Appendix B

CENTRAL VALLEY PROJECT PLANT-IN-SERVICE ALLOCATION AS OF SEPTEMBER 30, 1999
PROPORTIONAL ALTERNATIVE
EXCLUDED, EXEMPT, JOINT, AND SPECIFIC COSTS

EXCLUDED COSTS

Feature	Plant in Service
Buildings	$3,055,682.37
Depreciation - Buildings	(2,107,545.99)
Folsom-So. Canal Deferred Use	2,425,000.00
Folsom Safety of Dams	20,955,542.24
New Melones Archeology	4,120,000.00
New Melones Hwy. Improvement	13,280,000.00
New Melones Non-reimbur. IDC	27,012,917.50
Corning Canal Archeology	10,805.00
T-C Canal Deferred Use	54,450,000.00
T-C Canal Archeology	3,500.00
San Felipe Non-reimbur. IDC	199,109.00
Little Panoche Creek SOD	5,555.57
Los Banos Creek SOD	9,166.38
O'Neill Safety of Dams	4,596,909.65
BF Sisk Highway Improvement	1,383,318.00
San Luis Unit - State	224,110,564.22
San Luis Drain Archeology	6,851.00
Abandoned/Retired Plant	(127,868.48)
Depreciation - Structures	(2,005,075,668.91)
Capitalized Movable Equipment	3,854,700.18
Depreciation - Equipment	(1,984,141.44)
Abandoned/Retired Plant	127,868.48
Loss on Property Transfers	29,892.32
Accumulated Depreciation	2,009,167,356.34
Total	$359,509,513.43

EXEMPT COSTS

New Melones	$365,112,767.98
Black Butte	14,508,819.47
COE Repayment Assumed	14534810.48
M&I Repayment Contracts	6,357,248.97
Irrigation Repayment Contracts	314,392,052.30
Los Banos Creek Dam - Federal	3,725,041.25
Western Interties	49,349,546.00
San Felipe Division	351,327,020.03
Spring Creek Debris Dam	3,710,490.00
Total	$1,123,017,796.48

JOINT COSTS

Multi-purpose features allocated using joint cost factors from 1975 Reallocation study

Feature	Plant in Service
Highway 49 Repairs	$1,994,659.74
Sugar Pine Dam & Reservoir	43,537,391.01
Folsom Dam & Reservoir	62,146,902.53
Folsom SOD (Reimbursable)	3,698,036.87
Folsom Perm. Oper. Facilities	627,593.61
Nimbus Dam	7,001,883.75
Sly Park Perm. Oper. Fac.	112,149.00
Tracy Perm. Oper. Facilities	1,143,686.12
Suisun Marsh Preservation	28,668,493.00
Friant Perm. Oper. Facilities	305,649.00
Centralized W/P, Radio, Telem.	19,068,607.61
Elverta Perm Oper. Facilities	8,444.92
Shasta Perm. Oper. Facilities	403,371.67
Shasta Dam & Reservoir	123,837,622.62
Shasta Rain Gauges	643,301.56
Shasta Stream Gauges	11,145.00
Whiskeytown Dam	17,741,504.97
Clear Creek Tunnel	49,951,750.37
Spring Creek Tunnel	15,155,827.39
Trinity Dam & Reservoir	92,794,900.05
Trinity Perm. Oper. Facilities	355,261.26
Trinity Radio Network	54,642.00
Subtotal	$469,262,824.05

Multi-purpose features allocated using separable cost factors from 1975 Reallocation Study

Feature	Plant in Service
Folsom South Perm. Oper. Fac.	$10,141.69
Friant Dam & Reservoir	28,857,576.82
Tehama-Colusa Canal	81,256,390.27
T-C Canal Fish Facilities	43,327,846.53
Subtotal	$153,451,955.31
Total (Initial Joint Cost Pool)	$622,714,779.36

ALLOCATION BASE

1999 Allocation Base	$3,290,186,020.93
Excluded Costs	(359,509,513.43)
Exempt Costs	($1,123,017,796.48)
Proportional Alternative Allocation Base	$1,807,658,711.02

INITIAL JOINT AND SPECIFIC

Initial Joint Costs	622,714,779.36
Initial Specific Costs	1,184,943,931.66
Proportional Alternative Allocation Base	$1,807,658,711.02

REVISED JOINT AND SPECIFIC
(With specific cost for flood control) 1/

Joint Costs	598,738,649.47
Specific Costs	1,208,920,061.55
Proportional Alternative Allocation Base	$1,807,658,711.02

1/ Specific flood control cost

Feature	Percent flood control space	Plant in Service	Specific flood control
Folsom Dam	18.795%	$62,146,902.53	$11,680,510.33
Friant Dam	6.462%	28,857,576.82	1,864,776.61
Shasta Dam	8.423%	123,837,622.62	10,430,842.95
			$23,976,129.89

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