

CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION CAPITAL AND PROJECT USE ENERGY COSTS BY COMPONENT
AS OF SEPTEMBER 30, 2007
2009 IRRIGATION WATER RATES

| Component/Facility | Irrigation Capital Costs at 09/30/07 | Allocation of Project Use Energy Costs | | | | | Total Irrigation Capital Costs at 09/30/07 |
|--|--|--|-----------------------|------------------------|---------------------|---------------------|--|
| | | Historical & Projected (1981-2030) KWH Per AF 2/ | Ratio of Total | Central Valley Project | | | |
| | | | | (BOR) 2/ | (DOE) 2/ | | |
| Storage | | | | | | | |
| San Felipe Unit Contractors | 1/, 6/ | \$4,058,211 | - | - | - | - | \$4,058,211 |
| All Other Contractors | | 359,825,557 | 10,551,159,289 | 0.204609 | \$18,836,920 | \$8,546,877 | 387,209,354 |
| Total Storage | | \$363,883,769 | 10,551,159,289 | 0.204609 | \$18,836,920 | \$8,546,877 | \$391,267,566 |
| Conveyance | | | | | | | |
| Contra Costa WD | 5/ | - | - | - | - | - | - |
| All Other Contractors | 3/ | \$404,277,695 | - | - | - | - | \$404,277,695 |
| Total Conveyance | | \$404,277,695 | - | - | - | - | \$404,277,695 |
| Conveyance Pumping | | | | | | | |
| Corning Pumping Plant | | \$2,529,063 | 93,945,426 | 0.001822 | 167,720 | 76,100 | \$2,772,882 |
| Dos Amigos Pumping Plant | | 13,087,654 | 6,877,341,105 | 0.133366 | 12,278,075 | 5,570,932 | 30,936,661 |
| O'Neill Pump-Generator Plant | | 11,406,457 | 2,997,910,115 | 0.058136 | 5,352,150 | 2,428,432 | 19,187,039 |
| Jones Pumping Plant | | 22,055,521 | 23,419,131,207 | 0.454146 | 41,810,031 | 18,970,469 | 82,836,021 |
| Total Conveyance Pumping | | \$49,078,695 | 33,388,327,853 | 0.647469 | \$59,607,976 | \$27,045,932 | \$135,732,603 |
| Direct Pumping | | | | | | | |
| Bella Vista WD (Wintu PP) | 6/ | \$843,136 | 220,397,101 | 0.004274 | 393,474 | 178,531 | \$1,415,140 |
| Colusa County WD Canalside Relifts | | 12,635,431 | 293,032,933 | 0.005683 | 523,150 | 237,369 | 13,395,950 |
| Colusa Service Area - Cortina | | 141,792 | - | - | - | - | 141,792 |
| Colusa Service Area - Davis | | 180,305 | - | - | - | - | 180,305 |
| Contra Costa Pumping Plants | | - | - | - | - | - | - |
| Corning WD Canalside Relifts | | 2,779,835 | 145,206,022 | 0.002816 | 259,235 | 117,623 | 3,156,693 |
| Dunnigan WD Canalside Relifts | | 1,700,384 | 3,399,330 | 0.000066 | 6,069 | 2,754 | 1,709,206 |
| Kanawha WD Canalside Relifts | | 2,753,824 | 39,083,390 | 0.000758 | 69,775 | 31,659 | 2,855,258 |
| Orland-Artois WD Canalside Relifts | | 7,496,789 | 85,917,064 | 0.001666 | 153,387 | 69,596 | 7,719,773 |
| Panoche WD Relifts | | 16,607 | 2,381,416 | 0.000046 | 4,252 | 1,929 | 22,787 |
| Proberta WD Canalside Relifts | | 172,158 | 7,015,336 | 0.000136 | 12,524 | 5,683 | 190,365 |
| San Benito County WD: | | | | | | | |
| Pacheco Pumping Plant | | 4/ | 185,462,382 | 0.003597 | 331,105 | 150,232 | 481,337 |
| Gianelli, William R. Pump-Generator Plant | 1/ | 165,579 | 279,693,506 | 0.005424 | 499,335 | 226,563 | 891,477 |
| San Luis WD Canalside Relifts & Turnouts | | 8,370,670 | 1,173,096,570 | 0.022749 | 2,094,322 | 950,257 | 11,415,249 |
| Santa Clara Valley WD: | | | | | | | |
| Coyote Pumping Plant | | 4/ | 42,359,559 | 0.000821 | 75,624 | 34,313 | 109,937 |
| Pacheco Pumping Plant | | 4/ | 147,173,075 | 0.002854 | 262,747 | 119,216 | 381,963 |
| Gianelli, William R. Pump-Generator Plant | 1/ | 131,394 | 221,949,880 | 0.004304 | 396,246 | 179,789 | 707,429 |
| State-Delta Pumping Plant (Cross Valley Canal) | | - | 853,187,819 | 0.016545 | 1,523,191 | 691,118 | 2,214,309 |

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|-----------------------------------|--|--|-----------------|------------------------|---------------------|--|
| | | Historical & Projected (1981-2030) KWH Per AF | Ratio of Total | Central Valley Project | | |
| | | | | (BOR) | (DOE) | |
| | | 2/ | | 2/ | 2/ | |
| Westlands WD: | | | | | | |
| Pleasant Valley Canalside Relifts | \$1,342,970 | 13,084,963 | 0.000254 | \$23,361 | \$10,599 | \$1,376,930 |
| Pleasant Valley Pumping Plant | 9,916,188 | 787,441,588 | 0.015270 | 1,405,815 | 637,860 | 11,959,863 |
| Westlands WD Canalside Relifts | 36,346,960 | 3,084,759,779 | 0.059820 | 5,507,203 | 2,498,784 | 44,352,946 |
| Westside WD Canalside Relifts | 7,002,377 | 43,329,054 | 0.000840 | 77,355 | 35,098 | 7,114,830 |
| Total Direct Pumping | <u>\$91,996,398</u> | <u>7,627,970,767</u> | <u>0.147922</u> | <u>\$13,618,169</u> | <u>\$6,178,973</u> | <u>\$111,793,540</u> |
| San Luis Drain | 52,381,552 | - | - | - | - | \$52,381,552 |
| Grand Total | <u>\$961,618,109</u> | <u>51,567,457,909</u> | <u>1.000000</u> | <u>\$92,063,065</u> | <u>\$41,771,782</u> | <u>\$1,095,452,956</u> |

Footnotes:

1/ Allocation of Storage Costs:

| | San Felipe Unit | | | | Total |
|--|--------------------|---|------------------|-------------------------------------|----------------------|
| | Storage | Suballocation of Storage Costs (Dir. Pump. Appl. to SL/PG) | | All Other Storage Contractors | |
| | | San Benito | Santa Clara | | |
| Historical and Projected 1981-2030 Irrigation Del. (Sch A-7) | <u>1,582,471</u> | <u>882,314</u> | <u>700,157</u> | <u>130,743,861</u> | <u>132,326,333</u> |
| Ratios | <u>0.011959</u> | <u>0.557554</u> | <u>0.442446</u> | <u>0.988041</u> | <u>1.000000</u> |
| Allocated Gianelli, WR Pump-Generator Costs | \$296,973 | \$165,579 | \$131,394 | \$24,535,916 | \$24,832,889 |
| Allocated Other Storage Costs | \$4,058,211 | | | \$335,289,641 | \$339,347,852 |
| Total | <u>\$4,355,184</u> | <u>\$165,579</u> | <u>\$131,394</u> | <u>\$359,825,557</u> | <u>\$364,180,742</u> |

2/ These costs represent the total Pumping Project Use Power costs allocated to Irrigation for the CVP Bureau of Reclamation (BOR) and Western Area Power Administration (DOE). The costs are allocated to components based on the ratios identified above under "Allocation of Project Use Energy Costs". They are then suballocated to individual facilities based on the historical and projected 1981-2030 KWHs/AF.

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Footnotes: (continued)

- 3/ Glide WD does not have a distribution system, therefore the cost of the Relift Pumping Plant is included in conveyance for ratesetting purposes.
- 4/ Per the amendatory contracts effective January 1, 2007 for Santa Clara Valley WD, and effective March 1, 2007 for San Benito County WD these costs are now under a repayment contract.
- 5/ Contra Costa Water District's conveyance facility costs are handled through a repayment contract.
- 6/ The Storage, Conveyance, and Direct Pumping components per Table 20 - Capital Costs for 2009 Water Service Rates Central Valley Project, California as of September 30, 2007 differ from those shown in Ratesetting Schedule A-5. The differences are attributed to (1) the direct pumping costs of the Gianelli WR Pump-Generator allocated to San Felipe Unit Contractors (see Footnote1/); and (2) the treatment of Glide WD Relift Pumping Plant costs (see Footnote 3/).

Reconciliation of Capital Costs for 2009 Water Service Rates CVP, as of September 30, 2007 - Table 20 with Ratesetting Schedule A-5:

| | | | |
|--|----------------|---------------------|----|
| Total Capital Costs @ 9/30/07 Per Schedule A-5 | | \$1,095,452,956 | |
| Less: | | | |
| Storage | | \$364,180,742 | 6/ |
| Conveyance (In-Basin) | \$404,477,164 | | 6/ |
| Less Contra Costa WD | <u>199,468</u> | \$404,277,695 | |
| Conveyance Pumping | | \$49,078,695 | |
| Direct Pumping (In-Basin) | | \$91,699,425 | 6/ |
| San Luis Drain | | \$52,381,552 | |
| Project Use Energy (BOR) | | \$92,063,065 | |
| Project Use Energy (DOE) | | <u>\$41,771,782</u> | |
| Difference | | 0 | |

Sources:

Schedules A-7 and A-12
Table 20 - Capital Costs for 2009 Water Service Rates Central Valley Project, California As of September 30, 2007
Financial Statement for Period Ending September 30, 2007 Central Valley Project, California - Consolidated
CVO Schedule of KWH's per acre foot