1.35	1.77	4.12		0.96	0.55	0.04 3/	1.55	1.89	10.67	26,802	285,866	
Total San Luis Canal - Tracy											30,642	\$322,926	
Shasta D&R													
Centerville CSD	1.35	1.77								3.12	73,980	230,606	
Mountain Gate CSD	1.35	1.77								3.12	43,327	135,056	
Shasta CWA	1.35	1.77								3.12	14,611	45,545	
Total Shasta D&R											131,918	\$411,208	
Spring Creek Conduit													
City of Redding - SCC	1.35	1.77								3.12	156,944	489,215	
Shasta CWA - SCC	1.35	1.77								3.12	13,080	40,772	
Shasta CSD	1.35	1.77								3.12	35,909	111,933	
Total Spring Creek Conduit											205,933	\$641,921	
Tehama-Colusa Canal													
Colusa County WD	1.35	1.77	4.12						0.65	7.89	5,008	39,492	
Kanawa WD	1.35	1.77	4.12						0.12	7.35	382	2,810	
Total Tehama-Colusa Canal											5,390	\$42,302	
Toyon Pipeline													
City of Redding - TP	1.35	1.77	4.12							7.23	5,619	40,642	
City of Shasta Lake	1.35	1.77	4.12						4.34	11.58	149,043	1,725,251	
US Forest Service	1.35	1.77	4.12							7.23	483	3,491	
Total Toyon Pipeline											155,145	\$1,769,385	
Total											22,485,302	\$151,893,010	

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FOOTNOTES:

1/ Other Costs" represent a charge to all M&I water contractors for Deferred Interest, Level 2 Refuge Water Supply, Trinity River Restoration Program & Programmatic EIS costs capitalized - see Schedule A-4 for details

2/ Cross Valley Canal contract water can be pumped and delivered through the State and/or Federal side of joint-use facilities. For the 2011 long-term contractor water rate calculations, these contractors will not be allocated Conveyance and Conveyance Pumping costs. Direct Pumping costs will be limited to Project Use Energy only for Dos Amigos & State Delta (Banks) Pumping Plants. If special circumstances arise that water is pumped through Federal facilities, a "Special Rate" will be developed for additional service components.

3/ San Luis Water District - San Luis Canal's Conveyance Pumping share of Dos Amigos:

1,177	A/F	San Luis WD deliveries after Dos Amigos (2011 M&I Water Rates, Schedule A-7)
<u>0.91</u>		times: Dos Amigos Pumping Plant Conveyance Pumping rate (2011 M&I Water Rates, Schedule A-4)
<u>1,071.05</u>		
26,802	A/F	divided by: San Luis WD Historical and Projected Deliveries (H&PT) (see Page 3 of 4)
<u>0.04</u>		San Luis Water District - San Luis Canal's Conveyance Pumping share of Dos Amigos

4/ SMUD assigned 30,000 a/f of its water to Sacramento County WA effective October, 1, 2006. However, Sacramento County WA will not take water delivery until 2011, or such time as the Sacramento County Surface Treatment Plant becomes operational, whichever event occurs first in accordance with the assignment agreement dated July 12, 2006.