

ENGINEER'S REPORT

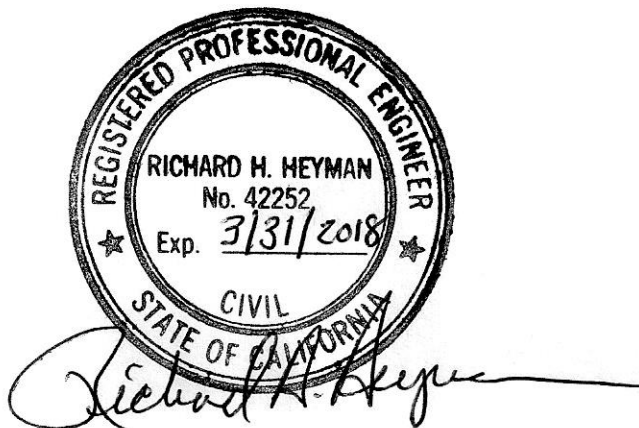
TRACT 4968
FRESNO COUNTY SERVICE AREA NO. 34, ZONE D

RATES AND CHARGES FOR DOMESTIC WATER AND SEWER SERVICES AND
WATER CONTRACT ADMINISTRATION, MILLERTON LAKE PUMP READY TO SERVE
BENEFIT ASSESSMENTS FOR FRESNO COUNTY SERVICE AREA No.34 AND ITS
ZONE D (TRACT 4968)
COUNTY OF FRESNO, STATE OF CALIFORNIA

PREPARED FOR:
JPJ INCORPORATED
7030 N FRUIT AVENUE, SUITE 101
FRESNO, CA 93711

By:

Richard H. Heyman, C 42252
Professional Engineer

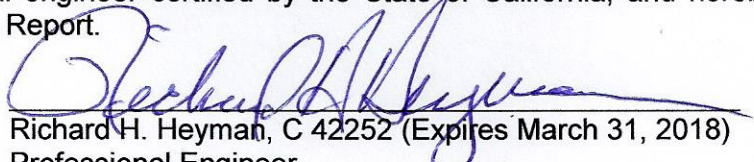


September 1, 2017

PREAMBLE AND CERTIFICATES

BENEFIT ASSESSMENT TO PROVIDE FOR THE ADMINISTRATION OF WATER SUPPLY CONTRACTS AND LAKE PUMPING FACILITIES MAINTENANCE, AND CUSTOMER SERVICE FEES FOR RAW WATER AND POTABLE WATER SUPPLY, AND WASTEWATER SERVICE DELIVERY TO PROPERTIES IN COUNTY SERVICE AREA NO. 34, AND ITS ZONE CSA 34D (TRACT 4968)

Under Subsection (b) of Section 4 and Section 6 of Article XIII.D of the California Constitution, Sections 53755 et seq of the California Government Code, in the "Proposition 218 Omnibus Implementation Act," Section 54984.3 of the California Government Code, in the "Uniform Standby Charges Procedure Act." I certify that I am a registered professional engineer certified by the State of California, and hereby respectfully submit the enclosed Engineer's Report.


Richard H. Heyman, C 42252 (Expires March 31, 2018)
Professional Engineer

I Hereby Certify that the following Engineer's Report and attached Benefit Assessment Roll was delivered and filed with me on the _____ day of _____, 2017.

Bernice E. Seidel,
Clerk to the Board of Supervisors
County of Fresno, California

I Hereby Certify that the following Engineer's Report, Water and Wastewater Customer Service Fees and the Benefit Assessments contained therein was approved by the Board of Supervisors of the County of Fresno on the _____ day of _____, 2017, by the Board's adoption of Resolution No. _____.

Bernice E. Seidel,
Clerk to the Board of Supervisors
County of Fresno, California

I Hereby Certify that a certified copy of the following Engineer's Report, together with the attached Benefit Assessment Roll was recorded in the office of the Director, Department of Public Works and Planning on the _____ day of _____, 2017.

Steven White, Superintendent of Streets, and Director,
Department of Public Works and Planning
County of Fresno, California

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**ENGINEER'S REPORT
ON RATES AND CHARGES FOR DOMESTIC WATER AND SEWER
SERVICES AND WATER CONTRACT ADMINISTRATION, MILLERTON
LAKE PUMP READY TO SERVE BENEFIT ASSESSMENTS FOR
FRESNO COUNTY SERVICE AREA No.34
AND ITS ZONE D (TRACT 4968)
COUNTY OF FRESNO, STATE OF CALIFORNIA**

EXECUTIVE SUMMARY

This Engineer's Report is presented to the Board of Supervisors of the County of Fresno to establish benefit assessments and customer service fees that fund the cost for the delivery of water and wastewater services to County Service Area 34, Zone D. The formation of Zone D is proposed to provide services to the 106 residential lots being developed in Tract 4968. Tract 4968 is phase 1 of Vesting Tentative Tract 4968 that is approved for 308 lots.

County Service Area 34 (CSA 34) was established to provide a wide range of services to the Millerton New Town area that includes water and sewer services, street, drainage, landscape, parks and open space maintenance, and street lighting. The Board of Supervisors adopted an infrastructure plan for the Millerton New Town area to detail how water, wastewater and drainage services are to be delivered to the study area. The facilities to deliver these services are detailed in the plan and some of those facilities have been constructed to provide services to the existing and future developments.

Zone B of CSA 34 was formed to serve the Ventana Hills subdivision located east of Brighton Crest. This development is outside of the Infrastructure Plan and the properties in Zone B are not served by any of the utility systems evaluated in this Engineer's Report.

Zone D will also provide road and drainage maintenance, street lighting, landscape and open space maintenance services to Tract 4968. These services are the subject of an Engineer's Report that will be considered under a separate proceeding.

The current benefit assessments and customer service fees for CSA 34 and its Zones A and C were adopted on March 1 and March 15, 2016. The Consolidated Engineer's Report (CER) prepared for those proceedings by Wilson & Associates (dated August 28, 2015) was used as the basis for the preparation of this Report. The benefit assessments and customer service fees under the CER were implemented one year later than proposed in that report. Assessments and fees under the CER for Fiscal Year 2015-16 were imposed in Fiscal Year 2016-17, and the schedule of benefit assessments and customer service fees for all succeeding years under the CER was shifted by one year. The three Joint Use Utility Systems as identified in the CER provide the services that are the subject of this Report and those utility systems are;

- A. CSA 34 Water Contracts Administration and Maintenance Utility System** that provides the annual administrative services to maintain the active status of the three surface water supply contracts that permit CSA 34 to pump raw water from Millerton Lake for treatment and delivery as finished water to the zone A, zone C, the proposed zone D and other

Millerton New Town Specific Plan Area properties. The CSA 34 Water Contracts Administration and Maintenance Utility System scope of activities also includes administrative services associated with ensuring that the Millerton Lake raw water pumping facilities retain their standby, ready-to-serve status for the benefit of all properties with raw water delivery capacity allocations under the surface water supply contracts. The analysis of the costs and benefits as presented in Section 3 of the CER with modifications to include the proposed zone D, and recommended new benefit assessment rates needed to ensure recovery of all utility system operating costs and reserves is presented in this report's Section 3.

- B. CSA 34 Water Supply and Water Distribution System Operations and Maintenance Utility System** services that include the payment of all costs and performance of all services associated with the purchase and pumping of raw water from Millerton Lake, the processing of that raw water through the CSA 34 owned Surface Water Treatment Plant for delivery as finished water to currently only the zone A and zone C properties, and the operation and maintenance of the existing water distribution system facilities within zones A and C. The properties in the proposed zone D are to be served by the CSA 34 owned Surface Water Treatment Plant and the operation and maintenance of the water distribution facilities in zone D are to be added to the utility system responsibilities. The existing water customer service fees are to remain as previously approved in Zones A and C, and would apply equally in zone D. The analysis to ensure recovery of all utility system operating costs and reserves funding with the addition of zone D is presented in this reports Section 4.
- C. CSA 34 Sewer Utility System Operations and Maintenance** services that include the payment of all costs and performance of all services associated with operation of the existing wastewater treatment facility owned by CSA 34 that provides tertiary level wastewater treatment services to only zones A and C properties, and the operation and maintenance of the existing Wastewater Collection Facilities located within zones A and C in a ready-to-serve status. The properties in the proposed zone D are to be served by the CSA 34 owned Wastewater Treatment Plant and the operation and maintenance of the sewer collection facilities in zone D are to be added to the utility system responsibilities. The existing sewer customer service fees without subsidy are to remain unchanged and the analysis to ensure recovery of all utility system operating costs and reserves funding with the addition of zone D is presented in this reports Section 5.

Recommended New Benefit Assessment and Customer Service Fees

The user fees and benefit assessments for all the CSA 34 Utility Systems adopted by the Board of Supervisors on March 1 and March 15, 2016 and implemented for Fiscal Year 2016-17 were those given in the CER for the 2015-16 fiscal year, with subsequent years following in sequence with the CER and inflation adjustments.

This rate analysis utilizes the utility system projected operations costs and revenues needed to recover those costs over the five fiscal years of Fiscal Year 2015-16 through Fiscal Year 2019-20 as developed in the CER and applies it to the fiscal years consistent with the Board of Supervisors

implementation of the user fees and benefit assessments. The Consumer Price Index (CPI) factor was applied to that information to develop budgets for Fiscal Year 2021-22. The Five Year Rate Term is for the five fiscal years from 2017-18 to 2021-22. The cost of the Proposition 218 proceedings is borne entirely by the developer of Tract 4968 and there are no one-time miscellaneous charges add any of the utility system budget for the Five Year Rate Term.

A summary of the proposed Fiscal Year 2017-18 enterprise budgets, the basis of special benefit, the beneficial unit cost of service delivery, and the proposed customer service fees and benefit assessments for each of the three utility systems is presented below.

A. CSA 34 Water Contracts Administration and Maintenance Utility System Enterprise Budgets and Proposed Benefit Assessments

- a. **Enterprise Budgets:** The Fiscal Year (FY) 2017-18 (“FY 17-18”) = \$153,100.22. See Exhibit B for itemized enterprise budgets of subsequent years.
- b. **Basis of Special Benefit:** The basis for determining relative benefit for the purpose of allocating costs to benefitted properties is the annual volume, as measured in acre-feet (AF) or fractions thereof, of surface water available to each of the existing three areas of service under the Surface Water Supply Contracts and a fourth area created by the formation of zone D which is comprised of the 106 residential lots created by Tract 4968 and relevant allocations by the Board of Supervisors. Tract 4968 is the subdivision of two parcels with an allocation of raw water usage capacity Millerton New Town Plan Area and currently subject to a benefit assessment in Fiscal Year 2017-18. These parcels will be removed from the area identified as “CSA 34-MNT,” as that term is defined below, and benefit assessments will be levied on the 106 parcels in CSA 34D with a proposed raw water allocation of 58 AF beginning in Fiscal Year 2018-19.
- c. **Beneficial Unit Cost of Service Delivery:** Enterprise Budget cost items were allocated to Fixed Cost Category and Variable Cost Category utility system functions. Those cost allocations are shown in Exhibit C. Fixed Cost Category functions provide an equal level of service delivery benefit to all of the CSA 34 properties with a raw water usage capacity allocation under the water supply contracts. Those costs are allocated to each service area proportional to the area’s percentage share of the combined total 2,290 AF of water available pursuant to those contracts (FY 17-18: 59.8% to the properties identified as “CSA 34-MNT,” as that term is defined below, 36.7% to CSA 34A, 3.5% to CSA 34C, and 0% to CSA 34D) (FY 18-19: 57.25% to the CSA 34-MNT properties, 36.7% to CSA 34A, 3.5% to CSA 34C, and 2.55% to CSA 34D). The beneficial cost spread to the CSA 34-MNT properties is apportioned among those properties that have a raw water usage capacity allocation under the water supply contracts, proportional to parcel gross acreage. For FY 17-18 (59.8%) the rate is \$86.89 per acre and for FY 18-19 (57.25%) the rate is \$88.23 per acre. Properties that have no raw water capacity usage allocation are defined as not benefitted by these utility services and are not apportioned a share of the Fixed Cost Category function costs. As provided in the CER, and not changed by this report, the 36.7% beneficial cost spread to CSA 34A properties is apportioned among the lots and parcels in CSA 34A as an equal cost

per parcel Equivalent Water Unit (EWU). For FY 17-18 that rate is \$57.45 per EWU and remains unchanged other than CPI factor adjustment in subsequent years. As provided in the CER, and not changed by this report, the 3.5% beneficial cost spread to CSA 34C properties is apportioned among the lots in CSA 34C as an equal cost per EWU. For FY 17-18 that rate is \$28.62 per EWU and remains unchanged other than CPI factor adjustment in subsequent years. The 2.55% beneficial cost spread to CSA 34D properties is apportioned among the lots in CSA 34D as an equal cost per EWU. In FY 17-18 that rate is \$0.00 and for FY 18-19 it is \$31.90 per EDU.

Variable Cost Category utility system functions, which are directed toward maintaining the continuing active operations status of the two water supply contracts that provide raw water to CSA 34A, CSA 34C and CSA 34D and to a limited number of CSA 34-MNT properties, are allocated to each service area proportional to the area's percentage share of the combined total 1,520 acre-feet of water available pursuant to those two contracts and relevant allocations by the Board of Supervisors (FY 17-18: 39.4% to the CSA 34-MNT properties, 55.3% to CSA 34A, and 5.3% to CSA 34C.) (FY 18-19: 35.6% to the CSA 34-MNT properties, 55.3% to CSA 34A, 5.3% to CSA 34C, and 3.8% to CSA 34D). The 39.4% beneficial cost spread to the CSA 34-MNT properties is apportioned among those properties that have a raw water usage capacity allocation under those two water supply contracts, proportional to parcel gross acreage. For FY 17-18 (39.4%) that rate is \$22.50 per acre, and for FY 18-19 (35.6%) that rate is \$23.63. As provided in the CER and not changed by this report, the 55.3% beneficial cost spread to CSA 34A properties is apportioned among the lots and parcels in CSA 34A as an equal cost per parcel EWU. For FY 17-18 that rate is \$14.10 per EWU and remains unchanged other than adjustments by the CPI factor in subsequent years. As provided in the CER and not changed by this report, the 5.3% beneficial cost spread to CSA 34C properties is apportioned among the lots in CSA 34C as an equal cost per EWU. For FY 17-18 that rate is \$7.06 per EWU and remains unchanged other than adjustments by the CPI factor in subsequent years. The 3.8% beneficial cost spread to CSA 34D is apportioned among the lots in CSA 34D as an equal cost per EWU. For FY 17-18 that rate is \$0.00 per EWU and for FY 18-19 that rate is \$7.86 per EWU.

- d. Proposed Total Benefit Assessment:** The assessment per acre for those CSA 34-MNT parcels: i) with no water supply contract raw water usage allocation is \$0.00; ii) with raw water usage allocations of the available 1,520 AF of total Millerton lake water is the sum of the Fixed Cost and Variable Cost Category functions per acre assessment rates or \$109.39 in FY 17-18 and \$111.86 in FY 18-19; and, iii) with allocations of raw water available under the third water supply contract for 770 AF of usage is the Fixed Cost functions cost per acre rate of \$86.89 in FY 17-18 and \$88.23 in FY 18-19. The annual assessment for each of these service area parcels is calculated as the product of the applicable per acre rate and the parcel's acreage, with each parcel's assessment for every fiscal year of the Five Year Rate Term as shown on Exhibit D by parcel APN under the column for each fiscal year labeled FY __ Total Assessment.

The assessment rates per EWU for those lots or parcels in CSA 34A and 34C are unchanged from the adopted rates shown in the CER. Each parcel's total assessment for

every fiscal year of the Five Year Rate Term shown on Exhibit D by parcel APN under the column for each fiscal year labeled FY __ Total Assessment.

The assessment rate per EWU for those CSA 34D lots: i) with no water supply contract raw water usage allocation is \$0.00; ii) with raw water usage allocations of the available 1,520 AF of total Millerton lake water is the sum of the Fixed Cost and Variable Cost Category functions per EWU rates or \$0.00 in FY 17-18 and \$39.76 in FY 18-19; and iii) there are no lots in CSA 34D that have an allocation of raw water available under the third water supply contract for 770 AF of usage. The total annual assessment for each of these service area parcels is calculated as the product of the applicable per EWU rate and the parcel's number of EWU, with each parcel's total assessment for every fiscal year of the Five Year Rate Term shown on Exhibit D by parcel APN under the column for each fiscal year labeled FY __ Total Assessment.

B. Water Supply and Water Distribution System Operations and Maintenance Utility System Enterprise Budgets and CSA 34A and CSA 34C Water Supply Customer Service Fees and Proposed CSA 34D Water Supply Customer Service Fees.

- a. **Enterprise Budgets:** The enterprise budgets for purchase and delivery of raw water for golf course irrigation and for purchase and treatment of raw water to deliver finished water to CSA 34A and CSA 34C as presented in the Consolidated Engineer's Report by Wilson and Associates for FY 17-18 thru FY 19-20 have been accepted and used in this Report. The FY 20-21 and FY 21-22 are calculated by multiplying the previous years estimated cost by the CPI factor. Costs for purchase and delivery of raw water for the golf course, CSA 34A and CSA 34C are summarize separately within the enterprise budget. The cost for delivery of finished water is a single subtotal assigned to both CSA 34A and CSA 34C.

The addition of water supply customers in CSA 34D will commence in FY 17-18 with development of Tract 4968. The developer of Tract 4968 has estimated that buildout will occur at a rate of approximately 40 houses per year. The water allocation and characteristics of the development within CSA 34C are similar to those proposed in CSA 34D. The cost of providing water supply and distribution system operation and maintenance for these added properties was estimated by a proportional increase in the estimated costs for delivery of raw water for CSA 34C, delivery of finished water (combined function of CSA 34A and 34C), and CSA 34C distribution system maintenance and administration.

- b. **Basis of Special Benefit:** The basis for determining relative special benefit for the purpose of allocation costs to benefitted properties is that an equal level of special benefit is provided to each EWU in CSA 34A, CSA 34C and CSA 34D from Fixed Cost Category functions. The basis for determining relative special benefit for the purpose of allocating costs to benefitted properties for Variable Cost Category functions is that finished water delivery operations and maintenance functions provide an equal level of special benefit per 1000 gallons (Kgal) of finished water delivered to each CSA 34A, CSA 34C and CSA 34D EWU.

- c. **Beneficial Unit Cost of Service Delivery:** The current CSA 34A and CSA 34C finished water supply customer service fees recommended in the CER and were implemented for FY 16-17. This Report does not include analysis of the adopted rates and does not propose any changes to the adopted rates.

The planned single-family residential development in CSA 34 D is similar to that in CSA 34 C. The assumed finished water use for both zones is 0.5 AF per residence. The analysis in this Report is to confirm that application of the adopted CSA 34C water supply customer service fees to CSA 34D will generate revenues that will meet the estimated cost of providing the service to CSA 34D.

The first step was to estimate the number of residential units in the CSA 34D system in each fiscal year. This was based on the developers estimate of 40 units per year. These units are added incrementally over the year and an equivalent number of 12-month rate paying units was calculated for each year until full buildout was reached.

The second step was estimate the increased annual costs to provide service to the 12-month rate paying units in CSA 34D for each fiscal year. An assumption of annual finished water use at 0.5 AF per unit was used for these calculations. This was done for FY 17-18 through FY 21-22.

The final step was to calculate the annual fee revenue from the 12-month rate paying units in CSA 34D and to compare that with the estimated increase in the cost of providing the services. The estimated revenue meets the estimated additional cost in each of the fiscal years from FY 17-18 through FY 21-22.

- d. **Proposed Water Supply Customer Service Fees:** The proposed annual rates for all customers in CSA 34D are the current adopted rates for CSA 34C. The FY 17-18 annual cost of water under the proposed rates for using 0.5 AF is \$1,202.28 (\$100.19 monthly average) for CSA 34D. A schedule of monthly rates for each fiscal year for the Five Year Rate Term for all classifications of customers in CSA 34D is presented in Exhibit A table A-2.

C. CSA 34 Sewer Utility System Operations and Maintenance Enterprise Budgets and CSA 34A and CSA 34C Sewer Utility Customer Service Fees and Proposed CSA 34D Sewer Utility Customer Service Fees.

- a. **Enterprise Budgets:** The enterprise budgets for tertiary wastewater treatment services to CSA 34A and CSA 34C as presented in the Consolidated Engineer's Report by Wilson and Associates for FY 17-18 thru FY 19-20 have been accepted and used in this Report. The FY 20-21 and FY 21-22 are calculated by multiplying the previous years estimated cost by the CPI factor.

The addition of sewer utility customers in CSA 34D will commence in FY 17-18 with development of Tract 4968. The developer of Tract 4968 has estimated that buildout will occur at a rate of approximately 40 houses per year. The characteristics of the wastewater discharge from the properties in CSA 34D may be treated as identical to the wastewater discharge from the properties in CSA 34C. The cost of providing sewer utility system operation and maintenance for these added properties in CSA 34D was estimated by a proportional increase to the estimated costs for delivery of the same services for CSA 34C.

- b. **Basis of Special Benefit:** The basis for determining relative special benefit for the purpose of allocating costs to benefitted properties is that an equal level of special benefit is provided to each one of the Equivalent Sewer Units (ESU) in CSA 34A, CSA 34C and CSA 34D from both Fixed Cost and Variable Cost Category functions.
- c. **Beneficial Unit Cost of Service Delivery:** The current CSA 34A and CSA 34C sewer utility customer service fees recommended in the Consolidated Engineer's Report prepared by Wilson and Associates were adopted by the Board of Supervisors on March 1, 2016 and were implemented for FY 16-17. This Report does not include analysis of the adopted rates and does not propose any changes to the adopted rates.

The planned single-family residential development in CSA 34 D is similar to that in CSA 34 C and the characteristics of the wastewater discharge from the properties in CSA 34D considered to be identical to the wastewater discharge from the properties in CSA 34C. The analysis in this Report is to confirm that application of the adopted CSA 34C sewer utility customer service fees to CSA 34D will generate revenues that will meet the estimated cost of providing the service to CSA 34D.

The first step was to estimate the number of residential units in the CSA 34D system in each fiscal year. This was based on the developers estimate of 40 units per year. These units are added incrementally over the year and an equivalent number of 12-month rate paying units was calculated for each year until full buildout was reached.

The second step was estimate the increased annual costs to provide service to the 12-month rate paying units in CSA 34D for each fiscal year. This was done for FY 17-18 through FY 21-22.

The final step was to calculate the annual fee revenue from the 12-month rate paying units in CSA 34D and to compare that with the estimated increase in the cost of providing the services. The estimated revenue exceeded the estimated additional cost in each of the fiscal years from FY 17-18 through FY 21-22.

- d. **Proposed Sewer Utility Customer Service Fees:** The proposed annual rates for all customers in CSA 34D are the same as the current adopted rates for CSA 34C. The FY 17-18 annual cost of sewer service \$1,109.83 (\$92.49 monthly average) for CSA 34D. A schedule of annual costs and monthly rates for each fiscal year for the Five Year Rate Term for all classifications of customers in CSA 34D is presented in Exhibit A table A-3.

**TRACT 4968
FRESNO COUNTY SERVICE AREA NO. 34, ZONE D**

**ENGINEER'S REPORT
ON RATES AND CHARGES FOR DOMESTIC WATER AND SEWER
SERVICES AND WATER CONTRACT ADMINISTRATION AND
MILLERTON LAKE PUMP READY TO SERVE BENEFIT ASSESSMENTS
FOR FRESNO COUNTY SERVICE AREA No.34
AND ITS ZONE D (TRACT 4968)
COUNTY OF FRESNO, STATE OF CALIFORNIA**

SECTION 1 – INTRODUCTION AND ENGINEER'S REPORT REQUIREMENTS

1.1 Preface

County Service Area 34 (CSA 34) was formed in 1986 to provide a full range of extended governmental services for the community of Millerton New Town. CSA 34 contains 1,420 acres (including approximately 422 acres within Zone "A" and 49 acres within Zone "C" and 59.42 acres within proposed Zone "D") and is located one and a half miles east of the Friant Community, along both sides of Millerton Road. The proposed community is planned to eventually include 3,500 residences plus commercial and public facilities.

In 1989, Zone "A" was formed within CSA 34 (CSA 34A) to provide community services for the developing property known as Brighton Crest. Additionally, Zones "B" (CSA 34B) and "C" (CSA 34C) were formed in 2004 to provide community services to the communities known as Ventana Hills and Bella Vista, respectively. CSA 34B is near, but not adjacent to the rest of CSA 34, and was added as a zone to CSA 34 for administrative purposes. CSA 34B is not connected to the rest of the CSA 34 infrastructure, is not included within the water reservations held by CSA 34 and does not receive any of the utility services that are the subject of this report.

The formation of CSA 34 Zone "D" (CSA 34D) is proposed to provide water contract administration, Millerton Lake pump operation and maintenance, domestic potable water supply and wastewater collection and treatment services, road and drainage maintenance, street lighting, landscape and open space maintenance to Tract 4968, consisting of 106 single-family residential lots which will be known as Renaissance at Bella Vista. Tract 4968 is phase 1 of Vesting Tentative Tract 4968 that is approved for 308 lots. The subject of this Engineer's Report are the water contract administration and Millerton Lake pump operation and maintenance provided to benefit properties in CSA 34-MNT, as that term is defined below, and CSA 34D, and domestic potable water supply and wastewater collection and treatment services to be provided to benefit properties in CSA 34D, from facilities operated by CSA 34.

The County of Fresno Department of Public Works and Planning operates and maintains certain public infrastructure utility systems that provide various types of utility services to the properties located within the boundaries of CSA 34. Several of those existing utility systems serve more than one of the CSA 34 zones and those multi-zone-serving systems are referred to herein as "Joint Use Utility Systems." The Joint Use Utility System that administers surface water supply contracts and

operates the Millerton Lake raw water pumping facilities provides those services for the benefit of properties located in CSA 34A, CSA 34C, and those CSA 34 properties generally located within the boundaries of the Millerton New Town Specific Plan but not within the boundaries of any one of CSA 34A, CSA 34B, CSA 34C or CSA 34D. Those Millerton New Town Specific Plan properties that are within the benefit area of that Joint Use Utility System, together with two undeveloped properties located within the boundary of CSA 34C and described by reference to their assigned County Assessor Parcel Number ("APN") APN 300-340-41S and 300-542-14S shown on Assessor Map Book 300 pages 34 and 54, copies of which is attached in Appendix A, are referred to collectively in this report as "CSA 34-MNT" through Fiscal Year 2017-18. Beginning in Fiscal Year 2018-19, "CSA 34-MNT" does not include parcels APN 300-340-41S and APN 300-340-11S that are the two parcels making up Tract 4968 that will become CSA 34D and removed from CSA 34-MNT.

The annual costs to operate and maintain the CSA 34 utility systems are paid by the properties served by those systems through an annual benefit assessment and utility customer service fees. The existing benefit assessments and utility system customer service fees that fund the annual operations and maintenance costs for CSA 34-MNT, CSA 34A, and CSA 34C existing utility systems (collectively, the "CSA 34 Utility Systems") were last updated in March 2016 based on an Engineer's Report prepared by Edward J. Wilson, a registered professional engineer certified by the State of California, d.b.a. Wilson & Associates who performed an analysis of the CSA 34 Utility Systems operations, assessment levy rates and utility systems user fees.

1.2 Engineer's Report Purpose and Preparation Requirements

The purpose of this Engineer's Report is to present budget projections, rate analyses, and special benefit analyses in support of:

- A. Proposed reapportionment of the CSA 34 benefit assessments to the proposed CSA 34D and revisions to CSA 34-MNT; and,
- B. Proposed changes to the scope of operations and maintenance services funded by the existing water and sewer customer service fees for with the extension of water and sewer services to CSA 34D.

This Engineer's Report has been prepared in accordance with the requirements set forth under Subsection (b) of Section 4 and Section 6 of Article XIII.D of the California Constitution ("Article XIII.D"), Sections 53755 et seq. of the California Government Code, in the Proposition 218 Omnibus Implementation Act" (together with Article XIII.D, "Proposition 218"), and Section 54984.3 of the California Government Code, in the "Uniform Standby Charge Procedures Act."

This Engineer's Report presents a description of the method of allocating utility system future operations and maintenance costs to CSA 34 properties through proposed new assessments in proportion to the special benefit to each affected parcel and new water and sewer customer service fees in proportion to the cost of service attributable to each parcel from the delivery of each utility service. The proposed new assessments and new customer service fees have been designed to be, in the aggregate, sufficient to recover all projected expenditures for each utility system, including funding designated 50% minimum maintenance and operations reserves required by Board policy adopted on November 7, 2006, and such additional special reserves in the amounts recommended by the Consultant. In addition, customer service fees for water and wastewater services provided by Joint

Use Utility Systems will be equalized across the service area of those utility systems in relationship to the entirety of the cost of providing those services.

This Engineer's Report provides all of the information required by Section 6 of Article XIII.O ("Article XIII.D.6") when a public agency proposes to either impose a new property-related fee or charge, or to increase any existing property related fee or charge. The term "property-related fee or charge," as used in the Engineer's Report, refers to a fee or charge imposed by a public agency for a property-related public service having a direct relationship to property ownership, including a user fee or charge.

1.2.1 Engineer's Report Preparation Requirements and Procedures for Approval of New or Increased Property-related Fees or Charges

Article XIII.D.6 sets forth the following procedures for an agency to follow before it can impose or increase any fee or charge:

- A. The parcels upon which a fee or charge is proposed to be imposed or increased shall be identified and the amount of the proposed fee or charge for each of the parcels calculated. The agency shall provide written notice by mail of the proposed fee or charge to the record owner for each of the parcels upon which the fee or charge is proposed to be imposed or increased which shall state the amount of the proposed fee or charge to be imposed upon each parcel, the basis upon which the amount of the proposed fee or charge was calculated, the reason for the fee or charge, and the date time and location of a public hearing on the proposed fee or charge;
- B. The agency shall conduct a public hearing on the proposed fee or charge not less than 45 days after mailing the notice of the proposed fee or charge to the account holder for each of the parcels upon which the fee or charge is proposed for imposition or increase. At the public hearing, the agency shall consider all protests against the proposed fee or charge. If written protests against the proposed fee or charge are presented by a majority of the account holders for the identified premises, the agency shall not impose the fee or charge;

Article XIII.D.6 also sets forth the following requirements for all new or increased property-related fees and charges:

- A. Revenues derived from the proposed fee shall not exceed the revenues required to provide the property related service;
- B. Revenues derived from the fee or charge shall not be used for any purpose other than that for which the fee or charge was imposed;
- C. The amount of a fee or charge shall not exceed the proportional cost of the service attributable to the premises;

- D. No fee or charge may be imposed for a service unless that service is actually used by, or immediately available to, the owner of the property in question; and
- E. No fee or charge may be imposed for general governmental services including, but not limited to, police, fire, ambulance, or library services, where the service is available to the public at large in substantially the same manner as it is to property owners.

1.2.2 Engineer's Report Preparation Requirements and Procedures for Approval of New or Increased Property-related Benefit Assessments

Article XIII.D states the following in subsection (a) of its Section 4. Procedures and Requirements for an Assessment ("Article XIII.D.4 (a)"):

An agency, which proposes to levy an assessment, shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.

The findings and recommendations of the Consultant on how to allocate the costs operations and maintenance of the utility services being provided in accordance with the requirements set forth in Article XIII.D.4 (a) are presented in this Engineer's Report. A listing of the Article XIII.D.4 (a) requirements is presented below for reference.

- A. Identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed;
- B. Identify any parcels that are owned or used by any agency, the State of California, or the United States and classify them as either benefited and, therefore, assessed parcels or present convincing evidence as to why any of those parcels receive no special benefit;
- C. Identify the general and special benefits that will be provided by delivery of the utility services costs to be recovered by the proposed assessment and allocate those operations and maintenance costs to the general and special benefit categories in proportion to the benefits each category will receive from the delivery of the utility services;

- D. Based on an analysis of the services to be provided, the Consultant will recommend an Assessment Spread Method that provides a procedure for estimating the level of special benefit each parcel will receive from the utility service(s) in relationship to all other benefited parcels, and in relationship to the entirety of the cost of providing the utility service(s) and will define the base units of special benefits;

The Assessment Spread Method will describe the:

- a. Connection between the utility services operations and maintenance cost and the base units of special benefit; and,
- b. How the utility service(s) costs are spread to the benefited parcels and the calculation of the total amount of annual operations and maintenance assessment proposed to be levied on each parcel.

1.3 General Description of the Lands Subject to the Proposed Assessment and Customer Service Fee Changes

CSA 34D will be comprised of the 106 lots created by Tract 4968 which is the subdivision of two parcels (APNs 300-340-11S and 300-340-41S) currently included in CSA 34-MNT. The final map of Tract 4968 is pending approval by the Board of Supervisors. Reduced copies of the unrecorded map of Tract 4968 are attached to this Engineer's Report as Appendix C.

Descriptions and maps showing the boundaries of CSA 34 and its zones of benefit CSA 34A, CSA 34B, and CSA 34C are on file in the office of Director of Public Works and Planning. Reduced and not-to-scale copies of maps showing the boundaries of CSA 34, CSA 34A, CSA 34B, and CSA 34C are attached as Engineer's Report Appendix C. See the attached Appendix D for copies of the Maps of the Assessor of the County of Fresno showing all of the lots and parcels in CSA 34, CSA 34A, and CSA 34C that are proposed to be assessed and which maps shall govern for all details concerning the lines and dimensions of such lots and parcels. CSA 34-MNT is defined in Section 1.1 of this report.

1.4 Objectives of the CSA 34 Utility Systems Analysis

The objectives of this analysis of the CSA 34 Utility Systems are to:

- A. Develop new assessments to be levied on the properties in CSA 34D for the CSA 34 Water Contracts Administration and Maintenance Utility System and to develop new or changed assessments on properties in CSA 34-MNT, CSA 34A and CSA 34C as may be needed to generate sufficient revenues to recover all annual operations and maintenance costs and fund the required reserves, and
- B. Determine whether application of the existing water and sewer utility service user fees levied annually on the CSA 34A and CSA 34C properties, plus the same fees applied to the properties in CSA 34D, are sufficient in amount to produce the revenues needed to recover the estimated annual operations and maintenance costs for those CSA 34 Utility Systems over the next five fiscal years of Fiscal Year (FY) 2017-18 through FY 2021-22. Those five consecutive FY are referred to as the "Five Year Rate Term".

1.5 Description of Engineer's Report Exhibits

A description of Engineer's Report Exhibit A through Exhibit F, several of which contain multiple exhibit tables labeled with the exhibit letter designation followed by a hyphen and number is presented below:

- A. Exhibit A contains three (3) tables that together present all of the proposed new assessment and customer service fees.
 - a. Exhibit table A-1 presents the recommended assessment rates for CSA 34 Water Contracts Administration and Maintenance Utility System for the Five Year Rate Term. Recommended new assessment rates are shown for CSA 34-MNT and CSA 34D for FY 18-19 through FY 21-22. Current adopted rates are shown for CSA 34-MNT, CSA 34A and CSA 34C are shown for FY 17-18. The rates shown for CSA 34A and CSA 34C for FY 18-19 through FY 21-22 are the current adopted rates for those zones and are not changed from the CER under this report.
 - b. Exhibit table A-2 presents the recommended monthly flat rate amount and all metered rate tier amounts for all classes of water service customers in CSA 34D for each FY in the Five Year Rate Term.
 - c. Exhibit table A-3 presents the recommended monthly flat rate amount for all classes of sewer service customers in CSA 34D in each FY in the Five Year Rate Term.
- B. Exhibit B presents the FY 17-18 through FY 21-22 projected Enterprise Budgets for the CSA 34 Water Contracts Administration and Maintenance operations and maintenance activities proposed for funding by recommended new and existing benefit assessments.
- C.
 - a. Exhibit C-1 is the calculation of the raw water allocation to Tract 4968
 - b. Exhibit C-2 presents the FY 17-18 through FY 21-22 projected Fixed Cost and Variable Cost Categories Expenditure Allocations for the CSA 34 Water Contracts Administration and Maintenance operations and maintenance activities proposed for funding by recommended new and existing benefit assessments.
- D. Exhibit D is a tabulation of the spread of fixed, variable and total costs to every parcel in CSA 34 identified as receiving a special benefit from the delivery of the CSA 34 Water Contracts Administration and Maintenance operations and maintenance activities in FY 17-18 through FY 21-22.
- E. Exhibit E contains three (3) tables that present the data used to evaluate the estimated additional costs for providing Water Supply services to CSA 34D and projected revenues from applying the CSA 34C customer service fees to CSA 34D.
 - a. Exhibit E-1 presents the projected number of EWU served by the CSA 34 Surface Water Treatment Plant in each FY 17-18 through FY 21-22.
 - b. Exhibit E-2 presents the projected number of 12-month equivalent rate paying units in Tract 4968 (CSA 34D) in FY 17-18 through FY 21-22.

- c. Exhibit E-3 presents the projected increase in annual costs in Raw Water Purchase, Finished Water Processing and Delivery and Distribution System Maintenance and Administration to supply 0.5 AF of finished water to each EWU in CSA 34D for FY 17-18 through FY 21-22. The estimated annual revenue, as calculated using the currently adopted rates for Water Supply Services for CSA 34C.
- F. Exhibit F contains three (3) tables that present the data used to evaluate the estimated additional costs for providing Wastewater services to CSA 34D and projected revenues from applying the CSA 34C customer service fees to CSA 34D.
- a. Exhibit E-1 presents the projected number of ESU served by the CSA 34 Wastewater Treatment Plant in each FY 17-18 through FY 21-22.
 - b. Exhibit E-2 presents the projected number of 12-month equivalent rate paying units in Tract 4968 (CSA 34D) in FY 17-18 through FY 21-22.
 - c. Exhibit E-3 presents the projected increase in annual costs in Wastewater Treatment Services, Sludge Disposal and Sewer Piping and Pumping Administration services to each ESU in CSA 34D for FY 17-18 through FY 21-22. The estimated annual revenue, as calculated using the currently adopted rates for Wastewater Services for CSA 34C.
- G. Exhibit G presents an evaluation of consumer price index data and determination of the Consumer Price Index Factor (CPI) used in preparation of this report.

SECTION 2 – METHOD OF ANALYSIS

2.1 Method of Cost and Benefit Analysis

The current benefit assessments and customer service fees for CSA 34 and its Zones A and C were adopted by the Board of Supervisors on March 1 and March 15, 2016. The Consolidated Engineer's Report (CER) prepared for those proceedings by Wilson & Associates and dated August 28, 2015 was used as the basis for the preparation of this report.

The customer service fees in CSA 34A and CSA 34C for the CSA 34 Water Supply and Water Distribution and CSA 34 Sewer Utility Systems for FY 2016-17 through FY 2020-21 were approved on March 1, 2016 and the first year rates for were implemented on July 1, 2016. The rate adopted for FY 2016-17 was the CER rate recommended for FY 2015-16. The adopted rate for each of the following years though FY 2020-21 are one year removed from the CER FY. For purposes of this report the CER data supporting the adopted rate was applied for the FY in which that rate was adopted.

The benefit assessments for the CSA 34 Water Contracts Administration and Maintenance Utility System for FY 2016-17 through FY 2020-21 were adopted on March 15, 2016 and the first year assessment was levied in FY 2016-2017. The assessment adopted for FY 2016-17 was the CER recommended assessment for FY 2015-16. The adopted assessment for each of the following years though FY 2020-21 are one year removed from the CER FY. For purposes of this report the CER data supporting the adopted assessment was applied for the FY in which that assessment was adopted.

2.1.1 Five Year Rate Term Budgets – All CSA 34 Joint Use Utility Systems

Enterprise budgets for the Joint Use Utility Systems were established for the FY 2017-18 through FY 2021-22. This is the Five Year Rate Term for this report.

The CER enterprise budgets developed for the Joint Use Utility Systems for FY 2016-17 through FY 2019-20 were used in the preparation of this report. The budgets were applied as FY 2017-18 through FY 2020-21 to coincide with the adopted user fees and benefit assessments.

Enterprise budgets for FY 2021-22 were developed by multiplying the various elements of the budgets, excluding capital reserves, by the CPI factor.

SECTION 3 – PROPOSED CHANGES IN ASSESSMENTS FOR THE CSA 34 WATER SUPPLY CONTRACT ADMINISTRATION AND LAKE PUMPING FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT

3.1 Description of Utility System Services – CSA 34 Water Contracts Administration and Maintenance

The purpose of the CSA 34 Water Contracts Administration and Maintenance operations activities is to provide the annual administrative services to maintain the active status of the three surface water supply contracts that permit CSA 34 to pump raw water from Millerton Lake for treatment and delivery as finished water to the zone A, zone C, zone D and CSA 34-MNT properties. The CSA 34 Water Contracts Administration and Maintenance Utility System scope of activities also includes administrative services associated with ensuring that the Millerton Lake raw water pumping facilities retain their standby, ready-to-serve status for the benefit of all properties with raw water delivery capacity allocations under the surface water supply contracts. The actual cost to operate the Lake Pumps is not included in the scope of services provided pursuant to the CSA 34 Water Contracts Administration and Maintenance operations activities, nor are any costs associated with surface water treatment plant operations, because those costs are included in the costs to deliver raw and finished water to CSA 34A, CSA 34C and CSA 34D.

The scope of utility system services provided as CSA 34 Water Contracts Administration and Maintenance was changed in FY 16-17 with the addition two reserve funds. The first is a special reserve for the purpose of repairing the Lake Pumps in the event of a future failure of those facilities similar to the one that occurred in 2012. The CER added the Lake Pumps Repair Reserve to accumulate a minimum total amount of \$362,000 over a period of ten years at the rate of \$36,200.00 per year in each fiscal year's budget. The second fund added by the CER is the Capital Facilities Replacement Reserve Fund to provide for replacement of the Lake Pump facilities components at the end of the estimated useful life for each component to build a minimum reserve total amount of \$805,400.00 over a combined term of 20 years. The CER added the annual funding amount of \$50,520.00 to each fiscal year's enterprise budget.

3.1.1 Proposed Changes to Scope of Services and Costs of Operation – CSA 34 Water Contracts Administration and Maintenance.

There are no changes proposed to the scope of services and cost of operations. The total estimated annual costs of operations and maintenance activities, contingencies, and reserves for delivery of the scope of services describe in section 3.1 as developed in the CER for the CSA 34 Water Contracts Administration and Maintenance for FY 16-17 through FY 18-19 were used in the preparation of this report.

3.2 Basis for Determining Benefit for Allocation of Costs to Benefited Properties – CSA 34 Water Contracts Administration and Maintenance

The primary service provided pursuant to the CSA 34 Water Contracts Administration and Maintenance operations activities is to ensure the Surface Water Supply Contracts retain their active status. Each of those contracts is associated with the guarantee of a firm supply of a specific acre-foot total of surface water through various water exchange agreements. The Lake Pumps maintenance scope of work is also associated with ensuring those pumping facilities are maintained in a ready-to-serve status and available to deliver the contract eligible acre-feet of water to the area of use for the lots and parcels eligible to receive surface water pursuant to the provisions of the Surface Water Supply Contracts. Therefore, since the services provided are directed toward maintaining the ready-to-serve status for delivery of specific acre-foot totals of surface water, the basis for determining relative benefit for the purpose of allocating costs to benefitted properties is the annual volume, as measured in acre-feet or fractions thereof, of surface water available to each of the four areas of service under the Surface Water Supply Contracts.

According to the information presented in the report entitled “Water Supply Assessment for Tract 5430, “Lakeridge Communities,” dated September 2009, prepared for: Fresno County Service Area 34, Prepared by: Provost and Pritchard Consulting Group, Fresno California” (“2009 Report”), the total estimated annual water demand from existing and planned development within CSA 34-MNT, CSA 34A, and CSA 34C is 2,667 acre-feet (“AF”). The demand for areas approved for development is 2,221 AF, and the demand for properties controlled by other entities and TMR is 446 AF. That 446 AF of demand is not covered by the Surface Water Supply Contracts. The map in Appendix B was provided by Public Works and Planning as an updated version (showing recently approved tentative subdivision map areas) of the Figure 2.5 map on page 7 of the 2009 Report (“Water Contracts Map”). The Water Contracts Map has not been updated since the CER. The Water Contracts Map shows, by color code, the approximate boundaries of the approved area of use for surface water supplied by each of the Surface Water Supply Contracts. The AF of surface water available pursuant to the Surface Water Supply Contracts for CSA 34A, CSA 34C, and portions of CSA 34-MNT is as follows:

- A. The AEWS contract is a water exchange agreement between the County and AEWS to supply 1,520 AF of water (“Contract 1”), wherein the County has exchanged 3,000 AF of water rights with AEWS for delivery by AEWS to Kern County for water banking. This water supply is backed up for CSA 34 in the County’s contract with LTRID for a backup supply of water in a critical dry year of up to 1,520

AF ("Contract 2"). An Annual Water Firming Agreement Fee of \$7,000.00 is paid by CSA 34 to LTRID to retain the Contract 2 backup water supply availability. CSA 34 is also a participant in the on-going negotiations with the United States Bureau of Reclamation ("USBR") on the long term renewal of the County's contract with USBR for the 3,000 AF of water exchanged with AEWS for the Contracts 1 and 2 supply. The annual cost of staff participation in these negotiations is included as a CSA 34 Water Contracts Administration and Maintenance enterprise budgets. Therefore, Contract 1 together with Contract 2 provide a firm annual surface water supply of up to 1,520 AF to CSA 34A, CSA 34C, CSA 34D and a portion of CSA 34-MNT.

- a. Contract 1 and Contract 2 water supply for CSA 34-MNT, CSA 34A, and CSA 34C that has been allocated by the Board of Supervisors on December 12, 1989 (Resolution No. 89-632), Agreement No. 89-657 and Amendment No. 10-185. An allocation to CSA 34D is proposed as described in this report. Those allocations are as follows:
 - i. CSA 34-MNT is allocated 541 AF (that is, the amount of Contract 1 and Contract 2 water supply remaining after the specific allocations to zones A, C and D below) out of the 1,520 AF total = 35.6%
 - ii. CSA 34A is allocated 841 AF out of the 1,520 AF total = 55.3%; and
 - iii. CSA 34C is allocated 80 AF out of the 1,520 AF total = 5.3%, and
 - iv. CSA 34D is proposed to be allocated 58 AF out of the 1,520 AF total = 3.8%. (See Exhibit C-1 for volume calculation.)
 - v. Total of all allocations = 1,520 AF.
 - vi. These allocation percentages are the relative benefit factors used in spreading the variable costs associated with maintaining the ready-to-serve status of Contract 1 and Contract 2 for the CSA 34-MNT, CSA 34A, CSA 34C and CSA 34D eligible to receive water pursuant to those two contracts (as further described herein).
- B. The DCTRA contract with the County is for a long term annual supply of up to 770 AF of surface water from Millerton Lake ("Contract 3"). There is no backup contract associated with this 770 AF supply, there are no annual fees that must be paid to retain the ready-to-serve status of Contract, and there is no association of Contract 3 with the on-going USBR water contract renewal negotiations and annual costs described in the preceding subsection.
- C. The combined total surface water supply available of 2,290 AF under Contract 1 (1,520 AF) and Contract 2 (Standby 1,520 AF) and Contract 3 (770 AF) has been or is proposed to be allocated by the Board of Supervisors as follows:
 - a. CSA 34-MNT is allocated 541 AF (Contracts 1/2) and 770 AF (Contract 3) for a total of 1,311 AF = 57.25% of 2,290 AF;
 - b. CSA 34A is allocated 841 AF (Contracts 1/2) = 36.7% of 2,290 AF;
 - c. CSA 34C is allocated 80 AF (Contracts 1/2) = 3.5% of 2,290 AF;
 - d. CSA 34D is proposed to be allocated 58 AF (Contracts 1/2) = 2.55% of 2,290 AF. (See Exhibit C-1 for volume calculation.)
 - e. Total of all allocations = 2,290 AF.

- f. These allocation percentages are the relative benefit factors used in spreading the fixed costs associated with maintaining the ready-to-serve status of Contract 1 and Contract 2 for the CSA 34-MNT, CSA 34A, CSA 34C and CSA 34D eligible to receive water pursuant to those two contracts (as further described herein).

3.3 Develop Enterprise Budgets Based on Functionalized Costs and Assign Enterprise Budget Functionalized Costs to Fixed Costs or Variable Costs Categories

The FY 16-17 through FY 19-20 Enterprise Budgets for the CSA 34 Water Contracts Administration and Maintenance activities presented in the CER have been used for the annual costs for the joint use operation of the CSA 34 Water Contracts Administration and Maintenance utility system for FY 17-18 through FY 20-21. The budgets were shifted by one year to coincide with the assessments adopted by the Board of Supervisors on March 1, 2016. An enterprise budget was developed for FY 21-22 by multiplying the Fixed and Variable Category expense in the FY 20-21 enterprise budget by the CPI factor of 2.16%.

The definition of Fixed Cost and Variable Cost categories and assignment of costs to those categories are defined in the following excerpt from Section 3.4 of the CER.

“The Fixed Cost Operations Category for the CSA 34 Water Contracts Administration and Maintenance utility system is comprised of system functions associated with the maintenance of the utility system in a ready-to-serve status for the properties within the service area of the utility system services or facilities being evaluated. The Variable Cost Operations Category is comprised of those operations and their related costs associated with the active delivery of the subject utility service to the properties within the service area of the utility system services or facilities being evaluated. In the case of the CSA 34 Water Supply Contracts Administration and Lake Pumping Maintenance activities, the fixed and variable cost categories are defined as follows:

- A. **Fixed Cost Category** - those costs associated with maintaining the permits and licenses for the operation of the Lake Pumps and for the oversight to ensure those facilities are maintained in a ready-to-serve status for their beneficial on-demand use by all of the CSA 34A, CSA 34C, and CSA 34-MNT properties to which the Board of Supervisors has allocated surface water available under Contracts 1/2 or Contract 3. A share of the 10% Operating Contingency based on the subtotal of Fixed Operating Costs is also included as a Fixed Category cost.
- B. **Variable Cost Category** - those costs associated with the annual administration of the active water supply delivery contracts (Contracts 1/2) serving the CSA 34 properties in CSA 34A, CSA 34C, and CSA 34-MNT to which the Board of Supervisors has allocated surface water available under Contracts 1/2. Also including the payment of the Annual Water Firming Agreement Fee of \$7,000.00, the costs associated with the on-going negotiations with the USBR on the long term renewal of the County’s contract with USBR for the 3,000 AF of water

exchanged with AEWS for the Contracts 1/2 supply, and contacts with certain state agencies as needed to maintain the continuous availability for consumptive use of the total volume of water available under the Surface Water Supply Contracts. A share of the 10% Operating Contingency based on the subtotal of Variable Operating Costs is included as a Variable Category cost. No reserve fund costs are classified by the Consultant as Variable Category costs.”

The FY 17-18 through FY 21-22 Fixed Cost and Variable Cost Categories Expenditure Allocations of the Enterprise Budgets for the CSA 34 Water Contracts Administration and Maintenance activities are attached as Exhibit C. All expenditure allocations are presented as totals from the Enterprise Budgets, by utility system function.

3.4 Benefit Assessment Calculation Method – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment

As stated in the preceding Section 3.2, the basis for determining relative benefit for the purpose of allocating costs to benefitted properties is the annual volume, as measured in acre-feet or fractions thereof, of surface water available to each of the four areas of service under the Surface Water Supply Contracts. Therefore, the CSA 34 Water Contracts Administration and Maintenance – Fixed Costs and Variable Costs amounts are allocated to the four property areas proportional to the total acre-feet of surface water supply available to the properties in CSA 34-MNT, CSA 34A, CSA 34C and CSA 34D under the relevant allocations by the Board of Supervisors of water available through the Surface Water Supply Contracts. Fixed Costs are allocated to each property area proportional to the area’s percentage share of the combined total 2,290 AF of water available pursuant to Contracts 1/2 and Contract 3, shown in Section 3.2.C lines a through c. The Variable Costs are allocated to each property area proportional to the area’s percentage share of surface water available pursuant to only Contracts 1/2, shown in Section 3.2.A lines i through iii. Completion of this first step in the Benefit Assessment Calculation Method spreads the estimated total Fixed Cost and Variable Cost Categories Expenditure Allocations for each fiscal year in the Five Year Rate Term to each of the four areas of service for the CSA 34 Water Contracts Administration and Maintenance activities, proportionate to the estimated level of special benefit the properties in each of those service areas will receive from the delivery of those services.

3.4.1 Develop the Special Benefit Unit Costs of Service Delivery – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment

The tables in Exhibit D show the share of Fixed Costs and Variable Costs allocated to CSA 34-MNT (“CSA 34” on the table), to CSA 34A and to CSA 34C for FY 17-18 and Fixed Costs and Variable Costs allocated to CSA 34-MNT (“CSA 34” on the table), to CSA 34A, to CSA 34C, and to CSA 34D for FY 18-19 through FY 21-22.

- A. Individual parcel water supply volume shares for CSA 34-MNT properties from the relevant Board of Supervisors allocations of water available from Surface Water Supply Contracts were not available for use by the Consultant in this analysis. The service to be delivered is the maintenance of the water supply contracts and lake

pumping facilities in a ready-to-serve status for the undeveloped properties in CSA 34-MNT, not current delivery of a physical supply of water to any one of the CSA 34-MNT parcels. Therefore, parcel acreage has been identified as the factor for allocating costs to the CSA 34-MNT properties proportional to benefit received from the CSA 34 Water Contracts Administration and Maintenance services. Accordingly, the Fixed Costs and Variable Costs totals shown on Exhibit D for parcels located in the CSA 34-MNT service area are spread to the benefitted parcels in that area proportional to parcel acres. CSA 34-MNT benefitted parcels are all the parcels in that service area that have an allocation by the Board of Supervisors of surface water available under either Contracts 1/2 or Contract 3. The specific benefitted parcels were identified by the Consultant, based on a review of the Water Contracts Map in Appendix B (color coded to show the boundaries of the area of service for Surface Water Supply Contracts) in conjunction with a composite map of the same area provided by CSA 34 staff showing all of the current APN boundaries and the APN assigned to each parcel. An APN found to be within the boundary of either of the two supply contracts is classified as a parcel benefitted by the delivery of CSA 34 Water Contracts Administration and Maintenance services. Each benefitted APN is identified in the parcel assessment calculations shown on the attached Exhibit D table as to whether it is in the service area of Contracts 1/2 (375.64 acres in FY 17-18 and 330.19 acres in FY 18-19) or of Contract 3 (530.39 acres and 906.03 total acres in FY 17-18 and 860.58 total acres in FY 18-19). Those APNs with no area inside the service area boundary for either of the two supply contracts are classified as not benefitted by the delivery of CSA 34 Water Contracts Administration and Maintenance services. The not benefitted APNs are not allocated a share of the proposed benefit assessment for CSA 34 Water Contracts Administration and Maintenance.

The CSA 34-MNT Fixed Costs allocations totals shown in Exhibit C line "I.A.v. Total Fixed Costs" are spread to all of the CSA 34-MNT parcels that have surface water supply available under allocations by the Board of Supervisors of water available from either Contracts 1/2 or Contract 3, as the product of the parcel's total acres and the assessment unit cost rate per acre. That per acre assessment rate is calculated by dividing the total fiscal year fixed cost share allocated to CSA 34-MNT and shown in Exhibit C, by the 906.03 total acres in FY 17-18 and 860.58 total acres in FY 18-19 of CSA 34-MNT property identified as benefitted by delivery of the CSA 34 Water Contracts Administration and Maintenance services. For FY 17-18 that assessment rate is \$86.89 per acre and for FY 18-19 that assessment rate is \$88.23 per acre. The CSA 34-MNT assessment rates for Fixed Costs in each FY of the Five Year Rate Term are shown on Exhibit D pages 19 and 20 in row 534, under the column heading titles "FY __ FIXED COST ASSESS."

The CSA 34-MNT Variable Costs allocations totals shown in Exhibit C line "I.B.v. Total Variable Costs" are spread to only the CSA 34-MNT parcels that have surface water supply available under allocations by the Board of Supervisors of water available from Contracts 1/2, as the product of the parcel's total acres and the assessment unit cost rate per acre. That per acre assessment rate is calculated by dividing the total fiscal

year variable cost share allocated to CSA 34-MNT and shown in Exhibit C, by the 375.64 total acres in FY17-18 and 330.19 total acres in FY 18-19 of CSA 34-MNT property that is both identified as within the Contracts 1/2 area of water supply availability and benefited by delivery of the CSA 34 Water Contracts Administration and Maintenance services. For FY 17-18 that assessment rate is \$22.50 per acre and for FY 18-19 that assessment rate is \$23.63 per acre. The CSA 34-MNT assessment rates per acre for Variable Costs in each FY of the Five Year Rate Term are shown on Exhibit D pages 19 and 20 in row 534, under the column heading titles "FY __ VARIABLE COST ASSESS."

The combined total assessment rate for CSA 34-MNT parcels in the Contracts 1/2 area of water supply in FY 17-18 is \$109.39 (Fixed Cost Rate \$86.89 + Variable Cost Rate \$22.50) and in FY 18-19 is \$111.86 (Fixed Cost Rate \$88.23 + Variable Cost Rate \$23.63). The combined total assessment rate for CSA 34-MNT parcels in the Contract 3 area of water supply in FY 17-18 is \$86.69 (Fixed Cost Rate \$86.69 + Variable Cost Rate \$0.00) and in FY 18-19 is \$88.23 (Fixed Cost Rate \$88.23 + Variable Cost Rate \$0.00). The Fixed Cost, Variable Cost, and Total Assessment Amount proposed to be levied in FY 17-18 through FY 21-22 as the CSA 34 Water Contracts Assessment on each one of the CSA 34-MNT benefited parcels is shown in rows 2 through 78 of Exhibit D. Each parcel shown on Exhibit D is identified by listing of the parcel APN in the table's first column on the left. The APN owner name is listed in the adjacent column to the right of the APN. The owner names are the names shown on the last secured Real Property Assessment Ownership Roll of the County Assessor.

- B. The basis for determining relative special benefit for the purpose of allocating costs to benefitted properties in CSA 34A, which is not changed from the CER in this report, is the annual volume, as measured in acre-feet or fractions thereof, of surface water available to each benefitted property. The Fixed Costs and Variable Costs totals shown on Exhibit C for parcels located in the CSA 34A service area are spread to the benefitted parcels in that area proportional to parcel and Equivalent Water Unit (as further described herein) AF for each lot and future lot located in CSA 34A that is eligible to receive surface water under Board of Supervisors allocations of water available under Contracts 1/2. Contract 3 has no effect on surface water delivery to CSA 34A. Those parcels not covered by Board of Supervisors allocations of water available under either of those water supply contracts are defined as not benefitted by the CSA 34 Water Contracts Administration and Maintenance utility system services and are not assessed a share of either the Fixed Costs or Variable Costs totals allocated to the CSA 34A property area.

The assessment rates as determined in the CER and adopted by the Board of supervisors on March 15, 2016 are to remain unchanged For CSA 34A. For FY 17-18 the Fixed Cost assessment rate is \$57.45 per AF and the Variable Cost assessment rate is \$14.10 per AF, for a total assessment rate of \$71.55 per AF. The CSA 34A assessments for Fixed Costs in each FY of the Five Year Rate Term are shown on Exhibit D pages 19 and 20 in row 535, under the column heading titles "FY

__ FIXED COST ASSESS” and the rates for the Variable Costs are shown in row 535 under the column heading titles “FY __ VARIABLE COST ASSESS.”

- C. The basis for determining relative benefit for the purpose of allocating costs to benefitted properties in CSA 34C, which is not changed from the CER in this report, is the annual volume, as measured in AF or fractions thereof, of surface water available to each benefitted property. The Fixed Costs and Variable Costs totals shown on Exhibit C for parcels located in the CSA 34C service area are spread to the benefitted parcels in that area proportional to parcel AF of water available to each property pursuant to allocations of water from Contracts 1/2 by the Board of Supervisors. Contract 3 has no effect on surface water delivery to CSA 34C. Those parcels not covered by either of those water supply contracts under the relevant Board of Supervisors allocations are defined as not benefitted by the CSA 34 Water Contracts Administration and Maintenance utility system services and are not assessed a share of either the Fixed Costs or Variable Costs totals allocated to the CSA 34C property area.

The assessment rates as determined in the CER and adopted by the Board of supervisors on March 15, 2016 are to remain unchanged For CSA 34C For FY 17-18 the Fixed Cost assessment is \$28.62 per lot and the Variable Cost assessment is \$7.06 per lot, for a total assessment in FY 17-18 of \$35.68 per lot. The CSA 34C assessment for Fixed Costs in each FY of the Five Year Rate Term are shown on Exhibit D pages 19 and 20 in row 536, under the column heading titles “FY __ FIXED COST ASSESS” and the rates for the Variable Costs are shown in row 536 under the column heading titles “FY __ VARIABLE COST ASSESS.”

- D. The basis for determining relative benefit for the purpose of allocating costs to benefitted properties in the CSA 34D service area is the annual volume, as measured in AF or fractions thereof, of surface water available to each benefitted property. The Fixed Costs and Variable Costs totals shown on Exhibit C for parcels located in the CSA 34D service area are spread to the benefitted parcels in that area proportional to parcel AF of water available to each property pursuant to allocations of water from Contracts 1/2 by the Board of Supervisors. Contract 3 has no effect on surface water delivery to CSA 34D. Those parcels not covered by either of those water supply contracts under the relevant Board of Supervisors allocations are defined as not benefitted by the CSA 34 Water Contracts Administration and Maintenance utility system services and are not assessed a share of either the Fixed Costs or Variable Costs totals allocated to the CSA 34D property area.

CSA 34D is comprised of the 106 lot single family residential subdivision created as Tract 4968. Tract 4968 is the subdivision of two parcels (APN 300-340-11S and APN 300-340-41S) currently included as part of the CSA 34-MNT service area. The proposed allocation to CSA 34D of 58.0 AF (see Exhibit C-1 for calculation) of Contracts 1/2 water supply results in approximately 0.55 AF available on average to each of the 106 lots in Tract 4968.

For CSA 34D, there is no difference in relative benefit between Fixed Cost Category and Variable Cost Category activities related to the delivery of CSA 34 Water Contracts Administration and Maintenance services. Therefore, the Fixed Costs and Variable Costs totals shown in Exhibit C line "I.A.v. Total Fixed Costs" and in line, "I.B.v. Total Variable Costs" for the 106 lots in the CSA 34D service area are spread to those benefitted lots proportional to lot AF allocations of Contracts 1/2 water supply. Since, under the proposed allocation described above and in Exhibit C-1, an allowance of approximately 0.55 AF of Contracts 1/2 water supply is available on average to each of the 106 lots, the fixed and variable costs are spread as an equal per lot benefit and equal per lot assessment rate. The CSA 34D Fixed Costs and Variable Costs per parcel assessments are calculated by dividing the total fiscal year fixed cost and variable cost shares allocated to CSA 34D and shown in Exhibit C, by the 106 equally benefitted lots in the CSA 34D service area. For FY 18-19 the Fixed Cost assessment is \$31.90 per lot and the Variable Cost assessment is \$7.86 per lot, for a total assessment in FY 18-19 of \$39.76 per lot. The CSA 34D assessment for Fixed Costs in each FY of the Five Year Rate Term are shown on Exhibit D pages 19 and 20 in row 537, under the column heading titles "FY __ FIXED COST ASSESS" and the rates for the Variable Costs are shown in row 537 under the column heading titles "FY __ VARIABLE COST ASSESS."

3.5 Public Agency Owned, Benefitted, and Assessed Parcels Identified – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment

All active APNs in CSA 34-MNT, CSA 34A, CSA 34C, and CSA 34D including all APNs owned by and agency, the State of California, or the United States, have been identified in this analysis ("Public Parcels") and are listed by their APN on Exhibit J. Several Public Parcels have water supply allocations under the Surface Water Supply Contracts and will receive benefits from the delivery of CSA 34 Water Contracts Administration and Maintenance services that ensure the water supply and pumping facilities are maintained in a ready-to-serve status for their future use. Accordingly, those benefitted Public Parcels are proposed to be levied a share of the proposed annual assessment to pay the costs of CSA 34 Water Contracts Administration and Maintenance activities. The Public Parcels are: the following APN owned by Clovis Unified School District; 300-542-04T, 300-542-07T, and 300-542-08T; one parcel (APN 300-340-27ST) owned by the County as a future public service center facility site; APN 300-210-19S, APN 300-420-02S, 300-420-03S, 300-420-04S, 300-420-11S, 300-420-29S, and 300-420-33S are owned by Table Mountain Rancheria of California. The APNs in CSA 34A owned by the Table Mountain Rancheria ("TMR") include the golf course with 400 AF demand from Contracts 1/2 water availability, the clubhouse and golf course restroom facilities allocated 4-EWU of Contracts 1/2 water availability, and the undeveloped Brighton Crest parcels with 266 allocated future lots that each are allocated 1-EWU of Contracts 1/2 water availability and the ready-to-serve status of the Lake Pumps for their planned future development of those properties.

3.6 Statement of Proposed Benefit Assessment Levy, Presentation of the Assessment Roll, and Article XIII.D Declarations – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment

Exhibit B tables B-1 through B-5 present the FY 17-18 through FY 21-22 estimated total annual costs of operations and maintenance activities, contingencies, and reserves for delivery of the scope of services described in this Engineer's Report Section 3 as CSA 34 Water Contracts Administration and Maintenance. Those costs for FY 19-20 have been estimated by multiplying each of the FY 18-19 expenditures by the CPI factor. Reserve funding amounts are not increased by the CPI factor in any of the fiscal years of the Five Year Rate Term. Those FY 17-18 through FY 21-22 estimated total annual costs are proposed to be levied on the properties in CSA 34 in proportion to the level of estimated special benefit those properties will receive from the delivery of CSA 34 Water Contracts Administration and Maintenance services described in this Section 3. The method of allocating each fiscal year's estimated total cost to the benefitted CSA 34 properties in proportion to the level of special benefit each parcel will receive is described in Engineer's Report Sections 3.1.3 through 3.5. The total amount proposed to be levied annually in FY 17-18 through FY 21-22 on each benefitted property in CSA 34 as the CSA 34 Water Contracts Administration and Maintenance Benefit Assessment is shown in the attached Exhibit D. The description of each parcel is provided on Exhibit D by reference to the APN for each one of the CSA 34 properties and the name of the property owner, as shown on the last Equalized Assessment Roll for the County is also shown on Exhibit. Accordingly, Exhibit D is herewith referred to as the Assessment Roll for the levy of the proposed CSA 34 Water Contracts Administration and Maintenance Benefit Assessment.

3.6.1 Statement of Proposed Assessment and Article XIII.D Declarations – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment

Pursuant to the provisions of applicable law, the undersigned does hereby assess the annual amounts shown in the Exhibit B tables B-1 through B-5 as the cost for delivery of the services described in this Engineer's Report Section 3 as CSA 34 Water Contracts Administration and Maintenance Benefit Assessment on the lots and parcels of land in CSA 34 benefitted thereby in FY 17-18 through FY 21-22, in the total amounts for each parcel set forth on the Assessment Roll attached hereto as Exhibit D. Each subdivision of land assessed is described by reference to its APN as shown on the Assessor's Maps for FY 17-18, or by reference to maps and deeds of record on file in the office of the Count Recorder and includes all of such parcels. The assessment is made upon the several parcels of land within CSA 34 specially benefitted by the services to be delivered in direct proportion and relation to the estimated special benefits to be received by each one of those parcels, respectively, from the delivery of the services.

This written Engineer's Report has been prepared pursuant to the requirements of Article XIII.D Section 4 of the Constitution, and contains all of the following:

- A. All of the parcels have been identified which will have a special benefit conferred upon the and upon which an assessment will be imposed;
- B. All parcels owned or used by any agency, the State of California, or the United States have been identified and are shown on the Assessment Roll. Those parcels that will receive

special benefits from the delivery have been identified and are levied a share of the annual assessment in proportion to the estimated level of special benefits they will receive;

- C. The special benefits to be provided by delivery of the services have been identified and the estimated annual costs of delivery of those services have allocated to the properties receiving special benefits from the delivery of those services in proportion to the special benefits they will receive from the delivery of those services. It is the finding of this Report that the services described in this Engineer's Report Section 3, as CSA 34 Water Contracts Administration and Maintenance are utility services not provided by the County to the same extent countywide. These services are available to only those benefited parcels identified in this Engineer's Report as located within the CSA 34-MNT, CSA 34A, CSA 34C and CSA 34D areas of service described herein and to no other properties. Therefore, it is the finding of this Report that there are no general benefits provided by delivery of these services, and accordingly, there is no category of general benefit cost in the total cost of service delivery described in this Section 3;
- D. The method of analysis of the services and the assessment calculation method provide a procedure for estimating the level of special benefit each parcel will receive from the utility service to be delivered in relationship to all other benefitted parcels, and in relationship to the entirety of the cost of providing the utility service and defines the base units of special benefit service delivery. The method of analysis and assessment calculations describes the nexus between the utility service operations and those base units of special benefit, and of how those base units of special benefit are used to calculate the total amount of annual operations and maintenance benefit assessment is to be levied on each parcel; and,
- E. Only special benefit costs have been included in the annual operations costs proposed to be assessed, and none of the proposed parcel assessments exceeds the reasonable cost of the proportional special benefits conferred thereon.

SECTION 4 - DESCRIPTION OF WATER UTILITY SYSTEM SERVICES, PROPOSED CHANGES TO SCOPE OF SERVICES AND COSTS OF OPERATIONS, AND OF METHOD OF ANALYSIS TO EVALUATE APPLICATION OF CURRENT WATER DELIVERY CUSTOMER SERVICE FEES TO CSA 34D

4.1 Description of Water Utility System Services

CSA 34 currently delivers raw and finished water to CSA 34A and finished water to CSA 34C, as an extended utility service to only those two areas of water delivery. CSA 34A (Brighton Crest) was formed as a zone within CSA 34 to provide utility services for the development of Brighton Crest. Brighton Crest is a gated, planned development area that includes the following property uses: a golf course with a driving range and clubhouse, golf course restroom facilities, an HOA gatehouse at the main entry gate, 152 existing subdivision lots of record, and 6 undeveloped Bulk Lots that have been allocated 266 future residential development units. CSA 34C (Bella Vista) was formed as a zone within CSA 34 to provide utility services to the 161 single-family residential lots of record in Tract 4870.

The Water Supply and Water Distribution System Operations and Maintenance Utility Services currently provided by CSA 34 generally include the performance of all work and the payment of all costs and expenses associated with the following activities:

- A. the purchase, pumping, and treatment of surface water from Millerton Lake for:
 - a. use by Brighton Crest as untreated raw water for irrigation of the golf course turf in CSA 34A; and,
 - b. for processing through the Surface Water Treatment Plant that is owned and operated by the County through CSA 34 to produce finished water for delivery to all water system customers in CSA 34A and CSA 34C;
- B. to operate and maintain the existing water distribution piping systems in CSA 34A and CSA 34C for:
 - a. delivery of finished water to the develop properties in those two water service areas that have an active water service account; and,
 - b. to maintain those distribution systems in a ready-to-serve status available to provide a new water service and meters as the currently vacant lots of record in CSA 34A and CSA 34C are developed, and available to support new water line extensions from the existing distribution piping system in CSA 34A to provide water service for the development of the 266 future lots allocated to the Bulk Lots as new lots of record.

4.1.1 Proposed Changes to Scope of Water Utility System Services and Costs of Operations

The CSA 34 Surface Water Treatment Plant is a multi-zone serving facility and is, therefore, classified as a Joint Use Utility System. The current Surface Water Treatment Plant was constructed to provide capacity for delivery of finished water to both CSA 34A and CSA 34C, along with several undeveloped properties that are not currently approved for the delivery of finished water. The CER in 2015 developed Joint Use Utility Systems enterprise budgets for the future operations and maintenance activities of the CSA 34 Surface Water Treatment Plant. These enterprise budgets were developed for each fiscal year from FY 15-16 through FY 20-21.

The two water distribution systems for CSA 34A and CSA 34C are not interconnected and their costs of operations and maintenance were handled as separate costs of each service area. They were inserted as separate fixed costs as part of the water rates calculations, where they are separately evaluated and included in the water customer service fees for only the CSA 34A or CSA 34C area in which each distribution system is located.

CSA 34D is a zone proposed to be formed within CSA 34 to provide utility services to the 106 single-family residential lots to be created by Tract 4968. Tract 4968 is being developed in accordance with the requirements of the Millerton Specific Plan and the Millerton New Town Area Infrastructure Plan that result in an assumed demand of 0.5 AF of finished water per lot for this type of residential development. The same assumption supports the assumed demand to Tract 4870 in CSA 34C and is different from the demand in CSA 34A. The scope of service of the Water Utility System Services is to be changed to include the delivery of finished water from the CSA 34 Surface Water Treatment Plant to CSA 34D and to operate and maintain the water distribution system in CSA 34D. This

change will proportionally increase the cost of operation of the utility system to purchase raw water and to deliver finished water to CSA 34D.

4.2 Water Supply and Delivery Services Cost – CSA 34A, CSA 34C and CSA 34D

The CER developed water supply and delivery cost data used in calculating the customer service fees CSA 34A and CSA 34C that were adopted by the Board of Supervisors on March 1, 2016 for FY 16-17 through FY 20-21 were used in the preparation of this report. Costs for FY 21-22 were calculated by multiplying the FY 20-21 data by the CPI factor of 1.0216.

That cost data for CSA 34A and CSA 34C is summarized by category for Golf Course Water Supply, Finished Water Processing and Delivery, CSA 34A Raw Water Purchase, CSA 34C Raw Water Purchase, CSA 34A Distribution System Maintenance and Administration, and CSA 34C Distribution System Maintenance and Administration for each fiscal year from FY 17-18 through FY 21-22 in Exhibit E-3.

The incremental increase in estimated cost to deliver finished water to CSA 34D for each fiscal year from FY 17-18 through FY21-22 is shown in Exhibit E-3. The developer has estimated that buildout of Tract 4968 will occur at approximately 40 units per year beginning in FY 17-18 through the end of FY 19-20. The estimated number of units receiving finished water from CSA 34 is shown in Exhibit E-1. The units in CSA 34D are expected to be added at an average rate of 3.3 units per month. The added units shown Exhibit E-1 for CSA 34D in FY 17-18 through FY 19-20 are the equivalent 12-month rate-paying units. The proportional increase in Finished Water Processing and Delivery is based on the number of 12-month rate-paying units in CSA 34D as a percentage of the total number of units in CSA 34A and CSA 34C. The proportional increase in CSA 34C Water Purchase is based on the number of 12-month rate-paying units in CSA 34D as a percentage of the total number of acre feet of water to be delivered in CSA 34C. The proportional increase in CSA 34C Distribution System Maintenance and Administration is based on the number of 12-month rate-paying units in CSA 34D as a percentage of the total number of units in CSA 34C. The incremental buildout and the various percentages are shown in Exhibit E-2.

4.3 Proposed Customer Service Fees for Water Delivery in CSA 34D

The proposed customer service fees for finished water delivery to CSA 34D are equal or equivalent, in both amount and method of determination, to the current customer service fees for finished water delivery to CSA 34C as determined in Section 4 for the CER for FY 17-18 through FY 20-21 adopted by the Board of Supervisors on March 1, 2016. The proposed customer service fee for finished water delivery for CSA 34D for FY 21-22 is unchanged from the proposed rate for FY 20-21.

The estimated annual fee revenue from CSA 34D was calculated for each fiscal year from FY 17-18 through FY 21-22 by multiplying the adopted rate for the annual cost of delivery of 0.5 AF of finished water by the number of 12-month rate-paying units in CSA 34D. These are shown on Exhibit E-3. The estimated revenue is sufficient to meet the estimated additional costs in each of the five fiscal years.

The proposed customer service fees are presented in Exhibit A.

SECTION 5. Description of Sewer Utility System Services, Proposed Changes to Scope of Services and Costs of Operations, and of Method of Analysis to evaluate application of current Sewer Utility Customer Service Fees to CSA 34D

5.1 Description of Sewer Utility System Services

CSA 34 provides Wastewater Treatment and Wastewater Collection Facilities Operations and Maintenance Utility Services to CSA 34A and CSA 34C as an extended utility service. Those services generally include the performance of all work and the payment of all costs and expenses associated with the following activities:

- A. Operation of the CSA 34 Wastewater Treatment Facility to process all wastewater transported to the headworks of that facility, including the delivery of reclaimed water to CSA 34A and CSA 34C for landscape irrigation usage; and,
- B. Maintenance of the existing Wastewater Collection Facilities located within CSA 34A and CSA 34C in a ready-to-serve status available to receive wastewater discharged from the developed lots and parcels in those service areas, available to support new sewer service connections from the currently vacant lots of record in each service area as new homes are constructed, and available to support sewer collection system pipeline extensions from the existing piping system in CSA 34A to provide sewer service for the development of the 266 future lots allocated to the Bulk Lots.

5.1.1 Proposed Changes to Scope of Sewer Utility System Services and Costs of Operations

The CSA 34 Wastewater Treatment Facility is a multi-zone serving facility and is, therefore, classified as a Joint Use Utility System. Those facilities are currently operated as a separate financial enterprise, with its own operating budget, operating account, and dedicated reserve account. The existing CSA 34 Wastewater Treatment Facility was designed to treat all wastewater received from the development of the existing lots of record in CSA 34A and CSA 34C and from several CSA 34-MNT properties when they are approved for development. The current Sewer Customer Service Fees for both CSA 34A and CSA 34C were recommended in the CER and adopted by the Board of Supervisors on March 1, 2016.

CSA 34D is a zone proposed to be formed within CSA 34 to provide utility services to the 106 single-family residential lots to be created by Tract 4968. Tract 4968 is being developed in accordance with the requirements of the Millerton New Town Area Infrastructure Plan with a design criteria of 250 gallons per day of effluent discharge for the sewer collection and treatment facilities per lot for residential development. This allocation is the same for both CSA 34A and CSA 34C. The expected characteristics of the effluent from CSA 34D are similar to the effluent from CSA 34C. The use of the STEP System in the lots of record in CSA 34A results in an effluent stream with only 30% of the sludge content of the effluent stream from CSA 34C. The scope of service of the Sewer Utility System Services is to be changed to include the collection and treatment of sewer effluent from CSA 34D. This change will proportionally increase the cost of operation of the sewer utility system to provide wastewater collection and treatment services to CSA 34D.

5.2 Sewer Utility System Services Cost – CSA 34A, CSA 34C and CSA 34D

The CER developed sewer utility system cost data used in calculating the customer service fees CSA 34A and CSA 34C that were adopted by the Board of Supervisors on March 1, 2016 for FY 16-17 through FY 20-21 were used in the preparation of this report. Costs for FY 21-22 were calculated by multiplying the FY 20-21 data by the CPI factor of 1.0216.

That cost data for CSA 34A and CSA 34C is summarized by category for Fixed Cost Wastewater Treatment Services, Variable Cost Wastewater Treatment Services, CSA 34A Sludge Disposal, CSA 34C Sludge Disposal, and CSA 34C Sewer Piping and Pumping Administration for each fiscal year from FY 17-18 through FY 21-22 in Exhibit E-3.

The incremental increase in estimated cost to provide Sewer Utility System services to CSA 34D for each fiscal year from FY 17-18 through FY21-22 is shown in Exhibit F-3. The developer has estimated that buildout of Tract 4968 will occur at approximately 40 units per year beginning in FY 17-18 through the end of FY 19-20. The estimated number of units receiving Sewer Utility System services from CSA 34 is shown in Exhibit F-1. The units in CSA 34D are expected to be added at an average rate of 3.3 units per month. The added units shown Exhibit F-1 for CSA 34D in FY 17-18 through FY 19-20 are the equivalent 12-month rate-paying units. The proportional increase in Fixed Category and Variable Category Wastewater Treatment Services is based on the number of 12-month rate-paying units in CSA 34D as a percentage of the total number of units in CSA 34A and CSA 34C. The proportional increase in CSA 34C Sludge Disposal and Sewer Piping and Pumping Administration is based on the number of 12-month rate-paying units in CSA 34D as a percentage of the total number of units in CSA 34C. The incremental buildout and the various percentages are shown in Exhibit F-2.

5.3 Proposed Sewer Utility Customer Service Fees for CSA 34D

The proposed Sewer Utility Customer Service Fees for CSA 34D are equal or equivalent, in both amount and determination, to the adopted customer service fees for Sewer Utility Services to CSA 34C, without any developer subsidy, as determined in Section 5 of the CER, for FY 17-18 through FY 20-21 adopted by the Board of Supervisors on Mach 1, 2016. The proposed Sewer Utility Customer Service Fee for CSA 34D for FY 21-22 is unchanged from the proposed rate for FY 20-21.

The estimated annual fee revenue from CSA 34D was calculated for each fiscal year from FY 17-18 through FY 21-22 by multiplying the adopted monthly rate for Sewer Utility System services by the number of 12-month rate-paying units in CSA 34D for 12 months. These are shown on Exhibit F-3. The estimated revenue is sufficient to meet the estimated additional costs in each of the five fiscal years.

The proposed customer service fees are presented in Exhibit A.

ENGINEER'S REPORT
ON RATES AND CHARGES FOR DOMESTIC WATER AND SEWER
SERVICES AND WATER CONTRACT ADMINISTRATION AND MILLERTON
LAKE PUMP READY TO SERVE BENEFIT ASSESSMENTS FOR FRESNO
COUNTY SERVICE AREA No.34 AND ITS ZONE D (TRACT 4968)

Exhibit A

Exhibit A-1 - Recommended benefit assessment rates for CSA 34 Water Contracts Administration and Maintenance Utility System for the Five Year Rate Term. Recommended new assessment rates for CSA 34-MNT and CSA 34D for FY 18-19 through FY 21-22. Current adopted rates for CSA 34-MNT, CSA 34A and CSA 34C shown for FY 17-18. The rates shown for CSA 34A and CSA 34C for FY 18-19 through FY 21-22 are the current adopted rates for those zones.

Exhibit A-2 - Recommended monthly flat rate amount and all metered rate tier amounts for all classes of water service customers in CSA 34D in Fiscal Years 2017-2018 through 2021-2022

Exhibit A-3 - Recommended monthly flat rate amount for all classes of sewer service customers in CSA 34D in Fiscal Years 2017-2018 through 2021-2022

**ENGINEER'S REPORT
FRESNO COUNTY SERVICE AREA 34**

REPORT EXHIBIT A-1

PROPOSED BENEFIT ASSESSMENT FOR CSA 34 WATER SUPPLY CONTRACTS ADMINISTRATION AND
LAKE PUMPING FACILITIES MAINTENANCE IN FISCAL YEARS 2017-2018 THROUGH 2021-2022
FOR COUNTY SERVICE AREA 34: CSA 34-MNT, CSA 34A, CSA 34C AND CSA 34D

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	PROPOSED ASSESSEMENTS FISCAL YEAR (FY) 2017-18 THROUGH FY 2021-22					
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22
I. CSA 34 Water Contracts Administration Benefit Assessment						
i. CSA 34-MNT Assessment Rate per Acre	\$ 109.39	\$ 111.86	\$ 113.03	\$ 114.22	\$ 115.44	\$ 115.44
ii. CSA 34A Assessment Rate per Equivalent Water Unit ("EWU")	\$ 71.55	\$ 72.28	\$ 73.03	\$ 73.79	\$ 73.79	\$ 73.79
iii. CSA 34C Assessment Rate per EWU	\$ 35.68	\$ 36.04	\$ 36.42	\$ 36.80	\$ 36.80	\$ 36.80
iv. CSA 34D Assessment Rate per EWU	\$	\$ 39.76	\$ 40.17	\$ 40.84	\$ 41.01	\$ 41.01

**ENGINEER'S REPORT
FRESNO COUNTY SERVICE AREA 34, ZONE D**

REPORT EXHIBIT A-3

PROPOSED SEWER SERVICE CUSTOMER FEES NEEDED TO RECOVER ESTIMATED ANNUAL COSTS OF WASTEWATER TREATMENT SERVICE
AND SEWER PIPING SYSTEMS MAINTENANCE IN FISCAL YEARS 2017-2018 THROUGH 2021-2022
FOR COUNTY SERVICE AREA 34 ZONE OF BENEFIT 34D

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	PROPOSED SEWER FEES FISCAL YEAR ("FY") 2017-18 THROUGH FY 2021-22				
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
CSA 34D (RENAISSANCE at BELLA VISTA) PROPOSED SEWER FEES					
I. CSA 34D Proposed Fee Per Equivalent Sewer Unit ("ESU")					
i. Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service	\$ 92.32	\$ 94.26	\$ 96.28	\$ 98.36	\$ 98.36
ii. Annual Fee Needed Re: CSA 34D Fixed Cat. Cost - Sewer Piping System Maint. & Admin.	\$ 192.05	\$ 196.20	\$ 200.44	\$ 204.77	\$ 204.77
iii. Total Annual Fee Needed Re: Fixed Category Cost Recover - CSA 34D	\$ 284.37	\$ 290.46	\$ 296.72	\$ 303.13	\$ 303.13
iv. Monthly Fee Needed Re: Fixed Category Cost Recover - CSA 34D	\$ 23.70	\$ 24.21	\$ 24.73	\$ 25.26	\$ 25.26
v. Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service	\$ 702.60	\$ 717.41	\$ 732.77	\$ 748.60	\$ 748.60
vi. Annual Fee Needed Re: CSA 34D Variable Category Cost - Sludge Disposal	\$ 122.86	\$ 125.94	\$ 129.13	\$ 131.92	\$ 131.92
vii. Total Annual Fee Needed Re: Variable Category Cost Recover - CSA 34D	\$ 825.46	\$ 843.35	\$ 861.90	\$ 880.52	\$ 880.52
viii. Monthly Fee Needed Re: Variable Category Cost Recover - CSA 34D	\$ 68.79	\$ 70.28	\$ 71.83	\$ 73.38	\$ 73.38
ix. Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34D	\$ 1,109.83	\$ 1,133.81	\$ 1,158.62	\$ 1,183.65	\$ 1,183.65
x. Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34D	\$ 92.49	\$ 94.49	\$ 96.56	\$ 98.64	\$ 98.64
II. CSA 34D Proposed Fee - Residential Dwelling (1-ESU)					
i. Monthly Residential Fee Needed Re: Fixed Category Cost Recover - CSA 34D	\$ 23.70	\$ 24.21	\$ 24.73	\$ 25.26	\$ 25.26
ii. Monthly Residential Fee Needed Re: Variable Category Cost Recover - CSA 34D	\$ 68.79	\$ 70.28	\$ 71.83	\$ 73.38	\$ 73.38
iii. Total Monthly Residential Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34D	\$ 92.49	\$ 94.49	\$ 96.56	\$ 98.64	\$ 98.64

**ENGINEER'S REPORT
ON RATES AND CHARGES FOR DOMESTIC WATER AND SEWER
SERVICES AND WATER CONTRACT ADMINISTRATION AND MILLERTON
LAKE PUMP READY TO SERVE BENEFIT ASSESSMENTS FOR FRESNO
COUNTY SERVICE AREA No.34 AND ITS ZONE D (TRACT 4968)**

Exhibit B

Exhibit B – County Service Area 34 Fiscal Year 2017-2018 (Table B-1)
Enterprise Budget for Water Supply Contracts Administration and Lake Pumping
Facilities Maintenance Annual Benefit Assessment , through County Service
Area 34 Fiscal Year 2021-2022 (Table B-5) Enterprise Budget for Water Supply
Contracts Administration and Lake Pumping Facilities Maintenance Annual
Benefit Assessment

**CONSOLIDATED ENGINEER'S REPORT
ON PROPOSED CHANGES TO EXISTING
WATER AND WASTEWATER SERVICE FEES AND TO EXISTING
INFRASTRUCTURE OPERATIONS AND MAINTENANCE
BENEFIT ASSESSMENTS FOR FRESNO COUNTY SERVICE AREA 34,
AND ITS ZONES OF BENEFIT 34A (BRIGHTON CREST) AND 34C (BELLA VISTA)**

**REPORT EXHIBIT C-3 B-1
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017 2017-18
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2017-18 TOTALS FISCAL YEAR FY 2016-17
ESTIMATED OPERATING AND CAPITAL EXPENDITURES		
Memo Code 1 - Pumping		
1	7220 a. Pumping	\$ -
1	7295 a. Pumping	\$ -
1	7430 a. Pumping	\$ -
1	8150 b. Project 90675 - Pump & Platform Replacement	\$ -
1	8150 c. Platform Repair - SC34A & SC34PUMP	\$ -
1	8150 d. Motor Control Center -SC4MMC	\$ -
1	8150 e. Lake Pumps Conduit Failure Repair	\$ -
1	8150 f. Pumping - Water Supply Facilities Repair Reserve	\$ 36,200.00
1	8150 g. Winchell Cove Transformer Repair Cost Recovery	\$ -
	Subtotal Memo Code 1	\$ 36,200.00
Memo Code 2 - Water Treatment		
2	7101 a. Water Treatment	\$ -
2	7205 a. Water Treatment	\$ -
2	7220 b. Water Treatment	\$ -
2	7265 a. Water Treatment	\$ -
2	7295 b. Water Treatment	\$ 268.63
2	7400 a. Water Treatment	\$ -
	Subtotal Memo Code 2	\$ 268.63
Memo Code 3 - Transmission & Distribution		
3	7205 b. Transmission & Distribution	\$ -
3	7220 c. Transmission & Distribution	\$ -
3	7295 c. Transmission & Distribution	\$ 1,715.07
3	8150 a. Project 90675 - Parallel Pipeline	\$ -
	Subtotal Memo Code 3	\$ 1,715.07
Memo Code 4 - Customer Accounts - Water		
4	7295 d. Customer Accounts-Water	\$ -
	Subtotal Memo Code 4	\$ -
Memo Code 5 - Water Purchases		
5	7010 a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
5	7295 e. Water Purchases - LTRID	\$ 436.90
5	7400 b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
	Subtotal Memo Code 5	\$ 436.90

REPORT EXHIBIT C-3- B-1
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017 2017-18
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		FY 2017-18 TOTALS FISCAL YEAR FY 2016-17	
Memo Code 6 - Administration-Water				
6	7010	b. Administration - Water (Bureau Rec)	\$	11,365.15
6	7040	a. Administration - Water	\$	-
6	7101	b. Administration - Water	\$	-
6	7205	c. Administration - Water	\$	375.95
6	7220	d. Administration - Water	\$	-
6	7265	b. Administration - Water	\$	13.68
6	7268	a. Administration - Water	\$	209.21
6	7287	a. Administration - Water	\$	1,979.10
6	7295	f. Administration - Water	\$	17,579.62
6	7400	c. Administration - Water	\$	2,446.54
Subtotal Memo Code 6			\$	33,969.25
Memo Code 7 - Other Expenses-Water Supply				
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$	7,663.68
7	7205	d. Other Expense - Water Supply	\$	-
7	7220	e. Other Expense - Water Supply	\$	-
7	7295	g. Other Expense - Water Supply	\$	34.11
7	7400	d. Other Expense - Water Supply	\$	-
Subtotal Memo Code 7			\$	7,697.79
Memo Code 8 - Sewage Collection				
8	7205	e. Sewage Collection	\$	-
8	7220	f. Sewage Collection	\$	936.05
8	7295	h. Sewage Collection	\$	-
8	7430	b. Sewage Collection	\$	-
Subtotal Memo Code 8			\$	936.05
Memo Code 9 - Sewage Treatment				
9	7101	c. Sewage Treatment	\$	-
9	7205	f. Sewage Treatment	\$	-
9	7220	g. Sewage Treatment	\$	-
9	7265	c. Sewage Treatment	\$	-
9	7295	i. Sewage Treatment - SWRCB Lake Pumps Permit	\$	783.70
9	7400	e. Sewage Treatment - SWRCB Lake Pumps Permit	\$	14,538.26
9	7430	c. Sewage Treatment	\$	-
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$	-
Subtotal Memo Code 9			\$	15,321.96
Memo Code 10 - Sewage Disposal				
10	7295	j. Sewage Disposal	\$	-
Subtotal Memo Code 10			\$	-
Memo Code 13 - Administration-Sewer				
13	7101	d. Administration - Sewer	\$	-
13	7205	g. Administration - Sewer	\$	-
13	7265	d. Administration - Sewer	\$	-
13	7295	k. Administration-Sewer	\$	-
Subtotal Memo Code 13			\$	-
Memo Code 14 - Other Expenses-Sewer				
14	7220	h. Other Expense - Sewer	\$	-
14	7295	l. Other Expense - Sewer	\$	-
14	7400	f. Other Expense - Sewer	\$	-
Subtotal Memo Code 14			\$	-

REPORT EXHIBIT C-3- B-1
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017 2017-18
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		FY 2017-18 TOTALS FISCAL YEAR FY 2016-17	
		Memo Code 17 - Street Lighting		
17	7205	h. Street Lighting	\$	-
17	7220	i. Street Lighting	\$	-
17	7295	m. Street Lighting	\$	-
17	7430	d. Street Lighting	\$	-
		Subtotal Memo Code 17	\$	-
		Memo Code 18 - Road Maintenance		
18	7220	j. Road Maintenance	\$	-
18	7295	n. Road Maintenance	\$	-
		Subtotal Memo Code 18	\$	-
		Memo Code 30 - Street/Parking Lot Sweeping		
30	7205	i. Street Sweeping	\$	-
30	7220	k. Street Sweeping	\$	-
		Subtotal Memo Code 30	\$	-
		Memo Code 32 - Sewer System Management Plan		
32	7295	p. Sewer System Management Plan	\$	-
		Subtotal Memo Code 32	\$	-
		Memo Codes 6, 13, 17, 18		
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$	-
		Subtotal Memo Codes 6, 13, 17, 18	\$	-
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$	36,200.00
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$	60,345.65
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$	96,545.65
90		II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$	6,034.57
		III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$	102,580.22
91		IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$	50,520.00
		V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$	153,100.22

**CONSOLIDATED ENGINEER'S REPORT
ON PROPOSED CHANGES TO EXISTING
WATER AND WASTEWATER SERVICE FEES AND TO EXISTING
INFRASTRUCTURE OPERATIONS AND MAINTENANCE
BENEFIT ASSESSMENTS FOR FRESNO COUNTY SERVICE AREA 34,
AND ITS ZONES OF BENEFIT 34A (BRIGHTON CREST) AND 34C (BELLA VISTA)**

**REPORT EXHIBIT C-4 B-2
COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018 2019-2020
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		FY 2018-19 TOTALS FISCAL YEAR FY 2017-18
ESTIMATED OPERATING AND CAPITAL EXPENDITURES			
Memo Code 1 - Pumping			
1	7220	a. Pumping	\$ -
1	7295	a. Pumping	\$ -
1	7430	a. Pumping	\$ -
1	8150	b. Project 90675 - Pump & Platform Replacement	\$ -
1	8150	c. Platform Repair - SC34A & SC34PUMP	\$ -
1	8150	d. Motor Control Center -SC4MMC	\$ -
1	8150	e. Lake Pumps Conduit Failure Repair	\$ -
1	8150	f. Pumping - Water Supply Facilities Repair Reserve	\$ 36,200.00
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -
Subtotal Memo Code 1			\$ 36,200.00
Memo Code 2 - Water Treatment			
2	7101	a. Water Treatment	\$ -
2	7205	a. Water Treatment	\$ -
2	7220	b. Water Treatment	\$ -
2	7265	a. Water Treatment	\$ -
2	7295	b. Water Treatment	\$ 274.43
2	7400	a. Water Treatment	\$ -
Subtotal Memo Code 2			\$ 274.43
Memo Code 3 - Transmission & Distribution			
3	7205	b. Transmission & Distribution	\$ -
3	7220	c. Transmission & Distribution	\$ -
3	7295	c. Transmission & Distribution	\$ 1,752.11
3	8150	a. Project 90675 - Parallel Pipeline	\$ -
Subtotal Memo Code 3			\$ 1,752.11
Memo Code 4 - Customer Accounts - Water			
4	7295	d. Customer Accounts-Water	\$ -
Subtotal Memo Code 4			\$ -
Memo Code 5 - Water Purchases			
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
5	7295	e. Water Purchases - LTRID	\$ 446.35
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
Subtotal Memo Code 5			\$ 446.35

REPORT EXHIBIT C-4 B-2
COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018 2019-2020
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		FY 2018-19 TOTALS FISCAL YEAR FY 2017-18
		Memo Code 6 - Administration-Water	
6	7010	b. Administration - Water (Bureau Rec)	\$ 11,610.63
6	7040	a. Administration - Water	\$ -
6	7101	b. Administration - Water	\$ -
6	7205	c. Administration - Water	\$ 384.08
6	7220	d. Administration - Water	\$ -
6	7265	b. Administration - Water	\$ 13.98
6	7268	a. Administration - Water	\$ 213.73
6	7287	a. Administration - Water	\$ 2,021.84
6	7295	f. Administration - Water	\$ 17,959.33
6	7400	c. Administration - Water	\$ 2,499.38
		Subtotal Memo Code 6	\$ 34,702.97
		Memo Code 7 - Other Expenses-Water Supply	
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 7,829.21
7	7205	d. Other Expense - Water Supply	\$ -
7	7220	e. Other Expense - Water Supply	\$ -
7	7295	g. Other Expense - Water Supply	\$ 34.85
7	7400	d. Other Expense - Water Supply	\$ -
		Subtotal Memo Code 7	\$ 7,864.06
		Memo Code 8 - Sewage Collection	
8	7205	e. Sewage Collection	\$ -
8	7220	f. Sewage Collection	\$ 956.27
8	7295	h. Sewage Collection	\$ -
8	7430	b. Sewage Collection	\$ -
		Subtotal Memo Code 8	\$ 956.27
		Memo Code 9 - Sewage Treatment	
9	7101	c. Sewage Treatment	\$ -
9	7205	f. Sewage Treatment	\$ -
9	7220	g. Sewage Treatment	\$ -
9	7265	c. Sewage Treatment	\$ -
9	7295	i. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 800.62
9	7400	e. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 14,852.29
9	7430	c. Sewage Treatment	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
		Subtotal Memo Code 9	\$ 15,652.91
		Memo Code 10 - Sewage Disposal	
10	7295	j. Sewage Disposal	\$ -
		Subtotal Memo Code 10	\$ -
		Memo Code 13 - Administration-Sewer	
13	7101	d. Administration - Sewer	\$ -
13	7205	g. Administration - Sewer	\$ -
13	7265	d. Administration - Sewer	\$ -
13	7295	k. Administration-Sewer	\$ -
		Subtotal Memo Code 13	\$ -
		Memo Code 14 - Other Expenses-Sewer	
14	7220	h. Other Expense - Sewer	\$ -
14	7295	l. Other Expense - Sewer	\$ -
14	7400	f. Other Expense - Sewer	\$ -
		Subtotal Memo Code 14	\$ -

REPORT EXHIBIT C-4 B-2
COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018 2019-2020
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		FY 2018-19 TOTALS FISCAL YEAR FY 2017-18	
		Memo Code 17 - Street Lighting		
17	7205	h. Street Lighting	\$	-
17	7220	i. Street Lighting	\$	-
17	7295	m. Street Lighting	\$	-
17	7430	d. Street Lighting	\$	-
		Subtotal Memo Code 17	\$	-
		Memo Code 18 - Road Maintenance		
18	7220	j. Road Maintenance	\$	-
18	7295	n. Road Maintenance	\$	-
		Subtotal Memo Code 18	\$	-
		Memo Code 30 - Street/Parking Lot Sweeping		
30	7205	i. Street Sweeping	\$	-
30	7220	k. Street Sweeping	\$	-
		Subtotal Memo Code 30	\$	-
		Memo Code 32 - Sewer System Management Plan		
32	7295	p. Sewer System Management Plan	\$	-
		Subtotal Memo Code 32	\$	-
		Memo Codes 6, 13, 17, 18		
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$	-
		Subtotal Memo Codes 6, 13, 17, 18	\$	-
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$	36,200.00
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$	61,649.10
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$	97,849.10
90		II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$	6,164.91
		III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$	104,014.01
91		IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$	50,520.00
		V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$	154,534.01

**CONSOLIDATED ENGINEER'S REPORT
ON PROPOSED CHANGES TO EXISTING
WATER AND WASTEWATER SERVICE FEES AND TO EXISTING
INFRASTRUCTURE OPERATIONS AND MAINTENANCE
BENEFIT ASSESSMENTS FOR FRESNO COUNTY SERVICE AREA 34,
AND ITS ZONES OF BENEFIT 34A (BRIGHTON CREST) AND 34C (BELLA VISTA)**

**REPORT EXHIBIT C-5 B-3
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 2019-2020
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		FY 2019-20 TOTALS FISCAL YEAR FY-2018-19
ESTIMATED OPERATING AND CAPITAL EXPENDITURES			
Memo Code 1 - Pumping			
1	7220	a. Pumping	\$ -
1	7295	a. Pumping	\$ -
1	7430	a. Pumping	\$ -
1	8150	b. Project 90675 - Pump & Platform Replacement	\$ -
1	8150	c. Platform Repair - SC34A & SC34PUMP	\$ -
1	8150	d. Motor Control Center -SC4MMC	\$ -
1	8150	e. Lake Pumps Conduit Failure Repair	\$ -
1	8150	f. Pumping - Water Supply Facilities Repair Reserve	\$ 36,200.00
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -
Subtotal Memo Code 1			\$ 36,200.00
Memo Code 2 - Water Treatment			
2	7101	a. Water Treatment	\$ -
2	7205	a. Water Treatment	\$ -
2	7220	b. Water Treatment	\$ -
2	7265	a. Water Treatment	\$ -
2	7295	b. Water Treatment	\$ 280.35
2	7400	a. Water Treatment	\$ -
Subtotal Memo Code 2			\$ 280.35
Memo Code 3 - Transmission & Distribution			
3	7205	b. Transmission & Distribution	\$ -
3	7220	c. Transmission & Distribution	\$ -
3	7295	c. Transmission & Distribution	\$ 1,789.95
3	8150	a. Project 90675 - Parallel Pipeline	\$ -
Subtotal Memo Code 3			\$ 1,789.95
Memo Code 4 - Customer Accounts - Water			
4	7295	d. Customer Accounts-Water	\$ -
Subtotal Memo Code 4			\$ -
Memo Code 5 - Water Purchases			
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
5	7295	e. Water Purchases - LTRID	\$ 455.99
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
Subtotal Memo Code 5			\$ 455.99

REPORT EXHIBIT C-5 B-3
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 2019-2020
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2019-20 TOTALS FISCAL YEAR FY 2018-19
Memo Code 6 - Administration-Water		
6	7010 b. Administration - Water (Bureau Rec)	\$ 11,861.42
6	7040 a. Administration - Water	\$ -
6	7101 b. Administration - Water	\$ -
6	7205 c. Administration - Water	\$ 392.37
6	7220 d. Administration - Water	\$ -
6	7265 b. Administration - Water	\$ 14.28
6	7268 a. Administration - Water	\$ 218.34
6	7287 a. Administration - Water	\$ 2,065.52
6	7295 f. Administration - Water	\$ 18,347.26
6	7400 c. Administration - Water	\$ 2,553.36
	Subtotal Memo Code 6	\$ 35,452.55
Memo Code 7 - Other Expenses-Water Supply		
7	7010 c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 7,998.32
7	7205 d. Other Expense - Water Supply	\$ -
7	7220 e. Other Expense - Water Supply	\$ -
7	7295 g. Other Expense - Water Supply	\$ 35.61
7	7400 d. Other Expense - Water Supply	\$ -
	Subtotal Memo Code 7	\$ 8,033.93
Memo Code 8 - Sewage Collection		
8	7205 e. Sewage Collection	\$ -
8	7220 f. Sewage Collection	\$ 976.92
8	7295 h. Sewage Collection	\$ -
8	7430 b. Sewage Collection	\$ -
	Subtotal Memo Code 8	\$ 976.92
Memo Code 9 - Sewage Treatment		
9	7101 c. Sewage Treatment	\$ -
9	7205 f. Sewage Treatment	\$ -
9	7220 g. Sewage Treatment	\$ -
9	7265 c. Sewage Treatment	\$ -
9	7295 i. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 817.91
9	7400 e. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 15,173.09
9	7430 c. Sewage Treatment	\$ -
9	7901 xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
	Subtotal Memo Code 9	\$ 15,991.00
Memo Code 10 - Sewage Disposal		
10	7295 j. Sewage Disposal	\$ -
	Subtotal Memo Code 10	\$ -
Memo Code 13 - Administration-Sewer		
13	7101 d. Administration - Sewer	\$ -
13	7205 g. Administration - Sewer	\$ -
13	7265 d. Administration - Sewer	\$ -
13	7295 k. Administration-Sewer	\$ -
	Subtotal Memo Code 13	\$ -
Memo Code 14 - Other Expenses-Sewer		
14	7220 h. Other Expense - Sewer	\$ -
14	7295 l. Other Expense - Sewer	\$ -
14	7400 f. Other Expense - Sewer	\$ -
	Subtotal Memo Code 14	\$ -

REPORT EXHIBIT C-5 B-3
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 2019-2020
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		FY 2019-20 TOTALS FISCAL YEAR FY 2018-19
		Memo Code 17 - Street Lighting	
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		Subtotal Memo Code 17	\$ -
		Memo Code 18 - Road Maintenance	
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		Subtotal Memo Code 18	\$ -
		Memo Code 30 - Street/Parking Lot Sweeping	
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		Subtotal Memo Code 30	\$ -
		Memo Code 32 - Sewer System Management Plan	
32	7295	p. Sewer System Management Plan	\$ -
		Subtotal Memo Code 32	\$ -
		Memo Codes 6, 13, 17, 18	
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -
		Subtotal Memo Codes 6, 13, 17, 18	\$ -
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ 36,200.00
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 62,980.69
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 99,180.69
90		II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 6,298.07
		III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 105,478.76
91		IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 50,520.00
		V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 155,998.76

**CONSOLIDATED ENGINEER'S REPORT
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INFRASTRUCTURE OPERATIONS AND MAINTENANCE
BENEFIT ASSESSMENTS FOR FRESNO COUNTY SERVICE AREA 34,
AND ITS ZONES OF BENEFIT 34A (BRIGHTON CREST) AND 34C (BELLA VISTA)**

REPORT EXHIBIT ___ *B-4*

**COUNTY SERVICE AREA 34 FISCAL YEAR ~~2019-2020~~ 2020-2021
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		FY 2020-21 TOTALS FISCAL YEAR FY 2019-20
ESTIMATED OPERATING AND CAPITAL EXPENDITURES			
Memo Code 1 - Pumping			
1	7220	a. Pumping	\$ -
1	7295	a. Pumping	\$ -
1	7430	a. Pumping	\$ -
1	8150	b. Project 90675 - Pump & Platform Replacement	\$ -
1	8150	c. Platform Repair - SC34A & SC34PUMP	\$ -
1	8150	d. Motor Control Center -SC4MMC	\$ -
1	8150	e. Lake Pumps Conduit Failure Repair	\$ -
1	8150	f. Pumping - Water Supply Facilities Repair Reserve	\$ 36,200.00
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -
Subtotal Memo Code 1			\$ 36,200.00
Memo Code 2 - Water Treatment			
2	7101	a. Water Treatment	\$ -
2	7205	a. Water Treatment	\$ -
2	7220	b. Water Treatment	\$ -
2	7265	a. Water Treatment	\$ -
2	7295	b. Water Treatment	\$ 286.40
2	7400	a. Water Treatment	\$ -
Subtotal Memo Code 2			\$ 286.40
Memo Code 3 - Transmission & Distribution			
3	7205	b. Transmission & Distribution	\$ -
3	7220	c. Transmission & Distribution	\$ -
3	7295	c. Transmission & Distribution	\$ 1,828.61
3	8150	a. Project 90675 - Parallel Pipeline	\$ -
Subtotal Memo Code 3			\$ 1,828.61
Memo Code 4 - Customer Accounts - Water			
4	7295	d. Customer Accounts-Water	\$ -
Subtotal Memo Code 4			\$ -
Memo Code 5 - Water Purchases			
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
5	7295	e. Water Purchases - LTRID	\$ 465.84
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
Subtotal Memo Code 5			\$ 465.84

REPORT EXHIBIT ___ B-4
COUNTY SERVICE AREA 34 FISCAL YEAR 2019-2020 2020-2021
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		FY 2020-21 TOTALS FISCAL YEAR FY 2019-20
		Memo Code 6 - Administration-Water	
6	7010	b. Administration - Water (Bureau Rec)	\$ 12,117.64
6	7040	a. Administration - Water	\$ -
6	7101	b. Administration - Water	\$ -
6	7205	c. Administration - Water	\$ 400.85
6	7220	d. Administration - Water	\$ -
6	7265	b. Administration - Water	\$ 14.58
6	7268	a. Administration - Water	\$ 223.06
6	7287	a. Administration - Water	\$ 2,110.13
6	7295	f. Administration - Water	\$ 18,743.56
6	7400	c. Administration - Water	\$ 2,608.51
		Subtotal Memo Code 6	\$ 36,218.33
		Memo Code 7 - Other Expenses-Water Supply	
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 8,171.09
7	7205	d. Other Expense - Water Supply	\$ -
7	7220	e. Other Expense - Water Supply	\$ -
7	7295	g. Other Expense - Water Supply	\$ 36.37
7	7400	d. Other Expense - Water Supply	\$ -
		Subtotal Memo Code 7	\$ 8,207.46
		Memo Code 8 - Sewage Collection	
8	7205	e. Sewage Collection	\$ -
8	7220	f. Sewage Collection	\$ 998.03
8	7295	h. Sewage Collection	\$ -
8	7430	b. Sewage Collection	\$ -
		Subtotal Memo Code 8	\$ 998.03
		Memo Code 9 - Sewage Treatment	
9	7101	c. Sewage Treatment	\$ -
9	7205	f. Sewage Treatment	\$ -
9	7220	g. Sewage Treatment	\$ -
9	7265	c. Sewage Treatment	\$ -
9	7295	i. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 835.57
9	7400	e. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 15,500.84
9	7430	c. Sewage Treatment	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
		Subtotal Memo Code 9	\$ 16,336.41
		Memo Code 10 - Sewage Disposal	
10	7295	j. Sewage Disposal	\$ -
		Subtotal Memo Code 10	\$ -
		Memo Code 13 - Administration-Sewer	
13	7101	d. Administration - Sewer	\$ -
13	7205	g. Administration - Sewer	\$ -
13	7265	d. Administration - Sewer	\$ -
13	7295	k. Administration-Sewer	\$ -
		Subtotal Memo Code 13	\$ -
		Memo Code 14 - Other Expenses-Sewer	
14	7220	h. Other Expense - Sewer	\$ -
14	7295	l. Other Expense - Sewer	\$ -
14	7400	f. Other Expense - Sewer	\$ -
		Subtotal Memo Code 14	\$ -

REPORT EXHIBIT ___ B-4
COUNTY SERVICE AREA 34 FISCAL YEAR ~~2019-2020~~ 2020-2021
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		FY 2020-21 TOTALS FISCAL YEAR FY 2019-20
		Memo Code 17 - Street Lighting	
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		Subtotal Memo Code 17	\$ -
		Memo Code 18 - Road Maintenance	
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		Subtotal Memo Code 18	\$ -
		Memo Code 30 - Street/Parking Lot Sweeping	
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		Subtotal Memo Code 30	\$ -
		Memo Code 32 - Sewer System Management Plan	
32	7295	p. Sewer System Management Plan	\$ -
		Subtotal Memo Code 32	\$ -
		Memo Codes 6, 13, 17, 18	
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -
		Subtotal Memo Codes 6, 13, 17, 18	\$ -
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ 36,200.00
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 64,341.08
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 100,541.08
90		II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 6,434.11
		III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 106,975.19
91		IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 50,520.00
		V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 157,495.19

**ENGINEER'S REPORT
ON PROPOSED CHANGES TO EXISTING
WATER AND WASTEWATER SERVICE FEES AND TO EXISTING
INFRASTRUCTURE OPERATIONS AND MAINTENANCE
BENEFIT ASSESSMENTS FOR FRESNO COUNTY SERVICE AREA 34,**

**REPORT EXHIBIT B-5
COUNTY SERVICE AREA 34 FISCAL YEAR 2021-22
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2021-22
ESTIMATED OPERATING AND CAPITAL EXPENDITURES		
Memo Code 1 - Pumping		
1	7220 a. Pumping	\$ -
1	7295 a. Pumping	\$ -
1	7430 a. Pumping	\$ -
1	8150 b. Project 90675 - Pump & Platform Replacement	\$ -
1	8150 c. Platform Repair - SC34A & SC34PUMP	\$ -
1	8150 d. Motor Control Center -SC4MMC	\$ -
1	8150 e. Lake Pumps Conduit Failure Repair	\$ -
1	8150 f. Pumping - Water Supply Facilities Repair Reserve	\$ 36,200.00
1	8150 g. Winchell Cove Transformer Repair Cost Recovery	\$ -
	Subtotal Memo Code 1	\$ 36,200.00
Memo Code 2 - Water Treatment		
2	7101 a. Water Treatment	\$ -
2	7205 a. Water Treatment	\$ -
2	7220 b. Water Treatment	\$ -
2	7265 a. Water Treatment	\$ -
2	7295 b. Water Treatment	\$ 288.70
2	7400 a. Water Treatment	\$ -
	Subtotal Memo Code 2	\$ 288.70
Memo Code 3 - Transmission & Distribution		
3	7205 b. Transmission & Distribution	\$ -
3	7220 c. Transmission & Distribution	\$ -
3	7295 c. Transmission & Distribution	\$ 1,843.18
3	8150 a. Project 90675 - Parallel Pipeline	\$ -
	Subtotal Memo Code 3	\$ 1,843.18
Memo Code 4 - Customer Accounts - Water		
4	7295 d. Customer Accounts-Water	\$ -
	Subtotal Memo Code 4	\$ -
Memo Code 5 - Water Purchases		
5	7010 a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
5	7295 e. Water Purchases - LTRID	\$ 469.54
5	7400 b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
	Subtotal Memo Code 5	\$ 469.54

REPORT EXHIBIT B-5
COUNTY SERVICE AREA 34 FISCAL YEAR 2021-22
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2021-22
	Memo Code 6 - Administration-Water	
6	7010 b. Administration - Water (Bureau Rec)	\$ 12,214.12
6	7040 a. Administration - Water	\$ -
6	7101 b. Administration - Water	\$ -
6	7205 c. Administration - Water	\$ 404.03
6	7220 d. Administration - Water	\$ -
6	7265 b. Administration - Water	\$ 14.75
6	7268 a. Administration - Water	\$ 224.84
6	7287 a. Administration - Water	\$ 2,126.94
6	7295 f. Administration - Water	\$ 18,892.80
6	7400 c. Administration - Water	\$ 2,629.24
	Subtotal Memo Code 6	\$ 36,506.72
	Memo Code 7 - Other Expenses-Water Supply	
7	7010 c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 8,236.15
7	7205 d. Other Expense - Water Supply	\$ -
7	7220 e. Other Expense - Water Supply	\$ -
7	7295 g. Other Expense - Water Supply	\$ 36.66
7	7400 d. Other Expense - Water Supply	\$ -
	Subtotal Memo Code 7	\$ 8,272.81
	Memo Code 8 - Sewage Collection	
8	7205 e. Sewage Collection	\$ -
8	7220 f. Sewage Collection	\$ 1,005.97
8	7295 h. Sewage Collection	\$ -
8	7430 b. Sewage Collection	\$ -
	Subtotal Memo Code 8	\$ 1,005.97
	Memo Code 9 - Sewage Treatment	
9	7101 c. Sewage Treatment	\$ -
9	7205 f. Sewage Treatment	\$ -
9	7220 g. Sewage Treatment	\$ -
9	7265 c. Sewage Treatment	\$ -
9	7295 i. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 842.24
9	7400 e. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 15,851.42
9	7430 c. Sewage Treatment	\$ -
9	7901 xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
	Subtotal Memo Code 9	\$ 16,693.66
	Memo Code 10 - Sewage Disposal	
10	7295 j. Sewage Disposal	\$ -
	Subtotal Memo Code 10	\$ -
	Memo Code 13 - Administration-Sewer	
13	7101 d. Administration - Sewer	\$ -
13	7205 g. Administration - Sewer	\$ -
13	7265 d. Administration - Sewer	\$ -
13	7295 k. Administration-Sewer	\$ -
	Subtotal Memo Code 13	\$ -
	Memo Code 14 - Other Expenses-Sewer	
14	7220 h. Other Expense - Sewer	\$ -
14	7295 l. Other Expense - Sewer	\$ -
14	7400 f. Other Expense - Sewer	\$ -
	Subtotal Memo Code 14	\$ -

**REPORT EXHIBIT B-5
COUNTY SERVICE AREA 34 FISCAL YEAR 2021-22
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2021-22
	Memo Code 17 - Street Lighting	
17	7205 h. Street Lighting	\$ -
17	7220 i. Street Lighting	\$ -
17	7295 m. Street Lighting	\$ -
17	7430 d. Street Lighting	\$ -
	Subtotal Memo Code 17	\$ -
	Memo Code 18 - Road Maintenance	
18	7220 j. Road Maintenance	\$ -
18	7295 n. Road Maintenance	\$ -
	Subtotal Memo Code 18	\$ -
	Memo Code 30 - Street/Parking Lot Sweeping	
30	7205 i. Street Sweeping	\$ -
30	7220 k. Street Sweeping	\$ -
	Subtotal Memo Code 30	\$ -
	Memo Code 32 - Sewer System Management Plan	
32	7295 p. Sewer System Management Plan	\$ -
	Subtotal Memo Code 32	\$ -
	Memo Codes 6, 13, 17, 18	
13, 17, 1	7295 o. Proposition 218 Fees and Assessments Proceeding	\$ -
	Subtotal Memo Codes 6, 13, 17, 18	\$ -
	A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ 36,200.00
	B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 65,080.58
	C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 101,280.58
90	II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 6,508.06
	III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 107,788.64
91	IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 50,520.00
	V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 158,308.64

**ENGINEER'S REPORT
ON RATES AND CHARGES FOR DOMESTIC WATER AND SEWER
SERVICES AND WATER CONTRACT ADMINISTRATION AND MILLERTON
LAKE PUMP READY TO SERVE BENEFIT ASSESSMENTS FOR FRESNO
COUNTY SERVICE AREA No.34 AND ITS ZONE D (TRACT 4968)**

Exhibit C

Exhibit C-1 – Calculation of raw water allocation for Tract 4968.

Exhibit C-2 – Projected Fixed Cost and Variable Cost Categories Expenditure Allocations for the CSA 34 Water Contracts Administration and Maintenance Operations and Maintenance Activities for Fiscal Year 2017-2018 through Fiscal Year 2021-2022.

**ENGINEER'S REPORT
FRESNO COUNTY SERVICE AREA 34, ZONE D**

Exhibit C-1

Tract 4968 Water Allocation

Tract 4968 with 106 residential lots is Phase 1 of Vesting Tentative Map 4968 approved for 308 residential lots in the Millerton Specific Plan. Specific Plan Mitigation Measure Number 4.I states "Prior to recordation of a Final Tract Map or Site Plan Review, the developer shall provide evidence of adequate water supply to serve that development to include a volume of water to serve as a safety factor over and above the calculated demand."

Finished Water Allocation - Specific Plan and Infrastructure Plan

178 Gallons per Capita Day

Medium Density Zoning = 2.5 persons per unit

Annual Water Allowance Per Unit = 162,425 gallons 0.50 Acre Feet

Tract 4968 Finished Water Allowance = 17,217,050 gallons 53 Acre Feet

Water Contract - Project Water Reservation

Reservation Factor = .55 (.50 plus safety factor) Acre Feet per Residential Unit

Tract 4968 Water Reservation 0.55 x 106 lots= 58 Acre Feet

WSA Allocation VTT 4968

308 Units

WSA water allocation = 169 Acre Feet 169 /308 lots = 0.548701 AF/Lot

OR

Proportional By Lots

106/308= 34.40% .344*169= 58.14 Acre Feet

R. Heyman 8-21-2017

10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	REPORT EXHIBIT C-2																											
																									ALLOCATION OF ENTERPRISE BUDGETS FIXED AND VARIABLE COSTS TO ALL BENEFIT AREAS FOR FISCAL YEARS 2017-18 THROUGH 2020-21 CSA 34 WATER SUPPLY CONTRACT ADMINISTRATION AND LAKE PUMPING FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT																											
																									FY 17-18						FY 18-19																					
B		L		M		N		O		P		Q		R		S		T		U																																
		Budget		CSA 34		CSA 34A		CSA 34C		CSA 34D		Budget		CSA 34		CSA 34A		CSA 34C		CSA 34D																																
1. Enterprise Budgets																																																				
A. Fixed Costs																																																				
i. Operating Cost																																																				
ii. Pumping Facilities Repair Reserve - 8150																							\$ 40,845.81	\$ 23,384.23	\$ 14,990.41	\$ 1,429.60	\$ 1,041.57	\$ 41,728.08	\$ 23,889.33	\$ 15,314.21	\$ 1,460.48	\$ 1,064.07	\$ 36,200.00	\$ 20,724.50	\$ 13,285.40	\$ 1,267.00	\$ 923.10	\$ 4,172.81	\$ 2,388.93	\$ 1,531.42	\$ 146.05	\$ 106.41	\$ 4,084.58	\$ 2,338.42	\$ 1,499.04	\$ 142.96	\$ 104.16	\$ 4,172.81	\$ 2,388.93	\$ 1,531.42	\$ 146.05	\$ 106.41
iii. Operating Contingency																							\$ 50,520.00	\$ 28,922.70	\$ 18,540.84	\$ 1,768.20	\$ 1,288.26	\$ 50,520.00	\$ 28,922.70	\$ 18,540.84	\$ 1,768.20	\$ 1,288.26	\$ 50,520.00	\$ 28,922.70	\$ 18,540.84	\$ 1,768.20	\$ 1,288.26	\$ 50,520.00	\$ 28,922.70	\$ 18,540.84	\$ 1,768.20	\$ 1,288.26	\$ 50,520.00	\$ 28,922.70	\$ 18,540.84	\$ 1,768.20	\$ 1,288.26					
iv. Capital Facilities Replacement Reserve																							\$ 131,650.39	\$ 75,369.85	\$ 48,315.69	\$ 4,607.76	\$ 3,357.09	\$ 132,620.89	\$ 75,925.46	\$ 48,671.87	\$ 4,641.73	\$ 3,381.84	\$ 131,650.39	\$ 75,369.85	\$ 48,315.69	\$ 4,607.76	\$ 3,357.09	\$ 132,620.89	\$ 75,925.46	\$ 48,671.87	\$ 4,641.73	\$ 3,381.84	\$ 131,650.39	\$ 75,369.85	\$ 48,315.69	\$ 4,607.76	\$ 3,357.09	\$ 132,620.89	\$ 75,925.46	\$ 48,671.87	\$ 4,641.73	\$ 3,381.84
v. Total Fixed Costs																							\$ 19,499.84	\$ 6,941.94	\$ 10,783.41	\$ 1,033.49	\$ 740.99	\$ 19,921.04	\$ 7,091.89	\$ 11,016.33	\$ 1,055.81	\$ 757.00	\$ 19,499.84	\$ 6,941.94	\$ 10,783.41	\$ 1,033.49	\$ 740.99	\$ 19,921.04	\$ 7,091.89	\$ 11,016.33	\$ 1,055.81	\$ 757.00	\$ 19,499.84	\$ 6,941.94	\$ 10,783.41	\$ 1,033.49	\$ 740.99					
B. Variable Costs																							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
i. Operating Cost																							\$ 1,949.98	\$ 694.19	\$ 1,076.34	\$ 103.35	\$ 74.10	\$ 1,992.10	\$ 709.19	\$ 1,101.63	\$ 105.58	\$ 75.70	\$ 1,949.98	\$ 694.19	\$ 1,076.34	\$ 103.35	\$ 74.10	\$ 1,992.10	\$ 709.19	\$ 1,101.63	\$ 105.58	\$ 75.70	\$ 1,949.98	\$ 694.19	\$ 1,076.34	\$ 103.35	\$ 74.10					
ii. Pumping Facilities Repair Reserve - 8150																							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
iii. Operating Contingency																							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
iv. Capital Facilities Replacement Reserve																							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
v. Total Variable Costs																							\$ 21,449.82	\$ 7,636.13	\$ 11,861.75	\$ 1,136.84	\$ 815.09	\$ 21,913.14	\$ 7,801.08	\$ 12,117.96	\$ 1,161.39	\$ 832.70	\$ 21,449.82	\$ 7,636.13	\$ 11,861.75	\$ 1,136.84	\$ 815.09	\$ 21,913.14	\$ 7,801.08	\$ 12,117.96	\$ 1,161.39	\$ 832.70	\$ 21,449.82	\$ 7,636.13	\$ 11,861.75	\$ 1,136.84	\$ 815.09					
C. Estimated Total Enterprise Expenditures																							\$ 153,100.21	\$ 83,005.98	\$ 60,177.44	\$ 5,744.60	\$ 4,172.18	\$ 154,534.03	\$ 83,726.54	\$ 60,789.83	\$ 5,803.12	\$ 4,214.54	\$ 153,100.21	\$ 83,005.98	\$ 60,177.44	\$ 5,744.60	\$ 4,172.18	\$ 154,534.03	\$ 83,726.54	\$ 60,789.83	\$ 5,803.12	\$ 4,214.54	\$ 153,100.21	\$ 83,005.98	\$ 60,177.44	\$ 5,744.60	\$ 4,172.18					
Total																							\$ 21,449.81	\$ 7,636.13	\$ 11,861.75	\$ 1,136.84	\$ 815.09	\$ 21,913.14	\$ 7,801.08	\$ 12,117.96	\$ 1,161.39	\$ 832.70	\$ 21,449.81	\$ 7,636.13	\$ 11,861.75	\$ 1,136.84	\$ 815.09	\$ 21,913.14	\$ 7,801.08	\$ 12,117.96	\$ 1,161.39	\$ 832.70	\$ 21,449.81	\$ 7,636.13	\$ 11,861.75	\$ 1,136.84	\$ 815.09					
Total																							\$ 153,100.20	\$ 83,005.98	\$ 60,177.44	\$ 5,744.60	\$ 4,172.18	\$ 154,534.03	\$ 83,726.54	\$ 60,789.83	\$ 5,803.12	\$ 4,214.54	\$ 153,100.20	\$ 83,005.98	\$ 60,177.44	\$ 5,744.60	\$ 4,172.18	\$ 154,534.03	\$ 83,726.54	\$ 60,789.83	\$ 5,803.12	\$ 4,214.54	\$ 153,100.20	\$ 83,005.98	\$ 60,177.44	\$ 5,744.60	\$ 4,172.18					

	B	V	W	X	Y	Z	AA	AB	AC	AD	AE	REPORT EXHIBIT C-2											
												ALLOCATION OF ENTERPRISE BUDGETS FIXED AND VARIABLE COSTS TO ALL BENEFIT AREAS FOR FISCAL YEARS 2014-15 THROUGH 2019-20 CSA 34 WATER SUPPLY CONTRACT ADMINISTRATION AND LAKE PUMPING FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT											
												FY 19-20						FY 20-21					
		Budget	CSA 34	CSA 34A	CSA 34C	CSA 34D	Budget	CSA 34	CSA 34A	CSA 34C	CSA 34D	Budget	CSA 34	CSA 34A	CSA 34C	CSA 34D							
17																							
18	1.	Enterprise Budgets																					
19	A.	Fixed Costs																					
20		i. Operating Cost	\$ 42,629.41	\$ 24,405.33	\$ 15,644.99	\$ 1,492.03	\$ 1,087.05	\$ 24,932.49	\$ 15,982.92	\$ 1,524.26	\$ 1,110.53												
21		ii. Pumping Facilities Repair Reserve - 8150	\$ 36,200.00	\$ 20,724.50	\$ 13,285.40	\$ 1,267.00	\$ 923.10	\$ 20,724.50	\$ 13,285.40	\$ 1,267.00	\$ 923.10												
22		iii. Operating Contingency	\$ 4,262.94	\$ 2,440.53	\$ 1,564.50	\$ 149.20	\$ 108.70	\$ 2,493.25	\$ 1,598.29	\$ 152.43	\$ 111.05												
23		iv. Capital Facilities Replacement Reserve	\$ 50,520.00	\$ 28,922.70	\$ 18,540.84	\$ 1,768.20	\$ 1,288.26	\$ 28,922.70	\$ 18,540.84	\$ 1,768.20	\$ 1,288.26												
24		v. Total Fixed Costs	\$ 133,612.35	\$ 76,493.06	\$ 49,035.73	\$ 4,676.43	\$ 3,407.11	\$ 77,072.94	\$ 49,407.45	\$ 4,711.89	\$ 3,432.94												
25	B.	Variable Costs					\$ 133,612.33																
26		i. Operating Cost	\$ 20,351.33	\$ 7,245.07	\$ 11,254.29	\$ 1,078.62	\$ 773.35	\$ 7,401.57	\$ 11,497.38	\$ 1,101.92	\$ 790.05												
27		ii. Pumping Facilities Repair Reserve - 8150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
28		iii. Operating Contingency	\$ 2,035.13	\$ 724.51	\$ 1,125.43	\$ 107.86	\$ 77.34	\$ 740.16	\$ 1,149.74	\$ 110.19	\$ 79.01												
29		iv. Capital Facilities Replacement Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
30		v. Total Variable Costs	\$ 22,386.46	\$ 7,969.58	\$ 12,379.72	\$ 1,186.48	\$ 850.69	\$ 8,141.73	\$ 12,647.12	\$ 1,212.11	\$ 869.06												
31	C.	Estimated Total Enterprise Expenditures	\$ 155,998.81	\$ 84,462.64	\$ 61,415.45	\$ 5,862.91	\$ 4,257.80	\$ 85,214.67	\$ 62,054.57	\$ 5,924.00	\$ 4,302.00												
32							\$ 22,386.47																
33							\$ 155,998.80																
34																							

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REPORT EXHIBIT C-2
ALLOCATION OF ENTERPRISE BUDGETS FIXED AND VARIABLE COSTS
TO ALL BENEFIT AREAS FOR FISCAL YEARS 2017-18 THROUGH 2020-21
CSA 34 WATER SUPPLY CONTRACT ADMINISTRATION AND
LAKE PUMPING FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT

	FY 21-22					
	Budget	CSA 34	CSA 34A	CSA 34C	CSA 34D	
1. Enterprise Budgets						
A. Fixed Costs						
i. Operating Cost	\$ 44,112.73	\$ 25,471.03	\$ 15,982.92	\$ 1,524.26	\$ 1,134.52	
ii. Pumping Facilities Repair Reserve - 8150	\$ 36,200.00	\$ 20,724.80	\$ 13,285.40	\$ 1,267.00	\$ 923.10	
iii. Operating Contingency	\$ 4,411.27	\$ 2,547.10	\$ 1,598.29	\$ 152.43	\$ 113.45	
iv. Capital Facilities Replacement Reserve	\$ 50,520.00	\$ 28,922.70	\$ 18,540.84	\$ 1,768.20	\$ 1,288.26	
v. Total Fixed Costs	\$ 135,244.00	\$ 77,665.33	\$ 49,407.45	\$ 4,711.89	\$ 3,459.33	
B. Variable Costs						
i. Operating Cost	\$ 20,967.86	\$ 7,561.44	\$ 11,497.38	\$ 1,101.92	\$ 807.12	
ii. Pumping Facilities Repair Reserve - 8150	\$ -	\$ -	\$ -	\$ -	\$ -	
iii. Operating Contingency	\$ 2,096.79	\$ 756.14	\$ 1,149.74	\$ 110.19	\$ 80.71	
iv. Capital Facilities Replacement Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	
v. Total Variable Costs	\$ 23,064.65	\$ 8,317.58	\$ 12,647.12	\$ 1,212.11	\$ 887.83	
C. Estimated Total Enterprise Expenditures	\$ 158,308.65	\$ 85,982.91	\$ 62,054.57	\$ 5,924.00	\$ 4,347.16	
					\$ 23,064.64	
					\$ 158,308.64	

**ENGINEER'S REPORT
ON RATES AND CHARGES FOR DOMESTIC WATER AND SEWER
SERVICES AND WATER CONTRACT ADMINISTRATION AND MILLERTON
LAKE PUMP READY TO SERVE BENEFIT ASSESSMENTS FOR FRESNO
COUNTY SERVICE AREA No.34 AND ITS ZONE D (TRACT 4968)**

Exhibit D

Exhibit D –CSA 34 Water Contracts Administration Benefit Assessment Levy to CSA 34-MNT, CSA 34A, CSA 34C, and CSA 34D All Benefited Parcels and Lots for Fiscal Year 2017-2018 through Fiscal Year 2021-2022.

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MNT, CSA 34A, CSA 34C, CSA 34D

A	B	C	N	O	P	Q	R	S	T	U	AC	AD	AE	AF	AG	AH
APN	NAME1	LOT AREA	APN A CRES CONTRACT 1-2	APN ACRES CONTRACT 3	APN CONTRACT 0	"M" PARCELS	"M" PARCELS ACRES	CSA 34A EWM	CSA 34C EWM	CSA 34D EWM	FY 17 FIXED COST ASSESS. \$	FY 17 VARIABLE COST ASSESS. \$	FY 17 TOTAL ASSESSMENT \$	FY 18 FIXED COST ASSESS. \$	FY 18 VARIABLE COST ASSESS. \$	FY 18 TOTAL ASSESSMENT \$
1	300-021-275	VISALIA LAND HOLDINGS LLC	41.29	41.29		0.00	0.00				\$ 3,587.69	\$ 929.03	\$ 4,516.72	\$ 3,693.02	\$ 975.69	\$ 4,618.70
2	300-032-125	VISALIA LAND HOLDINGS LLC	39.75	39.75		0.00	0.00				\$ 3,453.88	\$ 984.38	\$ 4,348.26	\$ 3,507.14	\$ 939.29	\$ 4,446.43
3	300-032-425T	United States Of America	0.00	0.00	0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	300-032-435T	United States Of America	0.00	0.00	0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	300-032-475	VISALIA LAND HOLDINGS LLC	33.92	33.92		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	300-032-655	VISALIA LAND HOLDINGS LLC	5.32	5.32		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	300-032-665	VISALIA LAND HOLDINGS LLC	12.18	12.18		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	300-032-685	VISALIA LAND HOLDINGS LLC	28.88	28.88		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	300-032-695	VISALIA LAND HOLDINGS LLC	9.98	9.98		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	300-290-465T	United States Of America	0.00	0.00	0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	300-290-475T	United States Of America	0.00	0.00	0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	300-340-015	VISALIA LAND HOLDINGS LLC	20.34	20.34		0.00	0.00				\$ 1,767.34	\$ 457.65	\$ 2,224.99	\$ 1,794.60	\$ 480.63	\$ 2,275.23
13	300-340-035	VISALIA LAND HOLDINGS LLC	20.35	20.35		0.00	0.00				\$ 1,768.21	\$ 457.88	\$ 2,226.09	\$ 1,795.48	\$ 480.87	\$ 2,276.35
14	300-340-115	JPJ INCORPORATED	20.35	20.35		0.00	0.00				\$ 1,768.21	\$ 457.88	\$ 2,226.09	\$ 1,795.48	\$ 480.87	\$ 2,276.35
15	300-340-115	GRANTOR REAL ESTATE INVESTMENTS LLC	24.39	24.39		0.00	0.00				\$ 2,119.25	\$ 548.78	\$ 2,668.03	\$ 2,151.93	\$ 576.34	\$ 2,728.27
16	300-340-145	VISALIA LAND HOLDINGS LLC	40.25	40.25		0.00	0.00				\$ 2,120.12	\$ 549.00	\$ 2,669.12	\$ 3,551.26	\$ 951.11	\$ 4,502.37
17	300-340-145	VISALIA LAND HOLDINGS LLC	1.17	1.17		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	300-340-165	VISALIA LAND HOLDINGS LLC	4.70	4.70		0.00	0.00				\$ 408.38	\$ 105.75	\$ 514.13	\$ 414.68	\$ 111.06	\$ 525.74
19	300-340-245	CLARKSFIELD COMPANY INC	1.95	1.95		0.00	0.00				\$ 169.44	\$ 43.88	\$ 213.32	\$ 172.05	\$ 46.08	\$ 218.13
20	300-340-275T	FRESNO COUNTY OF	10.93	10.93		0.00	0.00				\$ 1,113.06	\$ 288.23	\$ 1,401.29	\$ 964.35	\$ 258.28	\$ 1,222.63
21	300-340-285	CLARKSFIELD COMPANY INC	15.20	15.20		0.00	0.00				\$ 1,320.73	\$ 342.00	\$ 1,662.73	\$ 1,341.10	\$ 359.18	\$ 1,700.28
22	300-340-305	VISALIA LAND HOLDINGS LLC	7.35	7.35		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	300-340-365	VISALIA LAND HOLDINGS LLC	29.05	29.05		0.00	0.00				\$ 2,524.15	\$ 653.63	\$ 3,177.78	\$ 2,563.08	\$ 686.45	\$ 3,249.53
24	300-340-375	VISALIA LAND HOLDINGS LLC	13.66	13.66		0.00	0.00				\$ 1,186.92	\$ 0.87	\$ 1,187.79	\$ 1,205.22	\$ 0.88	\$ 1,206.10
25	300-340-385	VISALIA LAND HOLDINGS LLC	0.01	0.01		0.00	0.00				\$ 3,394.79	\$ 879.08	\$ 4,273.87	\$ -	\$ -	\$ -
26	300-340-405	WESTCAL INC	39.07	39.07		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	300-340-415	JPJ INCORPORATED	0.00	0.00	0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	300-350-015T	United States Of America	0.00	0.00	0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	300-350-035T	United States Of America	0.00	0.00	0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	300-350-045T	United States Of America	0.00	0.00	0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	300-350-055T	United States Of America	0.00	0.00	0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	300-350-075T	United States Of America	0.00	0.00	0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	300-350-085T	United States Of America	0.00	0.00	0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	300-350-095T	United States Of America	0.00	0.00	0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	300-350-115T	United States Of America	0.00	0.00	0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	300-350-275	CLARKSFIELD COMPANY INC	23.00	23.00		0.00	0.00				\$ 1,998.47	\$ 517.50	\$ 2,515.97	\$ 2,029.29	\$ 543.49	\$ 2,572.78
37	300-350-285	WESTCAL INC	16.90	16.90		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	300-542-03	GRANTOR REAL ESTATE INVESTMENTS LLC	19.97	19.97		0.00	0.00				\$ 1,735.19	\$ -	\$ 1,735.19	\$ 1,761.95	\$ -	\$ 1,761.95
39	300-542-04T	Clovis Unified	3.27	3.27		0.00	0.00				\$ 284.13	\$ 73.58	\$ 357.71	\$ 288.51	\$ 77.27	\$ 365.78
40	300-542-05	GRANTOR REAL ESTATE INVESTMENTS LLC	34.99	34.99		0.00	0.00				\$ 3,040.28	\$ -	\$ 3,040.28	\$ 3,087.17	\$ -	\$ 3,087.17
41	300-542-07T	Clovis Unified	9.75	9.75		0.00	0.00				\$ 847.18	\$ 219.38	\$ 1,066.56	\$ 860.24	\$ 230.39	\$ 1,090.63
42	300-542-08T	Clovis Unified	7.18	7.18		0.00	0.00				\$ 623.87	\$ 161.55	\$ 785.42	\$ 633.49	\$ 169.66	\$ 803.15
43	300-542-105	GRANTOR REAL ESTATE INVESTMENTS LLC	19.39	19.39		0.00	0.00				\$ 1,684.80	\$ 436.28	\$ 2,121.08	\$ 1,710.78	\$ 458.19	\$ 2,168.97
44	300-542-115	GRANTOR REAL ESTATE INVESTMENTS LLC	19.39	19.39		0.00	0.00				\$ 1,684.80	\$ 436.28	\$ 2,121.08	\$ 1,710.78	\$ 458.19	\$ 2,168.97
45	300-542-12	GRANVILLE HOMES INC	40.00	40.00		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	300-542-13	JPJ INCORPORATED	80.00	80.00		0.00	0.00				\$ 6,951.20	\$ -	\$ 6,951.20	\$ 7,058.40	\$ -	\$ 7,058.40
47	300-542-145	WESTCAL INC	32.93	32.93		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	300-542-155	WESTCAL INC	19.48	19.48		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	300-542-165	WESTCAL INC	19.48	19.48		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	300-542-175	WESTCAL INC	19.50	19.50		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	300-542-185	WESTCAL INC	19.50	19.50		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	300-542-19	ROCHESTER COMPANY LLC	37.24	37.24		0.00	0.00				\$ 3,235.78	\$ -	\$ 3,235.78	\$ 3,285.69	\$ -	\$ 3,285.69
53	300-542-20	ROCHESTER COMPANY LLC	41.38	41.38		0.00	0.00				\$ 3,595.51	\$ -	\$ 3,595.51	\$ 3,650.96	\$ -	\$ 3,650.96
54	300-542-21	ROCHESTER COMPANY LLC	24.51	24.51		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	300-542-22	ROCHESTER COMPANY LLC	24.64	24.64		0.00	0.00				\$ 2,140.97	\$ -	\$ 2,140.97	\$ 2,173.99	\$ -	\$ 2,173.99
56	300-542-23	ROCHESTER COMPANY LLC	28.20	28.20		0.00	0.00				\$ 2,450.30	\$ -	\$ 2,450.30	\$ 2,488.09	\$ -	\$ 2,488.09
57	300-542-24T	Fresno County	0.00	0.00		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	300-542-25	CLARKSFIELD COMPANY INC	47.96	47.96		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MNT, CSA 34A, CSA 34C, CSA 34D

A	B	C	AI	AJ	AK	AL	AM	AN	AO	AP	AQ
APN	NAME1	LOT_AREA	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT	FY 20 FIXED COST ASSESS.	FY 20 VARIABLE COST ASSESS.	FY20 TOTAL ASSESSMENT	FY 21 FIXED COST ASSESS.	FY 21 VARIABLE COST ASSESS.	FY 21 TOTAL ASSESSMENT
1	300-021-275	VISALIA LAND HOLDINGS LLC	41.29	\$ 3,670.27	\$ 996.74	\$ 4,667.01	\$ 3,697.93	\$ 1,018.21	\$ 4,716.14	\$ 1,040.10	\$ 4,766.52
2	300-032-125	VISALIA LAND HOLDINGS LLC	39.75	\$ 3,533.38	\$ 959.57	\$ 4,492.95	\$ 3,560.01	\$ 980.24	\$ 4,540.25	\$ 1,001.30	\$ 4,588.74
3	300-032-425T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	300-032-435T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	300-032-475	VISALIA LAND HOLDINGS LLC	33.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	300-032-655	VISALIA LAND HOLDINGS LLC	5.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	300-032-665	VISALIA LAND HOLDINGS LLC	12.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	300-032-685	VISALIA LAND HOLDINGS LLC	28.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	300-032-695	VISALIA LAND HOLDINGS LLC	9.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	300-290-465T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	300-290-475T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	300-340-015	VISALIA LAND HOLDINGS LLC	20.34	\$ 1,808.02	\$ 491.01	\$ 2,299.03	\$ 1,821.65	\$ 501.58	\$ 2,323.23	\$ 512.36	\$ 2,848.05
13	300-340-035	VISALIA LAND HOLDINGS LLC	20.35	\$ 1,808.91	\$ 491.25	\$ 2,300.16	\$ 1,822.55	\$ 501.83	\$ 2,324.38	\$ 512.62	\$ 2,849.21
14	300-340-115	JPJ INCORPORATED	20.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	300-340-135	GRANTOR REAL ESTATE INVESTMENTS LLC	24.39	\$ 2,168.03	\$ 588.77	\$ 2,756.80	\$ 2,184.37	\$ 601.46	\$ 2,785.83	\$ 614.38	\$ 2,815.58
16	300-340-145	VISALIA LAND HOLDINGS LLC	40.25	\$ 3,577.82	\$ 971.64	\$ 4,549.46	\$ 3,604.79	\$ 992.57	\$ 4,597.36	\$ 1,013.90	\$ 4,646.46
17	300-340-165	VISALIA LAND HOLDINGS LLC	1.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	300-340-245	CLARKSFIELD COMPANY INC	4.70	\$ 417.78	\$ 113.46	\$ 531.24	\$ 420.93	\$ 115.90	\$ 536.83	\$ 118.39	\$ 542.57
19	300-340-275T	FRESNO COUNTY OF	1.95	\$ 173.34	\$ 47.07	\$ 220.41	\$ 174.64	\$ 48.09	\$ 222.73	\$ 49.12	\$ 225.11
20	300-340-285	CLARKSFIELD COMPANY INC	10.93	\$ 971.57	\$ 263.85	\$ 1,235.42	\$ 978.89	\$ 269.53	\$ 1,248.42	\$ 275.33	\$ 1,261.76
21	300-340-305	VISALIA LAND HOLDINGS LLC	15.20	\$ 1,571.13	\$ 366.93	\$ 1,938.06	\$ 1,361.31	\$ 374.83	\$ 1,736.14	\$ 1,371.80	\$ 1,754.69
22	300-340-375	VISALIA LAND HOLDINGS LLC	7.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	300-340-385	VISALIA LAND HOLDINGS LLC	29.05	\$ 2,583.25	\$ 701.27	\$ 3,284.52	\$ 2,601.72	\$ 716.37	\$ 3,318.09	\$ 731.77	\$ 3,353.53
24	300-340-405	WESTCAL INC	13.66	\$ 1,214.24	\$ -	\$ 1,214.24	\$ 1,223.39	\$ -	\$ 1,223.82	\$ -	\$ 1,223.82
25	300-340-415	JPJ INCORPORATED	0.01	\$ 0.89	\$ 0.24	\$ 1.13	\$ 0.90	\$ 0.25	\$ 1.15	\$ 0.90	\$ 1.15
26	300-350-015T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	300-350-035T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	300-350-045T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	300-350-055T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	300-350-075T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	300-350-085T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	300-350-095T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	300-350-115T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	300-350-275	CLARKSFIELD COMPANY INC	23.00	\$ 2,044.47	\$ 555.22	\$ 2,599.69	\$ 2,059.88	\$ 567.18	\$ 2,627.06	\$ 2,075.75	\$ 2,655.12
35	300-350-285	WESTCAL INC	16.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	300-542-03	GRANTOR REAL ESTATE INVESTMENTS LLC	19.97	\$ 1,775.13	\$ -	\$ 1,775.13	\$ 1,788.51	\$ -	\$ 1,788.51	\$ -	\$ 1,802.29
37	300-542-04T	Clovis Unified	3.27	\$ 290.67	\$ 78.94	\$ 369.61	\$ 292.86	\$ 80.64	\$ 373.50	\$ 295.12	\$ 377.49
38	300-542-05	GRANTOR REAL ESTATE INVESTMENTS LLC	34.99	\$ 3,110.26	\$ -	\$ 3,110.26	\$ 3,133.70	\$ -	\$ 3,133.70	\$ -	\$ 3,157.85
39	300-542-07T	Clovis Unified	9.75	\$ 866.68	\$ 235.37	\$ 1,102.05	\$ 873.21	\$ 240.44	\$ 1,113.65	\$ 879.94	\$ 1,225.54
40	300-542-08T	Clovis Unified	7.18	\$ 638.23	\$ 173.33	\$ 811.56	\$ 643.04	\$ 177.06	\$ 820.10	\$ 648.00	\$ 828.86
41	300-542-105	GRANTOR REAL ESTATE INVESTMENTS LLC	19.39	\$ 1,723.58	\$ 468.07	\$ 2,191.65	\$ 1,736.57	\$ 478.16	\$ 2,214.73	\$ 1,749.95	\$ 2,238.38
42	300-542-115	GRANTOR REAL ESTATE INVESTMENTS LLC	19.39	\$ 1,723.58	\$ 468.07	\$ 2,191.65	\$ 1,736.57	\$ 478.16	\$ 2,214.73	\$ 1,749.95	\$ 2,238.38
43	300-542-12	GRANVILLE HOMES INC	40.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	300-542-13	JPJ INCORPORATED	80.00	\$ 7,111.20	\$ -	\$ 7,111.20	\$ 7,164.80	\$ -	\$ 7,164.80	\$ -	\$ 7,220.00
45	300-542-145	WESTCAL INC	32.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	300-542-155	WESTCAL INC	19.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	300-542-165	WESTCAL INC	19.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	300-542-175	WESTCAL INC	19.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	300-542-185	WESTCAL INC	19.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	300-542-195	WESTCAL INC	19.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	300-542-215	ROCHESTER COMPANY LLC	37.24	\$ 3,310.26	\$ -	\$ 3,310.26	\$ 3,335.21	\$ -	\$ 3,335.21	\$ 3,360.91	\$ 3,360.91
52	300-542-225	ROCHESTER COMPANY LLC	41.38	\$ 3,678.27	\$ -	\$ 3,678.27	\$ 3,705.99	\$ -	\$ 3,705.99	\$ 3,734.55	\$ 3,734.55
53	300-542-21	ROCHESTER COMPANY LLC	24.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	300-542-22	ROCHESTER COMPANY LLC	24.64	\$ 2,190.25	\$ -	\$ 2,190.25	\$ 2,206.76	\$ -	\$ 2,206.76	\$ 2,223.76	\$ 2,223.76
55	300-542-23	ROCHESTER COMPANY LLC	28.20	\$ 2,506.70	\$ -	\$ 2,506.70	\$ 2,525.59	\$ -	\$ 2,525.59	\$ 2,545.05	\$ 2,545.05
56	300-542-24T	Fresno County	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	300-542-25	CLARKSFIELD COMPANY INC	47.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MINT, CSA 34A, CSA 34C, CSA 34D

A	B	C	N	O	P	Q	R	S	T	U	AC	AD	AE	AF	AG	AH
APN	NAME1	LOT AREA	APN A CRES CONTRACT 1-2	APN A CRES CONTRACT 3	APN A CRES CONTRACT 0	"M" PARCELS	"M" PARCELS ACRES	CSA 34A EWM	CSA 34C EWM	CSA 34D EWM	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY 17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY 18 TOTAL ASSESSMENT
59	300-542-26	50.66	0.00	50.66	18.82	0.00	0.00				\$ 4,401.85	\$ -	\$ 4,401.85	\$ 4,469.73	\$ -	\$ 4,469.73
60	300-542-27	18.82	0.00			0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	300-542-28T		0.00			1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	300-542-29	3.88	0.00			0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	300-542-30	0.50	0.00			0.50	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	300-542-31	7.23	0.00	7.23		0.00	0.00				\$ 628.21	\$ -	\$ 628.21	\$ 637.90	\$ -	\$ 637.90
65	300-542-32	6.25	0.00	6.25		0.00	0.00				\$ 543.06	\$ -	\$ 543.06	\$ 551.44	\$ -	\$ 551.44
66	300-542-33	0.50	0.00			0.50	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	300-542-34	0.14	0.00			0.14	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	300-542-35	16.98	0.00	16.98		0.00	0.00				\$ 1,475.39	\$ -	\$ 1,475.39	\$ 1,498.15	\$ -	\$ 1,498.15
69	300-542-36	8.06	0.00			8.06	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	300-542-37	0.09	0.00			0.09	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	300-542-38	16.60	0.00			16.60	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	300-542-39	13.71	0.00	13.71		0.00	0.00				\$ 1,191.26	\$ -	\$ 1,191.26	\$ 1,209.63	\$ -	\$ 1,209.63
73	300-542-40	0.23	0.00	0.23		0.00	0.00				\$ 19.98	\$ -	\$ 19.98	\$ 20.29	\$ -	\$ 20.29
74	300-542-41	3.11	0.00	3.11		0.00	0.00				\$ 270.23	\$ -	\$ 270.23	\$ 274.40	\$ -	\$ 274.40
75	300-542-42	8.24	0.00			8.24	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	300-542-48	5.24	0.00	5.24		0.00	0.00				\$ 455.30	\$ -	\$ 455.30	\$ 462.33	\$ -	\$ 462.33
77	300-542-51	87.20	0.00	87.20		0.00	0.00				\$ 7,576.81	\$ -	\$ 7,576.81	\$ 7,693.66	\$ -	\$ 7,693.66
78	300-542-52	59.70	0.00	59.70		0.00	0.00				\$ 5,187.33	\$ -	\$ 5,187.33	\$ 5,267.33	\$ -	\$ 5,267.33
79	300-210-195	12.96	12.96		300-210-195	0.00	0.00	17.8100			\$ 1,023.18	\$ 251.12	\$ 1,274.30	\$ 1,030.66	\$ 256.64	\$ 1,287.30
80	300-420-025	24.53	24.53		300-420-025	0.00	0.00	20.9500			\$ 1,203.58	\$ 295.40	\$ 1,498.98	\$ 1,212.38	\$ 301.89	\$ 1,514.27
81	300-420-035	22.66	22.66		300-420-035	0.00	0.00	31.4300			\$ 1,805.65	\$ 448.16	\$ 2,248.81	\$ 1,818.85	\$ 452.91	\$ 2,271.76
82	300-420-045	86.43	86.43		300-420-045	0.00	0.00	129.8900			\$ 7,462.18	\$ 1,831.45	\$ 9,293.63	\$ 7,516.73	\$ 1,871.71	\$ 9,388.44
83	300-420-115	18.92	18.92		300-420-115	0.00	0.00	20.9500			\$ 1,203.58	\$ 295.40	\$ 1,498.98	\$ 1,212.38	\$ 301.89	\$ 1,514.27
84	300-420-215	0.00	0.00		300-420-215	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	300-420-225	0.00	0.00		300-420-225	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	300-420-255	0.00	0.00		300-420-255	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	300-420-295	31.42	31.42		300-420-295	0.00	0.00	57.6100			\$ 3,309.69	\$ 812.30	\$ 4,121.99	\$ 3,333.89	\$ 830.16	\$ 4,164.05
88	300-420-335	180.60	180.60		300-420-335	0.00	0.00	403.1400			\$ 23,160.39	\$ 5,684.27	\$ 28,844.66	\$ 23,329.71	\$ 5,809.25	\$ 29,138.96
89	300-42X-0A	0.00	0.00			0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	300-42X-0B	0.00	0.00			0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	300-42X-0I	0.00	0.00			0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	300-42X-0J	0.00	0.00			0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	300-42X-0L	0.00	0.00			0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	300-42X-0M	0.00	0.00			0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	300-430-015	0.93	0.93			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
96	300-430-025	0.71	0.71			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
97	300-430-035	0.79	0.79			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
98	300-430-065	0.27	0.27			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
99	300-430-075	0.26	0.26			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
100	300-430-085	0.27	0.27			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
101	300-430-105	0.58	0.58			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
102	300-430-125	0.43	0.43			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
103	300-440-015	0.38	0.38			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
104	300-440-025	0.36	0.36			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
105	300-440-035	0.81	0.81			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
106	300-440-045	0.87	0.87			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
107	300-440-055	0.67	0.67			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
108	300-440-065	0.52	0.52			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
109	300-440-075	0.43	0.43			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
110	300-440-085	0.43	0.43			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
111	300-440-095	0.59	0.59			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
112	300-440-115	1.21	1.21			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
113	300-440-135	0.40	0.40			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
114	300-440-145	0.38	0.38			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
115	300-440-155	0.38	0.38			0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MNT, CSA 34A, CSA 34C, CSA 34D

A	B	C	AI	AJ	AK	AL	AM	AN	AO	AP	AQ
APN	NAME1	LOT AREA	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT	FY 20 FIXED COST ASSESS.	FY 20 VARIABLE COST ASSESS.	FY20 TOTAL ASSESSMENT	FY 21 FIXED COST ASSESS.	FY 21 VARIABLE COST ASSESS.	FY 21 TOTAL ASSESSMENT
59	300-542-26	CLARKSFIELD COMPANY INC	18.82	\$ -	\$ 4,503.17	\$ 4,537.11	\$ -	\$ 4,537.11	\$ 4,572.07	\$ -	\$ 4,572.07
60	300-542-27	CLARKSFIELD COMPANY INC	18.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	300-542-28T	Fresno County	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	300-542-29	CLARKSFIELD COMPANY INC	3.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	300-542-30	CLARKSFIELD COMPANY INC	0.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	300-542-31	CLARKSFIELD COMPANY INC	7.23	\$ 642.67	\$ 642.67	\$ 647.52	\$ -	\$ 647.52	\$ 652.51	\$ -	\$ 652.51
65	300-542-32	IPJ INC	6.25	\$ 555.56	\$ 555.56	\$ 559.75	\$ -	\$ 559.75	\$ 564.06	\$ -	\$ 564.06
66	300-542-33	IPJ INC	0.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	300-542-34	CLARKSFIELD COMPANY INC	0.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	300-542-35	CLARKSFIELD COMPANY INC	16.98	\$ 1,509.35	\$ 1,509.35	\$ 1,520.73	\$ -	\$ 1,520.73	\$ 1,532.45	\$ -	\$ 1,532.45
69	300-542-36	CLARKSFIELD COMPANY INC	8.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	300-542-37	CLARKSFIELD COMPANY INC	0.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	300-542-38	CLARKSFIELD COMPANY INC	16.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	300-542-39	IPJ INC	13.71	\$ 1,218.68	\$ 1,218.68	\$ 1,227.87	\$ -	\$ 1,227.87	\$ 1,237.33	\$ -	\$ 1,237.33
73	300-542-40	IPJ INC	0.23	\$ 20.44	\$ 20.44	\$ 20.60	\$ -	\$ 20.60	\$ 20.76	\$ -	\$ 20.76
74	300-542-41	IPJ INC	3.11	\$ 276.45	\$ 276.45	\$ 278.53	\$ -	\$ 278.53	\$ 280.68	\$ -	\$ 280.68
75	300-542-42	CLARKSFIELD COMPANY INC	8.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	300-542-48	CLARKSFIELD COMPANY INC	5.24	\$ 465.78	\$ 465.78	\$ 469.29	\$ -	\$ 469.29	\$ 472.91	\$ -	\$ 472.91
77	300-542-51	VISALIA LAND HOLDINGS LLC	87.70	\$ 7,751.21	\$ 7,751.21	\$ 7,809.63	\$ -	\$ 7,809.63	\$ 7,869.80	\$ -	\$ 7,869.80
78	300-542-52	IPJ INC	59.70	\$ 5,306.73	\$ 5,306.73	\$ 5,346.73	\$ -	\$ 5,346.73	\$ 5,387.93	\$ -	\$ 5,387.93
79	300-210-195	TABLE MOUNTAIN RANCHERIA OF CALIF	12.96	\$ 1,038.50	\$ 262.16	\$ 1,046.34	\$ 267.86	\$ 1,314.20	\$ 1,046.34	\$ 267.86	\$ 1,314.20
80	300-420-025	TABLE MOUNTAIN RANCHERIA BAND INDIANS	24.53	\$ 1,221.59	\$ 308.38	\$ 1,230.81	\$ 315.09	\$ 1,545.90	\$ 1,230.81	\$ 315.09	\$ 1,545.90
81	300-420-035	TABLE MOUNTAIN RANCHERIA BAND INDIANS	22.66	\$ 1,832.68	\$ 462.65	\$ 1,846.51	\$ 472.71	\$ 2,319.22	\$ 1,846.51	\$ 472.71	\$ 2,319.22
82	300-420-045	TABLE MOUNTAIN RANCHERIA BAND INDIANS	86.43	\$ 7,573.89	\$ 1,911.98	\$ 7,631.04	\$ 1,953.55	\$ 9,584.59	\$ 7,631.04	\$ 1,953.55	\$ 9,584.59
83	300-420-115	TABLE MOUNTAIN RANCHERIA BAND INDIANS	18.92	\$ 1,221.59	\$ 308.38	\$ 1,230.81	\$ 315.09	\$ 1,545.90	\$ 1,230.81	\$ 315.09	\$ 1,545.90
84	300-420-215	BRIGHTON CREST HOMEOWNERS ASSN	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	300-420-225	BRIGHTON CREST HOMEOWNERS ASSN	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	300-420-255	BRIGHTON CREST HOLDINGS LLC	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	300-420-295	TABLE MOUNTAIN RANCHERIA BAND INDIANS	31.42	\$ 3,359.24	\$ 848.02	\$ 3,384.59	\$ 866.45	\$ 4,251.04	\$ 3,384.59	\$ 866.45	\$ 4,251.04
88	300-420-335	TABLE MOUNTAIN RANCHERIA BAND INDIANS	180.60	\$ 23,507.09	\$ 5,934.22	\$ 23,684.48	\$ 6,063.23	\$ 29,747.71	\$ 23,684.48	\$ 6,063.23	\$ 29,747.71
89	300-42X-0A		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	300-42X-0B		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	300-42X-01		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	300-42X-01		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	300-42X-0L		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	300-42X-0M		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	300-430-015	HANSON HOLLIS V	0.93	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
96	300-430-025	FLECK SHANNON D & SHERILL TRUSTEES	0.71	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
97	300-430-035	FLECK SHANNON D & SHERILL TRUSTEES	0.79	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
98	300-430-065	FINDLEY ROBERT S & LINDA L	0.27	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
99	300-430-075	CORRAO JIM & LINDA TRUSTEES	0.26	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
100	300-430-085	RICHARDSON DANIEL A & PATRICIA A TRS	0.27	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
101	300-430-105	BIRREKOTT GUY L	0.58	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
102	300-430-125	ANDERSON JOHN P & KATHLEEN M TRS	0.43	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
103	300-440-015	COOPER RANDALL & CELESTE	0.38	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
104	300-440-025	DICICCO VITTORIO	0.36	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
105	300-440-035	GUIDA FRANK & MARY DIANA	0.81	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
106	300-440-045	SANTOS ROBERT D & ERIN E	0.87	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
107	300-440-055	ROGERS DARRYL D & MARSHAD TRUSTEES	0.67	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
108	300-440-065	WEST STEVEN MICHAEL & MIGNON K BOITANO	0.52	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
109	300-440-075	SIPRA RAHMAN A & RAEES F	0.43	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
110	300-440-085	ZAHOOR MUHAMMAD ATIF	0.43	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
111	300-440-095	SANTELLAN RAUL	0.59	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
112	300-440-115	CORNELL WILLIAM A JR & KAREN TATE TRS	1.21	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
113	300-440-135	JIMENEZ MICHAEL J & JOANNE M TRUSTEES	0.40	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
114	300-440-145	JONES MATTHEW & GUILLERMINA	0.38	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
115	300-440-155	SHEPHERD LEROY W & MARILYN K	0.38	\$ 61.08	\$ 15.42	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29

Engineer's Report Exhibit D
CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MINT, CSA 34A, CSA 34C, CSA 34D

A	B	C	N	O	P	Q	R	S	T	U	AC	AD	AE	AF	AG	AH
APN	NAME1	LOT_AREA	APN ACRES CONTRACT 1-2	APN ACRES CONTRACT 3	CONTRACT 0	"M" PARCELS	"M" PARCELS ACRES	CSA 34A EWMU	CSA 34C EWMU	CSA 34D EWMU	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY 17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY 18 TOTAL ASSESSMENT
116	300-440-165	MUNGARY CRAIG & TERI	0.40	0.40		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
117	300-440-185	SPEECE PAUL & NICOLE E	0.60	0.60		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
118	300-440-205	CLARKSFIELD COMPANY INC	2.55	2.55		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
119	300-450-105	ASTREA CORPORATION	0.51	0.51		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
120	300-450-115	POGOSYAN VANIK & ANNA GEVORKYAN TRS	0.45	0.45		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
121	300-450-125	J FONG REAL ESTATE INC	0.40	0.40		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
122	300-450-135	CARRILLO-CASTELLANOS MARISSA	0.40	0.40		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
123	300-450-145	FREE SPOOL INVESTMENTS LLC	0.25	0.25		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
124	300-450-155	BRYANT WILLIAM DEE & DOROTHY ARLENE	0.24	0.24		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
125	300-450-165	BRYANT WILLIAM DEE & DOROTHY ARLENE	0.25	0.25		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
126	300-450-175	MANSELAN EDWIN & SUSAN	0.25	0.25		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
127	300-450-185	VALLES ALFRED L & LOTTIE E	0.27	0.27		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
128	300-450-205	MANN KENT CHRISTOPHER & KARIN O TRS	0.66	0.66		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
129	300-450-215	CAMCART HOLDINGS LLC	0.55	0.55		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
130	300-450-235	SHAW PAUL WESLEY & MILDRED LOUISE	0.42	0.42		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
131	300-450-255	PRUSAITIS MICHAEL V & KATHLEEN	0.48	0.48		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
132	300-450-275	JOHANSON CHARLES BRODIE & JENNIFER LYNN	0.31	0.31		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
133	300-450-295	HARMON JAMES P & GAIL L	0.35	0.35		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
134	300-450-315	MARTENS KEITH D & JOAN M	0.40	0.40		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
135	300-450-335	ROUSSIN STEVEN W & KATHLEEN L	0.29	0.29		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
136	300-460-015	HILL JOHN & MATTIE L	0.41	0.41		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
137	300-460-025	CASTRO REBECCA E	0.42	0.42		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
138	300-460-035	SUN CREST-BOLLINGER INTERNATIONAL INC	0.35	0.35		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
139	300-460-045	LORING JANET TRUSTEE	0.37	0.37		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
140	300-470-015	BYRNES MARK & SUZANNE TRUSTEES	0.43	0.43		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
141	300-470-025	LARSON WINSTON K & BARBARA J TRUSTEES	0.26	0.26		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
142	300-470-035	BYRNES MARK & SUZANNE TRUSTEES	0.33	0.33		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
143	300-470-045	BYRNES MARK & SUZANNE TRUSTEES	0.46	0.46		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
144	300-470-055	BATH AMARPAL S & HARDIP TRS	0.39	0.39		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
145	300-470-085	NGO CHRISTOPHER H & NATHALIE J NGUYEN	0.33	0.33		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
146	300-470-095	ALLEN STEVEN J & LYNETTE R	0.53	0.53		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
147	300-470-105	MARSHALL KRISTI & RYAN	0.80	0.80		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
148	300-470-115	BRIGHTON CREST OWNERS ASSN INC	0.64	0.64		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
149	300-470-125	SAADELDIN MIKE	0.60	0.60		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
150	300-470-135	SINGH DAVINDER	0.58	0.58		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
151	300-470-145	GRAEF DARREL J & KELLENE R	0.51	0.51		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
152	300-470-165	SILVEIRA DARRELL LOUIS TRUSTEE	0.93	0.93		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
153	300-470-185	ENCINAS RODNEY M & KELLY W OFE-ENCINAS	0.51	0.51		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
154	300-47X-0E		0.00	0.00		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	300-47X-0F		0.00	0.00		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	300-480-015	WELLS RONALD	0.38	0.38		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
157	300-480-025	WALBACK KENT J & LORI T	0.66	0.66		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
158	300-480-035	ROGERS GEORGE A & CHERYL A TRUSTEES	0.57	0.57		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
159	300-480-045	SHIRAZIL SIMIN	0.61	0.61		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
160	300-480-055	THOMPSON MICHELLE R TRS	0.60	0.60		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
161	300-480-065	CORTES RAUL & ELSA A ESTRADA	0.59	0.59		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
162	300-480-075	CONDALOR JOEY	0.60	0.60		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
163	300-480-085	PERRY ROBERT J & LINDA K TRUSTEES	0.59	0.59		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
164	300-480-095	ARAX BRIAN M & KAREN A JULIAN-ARAX	0.69	0.69		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
165	300-480-105	TAMBERI GEORGE A & JANE D AVEDIKIAN TRS	0.40	0.40		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
166	300-480-115	GRAZIER GARY M & CYNTHIA A	0.67	0.67		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
167	300-480-125	ORITO JOSEFINA B	0.00	0.00		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
168	300-480-135	SIMONS GARY L & CYNTHIA V TRUSTEES	0.61	0.61		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
169	300-480-145	HAYASHI MICHAEL K & ALENE M TRUSTEES	0.44	0.44		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
170	300-48X-0C		0.00	0.00		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171	300-48X-0D		0.00	0.00		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	300-490-035	VESSEY NICKLOS W	0.24	0.24		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MNT, CSA 34A, CSA 34C, CSA 34D

A	B	C	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	
APN	NAME1	LOT_AREA	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT	FY 20 FIXED COST ASSESS.	FY 20 VARIABLE COST ASSESS.	FY20 TOTAL ASSESSMENT	FY 21 FIXED COST ASSESS.	FY 21 VARIABLE COST ASSESS.	FY 21 TOTAL ASSESSMENT	
116	300-440-165	MUNGARY CRAIG & TERI	0.40	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
117	300-440-185	SPEECE PAUL & NICOLE E	0.60	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
118	300-440-185	CLARKSFIELD COMPANY INC	2.55	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
119	300-450-105	ASTREA CORPORATION	0.31	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
120	300-450-115	POGOSYAN VANIK & ANNA GEVORKYAN TRS	0.45	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
121	300-450-115	J FONG REAL ESTATE INC	0.40	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
122	300-450-135	CARRILLO-CASTELLANOS MARISSA	0.40	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
123	300-450-145	FREE SPOOL INVESTMENTS LLC	0.25	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
124	300-450-155	BRYANT WILLIAM DEE & DOROTHY ARLENE	0.24	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
125	300-450-165	BRYANT WILLIAM DEE & DOROTHY ARLENE	0.25	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
126	300-450-175	MANSELIAN EDWIN & SUSAN	0.25	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
127	300-450-185	VALLES ALFRED L & LOTTIE E	0.27	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
128	300-450-205	IMANN KENT CHRISTOPHER & KARIN O TRS	0.66	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
129	300-450-215	CAMCART HOLDINGS LLC	0.55	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
130	300-450-235	SHAW PAUL, WESLEY & MILDRED LOUISE	0.42	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
131	300-450-255	PRUSAITIS MICHAEL V & KATHLEEN	0.48	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
132	300-450-275	JOHANSON CHARLES BRODIE & JENNIFER LYNN	0.31	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
133	300-450-295	HARMON JAMES P & GAIL L	0.35	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
134	300-450-315	MARTENS KEITH D & JOAN M	0.40	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
135	300-450-335	ROUSSIN STEVEN W & KATHLEEN L	0.29	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
136	300-460-015	HILL JOHN & MATTIE L	0.41	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
137	300-460-025	CASTRO REBECCA E	0.42	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
138	300-460-035	SUN CREST-BOLLINGER INTERNATIONAL INC	0.35	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
139	300-460-045	LORING JANET TRUSTEE	0.37	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
140	300-470-015	BYRNES MARK & SUZANNE TRUSTEES	0.43	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
141	300-470-025	LARSON WINSTON K & BARBARA J TRUSTEES	0.26	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
142	300-470-035	BYRNES MARK & SUZANNE TRUSTEES	0.33	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
143	300-470-045	BYRNES MARK & SUZANNE TRUSTEES	0.46	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
144	300-470-055	BATH AMARPAL S & HARDIP TRS	0.39	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
145	300-470-085	NGO CHRISTOPHER H & NATHALIE J NGUYEN	0.33	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
146	300-470-095	ALLEN STEVEN J & LYNETTE R	0.53	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
147	300-470-105	MARSHALL KRISTI & RYAN	0.80	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
148	300-470-115	BRIGHTON CREST OWNERS ASSN INC	0.64	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
149	300-470-125	SAADALDIN MIKE	0.60	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
150	300-470-135	SINGH DAVINDER	0.58	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
151	300-470-145	GRAEF DARRELL J & KELENE R	0.51	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
152	300-470-165	SILVEIRA DARRELL LOUIS TRUSTEE	0.93	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
153	300-470-185	ENCINAS RODNEY M & KELLY W OFE-ENCINAS	0.51	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
154	300-47X-0E		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	300-47X-0F		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	300-480-015	WELLS RONALD	0.38	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
157	300-480-025	WALBACK KENT J & LORI T	0.66	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
158	300-480-035	ROGERS GEORGE A & CHERYL A TRUSTEES	0.57	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
159	300-480-045	SHIRAZIL SIMIN	0.61	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
160	300-480-055	THOMPSON MICHELLE R TRS	0.60	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
161	300-480-065	CORTES RAUL & ELISA A ESTRADA	0.59	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
162	300-480-075	CONDALOR JOEY	0.60	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
163	300-480-085	PERRY ROBERT J & LINDA K TRUSTEES	0.59	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
164	300-480-095	ARAX BRIAN M & KAREN A JULIAN-ARAX	0.69	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
165	300-480-105	TAMBERI GEORGE A & JANE D AVEDIKIAN TRS	0.40	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
166	300-480-115	GRAZIER GARY M & CYNTHIA A	0.67	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
167	300-480-125	ORITO JOSEFINA B	0.00	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
168	300-480-135	SIMONS GARY L & CYNTHIA V TRUSTEES	0.61	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
169	300-480-145	HAYASHI MICHAEL K & ALENE M TRUSTEES	0.44	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
170	300-48X-0C		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171	300-48X-0D		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	300-490-035	VESSEY NICKLOS W	0.24	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MINT, CSA 34A, CSA 34C, CSA 34D

A	B	C	N	O	P	Q	R	S	T	U	AC	AD	AE	AF	AG	AH
APN	NAME1	LOT AREA	APN A CRES CONTRACT 1-2	APN ACRES CONTRACT 3	APN ACRES CONTRACT 0	"M" PARCELS	"M" PARCELS ACRES	CSA 34A EWU	CSA 34C EWU	CSA 34D EWU	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY 17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY 18 TOTAL ASSESSMENT
178	300-490-045	SHULTZ, JOSEPH & SYLVIA	0.25	0.25		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
174	300-490-055	MURRAY LISA	0.25	0.25		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
175	300-490-065	JONES LONNIE JR	0.26	0.26		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
176	300-490-075	CASTRO VADELL G TRS	0.28	0.28		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
177	300-490-085	PETERS BRYAN & LETICIA M	0.28	0.28		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
178	300-490-095	DOBBS RANDAL S & JOSEPHINE C	0.29	0.29		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
179	300-490-105	NUITTING MATTHEW R & CHRISTINE M	0.31	0.31		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
180	300-490-115	STEWART DUANE C & DIANE J TRUSTEES	0.45	0.45		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
181	300-490-125	JENSEN DAVID & MARILYN	0.33	0.33		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
182	300-490-135	GOKAL APURVA & DIPTI	0.30	0.30		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
183	300-490-145	GREGORY JACK P & CAROLE	0.33	0.33		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
184	300-490-155	RAVEN DEVELOPMENT INC	0.32	0.32		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
185	300-490-165	JOLLY STEVEN J & TRACY J TRUSTEES	0.60	0.60		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
186	300-490-175	JOLLY STEVEN J & TRACY J	0.28	0.28		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
187	300-490-185	CARPER SCOTT D & KATHLEEN A	0.51	0.51		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
188	300-490-195	HANSON ELENA	0.65	0.65		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
189	300-490-205	CLIMER HUBERT R & GAYLE MARIE KOZERA	0.60	0.60		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
190	300-490-215	SRA RAPREET S & JIVANIYOT	0.33	0.33		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
191	300-490-225	VEE KAY REAL ESTATE LLC	0.37	0.37		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
192	300-490-235	GUPTA MUKESH & SUNITA TRS	0.33	0.33		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
193	300-490-245	BLUM RAYMOND O & WHITNEY SUZANNE	0.29	0.29		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
194	300-490-265	LOWE WARREN SCOTT & MARY LENORE	0.25	0.25		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
195	300-490-275	SCALES KENNETH W	0.23	0.23		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
196	300-49X-0A		0.00	0.00		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
197	300-500-015	NEEL BRYAN & VICKI	0.25	0.25		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
198	300-500-055	CASTRO VADELL G TRS	0.35	0.35		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
199	300-500-065	WOODWORTH INVESTMENTS LLC	0.36	0.36		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
200	300-500-075	COREY JOSEPH G & SHEILA G TRUSTEES	0.42	0.42		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
201	300-500-085	HOVANNISIAN MARIAN TRUSTEE	0.33	0.33		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
202	300-500-095	MAZZELA TIMOTHY W	0.28	0.28		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
203	300-500-105	DELEO RANDOLPH LOUIS TRUSTEE	0.40	0.40		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
204	300-500-115	RICO YRMA G TRUSTEE	0.45	0.45		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
205	300-500-125	GROGAN F/L/T DTD 05/17/13	0.52	0.52		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
206	300-500-135	UTECHT THOMAS A & DAWAN H TRS	0.56	0.56		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
207	300-500-145	BLACKWELL BRIAN E & GERALDINE R TRS	0.31	0.31		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
208	300-500-155	BLACKWELL BRIAN E & GERALDINE R TRS	0.39	0.39		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
209	300-500-165	ANDERSON WINIFRED LOUISE TRS	0.39	0.39		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
210	300-500-175	LUCIDO SAMUEL A & LINDA A TRUSTEES	0.74	0.74		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
211	300-500-185	BENNETT BRANDON	0.34	0.34		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
212	300-500-195	SANTIAGO JOHNNIE R	0.25	0.25		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
213	300-500-205	ZIMMERER ROBERT J & DEBORAH A TRUSTEES	0.29	0.29		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
214	300-500-215	FLANAGAN TERRENCE J & LAURIEL	0.32	0.32		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
215	300-500-225	WILHELM TONY & TINA	1.20	1.20		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
216	300-500-335	THOMPSON MICHELLE R TRUSTEE	1.52	1.52		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
217	300-500-345	THOMPSON MICHELLE R TRS	6.49	6.49		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
218	300-500-375	MATA ENRIQUE H	0.53	0.53		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
219	300-500-385	JOHNSTON LORI M	0.48	0.48		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
220	300-50X-08		0.00	0.00		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	300-510-015	RUSSELL DONALD K & MICHELE L	0.56	0.56		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
222	300-510-025	BESMER THOMAS J JR & BARBARA A	0.41	0.41		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
223	300-510-035	SHAKERI REZA	0.40	0.40		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
224	300-510-045	MAGANA ISIDRO & BEATRIZ CRUZ	0.45	0.45		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
225	300-510-055	HO HONG	0.59	0.59		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
226	300-510-065	OEHLSCHLAGER MARK T & PHYLLIS J TRS	0.59	0.59		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
227	300-510-075	HEGNA JACK D JR & KIMBERLY A E	0.78	0.78		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
228	300-510-085	JONES MARLENE RAE	0.83	0.83		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71
229	300-510-095	JONES MARLENE RAE	0.63	0.63		0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MNT, CSA 34A, CSA 34C, CSA 34D

A	B	C	AI	AJ	AK	AL	AM	AN	AO	AP	AQ
APN	NAME1	LOT_AREA	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT	FY 20 FIXED COST ASSESS.	FY 20 VARIABLE COST ASSESS.	FY20 TOTAL ASSESSMENT	FY 21 FIXED COST ASSESS.	FY 21 VARIABLE COST ASSESS.	FY 21 TOTAL ASSESSMENT
178 300-490-045	SHULTZ JOSEPH & SYLVIA	0.25	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
174 300-490-055	MURRAY LISA	0.25	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
175 300-490-065	JONES LONNIE JR	0.26	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
176 300-490-075	CASTRO VADELL G TRS	0.28	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
177 300-490-085	PETERS BRYAN & LETICIA M	0.28	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
178 300-490-095	DOBBS RANDALS & JOSEPHINE C	0.29	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
179 300-490-105	NUTTING MATTHEW R & CHRISTINE M	0.31	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
180 300-490-115	STEWART DUANE C & DIANE J TRUSTEES	0.45	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
181 300-490-125	JENSEN DAVID & MARILYN	0.33	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
182 300-490-135	GOKAL APURVA & DIPTI	0.30	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
183 300-490-145	GREGORY JACK P & CAROLE	0.33	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
184 300-490-155	RAVEN DEVELOPMENT INC	0.32	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
185 300-490-165	JOLLY STEVEN J & TRACY J TRUSTEES	0.60	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
186 300-490-175	JOLLY STEVEN J & TRACY J	0.28	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
187 300-490-185	CARPER SCOTT D & KATHLEEN A	0.51	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
188 300-490-195	HANSON ELENA	0.65	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
189 300-490-205	CLIMER HUBERT R & GAYLE MARIE KOZERA	0.60	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
190 300-490-215	SRA RAPREET S & JIVANJYOT	0.33	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
191 300-490-225	VEE KAY REAL ESTATE LLC	0.37	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
192 300-490-235	GUPTA MUKESH & SUNITA TRS	0.33	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
193 300-490-245	BLUM RAYMOND O & WHITNEY SUZANNE	0.29	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
194 300-490-265	LOWE WARREN SCOTT & MARY LENORE	0.25	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
195 300-490-275	SCALES KENNETH W	0.23	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
196 300-49X-0A		0.00	-	-	-	-	-	-	-	-	-
197 300-500-015	NEEL BRYAN & VICKI	0.25	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
198 300-500-025	CASTRO VADELL G TRS	0.35	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
199 300-500-065	WOODWORTH INVESTMENTS LLC	0.36	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
200 300-500-075	COREY JOSEPH G & SHEILA G TRUSTEES	0.42	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
201 300-500-085	HOVANNISIAN MARIAN TRUSTEE	0.33	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
202 300-500-095	MAZZELA TIMOTHY W	0.28	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
203 300-500-105	DELERO RANDOLPH LOUIS TRUSTEE	0.40	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
204 300-500-115	RICO YRMA G TRUSTEE	0.45	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
205 300-500-125	GROGAN F/L/T DTD 05/17/13	0.52	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
206 300-500-135	UTECHT THOMAS A & DAWAN H TRS	0.56	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
207 300-500-145	BLACKWELL BRIANE & GERALDINE R TRS	0.31	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
208 300-500-155	BLACKWELL BRIAN E & GERALDINE R TRS	0.47	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
209 300-500-165	ANDERSON WINIFRED LOUISE TRS	0.39	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
210 300-500-175	LUCIDO SAMUEL A & LINDA A TRUSTEES	0.74	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
211 300-500-185	BENNETT BRANDON	0.34	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
212 300-500-195	SANTIAGO JOHNNIE R	0.25	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
213 300-500-205	ZIMMERER ROBERT J & DEBORAH A TRUSTEES	0.29	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
214 300-500-215	FLANAGAN TERRENCE J & LAURIEL	0.32	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
215 300-500-225	WILHELM TONY & TINA	1.20	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
216 300-500-335	THOMPSON MICHELLE R TRUSTEE	1.52	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
217 300-500-345	THOMPSON MICHELLE R TRS	6.49	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
218 300-500-375	MATA ENRIQUE H	0.53	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
219 300-500-385	JOHNSTON LORI M	0.48	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
220 300-50X-0B		0.00	-	-	-	-	-	-	-	-	-
221 300-510-015	RUSSELL DONALD K & MICHELE L	0.56	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
222 300-510-025	BESMER THOMAS J JR & BARBARA A	0.41	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
223 300-510-035	SHAKERI REZA	0.40	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
224 300-510-045	MAGANA ISIDRO & BEATRIZ CRUZ	0.45	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
225 300-510-055	HO HONG	0.59	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
226 300-510-065	OEHLSCHLAGER MARK T & PHYLLIS J TRS	0.59	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
227 300-510-075	HEGNA JACK D JR & KIMBERLY A E	0.78	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
228 300-510-085	JONES MARLENE RAE	0.83	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29
229 300-510-095	JONES MARLENE RAE	0.63	61.08	15.42	76.50	61.54	15.75	77.29	61.54	15.75	77.29

Engineer's Report Exhibit D
CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MINT, CSA 34A, CSA 34C, CSA 34D

A		B		C	N	O	P	Q	R	S	T	U	AC	AD	AE	AF	AG	AH
APN	NAME1	LOT_AREA	APN A CRES CONTRACT 1-2	APN A CRES CONTRACT 3	APN ACRES CONTRACT 0	"M" PARCELS	"M" PARCELS	"M" PARCELS ACRES	CSA 34A EWM	CSA 34C EWM	CSA 34D EWM	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY 17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY 18 TOTAL ASSESSMENT	
230	300-520-015	ELENES BANESA A. & ANDRES P QUINTERO	0.27	0.27		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
231	300-520-020	FUSSELMAN JAMES K & JANET M TRUSTEES	0.45	0.45		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
232	300-520-025	LOUGHEAD RICHARD INC	0.58	0.58		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
233	300-520-065	LOUGHEAD RICHARD INC	0.49	0.49		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
234	300-520-075	LOUGHEAD RICHARD INC	0.29	0.29		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
235	300-520-085	LOUGHEAD RICHARD INC	0.30	0.30		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
236	300-520-095	LOUGHEAD RICHARD INC	0.34	0.34		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
237	300-520-105	LOUGHEAD RICHARD INC	0.30	0.30		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
238	300-520-115	MCCULLOCH EDWIN D TRUSTEE	0.38	0.38		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
239	300-520-125	FUSSELMAN ERIC J & MARIA ROSA NARANJO	0.25	0.25		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
240	300-520-135	LUNDIN CALVIN J & CHRISTINE A	0.24	0.24		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
241	300-520-145	FUSSELMAN JAMES K & JANET M TRUSTEES	0.25	0.25		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
242	300-520-155	STEWART GERALD TRS	0.28	0.28		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
243	300-520-165	BUSTAMANTE LINDA & FELIX	0.26	0.26		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
244	300-520-175	HUGHES KEVIN C & KAREN B TRS	0.31	0.31		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
245	300-520-185	RUDD BRUCE A & ELEANOR	0.32	0.32		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
246	300-520-195	MILLIGAN LORNA A	0.26	0.26		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
247	300-520-205	SANTOS JAMES M & CAROLYN A TRUSTEES	0.32	0.32		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
248	300-520-215	ECKBERG LAURIE TRUSTEE	0.40	0.40		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
249	300-520-225	FLOTH CHERYL	0.30	0.30		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
250	300-520-235	SWALES KELI A & CHARLES D WALKER	0.31	0.31		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
251	300-520-245	LOUGHEAD RICHARD INC	0.52	0.52		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
252	300-520-255	LOUGHEAD RICHARD INC	0.88	0.88		0.00	0.00	0.00	1.0475			\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	
253	300-52X-0A		0.00	0.00		0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
254	300-630-015	ODELL JOSHUA JAMES & KELLY	0.27	0.27		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
255	300-630-025	TORRES-CHEEMA BETTY	0.22	0.22		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
256	300-630-035	CONRIQUEZ JON V & AMY M	0.20	0.20		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
257	300-630-045	SINGH BALJINDER & AMANDEEP	0.20	0.20		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
258	300-630-055	CIACCIO MARC & STEPHANIE	0.18	0.18		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
259	300-630-065	WILLIAMS DAVID L	0.18	0.18		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
260	300-630-075	WOLFENBARGER TODD DAREN & TATYANA	0.18	0.18		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
261	300-630-085	JOSEPH BEN	0.20	0.20		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
262	300-630-095	RAMIREZ CARLOS & BETTY	0.20	0.20		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
263	300-630-105	YADA CHRISTIAN M & DAVONNE M	0.19	0.19		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
264	300-630-115	HARDY JUSTIN D & AUDREY R	0.20	0.20		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
265	300-630-125	IMALHI SURINDERPAL & KHUSHPAL	0.24	0.24		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
266	300-630-135	DIJAZ JERRY & HAI LUN LI	0.22	0.22		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
267	300-630-145	IPI INCORPORATED	0.25	0.25		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
268	300-630-155	HYDE JERALD H & TRACY L	0.23	0.23		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
269	300-630-165	LEE RICHARD L JR	0.22	0.22		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
270	300-630-175	RODRIGUEZ RAYMOND Y & DANA E TRS	0.22	0.22		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
271	300-630-185	OVERTON KYEITAN A & MARILYN	0.23	0.23		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
272	300-630-195	ANDERSON KEVIN & LISA	0.25	0.25		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
273	300-630-205	SANCHEZ TONYA M	0.25	0.25		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
274	300-630-215	VLAVAVAS THOMAS F & JAMIE J	0.25	0.25		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
275	300-630-225	DOUGLAS GLEN	0.18	0.18		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
276	300-630-235	LEE MARY L TRS	0.18	0.18		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
277	300-630-245	SANTOS RAY YABUT	0.19	0.19		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
278	300-630-255	CONTRERAS JAIME & CHRISTINE M	0.21	0.21		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
279	300-63X-0A		0.00	0.00		0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280	300-63X-0B		0.00	0.00		0.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
281	300-641-015	DRYDEN LEITHAN JOHN	0.21	0.21		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
282	300-641-025	KIM HANG DUK & SONG	0.25	0.25		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
283	300-641-035	JOHNSON LINDA R TRUSTEE	0.31	0.31		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
284	300-641-045	CSIPES COLLEEN K	0.31	0.31		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
285	300-641-055	NIEHOFF MICHAEL W & MICHELE J	0.23	0.23		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	
286	300-641-065	STEGGALL CHRISTOPHER	0.29	0.29		0.00	0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MNT, CSA 34A, CSA 34C, CSA 34D

A	B	C	AI	AJ	AK	AL	AM	AN	AO	AP	AQ
APN	NAME1	LOT_AREA	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT	FY 20 FIXED COST ASSESS.	FY 20 VARIABLE COST ASSESS.	FY20 TOTAL ASSESSMENT	FY 21 FIXED COST ASSESS.	FY 21 VARIABLE COST ASSESS.	FY 21 TOTAL ASSESSMENT
230	300-520-015	ELENES BANESA A & ANDRES P QUINTERO	0.27	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
231	300-520-025	FUSSELLMAN JAMES K & JANET M TRUSTEES	0.45	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
232	300-520-055	LOUGHEAD RICHARD INC	0.58	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
233	300-520-065	LOUGHEAD RICHARD INC	0.49	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
234	300-520-075	LOUGHEAD RICHARD INC	0.29	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
235	300-520-085	LOUGHEAD RICHARD INC	0.30	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
236	300-520-095	LOUGHEAD RICHARD INC	0.34	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
237	300-520-105	LOUGHEAD RICHARD INC	0.30	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
238	300-520-115	MCCULLOCH EDWIN D TRUSTEE	0.38	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
239	300-520-125	FUSSELLMAN ERIC J & MARIA ROSA NARANJO	0.25	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
240	300-520-135	LUNDIN CALVIN J & CHRISTINE A	0.24	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
241	300-520-145	FUSSELLMAN JAMES K & JANET M TRUSTEES	0.25	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
242	300-520-155	STEWART GERALD TRS	0.28	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
243	300-520-165	BUSTAMANTE LINDA & FELIX	0.26	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
244	300-520-175	HUGHES KEVIN C & KAREN B TRS	0.31	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
245	300-520-185	RUDD BRUCE A & ELEANOR	0.32	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
246	300-520-195	MILLIGAN LORNA A	0.26	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
247	300-520-205	SANTOS JAMES M & CAROLYN A TRUSTEES	0.32	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
248	300-520-215	ECKBERG LAURIE TRUSTEE	0.40	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
249	300-520-225	FLOTH CHERYL	0.30	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
250	300-520-235	SWALES KEIL A & CHARLES D WALKER	0.31	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
251	300-520-245	LOUGHEAD RICHARD INC	0.52	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
252	300-520-255	LOUGHEAD RICHARD INC	0.88	\$ 61.08 \$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29	\$ 61.54	\$ 15.75	\$ 77.29
253	300-52X-0A		0.00	\$ - \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
254	300-630-015	ODELL JOSHUA JAMES & KELLY	0.27	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
255	300-630-025	TORRES-CHEEMA BETTY	0.22	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
256	300-630-035	CONRIQUEZ JON V & AMY M	0.20	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
257	300-630-045	SINGH BALJINDER & AMANDEEP	0.20	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
258	300-630-055	CIACCIO MARC & STEPHANIE	0.18	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
259	300-630-065	WILLIAMS DAVID L	0.18	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
260	300-630-075	WOLFENBARGER TODD DAREN & TATYANA	0.18	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
261	300-630-085	JOSEPH BEN	0.20	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
262	300-630-095	RAMIREZ CARLOS & BETTY	0.20	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
263	300-630-105	YADA CHRISTIAN M & DAVONNE M	0.19	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
264	300-630-115	HARDY JUSTIN D & AUDREY R	0.20	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
265	300-630-125	IMALHI SURINDERPAL & KHUSHPAL	0.24	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
266	300-630-135	DIAZ JERRY & HAI LUN LI	0.22	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
267	300-630-145	IPI INCORPORATED	0.25	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
268	300-630-155	HYDE JERALD H & TRACY L	0.23	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
269	300-630-165	LEE RICHARD L JR	0.22	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
270	300-630-175	RODRIGUEZ RAYMOND Y & DANA E TRS	0.22	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
271	300-630-185	OVERTON KYEITAN A & MARILYN	0.23	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
272	300-630-195	ANDERSON KEVIN & LISA	0.25	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
273	300-630-205	LANCHEZ TONYA M	0.25	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
274	300-630-215	VLAVAVAS THOMAS F & JAMIE J	0.25	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
275	300-630-225	DOUGLAS GLEN	0.18	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
276	300-630-235	LEE MARY L TRS	0.18	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
277	300-630-245	SANTOS RAY YABUT	0.19	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
278	300-630-255	CONTRERAS JAIME & CHRISTINE M	0.21	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
279	300-63X-0A		0.00	\$ - \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	300-63X-0B		0.00	\$ - \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
281	300-641-015	DRYDEN LEITHAN JOHN	0.21	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
282	300-641-025	KIM HANG DUK & SONG	0.25	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
283	300-641-035	JOHNSON LINDA R TRUSTEE	0.31	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
284	300-641-045	CSIPES COLLEEN K	0.31	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
285	300-641-055	NIEHOFF MICHAEL W & MICHELLE J	0.23	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
286	300-641-065	STEGGALL CHRISTOPHER	0.29	\$ 29.05 \$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MINT, CSA 34A, CSA 34C, CSA 34D

A	B	C	N	O	P	Q	R	S	T	U	AC	AD	AE	AF	AG	AH
APN	NAME1	LOT_AREA	APN A CRES CONTRACT 1-2	APN ACRES CONTRACT 3	APN ACRES CONTRACT 0	"M" PARCELS	"M" PARCELS ACRES	CSA 34A EWMU	CSA 34C EWMU	CSA 34D EWMU	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY 17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY 18 TOTAL ASSESSMENT
287	300-641-07S DRAGOO MARK C	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
288	300-641-08S FISHER REACE P & JESSICA C	0.21	0.21			0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
289	300-641-09S MARKARIAN ARAXY	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
290	300-641-10S COLLINS JOHN	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
291	300-641-11S FELIX KRISTOPHER M & LEANNE J	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
292	300-641-12S YANG YING	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
293	300-641-13S BETTERIDGE JESSICA M	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
294	300-641-14S TELLO JUAN	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
295	300-641-15S LING M TIMOTHY & KIMBERLY M	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
296	300-641-16S AVADIS HAGOP	0.24	0.24			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
297	300-642-01S CARRERA JOSE Q & JULIA	0.23	0.23			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
298	300-642-02S GROSZ SULLIVAN E	0.26	0.26			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
299	300-642-03S BRISENDINE CHAD & TRACI	0.22	0.22			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
300	300-642-04S GREER SAMUEL A & STACY E	0.28	0.28			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
301	300-642-05S MARKARIAN FRED	0.35	0.35			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
302	300-642-06S ELLIS CHRISTOPHER C	0.35	0.35			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
303	300-642-07S WILLIAMS DONNA R	0.40	0.40			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
304	300-643-01S TRIMBLE TIMOTHY A	0.22	0.22			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
305	300-643-02S STRICKLAND JOSHUA	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
306	300-643-03S SCRUGGS DWAIN M JR & MAREN F	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
307	300-643-04S WHITTON JAMES W	0.20	0.20			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
308	300-643-05S GEISER DEVIN D & JENNIFER L	0.11	0.11			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
309	300-643-06S NERMON JEFFREY PAUL & TERESA OAXACA	0.19	0.19			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
310	300-643-07S KILEEN STEPHEN & BRIANNA	0.17	0.17			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
311	300-643-08S OUELLETTE CONRAD J & CAROL E TRS	0.19	0.19			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
312	300-643-09S JPI INCORPORATED	0.18	0.18			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
313	300-643-10S SALAZAR DANIEL R JR	0.18	0.18			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
314	300-643-11S JPI INCORPORATED	0.18	0.18			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
315	300-643-12S DIXON JACOB & KIMBERLY R	0.18	0.18			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
316	300-643-13S HAGANS CHRISTOPHER & TERESA CAMACHO	0.18	0.18			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
317	300-643-14S WOODS MICHAEL & JENNIFER	0.19	0.19			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
318	300-643-15S SPECK STEVEN R & DEBRA L TRS	0.17	0.17			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
319	300-643-16S GOERING KEVIN M & SARAH J	0.20	0.20			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
320	300-643-17S HOGAN IAN & DYSTINY	0.24	0.24			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
321	300-643-18S KIRBY FRANK S	0.22	0.22			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
322	300-643-19S GALAN ALBERT JOEL & MARIA OLGA PATRICIA	0.20	0.20			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
323	300-643-20S TRUEBLOOD PEGGY R	0.18	0.18			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
324	300-643-21S DIXON ISAACS & SHAWNIA S	0.18	0.18			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
325	300-643-22S FRANKFORT RONALD JR & DAMONA M	0.18	0.18			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
326	300-643-23S BEAVERS CURTIS M & LINDSAY D	0.18	0.18			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
327	300-643-24S BRADBURY PAUL SCOTT	0.18	0.18			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
328	300-643-25S PERKINS JEFFREY H & MICHELLE L	0.18	0.18			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
329	300-643-26S YOUNG PRESTON K & SHIRLEY	0.20	0.20			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
330	300-643-27S AINSWORTH JASON A & MIKOLYN E	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
331	300-643-28S JPI INCORPORATED	0.22	0.22			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
332	300-643-29S CHAVEZ JOE & DEBBIE L	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
333	300-643-30S SINGH AMRITPAL	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
334	300-643-31S SCHOFIELD RONALD H & SUSAN V TRS	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
335	300-643-32S AINSWORTH RODNEY B & DIANE E	0.23	0.23			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
336	300-644-01S NOLAN LUKE F & KRISTEN M	0.23	0.23			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
337	300-644-02S PEARSON STEVEN W & CONNIE M	0.21	0.21			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
338	300-644-03S BOWEN GEOFFREY DAVID & PATRICIA K	0.20	0.20			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
339	300-644-04S GARZA ABEL P & ROYANNE	0.19	0.19			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
340	300-644-05S LOUISIACQUES PATRICK	0.19	0.19			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
341	300-644-06S HAWK ROGER K & DONNA M	0.19	0.19			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
342	300-644-07S SMITH SEAN K & MELISSA A	0.19	0.19			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
343	300-644-08S HOOKS JONATHAN PAUL	0.23	0.23			0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MNT, CSA 34A, CSA 34C, CSA 34D

A		B		C	AI	AJ	AK	AL	AM	AN	AO	AP	AQ
APN	NAME1	LOT_AREA	NAME1	LOT_AREA	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT	FY 20 FIXED COST ASSESS.	FY 20 VARIABLE COST ASSESS.	FY20 TOTAL ASSESSMENT	FY 21 FIXED COST ASSESS.	FY 21 VARIABLE COST ASSESS.	FY 21 TOTAL ASSESSMENT
287	300-641-075	DRAGOO MARK C			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
288	300-641-085	FISHER REACE P & JESSICA C			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
289	300-641-095	MARKARIAN ARAXY			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
290	300-641-105	COLLINS JOHN			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
291	300-641-115	FELIX KRISTOPHER M & LEANNE J			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
292	300-641-125	YANG YING			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
293	300-641-135	BETTERIDGE JESSICA M			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
294	300-641-145	TELLO JUAN			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
295	300-641-155	LING M TIMOTHY & KIMBERLY M			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
296	300-641-165	AVADIS HAGOP			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
297	300-642-015	CARRERA JOSE Q & JULIA			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
298	300-642-025	GROSZ SULLIVAN E			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
299	300-642-035	BRISENDINE CHAD & TRACI			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
300	300-642-045	GREER SAMUEL A & STACY E			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
301	300-642-055	MARKARIAN FRED			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
302	300-642-065	ELLS CHRISTOPHER C			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
303	300-642-075	WILLIAMS DONNA R			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
304	300-643-015	TRIMBLE TIMOTHY A			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
305	300-643-025	STRICKLAND JOSHUA			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
306	300-643-035	SCRUGGS DWAIN M JR & MAREN F			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
307	300-643-045	WHITTON JAMES W			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
308	300-643-055	GEISER DEVIN D & JENNIFER L			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
309	300-643-065	NERMON JEFFREY PAUL & TERESA OAXACA			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
310	300-643-075	KILEEN STEPHEN & BRIANNA			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
311	300-643-085	OUELLETTE CONRAD J & CAROL E TRS			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
312	300-643-095	JPJ INCORPORATED			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
313	300-643-105	SALAZAR DANIEL R JR			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
314	300-643-115	JPJ INCORPORATED			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
315	300-643-125	DIXON JACOB & KIMBERLY R			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
316	300-643-135	HAGANS CHRISTOPHER & TERESA CAMACHO			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
317	300-643-145	WOODS MICHAEL & JENNIFER			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
318	300-643-155	SPECK STEVEN R & DEBRA L TRS			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
319	300-643-165	GOERING KEVIN M & SARAH J			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
320	300-643-175	HOGAN IAN & DYSTINY			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
321	300-643-185	KIRBY FRANK S			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
322	300-643-195	GALAN ALBERT JOEL & MARIA OLGA PATRICIA			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
323	300-643-205	TRUEBLOOD PEGGY R			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
324	300-643-215	DIXON ISAACS & SHAWNNA S			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
325	300-643-225	FRANKFORT RONALD JR & DAMONA M			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
326	300-643-235	BEAVERS CURTIS M & LINDSAY D			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
327	300-643-245	BRADBURY PAUL SCOTT			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
328	300-643-255	PERKINS JEFFREY H & MICHELLE L			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
329	300-643-265	YOUNG PRESTON K & SHIRLEY			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
330	300-643-275	AINSWORTH JASON A & MIKOLYN E			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
331	300-643-285	JPJ INCORPORATED			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
332	300-643-295	CHAVEZ JOE & DEBBIE L			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
333	300-643-305	SINGH AMRITPAL			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
334	300-643-315	SCHOFIELD RONALD H & SUSAN V TRS			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
335	300-643-325	AINSWORTH RODNEY B & DIANE E			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
336	300-644-015	NOLAN LUKE F & KRISTEN M			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
337	300-644-025	PEARSON STEVEN W & CONNIE M			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
338	300-644-035	BOWEN GEOFFREY DAVID & PATRICIA K			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
339	300-644-045	GARZA ABEL P & ROXANNE			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
340	300-644-055	LOUISJACQUES PATRICK			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
341	300-644-065	HAWK ROGER K & DONNA M			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
342	300-644-075	SMITH SEAN K & MELISSA A			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
343	300-644-085	HOOKS JONATHAN PAUL			29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MINT, CSA 34A, CSA 34C, CSA 34D

A	B	C	N	O	P	Q	R	S	T	U	AC	AD	AE	AF	AG	AH
APN	NAME1	LOT_AREA	APN A CRES CONTRACT 1-2	APN A CRES CONTRACT 3	APN A CRES CONTRACT 0	"M" PARCELS	"M" PARCELS ACRES	CSA 34A EWMU	CSA 34C EWMU	CSA 34D EWMU	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY 17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY 18 TOTAL ASSESSMENT
344	300-644-095	ROSENTHAL MASON	0.24	0.24		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
345	300-644-105	KNOSKE KENNETH R & PHUNG N	0.24	0.24		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
346	300-644-115	ALLEN JOSEPH E & RACHEL	0.22	0.22		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
347	300-644-125	HOYSEPIAN JEREMY & HOLLI	0.21	0.21		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
348	300-644-135	ACKEL BRANDON & CASSANDRA	0.22	0.22		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
349	300-644-145	SRAN JAGSAV S & GURMEET K	0.24	0.24		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
350	300-650-015	SWEAZY SCOTT P	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
351	300-650-025	BERRY BRENDA J TRUSTEE	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
352	300-650-035	CIACCIO JOHN ANTHONY & LORIE	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
353	300-650-045	HALLQUIST ROGER & KRISTINE	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
354	300-650-055	BLEVINS GERALD L & LORAL	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
355	300-650-065	THOMPSON ROBERT W JR	0.30	0.30		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
356	300-650-075	JONES LONNIE J JR	0.28	0.28		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
357	300-650-085	TERRANCE MELVIN L	0.28	0.28		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
358	300-650-095	FOWLER BILL E & GAYLENE J	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
359	300-650-105	GREWAL HARPAUL S	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
360	300-650-115	CAPOZZI PALINEE	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
361	300-650-125	ALAVI/ION MARYAM	0.30	0.30		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
362	300-650-135	LOZADA RENE & MARIA D	0.30	0.30		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
363	300-650-145	VARGAS OSCAR GUERRERO	0.30	0.30		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
364	300-650-155	COLON CARLOS	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
365	300-650-165	ACKERMAN ROBERT C & CHRISTINA A	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
366	300-650-175	LEBDA DAVID P & AMANDA	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
367	300-650-185	EICHMAN JEFF & NICOLE	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
368	300-650-195	VANDERLINDE MILKO EMANUEL & ELIZABETH A	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
369	300-650-205	GONZALES ARMANDO & APRIL D	0.22	0.22		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
370	300-650-215	CHEVALIER CORY RICHARD & HANNAH MARIE	0.22	0.22		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
371	300-650-225	BERGSTROM JOHN M & LAURA R	0.21	0.21		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
372	300-650-235	HUMANN MATTHEW & HEATHER	0.22	0.22		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
373	300-650-245	AJANAKU MICHAEL O & GAIL O OSIO	0.24	0.24		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
374	300-650-255	CAMPBELL CRAIG M & RACHEL E	0.22	0.22		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
375	300-650-265	TOWNSEND BRIAN JACOB & KAELEYN ELIZABETH	0.23	0.23		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
376	300-650-275	WISE EUGENIA L	0.21	0.21		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
377	300-650-285	SANCHEZ ANGEL A	0.21	0.21		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
378	300-650-295	RODRIGUEZ STEFANI & TIMOTHY D	0.22	0.22		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
379	300-650-305	ROSARIO MARION R & ELIZABETH L	0.21	0.21		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
380	300-650-315	JONES RANDY	0.23	0.23		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
381	300-660-015	PERRY BRAD A & CARRIE L	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
382	300-660-025	BROWN ROBERT L JR	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
383	300-660-035	BRETZ JUDD L & KIMBERLY ANN	0.29	0.29		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
384	300-660-045	CAINE GARY A	0.27	0.27		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
385	300-660-055	BAGLINI MOREL C & JULIE C ORLANDO	0.24	0.24		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
386	300-660-065	JONES RANDY	0.37	0.37		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
387	300-660-075	FENTON EDWARD T & JAMI H	0.20	0.20		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
388	300-660-085	BRAR MANJIT & BALJINDER	0.21	0.21		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
389	300-660-095	DOSANIH RAJINDERPAL & HARJIT	0.21	0.21		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
390	300-660-105	STORTON DORINDA	0.21	0.21		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
391	300-660-115	CELESTIN RICHARD KIRK II	0.21	0.21		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
392	300-660-125	POWELL ANTHONY R	0.23	0.23		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
393	300-660-135	KING MATTHEW & AETHIA L	0.21	0.21		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
394	300-660-145	HAMMONDS DONNA L	0.19	0.19		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
395	300-660-155	TOFAN VALENTIN D & OLGA L	0.19	0.19		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
396	300-660-165	SERRANO CYNTHIA R	0.19	0.19		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
397	300-660-175	BESNER JARROD R & JENNIFERS S	0.20	0.20		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
398	300-660-185	FRANKLIN DUSTIN & TRACI	0.21	0.21		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
399	300-660-195	CULLEN SAMUEL BRYAN & CATRINA ANN	0.21	0.21		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
400	300-660-205	ROSE TRACY	0.24	0.24		0.00	0.00				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MNT, CSA 34A, CSA 34C, CSA 34D

A		B		C	AI	AJ	AK	AL	AM	AN	AO	AP	AQ
APN	NAME1	LOT AREA	NAME1	LOT AREA	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT	FY 20 FIXED COST ASSESS.	FY 20 VARIABLE COST ASSESS.	FY20 TOTAL ASSESSMENT	FY 21 FIXED COST ASSESS.	FY 21 VARIABLE COST ASSESS.	FY 21 TOTAL ASSESSMENT
344	300-644-095	ROSENTHAL MASON	0.24	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
345	300-644-105	KNOSKE KENNETH R & PHUNG N	0.24	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
346	300-644-115	ALLEN JOSEPH E & RACHEL	0.22	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
347	300-644-125	HOYSEPIAN JEREMY & HOLLI	0.21	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
348	300-644-135	ACKEL BRANDON & CASSANDRA	0.22	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
349	300-644-145	SRAN JAGSAV S & GURMEET K	0.24	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
350	300-650-015	SWEAZY SCOTT P	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
351	300-650-025	BERRY BRENDA J TRUSTEE	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
352	300-650-035	CIACCIO JOHN ANTHONY & LORIE	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
353	300-650-045	HALLQUIST ROGER & KRISTINE	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
354	300-650-055	BLEVINS GERALD L & LORAL	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
355	300-650-065	THOMPSON ROBERT W JR	0.30	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
356	300-650-075	JONES LONNIE J JR	0.28	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
357	300-650-085	TERRANCE MELVIN L	0.28	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
358	300-650-095	FOWLER BILL E & GAYLENE J	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
359	300-650-105	GREWAL HARPAUL S	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
360	300-650-115	CAPOZZI PALINEE	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
361	300-650-125	ALAVIION MARYAM	0.30	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
362	300-650-135	LOZADA RENE & MARIA D	0.30	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
363	300-650-145	VARGAS OSCAR GUERRERO	0.30	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
364	300-650-155	COLON CARLOS	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
365	300-650-165	ACKERMAN ROBERT C & CHRISTINA A	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
366	300-650-175	LEBDA DAVID P & AMANDA	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
367	300-650-185	EICHMAN JEFF & NICOLE	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
368	300-650-195	VANDERLINDE MILKO EMANUEL & ELIZABETH A	0.22	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
369	300-650-205	GONZALEZ ARMANDO & APRIL D	0.22	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
370	300-650-215	CHEVALIER CORY RICHARD & HANNAH MARIE	0.22	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
371	300-650-225	BURGSTROM JOHN M & LAURA R	0.21	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
372	300-650-235	HUMANN MATTHEW & HEATHER	0.22	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
373	300-650-245	AJANAKU MICHAEL O & GAIL O OSIO	0.24	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
374	300-650-255	CAMPBELL CRAIG M & RACHEL E	0.22	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
375	300-650-265	TOWNSEND BRIAN JACOB & KAELEYN ELIZABETH	0.23	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
376	300-650-275	WISE EUGENIA L	0.21	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
377	300-650-285	SANCHEZ ANGELA	0.21	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
378	300-650-295	RODRIGUEZ STEFANI & TIMOTHY D	0.22	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
379	300-650-305	ROSARIO MARION R & ELIZABETH L	0.21	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
380	300-650-315	JONES RANDY	0.23	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
381	300-660-015	PERRY BRAD A & CARRIE L	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
382	300-660-025	BROWN ROBERT L JR	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
383	300-660-035	BRETZ JUDD L & KIMBERLY ANN	0.29	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
384	300-660-045	CAINE GARY A	0.27	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
385	300-660-055	BAGLINI MOREL C & JULIE C ORLANDO	0.24	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
386	300-660-065	JONES RANDY	0.37	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
387	300-660-075	FENTON EDWARD T & JAMI H	0.20	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
388	300-660-085	BRAR MANJIT & BALJINDER	0.21	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
389	300-660-095	DOSANJH RAJINDERPAL & HARJIT	0.21	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
390	300-660-105	STORTON DORINDA	0.21	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
391	300-660-115	CELESTIN RICHARD KIRK II	0.21	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
392	300-660-125	POWELL ANTHONY R	0.23	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
393	300-660-135	KING MATTHEW & AILETHA L	0.21	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
394	300-660-145	HAMMONDS DOVINA L	0.19	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
395	300-660-155	TOFAN VALENTIN D & OLGA L	0.19	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
396	300-660-165	SERRANO CYNTHIA R	0.19	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
397	300-660-175	BESNER JARROD R & JENNIFERS S	0.20	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
398	300-660-185	FRANKLIN DUSTIN & TRACI	0.21	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
399	300-660-195	CULLEN SAMUEL BRYAN & CATRINA ANN	0.21	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	
400	300-660-205	ROSE TRACY	0.24	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80	

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MNT, CSA 34A, CSA 34C, CSA 34D

A	B	C	N	O	P	Q	R	S	T	U	AC	AD	AE	AF	AG	AH
APN	NAME1	LOT_AREA	APN A CRES CONTRACT 1-2	APN A CRES CONTRACT 3	APN A CRES CONTRACT 0	"T" PARCELS	"T" PARCELS ACRES	CSA 34A EWU	CSA 34C EWU	CSA 34D EWU	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY 17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY 18 TOTAL ASSESSMENT
401	300-660-215	RESCHMAN FREDERICK JR	0.23	0.23		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
402	300-660-225	GASPAR AIZA MARIE	0.17	0.17		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
403	300-660-235	GARCIA TONY JR & MARILANDA	0.18	0.18		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
404	300-660-245	RAMIREZ DANIEL & ISABEL	0.18	0.18		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
405	300-660-255	ECHAVEZ ERWIN & KAREN	0.18	0.18		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
406	300-660-265	EASTERDAY ELDON G IV & JAIMES	0.18	0.18		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
407	300-660-275	HERNANDEZ RACHEL A	0.19	0.19		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
408	300-660-285	BRYANT PHILIP W & STACEY D	0.25	0.25		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
409	300-660-295	LEFOR NICOLE P	0.27	0.27		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
410	300-660-305	PROSPER MICHAEL & DARIA	0.53	0.53		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
411	300-660-315	LEON ANTHONY	0.18	0.18		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
412	300-660-325	OCHINERO MARK A	0.18	0.18		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
413	300-660-335	CONTRERAS CLIFFORD J & EMILY TRS	0.22	0.22		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
414	300-660-345	HAWKINS REYMANI W	0.25	0.25		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
415	300-660-355	RODRIGUEZ GLORIA C	0.34	0.34		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
416	300-660-365	ROBINSON JEFFREY T & REBECCA RUBENSTEIN	0.31	0.31		0.00	0.00		1		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
417	300-66X-0C		0.00	0.00		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
418	300-66X-0D		0.00	0.00		0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
419	LOT NO.															
420	1	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
421	2	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
422	3	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
423	4	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
424	5	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
425	6	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
426	7	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
427	8	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
428	9	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
429	10	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
430	11	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
431	12	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
432	13	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
433	14	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
434	15	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
435	16	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
436	17	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
437	18	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
438	19	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
439	20	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
440	21	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
441	22	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
442	23	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
443	24	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
444	25	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
445	26	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
446	27	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
447	28	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
448	29	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
449	30	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
450	31	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
451	32	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
452	33	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
453	34	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
454	35	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
455	36	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
456	37	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76
457	38	JPJ INCORPORATED				0.00	0.00			1	\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MNT, CSA 34A, CSA 34C, CSA 34D

A	B	C	AI	AJ	AK	AL	AM	AN	AO	AP	AQ
APN	NAME1	LOT_AREA	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT	FY 20 FIXED COST ASSESS.	FY 20 VARIABLE COST ASSESS.	FY20 TOTAL ASSESSMENT	FY 21 FIXED COST ASSESS.	FY 21 VARIABLE COST ASSESS.	FY 21 TOTAL ASSESSMENT
401	300-660-215 RESCHMAN FREDERICK JR	0.23	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
402	300-660-225 GASPAA AIZA MARIE	0.17	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
403	300-660-235 GARCIA TONY JR & MARILANDA	0.18	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
404	300-660-245 RAMIREZ DANIEL & ISABEL	0.18	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
405	300-660-255 ECHAVEZ ERWIN & KAREN	0.18	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
406	300-660-265 EASTERDAY ELDON G IV & JAIMES	0.18	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
407	300-660-275 HERNANDEZ RACHEL A	0.19	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
408	300-660-285 BRYANT PHILIP W & STACEY D	0.25	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
409	300-660-295 LEFORE NICOLE P	0.27	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
410	300-660-305 PROSPER MICHAEL & DARIA	0.53	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
411	300-660-315 LEON ANTHONY	0.18	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
412	300-660-325 OCHINERO MARK A	0.18	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
413	300-660-335 CONTRERAS CLIFFORD J & EMILY TRS	0.22	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
414	300-660-345 HAWKINS REYMANI W	0.25	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
415	300-660-355 RODRIGUEZ GLORIA C	0.34	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
416	300-660-365 ROBINSON JEFFREY T & REBECCA RUBENSTEIN	0.31	29.05	7.37	36.42	29.27	7.53	36.80	29.27	7.53	36.80
417	300-66X-0C	0.00	-	-	-	-	-	-	-	-	-
418	300-66X-0D	0.00	-	-	-	-	-	-	-	-	-
419	LOT NO.										
420	1 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
421	2 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
422	3 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
423	4 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
424	5 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
425	6 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
426	7 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
427	8 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
428	9 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
429	10 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
430	11 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
431	12 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
432	13 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
433	14 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
434	15 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
435	16 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
436	17 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
437	18 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
438	19 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
439	20 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
440	21 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
441	22 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
442	23 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
443	24 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
444	25 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
445	26 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
446	27 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
447	28 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
448	29 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
449	30 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
450	31 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
451	32 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
452	33 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
453	34 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
454	35 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
455	36 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
456	37 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02
457	38 JPI INCORPORATED		32.14	8.03	40.17	32.39	8.45	40.84	32.64	8.38	41.02

Engineer's Report Exhibit D
CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MNT, CSA 34A, CSA 34C, CSA 34D

A	B	C	N	O	P	Q	R	S	T	U	AC	AD	AE	AF	AG	AH
APN	NAME1	LOT_AREA	APN A CRES CONTRACT 1-2	APN ACRES CONTRACT 3	APN ACRES CONTRACT 0	"M" PARCELS	"M" PARCELS ACRES	CSA 34A EWU	CSA 34C EWU	CSA 34D EWU	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY 17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY 18 TOTAL ASSESSMENT
515	JPI INCORPORATED					0.00	0.00				1 \$	- \$	- \$	31.90 \$	7.86 \$	39.76 \$
516	JPI INCORPORATED					0.00	0.00				1 \$	- \$	- \$	31.90 \$	7.86 \$	39.76 \$
517	JPI INCORPORATED					0.00	0.00				1 \$	- \$	- \$	31.90 \$	7.86 \$	39.76 \$
518	JPI INCORPORATED					0.00	0.00				1 \$	- \$	- \$	31.90 \$	7.86 \$	39.76 \$
519	JPI INCORPORATED					0.00	0.00				1 \$	- \$	- \$	31.90 \$	7.86 \$	39.76 \$
520	JPI INCORPORATED					0.00	0.00				1 \$	- \$	- \$	31.90 \$	7.86 \$	39.76 \$
521	JPI INCORPORATED					0.00	0.00				1 \$	- \$	- \$	31.90 \$	7.86 \$	39.76 \$
522	JPI INCORPORATED					0.00	0.00				1 \$	- \$	- \$	31.90 \$	7.86 \$	39.76 \$
523	JPI INCORPORATED					0.00	0.00				1 \$	- \$	- \$	31.90 \$	7.86 \$	39.76 \$
524	JPI INCORPORATED					0.00	0.00				1 \$	- \$	- \$	31.90 \$	7.86 \$	39.76 \$
525	JPI INCORPORATED					0.00	0.00				1 \$	- \$	- \$	31.90 \$	7.86 \$	39.76 \$
526																
527																
528																
529																
530																
531																
532																
533																
534																
535																
536																
537																
417	TOTAL	1807.49	821.79	530.39	378.99	18.00	22.15	841.0000	161.00	106.00	\$ 131,648.37	\$ 21,446.77	\$ 153,095.14	\$ 132,620.86	\$ 21,914.50	\$ 154,535.36
529	CSA 34 Undeveloped APN - Generally being the MNT Specific Plan Area				1731.17		413	278.64	160.00		\$ 78,726.93	\$ 8,451.23	\$ 87,176.91	\$ 75,925.46	\$ 7,801.08	\$ 83,731.39
530	CSA 34A Brighton Crest and Golf Course										\$ 48,315.69	\$ 11,861.75	\$ 60,173.75	\$ 48,671.87	\$ 12,117.96	\$ 60,786.97
531	CSA 34C TR 4870										\$ 4,607.76	\$ 1,136.84	\$ 5,744.48	\$ 4,641.73	\$ 1,161.39	\$ 5,802.44
532	CSA 34D Tract 4968			906.03							\$ -	\$ -	\$ -	\$ 3,381.84	\$ 832.70	\$ 4,214.54
533											\$ 131,650.38	\$ 21,448.82	\$ 153,100.20	\$ 132,620.90	\$ 21,913.13	\$ 154,534.03
534				860.58				CSA 34 ASSESS RATE/	155.00		\$ 86.89	\$ 22.50	\$ 109.39	\$ 88.23	\$ 23.63	\$ 111.86
535								CSA 34A ASSESS. RAT	154.00		\$ 57.45	\$ 14.10	\$ 71.55	\$ 57.87	\$ 14.41	\$ 72.28
536								CSA 34C ASSESS. RAT	153.00		\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04
537								CSA 34D ASSESS RATE/EWU			\$ -	\$ -	\$ -	\$ 31.90	\$ 7.86	\$ 39.76

Engineer's Report Exhibit D
 CSA 34 Water Contract Administration Benefit Assessment Levy to CSA 34-MNT, CSA 34A, CSA 34C, CSA 34D

A		B				C	AI	AJ	AK	AL	AM	AN	AO	AP	AQ
APN		NAME1	LOT_AREA	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT	FY 20 FIXED COST ASSESS.	FY 20 VARIABLE COST ASSESS.	FY20 TOTAL ASSESSMENT	FY 21 FIXED COST ASSESS.	FY 21 VARIABLE COST ASSESS.	FY21 TOTAL ASSESSMENT	FY 21 FIXED COST ASSESS.	FY 21 VARIABLE COST ASSESS.	FY 21 TOTAL ASSESSMENT
515	96	JPI INCORPORATED		\$ 32.14	\$ 8.03	\$ 40.17	\$ 32.39	\$ 8.45	\$ 40.84	\$ 32.64	\$ 8.38	\$ 41.02	\$ 32.64	\$ 8.38	\$ 41.02
516	97	JPI INCORPORATED		\$ 32.14	\$ 8.03	\$ 40.17	\$ 32.39	\$ 8.45	\$ 40.84	\$ 32.64	\$ 8.38	\$ 41.02	\$ 32.64	\$ 8.38	\$ 41.02
517	98	JPI INCORPORATED		\$ 32.14	\$ 8.03	\$ 40.17	\$ 32.39	\$ 8.45	\$ 40.84	\$ 32.64	\$ 8.38	\$ 41.02	\$ 32.64	\$ 8.38	\$ 41.02
518	99	JPI INCORPORATED		\$ 32.14	\$ 8.03	\$ 40.17	\$ 32.39	\$ 8.45	\$ 40.84	\$ 32.64	\$ 8.38	\$ 41.02	\$ 32.64	\$ 8.38	\$ 41.02
519	100	JPI INCORPORATED		\$ 32.14	\$ 8.03	\$ 40.17	\$ 32.39	\$ 8.45	\$ 40.84	\$ 32.64	\$ 8.38	\$ 41.02	\$ 32.64	\$ 8.38	\$ 41.02
520	101	JPI INCORPORATED		\$ 32.14	\$ 8.03	\$ 40.17	\$ 32.39	\$ 8.45	\$ 40.84	\$ 32.64	\$ 8.38	\$ 41.02	\$ 32.64	\$ 8.38	\$ 41.02
521	102	JPI INCORPORATED		\$ 32.14	\$ 8.03	\$ 40.17	\$ 32.39	\$ 8.45	\$ 40.84	\$ 32.64	\$ 8.38	\$ 41.02	\$ 32.64	\$ 8.38	\$ 41.02
522	103	JPI INCORPORATED		\$ 32.14	\$ 8.03	\$ 40.17	\$ 32.39	\$ 8.45	\$ 40.84	\$ 32.64	\$ 8.38	\$ 41.02	\$ 32.64	\$ 8.38	\$ 41.02
523	104	JPI INCORPORATED		\$ 32.14	\$ 8.03	\$ 40.17	\$ 32.39	\$ 8.45	\$ 40.84	\$ 32.64	\$ 8.38	\$ 41.02	\$ 32.64	\$ 8.38	\$ 41.02
524	105	JPI INCORPORATED		\$ 32.14	\$ 8.03	\$ 40.17	\$ 32.39	\$ 8.45	\$ 40.84	\$ 32.64	\$ 8.38	\$ 41.02	\$ 32.64	\$ 8.38	\$ 41.02
525	106	JPI INCORPORATED		\$ 32.14	\$ 8.03	\$ 40.17	\$ 32.39	\$ 8.45	\$ 40.84	\$ 32.64	\$ 8.38	\$ 41.02	\$ 32.64	\$ 8.38	\$ 41.02
526	417	TOTAL	1807.49	\$ 133,619.58	\$ 22,388.18	\$ 156,007.76	\$ 134,628.00	\$ 22,898.51	\$ 157,526.51	\$ 135,248.37	\$ 23,066.06	\$ 158,314.43	\$ 135,248.37	\$ 23,066.06	\$ 158,314.43
528				\$ 76,493.06	\$ 7,969.58	\$ 84,462.64	\$ 77,072.94	\$ 8,141.73	\$ 85,214.67	\$ 77,665.33	\$ 8,317.58	\$ 85,982.91	\$ 77,665.33	\$ 8,317.58	\$ 85,982.91
529		CSA 34 Undeveloped APN - Generally being the MNT Specific Plan Area		\$ 49,035.73	\$ 12,379.72	\$ 61,415.45	\$ 49,407.45	\$ 12,647.12	\$ 62,054.57	\$ 49,407.45	\$ 12,647.12	\$ 62,054.57	\$ 49,407.45	\$ 12,647.12	\$ 62,054.57
530		CSA 34A Brighton Crest and Golf Course		\$ 4,676.43	\$ 1,186.48	\$ 5,862.91	\$ 4,711.89	\$ 1,212.11	\$ 5,924.00	\$ 4,711.89	\$ 1,212.11	\$ 5,924.00	\$ 4,711.89	\$ 1,212.11	\$ 5,924.00
531		CSA 34C TR 4870		\$ 3,407.11	\$ 850.69	\$ 4,257.80	\$ 3,432.94	\$ 896.06	\$ 4,329.00	\$ 3,459.33	\$ 887.83	\$ 4,347.16	\$ 3,459.33	\$ 887.83	\$ 4,347.16
532		CSA 34D Tract 4968		\$ 133,612.33	\$ 22,386.47	\$ 155,998.80	\$ 134,625.22	\$ 22,897.02	\$ 157,522.24	\$ 135,244.00	\$ 23,064.64	\$ 158,308.64	\$ 135,244.00	\$ 23,064.64	\$ 158,308.64
533				\$ 88.89	\$ 24.14	\$ 113.03	\$ 89.56	\$ 24.66	\$ 114.22	\$ 90.25	\$ 25.19	\$ 115.44	\$ 90.25	\$ 25.19	\$ 115.44
534				\$ 58.31	\$ 14.72	\$ 73.03	\$ 58.75	\$ 15.04	\$ 73.79	\$ 58.75	\$ 15.04	\$ 73.79	\$ 58.75	\$ 15.04	\$ 73.79
535				\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80	\$ 29.27	\$ 7.53	\$ 36.80
536				\$ 32.14	\$ 8.03	\$ 40.17	\$ 32.39	\$ 8.45	\$ 40.84	\$ 32.64	\$ 8.38	\$ 41.02	\$ 32.64	\$ 8.38	\$ 41.02
537				\$ 32.14	\$ 8.03	\$ 40.17	\$ 32.39	\$ 8.45	\$ 40.84	\$ 32.64	\$ 8.38	\$ 41.02	\$ 32.64	\$ 8.38	\$ 41.02

**ENGINEER'S REPORT
ON RATES AND CHARGES FOR DOMESTIC WATER AND SEWER
SERVICES AND WATER CONTRACT ADMINISTRATION AND MILLERTON
LAKE PUMP READY TO SERVE BENEFIT ASSESSMENTS FOR FRESNO
COUNTY SERVICE AREA No.34 AND ITS ZONE D (TRACT 4968)**

Exhibit E

Exhibit E-1 - Projected Number of EWU Served by the CSA 34 Surface Water Treatment Plant in Each Fiscal Year 2017- 2018 through Fiscal Year 2021-2022.

Exhibit E-2 - Projected Number of 12-month Equivalent Rate Paying Units in Tract 4968 (CSA 34D) in Fiscal Year 2017- 2018 through Fiscal Year 2021-2022.

Exhibit E-3 - Projected Increase in Annual Costs in Raw Water Purchase, Finished Water Processing and Delivery and Distribution System Maintenance and Administration to Supply 0.5 AF of Finished Water to Each EWU in CSA 34D for Fiscal Year 2017- 2018 through Fiscal Year 2021- 2022 and Estimated Annual Revenue Calculated With Water Supply Services Rates for CSA 34C

Engineer's Report Exhibit E-1

CSA 34 Water Supply CSA 34D Customer Service Fee Analysis

DATA USED IN RAW WATER PURCHASE COST CALCULATIONS AND ANALYSES

Item Description	FY 17-18			FY 18-19			FY 19-20					
	CSA 34A	CSA 34C	CSA 34D	Totals	CSA 34A	CSA 34C	CSA 34D	Totals	CSA 34A	CSA 34C	CSA 34D	Totals
Total Residential Lots	95	161	6	262	96	161	42	299	97	161	82	340
Golf Course Clubhouse - EWU	2	0	0	2	2	0		2	2	0		2
Golf Course Restroom - EWU	1	0	0	1	1	0		1	1	0		1
HOA - Gate House -EWU	1	0	0	1	1	0		1	1	0		1
Total EWU	99	161	6	266	100	161	42	303	101	161	82	344
Golf Course - Acre Feet	400				400				400			

Item Description	FY 20-21			FY 21-22				
	CSA 34A	CSA 34C	CSA 34D	Totals	CSA 34A	CSA 34C	CSA 34D	Totals
Total Residential Lots	98	161	106	365	99	161	106	366
Golf Course Clubhouse - EWU	2	0	0	2	2	0	0	2
Golf Course Restroom - EWU	1	0	0	1	1	0	0	1
HOA - Gate House -EWU	1	0	0	1	1	0	0	1
Total EWU	102	161	106	369	103	161	106	370
Golf Course - Acre Feet	400				400			

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Engineer's Report Exhibit E-2

CSA 34 Water Supply CSA 34D Customer Service Fee Analysis

4968 Buildout

Fiscal Year	Closings	Total	12 Month Equivalent	% Units (A+C)	% CSA 34C Units	34C Budgeted Water AF	4968 Finished Water AF	4968 Percent of 34C
2017-18*	20	20	6	2.31%	3.73%	61.79	3.0	4.86%
2018-19	40	60	42	16.09%	26.09%	61.79	21.0	33.99%
2019-20	40	100	82	31.30%	50.93%	61.79	41.0	66.35%
2020-21	6	106	106	40.30%	65.84%	61.79	53.0	85.77%
2021-22		106	106	40.15%	65.84%	61.79	53.0	85.77%

* 6 months

Revised 7-26-2017

Engineer's Report Exhibit E-3

CSA 34 Water Supply - CSA 34D Customer Service Fee Analysis

Category	FY 2017-18				FY 2018-19			
	Proposed Budget	Tract 4968 Increase %	Increase Amount	Revised Budget Total	Proposed Budget	Tract 4968 Increase %	Increase Amount	Revised Budget Total
Total Estimated Golf Course Water Supply	\$ 390,233.46		\$ -	\$ 390,233.46	\$ 407,583.85		\$ -	\$ 407,583.85
Total Estimated Cost Finished Water Delivery	130,152.15	2.32%	3,015.11	133,167.26	133,055.69	16.09%	21,411.26	154,466.95
CSA 34A Water Purchase	75,012.45		-	75,012.45	81,021.94		-	81,021.94
CSA 34C Water Purchase	37,352.47	4.86%	1,813.52	39,165.99	39,511.95	33.99%	13,428.56	52,940.51
CSA 34A Distribution Maintenance and Administration	41,022.85			41,022.85	41,905.88		-	41,905.88
CSA 34C Distribution Maintenance and Administration	32,166.75	3.73%	1,198.76	33,365.51	32,859.75	26.09%	8,572.11	41,431.86
Total Estimated Cost	\$ 705,940.13		\$ 6,027.39	\$ 711,967.52	\$ 735,939.06		\$ 43,411.93	\$ 779,350.99
Estimated Revenue Tract 4968 (CSA 34D)	6 EWU @ \$100.19/month		\$ 7,213.68	-	42 EWU @ \$103.90/mo		\$ 52,365.60	

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Engineer's Report Exhibit E-3

CSA 34 Water Supply - CSA 34D Customer Service Fee Analysis

Category	FY 2019-20				FY 2020-21			
	Proposed Budget	Increase %	Increase Amount	Revised Budget Total	Proposed Budget	Increase %	Increase Amount	Revised Budget Total
	\$ 428,182.23	\$ -	-	\$ 428,182.23	\$ 437,430.97			\$ 437,430.97
Total Estimated Golf Course Water Supply	136,917.66	31.30%	42,852.09	179,769.75	139,875.08	40.30%	56,375.51	196,250.59
Total Estimated Cost Finished Water Delivery	87,129.51	-	-	87,129.51	89,011.51	-	-	89,011.51
CSA 34A Water Purchase	41,959.24	66.35%	27,841.54	69,800.78	42,865.56	85.77%	36,767.68	79,633.23
CSA 34C Water Purchase	42,810.63	-	-	42,810.63	43,735.34	-	-	43,735.34
CSA 34A Distribution Maintenance and Administration	33,567.88	50.93%	17,096.68	50,664.56	34,292.95	65.84%	22,577.96	56,870.91
CSA 34C Distribution Maintenance and Administration	\$ 770,567.15	\$ 87,790.32	\$ 87,790.32	\$ 858,357.47	\$ 787,211.40	\$ 115,721.15	\$ 115,721.15	\$ 902,932.55
Total Estimated Cost								
Estimated Revenue Tract 4968 (CSA 34D)	\$82 EWU @ \$108.02/mo		\$ 106,291.68		106 EWU @ \$110.52/mo		\$ 140,581.44	

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Engineer's Report Exhibit E-3

CSA 34 Water Supply - CSA 34D Customer Service Fee Analysis

Category	FY 2021-22				
	Proposed Budget	Tract 4968 Increase %	Increase Amount	Revised Budget Total	
Total Estimated Golf Course Water Supply	\$ 446,879.48		\$ -	\$ 446,879.48	
Total Estimated Cost Finished Water Delivery	142,896.38	40.15%	57,375.06	\$ 200,271.45	
CSA 34A Water Purchase	90,934.16		-	\$ 90,934.16	
CSA 34C Water Purchase	43,791.46	85.77%	37,561.86	\$ 81,353.31	
CSA 34A Distribution Maintenance and Administration	44,680.02		-	\$ 44,680.02	
CSA 34C Distribution Maintenance and Administration	35,033.67	65.84%	23,065.65	\$ 58,099.32	
Total Estimated Cost	\$ 804,215.17		\$ 118,002.57	\$ 922,217.74	
Estimated Revenue Tract 4968 (CSA 34D)			106 EWU @ \$110.52/mo	\$ 140,581.44	

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**ENGINEER'S REPORT
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SERVICES AND WATER CONTRACT ADMINISTRATION AND MILLERTON
LAKE PUMP READY TO SERVE BENEFIT ASSESSMENTS FOR FRESNO
COUNTY SERVICE AREA No.34 AND ITS ZONE D (TRACT 4968)**

Exhibit F

Exhibit F-1 - Projected Number of ESU Served by the CSA 34 Wastewater Treatment Plant in Each Fiscal Year 2017- 2018 through Fiscal Year 2021-2022.

Exhibit F-2 - Projected Number of 12-month Equivalent Rate Paying Units in Tract 4968 (CSA 34D) in Fiscal Year 2017- 2018 through Fiscal Year 2021-2022.

Exhibit F-3 - Projected Increase in Annual Costs in Wastewater Treatment Services, Sludge Disposal and Sewer Piping and Pumping Administration Services to Each ESU in CSA 34D for Fiscal Year 2017- 2018 through Fiscal Year 2021- 2022 and Estimated Annual Revenue Calculated With Sewer Services Rates for CSA 34C.

Engineer's Report Exhibit F-1

CSA 34 Wastewater Services Delivery
 CSA 34D WWTP Unit Data - Customer Service Fee Analysis for CSA 34D

Item Description	FY 17-18			FY 18-19			FY 19-20					
	CSA 34A	CSA 34C	CSA 34D	Totals	CSA 34A	CSA 34C	CSA 34D	Totals	CSA 34A	CSA 34C	CSA 34D	Totals
Total Residential Lots	95	161	6	262	96	161	42	299	97	161	82	340
Subtotal ESU	99	161	6	266	100	161	42	303	101	161	82	344
CSA 34C ESU x Sludge Factor of 1.085	99	174.69	6.51	280.2	100	174.69	45.57	320.26	101	174.69	88.97	364.66
WWTP - O/M Cost Allocation Percentages	35.330%	62.340%	2.320%	99.99%	31.220%	54.550%	14.230%	100.00%	27.700%	47.900%	24.400%	100.00%

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Engineer's Report Exhibit F-1

CSA 34 Wastewater Services Delivery
CSA 34D WWTP Unit Data - Customer Service Fee Analysis for CSA 34D

Item Description	FY 20-21				FY 21-22			
	CSA 34A	CSA 34C	CSA 34D	Totals	CSA 34A	CSA 34C	CSA 34D	Totals
Total Residential Lots	98	161	106	365	99	161	106	366
Subtotal ESU	102	161	106	369	103	161	106	370
CSA 34C ESU x Sludge Factor of 1.085	102	174.69	115.01	391.7	103	174.69	115.01	392.7
WWTP - O/M Cost Allocation Percentages	26.040%	44.600%	29.360%	100.00%	26.230%	44.480%	29.290%	100.00%

Revised 7-26-2017

Engineer's Report Exhibit F-2

**CSA 34 Wastewater Services Delivery
CSA 34D WWTP Unit Data - Customer Service Fee Analysis for CSA 34D**

Tract 4968 Buildout

Fiscal Year	Closings	Total 4968 Units	12 Month Equivalent	% Total WWTP Units	% 34C Units
2017-18*	20	20	6	2.31%	3.73%
2018-19	40	60	42	16.09%	26.09%
2019-20	40	100	86	32.82%	53.42%
2020-21	6	106	106	40.30%	65.84%
2021-22		106	106	40.15%	65.84%

*6 months

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Engineer's Report Exhibit F-3
CSA 34 Wastewater Services
CSA 34D Customer Service Fees

Category	FY 2017-18			FY 2018-19			FY 2019-20		
	4968 Proposed Budget	4968 Percent Increase	4968 Increase Amount	Proposed Budget	Tract 4968 Percent Increase	Tract 4968 Increase Amount	Proposed Budget	Tract 4968 Percent Increase	Tract 4968 Increase Amount
Total Estimated Fixed Category WWT Services	\$ 23,909.96	2.31%	\$ 552.32	\$ 24,507.87	16.09%	\$ 3,943.32	\$ 25,128.30	31.30%	\$ 7,865.16
Total Estimated Variable Cost WWT Services	181,973.44	2.31%	\$ 4,203.59	186,527.11	16.09%	\$ 30,012.21	191,252.97	31.30%	\$ 59,862.18
CSA 34A Sludge Disposal	7,316.08		\$ -	7,499.26		\$ -	7,689.25		\$ -
CSA 34C Sludge Disposal	19,780.53	3.73%	\$ 737.81	20,275.78	26.09%	\$ 5,289.95	20,275.78	50.93%	\$ 10,326.45
CSA 34C Sewer Piping and Pumping Admin	30,920.22	3.73%	\$ 1,153.32	31,588.04	26.09%	\$ 8,241.32	32,217.03	50.93%	\$ 16,408.13
Total Estimated Cost	\$ 263,900.23		\$ 6,647.04	\$ 270,398.06		\$ 47,486.80	\$ 276,563.33		\$ 94,461.93
Estimated Revenue Tract 4968 (CSA 34D)	6 ESU @ \$92.49/month		\$ 6,659.28	42 ESU @ \$94.49/month		\$ 47,622.96	82 ESU @ \$96.56/month		\$ 95,015.04

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Engineer's Report Exhibit F-3
CSA 34 Wastewater Services
CSA 34D Customer Service Fees

Category	FY 2020-21			FY 2021-22		
	Proposed Budget	Tract 4968 Percent Increase	Increase Amount	Proposed Budget	Tract 4968 Percent Increase	Increase Amount
Total Estimated Fixed Category WWT Services	\$ 25,756.51	40.30%	\$ 10,379.87	\$ 26,400.42	40.15%	\$ 10,599.77
Total Estimated Variable Cost WWT Services	\$ 196,034.29	40.30%	\$ 79,001.82	\$ 200,935.15	40.15%	\$ 80,675.46
CSA 34A Sludge Disposal	7,881.48		-	8,078.52		-
CSA 34C Sludge Disposal	20,713.74	65.84%	\$ 13,637.92	21,161.15	65.84%	\$ 13,932.50
CSA 34C Sewer Piping and Pumping Admin	32,912.92	65.84%	\$ 21,669.87	33,623.84	65.84%	\$ 22,137.93
Total Estimated Cost	\$ 283,298.94		\$ 124,689.48	\$ 290,199.08		\$ 127,345.67
Estimated Revenue Tract 4968 (CSA 34D)	106 ESU @ \$98.65/mo		\$ 125,482.80	106 ESU @ \$100.78/mo		\$ 128,192.16

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**ENGINEER'S REPORT
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COUNTY SERVICE AREA No.34 AND ITS ZONE D (TRACT 4968)**

EXHIBIT G

Exhibit G – Consumer Price Index Factor (CPI) calculation

**Engineer's Report
Fresno County Service Are 34, Zone D**

EXHIBIT G

Consumer Price Index (CPI) Factor

The Consumer Price Index Factor (CPI) used in the Consolidated Engineer's Report (CER) prepared by Wilson & Associates in August 2015 for calculating the current adopted customer service fees and benefit assessments for the joint and local utility systems in CSA 34 is based on the All Urban Consumers California Consumer Price Index data from the California Department of Industrial Relations ([//www.dir.ca.gov/oprl/cpi/entireccpi.pdf](http://www.dir.ca.gov/oprl/cpi/entireccpi.pdf)) for 2010 to 2013.

The following table shows the calculation used in the CER that resulted in a CPI Factor of 1.0216

	2012-2013	2011-2012	2010-2011	2010-2013
All Urban-Annual 2013 =	241.623	238.155	232.93	241.623
All Urban-Annual 2012 =	238.155	232.93	226.919	226.919
Index Change 2013 =	1.46%	2.24%	2.65%	6.48%
	Average =			2.16%
	CPI Average 2010-2013 =			2.16%
CPI Factor				1.0216

The following table is a CPI Factor calculation using the Department of Labor Relations Consumer All Urban Consumers California Consumer Price Index data for 2013 to 2016. The result is an average CPI change of 1.89% or a CPI factor of 1.0189.

	2015-2016	2014-2015	2013-2014	2013-2016
All Urban-Annual 2016 =	255.303	249.666	246.055	255.303
All Urban-Annual 2015 =	249.666	246.055	241.623	241.623
Index Change 2016 =	2.26%	1.47%	1.83%	5.66%
	Average =			1.89%
	CPI Average 2013-2016 =			1.89%
CPI Factor				1.0189

The 0.27% (0.0027) reduction in the calculated CPI Factor is not of significant magnitude to warrant calculation of a reduction in the user fees and benefit assessments adopted as recommended by the CER. Some reduction was already realized with adoption of the recommended fees and assessments one year behind the schedule detailed in the CER.

For this Engineer's Report the CPI Factor is 1.0216

**ENGINEER'S REPORT
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Appendix A

COPIES OF FRESNO COUNTY ASSESSOR'S MAPS

<u>BOOK</u>	<u>PAGE</u>
300	02
300	03
300	34
300	35
300	54

POR. SEC. 4, 5, 8, & 9, T.11S, R.21E., M.D.B.&M.

Tax Rate Area 300-02

76-665 76-072
76-663 76-086

38.04 7.19.9
4.13 7.17.8

1" = 1200'

300-02

300-02

300-02

300-02

300-02

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300-02

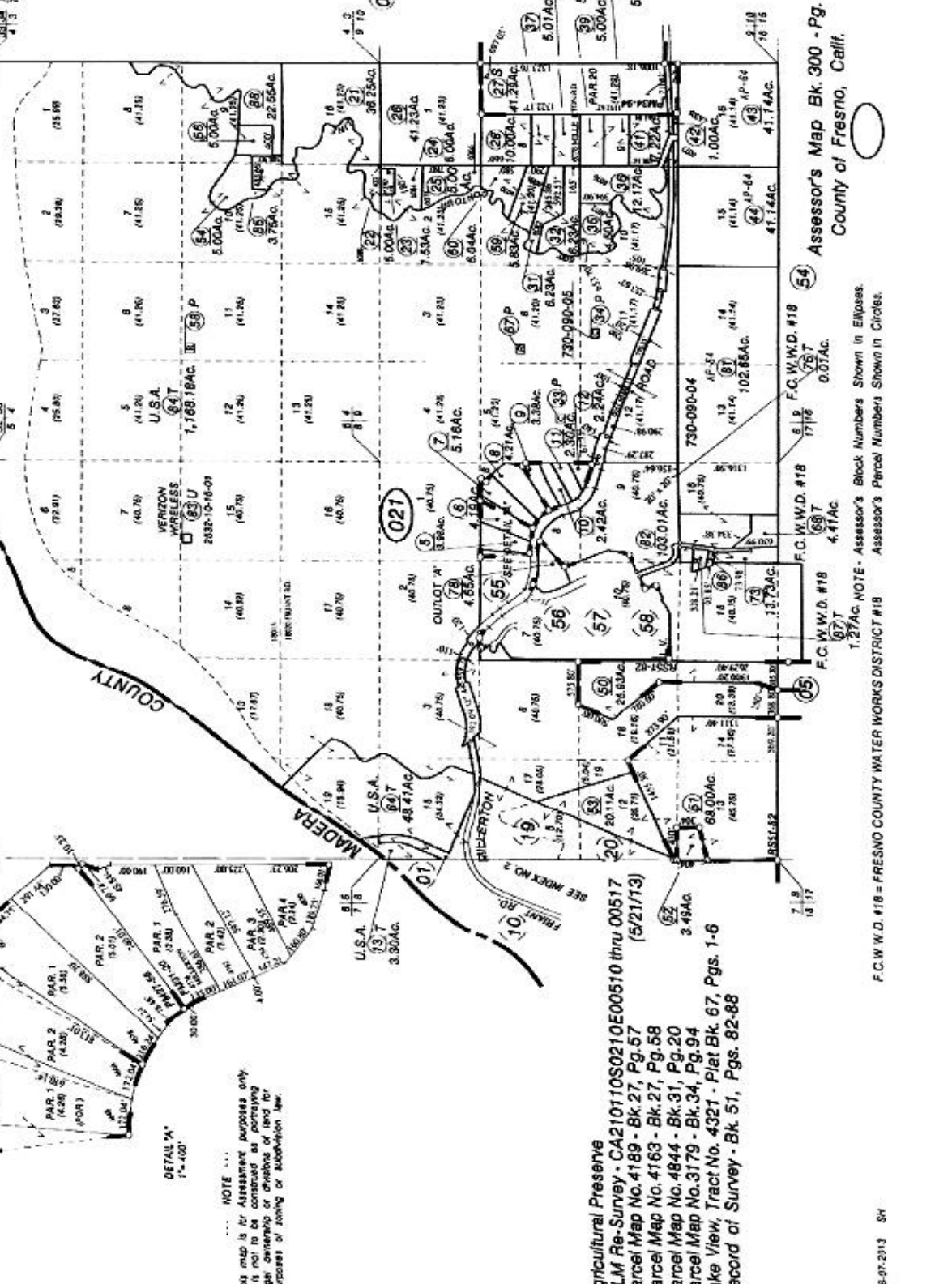
300-02

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300-02



NOTE ...
This map is for Assessment purposes only.
It is not to be construed as conveying
legal interests or divisions of land for
purposes of zoning or subdivision law.

Agricultural Preserve
BLM Re-Survey - CA210110S0210E00510 thru 00517
Parcel Map No. 4189 - Bk. 27, Pg. 57
Parcel Map No. 4163 - Bk. 27, Pg. 58
Parcel Map No. 4844 - Bk. 31, Pg. 20
Parcel Map No. 3179 - Bk. 34, Pg. 94
Lake View, Tract No. 4321 - Plat Bk. 67, Pgs. 1-6
Record of Survey - Bk. 51, Pgs. 82-88

Assessor's Map Bk. 300 - Pg. 02
County of Fresno, Calif.

F.C.W.W.D. #18 = FRESNO COUNTY WATER WORKS DISTRICT #18
1.27AC NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

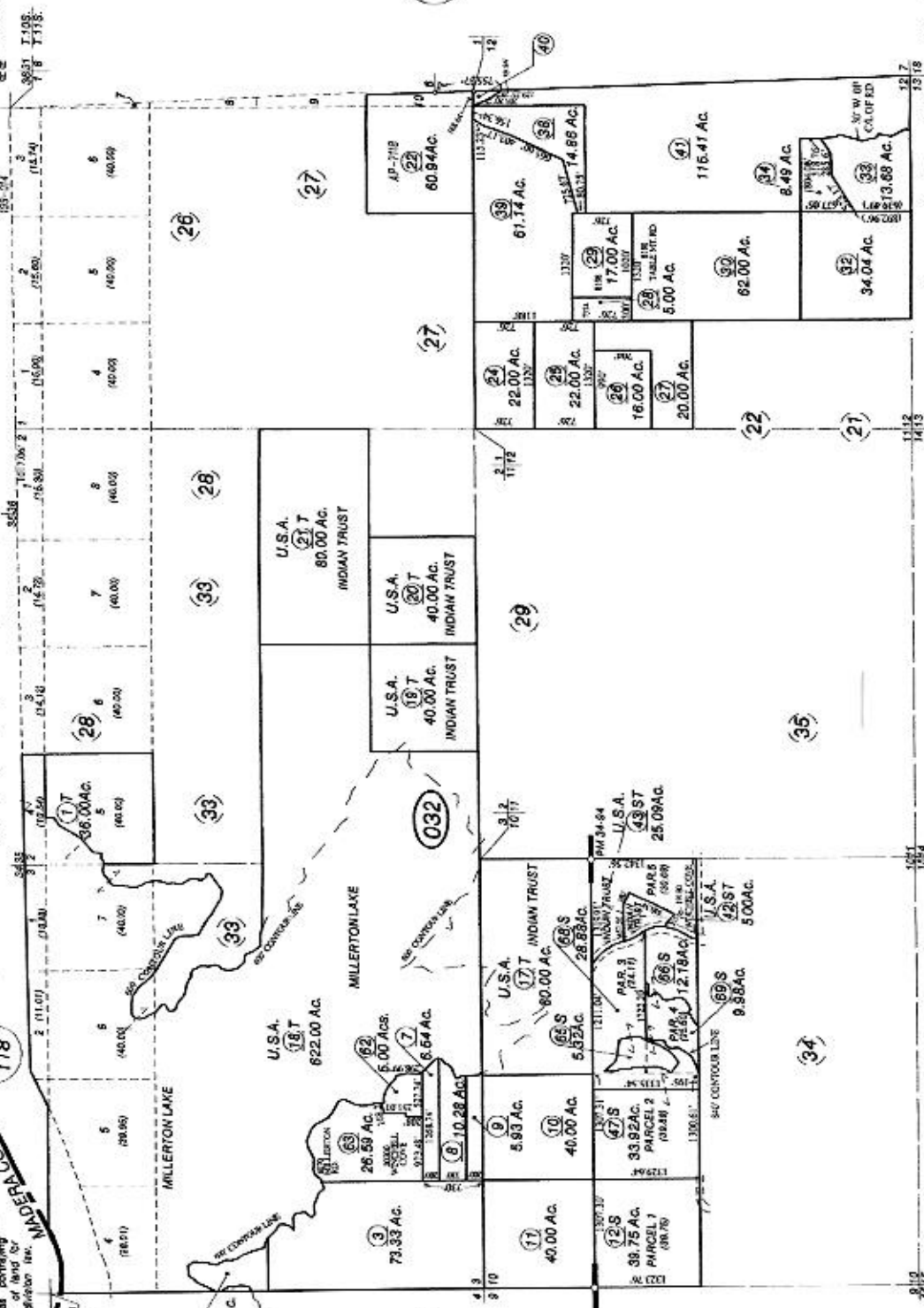
NOTE ...
 This map is for Assessment purposes only.
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 legal ownership or divisions of land for
 purposes of zoning or subdivision etc.

Bk. 118

POR. SEC'S 1,2,3,10,11,12, T.11S., R.21E., M.D.B.& M.

Tax Rate Area
 99-008 78-351
 99-004
 100-001 1-100
 100-002 1-110
 100-003 1-115

300-03



Agricultural Preserve
 Parcel Map No. 3179 - Bk. 34, Pg. 94

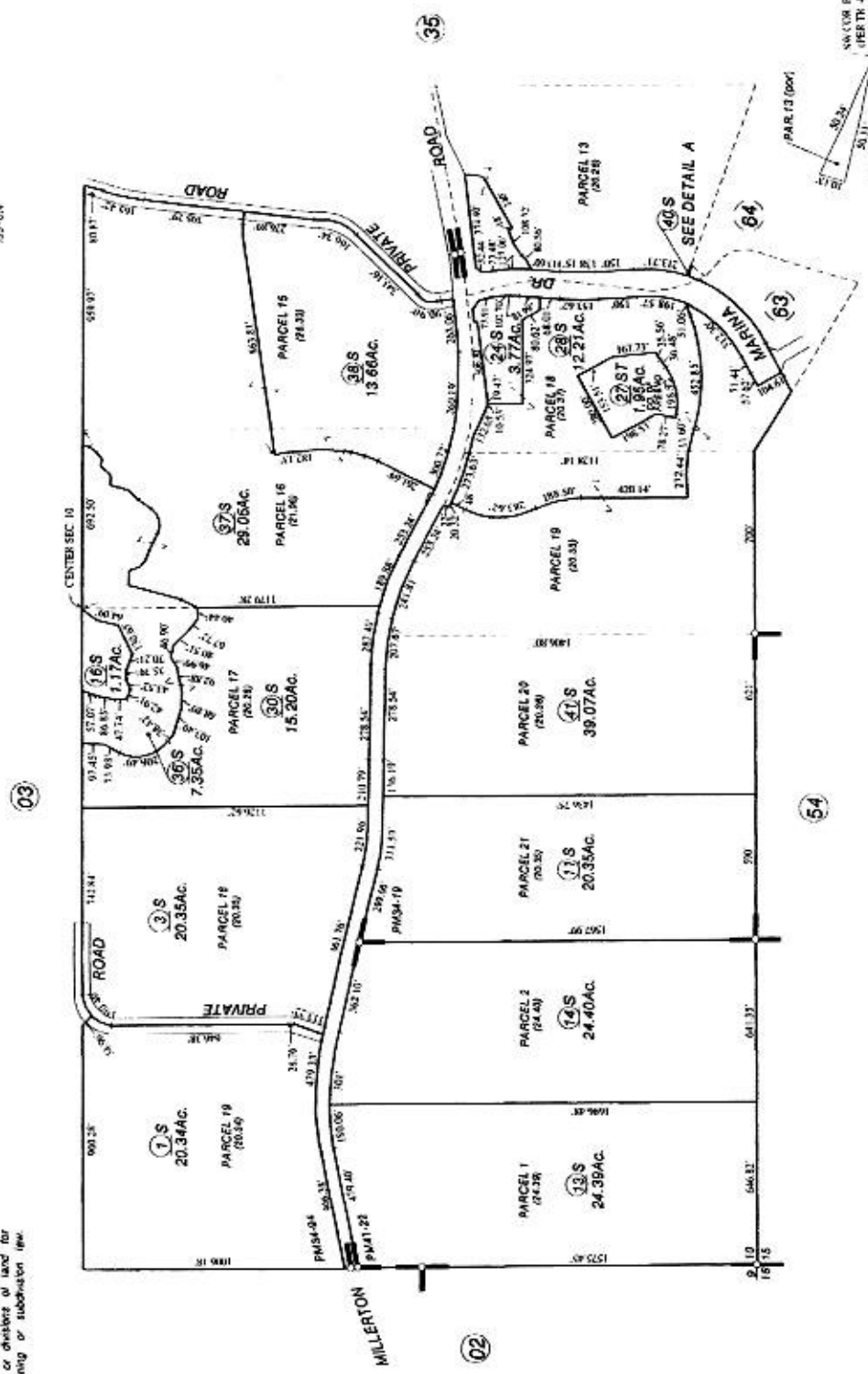
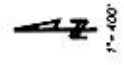
Assessor's Map Bk. 300 - Pg. 03
 County of Fresno, Calif.

NOTE - Assessor's Block Numbers Shown in Ellipses.
 Assessor's Parcel Numbers Shown in Circles.

Tax Rate Area
35-031
35-065
35-074

SUBDIVIDED LAND IN POR. SEC. 10, T. 11 S., R. 21 E., M.D.B. & M.

NOTE ...
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It is not to be construed as purporting
legal ownership or division of land for
purposes of zoning or subdivision law.



Parcel Map No. 3179 - Bk. 34, Pg. 94
Parcel Map No. 5349 - Bk. 34, Pg. 19 & 20
Parcel Map No. 5988 - Bk. 41, Pg. 22

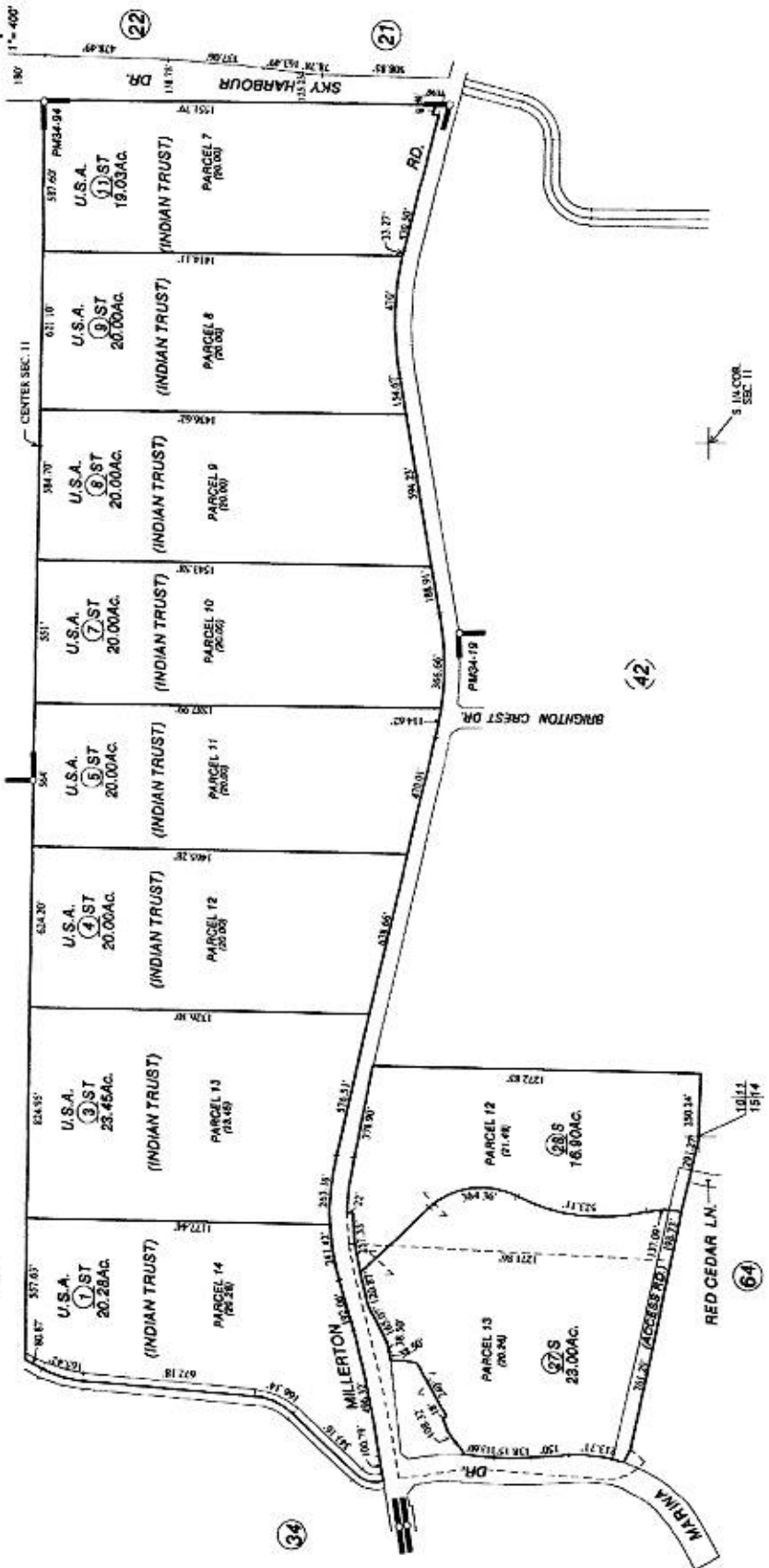
Assessor's Map Bk. 300 - Pg. 34
County of Fresno, Calif.

NOTE - Assessor's Block Numbers Shown in Ellipses.
Assessor's Parcel Numbers Shown in Circles.

Tax Rate Area
78-034
78-035
89-014

SUBDIVIDED LAND IN POR. SEC'S. 10 & 11, T., 11 S., R. 21 E., M.D.B. & M.

NOTE ...
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It is not to be construed as portraying
legal ownership or divisions of land for
purposes of zoning or subdivision law.



Parcel Map No. 5349 - Bk. 34, Pgs. 19 & 20
Parcel Map No. 3179 (Amended) - Bk. 34, Pg. 94

Assessor's Map Bk. 300 - Pg. 35
County of Fresno, Calif.

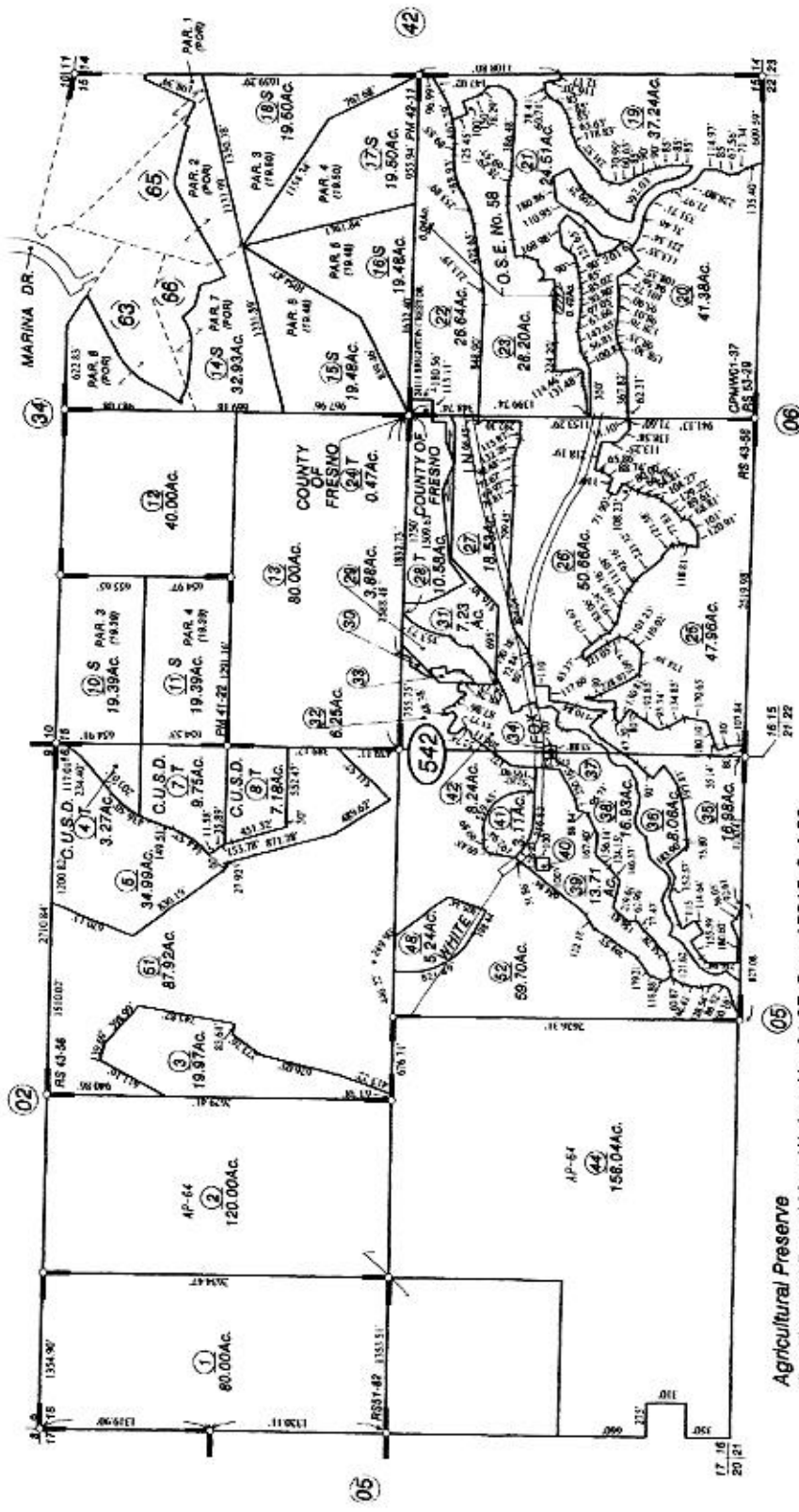
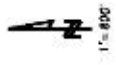
NOTE - Assessor's Block Numbers Shown in Ellipses.
Assessor's Parcel Numbers Shown in Circles.

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 purposes of zoning or subdivision law.

POR. SEC.'S 10, 15 & 16, T. 11 S., R. 21 E., M. D. B. & M.

Tax Rate Area
 76-069 76-08E
 76-073 76-09F
 76-084 76-10C

300-54



Agricultural Preserve
 Certificate of Parcel Map Waiver No. 01-37, Doc. 15915, 2-4-08
 Record of Survey - Bk. 43, Pgs. 56
 Record of Survey - Bk. 51, Pgs. 82-88
 Record of Survey - Bk. 53, Pg. 29

Assessor's Map Bk. 300 - Pg. 54
 County of Fresno, Calif.

NOTE - Assessor's Block Numbers Shown in Ellipses
 Assessor's Parcel Numbers Shown in Circles.

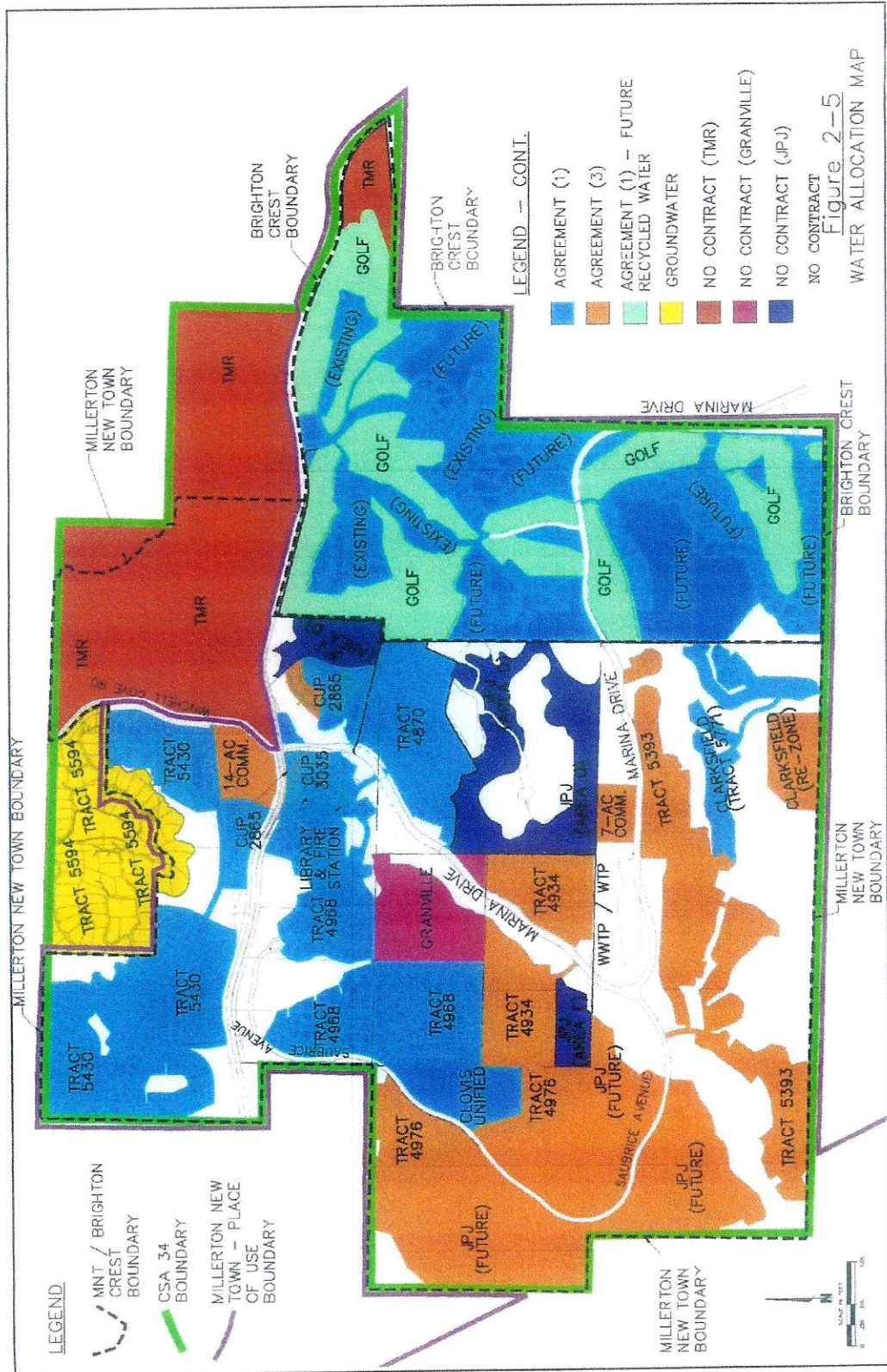
**ENGINEER'S REPORT
ON RATES AND CHARGES FOR DOMESTIC WATER AND SEWER
SERVICES AND WATER CONTRACT ADMINISTRATION AND MILLERTON
LAKE PUMP READY TO SERVE BENEFIT ASSESSMENTS FOR FRESNO
COUNTY SERVICE AREA No.34 AND ITS ZONE D (TRACT 4968)**

Appendix B

MAP PROVIDED BY FRESNO COUNTY DEPARTMENT OF PUBLIC WORKS AND
PLANNING SHOWING ALLOCATION OF SURFACE WATER SUPPLY CONTRACTS
1/2 AND CONTRACT 3 DESCRIBED IN ENGINEER'S REPORT SECTION 3.2

SECTION TWO

Figure 2-5 Water Allocation Map



Tract 5771 is through Agt. 3 and should be brownish in color

**ENGINEER'S REPORT
ON RATES AND CHARGES FOR DOMESTIC WATER AND SEWER
SERVICES AND WATER CONTRACT ADMINISTRATION AND MILLERTON
LAKE PUMP READY TO SERVE BENEFIT ASSESSMENTS FOR FRESNO
COUNTY SERVICE AREA No.34 AND ITS ZONE D (TRACT 4968)**

Appendix C

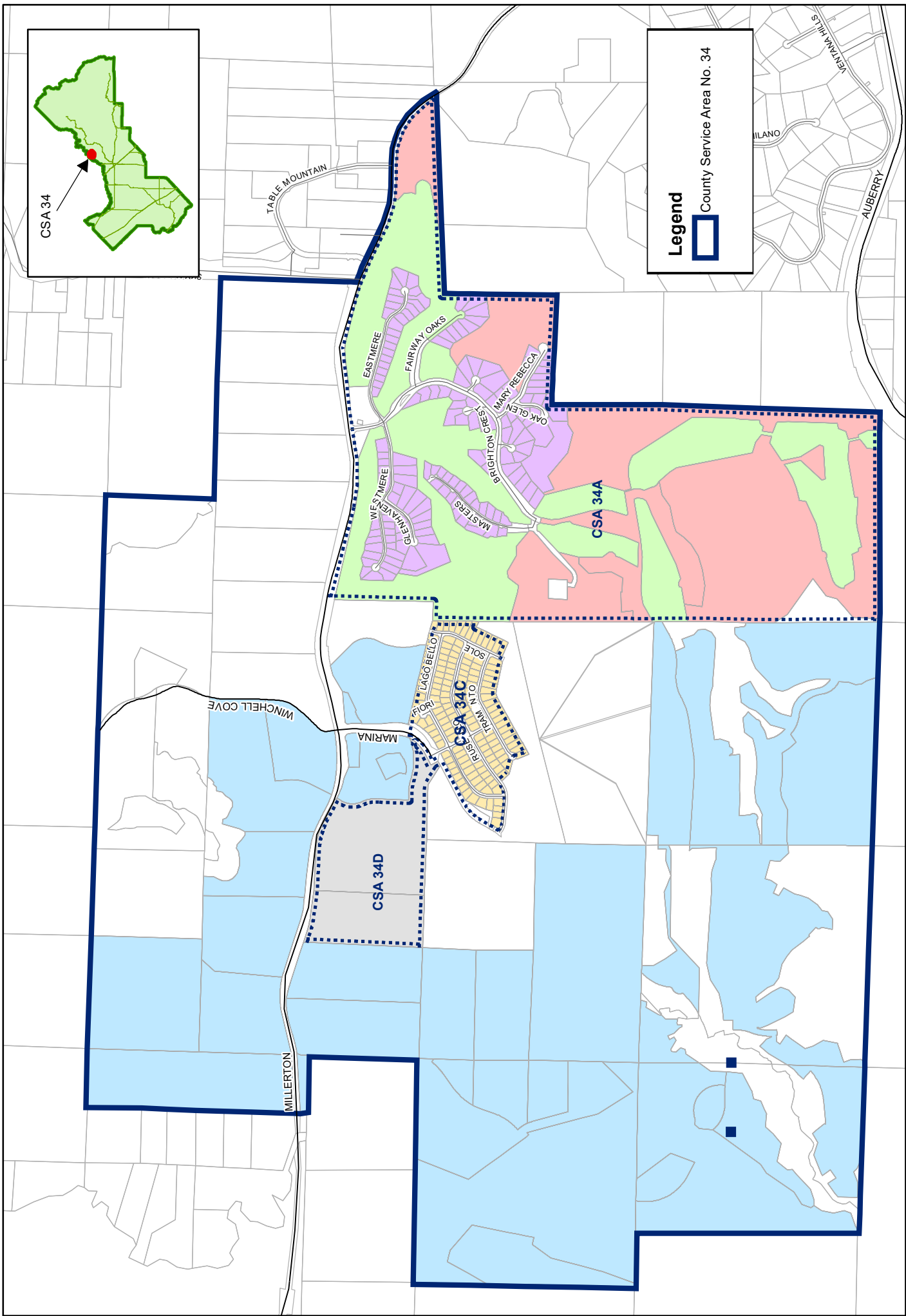
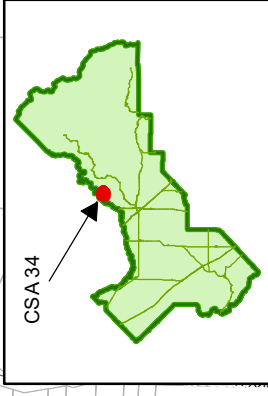
MAPS PROVIDED BY FRESNO COUNTY DEPARTMENT OF PUBLIC WORKS
AND PLANNING SHOWING BOUNDARIES OF CSA 34 AND IT'S ZONES CSA
34A, CSA 34C AND CSA 34D



County Service Area No. 34

CSA 34, 34A, 34C and 34D

Appendix C



Legend

 County Service Area No. 34

**ENGINEER'S REPORT
ON RATES AND CHARGES FOR DOMESTIC WATER AND SEWER
SERVICES AND WATER CONTRACT ADMINISTRATION AND MILLERTON
LAKE PUMP READY TO SERVE BENEFIT ASSESSMENTS FOR FRESNO
COUNTY SERVICE AREA No.34 AND ITS ZONE D (TRACT 4968)**

Appendix D

MAPS PROVIDED BY FRESNO COUNTY DEPARTMENT OF PUBLIC WORKS AND PLANNING SHOWING ALL OF THE LOTS AND PARCELS IN CSA 34, CSA 34A AND CSA 34C AND DESCRIBING EACH LOT AND PARCEL BY REFERENCE ON THE MAPS TO THEIR FRESNO COUNTY ASSESSORS PARCEL NUMBER (APN).

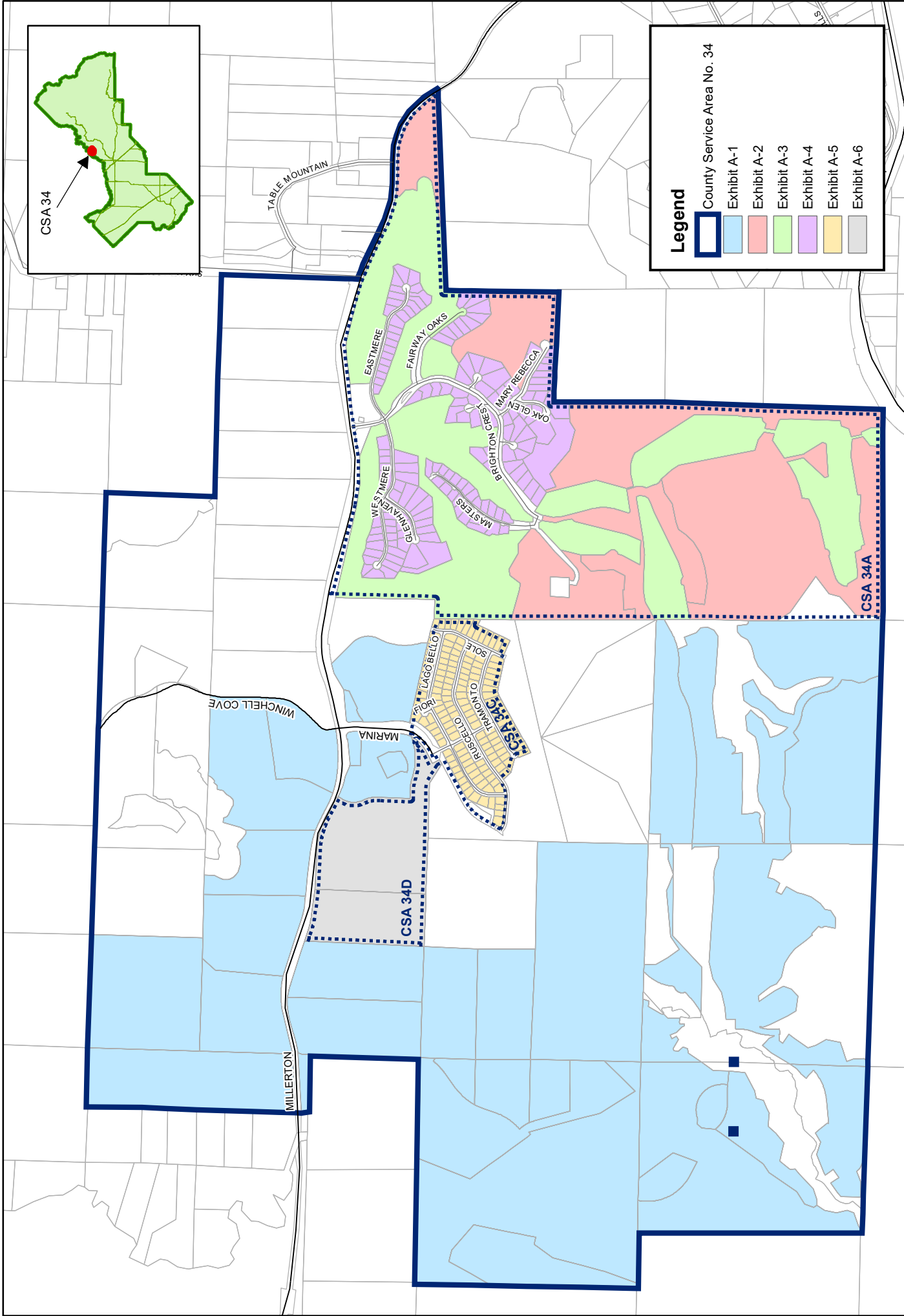
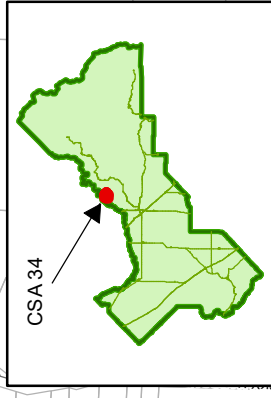
MAP OF TRACT 4968 SHOWING LOTS IN CSA 34D WITH EACH LOT IDENTIFIED BY LOT NUMBER.



County Service Area No. 34

WATER CONTRACT ADMINISTRATION AND MILLERTON LAKE PUMP READY-TO-SERVE MAINTENANCE
ASSESSMENT FOR COUNTY SERVICE AREA 34 (MILLERTON NEW TOWN)

Exhibit A



Legend

- County Service Area No. 34
- Exhibit A-1
- Exhibit A-2
- Exhibit A-3
- Exhibit A-4
- Exhibit A-5
- Exhibit A-6



County Service Area No. 34

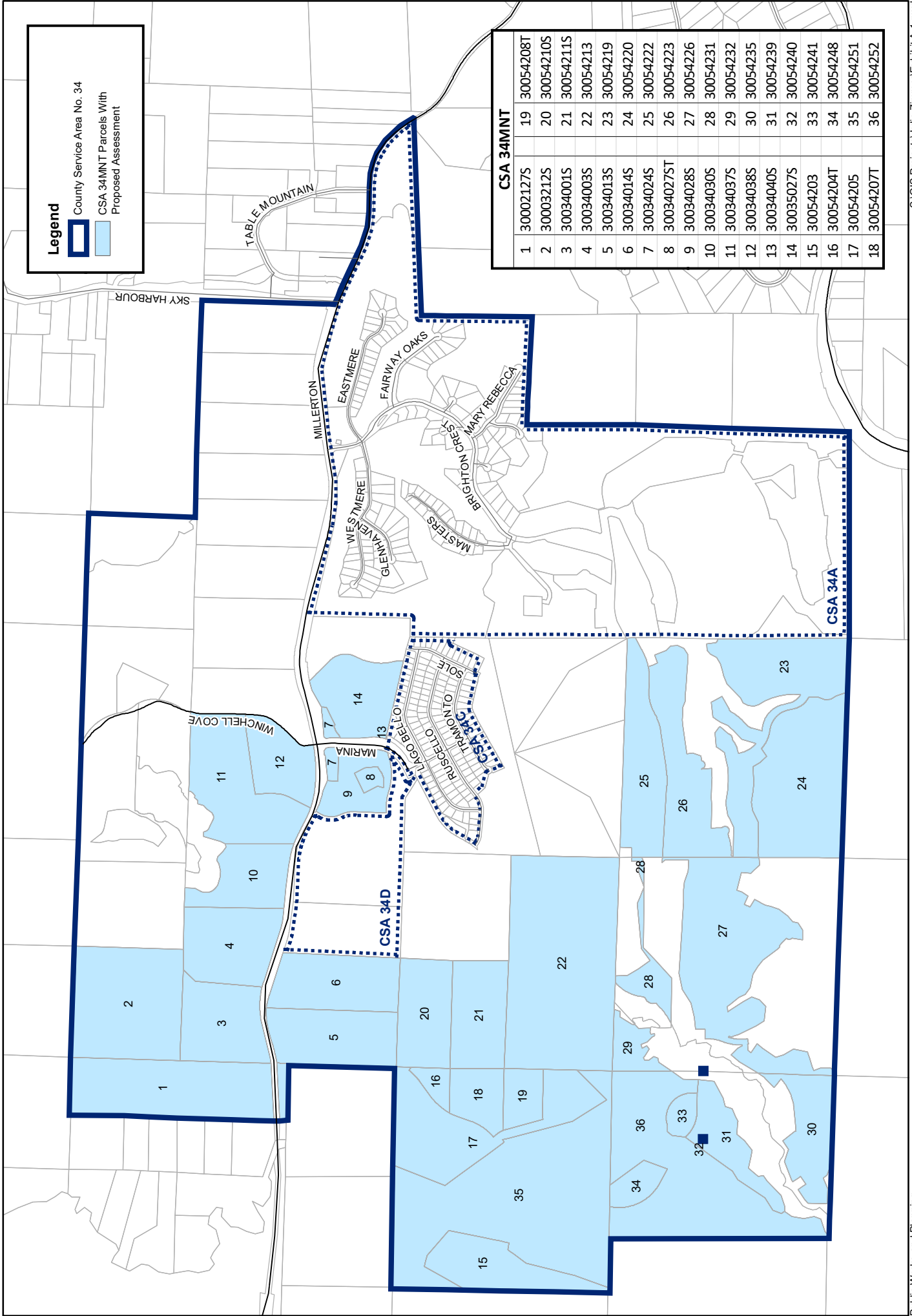
WATER CONTRACT ADMINISTRATION AND MILLERTON LAKE PUMP READY-TO-SERVE MAINTENANCE
ASSESSMENT FOR COUNTY SERVICE AREA 34 (MILLERTON NEW TOWN)

Exhibit A-1



Legend

- County Service Area No. 34
- CSA 34MNT Parcels With Proposed Assessment



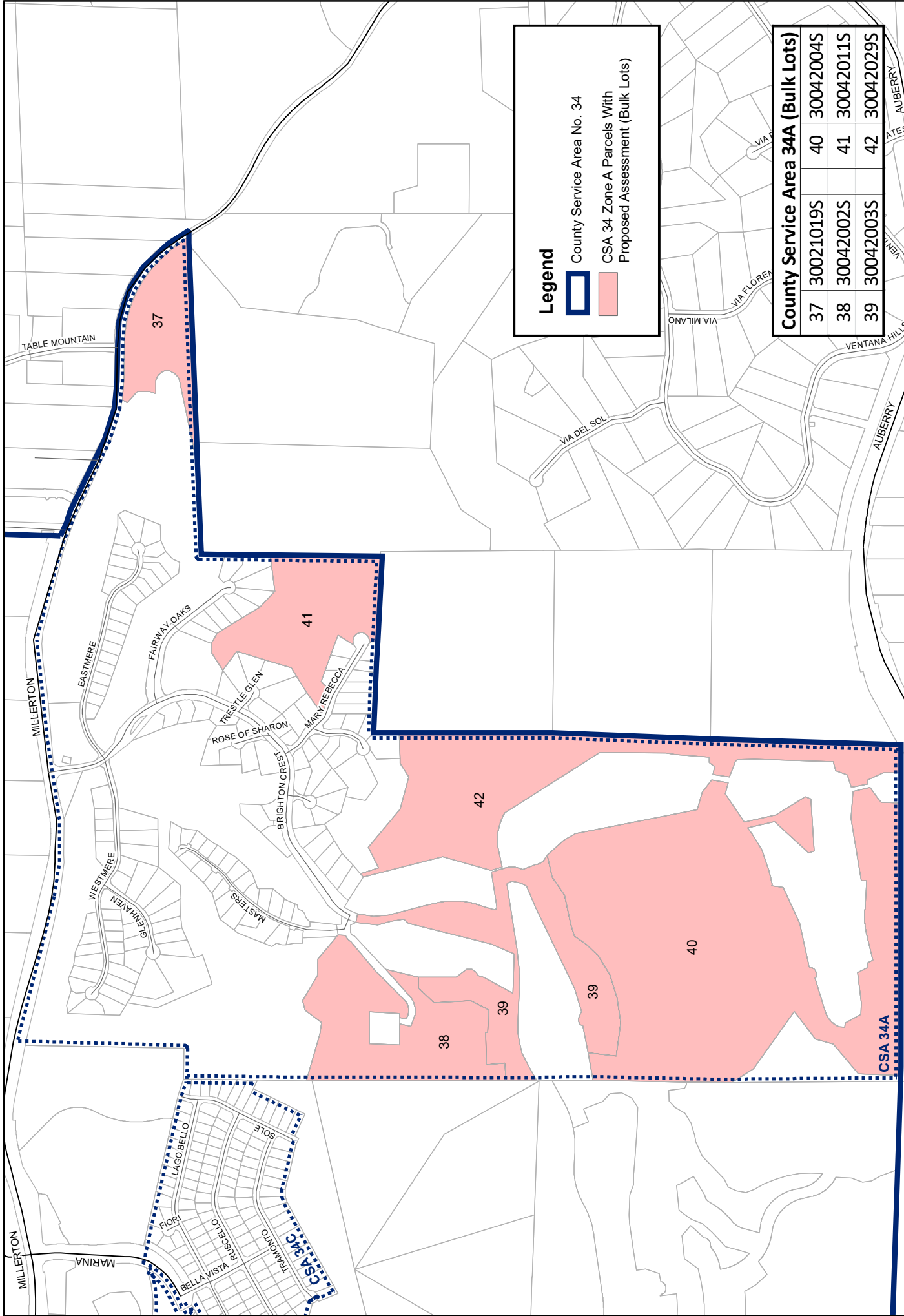
CSA 34MNT	
1	30002127S
2	30003212S
3	30034001S
4	30034003S
5	30034013S
6	30034014S
7	30034024S
8	30034027ST
9	30034028S
10	30034030S
11	30034037S
12	30034038S
13	30034040S
14	30035027S
15	30054203
16	30054204T
17	30054205
18	30054207T
19	30054208T
20	30054210S
21	30054211S
22	30054213
23	30054219
24	30054220
25	30054222
26	30054223
27	30054226
28	30054231
29	30054232
30	30054235
31	30054239
32	30054240
33	30054241
34	30054248
35	30054251
36	30054252



County Service Area No. 34 Zone A - Bulk Lots

WATER CONTRACT ADMINISTRATION AND MILLERTON LAKE PUMP READY-TO-SERVE MAINTENANCE
ASSESSMENT FOR COUNTY SERVICE AREA 34 (MILLERTON NEW TOWN)

Exhibit A-2



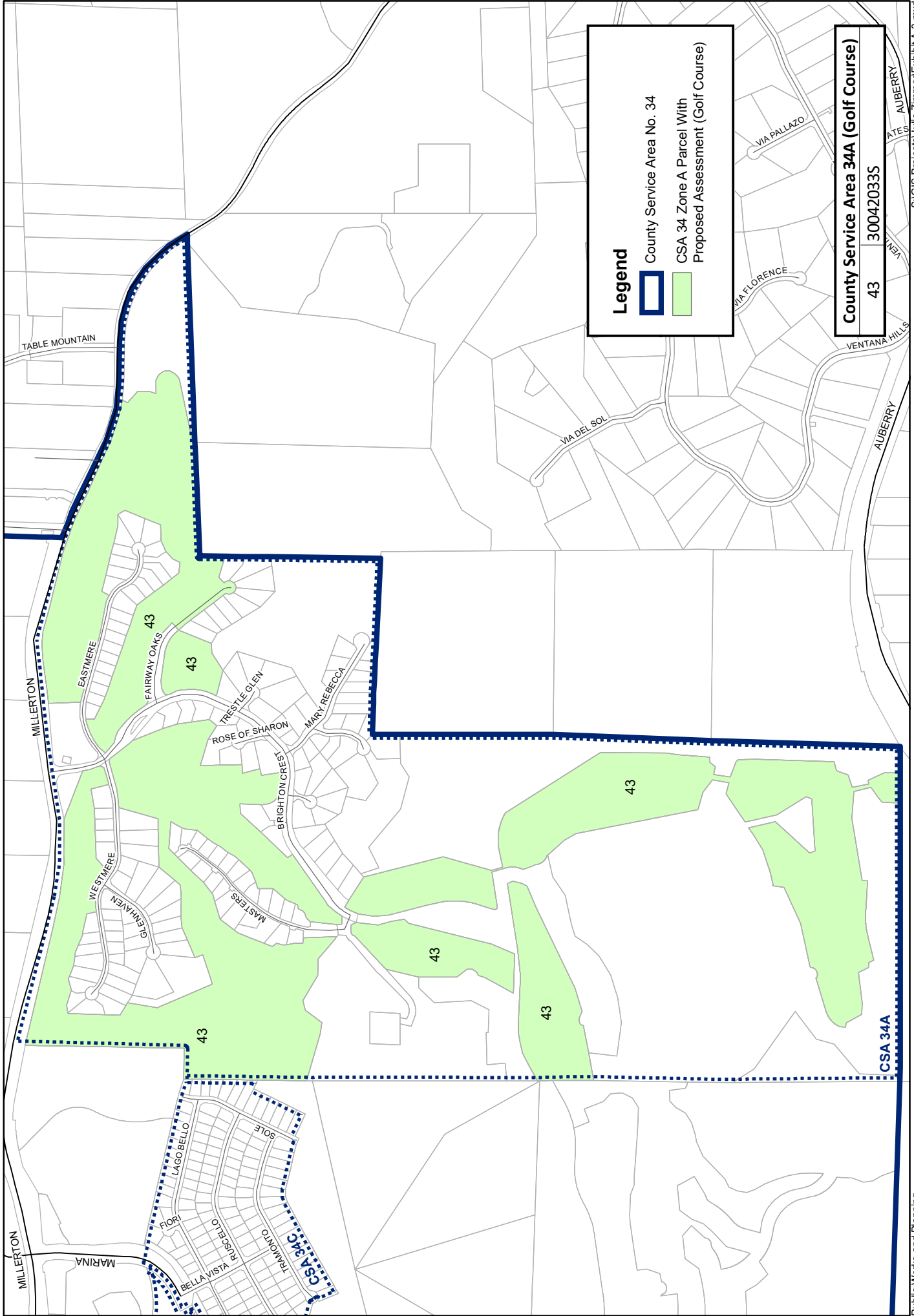
County Service Area 34A (Bulk Lots)			
37	30021019S	40	30042004S
38	30042002S	41	30042011S
39	30042003S	42	30042029S



County Service Area No. 34 Zone A - Golf Course

WATER CONTRACT ADMINISTRATION AND MILLERTON LAKE PUMP READY-TO-SERVE MAINTENANCE
ASSESSMENT FOR COUNTY SERVICE AREA 34 (MILLERTON NEW TOWN)

Exhibit A-3

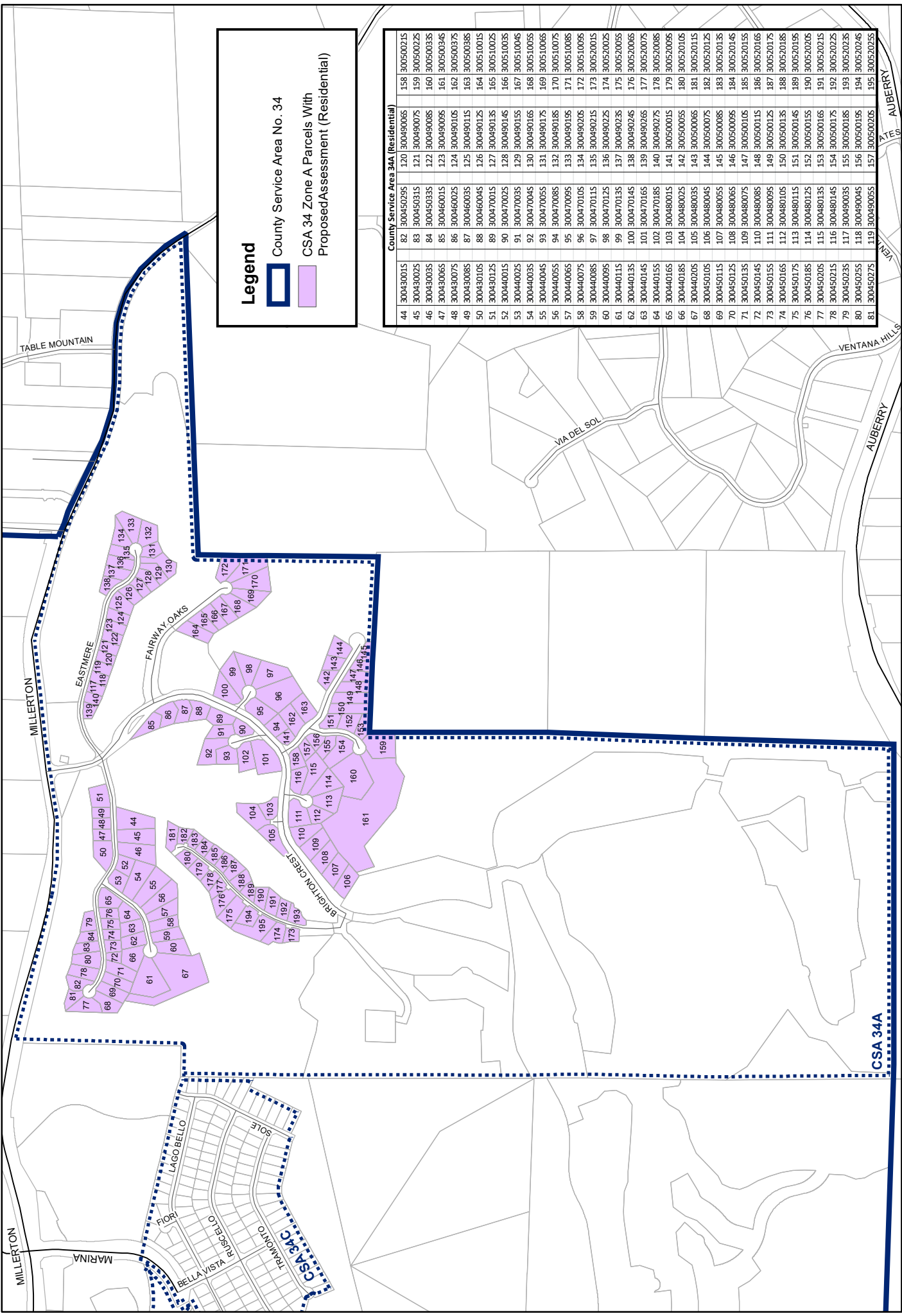




County Service Area No. 34 Zone A - Residential

WATER CONTRACT ADMINISTRATION AND MILLERTON LAKE PUMP READY-TO-SERVE MAINTENANCE
ASSESSMENT FOR COUNTY SERVICE AREA 34 (MILLERTON NEW TOWN)

Exhibit A-4



Legend

- County Service Area No. 34
- CSA 34 Zone A Parcels With Proposed Assessment (Residential)

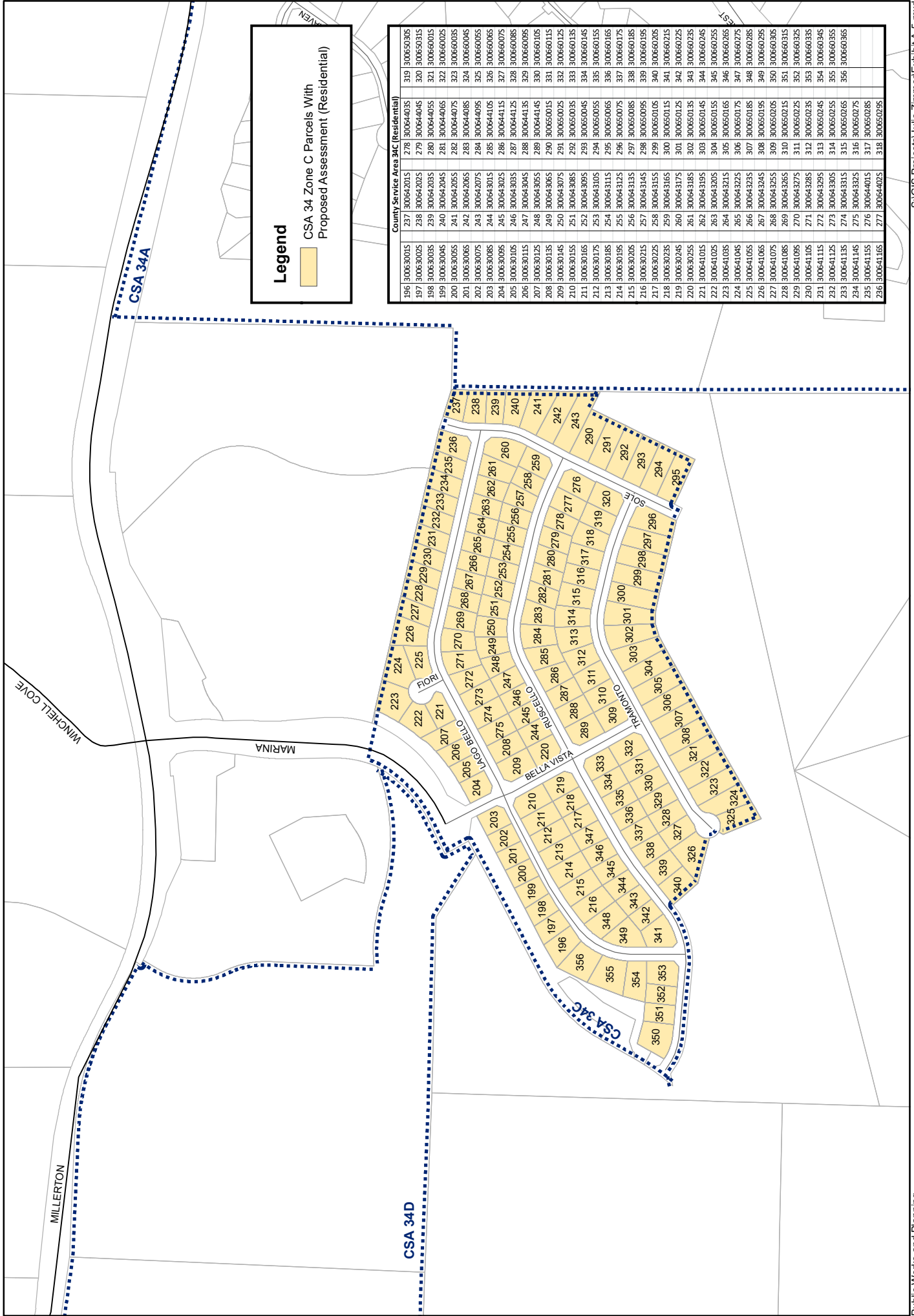
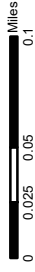
County Service Area 34A (Residential)	
44	300430015
45	300430025
46	300430035
47	300430065
48	300430075
49	300430085
50	300430105
51	300430125
52	300440015
53	300440025
54	300440035
55	300440045
56	300440055
57	300440065
58	300440075
59	300440085
60	300440095
61	300440115
62	300440135
63	300440145
64	300440155
65	300440165
66	300440185
67	300440205
68	300450015
69	300450115
70	300450125
71	300450135
72	300450145
73	300450155
74	300450165
75	300450175
76	300450185
77	300450205
78	300450215
79	300450235
80	300450255
81	300450275
82	300450295
83	300450315
84	300450335
85	300460015
86	300460025
87	300460035
88	300460045
89	300470015
90	300470025
91	300470035
92	300470045
93	300470055
94	300470085
95	300470095
96	300470105
97	300470115
98	300470125
99	300470135
100	300470145
101	300470165
102	300470185
103	300480015
104	300480025
105	300480035
106	300480045
107	300480055
108	300480065
109	300480075
110	300480085
111	300480095
112	300480105
113	300480115
114	300480125
115	300480135
116	300480145
117	300480175
118	300490045
119	300490055
120	300490065
121	300490075
122	300490085
123	300490095
124	300490105
125	300490115
126	300490125
127	300490135
128	300490145
129	300490155
130	300490165
131	300490175
132	300490185
133	300490195
134	300490205
135	300490215
136	300490225
137	300490235
138	300490245
139	300490265
140	300490275
141	300500015
142	300500025
143	300500035
144	300500045
145	300500055
146	300500065
147	300500075
148	300500085
149	300500095
150	300500105
151	300500115
152	300500125
153	300500135
154	300500145
155	300500155
156	300500165
157	300500175
158	300500185
159	300500195
160	300500205
161	300500215
162	300500225
163	300500235
164	300500245
165	300500255
166	300500265
167	300500275
168	300500285
169	300500295
170	300500305
171	300500315
172	300500325
173	300500335
174	300500345
175	300500355
176	300500365
177	300500375
178	300500385
179	300500395
180	300500405
181	300500415
182	300500425
183	300500435
184	300500445
185	300500455
186	300500465
187	300500475
188	300500485
189	300500495
190	300500505
191	300500515
192	300500525
193	300500535
194	300500545
195	300500555
196	300500565
197	300500575
198	300500585
199	300500595
200	300500605



County Service Area No. 34 Zone C - Residential

WATER CONTRACT ADMINISTRATION AND MILLERTON LAKE PUMP READY-TO-SERVE MAINTENANCE
ASSESSMENT FOR COUNTY SERVICE AREA 34 (MILLERTON NEW TOWN)

Exhibit A-5



Legend

CSA 34 Zone C Parcels With Proposed Assessment (Residential)

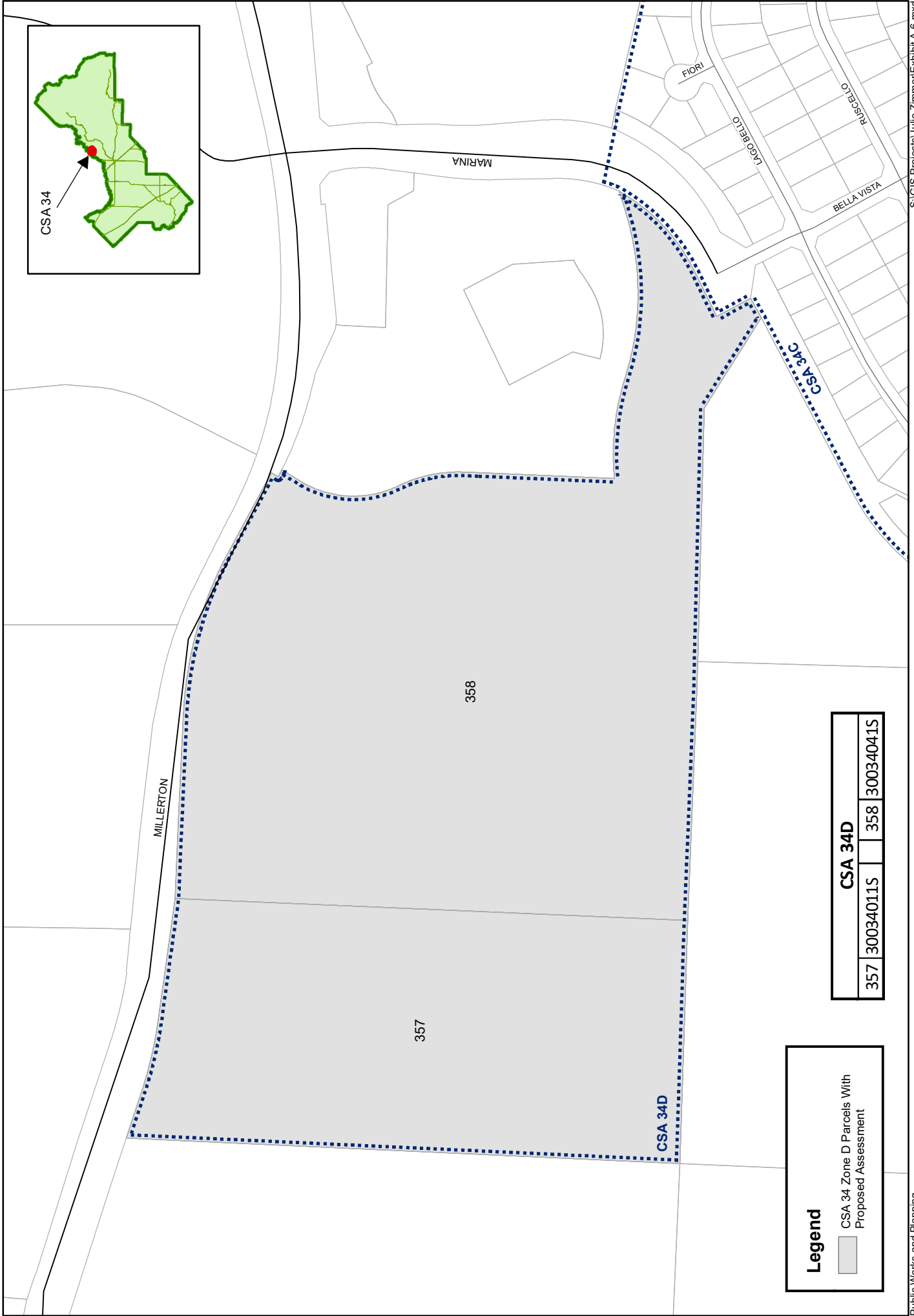
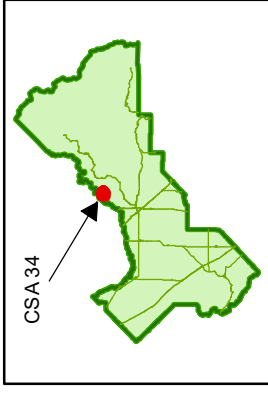
County Service Area 34C (Residential)		County Service Area 34D (Residential)	
196	300630015	237	300642015
197	300630025	238	300642025
198	300630035	239	300642035
199	300630045	240	300642045
200	300630055	241	300642055
201	300630065	242	300642065
202	300630075	243	300642075
203	300630085	244	300642085
204	300630095	245	300642095
205	300630105	246	300642105
206	300630115	247	300642115
207	300630125	248	300642125
208	300630135	249	300642135
209	300630145	250	300642145
210	300630155	251	300642155
211	300630165	252	300642165
212	300630175	253	300642175
213	300630185	254	300642185
214	300630195	255	300642195
215	300630205	256	300642205
216	300630215	257	300642215
217	300630225	258	300642225
218	300630235	259	300642235
219	300630245	260	300642245
220	300630255	261	300642255
221	300641025	262	300643195
222	300641035	263	300643205
223	300641045	264	300643215
224	300641055	265	300643225
225	300641065	266	300643235
226	300641075	267	300643245
227	300641085	268	300643255
228	300641095	269	300643265
229	300641105	270	300643275
230	300641115	271	300643285
231	300641125	272	300643295
232	300641135	273	300643305
233	300641145	274	300643315
234	300641155	275	300643325
235	300641165	276	300643335
236	300641175	277	300643345
278	300644035	278	300644035
279	300644045	279	300644045
280	300644055	280	300644055
281	300644065	281	300644065
282	300644075	282	300644075
283	300644085	283	300644085
284	300644095	284	300644095
285	300644105	285	300644105
286	300644115	286	300644115
287	300644125	287	300644125
288	300644135	288	300644135
289	300644145	289	300644145
290	300644155	290	300644155
291	300650025	291	300650025
292	300650035	292	300650035
293	300650045	293	300650045
294	300650055	294	300650055
295	300650065	295	300650065
296	300650075	296	300650075
297	300650085	297	300650085
298	300650095	298	300650095
299	300650105	299	300650105
300	300650115	300	300650115
301	300650125	301	300650125
302	300650135	302	300650135
303	300650145	303	300650145
304	300650155	304	300650155
305	300650165	305	300650165
306	300650175	306	300650175
307	300650185	307	300650185
308	300650195	308	300650195
309	300650205	309	300650205
310	300650215	310	300650215
311	300650225	311	300650225
312	300650235	312	300650235
313	300650245	313	300650245
314	300650255	314	300650255
315	300650265	315	300650265
316	300650275	316	300650275
317	300650285	317	300650285
318	300650295	318	300650295



County Service Area No. 34

WATER CONTRACT ADMINISTRATION AND MILLERTON LAKE PUMP READY-TO-SERVE MAINTENANCE
ASSESSMENT FOR COUNTY SERVICE AREA 34 (MILLERTON NEW TOWN)

Exhibit A-6



Legend

- CSA 34 Zone D Parcels With Proposed Assessment

CSA 34D		
357	30034011S	358 30034041S

SUBDIVISION MAP OF TRACT NO. 4968 IN THE COUNTY OF FRESNO, STATE OF CALIFORNIA

OUTLOT DESIGNATIONS

NAME	DESCRIPTION	AREA (AC)
OUTLOT "A"	OPEN SPACE: WET LANDS, CREEK AND BASIN	8.04
OUTLOT "B"	OPEN SPACE: CREEK	0.82
OUTLOT "C"	CULTURAL PRESERVE	0.18
OUTLOT "D"	CULTURAL PRESERVE	0.14
OUTLOT "E"	LANDSCAPE	0.24
OUTLOT "F"	LANDSCAPE	0.11

THIS PROPERTY IS SUBJECT TO THE FOLLOWING CONDITIONS

- RIGHTS, RESERVATIONS AND EXCEPTIONS IN THE PATENT RECORDED SEPTEMBER 16, 1892 IN BOOK Q, PAGE 5 AND NOVEMBER 16, 1892 IN BOOK S, PAGE 317, BOTH OF PATENTS.
- AN EASEMENT FOR POLES AND WIRES FOR A TELEPHONE LINE AND INCIDENTAL PURPOSES, RECORDED JULY 30, 1907 IN BOOK 382 OF DEEDS, PAGE 82, IN FAVOR OF SAN JOAQUIN LIGHT & POWER CORPORATION. THE LOCATION OF THE EASEMENT CANNOT BE DETERMINED FROM RECORD INFORMATION.
- AN EASEMENT FOR PUBLIC UTILITIES WITH THE RIGHT OF INGRESS AND EGRESS AND INCIDENTAL PURPOSES, RECORDED AUGUST 22, 1945 AS INSTRUMENT NO. 32818 OF OFFICIAL RECORDS, IN FAVOR OF PACIFIC GAS & ELECTRIC COMPANY. THE LOCATION OF THE EASEMENT CANNOT BE DETERMINED FROM RECORD INFORMATION.
- AN EASEMENT FOR POLE LINES AND/OR UNDERGROUND CONDUITS AND INCIDENTAL PURPOSES, RECORDED DECEMBER 11, 1945 AS INSTRUMENT NO. 57947 IN BOOK 2315, PAGE 171 OF OFFICIAL RECORDS, IN FAVOR OF PACIFIC GAS & ELECTRIC COMPANY. THE LOCATION OF THE EASEMENT CANNOT BE DETERMINED FROM RECORD INFORMATION.
- THE TERMS, PROVISIONS AND EASEMENT(S) CONTAINED IN THE DOCUMENT ENTITLED "GRANT OF EASEMENT" RECORDED DECEMBER 11, 1991 AS INSTRUMENT NO. 91-151506 OF OFFICIAL RECORDS.
- THE TERMS AND PROVISIONS CONTAINED IN THE DOCUMENT ENTITLED CONSULTING AGREEMENT, EXECUTED BY AND BETWEEN A. BEN EWELL, JR. AND SJV VENTURES, INC., A CALIFORNIA CORPORATION AND BDC DEVELOPMENT CORPORATION, A CALIFORNIA CORPORATION, RECORDED NOVEMBER 22, 1996 AS INSTRUMENT NO. 96-156586 OF OFFICIAL RECORDS.
- THE ABOVE AGREEMENT WAS MODIFIED PURSUANT TO DOCUMENT ENTITLED, ASSIGNMENT OF AGREEMENT, EXECUTED BY AND BETWEEN A. BEN EWELL, JR. AND SJV VENTURES, INC., A CALIFORNIA CORPORATION AND BDC DEVELOPMENT CORPORATION, RECORDED NOVEMBER 22, 1996 AS INSTRUMENT NO. 96-156595. THE INTEREST OF A. BEN EWELL, JR., WAS ASSIGNED TO THE CLARKSFIELD COMPANY, INC., A CALIFORNIA CORPORATION.
- THE ABOVE AGREEMENT WAS MODIFIED PURSUANT TO DOCUMENT ENTITLED, CONSULTING AGREEMENT, EXECUTED BY AND BETWEEN SJV BDC AND A. BEN EWELL, JR., RECORDED NOVEMBER 22, 1996 AS INSTRUMENT NO. 96-156586 OF OFFICIAL RECORDS. THE INTEREST OF SJV AND BDC WAS ASSIGNED TO WESTCAL, INC., A CALIFORNIA CORPORATION.
- THE ABOVE AGREEMENT WAS MODIFIED PURSUANT TO DOCUMENT ENTITLED, MEMORANDUM OF AGREEMENT, EXECUTED BY AND BETWEEN SJV, BDC AND A. BEN EWELL, JR., RECORDED NOVEMBER 22, 1996 AS INSTRUMENT NO. 96-156589 OF OFFICIAL RECORDS.
- THE ABOVE AGREEMENT WAS MODIFIED PURSUANT TO DOCUMENT ENTITLED, MEMORANDUM OF AGREEMENT, EXECUTED BY AND BETWEEN SJV VENTURES AND WESTCAL, INC., RECORDED MARCH 22, 2012 AS INSTRUMENT NO. 2012-0040927 OF OFFICIAL RECORDS.
- THE TERMS AND PROVISIONS CONTAINED IN THE DOCUMENT ENTITLED SETTLEMENT AGREEMENT (INCLUDING COVENANTS AFFECTING REAL PROPERTY), EXECUTED BY AND BETWEEN SUNRISE CREST, INC., A CALIFORNIA CORPORATION; GRANVILLE HOMES, INC., A CALIFORNIA CORPORATION; NORMAN CHRISTENSEN; NORA CHRISTENSEN; J.P.J. INC., A CALIFORNIA CORPORATION AND BEN EWELL, JR., RECORDED AUGUST 1, 2007 AS INSTRUMENT NO. 07-146467 OF OFFICIAL RECORDS.
- AN EASEMENT FOR PUBLIC STREET AND INCIDENTAL PURPOSES, RECORDED MAY 12, 2010 AS INSTRUMENT NO. 2010-0060914 OF OFFICIAL RECORDS, IN FAVOR OF THE COUNTY OF FRESNO, A POLITICAL SUBDIVISION OF THE STATE OF CALIFORNIA. AN EASEMENT AFFECTS PARCEL 2.
- AN EASEMENT FOR PUBLIC STREET AND INCIDENTAL PURPOSES, RECORDED MAY 12, 2010 AS INSTRUMENT NO. 2010-0060915 OF OFFICIAL RECORDS, IN FAVOR OF THE COUNTY OF FRESNO, A POLITICAL SUBDIVISION OF THE STATE OF CALIFORNIA. AN EASEMENT AFFECTS PARCEL 2.
- THE TERMS AND PROVISIONS CONTAINED IN THE DOCUMENT ENTITLED "COVENANT AND AGREEMENT REGARDING MINOR COLLECTOR ROAD FEES FOR MILLERTON SPECIFIC PLAN DEVELOPMENT" RECORDED MAY 12, 2010 AS INSTRUMENT NO. 2010-0060928 OF OFFICIAL RECORDS.

LEGEND

BLUE BORDER INDICATES LIMITS OF THIS SUBDIVISION

