

Annual Water Accounting Summary

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

Year	Misc PPRs	Conserved Water								Total Conservation
		IID/MWD Efficiency (1988 Agreement)	All-American Canal Lining	San Diego County Water Authority Conservation	Salton Sea Mitigation Conservation	Exhibit C Payback Conservation	IOPP Conservation Payback	ICS Conservation	Coachella Valley Water District Conservation	
2003	11,500	105,130	--	3,445	0	0	--	--	0	108,575
2004	11,500	101,900	--	20,000	15,000	48,149	0	--	0	185,049
2005	11,500	101,940	--	30,000	15,000	31,266	0	--	0	178,206
2006	11,500	101,160	--	40,000	20,000	37,154	0	1,000	0	199,314
2007	11,500	105,000	--	50,000	25,021	34,831	1,263	0	0	216,115
2008	11,500	105,000	8,898	50,000	26,085	0	16,197	0	4,000	210,180
2009	11,126	105,000	65,577	60,000	30,133	0	0	13,797	8,000	282,507
2010	11,500	105,000	67,700	70,000	33,761	0	0	0	6,809	283,270
2011	11,500	103,940	67,700	63,278	0	0	0	10,528	16,000	261,446
2012	11,500	104,140	67,700	106,722	15,182	0	14,299	0	21,000	329,043
2013	11,500	105,000	67,700	100,000	71,398	0	93,057	0	26,000	463,155
2014	11,500	104,100	67,700	100,000	89,168	0	117,391	37,735	31,000	547,094
2015	11,500	107,820	67,700	100,000	153,327	0	0	45,477	36,000	510,324
2016	11,500	105,000	67,700	100,000	130,796	0	0	70,077	41,000	514,573
2017	9,913	105,000	67,700	100,000	105,311	0	0	80,937	45,000	503,948
Total	170,539	1,565,130	616,075	993,445	730,182	151,400	242,207	259,551	234,809	4,792,799

PROVISIONAL

2017 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead	Storage at MWD
Miscellaneous Present Perfected Rights	9,913					
1988 IID/MWD Transfer	105,000		105,000			
SDCWA Transfer	100,000		100,000			
CVWD Transfer	45,000		45,000			
San Diego Transfer - Salton Sea Mitigation ¹	105,311	90,286		105,155		
Inadvertent Overrun Payback	0					
Intentionally Created Surplus	80,937	25,000	55,937		21,983	58,954
AAC Lining Project Transfer	67,700		67,700			
IID Water Users ²	2,548,171					
LCWSP Wellfield Pumpage ³	7,377					
Total	3,069,409	115,286	388,662	105,155	21,983	58,954
IID QSA Entitlement	3,100,000					
Inadvertent Overrun Reported by USBR	--					
Underrun	-30,591					

Notes:

- 1) 2017 obligation adjusted for excess conservation and pre-delivery of 44,689 AF in 2016 (150,000-44,689=105,311 AF). In 2017, IID conserved 105,311 AF of Colorado River water for Salton Sea mitigation purposes, but delivered 105,154 AF to the Sea. This resulted in a 156 AF under-delivery. See Salton Sea Mitigation Accounting for details.
- 2) USBR Decree Accounting published 5/15/2018.
- 3) Included as part of IID's CU in lieu of an equivalent diversion.

PROVISIONAL

2016 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead	Storage at MWD
Miscellaneous Present Perfected Rights	11,500					
1988 IID/MWD Transfer	105,000		105,000			
SDCWA Transfer	100,000	20,000	80,000			
CVWD Transfer	41,000	0	41,000			
San Diego Transfer - Salton Sea Mitigation ¹	130,796	130,796		130,796		
Inadvertent Overrun Payback	0					
Intentionally Created Surplus	70,077	1,845	68,232		13,845	56,232
AAC Lining Project Transfer	67,700		67,700			
IID Water Users ²	2,504,258					
LCWSP Wellfield Pumpage ³	7,172					
Total	3,037,503	152,641	361,932	130,796	13,845	56,232
IID QSA Entitlement	3,100,000					
Inadvertent Overrun Reported by USBR	--					
Underrun	-62,497					

Notes:

- 1) 2016 obligation adjusted for excess conservation and delivery of 43,893 AF in 2015 and 44,689 AF in 2016 (130,000-43,893+44689=130,796 AF). See Salton Sea Mitigation Accounting for details.
- 2) USBR Decree Accounting published 5/15/2017.
- 3) Included as part of IID's CU in lieu of an equivalent diversion.

PROVISIONAL

2015 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead	Storage at MWD
Miscellaneous Present Perfected Rights	11,500					
1988 IID/MWD Transfer	107,820		107,820			
SDCWA Transfer	100,000	40,000	60,000			
CVWD Transfer	36,000	8,983	27,017			
San Diego Transfer - Salton Sea Mitigation ¹	153,327	153,327		153,327		
Inadvertent Overrun Payback	0					
Intentionally Created Surplus ²	45,477		45,477			45,477
AAC Lining Project Transfer	67,700		67,700			
IID Water Users ³	2,480,933					
LCWSP Wellfield Pumpage ⁴	7,219					
Total	3,009,976	202,310	308,014	153,327	0	45,477
IID QSA Entitlement	3,100,000					
Inadvertent Overrun Reported by USBR	--					
Underrun	-90,024					

Notes:

- 1) Adjusted for excess conservation and delivery of 566 AF in 2014 and 43,893 AF in 2015 (110,000-566+43,893=153,327 AF). See Salton Sea Mitigation Accounting for details.
- 2) ICS volume revised from 38,313 AF to 45,477 AF in 2017 Decree Accounting to correct an error in loss calculations.
- 3) USBR Decree Accounting published 5/15/2016.
- 4) Included as part of IID's CU in lieu of an equivalent diversion.

PROVISIONAL

2014 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead	Storage at MWD
Miscellaneous Present Perfected Rights	11,500					
1988 IID/MWD Transfer	104,100		104,100			
SDCWA Transfer	100,000	60,000	40,000			
CVWD Transfer	31,000		31,000			
San Diego Transfer - Salton Sea Mitigation ¹	89,168	89,168		89,168		
Inadvertent Overrun Payback	117,391	111,789	5,602		117,391	
Intentionally Created Surplus	37,735	37,735			18,867	18,868
AAC Lining Project Transfer	67,700		67,700			
IID Water Users ²	2,533,414					
LCWSP Wellfield Pumpage ³	7,195					
Total	3,099,203	298,692	248,402	89,168	136,258	18,868
IID QSA Entitlement	3,100,000					
Inadvertent Overrun Reported by USBR	--					
Underrun	-797					

Notes:

- 1) Adjusted for excess conservation and delivery of 1,398 AF in 2013 and 566 AF in 2014 (90,000-1,398+566=89,168 AF). See Salton Sea Mitigation Accounting for details.
- 2) USBR Decree Accounting published 5/15/2015.
- 3) Included as part of IID's CU in lieu of an equivalent diversion.

PROVISIONAL

2013 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	105,000		105,000		
SDCWA Transfer	100,000	80,000	20,000		
CVWD Transfer	26,000		26,000		
San Diego Transfer - Salton Sea Mitigation ¹	71,398	71,398		71,470	-72
Inadvertent Overrun Payback ²	93,057	91,005	2,052		93,057
Intentionally Created Surplus	0				
AAC Lining Project Transfer	67,700		67,700		
IID Water Users ³	2,554,854				
LCWSP Wellfield Pumpage	5,510				
Total	3,035,019	242,403	220,752		
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	--				
Underrun	-64,981				

Notes:

- 1) Excess fallow and delivery of 1,398 AF (1,470 AF adjusted for 2012 underdelivery of 72AF). See Salton Sea Mitigation Accounting for details.
- 2) 37,347 AF applied as early Inadvertent Overrun Payback.
- 3) USBR reported value as per Decree Accounting records published May 2014.

PROVISIONAL

2012 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Following	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer ¹	104,140		104,140		
SDCWA Transfer ²	106,722	106,722			
CVWD Transfer	21,000		21,000		
San Diego Transfer - Salton Sea Mitigation ⁴	15,182	15,182		15,110	72 ³
Inadvertent Overrun Payback ⁵	0				5,842
Intentionally Created Surplus	0				
AAC Lining Project Transfer	67,700		67,700		
IID Water Users ⁶	2,903,216				
LCWSP Wellfield Pumpage	4,616				
IID Additional Conserved Water & Storage ⁷	14,299	3,411	10,888		
Total	3,248,375	125,315	203,728	15,110	5,914
IID QSA Entitlement	3,100,000				
Amount Exceeding Approved Water Order	148,375				
EOY Inadvertent Overrun Reported by USBR ^{7,8}	134,076				
Underrun	--				

Notes:

- 1) *Reduced as per Agreement due to reduction in number of required Tailwater Return Systems.*
- 2) *Due to the risk associated with QSA litigation, IID was able to create only 63,278 AF of the required 80,000 AF by following in calendar year 2011. The balance of 16,722 AF of followed water, while under contract in the 2011-2012 Following Program, was conserved in calendar year 2012. While IID considers the 16,722 AF to have been transferred by utilization of IID's IOPP right in calendar year 2011, to satisfy accounting deadlines, IID agreed to transfer 106,722 AF of conserved water instead of 90,000 AF in calendar year 2012; however IID reserves its position regarding the utilization of its IOPP right for transfer shortfalls.*
- 3) *In 2012, IID conserved 15,182 AF of Colorado River water for Salton Sea mitigation purposes, but delivered 15,110 AF to the Sea. This resulted in a 72 AF under-delivery. In 2013, IID increased deliveries to the Salton Sea by 72 AF.*
- 4) *Remaining Salton Sea Mitigation balance of 19,879 AF from carryover of 2010 early mitigation water delivery - See SS Mitigation Accounting for details.*
- 5) *5,842 AF from ICS and 448 AF from CVWD groundwater storage (see IID's CVWD Groundwater Storage Accounting) used as early IOPP payback for 2011 overrun - See IOPP Accounting and Provisional Lake Mead Accounting for details.*
- 6) *USBR reported value as per Provisional Decree Accounting records dated May 2013*
- 7) *14,299 AF created for ICS purposes but due to policy limitations in overrun years, was used instead to reduce current year's overrun.*
- 8) *USBR reported overrun as per Final Decree Report records published May 2013.*

2011 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer ¹	103,940		103,940		
SDCWA Transfer ²	63,278	63,278			
CVWD Transfer	16,000		16,000		
San Diego Transfer - Salton Sea Mitigation ³	0				
Inadvertent Overrun Payback	0				
Intentionally Created Surplus	0				
AAC Lining Project Transfer	67,700		67,700		
IID Water Users ⁴	2,915,784				
LCWSP Wellfield Pumpage	4,460				
IID Additional Conserved Water & Storage ⁵	10,528		10,528		
Total	3,193,190	63,278	198,168	0	0
IID QSA Entitlement	3,100,000				
Amount Exceeding Approved Water Order	93,190				
EOY Inadvertent Overrun Reported by USBR ^{5,6}	82,662				
Underrun	--				

Notes:

- 1) Reduced as per Agreement due to reduction in number of required Tailwater Return Systems.
- 2) Due to the risk associated with QSA litigation, IID was able to create only 63,278 AF of the required 80,000 AF by fallowing in calendar year 2011. The balance of 16,722 AF of fallowed water, while under contract in the 2011-2012 Fallowing Program, was conserved in calendar year 2012. While IID considers the 16,722 AF to have been transferred by utilization of IID's IOPP right in calendar year 2011, to satisfy accounting deadlines, IID agreed to transfer 106,722 AF of conserved water instead of 90,000 AF in calendar year 2012; however IID reserves its position regarding the utilization of its IOPP right for transfer shortfalls.
- 3) Salton Sea Mitigation obligation of 40,000 AF from carryover of previous years deliveries - See SS Mitigation Accounting for details.
- 4) USBR reported value as per final Decree Accounting records published May 2012
- 5) 10,528 AF created for ICS purposes but due to policy limitations in overrun years, was used instead to reduce current year's overrun.
- 6) USBR reported overrun as per final Decree Accounting records dated May 2012. Does not include IID's 16,722 AF conservation shortfall for SDCWA, which was transferred by use of IOPP - See SDCWA Transfer Accounting for details.

2010 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	105,000		105,000		
SDCWA Transfer	70,000	70,000			
CVWD Transfer	12,000		6,809 ¹		5,191
San Diego Transfer - Salton Sea Mitigation	33,736	33,761		33,736 ²	25 ³
Inadvertent Overrun Payback	0				
Intentionally Created Surplus	0				
AAC Lining Project Transfer	67,700		67,700		
IID Water Users ⁴	2,540,489				
LCWSP Wellfield Pumpage	5,104				
IID Storage	46,546			46,546 ⁵	
Total	2,892,075	103,761	179,509	80,282	5,216
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	--				
Underrun	207,925				

Notes:

- 1) IID was able to create only 6,809 AF of the required 12,000 AF by efficiency conservation due to Main Canal Seepage Recovery pump outage problems; 5,191 AF delivered from IID's ICS account - See ICS Accounting.
- 2) Accounts for carryover Salton Sea Mitigation from previous years - See SS Accounting for Details.
- 3) Difference between 2009 SS mitigation delivery requirement and actual delivered and fallowed amount - See Mead Accounting for Details.
- 4) Reported IID C.U. from Colo. River by USBR (final decree accounting published May 2011), includes 526 AF delivered to Coachella Canal heading for groundwater storage.
- 5) Storage in Salton Sea for 2011 and one half of 2012 mitigation obligation.

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2009 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,126				
1988 IID/MWD Transfer	105,000		105,000		
SDCWA Transfer	60,000	60,000			
CVWD Transfer	8,000		8,000		
San Diego Transfer - Salton Sea Mitigation	30,158	30,133		30,158	-25 ¹
Inadvertent Overrun Payback	0				
Intentionally Created Surplus	12,000		13,797		12,000 ²
AAC Lining Project Transfer ³	65,577		65,577		
IID Water Users ⁴	2,566,713				
LCWSP Wellfield Pumpage	3,684				
Total	2,862,258	90,133	192,374	30,158	11,975
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	-				
Underrun	237,767				

Notes:

- 1) Carried over to next year.
- 2) According to ICS policy, IID limited to 12,000 AF per year from seepage interception pumps; 1,797 AF created by seepage interception unused and left in Colorado River system.
- 3) 2009 conservation yield for Reaches 1, 2, and 3 based on the Secretary of Interior's Oct. 27, 2009 Interim Determination and are 48,727 AF, 14,700 AF and 2,150 AF respectively.
- 4) Reported IID C.U. from Colo. River by USBR.

PROVISIONAL

2008 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	105,000		105,000		
SDCWA Transfer	50,000	50,000			
CVWD Transfer	4,000		4,000		
San Diego Transfer - Salton Sea Mitigation	26,085	26,085		26,085	
Inadvertent Overrun Payback	16,197	11,965	4,232		16,197
Intentionally Created Surplus	0				
AAC Lining Project Transfer	8,898		8,898		
IID Water Users ¹	2,825,116				
LCWSP Wellfield Pumpage	7,350				
MWD diversion of IID early payback per settlement	-2,145				
Total	3,052,001	88,050	122,130	26,085	16,176
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	-				
Underrun	47,999				

Notes:

1) Reported IID C.U. from Colo. River by USBR.

PROVISIONAL

2007 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	105,000		105,000		
SDCWA Transfer	50,000	50,000			
San Diego Transfer - Salton Sea Mitigation	25,021	25,021		23,306	2,356 ¹
CRWDA Exhibit C Payback	18,900	18,900			18,900
Early CRWDA Exhibit C Payback	15,931	15,931			15,931
Intentionally Created Surplus	0				
Inadvertent Overrun Payback	1,263	1,263			1,263
IID Water Users ²	2,872,754				
LCWSP Wellfield Pumpage	5,989				
Total	3,106,358	111,115	105,000	23,306	38,450
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	6,358				
Underrun	-				

Notes:

- 1) 1,715 AF from fallowing and 641 AF credit from 2004 - See Lake Mead Accounting
- 2) Reported IID C.U. from Colo. River by USBR.

PROVISIONAL

2006 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	101,160		101,160		
SDCWA Transfer	40,000	40,000			
San Diego Transfer - Salton Sea Mitigation	20,000	20,000			20,000 ¹
CRWDA Exhibit C Payback	18,900	18,900			18,900
Early CRWDA Exhibit C Payback	18,719	18,719			18,719
Inadvertent Overrun Payback	0				1,000
Intentionally Created Surplus	1,000	1,000			0
IID Water Users ²	2,909,680				
LCWSP Wellfield Pumpage	1,412				
Adjustments (USBR 2003-2006 Canal Loss, II B (6), ICS)	-9,957				
Total	3,112,414	98,619	101,160	0	58,619
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	12,414				
Underrun	-				

Notes:

- 1) Restoration of 2004 and 2005 reregulation conservation to Colo. River from Salton Sea.
- 2) Reported IID C.U. from Colo. River by USBR.

PROVISIONAL

2005 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	101,940		101,940		
SDCWA Transfer	30,000	30,000			
San Diego Transfer - Salton Sea Mitigation	15,000	15,000			15,000 ²
CRWDA Exhibit C Payback	18,900	18,900			18,900
Early CRWDA Exhibit C Payback	7,305	7,305			7,305
Inadvertent Overrun Payback	0				
Colo. River Reregulation Conservation & Storage in SS ¹	0			21,476	
IID Water Users ³	2,756,846				
LCWSP Wellfield Pumpage	1,036				
Total	2,942,527	71,205	101,940	21,476	41,205
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	-				
Underrun ⁴	159,881				

Notes:

- 1) Per Agreement, IID is credited with 25% of Colo. River reregulation water stored in Salton Sea as a reduction to Exhibit C payback.
- 2) Restoration of 2004 reregulation conservation to Colo. River from Salton Sea.
- 3) Reported IID C.U. from Colo. River by USBR.
- 4) Does not include canal loss adjustment per 2006 IID/USBR Agreement

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2004 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	101,900		101,900		
SDCWA Transfer	20,000	20,000			
San Diego Transfer - Salton Sea Mitigation	15,000	15,000		14,359	641
CRWDA Exhibit C Payback	18,900	18,900			18,900
Early CRWDA Exhibit C Payback	25,881	25,881			25,881
Inadvertent Overrun Payback	0				
Colo. River Reregulation Conservation & Storage in SS ¹	0			15,880	
IID Water Users ²	2,743,909				
LCWSP Wellfield Pumpage	1,259				
Total	2,938,349	79,781	101,900	30,239	45,422
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	-				
Underrun ³	166,408				

Notes:

- 1) Per Agreement, IID is credited with 25% of Colo. River reregulation water stored in Salton Sea as a reduction to Exhibit C payback.
- 2) Reported IID C.U. from Colo. River by USBR.
- 3) Does not include canal loss adjustment per 2006 IID/USBR Agreement.

PROVISIONAL

2003 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	105,130		105,130		
SDCWA Transfer	10,000	3,445			
San Diego Transfer - Salton Sea Mitigation ²	5,000				
CRWDA Exhibit C Payback	0				
Early CRWDA Exhibit C Payback	0				
Inadvertent Overrun Payback	0				
IID Water Users ¹	2,978,223				
LCWSP Wellfield Pumpage	1,249				
Total	3,111,102	3,445	105,130	0	0
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR ²	6,555				
Underrun	-				

Notes:

- 1) Reported IID C.U. from Colo. River by USBR. Does not include canal loss adjustment per 2006 IID/USBR Agreement.
- 2) Since the QSA was executed in October of 2003, IID was able to only fallow 3,445 AF and therefore had an inadvertent overrun of 6,555 AF which was used to satisfy IID's 10,000 AF obligation to SDCWA. The USBR waived payback for 2003 overruns for all Lower Basin contractors as the IOPP did not take effect until January 1, 2004.

PROVISIONAL

SDCWA Transfer Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

Year	Obligation	Fallowing	Efficiency	Total Volume	Annual Over/Under Obligation
2003 ¹	10,000	3,445	0	3,445	-6,555
2004	20,000	20,000	0	20,000	0
2005	30,000	30,000	0	30,000	0
2006	40,000	40,000	0	40,000	0
2007	50,000	50,000	0	50,000	0
2008	50,000	50,000	0	50,000	0
2009	60,000	60,000	0	60,000	0
2010	70,000	70,000	0	70,000	0
2011 ²	80,000	63,278	0	63,278	-16,722
2012 ²	90,000	106,722	0	106,722	16,722
2013	100,000	80,000	20,000	100,000	0
2014	100,000	60,000	40,000	100,000	0
2015	100,000	40,000	60,000	100,000	0
2016	100,000	20,000	80,000	100,000	0
2017	100,000	0	100,000	100,000	0
Total	1,000,000	693,445	300,000	993,445	

Notes:

- 1) Since the QSA was executed in October of 2003, IID was only able to follow 3,445 AF and therefore had an inadvertent overrun of 6,555 AF which was used to satisfy IID's 10,000 AF obligation to SDCWA. The USBR waived payback for 2003 overruns for all Lower Basin entities.
- 2) Due to the risk associated with QSA litigation, IID was able to create only 63,278 AF of the required 80,000 AF by fallowing in calendar year 2011. The balance of 16,722 AF of fallowed water, while under contract in the 2011-2012 Fallowing Program, was conserved in calendar year 2012. While IID considers the 16,722 AF to have been transferred by utilization of IID's IOPP right in calendar year 2011, to satisfy accounting deadlines, IID agreed to transfer 106,722 AF of conserved water instead of 90,000 AF in calendar year 2012; however IID reserves its position regarding the utilization of its IOPP right for transfer shortfalls.

CVWD Transfer Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

Year	Obligation	Fallowing	Efficiency	Total Volume	Annual Over/Under Obligation
2003	0	0	0	0	0
2004	0	0	0	0	0
2005	0	0	0	0	0
2006	0	0	0	0	0
2007	0	0	0	0	0
2008	4,000	0	4,000	4,000	0
2009	8,000	0	8,000	8,000	0
2010	12,000	0	12,000 ¹	12,000	0
2011	16,000	0	16,000	16,000	0
2012	21,000	0	21,000	21,000	0
2013	26,000	0	26,000	26,000	0
2014	31,000	0	31,000	31,000	0
2015	36,000	8,983	27,017	36,000	0
2016	41,000	0	41,000	41,000	0
2017	45,000	0	45,000	45,000	0
Total	240,000	8,983	231,017	240,000	

Notes:

1) 6,809 AF created by Main Canal Seepage Recovery Project and 5,191 AF delivered from IID's ICS account - See ICS Accounting.

PROVISIONAL

Salton Sea Mitigation Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

Year	Obligation			Delivery to Sea				Inflow/Outflow	
	Fallow	Fallow (revised)	Entitlement	Delivery to Sea	CR Rereg Conservation & Storage	Total Volume	Remaining Obligation Balance	Annual Over/Under Obligation	Running Balance in Salton Sea
2003 ¹	5,000			0	0	0	725,182	-5,000	-5,000
2004	10,000			14,359	15,880	30,239	715,182	20,239	15,239
2005	15,000			0	21,476	21,476	700,182	6,476	21,715
2006	20,000			0	0	0	680,182	-20,000	1,715
2007	25,000			23,306	0	23,306	655,182	-1,694	21
2008	25,000			26,085	0	26,085	630,182	1,085	1,106
2009	30,000			30,158	0	30,158	600,182	158	1,264
2010 ²	35,000			80,282	0	80,282	565,182	45,282	46,546
2011 ³	40,000	0	26,667	0	0	0	565,182	-26,667	19,879
2012 ⁴	45,000	15,182	19,879	15,110	0	15,110	550,000	-19,951	-72
2013	70,000			71,470	0	71,470	480,000	1,470	1,398
2014	90,000			89,168	0	89,168	390,000	-832	566
2015	110,000			153,327	0	153,327	280,000	43,327	43,893
2016	130,000			130,796	0	130,796	150,000	796	44,689
2017	150,000			105,155	0	105,155	0	-44,845	-156
Total⁵	730,182		46,546	739,216	37,356	776,572			

Notes:

- 1) Since the QSA was executed in October of 2003, SWRCB approved the 2003 obligation being satisfied in 2004.
- 2) 46,521 AF of IID's entitlement water was delivered to the Salton Sea for storage as early mitigation water in 2010 for the scheduled obligations of 2011 and half of 2012.
- 3) IID delivered entitlement water to the Salton Sea in 2010 for storage to be used for future mitigation. When entitlement water is used to mitigate transferred water created by following, the transferred volume is multiplied by 1/3 to determine the entitlement water mitigation volume (i.e., 80,000 AF x .33 = 26,667 AF).
- 4) 19,879 AF of entitlement water (see footnote 3) accounted for 66.3% of the 2012 Salton Sea obligation. The remaining 33.7% of the 2012 Salton Sea obligation totaled 15,182 AF from following.
- 5) Due to use of entitlement water, adjustments have been made to the total obligation.

PROVISIONAL

CRWDA Exhibit C Accounting

All Values are Consumptive Use in Acre-Feet at Imperial Dam

Year	Obligation	Payback					Exhibit C Delivery Difference (Early Payback)		Adjusted Exhibit C Obligation
		Following	Adjustment for USBR/IID 2007 Canal Loss Compromise Agreement	CR Rereg Conservation & Storage ¹	Total Volume	Remaining Balance	Annual Over/Under Obligation	Running Balance	
2003	0	0		0	0	151,400	0	0	0
2004	18,900	44,781	-602	3,970	48,149	103,251	29,249	29,249	0
2005	18,900	26,205	-308	5,369	31,266	71,985	12,366	41,615	0
2006	18,900	37,619	-465	0	37,154	34,831	18,254	59,869	0
2007	18,900	34,831	0	0	34,831	0 ²	15,931	75,800	0
2008	18,900	0	0	0	0	0			0
2009	18,900	0	0	0	0	0			0
2010	19,000	0	0	0	0	0			0
2011	19,000	0	0	0	0	0			0
Total	151,400	143,436	-1,375	9,339	151,400	0			

Notes:

1) Per Agreement, IID is credited with 25% of Colo. River reregulation water stored in Salton Sea as a reduction to Exhibit C payback.

2) Total obligation of 151,400 AF completed four years early in 2007.

PROVISIONAL

IID's CVWD Groundwater Storage Accounting

All Values are in Consumptive Use in Acre-Feet at Imperial Dam

Year	IID Water Delivered to CVWD MP 0.2 Turnout	5% Canal Conveyance Losses	5% Storage Losses	Amount Withdrawn	Net IID Water Stored as of Jan 1 following year
2003	0	0	0	0	0
2004	0	0	0	0	0
2005	0	0	0	0	0
2006	0	0	0	0	0
2007	0	0	0	0	0
2008	0	0	0	0	0
2009	0	0	0	0	0
2010	525	25	6	0	494
2011	0	0	25	0	469
2012	0	0	21	448	0
2013	0	0	0	0	0
2014	0	0	0	0	0
2015	0	0	0	0	0
2016	0	0	0	0	0
2017	0	0	0	0	0
Total	525	25	52	448	

PROVISIONAL

IID Inadvertent Overrun Payback Accounting

All Values are in Consumptive Use in Acre-Feet at Imperial Dam

Year	Inadvertent Overrun	Other Applied to IOP	ICS Applied to IOP	Fallowed Amount Applied to IOP	Efficiency Applied to IOP	Cumulative Remaining Inadvertent Overrun Balance
2003	--	--	--	--	--	--
2004	0	0	0	0	0	0
2005	0	0	0	0	0	0
2006	18,914	8,957 ¹	1,000	0	0	8,957
2007	6,358	0	0	1,263	0	14,052
2008	0	0	0	11,965	4,232	0 ²
2009	0	0	0	0	0	0
2010	5,191 ³	0	5,191	0	0	0
2011 ⁴	82,662	0	0	0	0	82,662
2012 ⁵	134,076	448	5,842	0	0	210,448
2013	0	0	0	91,005	2,052	117,391
2014	0	0	0	111,789	5,602	0
2015	0	0	0	0	0	0
2016	0	0	0	0	0	0
2017	0	0	0	0	0	0
Total	247,201	9,405	12,033	216,022	11,886	

Notes:

- 1) II B (6) Applied to IOP
- 2) MWD diverted 2,145 AF of IID early payback per settlement agreement dated 08/10/2009.
- 3) IID was able to create only 6,809 AF of the required 12,000 AF by efficiency conservation due to Main Canal Seepage Recovery Project pump outage problems; balance was delivered from IID's ICS account.
- 4) USBR reported overrun as 82,662 AF, which does not include the conservation shortfall of 16,722 AF that was delivered using the IOPP - See SDCWA Transfer Accounting for details.
- 5) 5,842 AF from ICS and 448 AF from CVWD groundwater storage (See 2010 IID Water Use footnote 4) applied as 2011 overrun early payback, reducing the balance to 76,372 AF (See IID's letter to USBR dated 12/27/2012).

IID Intentionally Created Surplus Accounting

All Values are in Consumptive Use in Acre-Feet at Imperial Dam

Year	Fallowed	Seepage Interception	Other Qualified Efficiency	Total	Lake Mead ICS Storage					MWD ICS Storage								Total Year End Storage Balance	
					2007 Interim Guidelines					2007 California ICS Agreement				Amendment 1					
					Delivered to Storage	Introduction Loss (5%)	Delivered from Storage	Annual Carry Over Loss (3%)	Year End Storage Balance	Delivered to Storage	Introduction Loss (10%)	Delivered from Storage	Year End Storage Balance	Delivered to Storage	Introduction Loss (5%)	Delivered from Storage	Annual Carry Over Loss (3%)		Year End Storage Balance
2003	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
2004	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
2005	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
2006 ¹	1,000	0	0	1,000	1,000	0 ¹	1,000	0	0	0	0	0	0	--	--	--	--	0	0
2007	0	0	0	0	0	0	0	0	0	0	0	0	0	--	--	--	--	0	0
2008	0	0	0	0	0	0	0	0	0	0	0	0	0	--	--	--	--	0	0
2009	0	13,797 ²	0	12,000	12,000	600	0	0	11,400	0	0	0	0	--	--	--	--	0	11,400
2010	0	0	0	0	0	0	5,191 ³	186	6,023	0	0	0	0	--	--	--	--	0	6,023
2011 ⁴	0	10,528	0	0	0	0	0	181	5,842	0	0	0	0	--	--	--	--	0	5,842
2012 ⁵	0	14,299	0	0	0	0	5,842 ⁶	0	0	0	0	0	0	--	--	--	--	0	0
2013	0	0	0	0	0	0	0	0	0	0	0	0	0	--	--	--	--	0	0
2014	37,735	0	0	37,735	18,867	943	0	0	17,924	18,868	1,887	0	16,981	--	--	--	--	16,981	34,905
2015 ^{7,8}	0	12,000	33,477	45,477	0	0	0	538	17,386	25,000	2,500	0	39,481	20,477	1,024	0	0	58,934	76,320
2016 ⁹	1,845	12,000	56,232	70,077	13,845	692	0	522	30,017	10,519	1,052	0	48,948	45,713	2,286	0	584	111,244	141,261
2017	25,000	12,000	43,937	80,937	21,983	1,099	0	901	50,000	0	0	0	48,948	58,954	2,948	0	1,285	165,965	215,965
Total	65,580	38,624	133,646	247,226	67,695	3,334	12,033	2,328		54,387	5,439	0		125,144	6,258	0	1,869		

Notes:

- 1) 2006 ICS was created for the Demonstration ICS Program but used for early payback of Inadvertent Overrun. ICS Policy was adopted in December of 2007.
- 2) According to ICS policy, IID is limited to 12,000 AF per year from seepage interception pumps-1,797 AF created by seepage interception unused and left in Colorado River system.
- 3) IID was able to create only 6,809 AF of the required 12,000 AF by efficiency conservation due to Main Canal Seepage Recovery pump outage problems; 5,191 AF delivered from IID's ICS account.
- 4) 10,528 AF created for ICS purposes but due to policy limitations in overrun years was used instead to reduce current year's overrun.
- 5) 14,299 AF created for ICS purposes but due to policy limitations in overrun years was used instead to reduce current year's overrun.
- 6) Early IOPP payback for 2011 overrun - See IOPP Accounting.
- 7) The first 25,000 AF of storage delivered under the 2007 California ICS Agreement created using 12,315 AF tailwater return systems, 12,000 AF seepage interception, and 685 AF 12-hour delivery system conservation.
- 8) ICS volume revised from 38,313 AF to 45,477 AF in 2017 Decree Accounting to correct an error in loss calculations.
- 9) 10,519 AF of tailwater return system conservation used to meet the 50,000 AF cumulative storage volume authorized by the 2007 California ICS Agreement.

PROVISIONAL

IID Lake Mead Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

Year	IOPP			ICS				Salton Sea Mitigation		CR Rereg Conservation & Storage				Total Balance
	Inadvertent Overrun	Payback	Balance	Created	Delivered	Losses	Balance	Remaining in Lake Mead	Balance	Payback	Diverted To SS	Over/Under	Balance	Annual
2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2004	0	0	0	0	0	0	0	641	641	0	15,880	-15,880	-15,880	-15,239
2005	0	0	0	0	0	0	0	0	641	15,000	21,476	-6,476	-22,356	-21,715
2006	18,914	9,957 ¹	-8,950	1,000	1,000	0	0	0	641	20,000	0	20,000	-2,356	-10,665
2007	6,358	1,263	-14,045	0	0	0	0	-641	0	2,356	0	2,356	0	-14,045
2008	0	16,197	2,145 ²	0	0	0	0	0	0	0	0	0	0	0
2009	0	0	1,797 ³	12,000	0	600	11,400	-25	-25	0	0	0	0	11,375
2010	5,191	5,191 ⁴	0	0	5,191	186	6,023	25	0	0	0	0	0	6,023
2011 ⁵	82,662	0	-82,662	0 ⁶	0	181	5,842	0	0	0	0	0	0	-76,820
2012	134,076	6,290	-210,448	0 ⁷	5,842	0	0	72	72	0	0	0	0	-210,376
2013	0	93,057	-117,391	0	0	0	0	-72	0	0	0	0	0	-117,391
2014	0	117,391	0	18,867	0	943	17,924	0	0	0	0	0	0	17,924
2015	0	0	0	0	0	538	17,386	0	0	0	0	0	0	17,386
2016	0	0	0	13,845	0	1,214	30,017	0	0	0	0	0	0	30,017
2017	0	0	0	21,983	0	2,000	50,000	157	157	0	0	0	0	50,157
Total	247,201	131,955		67,695	12,033	5,662		157		37,356	37,356	0		

Notes:

- 1) Includes 1,000 AF from ICS and 8,957 AF from II (B) 6.
- 2) MWD diverted 2,145 AF of IID early payback per settlement agreement dated 08/10/2009.
- 3) Additional water created by efficiency conservation left in Colo. River System as early payback and lost to IID.
- 4) IID was able to create only 6,809 AF of the required 12,000 AF by efficiency conservation due to Main Canal Seepage Recovery pump outage problems; 5,191 AF delivered from IID's ICS account - See ICS Accounting.
- 5) USBR reported overrun as 82,662 AF. A conservation shortfall of 16,722 AF was included in this value
- 6) 10,528 AF created for ICS purposes but due to policy limitations in overrun years was used instead to reduce current year's overrun.
- 7) 14,299 AF created for ICS purposes but due to policy limitations in overrun years was used instead to reduce current year's overrun.

PROVISIONAL

Total Fallowing

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

Year	Annual Volume	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2003	3,445	0	0	0	0	0	0	0	0	0	0	0	3,445
2004	79,781	3,445	3,445	3,445	3,445	3,445	3,445	13,925	11,316	11,458	9,976	6,678	5,758
2005	71,205	3,040	3,197	7,815	8,350	8,865	8,262	10,085	9,218	6,873	2,911	1,860	729
2006	98,619	1,132	1,294	10,673	12,028	12,899	11,047	13,815	10,705	10,725	6,480	4,469	3,352
2007	111,115	2,620	6,004	8,693	13,504	16,266	13,428	13,629	12,317	9,235	6,427	3,913	5,079
2008	88,050	5,287	6,278	11,930	12,041	8,361	6,652	11,033	9,158	6,585	5,460	2,295	2,970
2009	90,133	2,479	4,286	8,124	9,323	7,206	4,720	14,050	11,900	10,065	7,613	5,713	4,654
2010	103,761	4,906	4,745	12,528	14,170	9,790	7,536	12,856	9,946	7,430	9,140	5,809	4,905
2011	63,278	2,008	3,996	7,924	12,783	10,901	9,679	3,971	3,405	3,885	1,538	1,925	1,263
2012	125,315	10,426	10,426	10,426	11,216	11,354	11,354	9,449	9,449	9,449	10,589	10,589	10,589
2013	242,403	19,328	19,437	19,438	19,461	19,807	20,734	20,436	20,928	20,740	20,739	20,678	20,677
2014	298,692	25,281	25,281	25,292	25,292	25,292	25,292	24,512	24,512	24,512	24,512	24,512	24,402
2015	202,310	22,541	22,541	22,541	22,541	22,541	22,541	11,127	11,188	11,188	11,187	11,187	11,187
2016	152,641	10,900	10,900	10,901	10,901	10,901	10,901	14,307	14,586	14,586	14,586	14,586	14,586
2017	115,286	3,636	3,636	3,636	3,636	3,636	3,636	15,045	15,667	15,667	15,697	15,697	15,697
Total	1,846,034												

Notes:

Each year the monthly breakdown of the annual fallowed volume of water will be refined as time and resources permit.

2003-2004 monthly distribution was assumed to be equally distributed over 13 months (December 2003 through December 2004).

2005-2011 Monthly distribution computed using the previous 12 months (Jul-Dec and Jan-Jun) delivery history for the participating gates in each of the fallowing programs.

2012-2017 Monthly conservation determined by programmatic monthly proration.

PROVISIONAL

Total Efficiency Conservation

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

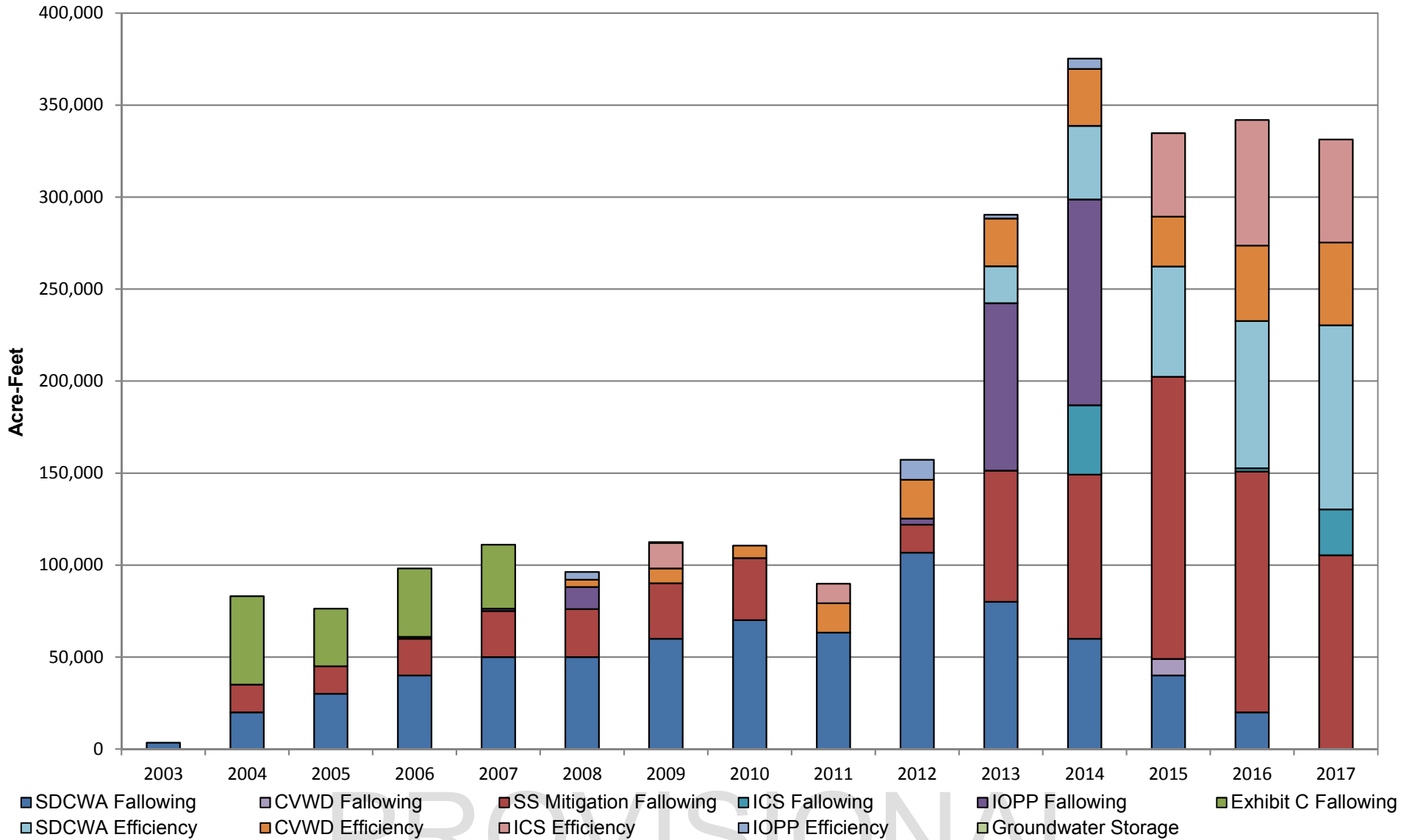
Year	Annual Volume ¹	System Efficiency	On-Farm Efficiency	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2004	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2008	8,232	7,651	581	0	141	524	697	811	805	906	868	856	1,022	854	748
2009	21,797	21,561	236	719	628	725	888	1,612	2,386	2,199	2,295	2,620	2,879	2,506	2,340
2010	6,809	6,809	0	2,021	671	0	0	0	0	0	0	0	33	1,709	2,375
2011	26,528	26,528	0	2,115	1,980	2,414	2,573	2,494	2,458	2,491	2,296	1,121	2,043	2,159	2,384
2012	31,888	31,888	0	2,363	2,172	2,645	2,752	2,718	2,852	2,931	2,940	2,563	2,860	2,777	2,315
2013	48,052	30,776	17,276	2,649	2,762	3,779	4,058	4,223	4,188	4,540	5,141	4,929	4,724	3,742	3,317
2014	76,602	32,231	44,371	5,598	6,880	10,129	8,836	7,378	5,938	6,984	6,225	5,698	5,232	4,201	3,503
2015	132,494	44,773	87,721	6,093	8,349	11,618	12,741	11,528	11,564	13,559	13,366	12,536	12,744	10,603	7,792
2016	189,232	50,647	138,585	15,219	15,123	15,108	15,658	15,710	15,680	16,066	16,052	16,137	16,127	16,190	16,162
2017	215,962	64,212	151,750	17,402	17,458	17,400	18,114	18,189	18,164	18,350	18,290	18,275	18,017	17,813	17,948
Total	757,596	317,076	440,520												

Notes:

1) Annual Volume does not include 1988 IID/MWD Transfer or All-American Canal Lining Project Transfer volumes.

PROVISIONAL

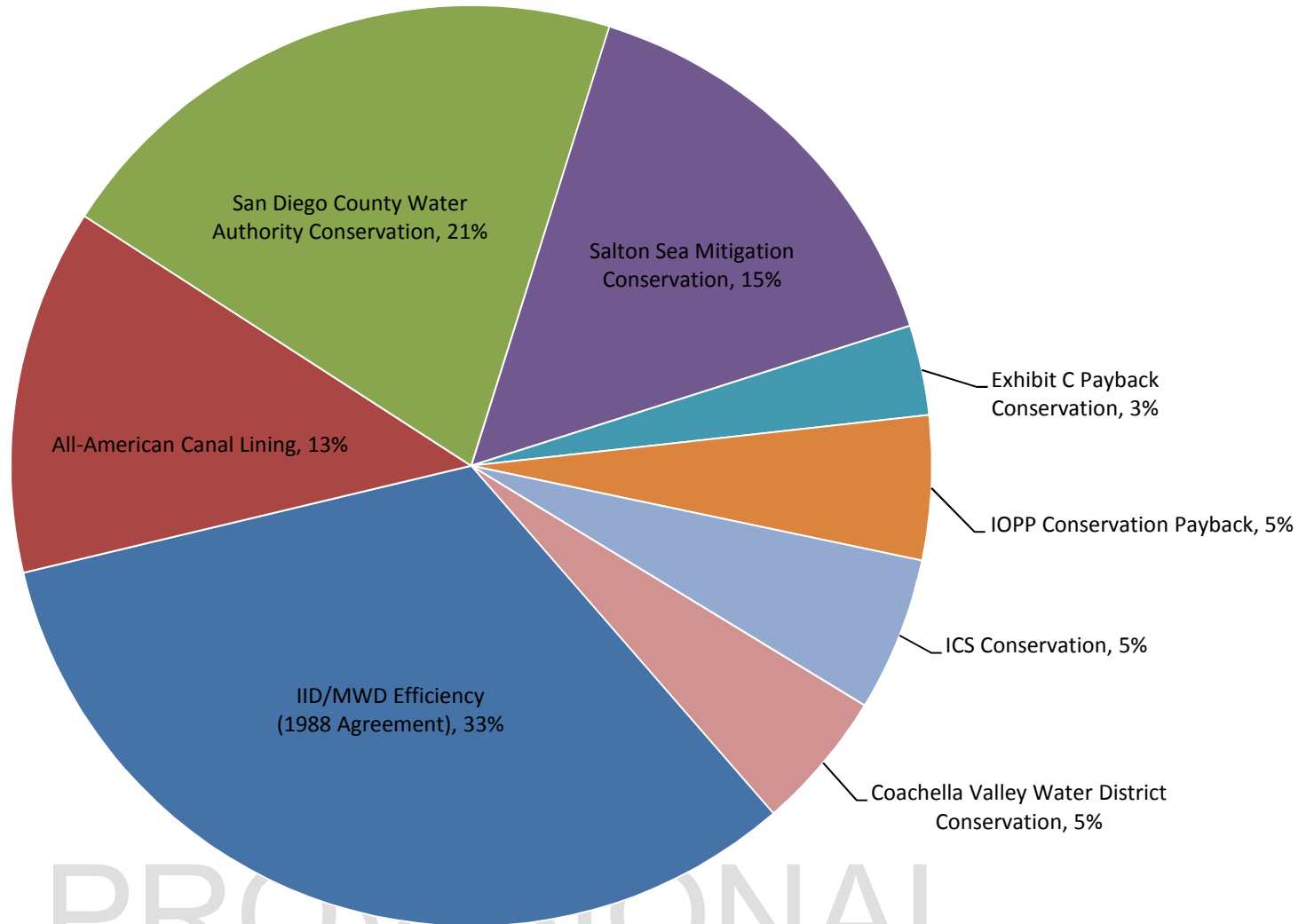
IID QSA Annual Conserved Water Summary



- Notes:
- 2004, 2005 and 2006 Exhibit C Following include 9,339 AF of Colorado River Reregulation Conservation and storage and 1,375 AF reduction for loss agreement.
 - 2009 IOPP Efficiency includes 1,797 AF of unused fallowed water left in Colorado River System.
 - In 2011 and 2012, water created for ICS or IOPP purposes was used to reduce that years' overrun.

IID QSA Conservation Summary

2003-2017 Total Conservation = 4,792,799 AF



PROVISIONAL