

CENTRAL VALLEY PROJECT
SCHEDULE OF M&I ALLOCATED CAPITAL COSTS PER ACRE-FOOT BY CONTRACTOR
AS OF SEPTEMBER 30, 2007
2009 M&I WATER RATES

Facility/Contractor	Capital Cost			Present Worth of Projected Deliveries 2009-2030 (Sch A-13)	Allocated Capital Cost Per Acre-Foot
	Allocated Capital Cost	Repayment as of 09-30-07 (Sch. A-6)	Unpaid Allocated Capital Cost		
Black Butte D&R					
County of Colusa	\$ 5,112	\$ 5,588	\$ (476)	556	\$ (0.85)
Elk Creek CSD	6,858	3,488	3,370	607	\$ 5.55
US Forest Service - BB	2,708	273	2,435	282	\$ 8.63
Whitney Const.	3,855	5,990	(2,135)	162	\$ (13.17)
Total Black Butte D&R	\$ 18,533	\$ 15,338	\$ 3,195		
Clear Creek Unit					
Clear Creek CSD	1,684,915	330,364	1,354,551	64,050	\$ 21.15
Contra Costa Canal					
Contra Costa WD 1/	25,017,666	27,103,944	(2,086,278)	1,615,578	\$ (1.29)
Cow Creek Unit					
Bella Vista WD	2,240,974	1,390,096	850,878	59,210	\$ 14.37
Cross Valley Canal					
County of Fresno	25,772	26,222	(450)	3,901	\$ (0.12)
County of Tulare	70,935	28,361	42,574	8,745	\$ 4.87
Total Cross Valley Canal	\$ 96,707	\$ 54,583	\$ 42,124		
Delta-Mendota Canal					
Byron Bethany ID	264,378	163,274	101,104	13,937	\$ 7.25
City of Tracy 2/	5,373,242	2,738,205	2,635,037	147,357	\$ 17.88
Del Puerto WD	6,279	4,229	2,050	339	\$ 6.04
Department of VA	131,674	491	131,183	5,184	\$ 25.30
Panoche WD	11,721	8,816	2,905	477	\$ 6.09
San Luis WD	61,438	92,209	(30,771)	3,038	\$ (10.13)
Total Delta-Mendota Canal	\$ 5,848,733	\$ 3,007,224	\$ 2,841,509		
Folsom D&R					
City of Roseville	3,623,899	3,483,517	140,381	431,890	\$ 0.33
El Dorado ID - FD&R	973,013	1,044,015	(71,001)	88,498	\$ (0.80)
Sacramento County WA	1,334,892	184,464	1,150,428	136,454	\$ 8.43
San Juan WD	1,857,667	1,604,679	252,989	151,979	\$ 1.66
Total Folsom D&R	\$ 7,789,472	\$ 6,316,675.12	\$ 1,472,796.54		
Folsom-South Canal					
East Bay MUD	12,733,437	1,356,768	11,376,669	357,595	\$ 31.81
Sacramento County WA - FSC 3/	3,645,434		3,645,434	169,642	\$ 21.49
Sacramento MUD 3/	7,244,879	427,680	6,817,199	198,316	\$ 34.38
Total Folsom-South Canal	\$ 23,623,750	\$ 1,784,448	\$ 21,839,302		

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<u>Friant Dam</u>					
County of Madera	\$ 27,664	\$ 17,309	\$ 10,354.64	1,269	\$ 8.16
Fresno County WW#18	28,427	64,904	(36,476)	2,361	\$ (15.45)
Total Friant Dam	\$ 56,091	\$ 82,213	\$ (26,122)		
<u>Friant-Kern Canal</u>					
Arvin-Edison WSD	337,174	567,156	(229,982)	6,996	\$ (32.87)
City of Fresno	21,782,805	3,126,343	18,656,462	965,104	\$ 19.33
City of Lindsay	821,529	584,714	236,815	29,490	\$ 8.03
City of Orange Cove	482,380	473,589	8,790	21,710	\$ 0.40
Delano-Earlimart ID	37,196	12,685	24,511	2,546	\$ 9.63
Lindsay-Strathmore ID	70,529	56,013	14,516	3,395	\$ 4.28
Shafter-Wasco ID	153,911	89,482	64,429	7,014	\$ 9.19
Terra Bella ID	360,470	162,034	198,436	12,969	\$ 15.30
Total Friant-Kern Canal	\$ 24,045,994	\$ 5,072,016	\$ 18,973,978		
<u>Sacramento River</u>					
City of Redding - SR	533,865	665,130	(131,265)	47,868	\$ (2.74)
City of West Sacramento	938,497	1,017,547	(79,050)	73,034	\$ (1.08)
Lake California P.O.A.	27,180	31,829	(4,649)	3,395	\$ (1.37)
Meyer Crest Ltd.	24,862	57,295	(32,433)	1,473	\$ (22.02)
Riverview Golf & CC	3,861	4,830	(969)	424	\$ (2.28)
Total Sacramento River	\$ 1,528,265	\$ 1,776,631	\$ (248,366)		
<u>San Felipe Unit</u>					
San Benito County WD	2,353,814	1,366,168	987,646	76,747	\$ 12.87
Santa Clara Valley WD	46,809,989	28,457,940	18,352,049	1,541,167	\$ 11.91
Total San Felipe Unit	\$ 49,163,804	\$ 29,824,108	\$ 19,339,695		
<u>San Luis Canal - Fresno</u>					
City of Avenal	1,170,654		1,170,654	45,648	\$ 25.65
City of Coalinga	3,441,895	411,482	3,030,412	101,635	\$ 29.82
City of Huron	777,591	26,903	750,688	19,161	\$ 39.18
State of CA	3,606	3,556	50	110	\$ 0.45
Westlands WD	2,437,689	1,949,591	488,098	51,263	\$ 9.52
Total San Luis Canal - Fresno	\$ 7,831,434	\$ 2,391,532	\$ 5,439,902		

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<u>San Luis Canal - Tracy</u>					
Pacheco WD - SLC	\$ 17,547	\$ 2,638	\$ 14,909	493	\$ 30.24
Panoche WD - SLC	18,522	13,103	5,419	748	\$ 7.24
San Luis WD - SLC	266,259	363,048	(96,789)	10,527	\$ (9.19)
Total San Luis Canal - Tracy	\$ 302,328	\$ 378,789	\$ (76,462)		
<u>Shasta D&R</u>					
Centerville CSD	225,036	72,208	152,827	18,707	\$ 8.17
Mountain Gate CSD	133,983	95,980	38,003	13,881	\$ 2.74
Shasta CWA	45,463	20,876	24,586	4,469	\$ 5.50
Total Shasta D&R	\$ 404,481	\$ 189,064	\$ 215,417		
<u>Spring Creek Conduit</u>					
City of Redding - SCC	485,707	321,768	163,939	64,231	\$ 2.55
Shasta CWA - SCC	40,208	15,225	24,983	3,184	\$ 7.85
Shasta CSD	110,152	99,416	10,736	11,331	\$ 0.95
Total Spring Creek Conduit	\$ 636,067	\$ 436,408	\$ 199,659		
<u>Tehama-Colusa Canal</u>					
Colusa County WD	36,661	24,884	11,777	2,455	\$ 4.80
Kanawha WD	2,722	112	2,610	125	\$ 20.86
Total Tehama-Colusa Canal	\$ 39,383	\$ 24,996	\$ 14,387		
<u>Toyon Pipeline</u>					
City of Redding - TP	39,386	228,996	(189,610)	710	\$ (266.91)
City of Shasta Lake	1,645,804	1,509,181	136,623	43,251	\$ 3.16
US Forest Service	3,371	4,949	(1,578)	145	\$ (10.88)
Total Toyon Pipeline	\$ 1,688,560	\$ 1,743,126	\$ (54,566)		
Grand Total	\$ 152,017,157	\$ 81,921,556	\$ 70,095,601		

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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/ 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 2009 Irrigation Water Rates, Schedule A-2Ba, footnotes 5/ for assigned revenues and Schedule A-2Bb, footnote 4/ for assigned historical capital costs.

	Assigned Historical Capital Costs	Assigned Revenues
Banta-Carbona ID	\$ 720,020	\$ 263,272
West Side ID	314,205	163,511
Total	<u>\$ 1,034,225</u>	<u>\$ 426,783</u>
Total Allocated Costs	\$ 152,017,157	
Less: Assigned Costs	1,034,225	
Total per Schedule A-4	<u>\$ 150,982,932</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	\$81,921,556
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>\$94,385,808</u>

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