

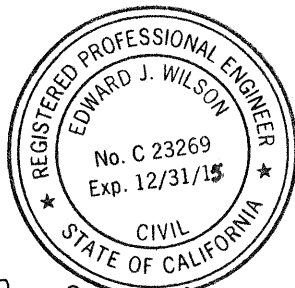
**CONSOLIDATED ENGINEER'S REPORT  
ON PROPOSED CHANGES TO EXISTING  
WATER AND WASTEWATER SERVICE FEES AND TO  
EXISTING INFRASTRUCTURE OPERATIONS AND MAINTENANCE  
BENEFIT ASSESSMENTS FOR  
FRESNO COUNTY SERVICE AREA 34, AND ITS ZONES A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE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

**PREPARED FOR:  
BOARD OF SUPERVISORS OF THE COUNTY OF FRESNO  
AND  
DEPARTMENT OF PUBLIC WORKS AND PLANNING  
ALAN WEAVER, DIRECTOR**

**By:**

**Edward J. Wilson, C 23269  
Assessment Engineering Consultant**

**Assessment Engineer:  
Wilson & Associates  
1999 N. Nicolette Avenue  
Clovis, CA 93619  
(559) 250-8362**



*Edward J. Wilson*

**August 28, 2015**

**PREAMBLE AND  
CERTIFICATE OF FILING ENGINEER'S REPORT**

**BENEFIT ASSESSMENTS FOR THE ADMINISTRATION OF WATER SUPPLY CONTRACTS, THE OPERATIONS AND MAINTENANCE OF WATER DISTRIBUTION FACILITIES, WASTEWATER COLLECTION FACILITIES, STREETS, STREET SWEEPING, STREETLIGHTS, LANDSCAPING, AND OPEN SPACE MONITORING, AND CUSTOMER SERVICE FEES FOR RAW WATER AND POTABLE WATER SUPPLY, AND FOR WASTEWATER SERVICE DELIVERY TO PROPERTIES IN COUNTY SERVICE AREA NO. 34, AND ITS ZONES 34A (BRIGHTON CREST) AND 34C (BELLA VISTA), BUT EXCLUDING ITS ZONE 34B (VENTANA HILLS)**

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 Charge Procedures Act," Section 54716 of the California Government Code, in the "Benefit Assessment Act of 1982," Sections 50575 through 50628 of the California Government Code, in the Open Space Maintenance Act, and Chapter 1, Article 4 (beginning with Section 22656) of the California Streets and Highways Code, in the "Landscaping and Lighting Act of 1972." I certify that I am a registered professional engineer certified by the State of California, and hereby respectfully submit the enclosed Engineer's Report.

Guidance presented in American Water Works Association Manual AWWA-M1, "Principles of Water Rates, Fees, and Charges."



Edward J. Wilson, P.E. 23269 (Expires 12/31/15)  
Assessment Engineering Consultant

I Hereby Certify that the following Engineer's Report and attached Benefit Assessment Roll was delivered and filed with me on the \_\_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Bernice E. Siedel,  
Clerk to the Board of Supervisors  
County of Fresno, California

I Hereby Certify that the following Engineer's Report, the 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 \_\_\_\_\_, 2015, by the Board's adoption of Resolution No. \_\_\_ - \_\_\_\_\_.

\_\_\_\_\_  
Bernice E. Siedel,  
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 \_\_\_\_\_, 2015.

\_\_\_\_\_  
Alan Weaver, Superintendent of Streets, and  
Director, Department of Public Works and Planning  
County of Fresno, California

# TABLE OF CONTENTS

**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 A (BRIGHTON CREST)  
AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

<u>DESCRIPTION</u>	<u>PAGE</u>
--------------------	-------------

Preamble and Certificate of Filing Engineer’s Report .....	i
Table of Contents .....	ii
EXECUTIVE SUMMARY .....	S-1
Joint Use Utility Systems .....	S-1
Recommended New Benefit Assessment and Customer Service Fees .....	S-2

## SECTIONS

SECTION 1 - INTRODUCTION AND ENGINEER’S REPORT REQUIREMENTS .....	1
1.1 Preface .....	1
1.2 Engineer's Report Purpose and Preparation Requirements .....	2
1.2.1 Engineer's Report Preparation Requirements and Procedures for Approval of New or Increased Property-related Fees or Charges .....	3
1.2.2 Engineer's Report Preparation Requirements and Procedures for Approval of New or Increased Property-related Benefit Assessments .....	4
1.3 General Description of the Lands Subject to the Proposed Assessment and Customer Service Charge Fees Changes .....	5
1.4 Objectives of the CSA 34 Utility Systems Analysis .....	5
1.5 Description of Engineer's Report Exhibits .....	6
SECTION 2 – METHOD OF ANALYSIS .....	11
2.1 Consultant’s Method of Cost and Benefit Analysis – CSA 34 Utility Systems .....	11

<b>DESCRIPTION</b>	<b>PAGE</b>
2.1.1 Five Year Rate Term Budgets – All CSA 34 Utility Systems .....	12
2.2 Enterprise Budget Design Method – Five Year Rate Term .....	13
2.2.1 Existing Method of Budget Preparation and Need for Changes .....	13
2.2.2 Consultant’s Method of Budget Preparation .....	14
2.3 Assign Enterprise Budget Functionalized Costs to Fixed Cost and Variable Cost Operations Categories .....	15
 SECTION 3 – PROPOSED CHANGES IN SCOPE OF SERVICES, DESIGNATED RESERVES, ESTIMATED COSTS, AND METHOD OF ASSESSMENT FOR THE CSA 34 WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT .....	
3.1 Description of Utility Services, Proposed Changes to Scope of Services and Costs of Operations, and of Consultant’s Method of Analysis to Develop New Rates for Annual Benefit Assessment Levy .....	17
3.1.1 Description of Utility System Services – CSA 34 Water Contracts Administration and Maintenance .....	17
3.1.2 Proposed Changes to Scope of Services and Costs of Operations – CSA 34 Water Contracts Administration and Maintenance .....	18
3.1.3 Consultant’s Method of Analysis – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment .....	19
3.2 Basis for Determining Benefit for Allocation of Costs to Benefited Properties – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment .....	19
3.3 Develop Enterprise Budgets Based on Functionalized Costs .....	21
3.4 Assign Enterprise Budget Functionalized Costs to Fixed Costs or Variable Costs Categories .....	22
3.5 Benefit Assessment Calculation Method – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment .....	23
3.5.1 Develop the Special Benefit Unit Costs of Service Delivery – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment .....	24
3.6 Public Agency Owned, Benefitted, and Assessed Parcels Identified – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment .....	27
3.7 Projected Expenditures and Assessment Levy Revenues – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment .....	28

<b>DESCRIPTION</b>	<b>PAGE</b>
--------------------	-------------

---

3.8 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 .....	28
3.8.1 Statement of Proposed Assessment and Article XIII.D Declarations – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment .....	29
SECTION 4 – DESCRIPTION OF PROPOSED CHANGES IN WATER UTILITY SYSTEM CUSTOMER SERVICE FEES FOR CSA 34A (BRIGHTON CREST) AND CSA 34C (BELLA VIST) PURSUANT TO CHANGES TO DESIGNATED RESERVES, ESTIMATED COSTS, AND METHOD OF WATER RATES ANALYSIS .....	
	31
4.1 Description of Water Utility System Services, Proposed Changes to Scope of Services and Costs of Operations, and of Consultant’s Method of Analysis to Develop New Water Delivery Customer Service Fees – CSA 34A and CSA 34C .....	31
4.1.1 Description of Water Utility System Services – CSA 34A and CSA 34C .....	31
4.1.2 Proposed Changes to Scope of Water Utility System Services and Costs of Operations – CSA 34A and CSA 34C .....	33
4.1.3 Consultant’s Method of Analysis – CSA 34A and CSA 34C Water Rates .....	33
4.2 Develop Enterprise Budgets Based on Functionalized Costs of CSA 34 Surface Water Treatment Plant, and CSA 34A and CSA 34C Water Distribution Systems Operations and Maintenance Activities .....	34
4.3 Assign Enterprise Budget Functionalized Costs to Fixed Costs or Variable Costs Categories – CSA 34 Surface Water Treatment Plant, and CSA 34A and CSA 34C Water Distribution Systems Operations and Maintenance Activities .....	36
4.4 Water Rates Calculation Method – CSA 34 Surface Water Treatment Plant, and CSA 34A and CSA 34C Water Distribution Systems Operations and Maintenance Activities .....	38
4.4.1 Estimated Future Raw Water Usage and Water Usage Models – CSA 34A and CSA 34C .....	39
4.4.2 Calculate Unit Costs of Water Service Delivery – CSA 34A and CSA 34C .....	40
4.4.3 Incorporate CSA 34A and CSA 34C Water Distribution Systems Operations and Maintenance Service Delivery Costs into Water Rates Calculation Method .....	42
4.4.4 Calculate Fixed Cost Category Rates .....	42
4.4.5 Calculate Variable Cost Category Rates .....	43
4.4.5.1 Calculate the Base Metered Rate – CSA 34A and CSA 34C .....	43

<b>DESCRIPTION</b>	<b>PAGE</b>
4.4.5.2 Calculate Tier 1 Metered Rate – CSA 34A and CSA 34C .....	45
4.4.5.3 Calculate Tier 2 Metered Rate – CSA 34A and CSA 34C .....	46
4.5 Projected Expenditures and Water Rate Revenues– Delivery of Water Supply and Distribution Systems Operations and Maintenance Services to CSA 34A and CSA 34C .....	47
4.6 Recommended New Water Utility System Customer Service Fees for FY 15-16 Through FY 19-20 – CSA 34A and CSA 34C .....	48
4.7 Confirmation that the Recommended New Water Utility System Customer Service Fees Have Been Developed in Conformance with the Criteria Set Forth in Article XIII.D.6 and AB 2882 for Making Changes to Existing Water Rates – CSA 34A and CSA 34C .....	48
 SECTION 5 – DESCRIPTION OF PROPOSED CHANGES IN SEWER UTILITY SYSTEM CUSTOMER SERVICE FEES FOR CSA 34A (BRIGHTON CREST) AND CSA 34C (BELLA VIST) PURSUANT TO CHANGES TO DESIGNATED RESERVES, ESTIMATED COSTS, AND METHOD OF SEWER RATES ANALYSIS .....	 52
5.1 Description of Sewer Utility System Services, Proposed Changes to Scope of Services and Costs of Operations, and of Consultant’s Method of Analysis to Develop New Sewer Service Delivery Customer Service Fees – CSA 34A and CSA 34C .....	52
5.1.1 Description of Sewer Utility System Services – CSA 34A and CSA 34C .....	52
5.1.2 Proposed Changes to Scope of Sewer Utility System Services and Costs of Operations – CSA 34A and CSA 34C .....	52
5.1.3 Consultant’s Method of Analysis – CSA 34A and CSA 34C Sewer Rates .....	54
5.2 Develop Enterprise Budgets Based on Functionalized Costs of CSA 34 Wastewater Treatment Facility, and CSA 34A and CSA 34C Wastewater Collection Facilities Operations and Maintenance Activities .....	54
5.3 Assign Enterprise Budget Functionalized Costs to Fixed Costs or Variable Costs Categories – CSA 34 Wastewater Treatment Facility, and CSA 34A and CSA 34C Wastewater Collection Facilities Operations and Maintenance Activities .....	56
5.4 Sewer Rates Calculation Method – CSA 34 Wastewater Treatment Facility, and CSA 34A and CSA 34C Wastewater Collection Facilities Operations and Maintenance Activities .....	57
5.4.1 Calculate Unit Costs of Sewer Service Delivery –CSA 34A and CSA 34C .....	58
5.4.2 Incorporate CSA 34A and CSA 34C Wastewater Collection Facilities Operations and Maintenance Service Delivery Costs into Sewer Rates Calculation Method .....	59
5.4.3 Calculate Sewer Rates Fixed Cost Category Components .....	60

**DESCRIPTION** **PAGE**

---

5.5 Recommended New Sewer Utility System Customer Service Fees for FY 15-16 Through FY 19-20 – CSA 34A and CSA 34C ..... 61

5.6 Projected Expenditures and Sewer Rate Revenues – Delivery of Wastewater Treatment and Wastewater Collection Facilities Operations and Maintenance Utility Services to CSA 34A and CSA 34C ..... 61

5.7 Confirmation that the Recommended New Sewer Utility System Customer Service Fees Have Been Developed in Conformance with the Criteria Set Forth in Article XIII.D.6 ..... 62

SECTION 6 – DESCRIPTION OF PROPOSED CHANGES IN SCOPE OF SERVICES, DESIGNATED RESERVES, ESTIMATED COSTS, AND METHOD OF ASSESSMENT FOR THE CSA 34A (BRIGHTON CREST) LOCAL SERVICE UTILITY SYSTEMS OPERATIONS AND MAINTENANCE BENEFIT ASSESSMENT ..... 64

6.1 Description of Local Service Utility Systems Services, Proposed Changes to Scope of Services and Costs of Operations, and of Consultant’s Method of Analysis to Develop New Rates for Annual Benefit Assessment Levy ..... 64

6.1.1 Description of Services Provided by Local Service Utility Systems – CSA 34A ..... 64

6.1.2 Proposed Changes to Scope of Services Local Service Utility Systems and Costs of Operations – CSA 34A ..... 65

6.1.3 Consultant's Method of Cost and Benefit Analysis – CSA 34A Local Service Utility Systems Benefit Assessment ..... 66

6.2 Develop Enterprise Budgets Based on Functionalized Costs of CSA 34A Local Service Utility Systems Operations and Maintenance Activities ..... 66

6.3 Assign Enterprise Budget Functionalized Costs to Fixed Costs or Variable Costs Categories – CSA 34A Local Service Utility Systems Operations and Maintenance Activities ..... 67

6.4 Unit Cost of Service Delivery Calculation Method – CSA 34A Local Service Utility Systems Operations and Maintenance Activities ..... 67

6.4.1 Calculate Unit Costs of Service Delivery – CSA 34A Local Service Utility Systems Operations and Maintenance Activities ..... 67

6.5 Proposed Parcel Benefit Assessments and Assessment Roll for FY 15-16 through FY 19-20 – CSA 34A Local Service Utility Systems Operations and Maintenance Benefit Assessment ..... 69

6.6 Projected Expenditures and Assessment Levy Revenues FY 15-16 – CSA 34A Local Service Utility Systems Operations and Maintenance Benefit Assessment ..... 69

<b>DESCRIPTION</b>	<b>PAGE</b>
6.7 Statement of Proposed Assessment and Article XIII.D Declarations – CSA 34A Local Service Utility Systems Operations and Maintenance Benefit Assessment .....	70
SECTION 7 – DESCRIPTION OF PROPOSED CHANGES IN SCOPE OF SERVICES, DESIGNATED RESERVES, ESTIMATED COSTS, AND METHOD OF ASSESSMENT FOR THE CSA 34C (BELLA VIST) LOCAL SERVICE UTILITY SYSTEMS OPERATIONS AND MAINTENANCE BENEFIT ASSESSMENT .....	72
7.1 Description of Local Service Utility Systems Services, Proposed Changes to Scope of Services and Costs of Operations, and of Consultant’s Method of Analysis to Develop New Rates for Annual Benefit Assessment Levy .....	72
7.1.1 Description of Services Provided by Local Service Utility Systems – CSA 34C .....	72
7.1.2 Proposed Changes to Scope of Local Service Utility Systems Services and Costs of Operations – CSA 34C .....	73
7.1.3 Consultant’s Method of Cost and Benefit Analysis – CSA 34C Local Service Utility Systems Benefit Assessment .....	76
7.2 Develop Enterprise Budgets Based on Functionalized Costs of CSA 34C Local Service Utility Systems Operations and Maintenance Activities .....	76
7.3 Assign Enterprise Budget Functionalized Costs to Fixed Costs or Variable Costs Categories – CSA 34C Local Service Utility Systems Operations and Maintenance Activities .....	77
7.4 Unit Cost of Service Delivery Calculation Method – CSA 34C Local Service Utility Systems Operations and Maintenance Activities .....	78
7.4.1 Calculate Unit Costs of Service Delivery – CSA 34C Local Service Utility Systems Operations and Maintenance Activities .....	78
7.5 Proposed Parcel Benefit Assessments and Assessment Roll for FY 15-16 through FY 19-20 – CSA 34C Local Service Utility Systems Operations and Maintenance Benefit Assessment .....	79
7.6 Projected Expenditures and Assessment Levy Revenues FY 15-16 – CSA 34C Local Service Utility Systems Operations and Maintenance Benefit Assessment .....	79
7.7 Statement of Proposed Assessment and Article XIII.D Declarations – CSA 34C Local Service Utility Systems Operations and Maintenance Benefit Assessment .....	80



**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 A (BRIGHTON CREST)  
AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXECUTIVE SUMMARY**

This Engineer's Report is presented to the Board of Supervisors of the County of Fresno in connection with the Proposition 218 proceedings to update the existing County Service Area 34 benefit assessments and customer service fees that fund the costs for the delivery of several utility system services to the properties located in its zones A (Brighton Crest) (sometimes referred to below as CSA 34A), and C (Bella Vista (sometimes referred to below as CSA 34C), and to the undeveloped properties generally located within the Millerton New Town Specific Plan Area. The County Service Area 34 zone B (Ventana Hills) (sometimes referred to below as CSA 34B) properties are not served by any of the utility systems evaluated in this Engineer's Report and, accordingly, the zone B existing benefit assessments and customer service fees are not a part of the current Proposition 218 proceedings for County Service Area 34.

The existing benefit assessments and utility system customer service fees that fund the annual operations and maintenance costs for the subject County Service Area 34 utility systems have not been updated since 1992 for the benefit assessments levied on the Millerton New Town Specific Plan Area properties; since 2004 for the customer service fees and benefit assessments levied on zone C when all of the property covered in the Proposition 218 proceeding was owned by the Tract 4870 developer; and since 2008 for the customer service fees and benefit assessments levied on the zone A properties. Several property development changes, described in the following Engineer's Report Section 1.1, have occurred since those assessment levies and customer service fees were last updated and several infrastructure system emergency repair projects have been completed over the past three years. As a consequence, operating costs exceed customer service fee and assessment levy revenues and utility system operating reserves have been depleted. Therefore, the existing County Service Area 34 benefit assessment levies and utility system customer service fees need to be updated to bring them to a level that will ensure the recovery of all continuing annual operations, maintenance, and special reserves funding costs associated with the delivery of all existing utility services and will provide the revenue needed to replenish the reserve funds.

**Joint Use Utility Systems**

The utility systems analyzed include three systems that provide utility services to more than one of the three County Service Area 34 areas of service (referred to as Joint Use Utility Systems, as further described herein), and several utility systems that provide services to only those properties located within the boundaries of either zone A and that are referred to as the CSA 34A Local Service Utility

Systems (as further described herein), or zone C and that are referred to as the CSA 34C Local Service Utility Systems (as further described herein). The three Joint Use Utility Systems are:

- A. **CSA 34 Water Contracts Administration and Maintenance Utility System** that provides annual administrative services to maintain the active status of the three surface water supply contracts that permit County Service Area 34 to pump raw water from Millerton Lake for treatment and delivery as finished water (as further described herein) to the zone A, zone C, and 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 (as further described herein) for the benefit of all County Service Area 34 properties with raw water delivery capacity allocations under the surface water supply contracts. The analysis of the costs, benefits, and recommended new benefit assessment rates needed to ensure recovery of all utility system operating costs and reserves funding is presented in Engineer's Report 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 County Service Area 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 analysis of the costs, benefits, and recommended new water customer service fees needed to ensure recovery of all utility system operating costs and reserves funding is presented in Engineer's Report Section 4; and,
- 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 County Service Area 34 that provides tertiary level wastewater treatment services to only the zone A and zone C properties, including the delivery of reclaimed water to those two areas of service for landscape irrigation usage, and the operation and maintenance of the existing Wastewater Collection Facilities (as further described herein) located within zones A and C in a ready-to-serve status. The analysis of the costs, benefits, and recommended new sewer customer service fees needed to ensure recovery of all utility system operating costs and reserves funding is presented in Engineer's Report Section 5.

### **Recommended New Benefit Assessment and Customer Service Fees**

This rates analysis includes the development of utility systems projected operations costs and revenues needed to recover those costs over the next five fiscal years of Fiscal Year 2015-16 through Fiscal Year 2019-20. Those five consecutive fiscal years are referred to as the **Five Year Rate Term**. The analysis of each utility system's operating costs includes the recovery, as one time expenditures in Fiscal Year 2015-16, of each utility system's beneficial share of the estimated \$85,000.00 total cost for the current Proposition 218 proceeding. The Proposition 218 proceeding

beneficial cost share is \$17,000.00 for each one of the three Joint Use Utility Systems and \$17,000.00 each for the CSA 34A Local Service Utility Systems and the CSA 34C Local Service Utility Systems. One time expenditures are also included in the Fiscal Year 2015-16 enterprise budgets for the CSA 34A Local Service Utility Systems Budgets and the CSA 34C Local Service Utility Systems Budgets to repay funds advanced to those two zones to pay the costs in the fall of 2013 for emergency repairs to the lake pumps transformer. In addition, new special reserve accounts are proposed to be created for each of the three Joint Use Utility Systems and for each of the CSA 34A and CSA 34C Local Service Utility Systems, with annual funding allocations for those new reserves included in each of the Five Year Rate Term budgets. Because of the various one-time charges to be applied to the five utility systems Fiscal Year 2015-2016 enterprise budgets, the proposed new water and sewer customer service fees for zones A and C, and the proposed new benefit assessments for the CSA 34 Water Contracts Administration and Maintenance activities and for the CSA 34A and CSA 34C Local Service Utility Systems operations and maintenance activities will be higher in Fiscal Year 2015-16 than in the following Fiscal Year 2016-17.

A summary of the proposed Fiscal Year 2015-16 and Fiscal Year 2016-17 enterprise budgets, the basis of special benefit, the beneficial unit cost of service delivery, and the proposed new customer service fees and benefit assessment rates for each of the five utility systems is presented below.

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

- a. **Enterprise Budgets:** Fiscal Year (“FY”) 2015-16 (“FY 15-16”) = \$170,396.71 (See Exhibit C table C-2 for itemized enterprise budget) and FY 2016-17 (“FY 16-17”) = \$153,100.22 (See Exhibit C table C-3 for itemized enterprise budget).
- b. **Basis of Special Benefit:** 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 three areas of service under the Surface Water Supply Contracts and relevant allocations by the Board of Supervisors (See Engineer's Report Section 3.2);
- c. **Beneficial Unit Cost of Service Delivery:** Enterprise Budget cost items have been allocated to Fixed Cost Category and Variable Cost Category utility system functions (as further described herein). Those cost allocations are shown on the Exhibit F table F-2 for FY 15-16 and table F-3 for FY 16-17. 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 and include all of FY 15-16 one time expenditures and special reserves funding. 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 (59.8% to the CSA 34 Millerton New Town Plan Area properties, 36.7% to CSA 34A, and 3.5% to CSA 34C) (See Engineer's Report Section 3.2 item C). The 59.8% beneficial cost spread to the CSA 34 Millerton New Town Plan Area 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 15-16 that rate is \$98.60 per acre and for FY 16-17 it is \$86.89 per acre (See Exhibit J page 11, Column X, Row 426 and page 12 Column AA, Row 426). Properties that have no raw water capacity usage allocation are defined as not benefited by these utility services and are not apportioned a share of the Fixed Cost Category function costs. 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”) (as further described herein). For FY 15-16 that rate is \$65.19 per EWU and for FY 16-17 it is \$57.45 per EWU (See Exhibit J page 11, Column X, Row 427 and page 12 Column AA, Row 427). 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 15-16 that rate is \$32.48 per EWU and for FY 16-17 it is \$28.62 per EWU (See Exhibit J page 11, Column X, Row 428 and page 12 Column AA, Row 428).

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 and CSA 34C and to a limited number of the CSA 34 Millerton New Town Specific Plan Area 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 (39.4% to the CSA 34 Millerton New Town Plan Area properties, 55.3% to CSA 34A, and 5.3% to CSA 34C) (See Engineer's Report Section 3.2 item A). The 39.4% beneficial cost spread to the CSA 34 Millerton New Town Plan Area 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 15-16 that rate is \$22.02 per acre and for FY 16-17 it is \$22.50 per acre (See Exhibit J page 11, Column Y, Row 426 and page 12 Column AB, Row 426). Properties that currently have no raw water capacity usage allocation are defined as not benefited by these utility services and are not apportioned a share of either the Fixed or Variable Cost Category function costs. 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 15-16 that rate is \$13.81 per EWU and for FY 16-17 it is \$14.10 per EWU (See Exhibit J page 11, Column Y, Row 427 and page 12 Column AB, Row 427). 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 15-16 that rate is \$6.91 per EWU and for FY 16-17 it is \$7.06 per EWU (See Exhibit J page 11, Column Y, Row 428 and page 12 Column AB, Row 428).

- d. **Proposed Total Benefit Assessment:** The assessment per acre for those CSA 34 Millerton New Town Plan Area 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 \$120.62 in FY 15-16 and \$109.39 in FY 16-17; and, iii) with allocations raw water available under the third water supply contract for 770 AF of usage is the Fixed Cost functions cost per acre rate of \$98.60 in FY 15-16 and \$86.89 in FY 16-17. 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 shown on Exhibit J by parcel APN under the column for each fiscal year labeled FY \_\_ Total Assessment.

The assessment rate per EWU for those CSA 34A lots or 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 \$79.00 in FY 15-16 and \$71.55 in FY 16-17; and, iii) there are no lots or parcels in CSA 34A 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 J by parcel APN under the column for each fiscal year labeled FY \_\_ Total Assessment.

The assessment rate per EWU for those CSA 34C lots or 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 \$39.39 in FY 15-16 and \$35.68 in FY 16-17; and, iii) there are no lots in CSA 34C 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 J by parcel APN under the column for each fiscal year labeled FY \_\_ Total Assessment.

**B. CSA 34 Water Supply and Water Distribution System Operations and Maintenance Utility System Enterprise Budgets and Proposed CSA 34A and CSA 34C 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 in FY 15-16 = \$652,740.00 (See Exhibit D table D-2 for itemized enterprise budget) and in FY 16-17 = \$649,396.00 (See Exhibit D table D-3 for itemized enterprise budget). After adding the costs of CSA 34A and CSA 34C water distribution system separate operations and maintenance activities that apply to finished water delivery (See Exhibit K table K-2 for FY 15-16 and table K-3 for FY 16-17 itemized enterprise budget data), and the target annual funding total of \$28,000.00 for Tier 1 and Tier 2 Water Rates Special Reserves the estimated total cost of the entirety of all operations and maintenance activities of the Water Supply and Water Distribution System Operations and Maintenance Utility System services in FY 15-16 is \$752,378.88 and in FY 16-17 is \$750,585.60.

The FY 17-18 through FY 19-20 item costs are calculated by multiplying the prior fiscal years item estimated cost by the CPI factor (as further described herein). In addition, the

water supply contract stated price to purchase raw water is increased in March of 2018 for all following fiscal years from the current price of \$550.00 per AF to \$605.00 per AF.

- 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 EWU in CSA 34A and CSA 34C from Fixed Cost Category functions (See Engineer's Report Section 4.4.2). 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 and CSA 34C EWU.
- c. **Beneficial Unit Cost of Service Delivery:** The proposed CSA 34A and CSA 34C finished water supply customer service fees have been designed as a cost of service based schedule of rates structured with two base rates and two increasing volumetric water usage block, metered rates with higher rates for increasingly higher volumetric blocks of water usage (the Tier 1 and Tier 2 Metered Rates, as further described herein).

The first step in the water rates design process was to extract the fixed and variable costs associated with the delivery of raw water to Eagle Springs Golf and Country Club in CSA 34A. The cost per Kgal of raw water delivery in FY 15-16 is \$3.03, which is an all-in cost of \$987.26 per AF and includes the golf course share of the Proposition 218 proceeding cost allocated to this utility system. The FY 16-17 cost per Kgal shown in table K-3 is \$2.99, for an all-in cost of \$974.23 per AF.

The second step in the water rates design process was to calculate the two base rates associated with the CSA 34 Surface Water Treatment Plant Joint Use Utility System operations. It is a finding of this analysis that Joint Use Utility Systems related operations components provide equal benefits to all active EWUs and have equal unit costs per Kgal of finished water delivered (See Engineer's Report Section 4.4.4). The first base rate is the Fixed Cost Category unit cost of operations that has two components of service delivery. The first component is the unit cost of finished water delivery that is proposed as a flat monthly fee to all active water services, regardless of the volume of water usage, to recover expenditures for Fixed Cost Category functions. The proposed new rate is \$85.91 per year in FY 15-16 and \$64.27 per year in FY 16-17. The second component is the unit cost of operations and maintenance of the separate CSA 34A and CSA 34C water distribution piping systems. The unit cost of service delivery for this Fixed Cost Category component rate is set per EWU in FY 15-16 at \$413.95 per year, for CSA 34A and \$195.56 per year for CSA 34C. The FY 16-17 CSA 34A rate per EWU is \$418.60 per year and \$199.79 per year for CSA 34C.

The second base rate is a metered water usage rate per Kgal that will apply to the first 1 gallon of monthly usage up to a maximum usage of 13,500 gallons per month, which is the approximate monthly average consumption rate for 0.5 AF of total annual usage. From water available under water supply contracts, the Board of Supervisors has

allocated to CSA 34A approximately 1.0 AF per EWU and to CSA 34C approximately 0.5 AF per EWU. However, the existing Surface Water Treatment Plant was designed to supply only 0.5 AF of water per EWU. Therefore, the Base Metered Rate has been designed to recover all of the finished water delivery variable costs based on 0.5 AF of water usage by the total number of EWU in CSA 34A and CSA 34C in the fiscal year of the Five Year Rate Term being analyzed. Those proposed rates are \$5.61/Kgal and \$999.96/year in FY 15-16, and \$5.75 and \$1,001.03 in FY 16-17.

The third step in the water rates design process was to develop the Tier 1 and Tier 2 rates targeted first, to recover the cost at the Base Metered Rate per Kgal for delivery of the volume of water consumed within the minimum and maximum usage volumes set for each rate tier and second, to set an incremental rate per Kgal that will be added to each rate tier to generate revenue that will be directed toward the accumulation of new special reserve funds related to Tier 1 and Tier 2.

The Tier 1 Metered Rate increment is set at \$0.45 per Kgal for FY 15-16 (See Engineer's Report Section 4.4.5.2) and is designed to accumulate a minimum reserve amount of \$230,000.00 in ten years that is intended to pay the planning, design, and construction administration share of the estimated total cost to add 0.50 AF of annual capacity per EWU to the existing Surface Water Treatment Plant for the benefit of both the CSA 34A and CSA 34C properties. The FY 15-16 Tier 1 Metered Rate for CSA 34A is \$6.06 per Kgal and for CSA 34C is \$6.46 per Kgal. The CSA 34C rate is comprised of the Base Metered Rate, plus the Tier 1 Metered Rate increment of \$0.45 per Kgal, plus the Tier 2 Metered Rate of \$0.40 per Kgal, for a total Tier 1 rate of \$6.46 per Kgal. The Tier 2 rate is applied to calculate the CSA 34C Tier 1 total rate, because consumption of more than 0.5 AF of water by CSA 34C customers exceeds the CSA 34C per EWU water supply contracts allocation of 0.5 AF.

The Tier 2 Metered Rate is designed to provide reserve funds for spot market overuse water purchases. The Tier 2 Metered Rate increment is set at \$0.40 per Kgal for FY 15-16 (See Engineer's Report Section 4.4.5.3) and is designed to accumulate a minimum reserve amount of \$50,000.00 in ten years at the annual rate of \$5,000.00 that is intended to pay the cost to purchase the total annual volume of projected annual water usage per EWU above the approximately 1.0 AF of CSA 34A and 0.5 AF of CSA 34C water supply allocations.

- d. **Proposed Water Supply Customer Service Fees:** The annual total cost and monthly average cost of finished water delivery to CSA 34A and CSA 34C is shown in the Exhibit A table A-1 under the "Water Rates" column. The FY 15-16 annual cost of water under the proposed rates for 0.5 AF of annual water usage is \$1,413.84 (\$117.82 monthly average) for CSA 34A and \$1,195.44 (\$99.62 monthly average) for CSA 34C. Those rates in FY 16-17 are \$1,1419.60/\$118.30 for CSA 34A and \$1,200.84/\$100.07 for CSA 34C. A schedule of annual rates for each fiscal year of the Five Year Rate Term for all classifications of customers in CSA 34A and CSA 34C is presented in the Exhibit A table A-2

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

- a. **Enterprise Budgets:** The enterprise budgets for tertiary wastewater treatment services to CSA 34A and CSA 34C in FY 15-16 = \$252,132.99 (See Exhibit E table E-2 for itemized enterprise budget) and in FY 16-17 = \$239,424.60 (See Exhibit E table E-3 for itemized enterprise budget). After adding the costs of CSA 34A STEP Systems Maintenance and CSA 34C sewer piping and pumping facilities separate operations and maintenance activities that apply to the delivery of wastewater services (See Exhibit L table L-2 for FY 15-16 and table L-3 for FY 16-17 itemized enterprise budget data these operations), and the target annual funding total of \$10,714.00 for STEP Systems Pumping Special Reserve funding, the estimated total cost of the entirety of all operations and maintenance activities of the CSA 34 Sewer Utility System Operations and Maintenance services in FY 15-16 is \$367,777.44 and in FY 16-17 is \$356,977.63.

The FY 17-18 through FY 19-20 item costs are calculated by multiplying the prior fiscal year's item estimated cost by the CPI factor.

- 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 and CSA 34C from both Fixed Cost and Variable Cost Category functions (See Engineer's Report Section 5.4).
- c. **Beneficial Unit Cost of Service Delivery:** The proposed CSA 34A and CSA 34C sewer rates will have two Fixed Cost Category Components and two Variable Cost Category Components. The Fixed Category Components are: i) for recovery of the fixed costs of wastewater treatment service functions, and ii) for recovery of the separate fixed costs to operate and maintain the CSA 34A and CSA 34C wastewater collection facilities. The Variable Cost Components are: i) for recovery of the costs of operations and maintenance for wastewater tertiary treatment processing, and ii) for recovery of the sludge disposal costs at rates proportional to the level of special benefit to the CSA 34A and CSA 34C ESU and for delivery of reclaimed water.

The first step in the sewer rates design process was to extract the Variable Cost Category function costs of wastewater treatment sludge handling and disposal, and for the delivery of reclaimed water to CSA 34A and CSA 34C for landscape irrigation usage. The Reclaimed Water Delivery Rate in FY 15-16 is \$237.00 per AF and \$239.00 per AF in FY 16-17. The sludge handling costs are allocated 27% to CSA 34A and 73% to CSA 34C. The cost allocations and resulting rate components are shown on the Exhibit L tables.

The second step in the sewer rates design process was to calculate, for the Fixed and Variable Cost Category, the wastewater treatment operations functions costs and the user



fees needed to recover those costs. These are Joint Use Utility Systems operations functions and, accordingly, the same cost recovery rates per ESU for those functions are applied to CSA 34A and CSA 34C. For FY 15-16 the Fixed Cost Category annual rate is \$162.83 and the Variable Cost Category annual rate is \$687.67. For FY 16-17 those rates are \$92.32 and \$702.60.

The third step in the sewer rates design process was to calculate the separate CSA 34A and CSA 34C rates to maintain the CSA 34A STEP Systems (as further described herein) and the CSA 34C Sewer Piping and Pumping Facilities (as further described herein). The CSA 34A STEP Systems cost includes annual funding of \$10,714.00 Special Reserve for Step Systems pumping and grinder-pump equipment replacement at the end of that equipment's expected operational life. For CSA 34A the STEP Systems maintenance annual rate in FY 15-16 is \$880.19 per active ESU and in FY 16-17 the rate is \$884.01. For CSA 34C the Sewer Piping and Pumping Facilities annual rate in FY 15-16 is \$187.99 and in FY 16-17 the rate is \$192.05.

- d. **Proposed Wastewater Collection Customer Service Fees:** The annual total cost and monthly average cost of wastewater service delivery to CSA 34A and CSA 34C is shown in the Exhibit A table A-1 under the "Sewer Rates" column. The combined total annual sewer rate is the sum of the above components. For FY 15-16 the CSA 34A annual rate is \$1,804.23 (\$150.35 monthly) and the CSA 34C annual rate is \$1,158.28 (\$96.53 monthly). The FY 16-17 annual rates are \$1,753.58 (\$146.13 monthly) for CSA 34A and \$1,109.83 (\$92.49 monthly) for CSA 34C. A schedule of annual rates for each fiscal year of the Five Year Rate Term for all classifications of customers in CSA 34A and CSA 34C is presented in the Exhibit A table A-3.

#### **D. CSA 34A Local Service Utility Systems Operations and Maintenance Enterprise Budgets and Proposed Benefit Assessments**

- a. **Enterprise Budgets:** The CSA 34A Local Service Utility Systems provide operations and maintenance services needed to maintain the CSA 34A Water Distribution Piping System facilities, and the STEP Systems master pressure pipeline and incidental equipment in a ready-to-serve status available for use by all existing and future development units in CSA 34A, and services as needed to operate and maintain the existing Street Lighting Facilities, and provide regular street sweeping services for the streets in CSA 34A. Separate enterprise budgets have been developed for the operation and maintenance of these four local service utility systems in each fiscal year of the Five Year Rate Term and those detailed budgets are shown on the Engineer's Report Exhibit M tables. The estimated total cost of the entirety of all operations and maintenance activities in FY 15-16 for each one of the four CSA 34A Local Service Utility Systems is shown on the Exhibit M table M-2 and for FY 16-17 on table M-3. The total cost of all CSA 34A Local Service Utility Systems operations and maintenance activities in FY 15-16 is \$296,773.10 and the FY 16-17 total cost is \$93,265.58, with the difference in cost between those two years coming from funding one-time expenditures of \$186,168.00 in FY 15-16 for the CSA 34A share of the 2013 emergency repair of the Lake Pumps

transformer and \$17,000.00 for the cost of the Proposition 218 proceeding allocated to this benefit assessment analysis.

The FY 17-18 through FY 19-20 item costs are calculated by multiplying the prior fiscal years item estimated cost by the CPI factor.

- b. **Basis of Special Benefit:** The basis for determining relative special benefit for the purpose of allocating costs to benefitted properties is that the level of special benefit provided by the delivery of each one of those utility services is equal per dwelling unit or Equivalent Benefit Units (“EBU”). There are 421 existing EBU, as defined in Engineer's Report Section 6.4.
- c. **Beneficial Unit Cost of Service Delivery:** The special benefit unit cost of service delivery for each one of the CSA 34A Local Service Utility Systems is calculated in each fiscal year by dividing the estimated total service delivery cost for the fiscal year being analyzed by the estimated total EBU during that fiscal year. The special benefit unit cost of service delivery for each of the four utility systems is shown in Engineer's Report Exhibit O, on pages 10 through 12 in its row 201, under the column headings that contain the name of each utility system. For FY 15-16 the annual special benefit unit costs of utility service delivery are: i) Water System \$577.15; ii) Sewer System \$48.30; iii) Road System (Street Sweeping) \$43.81; and iv) Street Lighting \$35.64, for a total FY 15-16 rate of \$704.90. For FY 16-17 the annual special benefit unit costs of utility service delivery are: i) Water System \$125.36; ii) Sewer System \$37.67; iii) Road System (Street Sweeping) \$33.43; and iv) Street Lighting \$25.07, for a total FY 16-17 rate of \$221.53.
- d. **Proposed Total Benefit Assessment – CSA 34A Local Service Utility Systems Budgets:** The combined total annual parcel assessment for each fiscal year in the Five Year Rate Term is shown on Exhibit O. The annual assessment for service delivery by each one of the four utility systems is calculated as the product of the utility system’s unit cost of service delivery per EBU multiplied by a parcel’s total number of EBU. The parcel assessments are listed by parcel APN in Exhibit O, with the amount assessed for each utility system’s operations listed under the column heading containing the name of the utility system. A benefitted parcel’s total annual assessment is calculated as the sum of the individual utility system assessments and for each fiscal year that total is shown in the column labeled Proposed Total Assessment.

**E. CSA 34C Local Service Utility Systems Operations and Maintenance Enterprise Budgets and Proposed Benefit Assessments**

- a. **Enterprise Budgets:** The CSA 34C Local Service Utility Systems provide operations and maintenance services needed to maintain the CSA 34C Water Distribution Piping System facilities and the Sewer Collection Piping and Pumping Facilities in a ready-to-serve status available for use by all existing and future development units in CSA 34C, and services as needed to maintain the existing CSA 34C Streets, Public Landscape Areas, Monitor and Maintain Public Open Space Areas and Trails in CSA 34C, and pay PG&E Street Lighting Facilities Charges and related administrative costs. Separate enterprise budgets have been developed for the operation and maintenance of these six local service utility systems in each fiscal year of the Five Year Rate Term and those detailed budgets are shown on the Engineer's Report Exhibit N tables. The estimated total cost of the entirety of all operations and maintenance activities in FY 15-16 for each one of the six CSA 34C Local Service Utility Systems is shown on the Exhibit N table N-2 and for FY 16-17 on table N-3. The total cost of all CSA 34C Local Service Utility Systems operations and maintenance activities in FY 15-16 is \$167,129.04 and the FY 16-17 total cost is \$139,078.00, with the difference in cost between those two years coming from funding one-time expenditures in FY 15-16 of \$12,011.00 to recover the CSA 34C share of the 2013 emergency repair of the Lake Pumps transformer and \$17,000.00 to recover the cost of the Proposition 218 proceeding allocated to this benefit assessment analysis.

The FY 17-18 through FY 19-20 item costs are calculated by multiplying the prior fiscal years item estimated cost by the CPI factor.

- b. **Basis of Special Benefit:** The basis for determining relative special benefit for the purpose of allocating costs to benefitted properties is that the level of special benefit provided by the delivery of each one of those utility services is equal per dwelling unit or Equivalent Benefit Units ("EBU"). There are 161 existing EBU, as defined in Engineer's Report Section 7.4.
- c. **Beneficial Unit Cost of Service Delivery:** The special benefit unit cost of service delivery for each one of the CSA 34C Local Service Utility Systems is calculated in each fiscal year by dividing the estimated total service delivery cost for the fiscal year being analyzed by the estimated total parcel EBU during that fiscal year. The special benefit unit cost of service delivery for each of the six utility systems is shown in Engineer's Report Exhibit P, on pages 7 through 9 in its row 191, under the column headings that contain the name of each utility system. For FY 15-16 the annual special benefit unit costs of utility service delivery are: i) Water System \$251.08; ii) Sewer System \$111.95; iii) Road System \$259.54; iv) Street Lighting \$40.90; v) Landscape Maintenance \$325.38; and, vi) Open Space Maintenance and Monitoring \$49.21, for a total FY 15-16 rate of \$1,038.06. For FY 16-17 the annual special benefit unit costs of utility service delivery are: i) Water System \$158.65; ii) Sewer System \$93.43; iii) Road System

\$244.03; iv) Street Lighting \$22.19; v) Landscape Maintenance \$315.21; and, vi) Open Space Maintenance and Monitoring \$30.33, for a total FY 15-16 rate of \$863.84.

- d. **Proposed Total Benefit Assessment – CSA 34C Local Service Utility Systems Budgets:** The combined total annual parcel assessment for each fiscal year in the Five Year Rate Term is shown on Exhibit P. The annual assessment for service delivery by each one of the four utility systems is calculated as the product of the utility system's unit cost of service delivery per EBU multiplied by a parcel's total number of EBU. The parcel assessments are listed by parcel APN in Exhibit P, with the amount assessed for each utility system's operations listed under the column heading containing the name of the utility system. A benefitted parcel's total annual assessment is calculated as the sum of the individual utility system assessments and for each fiscal year that total is shown in the column labeled Proposed Total 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 A (BRIGHTON CREST)  
AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**SECTION 1 – INTRODUCTION AND ENGINEER’S REPORT REQUIREMENTS**

**1.1 Preface**

The County of Fresno (“County”) Department of Public Works and Planning (“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 and its three zones, identified as Zone A (“CSA 34A” or “Brighton Crest”), Zone B (“CSA 34B” or “Ventana Hills”), and Zone C (“CSA 34C” or “Bella Vista”). 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 Area but not within the boundaries of any one of CSA 34A, CSA 34B, or CSA 34C. Those Millerton New Town Specific Plan Area properties that are within the benefit area of that Joint Use Utility System, together with two undeveloped properties located within the boundaries of CSA 34C and described by reference to their assigned County Assessor Parcel Number (“APN”) as APN 300-340-41S and APN 300-542-14S shown on Assessor Map Book 300 pages 34 and 54, copies of which are attached as Appendix A, are referred to collectively in this report as “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 a variety of annual benefit assessments 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”) have not been updated since 1992 for CSA 34-MNT, 2004 for CSA 34C, and 2008 for CSA 34A. Several changes have occurred since those assessment levy and customer service fees were last updated, including the construction of:

- A. A new surface water treatment plant that serves both CSA 34A and CSA 34C;
- B. A wastewater treatment plant upgrade to provide a higher quality of waste treatment and the capacity to serve CSA 34A and CSA 34C; and
- C. Several new homes on existing residential lots within CSA 34A, and the development and build out of a new 161 lot residential subdivision within CSA 34C.

As a result of these changes in the level of usage due to new development and in the costs of annual operations due to changes in several of the utility system facilities within CSA 34A and CSA 34C the existing assessments and customer service fees do not generate sufficient revenue to recover continuing operations and maintenance expenditures and provide funding of the designated reserves.

Accordingly, Public Works and Planning has retained Edward J. Wilson, a registered professional engineer certified by the State of California, d.b.a. Wilson & Associates (“Consultant”) to perform an analysis and prepare a report (“Engineer's Report”) on the CSA 34 Utility Systems current and future operations, assessment levy rates and utility systems user fees.

The CSA 34B utility systems provide services to only properties located within the boundaries of that zone. Accordingly, because there is no commonality of service, operations, or costs between CSA 34B and the rest of CSA 34, the CSA 34B utility services are not included in the scope of this analysis of the CSA 34 existing benefit assessments and utility service 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 changes to the scope of operations and maintenance services delivered and in the benefit assessments for CSA 34; and,
- B. Proposed changes to the scope of operations and maintenance services funded by the existing water and sewer customer service fees and in the rates of those customer service fees for CSA 34A and CSA 34C.

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”), Section 54984.3 of the California Government Code, in the “Uniform Standby Charge Procedures Act,” Section 54716 of the California Government Code, in the “Benefit Assessment Act of 1982” (“1982 Act”), Sections 50575 through 50628 of the California Government Code, in the “Open Space Maintenance Act”, and Chapter 1, Article 4 (beginning with Section 22656) of the California Streets and Highways Code, in the “Landscaping and Lighting Act of 1972.”

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 or changed 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 or changed 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.D ("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;



- E. 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;
- F. 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 Fees Changes**

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, 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. As stated in Section 1.1, the area of benefit referred to herein as CSA 34-MNT is comprised of all those parcels of land located within the boundaries of CSA 34 and not also located within the boundaries of its zones of benefit CSA 34A, CSA 34B, together with two undeveloped properties located within the boundaries of the CSA 34C zone of benefit and described as APN 300-340-41S and APN 300-542-14S.

### **1.4 Objectives of the CSA 34 Utility Systems Analysis**

The objectives of the Consultant's analysis of the CSA 34 Utility Systems are to:

- A. Determine whether the existing benefit assessments and utility service user ~~charges~~ fees levied annually on the CSA 34-MNT, CSA 34A, and CSA 34C properties ("CSA 34 Utility Systems Properties") 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") 2015-16 through FY 2019-20. Those five consecutive FY are referred to as the "Five Year Rate Term"; and,
- B. Develop new assessments and new or changed customer service fees, as may be needed, to replace existing revenue deficient assessments and rates so that CSA 34 will receive sufficient revenues to recover all annual operations and maintenance costs and fund the required reserves.

## 1.5 Description of Engineer's Report Exhibits

A description of Engineer's Report Exhibit A through Exhibit T, 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 seven (7) tables that, together, present all of the proposed new assessment and customer service fees recommended by the Consultant.
  - a. Exhibit table A-1 presents all of the recommended new assessment rates and customer service fees for CSA 34-MNT, CSA 34A, and CSA 34C, the maximum per acre assessment rate (as further described herein) charged to benefited parcels in CSA 34-MNT, the average annual combined total amount charged to a developed lot in CSA 34A and CSA 34C (assuming no water overuse charges are applied) for all benefit assessment levies and customer service charge usage billings, and the estimated average annual and monthly equivalent total for all benefit assessment levies and customer service charge usage billings to the golf course located in CSA 34A. Those annual and monthly estimated total charges are presented the Exhibit A table for each FY in the Five Year Rate Term.
  - b. Exhibit A 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 34A and CSA 34C, in each FY of the Five Year Rate Term.
  - c. Exhibit A table A-3 presents the recommended monthly flat rate amount for all classes of sewer service customers in CSA 34A and CSA 34C, in each FY of the Five Year Rate Term.
  - d. Exhibit A tables A-4 and A-5 present, respectively, the estimated annual revenue to CSA 34A and CSA 34C from the collection of proposed water customer flat rate and tiered metered rate customer service fees, based on models of annual water usage by CSA 34A and CSA 34C water service customers in each FY of the Five Year Rate Term.
  - e. Exhibit A tables A-6 and A-7 present, respectively, the estimated annual revenue to CSA 34A and CSA 34C from the collection of proposed sewer customer flat rate service fees, in each FY of the Five Year Rate Term.
- B. Exhibit B contains three (3) tables that each present the FY 15-16 share of the estimated operations and maintenance costs for each of the CSA 34 Utility Systems that is allocated based on beneficial use to CSA 34-MNT, CSA 34A, and CSA 34C, along with the estimated revenues generated from the collection of benefit assessments and utility system customer service fees for each of those three benefit areas. Each Exhibit B table is intended to be pro-forma revenues and expenditures budget similar in format to the budgets prepared by CSA 34 staff during the annual county budget review process.

- a. Exhibit B table B-1 presents the FY 15-16 share of the estimated operations and maintenance costs for each of the CSA 34 Utility Systems that is allocated based on beneficial use to CSA 34-MNT, along with the estimated revenues generated in FY 15-16 from the levy and collection of benefit assessments.
  - b. Exhibit B table B-2 presents the FY 15-16 share of the estimated operations and maintenance costs for each of the CSA 34 Utility Systems that is allocated based on beneficial use to CSA 34A, along with the estimated revenues generated in FY 15-16 from the levy and collection of benefit assessments and the billing and collection of customer service fees.
  - c. Exhibit B table B-3 presents the FY 15-16 share of the estimated operations and maintenance costs for each of the CSA 34 Utility Systems that is allocated based on beneficial use to CSA 34C, along with the estimated revenues generated in FY 15-16 from the levy and collection of benefit assessments and the billing and collection of customer service fees.
- C. Exhibit C presents the FY 14-15 through FY 18-19 projected Enterprise Budgets for the CSA 34 Water Contracts Administration and Maintenance operations and maintenance activities costs (as further described herein) proposed for funding by a recommended new benefit assessment.
- D. Exhibit D presents the FY 14-15 through FY 18-19 projected Enterprise Budgets for the CSA 34 Surface Water Treatment Plant operations and maintenance activities costs proposed for funding by modified water system customer service fees recommended for approval by CSA 34A and CSA 34C property owners.
- E. Exhibit E presents the FY 14-15 through FY 18-19 projected Enterprise Budgets for the CSA 34 CSA 34 Wastewater Treatment Facility operations and maintenance activities costs proposed for funding by new and modified sewer system customer service fees recommended for approval by CSA 34A and CSA 34C property owners.
- F. Exhibit F presents the FY 14-15 through FY 18-19 projected Fixed Cost and Variable Cost Categories Expenditure Allocations (as further described herein) for the CSA 34 Water Contracts Administration and Maintenance operations and maintenance activities costs proposed for funding by a recommended new benefit assessment.
- G. Exhibit G presents the FY 14-15 through FY 18-19 projected Fixed Cost and Variable Cost Categories Expenditure Allocations for the CSA 34 Surface Water Treatment Plant operations and maintenance activities costs proposed for funding by modified water system customer service fees recommended for approval by CSA 34A and CSA 34C property owners.

- H. Exhibit H presents the FY 14-15 through FY 18-19 projected Fixed Cost and Variable Cost Categories Expenditure Allocations for the CSA 34 Wastewater Treatment Facility operations and maintenance activities costs proposed for funding by new and modified sewer system customer service fees recommended for approval by CSA 34A and CSA 34C property owners.
- I. Exhibit I presents the Allocations of Enterprise Budgets FY 14-15 through FY 19-20 Fixed Costs and Variable Costs for the CSA 34 Water Contracts Administration and Maintenance operations and maintenance activities costs to CSA 34-MNT, CSA 34A, and CSA 34C in proportion to the estimated level of special benefit each area receives from the delivery of those Joint Use Utility Systems services.
- J. Exhibit J is a tabulation of the spread of fixed, variable and total costs to every parcel in CSA 34 identified by the Consultant as receiving a special benefit from the delivery of the CSA 34 Water Contracts Administration and Maintenance operations and maintenance activities in FY 14-15 through FY 19-20. The Exhibit J table rows 422, 423 and 424 on table pages 11 and 12 show, respectively, the total projected Fixed Costs and Variable Costs for the CSA 34 Water Contracts Administration and Maintenance operations and maintenance activities total cost share proposed to be assessed in FY 14-15 through FY 19-20 to CSA 34-MNT, CSA 34A, and CSA 34C in proportion to the estimated level of special benefit each area receives from the delivery of those Joint Use Utility Systems services. The cost totals shown in the table rows 422 through 424 are the costs shown in the Exhibit I table's row 20 for Fixed Costs and row 24 for Variable Costs under the column heading CSA 34 for the CSA 34-MNT benefit area, and under the column headings CSA 34A and CSA 34C for those benefit areas.
- K. Exhibit K contains five (5) tables that each present the fixed and variable cost and Equivalent Water Unit (as further described herein) data used to calculate the cost and rate of raw water supply to the CSA 34A golf course, the fixed and variable category unit costs of finished water delivery to CSA 34A and CSA 34C, and to calculate the water rates needed in FY 14-15 through FY 19-20 to recover fixed and variable category costs of CSA 34 Finished Water Delivery to CSA 34A and CSA 34C, and to calculate the water rates needed to recover the separate water distribution system maintenance and administration costs in those five FY for CSA 34A and CSA 34C. The estimated total annual base customer service charge (excludes the cost of water over a specified threshold) for the use of 0.5 Acre-feet of finished water in CSA 34A is shown in line 5.A.viii on page 2 of each FYs table, and in line 5.B.viii on page 2 of each FYs table for 0.5 Acre-feet of water usage (excluding any overuse) for CSA 34C.
- L. Exhibit L contains five (5) tables that each present the fixed and variable cost and Equivalent Sewer Unit (as further described herein) data used to calculate the fixed and variable category unit costs of wastewater treatment service delivery by the CSA 34 Wastewater Treatment Facility to CSA 34A and CSA 34C, and to calculate the sewer rates needed in FY 14-15 through FY 19-20 to recover those fixed and variable category costs, and to calculate the sewer rates needed to recover the separate CSA 34A Septic Tank Effluent Pumping Systems maintenance and administration costs (as further described herein), and to recover

the separate CSA 34C sewer piping and pumping facilities maintenance and administration costs in those five. The estimated total monthly rate needed to recover the CSA 34A Fixed Cost and Variable Cost Categories Expenditure Allocations is shown in line 4.A.x on page 3 of each FYs table, and in line 4.B.xiii on page 3 of each FYs table for the CSA 34C Fixed Cost and Variable Cost Categories Expenditure Allocations monthly rate need.

- M. Exhibit M contains five (5) tables that present the CSA 34A Local Service Utility Systems Budgets showing the projected itemized operations and maintenance activities costs for FY 14-15 (Exhibit M table M-1) through FY 18-19 (Exhibit M table M-5). The costs for each utility system shown in these five tables are the costs spread to all benefited lots and parcels in CSA 34A as the CSA 34A Local Service Utility Systems Benefit Assessment for Recovery of All Operations Costs, Operating Contingencies, and Capital Facilities Reserves (as further described herein).
- N. Exhibit N contains five (5) tables that present the CSA 34C Local Service Utility Systems Budgets showing the projected itemized operations and maintenance activities costs for FY 14-15 (Exhibit N table N-1) through FY 18-19 (Exhibit N table N-5). The costs for each utility system shown in these five tables are the costs spread to all benefited lots in CSA 34C as the CSA 34C Local Service Utility Systems Benefit Assessment for Recovery of All Operations Costs, Operating Contingencies, and Capital Facilities Reserves (as further described herein).
- O. Exhibit O presents the results of the allocation of the Exhibit M CSA 34A Local Service Utility Systems Budgets FY 14-15 through FY 19-20 costs for each local utility system serving CSA 34A lots and parcels. This is a standby assessment of the estimated annual costs to maintain the local service utility systems in a ready-to-serve status for all developed lots and future lots assigned to several of the undeveloped parcels within CSA 34A. These utility system ready-to-serve costs are allocated to each Equivalent Development Unit (as further described herein) in proportion to the estimated level of special benefit each unit receives from maintenance of the ready-to-serve status of each utility system.
- P. Exhibit P presents the results of the allocation of the Exhibit N CSA 34C Local Service Utility Systems Budgets FY 14-15 through FY 19-20 costs for each local utility system serving CSA 34C lots. This is a standby assessment of the estimated annual costs to maintain the CSA 34C local service utility systems in a ready-to-serve status for all developed lots with occupied homes, and all undeveloped lots. These utility system ready-to-serve costs are allocated to each Equivalent Development Unit (as further described herein) in proportion to the estimated level of special benefit each unit receives from the maintenance of the ready-to-serve status of each utility system.
- Q. Exhibit Q presents the FY 14-15 through FY 18-19 Estimated Revenues and Expenditures for All Water Contracts Administration Operations and Maintenance Activities in CSA 34. These Exhibit Q tables Q-1 through Q-5 have been prepared based on the assumption that the past method of service area operations budgeting and administration in the CSA 34, CSA 34A, and CSA 34C service areas would continue unchanged during the Five Year Rate Term.

Therefore, these budgets have been developed based on past operations and maintenance cost allocations to each of the three service areas. Enterprise budgets for the Joint Use Utility Systems CSA 34 Water Contracts Administration and Maintenance operations and maintenance activities and for the CSA 34 Surface Water Treatment Plant operations and maintenance activities were developed using the functionalized accounts cost data for those utility functions (as further described herein) in the Exhibit Q and following Exhibits R and S Estimated Revenues and Expenditures tables. The CSA 34A Local Service Utility Systems Budgets and CSA 34C Local Service Utility Systems Budgets were developed by subtracting the costs allocated to the various Joint Use Utility Systems from the Estimated Revenues and Expenditures tables (as further described herein), with the net remaining costs forming the local service utility systems budgets. Accordingly, the Exhibits Q, R, and S tables are the base source of historic costs for account item cost estimates used in developing all of the projected budgets, except the budgets for the CSA 34 Wastewater Treatment Facility. Those projected budgets were developed using the existing enterprise budgets for the CSA 34 Wastewater Treatment Facility.

- R. Exhibit R presents the FY 14-15 through FY 18-19 Estimated Revenues and Expenditures for All Operations and Maintenance Activities in CSA 34A. These Exhibit R tables R-1 through R-5 have been prepared based on the assumption that the past method of service area operations budgeting and administration in the CSA 34, CSA 34A, and CSA 34C service areas would continue unchanged during the Five Year Rate Term. Therefore, these budgets have been developed based on past operations and maintenance cost allocations to each of the three service areas.
- S. Exhibit S presents the FY 14-15 through FY 18-19 Estimated Revenues and Expenditures for All Operations and Maintenance Activities in CSA 34C. These Exhibit S tables S-1 through S-5 have been prepared based on the assumption that the past method of service area operations budgeting and administration in the CSA 34, CSA 34A, and CSA 34C service areas would continue unchanged during the Five Year Rate Term. Therefore, these budgets have been developed based on past operations and maintenance cost allocations to each of the three service areas.
- T. Exhibit T presents the FY 14-15 through FY 18-19 Estimated Revenues and Expenditures for All Operations and Maintenance Activities for the CSA 34 Wastewater Treatment Facility. These Exhibit T tables T-1 through T-5 have been prepared based on the assumption that the past method of service area operations budgeting and administration of this Joint Use Utility System would continue unchanged during the Five Year Rate Term. Therefore, these budgets have been developed based on past operations and maintenance cost allocations to this existing wastewater treatment system.

## **SECTION 2 – METHOD OF ANALYSIS**

### **2.1 Consultant’s Method of Cost and Benefit Analysis – CSA 34 Utility Systems**

The Consultant has developed a schedule of proposed water and sewer utility fees based on the total cost to deliver those services and the proportional cost of service attributable to each parcel. In addition, the proposed water customer service fees have been developed in conformance with the allocation-based conservation water pricing criteria set forth in Section 372 of Chapter 3.4 (commencing with Section 370) of Division 1 of the California Water Code that was added to the Water Code on September 30, 2008 by approval of Assembly Bill No. 2882 (“AB 2882”).

For the utility system services described in the following section 2.1.1 items A.a, B.a and B. b., the Consultant has developed proposed benefit assessments determined in relationship to the entirety of maintenance and expenses and the proportionate special benefit to each assessed parcel.

The principle reference source used by the Consultant in developing a cost of service based schedule of proposed water and sewer utility customer service fees is “The American Water Works Association (“AWWA”) Manual M1, Sixth Edition – Principles of Water Rates, Fees, and Charges” (the “AWWA-M1”). The principle objectives of the cost of service approach are to develop schedules of customer service fees that: a) allocate costs of operations proportional to the benefit each customer class receives from the delivery of the utility service, and b) will generate the revenues needed to recover the total cost of operations including the accumulation of a reasonable operating cash reserve.

The Consultant’s method of analysis defines the “maintenance and operations expenses of a public improvement” or “the funds required to provide a property related service” as being the cost of operating a utility system that delivers a special benefit or a property related service, respectively, to either all, or a limited number of the CSA 34 Utility Systems Properties. In the case of those utility systems that serve more than one of the three benefit or service areas for the CSA 34 Utility Systems Properties, budgets are developed to incorporate the full scope of joint use operations and maintenance costs and reserves projected for the utility system being analyzed. Budgets for joint use utility systems that provide a special benefit utility service to more than one of the three CSA 34 Utility Systems Properties benefit areas are referred to in this analysis as “enterprise budgets.” The enterprise budget costs for the joint use utility systems can then be allocated to each of the served CSA 34 Utility Systems Properties benefit areas proportionate to the level of special benefit or service provided by that utility system to the properties in each area.

The principal tasks in the Consultant’s Method of Cost and Benefit Analysis of each of the CSA 34 Utility Systems are:

- A. Develop Enterprise Budgets based on functionalized costs (as further described herein) for each of the CSA 34 Utility Systems;
- B. Assign the functionalized costs to one of two operations cost categories of Fixed Costs and Variable Costs (as further described herein);

- C. Evaluate the customer service base and its growth projections for each utility system and use that data to calculate the utility system's Fixed Costs and Variable Costs category's unit costs of service delivery;
- D. Design a procedure for each utility system to allocate those unit costs of service delivery to the customer service classes in each CSA 34 service area, based on each area's relative level of special benefit received from the delivery of those services, and to use those unit costs to calculate customer service fees and benefit assessments applicable to each area;
- E. Develop customer class usage models for the water and wastewater utility systems and use those models to calculate projected user fee revenues generated from the proposed new rates (see Exhibit A table A-4 for the tabulation of projected CSA 34A water service fee revenues and table A-5 for projected CSA 34C water service fee revenues, and see table A-6 and A-7 for, respectively, the CSA 34A and CSA 34C projected sewer rate revenues);
- F. Prepare FY 15-16 operations expenditure projections to compare with the usage model based revenue projections to determine whether the proposed rates are sufficient to recover the projected expenditures for all utility systems delivering services to each of the three service areas; and,
- G. Prepare a summary tabulation of all proposed benefit assessment and customer service fees for each of the three benefit areas in every year of the Five Year Rate Term, showing the total annual and equivalent monthly cost to each property within each customer classification from the billing and collection of customer service fees and benefit assessments in each of the three CSA 34 service areas (see Exhibit A table A-1 for this overall assessment and service charge rate data table).

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

The enterprise budgets developed for the analysis during the Five Year Rate Term of the Joint Use Utility Systems, and for the analysis of the benefit area Utility Systems are described as follows:

- A. Joint Use Utility Systems Facilities and Services that include:
  - a. CSA 34 Water Contracts Administration and Maintenance, where the area of service and benefit includes properties in CSA 34-MNT, CSA 34A, and CSA 34C that are covered by Board of Supervisors allocations of water available under the existing CSA 34 surface water supply contracts (as further described herein).
  - b. CSA 34 Surface Water Treatment Plant Operations and Maintenance, where the area of service and benefit includes all of the CSA 34A properties and all of the CSA 34C Tract 4870 (as further described herein) lots.



- c. CSA 34 Wastewater Treatment Facility Operations and Maintenance, and Reclaimed Water Delivery, where the area of service and benefit includes all of the CSA 34A properties and all of the CSA 34C Tract 4870 lots.
- B. Single Service and Benefit Area Utility Systems that include:
- a. CSA 34A Only Area of Utility System Service and Benefit
    - i. CSA 34A Water Distribution System Operations and Maintenance;
    - ii. CSA 34A Sewer Collection STEP Systems (as further described herein) Operations and Maintenance;
    - iii. CSA 34A Street Maintenance – Street Sweeping;
    - iv. CSA 34A Street Lighting – County owned and operated system;
  - b. CSA 34C Only Area of Utility System Service and Benefit
    - i. CSA 34C Water Distribution System Operations and Maintenance;
    - ii. CSA 34C Sewer Collection System Operations and Maintenance;
    - iii. CSA 34C Street Maintenance – Street paving, striping, and signage maintenance, repair, and reconditioning;
    - iv. CSA 34C Street Lighting – Pacific Gas and Electric (“PG&E”) owned and operated system;
    - v. CSA 34C Landscape Maintenance for Tract 4870;
    - vi. CSA 34C Open Space Monitoring and Maintenance for Tract 4870.

The CSA 34 Water Contracts Administration and Maintenance activities, the CSA 34A Local Service Utility Systems, and the CSA 34C Local Service Utility Systems all provide a type of standby and the annual operations costs of these utility systems are recovered through the levy of property benefit assessments. The activities associated with providing water supply and wastewater services to CSA 34A and CSA 34C are directed toward the delivery of a service (the supply of water or the collection, transport, treatment, and disposal of wastewater), and the annual operations costs of these utility system operations are recovered through the billing of customer service fees to properties with an CSA 34A or CSA 34C active utility system account.

## **2.2 Enterprise Budget Design Method – Five-Year Rate Term**

### **2.2.1 Existing Method of Budget Preparation and Need for Changes**

The wastewater treatment facility serving CSA 34A and CSA 34C is the only existing joint use utility system currently operated as a separate financial enterprise within CSA 34, with its own operating budget, operating account and dedicated reserve accounts. The CSA 34 Water Contracts Administration and Maintenance operations and maintenance activities and the CSA 34 Surface Water Treatment Plant operations and maintenance activities (both classified as joint use facilities in this analysis) are not currently operated as separate financial enterprises. Their estimated annual operating expenditures and revenues are allocated by CSA 34 staff to the CSA 34-MNT, CSA 34A,

and CSA 34C separate operating budgets proportionate to estimated benefit based on actual water usage data to each area from the delivery of the joint use utility services.

One of the Article XIII.D requirements for proposed changes to assessments fees is that “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.” Article XIII.D also requires that all fees for property related services “shall not exceed the funds required to provide the property related service” and that “the amount of a fee or charge imposed upon any parcel or person as an incident of property ownership [i.e., as a property related fee] shall not exceed the proportional cost of the service attributable to the parcel.” Therefore, the Consultant’s method of budget preparation, described in the following subsection, will include a process for developing Joint Use Utility Systems enterprise budgets for the CSA 34 Water Contracts Administration and Maintenance and for the CSA 34 Surface Water Treatment Plant operations and maintenance activities.

### **2.2.2 Consultant’s Method of Budget Preparation**

The enterprise budgets for the Joint Use Utility Systems operations and maintenance during the Five Year Rate Term have been developed in the following steps:

- A. First, budgets were developed for the continuing separate administration and operation of the three CSA 34 Utility Systems Properties service areas (CSA 34-MNT, CSA 34A, CSA 34C) for each FY in the Five Year Rate Term. Those budgets referred to as “Continuing Prior-Ops Budgets” in this report and are identified in their exhibit table titles as “Estimated Revenues and Expenditures for All Operations and Maintenance Activities.” The Continuing Prior-Ops Budgets for each fiscal year in the Five Year Rate Term are in Exhibit Q for the CSA 34-MNT share of the CSA 34 Water Contracts Administration and Maintenance activities, in Exhibit R for all utility services delivery to CSA 34A, and in Exhibit S for all utility services delivery to CSA 34C. Since the Continuing Prior-Ops Budgets for CSA 34-MNT include only CSA 34 Water Contracts Administration and Maintenance activity costs, those budgets have been used as the source of individual budget account item cost details from which the FY 14-15 through FY 18-19 Enterprise Budgets have been developed for the joint use operation of the CSA 34 Water Contracts Administration and Maintenance utility system.

The only Joint Use Utility Systems costs accounted for in the Continuing Prior-Ops Budgets is for the operation of the CSA 34 Wastewater Treatment Facility, for which separate operating budgets are provided. The Continuing Prior-Ops Budgets for the CSA 34 Wastewater Treatment Facility for each fiscal year in the Five Year Rate Term are in Exhibit T.

- B. The Continuing Prior-Ops Budgets are designed to facilitate the tracking and payment of on-going expenditures and the receipt of revenues for each of the service areas. Therefore, they are set up to group all utility system function expenditures by Account Codes that refer to the County’s Accounting System Chart of Accounts for budgeting and payment of expenditures. The cost of service based analysis of utility systems operations costs, revenues, and user rates

used in this Engineer's Report is based on tracking the estimated costs incurred in performing the various *functions* associated with delivering each respective utility service (i.e.; the cost of purchasing water, of treating water, or of pumping water). Tracking costs on a functional basis identifies how much of the total operations cost is represented by each element of the system, simplifying the establishment of cost of service based analysis rates and assessments.

Therefore, the next step in the enterprise budget development process was to convert the Continuing Prior-Ops Budgets from an account grouping based structure to a utility function grouping based structure, by “functionalizing” all of the account grouped items to regroup them under their associated utility function. The budgeted costs were functionalized by sorting the Continuing Prior-Ops Budgets by Memo Code and Account Number, where the term “Memo Code” refers to the list of numbers in the accounting system used by Public Works and Planning to assign and track expenditures by specific utility system operating functions. Individual expenditures and staff time charges are assigned account codes and each account code entry is assigned a Memo Code. The Memo Code designates the specific utility system operating function to which each accounting code expenditure is related. Therefore, sorting the individual expenditures by Memo Code groups those expenditures by utility system operating function. The Continuing Prior-Ops Budgets items are grouped by account number and each account number sub item is associated with a Memo Code number. That data was modified by inserting the account number into a new column adjacent to each Memo Code entry. The modified Continuing Prior-Ops Budgets could then be sorted to group each account entry with the same Memo Code under their shared Memo Code, with the result being that budgeted costs were then subtotaled by utility system function instead of by accounts.

The Enterprise Budgets for the CSA 34 Water Contracts Administration and Maintenance FY 14-15 through FY 18-19 activities are in the attached Exhibit C; for the CSA 34 Surface Water Treatment Plant in Exhibit D; and for the CSA 34 Wastewater Treatment Facility in Exhibit E.

### **2.3 Assign Enterprise Budget Functionalized Costs to Fixed Cost and Variable Cost Operations Categories**

The next task in the Consultant's Method of Cost and Benefit Analysis was to assign the functionalized costs for each fiscal year in the Five Year Rate Term to the two categories of Fixed and Variable system operational costs and revenues. Fixed and variable costs are the categories used to equitably distribute system operational costs to the customer service classes, using unit costs of service delivery to each customer service class.

- A. **Fixed Operations Costs Category** (“Fixed Costs”) is comprised of estimated operational costs associated with the maintenance of the system in a ready-to-serve status. Maintaining a utility system in a “ready-to-serve status,” as used in this Engineer's Report, refers to a “standby” standard of maintenance being used that ensures a utility system is able to provide its designed service delivery functions to all properties that are either already receiving or that are eligible to receive service from the utility system, including the undeveloped lots or parcels within existing tentative maps for CSA 34, CSA 34A and CSA 34C. Fixed Costs are

the daily operational costs incurred by CSA 34 to operate the CSA 34 Utility Systems regardless of whether a service is delivered to any utility system customers (i.e.; regardless of whether one gallon of water is delivered to a customer, or one gallon of wastewater is treated). Public Works and Planning general and administrative services related to these utility systems operations functions are included in the scope of Fixed Costs. The Fixed Costs for each of the CSA 34 Utility Systems are described in each of the following Engineer's Report sections that present the method of analysis and proposed new rates or assessments for each CSA 34 utility system.

- B. **Variable Operations Costs Category** (“Variable Costs”) is comprised of those estimated operational costs associated with each of the CSA 34 Utility Systems delivering their respective services to their customers. Variable Costs are costs related to utility system functions that provide service delivery benefits to only those customers actually connected to or receiving a discrete service from one of the CSA 34 Utility Systems. The Variable Costs for each of the CSA 34 Utility Systems are described in each of the following Engineer's Report sections that present the method of analysis and proposed new rates or assessments for a specific CSA 34 utility system.

All of the remaining tasks in the Consultant's Method of Cost and Benefit Analysis (tasks C through G) are applied in the method of analysis used to develop each utility system’s customer service charge or benefit assessment rates. A separate Engineer's Report section is dedicated to describing the method of analysis applied to developing each utility system’s recommended user charge and benefit assessment rates.

## **SECTION 3 – PROPOSED CHANGES IN SCOPE OF SERVICES, DESIGNATED RESERVES, ESTIMATED COSTS, AND METHOD OF ASSESSMENT FOR THE CSA 34 WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT**

### **3.1 Description of Utility System Services, Proposed Changes to Scope of Services and Costs of Operations, and of Consultant’s Method of Analysis to Develop New Rates for Annual Benefit Assessment**

#### **3.1.1 Description of Utility System Services – CSA 34 Water Contracts Administration and Maintenance**

CSA 34 was formed in 1987 to provide utility services to the unincorporated properties that were proposed to be subdivided within the planned development area of Millerton New Town. Zones A, B, and C (referred to sometimes as “CSA 34A,” “CSA 34B,” and “CSA 34C,” respectively) have been formed within CSA 34, but as stated in Engineer’s Report Section 1.1, “the CSA 34B utility services are not included in the scope of this analysis of the CSA 34 existing benefit assessments and utility service user fees.” One of the utility services provided by CSA 34 is to provide annual administration of three contracts between the County and three special districts identified as i) the Arvin-Edison Water Storage District (“AEWSD”), ii) the Lower Tule River Irrigation District (“LTRID”) and, iii) the Deer Creek and Tule River Authority, a Joint Powers Authority (“DCTRA”).

Those three contracts (“Surface Water Supply Contracts”) provide a firm, long term surface water supply for delivery to all of the lots and parcels in CSA 34A, to all of the recorded subdivision lots in CSA 34C, and to a portion of the parcels in the area referred to in this Engineer’s Report as CSA 34-MNT. In addition, CSA 34 operates the Millerton Lake water pumping facilities located in Millerton Lake on a submerged platform (“Lake Pumps”) that pump untreated surface water (“raw water”) from Millerton Lake to storage and treatment facilities that currently process raw water to produce potable water for domestic uses (“finished water”) for delivery to CSA 34A and CSA 34C. The Lake Pumps also deliver raw water to the existing golf course in CSA 34A for golf course fairway turf irrigation. 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 and CSA 34C.

The purpose of the CSA 34 Water Contracts Administration and Maintenance operations activities is to maintain the three Surface Water Supply Contracts and the Lake Pumps in a ready-to-serve status for delivery of raw water to all CSA 34-MNT, CSA 34A, CSA 34C lots and parcels that are eligible to receive surface water pursuant to the provisions of the Surface Water Supply Contracts. For the purpose of this analysis of the CSA 34 Water Contracts Administration and Maintenance operations activities, ready-to-serve status of the Surface Water Supply Contracts and Lake Pumps means that the Surface Water Supply Contracts are in active status for surface water delivery and the Lake Pumps are in operation and capable of delivering raw water to the existing point of connection to the surface water treatment plant.

The scope of work performed by CSA 34 staff as the CSA 34 Water Contracts Administration

and Maintenance Utility Service is generally described as follows:

The performance of all work and the payment of all costs and expenses associated with maintaining the existing water supply pumping facilities located in Millerton Lake in a ready-to-serve status, and of providing on-going administration services associated with maintaining several surface water supply contracts between CSA 34 and certain special districts in an active ready-to-serve status available to supply water to those CSA 34 Utility Systems Properties that are located within the authorized areas of use for surface water delivered pursuant to the Surface Water Supply Contracts.

### **3.1.2 Proposed Changes to Scope of Services and Costs of Operations – CSA 34 Water Contracts Administration and Maintenance**

The scope of utility system services to be provided as CSA 34 Water Contracts Administration and Maintenance in future fiscal years is proposed to be changed from the scope of services provided in FY 14-15 and in past fiscal years by adding new special reserves funding requirements. The proposed changes in operations and estimated annual costs associated with those changes are described as follows:

- A. A new special reserve fund is proposed to be created for CSA 34 Water Contracts Administration and Maintenance to build a 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 proposed reserve is referred to in the future enterprise budgets as the “Pumping – Water Supply Facilities Repair Reserve” (“Lake Pumps Repair Reserve”). The Lake Pumps Repair Reserve has been added as a proposed new reserve pursuant to Board action on December 4, 2012, accepting a donation of \$500,000.00 by Table Mountain Rancheria (“TMR”) to pay for repairs to the Lake Pumps. TMR requested as a condition of its donation that a new reserve fund, the Lake Pumps Repair Reserve, be established to accumulate to a total amount equal to the TMR donation or the actual cost of the repairs. The TMR donation was accepted by the adoption on that date of a Board resolution and the repair work authorized and since completed at a total cost of \$362,000.00. Pursuant to Public Works and Planning direction to the Consultant, the Lake Pumps Repair Reserve is to accumulate to a minimum total amount of \$362,000.00 over a period of ten years at the rate of \$36,200.00 per year.
  
- B. A new Capital Facilities Replacement Reserve fund is proposed to be created for CSA 34 Water Contracts Administration and Maintenance to build a minimum reserve total amount of \$805,400.00 over a combined term of 20 years, The purpose of the reserve will be to provide for replacement of the Lake Pumps facilities components at the end of the estimated useful life for each component, as follows: Pumps – 100 horsepower, Lifespan 20 years, total current replacement cost \$400,400.00, annual funding \$20,020.00; Pump Platform, Lifespan 20 years, total current replacement cost \$200,000.00, annual funding \$10,000.00; Motor Control Center, Lifespan 10 years, total current replacement cost \$185,000.00, annual funding \$18,500.00; and, Distribution Valves and Controls, Lifespan 10 years, total current

replacement cost \$20,000.00, annual funding \$2000.00 for a total annual funding amount in each fiscal year's enterprise budget of \$50,520.00.

- C. The estimated total cost of the Proposition 218 proceedings covering all of the proposed changes in services provided, customer service fees, and benefit assessments for the CSA 34 Utility Systems is \$85,000.00. That estimated total cost is allocated as an equal \$17,000.00 share for the analysis of each of the three Joint Use Utility Systems and of the single service utility systems for CSA 34A and CSA 34C, as those joint use and single service systems are described in Section 2.1.1. The scope of work to be performed pursuant to the Proposition 218 proceedings includes preparation of the Engineer's Report, all Public Works and Planning staff time related to those proceedings and the direct cost of the proceedings for printing, mailing, and recording documents. The \$17,000.00 Proposition 218 proceeding cost is included in the FY 15-16 enterprise budget for CSA 34 Water Contracts Administration and Maintenance for collection with the FY 15-16 assessment levy, if the proposed new benefit assessment is approved by the property owners. This one-time assessment for the Proposition 218 proceeding costs will reimburse the County for funds advanced to CSA 34 to pay the costs incurred for the conduct of those proceedings.

### **3.1.3 Consultant's Method of Analysis – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment**

The Method of Analysis task plan described in Engineer's Report Section 2.1 items A through G has been implemented in developing enterprise budgets, fixed and variable costs categories allocations, unit costs of service delivery, and a method of assessment spread for the calculation of individual parcel annual benefit assessment amounts proposed to be levied during the Five Year Rate Term on the CSA 34-MNT, CSA 34A, and CSA 34C properties. The implementation details for each of those tasks are presented in the following subsections 3.2 through 3.5.

### **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 three areas of service under the Surface Water Supply Contracts.

According to the information presented in the report entitled “Water Supply Assessment for Trace 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 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, 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 as follows:
    - i. CSA 34-MNT is allocated 599 AF (that is, the amount of Contract 1 and Contract 2 water supply remaining after the specific allocations to zones A and C below) out of the 1,520 AF total = 39.4%
    - 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%.
    - iv. Total of all allocations = 1,520 AF.
    - v. 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, and CSA 34C 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 allocated by the Board of Supervisors as follows:
- a. CSA 34-MNT is allocated 599 AF (Contracts 1/2 ) and 770 AF (Contract 3) for a total of 1,369 AF = 59.8% 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. Total of all allocations = 2,290 AF.
  - e. 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, and CSA 34C eligible to receive water pursuant to those two contracts (as further described herein).

### **3.3 Develop Enterprise Budgets Based on Functionalized Costs**

The FY 2013-14 (“FY 13-14”) final expenditures details for the CSA 34-MNT share of CSA 34 Water Contracts Administration and Maintenance operations was used as the baseline for preparing the FY 14-15 Continuing Prior-Ops Budgets for CSA 34-MNT, CSA 34A, and CSA 34C. As stated in subsection 2.2.2 item A, the Continuing Prior-Ops Budgets for CSA 34-MNT have been used as the source of individual budget account item cost details from which the Enterprise Budgets have been developed for the joint use operation of the CSA 34 Water Contracts Administration and Maintenance utility system. The joint use Enterprise Budgets for FY 14-15 through FY 18-19 CSA 34 Water Contracts Administration and Maintenance operations have been created as follows:

- A. FY 13-14 expenditure item amounts were multiplied by a Consumer Price Index (“CPI”) factor of 1.0216 to calculate each item’s estimated FY 14-15 Continuing Prior-Ops Budgets amount. The CPI factor has been estimated based on the California Consumer Price Index (1955-2013), with data extracted from the website of the California Department of Finance on that agency’s website page for Financial and Economic Data at the address:  
[//www.dir.ca.gov/OPRL/CPI/EntireCCPI.PDF](http://www.dir.ca.gov/OPRL/CPI/EntireCCPI.PDF);
- B. By dividing each memo code account item amount in the Continuing Prior-Ops Budgets for only the CSA 34-MNT service area by 59.8% for those memo codes assigned to the Fixed Cost Category (as further described below in section 3.4.A.) to calculate that account item’s total Enterprise Budget amount; and,
- C. By dividing each memo code account item amount by 39.4% for those memo codes assigned to the Variable Cost Category (as further described below in section 3.4.B.) to calculate that account item’s total Enterprise Budget amount. Exhibit C presents the FY 14-15 through FY

18-19 projected Enterprise Budgets for the CSA 34 Water Contracts Administration and Maintenance activities. The FY 19-20 Enterprise Budget is not included in Exhibit C. The Enterprise Budget for FY 19-20 has been calculated 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.

- D. Each fiscal year's Enterprise Budget includes funding to build reserves for the Lake Pumps Repair Reserve, a Capital Facilities Replacement Reserve, and an Operations Expenditures Contingency calculated at the rate of 10% of the total annual operating expenditures. As previously stated, the estimated \$17,000.00 total cost share to CSA 34 Water Contracts Administration and Maintenance for the cost of the Proposition 218 proceeding is included in the FY 15-16 Enterprise Budget.

All expenditures are presented by utility system function in the Enterprise Budgets.

### **3.4 Assign Enterprise Budget Functionalized Costs to Fixed Costs or Variable Costs Categories**

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. The Proposition 218 proceeding cost, the Lake Pumps Repair Reserve, and the Capital Facilities Replacement costs are classified by the Consultant as Fixed Category costs. 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 14-15 through FY 18-19 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 F. All expenditure allocations are presented as totals from the Enterprise Budgets, by utility system function. The Fixed Cost and Variable Cost Categories Expenditure Allocations of the FY 19-20 Enterprise Budget have been calculated by multiplying each of the FY 18-19 allocation items by the CPI factor. That fixed and variable cost allocation table is not shown in Exhibit F.

### **3.5 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 three 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 three property areas proportional to the total acre-feet of surface water supply available to the properties in CSA 34-MNT, CSA 34A, and CSA 34C 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 three 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.

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

The tables in Exhibit I 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 14-15 through FY 19-20.

- 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 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 I 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 J table as to whether it is in the service area of Contracts 1/2 (375.64 acres) or of Contract 3 (530.39 acres and 906.03 total acres). Those APN 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 APN 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 I 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 I, by the 906.03 total acres of CSA 34-MNT property identified as benefitted by delivery of the CSA 34 Water Contracts Administration and Maintenance services. For FY 15-16 that assessment rate is \$98.60 per acre. The CSA 34-MNT assessment rates for Fixed Costs in each FY of the Five Year Rate Term are shown on Exhibit J pages 11 and 12 in row 426, under the column heading titles “FY \_\_ FIXED COST ASSESS.”

The CSA 34-MNT Variable Costs allocations totals shown in Exhibit I 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 I, by the 375.64 total acres 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 15-16 that assessment rate is \$22.02 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 J pages 11 and 12 in row 426, 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 15-16 is \$120.62 (Fixed Cost Rate \$98.60 + Variable Cost Rate \$22.02). The combined total assessment rate for CSA 34-MNT parcels in the Contract 3 area of water supply in FY 15-16 is \$98.60 (Fixed Cost Rate \$98.60 + Variable Cost Rate \$0.00). The Fixed Cost, Variable Cost, and Total Assessment Amount proposed to be levied in FY 15-16 through FY 19-20 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 J. Each parcel shown on Exhibit J 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 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 I 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.

CSA 34A 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, a Brighton Crest Homeowners Association (“HOA”) gatehouse at the main entry gate, 152 existing subdivision lots of record, and 6 undeveloped lots for a planned development of 266 units (“Bulk Lots”). Water supply availability is allocated based on current and planned development in CSA 34A, projected usage patterns, and the total availability of surface water from Contracts 1/2 as allocated by the Board of Supervisors. The golf course parcel demands

400 AF of raw water supply pursuant to County Agreement No. 09-413. Each of the 152 existing residential lots of record and each of the 266 currently planned future residential lots (for a total of 418 residential lots) is allocated 1.0 AF of water supply, the golf course clubhouse is allocated 2.0 AF (equivalent to 2 lots), the HOA gatehouse is allocated 1.0 AF, and the golf course restroom is allocated 1.0 AF for a total of 422 AF of water supply (822 AF with the golf course). There are an additional 19 future development units each allocated a 1.0 AF contract supply that are not associated with any of the Bulk Lots. The HOA gatehouse receives water service and is also allocated a 1.0 AF water supply. However, since all of the record lots, Bulk Lots and Golf Course are part of the HOA, the gatehouse water supply allocation and the allocation for the 19 unassigned future lots (20.0 AF of water supply capacity) has been spread to the 422 lots, Bulk Lots and golf course clubhouse/restrooms proportional to their water supply allocation. The result of that calculation is that each record lot, future lot and the golf course restrooms has 1.0475 AF of water supply capacity and the golf course clubhouse has 2 units of 1.0475 AF, or 2.095-AF of water supply capacity. The capacity allocation of 1.0475 AF is referred to herein as a CSA 34A Equivalent Water Unit (“EWU”) and 1-EWU is equal to 1.0475 AF of Contracts 1/2 water supply. However, the golf course remains at 400 AF demand of raw water supply.

For CSA 34A, 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 I line “I.A.v. Total Fixed Costs” and in line “I.B.v. Total Variable Costs” for parcels located in the CSA 34A service area are spread to the benefitted parcels in that area proportional to parcel and EWU AF of Contracts 1/2 water supply. The CSA 34A Fixed Costs and Variable Costs are spread to individual lots and parcels as the product of the lot or parcel’s total AF allocation of water supply and the assessment unit cost rate per AF. Those per AF assessment rates are calculated by dividing the total fiscal year fixed cost and variable cost shares allocated to CSA 34A and shown in Exhibit I, by the 841.00 AF of EWU assigned to the CSA 34A benefitted parcels. For FY 15-16 the Fixed Cost assessment rate is \$65.19 per AF and the Variable Cost assessment rate is \$13.81 per AF, for a total assessment rate of \$79.00 per AF. The CSA 34A assessments for Fixed Costs in each FY of the Five Year Rate Term are shown on Exhibit J pages 11 and 12 in row 427, under the column heading titles “FY 15 FIXED COST ASSESS” and the rates for the Variable Costs are shown in row 427 under the column heading titles “FY 15 VARIABLE COST ASSESS.”

- C. The basis for determining relative benefit for the purpose of allocating costs to benefitted properties in the CSA 34C 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 I 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.

CSA 34C is comprised of the 161 lot single family residential subdivision created as Tract 4870 and referred to as Bella Vista and two undeveloped parcels (APN 300-340-41S and APN 300-542-14S). The two undeveloped parcels are included as part of the CSA 34-MNT service area in this analysis and the remaining 161 lots of Tract 4870 is referred to as the CSA 34C service area. Each one of the 161 existing lots of record in Tract 4870 has approximately 0.5 AF of Contracts 1/2 water supply under the Board of Supervisors allocation to CSA 34C of 80.0 AF.

For CSA 34C, 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 I line “I.A.v. Total Fixed Costs” and in line, “I.B.v. Total Variable Costs” for the 161 lots in the CSA 34C service area are spread to those benefitted lots proportional to lot AF allocations of Contracts 1/2 water supply. Since each one of the 161 lots is allocated approximately 0.5 AF of Contracts 1/2 water supply, the fixed and variable costs are spread as an equal per lot benefit and equal per lot assessment rate. The CSA 34C 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 34C and shown in Exhibit I, by the 161 equally benefitted lots in the CSA 34C service area. For FY 15-16 the Fixed Cost assessment is \$32.48 per lot and the Variable Cost assessment is \$6.91 per lot, for a total assessment in FY 15-16 of \$39.39 per lot. The CSA 34C assessment for Fixed Costs in each FY of the Five Year Rate Term are shown on Exhibit J pages 11 and 12 in row 428, under the column heading titles “FY 15 FIXED COST ASSESS” and the rates for the Variable Costs are shown in row 427 under the column heading titles “FY 15 VARIABLE COST ASSESS.”

### **3.6 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, and CSA 34C, 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.

### **3.7 Projected Expenditures and Assessment Levy Revenues – CSA 34 Water Contracts Administration and Maintenance Benefit Assessment**

Exhibit B tables B-1, B-2, and B-3 present, respectively, the CSA 34-MNT, CSA 34A, and CSA 34C FY 15-16 estimated expenditure allocations and revenues from CSA 34 Water Contracts Administration and Maintenance activities and from the levy in FY 15-16 of the proposed benefit assessment to fund annual CSA 34 Water Contracts Administration and Maintenance costs. The CSA 34A and CSA 34C data is shown in lines I.A.i through I.A.vi of Tables B-1 and B-2. Assessment revenues for all three of the CSA 34 Water Contracts Administration and Maintenance service delivery areas are not expected to exceed estimated expenditures and reserves requirements in FY 15-16. The method of analysis used to estimate costs and calculate annual assessment levy amounts has been applied in all fiscal years. Therefore, since the FY 15-16 expenditure and revenues are in balance all of the following fiscal years in the Five Year Rate Term will be in balance and tables showing those following fiscal year's projected revenues and expenditure are not provided as exhibits to this report.

### **3.8 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 C tables C-1 through C-5 present the FY 14-15 through FY 18-19 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 15-16 through FY 19-20 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 15-16 through FY 19-20 on each benefitted property in CSA 34 as the CSA 34 Water Contracts Administration and Maintenance Benefit Assessment is shown in the attached Exhibit J. The description of each parcel is provided on Exhibit J 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 J is herewith referred to as the Assessment Roll for the levy of the proposed CSA 34 Water Contracts Administration and Maintenance Benefit Assessment.



### **3.8.1 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 C tables C-1 through C-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 15-16 through FY 19-20, in the total amounts for each parcel set forth on the Assessment Roll attached hereto as Exhibit J. Each subdivision of land assessed is described by reference to its APN as shown on the Assessor's Maps for FY 14-15, 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 the Consultant 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 benefitted parcels identified in this Engineer's Report as located within the CSA 34-MNT, CSA 34A, and CSA 34C areas of service described herein and to no other properties. Therefore, it is the finding of the Consultant 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 used by the Consultant 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 Consultant's 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 PROPOSED CHANGES IN WATER UTILITY SYSTEM CUSTOMER SERVICE FEES FOR CSA 34A (BRIGHTON CREST) AND CSA 34C (BELLA VISTA) PURSUANT TO CHANGES TO DESIGNATED RESERVES, ESTIMATED COSTS, AND METHOD OF WATER RATES ANALYSIS**

**4.1 Description of Water Utility System Services, Proposed Changes to Scope of Services and Costs of Operations, and of Consultant’s Method of Analysis to Develop New Water Delivery Customer Service Fees – CSA 34A and CSA 34C**

**4.1.1 Description of Water Utility System Services – CSA 34A and CSA 34C**

CSA 34 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 34, through its zone A, provides the following utility system services to Brighton Crest (“CSA 34A Utility Services”):

- A. Water Supply and Water Distribution System Operations and Maintenance Utility Services;
- B. Wastewater Treatment and Wastewater Collection Facilities Operations and Maintenance Utility services;
- C. Road Maintenance (Street Sweeping) Utility Service; and,
- D. Street Lighting Utility Service to operate and maintain street lights that are owned by CSA 34A.

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 and to serve two APN planned for future mixed use development. CSA 34, through its zone C, provides the following utility system services to the 161 single family residential lots in Tract 4870 (“CSA 34C Utility Services”):

- A. Water Supply and Water Distribution System Operations and Maintenance Utility Services;
- B. Wastewater Treatment and Wastewater Collection Facilities Operations and Maintenance Utility services;
- C. Street Maintenance (Street Paving, Street Striping, and Street Signage Maintenance) Utility Service;

- D. Street Lighting Utility Service (payment of metered electric usage charges for street lighting provided in Tract 4870 by street lighting facilities owned and operated by PG&E);
- E. Landscape Maintenance for Tract 4870;
- F. Open Space Monitoring and Maintenance for Tract 4870.

The analysis and recommendations presented in this Engineer's Report Section 4 are limited to the Water Supply and Water Distribution System Operations and Maintenance Utility Services provided by CSA 34 to CSA 34A and CSA 34C. The two undeveloped APN in CSA 34C are not currently approved for site development or to receive any of the above described CSA 34C Utility Services. Therefore, those APNs are not included in the area of current service availability for CSA 34 Water Supply and Water Distribution System Operations and Maintenance Utility Services. Accordingly, all of the references in this Section 4 and in the following sections of this report to CSA 34C mean the 161 single family residential lots of record in Tract 4870.

The Water Supply and Water Distribution System Operations and Maintenance Utility Services 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.

#### **4.1.2 Proposed Changes to Scope of Water Utility System Services and Costs of Operations – CSA 34A and CSA 34C**

The CSA 34 Surface Water Treatment Plant is a multi-zone serving facility and is, therefore, classified as a Joint Use Utility System. The joint use CSA 34 Surface Water Treatment Plant is not currently operated as a separate financial enterprise, with its own operating budget, operating account and dedicated reserve accounts. CSA 34A was developed prior to CSA 34C and had its own surface water treatment facility. 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

In accordance with the Article XIII.D requirement that for proposed changes to utility system service “revenues derived from the fee or charge shall not exceed the funds required to provide the property related service” and “the amount of a fee or charge imposed upon any parcel or person as an incident of property ownership shall not exceed the proportional cost of the service attributable to the parcel.” The Consultant’s method of budget preparation described in the following subsection will include a process for developing Joint Use Utility Systems enterprise budgets for the future operations and maintenance activities of the CSA 34 Surface Water Treatment Plant. Accordingly, the first change in the scope of services and costs of operations for those facilities described in this Engineer's Report will be to consolidate the operations and maintenance costs for the CSA 34 Surface Water Treatment Plant into a single enterprise budget for each one of the fiscal years in the Five Year Rate Term.

Additional changes to the scope of utility system services and costs for the CSA 34 Surface Water Treatment Plant Joint Use Utility Systems operations and maintenance activities are described as follows:

- A. The item costs for Surface Water Treatment Plant operations and maintenance activities are removed from the separate CSA 34A and CSA 34C Continuing Prior-Ops Budgets and included in new CSA 34 Surface Water Treatment Plant enterprise budgets (as further described herein), after being recalculated based on the Consultant’s analysis of new development potential and related water demand changes in CSA 34A and CSA 34C;
- B. A new special reserve fund is proposed to be created and funded at \$23,000.00 annually in the CSA 34 Surface Water Treatment Plant enterprise budgets to accumulate a minimum total of \$230,000.00 in ten years. That total is 25% of the Public Works and Planning estimated \$920,000.00 total cost (\$460,000.00 each to CSA 34A and CSA 34C) to add 0.5 AF annually of capacity for delivery of finished water to each one of the existing lots of record and golf course water services in 34A and CSA 34C. Completion of that plant expansion will increase the available treatment capacity per lot to 1.0 AF/year. The source of annual funding for this reserve account is proposed to be from customer water usage that falls within the volume of water use of from 13,500 gallons to 27,000 gallons per month that will be subject to the proposed new Tier 1 Metered Water Customer Service Charge Rate (as further described herein);
- C. A second new special reserve is proposed to be created and funded at \$5,000.00 annually in the CSA 34 Surface Water Treatment Plant enterprise budgets to accumulate a minimum

total of \$50,000.00 in 10 years. That total represents the estimated open market cost to purchase the total annual volume of projected water usage in CSA 34A and CSA 34C in excess of the approximately 1.0 AF annual usage per water service in CSA 34A and approximately 0.5 AF annual usage per water service in CSA 34C available under Contracts 1/2. The source of annual funding for this reserve account is proposed to be from customer water usage that falls within the volume of water use in excess of 27,001 gallons per month in CSA 34A and subject to the proposed new Tier 2 Metered Customer Service Charge Rate (as further described herein), and from customer water usage that falls within the volume of water use in CSA 34C subject to both the proposed new Tier 1 and Tier 2 rates proposed for that zone; and,

- D. The estimated total cost of the Proposition 218 proceedings covering all of the proposed changes in services provided, customer service fees, and benefit assessments for the CSA 34 Utility Systems is \$85,000.00. That estimated total cost is allocated as an equal \$17,000.00 share for the analysis of each of the three Joint Use Utility Systems and of the single service utility systems for CSA 34A and CSA 34C, as those joint use and single service systems are described in Section 2.1.1. The scope of work to be performed pursuant to the Proposition 218 proceedings includes preparation of the Engineer's Report, all Public Works and Planning staff time related to those proceedings and the direct cost of the proceedings for printing, mailing, and recording documents. The \$17,000.00 Proposition 218 proceeding cost is included in the FY 15-16 enterprise budget for the CSA 34 Surface Water Treatment Plant for collection with the new finished water delivery rates proposed for implementation in FY 15-16. This one-time expenditure will reimburse the County for funds advanced to CSA 34 to pay the costs incurred for the Proposition 218 proceeding.
- E. Capital Facilities Replacement Reserves requirements for the CSA 34 Surface Water Treatment Plant have been allocated to CSA 34A and CSA 34C, and those reserve allocations are included with the local service utilities budgets as part of the total cost to maintain those facilities in a ready-to-serve status for the two service areas.

#### **4.1.3 Consultant's Method of Analysis – CSA 34A and CSA 34C Water Rates**

The Method of Analysis task plan described in Engineer's Report Section 2.1 items A through G has been implemented in developing enterprise budgets, fixed and variable costs categories allocations, unit costs of service delivery, and a method of allocating those fixed and variable unit costs of service delivery to the CSA 34A and CSA 34C customer service classes to calculate new customer service fees. The Consultant's Method of Analysis is a cost of service based approach with increasing tier rates. The proposed new tier rates have been developed in conformance with the allocation-based conservation water pricing criteria set forth in AB 2882. The implementation details for each of those tasks are presented in the following subsections 4.2 through 4.5.

#### **4.2 Develop Enterprise Budgets Based on Functionalized Costs of CSA 34 Surface Water Treatment Plant, and CSA 34A and CSA 34C Water Distribution Systems Operations and Maintenance Activities**

The primary functions of CSA 34 in operating the Surface Water Treatment Plant are the delivery of raw and finished water supplies to CSA 34A and finished water to CSA 34C. Raw and finished water deliveries are measured in gallons, as those classifications of water pass through several master water meters. Water delivery to each water customer in CSA 34A passes through a single house service lateral and service meter and through a single house service lateral and two service meters in CSA 34C (one measuring water consumed in the dwelling and the other water used for lot landscape watering). The meters are read by CSA 34 staff and each customer is billed at the current rates for the actual water consumed.

Current water rates are based on blocks of one-thousand gallons of metered water consumption ("Kgal"). The Consultant intends to retain the Kgal usage unit of measurement in developing the proposed new water customer service fees. Therefore, the Consultant's Method of Cost Analysis is based on developing unit costs per Kgal for water supply service delivery. All raw water is purchased in bulk by the AF, pursuant to the terms of Contracts 1/2 for determining the cost per AF, and pumped through the Lake Pumps to a pipeline tee at the intersection of Millerton Road and Winchell Cove Road. Raw water is delivered to the golf course through a separate metered line from one branch of the tee and to the CSA 34 Surface Water Treatment Plant through a separate metered line from the second branch of the tee. The master meters on the golf course raw water line and the Surface Water Treatment Plant raw water lines, together with those on the finished water delivery lines to CSA 34A and CSA 34C provide for accurate measurement of all raw water and finished water usage. Raw water delivery costs to the golf course and Surface Water Treatment Plant operations costs to CSA 34A and CSA 34C can be accurately allocated with the multiple meters.

The FY 13-14 final expenditure details and master meters water usage data for CSA 34A, CSA 34C, and the Lake Pumps were used as the baseline source of individual budget account item cost details for creating the FY 14-15 through FY 18-19 Continuing Prior-Ops Budgets for CSA 34A and CSA 34C. Those budgets for CSA 34A are attached as Exhibit R tables R-1 through R-5, and for CSA 34C as Exhibit S tables S-1 through S-5. The Continuing Prior-Ops Budgets were prepared in the steps described as follows:

- A. Based on the Consultant's review with Public Works and Planning staff of new home construction activities in CSA 34A over the past several years, CSA 34A is projected to add new single family residences at the rate of one house per year to a total of 100 in FY 18-19 and to remain at that total in FY 19-20, the last year of the Five Year Rate Term. Therefore, because those minimal projected change in the number of developed lots the costs of continuing operations of CSA 34A were estimated by multiplying the FY 13-14 expenditure item amounts by the "CPI" factor of 1.0216 to calculate each item's estimated FY 14-15 Continuing Prior-Ops Budgets amount. Each succeeding fiscal year's item amounts were estimated by multiplying the prior year's amount by the CPI factor. Water purchase costs are increased in FY 16-17 and the following years from \$550 per AF to \$605 per AF in both the CSA 34A and CSA 34C budgets, in accordance with the terms of Contracts 1/2 for raw water purchase;
- B. For CSA 34C an estimate was made of the rate of construction and sale of new homes in Tract 4870, with the connection of all 161 lots assumed to occur in FY 15-16. Water service

and wastewater service delivery related item costs for FY 13-14 were first increased by the ratio of the estimated total developed lots for the new fiscal year budget divided by the number of developed lots for the prior fiscal year, then each water service and wastewater service related account was multiplied by that ratio. The new lot development adjusted amounts were then increased by the CPI factor to calculate the account item's estimated cost for the new fiscal year's budget; and,

- C. An Operations Expenditures Contingency calculated at the rate of 10% of the total annual operating expenditures is included in each fiscal year's budget, and an estimated \$17,000.00 share of the Proposition 218 proceeding 85,000.00 total cost is apportioned between CSA 34A and CSA 34C (as further described herein) and included in the FY 15-16 Continuing Prior-Ops Budgets for each of those areas.

CSA 34 Surface Water Treatment Plant Enterprise Budgets were developed by consolidating the water supply and water treatment related expenditure items from the CSA 34A and CSA 34C Continuing Prior-Ops Budgets in a new set of budget worksheets. Those new budget worksheets were then sorted by Memo Code to group the account items by water supply and treatment function, creating the FY 14-15 through FY 18-19 functionalized costs based CSA 34 Surface Water Treatment Plant Enterprise Budgets. Some of the individual account item amounts were adjusted from their Continuing Prior-Ops Budget amounts to allow for the connection of new services in both CSA 34A and CSA 34C in future fiscal years. Those adjustments are described in the following Section 4.3. The Enterprise Budgets are attached as Exhibit D tables D-1 through D-5. The number of developed lots in both CSA 34A and CSA 34C is projected to be unchanged in FY 19-20 from FY 18-19. Therefore, Enterprise Budget for FY 19-20 has been calculated by multiplying each of the FY 18-19 expenditures by the CPI factor.

#### **4.3 Assign Enterprise Budget Functionalized Costs to Fixed Costs or Variable Costs Categories – CSA 34 Surface Water Treatment Plant and CSA 34A and CSA 34C Water Distribution Systems Operations and Maintenance Activities**

The Fixed Cost Category operations for the CSA 34 Water Supply operations and maintenance activities is comprised of those system functions associated with maintaining the Surface Water Treatment Plant in a ready-to-serve status for delivery of raw water and finished water to CSA 34A and CSA 34C. The Variable Cost Operations Category for CSA 34 Water Supply operations is comprised of those system functions associated with the actual purchase and pumping of raw water and the actual operation and maintenance of the Surface Water Treatment Plant to treat raw water and deliver it to the points of connection with the CSA 34A and CSA 34C water distribution piping systems. The specific Water Supply operations and maintenance functions assigned to the fixed and variable cost categories are described as follows:

- A. **Fixed Cost Category** – the only Water Supply operations and maintenance function classified as a 100% Fixed Category cost is the Proposition 218 proceeding cost that is part of the FY15-16 CSA 34 Surface Water Treatment Plant Enterprise Budget. The Memo Code 2 – Water Treatment function includes several accounts that are classified as 100% Fixed Category Costs (Accounts 7101-Liability Insurance, 7265-Office Expense, and 7400-Special



Departmental Service). Memo Code 2 also includes several accounts that are categorized as having attributes of both the fixed and variable cost categories and those account item costs are allocated by the Consultant in this analysis as 25% Fixed Category costs and 75% Variable Category costs (Accounts 7220-Maintenance-Building and Grounds, and 7295-Professional Specialized Services). A share of the 10% Operating Contingency based on the subtotal of Fixed Cost Category operating costs is also included as a Fixed Category cost. The fixed costs in the Water Supply and Surface Water Treatment Plant operations and maintenance activities budgets apply to maintenance of the Surface Water Treatment Plant in a ready-to-serve status and, accordingly, have no component of special benefit for the golf course. The golf course ready-to-serve status costs are included in its beneficial share of the ready-to-serve status costs for the CSA 34 Water Contracts Administration and Maintenance Benefit Assessment, described in Engineer's Report Section 3.

Fixed Cost Category account item costs have not been adjusted from the Continuing Prior-Ops Budget amounts, including the fixed share of the account items split 25% to fixed cost and 75% to variable costs.

- B. **Variable Cost Category** – Memo Codes 1-Pumping, 5-Water Purchase, and 7-Other Expense-Water Supply are classified as 100% Variable Category that are allocated between the golf course as raw water delivery costs and the Surface Water Treatment Plant as raw water delivery and treatment plant operations costs (as further described herein). The Memo Code 2-Water Treatment function has one account item classified as a 100% Variable Category cost (7205-Maintenance Equipment). A share of the 10% Operating Contingency based on the subtotal of Variable Cost Category operating costs is included as a Variable Cost Category cost.

Variable Cost Category account items have been adjusted to allow for increased costs due to the projected increase in the number of new services in future fiscal years in both CSA 34A and CSA 34C. Memo Codes 1, 5, and 7 amounts have been multiplied by the ratio calculated by dividing the estimated total raw water demand for the new fiscal year budget being analyzed by the estimated total raw water demand for the prior fiscal year. The Memo Code 2 costs for Surface Water Treatment Plant operations and the 75% variable cost share for those items with fixed and variable cost attributes have been multiplied by the ratio calculated by dividing the estimated total raw water demand from CSA 34A and CSA 34C for the new fiscal year being analyzed by their estimated total raw water demand for the prior fiscal year.

- C. **CSA 34A and CSA 34C Water Distribution Systems Operations and Maintenance Activities** – The two water distribution systems are not interconnected and their costs of operations and maintenance are handled as separate costs of each service area. Their operations and maintenance activity costs are classified as Fixed Category Costs, but are not included with the fixed and variable category cost allocations for water supply and Surface Water Treatment Plant activities costs. They are instead inserted as separate fixed costs as part of the water rates calculations (as further described herein), where they are separately

evaluated and included in the proposed water customer service fees for only the CSA 34A or CSA 34C area in which each distribution system is located.

The FY 14-15 through FY 18-19 Fixed Cost and Variable Cost Categories Expenditures Allocations of the CSA 34 Surface Water Supply and Treatment Plant operations and maintenance activities functionalized costs are attached as Exhibit G table G-1 through G-5. In preparing the Exhibit G tables, the 100% Variable Cost Category account item costs are first allocated as golf course raw water delivery costs, by multiplying each account item's budgeted cost by the factor calculated as the estimated total AF of raw water delivered to the golf course in the fiscal year being analyzed divided by the estimated grand total AF of raw water delivered by the Lake Pumps. Those costs are grouped in each Exhibit G table as "Golf Course Raw Water Supply Expenditure Allocations," including a share of the 10% Operating Contingency. In FY 15-16 a share of the Proposition 218 proceeding cost is also included in that grouping. The factor to calculate the Surface Water Treatment Plant share of the 100% Variable Cost Category account item costs is calculated as the estimated total AF of raw water delivered to the Surface Water Treatment Plant in the fiscal year being analyzed divided by the estimated grand total AF of water delivered by the Lake Pumps. Those cost allocations are grouped under the Exhibit G line "2. Water Treatment Functions and Costs Assigned to Variable Cost Category." The sum of the Memo Code 2-Water Treatment function 100% Variable Category cost (7205-Maintenance Equipment) along with the 75% shares of the Memo Code 2 accounts classified as having attributes of both the fixed and variable cost categories are also grouped under the Exhibit G line "2. Water Treatment Functions and Costs Assigned to Variable Cost Category." The Fixed Cost Category activities costs for CSA 34A and CSA 34C water supply and Surface Water Treatment Plant operations and maintenance are shown in the Exhibit G line "1. Water Treatment Functions and Costs Assigned to Fixed Cost Category."

The Fixed Cost and Variable Cost Categories Expenditure Allocations segregate the golf course raw water delivery costs from the raw water supply and Surface Water Treatment Plant operations costs associated with the delivery of finished water to CSA 34A and CSA 34C, in proportion to the estimated level of special benefit the golf course and the two finished water supply service areas receive from the delivery of those water supply services. All expenditure allocations are presented as totals from the Enterprise Budgets, by utility system function. The Fixed Cost and Variable Cost Categories Expenditure Allocations of the FY 19-20 Enterprise Budget have been calculated by multiplying each of the FY 18-19 allocation items by the CPI factor. That fixed and variable cost allocation table is not shown in Exhibit G.

#### **4.4 Water Rates Calculation Method – CSA 34 Surface Water Treatment Plant, and CSA 34A and CSA 34C Water Distribution Systems Operations and Maintenance Activities**

CSA 34A and CSA 34C have separate schedules of water supply customer service fees. The parcel service lines in both water systems are metered and the two rate schedules are cost of service based designs with increasing cost metered rate tiers. Each rate schedule structure includes a base monthly flat charge for the delivery of a specified volume of water ranging from 0 gallons (the base rate is charged monthly to active water service accounts even if the property is not occupied and there is no water use shown on the meter) up to 13,500 gallons in CSA 34A and up to 5,000 gallons in CSA 34C. The increasing charge tier rates are triggered for metered monthly usage above the maximum

allowance for the base rate. Each higher usage tier covers a specified range of total water consumption above the maximum allowed usage under the preceding base rate or tier, and the tier rates are set as a charge per Kgal blocks of usage within the tier's minimum to maximum total gallons of usage. Each tier rate is applied to the Kgal of metered usage above the tier's minimum and up to the tier's maximum usage. Any volume of usage within a Kgal block is billed the full per Kgal rate for the tier. CSA 34A has a base rate and two increasing rate tiers that are equal per EWU, with all services except the golf course clubhouse classified as 1-EWU and the clubhouse as 2 EWU. There is a separate rate charge per AF of raw water delivered to the golf course. CSA 34C has a base rate and 4 increasing rate tiers for domestic usage measured by the meter attached to the water service line into each residence, and a base rate with three increasing rate tiers for landscape irrigation usage measured by the meter attached to the separate water service line that supplies landscape irrigation usage water to each residential lot in Tract 4870.

The proposed new water supply customer charge rates will also be cost of service based with increasing cost metered rate tiers. The golf course in CSA 34A will continue to have a separate rate based on the actual monthly volume raw water delivery to the golf course. However, the new residential customer service charge schedule of rates will be designed with two base rates. The first base rate will be a flat monthly charge that will be billed to all active customers without regard to the volume of water usage in the prior month. That base rate will be designed to recover the Fixed Category costs of finished water delivery as an equal cost share per EWU in both CSA 34A and CSA 34C, plus the separate costs per EWU of water distribution system operations and maintenance for CSA 34A and CSA 34C. The separate water distribution system operations costs for each service area will be added to the Fixed Category cost of finished water delivery, with the result being a different total monthly fixed cost base rate for CSA 34A and CSA 34C. The second base rate will be a metered consumption rate designed to cover a specified volume of metered water usage, ranging from 1 gallon up to a maximum of 13,500 gallons of total monthly usage for both CSA 34A and CSA 34C customers (as further described herein). There will be two new increasing rate tiers for each area (as further described herein) and no separate irrigation usage rate for CSA 34C.

#### **4.4.1 Estimated Future Raw Water Usage and Water Usage Models – CSA 34A and CSA 34C**

Total metered raw water usage data for the FY 13-14 by CSA 34A, and CSA 34C was used as the base data to calculate the average annual water usage per EWU for those to service areas. The average usage rates were calculated based on 94 EWU in CSA 34A and 92 effective EWU in CSA 34C. The CSA 34C effective EWU total was calculated as a weighted average of the sum of the number of months during the water data period each one of the CSA 34C lots was estimated to be connected to the water system. According to CSA 34 staff, in September of 2014 there were 102 lots in CSA 34C with active utility accounts. Raw water usage in future fiscal years was estimated as the product of the number of EWU in each service area for the fiscal year being analyzed multiplied by the estimated annual average water usage per EWU in gallons (418,070 gallons-1.283 AF for CSA 34A and 125,050 gallons-0.384 AF for CSA 34C). Golf course raw water demand is held at 400 AF annually.

Water usage records of CSA 34A and CSA 34C individual accounts for the period of November 2012 through October 2013 were used to develop water usage models for both service areas that can be applied to the number of EWU in CSA 34A or CSA 34C in any year of the Five Year Rate Term to estimate:

- A. The percentage of the total EWU that have a total annual water usage that falls within each one of the existing rate tier water usage volume blocks for CSA 34A and CSA 34C;
- B. The average total water usage for the EWU that fall within each tier usage volume block;
- C. The above data are used to calculate the estimated total volume of water usage in any fiscal year and the estimated total revenue projected to be received in a fiscal year, based on the proposed new water rates.

#### **4.4.2 Calculate Unit Costs of Water Service Delivery – CSA 34A and CSA 34C**

In order to meet the criteria set forth in Article XIII.D.6, any proposed changes to the existing CSA 34A and CSA 34C water supply customer service fees must present recommended new rates that allocate costs of operations to the water system customer classes based on the proportional cost of service attributable to each of the parcels within each class. AB 2882 sets forth the following criteria: a) in its “Section 372. (a)(2) A basic use allocation is established for each customer account that provides a reasonable amount of water for the customer’s needs and property characteristics;” and, b) in its “Section 372. (a)(3) A basic charge is imposed for all water used within the customer’s basic use allocation . . .” The proposed water rate changes recommended in this Engineer's Report meet the Article XIII.D.6 and AB 2882 criteria.

Fixed Cost Category operations maintain the water supply and distribution systems facilities serving CSA 34A and CSA 34C in a ready-to-serve status and the costs of those operations are incurred regardless of whether a service is delivered to any utility system customers. Therefore, it is the finding of the Consultant that the costs of the Fixed Cost Category operations are equally attributable to each one of the EWUs in CSA 34A and CSA 34C. Accordingly, the unit cost of delivery for those operations is calculated by dividing the estimated total annual Fixed Cost Category operations cost by the estimated total number of EWU in the fiscal year being analyzed. The Fixed Cost Category annual total cost for the CSA 34 water supply and Surface Water Treatment Plant operations is shown on the Exhibit G tables in their line “1.E. Total Estimated Water Treatment Operations Fixed Cost.” The line 1.E total for each fiscal year is also shown on the Exhibit K tables K-1 through K-5 in its section “2. Calculate Fixed and Variable Category Unit Costs of CSA 34 Finished Water Delivery,” on line “2.C Total Estimated Fixed Category Finished Water Delivery Cost.” The estimated total number of EWU in each fiscal year is shown on the Exhibit K tables in line “2.D Estimated Total Number Equivalent Water Unit (“EWU”) in CSA 34A/CSA 34C During Fiscal Year.” The calculated unit cost of delivery for the Fixed Costs Category of operations is shown on the Exhibit K tables in line “2.E Fixed Category Cost Finished Water Delivery Per EWU Served During Fiscal Year.” It is the finding of the Consultant that the basis for allocation of the Proposition 218 proceeding cost to the golf course and to the residential EWU customer base of the CSA 34A and CSA 34C service areas is the estimated total FY 15-16 Kgal of water usage for each of

those three classes of benefitted users. Each user class's beneficial share of the \$17,000.00 total Proposition 218 proceeding cost that has been allocated to the water rates analysis is calculated by multiplying that total cost by the ratio calculated as the FY 15-16 Kgal of water usage for each user class divided by the sum of the annual Kgal of usage for all three classes of benefitted users. The Proposition 218 proceeding total share allocated to the CSA 34A and CSA 34C service areas benefitted user classes is a fixed cost that is included in the table K-2 line 2.C total, for recovery as part of the FY 15-16 unit cost of delivery of the Fixed Costs Category of operations.

Variable Cost Category operations provide raw and finished water service delivery benefits to only those properties actually connected to the CSA 34A and CSA 34C water facilities. Therefore, it is the finding of the Consultant that the cost of Variable Cost Category finished water delivery operations costs are equally attributable per Kgal of finished water delivered to each CSA 34A and CSA 34C EWU. Accordingly, the unit cost of Variable Cost Category operations is calculated by dividing that cost total by the estimated combined total Kgal of water usage by CSA 34A and CSA 34C in the year being analyzed without regard to the usage share for either area (i.e.; the unit cost of finished water delivery to the point of connection of the Surface Water Treatment Plant finished water transport pipeline to the CSA 34A and CSA 34C water distribution piping systems is the same). The Variable Cost Category annual total cost for the CSA 34 water supply and Surface Water Treatment Plant operations is shown on the Exhibit G tables in their line "2.G Total Estimated Water Treatment Operations Variable Cost." The line 2.G total for each fiscal year is also shown on the Exhibit K tables K-1 through K-5 in their section "2. Calculate Fixed and Variable Category Unit Costs of CSA 34 Finished Water Delivery," on line "2.H Total Estimated Variable Category Finished Water Delivery Cost." The total Kgal of finished water projected for delivery in each fiscal year is shown on the Exhibit K tables in line "2.I Total Finished Water Delivery CSA 34A/CSA 34C This Fiscal Year (1000 Gallon Units)." The calculated unit cost of delivery for the Variable Costs Category of operations is shown on the Exhibit K tables in line "2.J Variable Category Cost Finished Water Delivery Per 1000 Gallon Units." None of the Proposition 218 proceeding cost is included with the variable costs.

The estimated total Fixed Cost and Variable Cost Categories of raw water supply operations for the golf course are grouped in the Exhibit G tables under their first line "Golf Course Raw Water Supply Expenditure Allocations," including in FY 15-16 the golf course beneficial share of the Proposition 218 proceeding cost. The estimated total golf course annual cost of raw water supply is shown in line "G. Total Estimated Golf Course Raw Water Supply Expenditures," and that total is shown in line Kgal of annual water use is shown in line unit cost of raw water delivery to the golf course on the Exhibit K tables in line "1.C Estimated Golf Course Raw Water Supply Cost." The estimated total raw water usage is shown in line "1.D. Estimated Golf Course Raw Water Usage this Fiscal Year (1000 gallon Units)." The golf course unit cost of raw water delivery is calculated by dividing the Exhibit K line 1.C cost by the estimated total Kgal of usage for the fiscal year being analyzed (Exhibit K line 1.D) and the result of that calculation for each fiscal is shown on the Exhibit K tables in their line "1.E Estimated Unit Cost of Golf Course Raw Water Supply – Per 1000 gallons of Usage."

#### **4.4.3 Incorporate CSA 34A and CSA 34C Water Distribution Systems Operations and Maintenance Service Delivery Costs into Water Rates Calculation Method**

The CSA 34A and CSA 34C Water Distribution Systems Operations and Maintenance Service Delivery Costs are incorporated into the water rates calculation process in two groupings of itemized costs in the Exhibit K tables. These are classified as Fixed Cost Category expenditures and are shown on the Exhibit K tables under line “3. CSA 34A Fixed Category Water Service Delivery Cost – Water Distribution System Maintenance and Administration” and line “4. CSA 34C Fixed Category Water Service Delivery Cost – Water Distribution System Maintenance and Administration.” The Account item cost allocations shown in the lines 3 and 4 groups are generally made as 75% of the item cost is allocated to the water rates calculation group as the cost share for those activities related to operating the system for the benefit of the active water service account properties. A 25% item cost is classified as the cost share for those activities related to the maintenance of the distribution systems in a ready-to-serve status for all user classes, regardless of whether they have an active water service. Those costs are included in the Local Service Utility Systems Benefit Assessments described in the following Engineer's Report Sections 6 and 7.

Line “F. Total Estimated CSA 34\_ Fixed Category Distribution System Maintenance and Administration Cost” in each of those two operations costs groups is divided by the line “G. Estimated Total Number EWU in CSA 34\_ During Fiscal Year,” to calculate each groups separate unit cost of service delivery in line “H. CSA 34\_ Annual Fixed Category Cost per EWU – Distribution System Maintenance and Administration.”

#### **4.4.4 Calculate Fixed Cost Category Rates**

The proposed new rates have several components of fixed and variable cost recovery rates. Joint Use Utility Systems related components provide equal benefits to all active EWU and have equal unit costs per Kgal of finished water delivered. Local service related utility system components, such as distribution piping system maintenance activities, provide special benefits to only the properties that are connected to the separate CSA 34A and CSA 34C piping systems. In order to illustrate how those fixed and variable cost recover rates are applied to CSA 34A and CSA 34C, the separate components of the proposed new rates for each service area are shown on the Exhibit Tables K-1 through K-5 in section “5. Water Rates Needed to Recover Fixed and Variable Category Costs of CSA 34 Finished Water Delivery and of Water Distribution System Maintenance and Administration for CSA 34A and CSA 34C. The rate calculation details for CSA 34A are shown in that sections line “5.A CSA 34A Water Rates Needed in Fiscal Year \_\_\_” and for CSA 34C in line 5.B. CSA 34C Water Rates Needed in Fiscal Year \_\_\_.”

The rates proposed for recovery of the Fixed Cost Category operations costs have two components of unit cost of service delivery. The first Fixed Cost Category unit cost of service delivery is for the joint use CSA 34 water supply and Surface Water Treatment Plant operations whose costs are attributed equally to each one of the active EWU in CSA 34A and CSA 34C. That unit cost is shown in line 2.E of the Exhibit K tables. To begin the process of compiling the CSA 34A and CSA 34C proposed water rates, the line 2.E unit cost of service delivery is also entered in lines 5.A.i and 5.B.i with each line entitled “Annul Flat Rate Needed Re: Fixed Category Cost of Finished Water

Delivery (Line 2.E).” The second Fixed Cost Category unit cost of service delivery is for maintenance and administration activities for the CSA 34A and CSA 34C water distribution piping systems. The unit cost of service delivery to CSA 34A for these activities from line 3.H of the Exhibit K tables is entered in line “5.A.ii. Annual Flat Rate Needed Re: CSA 34A Fixed Category Cost – Distribution System Maintenance and Admin.,” as one of the CSA 34A water rates components. The unit cost of service delivery to CSA 34C for these activities from line 4.H of the Exhibit K tables is entered in line “5.B.ii. Annual Flat Rate Needed Re: CSA 34C Fixed Category Cost – Distribution System Maintenance and Admin.,” as one of the CSA 34C water rates components.

The total annual flat rate needed for CSA 34A is entered in the Exhibit K tables line 5.A.iii as the sum of the finished water delivery and water distribution system operations components and the monthly flat rate needed, calculated by dividing the line 5.A.iii total by 12 months, is entered in line “5.A.iv. Monthly Flat Rate Needed Re: Fixed Category Cost Recovery – CSA 34A.” The total annual and monthly flat rates needed for CSA 34C are entered in Exhibit K lines 5.B.iii and “5.B.iv Monthly Flat Rate Needed Re: Fixed Category Cost Recovery – CSA 34C.”

#### **4.4.5 Calculate Variable Cost Category Rates**

The Variable Cost Category unit costs of service delivery are proposed to be recovered through a schedule of increasing usage block, metered rates generally referred to as an increasing block rates approach to the design of a schedule of water utility rates. The increasing block rates approach is presented in Chapter IV of AWWA-M1, and generally described as a set of increasing tier rates that “charge increasing volumetric rates for increasing consumption.” As previously stated, the existing rate schedules for CSA 34A and CSA 34C are based on the increasing block rate approach and the proposed new rates will be designed with two base rates. The first of those two base rates is the Monthly Flat Rate described in the preceding section 4.4.4. The second base rate is proposed as a metered consumption rate that will apply to the first 1 to 13,500 gallons of metered water usage by a 1-EWU class water service. Variable Cost Category functions are associated with the actual purchase and pumping of raw water, and operation of the CSA 34 Surface Water Treatment Plant to process raw water and deliver it as finished water to CSA 34A and CSA 34C. Fixed Cost Category functions costs are to be recovered through the billing and collection of the monthly flat rate. Therefore, one of the proposed changes to the existing water rates is that a minimal volume of water usage is necessary to trigger a charge for any usage within the first Kgal block of the Base Metered Water Usage Rate (“Base Metered Rate”).

##### **4.4.5.1 Calculate the Base Metered Rate – CSA 34A and CSA 34C**

The unit cost per Kgal of Variable Category Finished Water Delivery is shown in line 2.J of the Exhibit K tables. The CSA 34 Surface Water Treatment Plant was designed with the capacity to deliver an annual average of 0.5 AF of finished water to each one of the residential equivalent dwelling units that facility was designed to serve. There are currently only 312 lots of record plus four golf course/gatehouse EWU, for a total potential of 316 EWU of water usage demand within CSA 34A and CSA 34C that can be connected to the Surface Water Treatment Plant. The CSA 34A record lots and golf course services are allocated approximately 1.0 AF of Contracts 1/2 water supply

capacity and many of CSA 34A customers use more than 1.0 AF of finished water annually. The CSA 34C lots are allocated approximately 0.5 AF of Contracts 1/2 water supply capacity and several of the developed lots in Tract 4870 currently use more than 1.0 AF annually. However, there are an additional 266 EWU of potential new water usage demand that could come from the development of the future units assigned to the Bulk Lots in CSA 34A, and finished water service for those future lots is included in the design capacity of the Surface Water Treatment Plant. Therefore, the Surface Water Treatment Plant is operating significantly below its rated capacity and can serve CSA 34A and CSA 34C at their current usage levels. However, as future new development demands for finished water delivery are placed on the Surface Water Treatment Plant the ability of that facility to serve the CSA 34A and CSA 34C usage above their design 0.5 AF of capacity will be diminished. Therefore, Public Works and Planning has directed the Consultant to design a Base Metered Rate that will recover the Exhibit K line 2.H Total Estimated Variable Category Finished Water Delivery Cost from the delivery of an average of 0.5 AF of finished water annually to the active CSA 34A and CSA 34C EWU.

The data used in the calculation of the proposed Base Metered Rate are grouped under the Exhibit K table line “2.K. Base Metered Rate needed Per 1000 Gallons Finished Water Delivered to Recover All Variable Category Costs from Delivery 0.50 AF Finished Water to All Existing EWU during Current Fiscal Year.” The total Kgal units with a usage rate of 0.50 AF per EWU, along with the estimated number of active EWU in the fiscal year being analyzed is shown in the Exhibit K line 2.K.i. The rate needed is calculated in line “2.K.ii Base Metered Rate Needed Per 1000 Gallon Units Finished Water Annual Usage of 0.50 AF (162.915 Units)” by dividing the Exhibit K line 2.H service delivery cost total by the line 2.K.i total Kgal of water usage at the average rate of 0.5 AF per active EWU. The line 2.H unadjusted cost total has been used in the Base Metered Rate calculation based on the finding of the Consultant that under the assumed conditions that the Surface Water Treatment Plant will be operating at or near its rated capacity, its operational efficiency may be less than its current efficiency. Therefore, it is reasonable to expect that the operating costs under those full use conditions will be higher and using the current operations cost estimate ensures that the new rates will be sufficient to recover the actual costs of operations.

The Exhibit K line 2.K.ii Base Metered Rate is also entered in line “5.A.v. Monthly Base Metered Rate Needed Per 1000 Gallons (0 to 13.500 Gallons Monthly Usage (Line 2.K.ii))” as one of the CSA 34A water rates components, and in line 5.B.v. as one of the CSA 34C water rates components. The CSA 34A total annual cost per EWU for 0.5 AF of finished water usage, including the monthly flat rate, is shown in line “5.A.viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Usage” and the monthly cost at the average usage rate of 13.500 gallons is shown in line “5.A.ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13.500 Gallons/Month).” Those costs for CSA 34C customers are shown in the Exhibit K lines 5.B.viii and 5.B.ix.



#### 4.4.5.2 Calculate Tier 1 Metered Rate – CSA 34A and CSA 34C

As described in Engineer's Report Section 4.1.2, item B, the purpose of the Tier 1 Metered Rate is to generate revenue to be used to build a new special reserve account that is planned to accumulate to a minimum total amount of \$230,000.00 in ten years. This reserve is intended to pay the planning, design, and construction administration costs estimated to be 25% of the \$920,000.00 total cost to add 0.5 AF per EWU of annual capacity to the Surface Water Treatment Plant. That new treatment capacity would increase the available EWU finished water delivery capacity for CSA 34A and CSA 34C to 1.0 AF per EWU from its current available annual capacity of 0.5 AF per EWU. The Base Metered Rate applies to the first 0.5 AF of water usage at the average monthly rate of up to 13,500 gallons. The Tier 1 Metered Rate will apply to the second 0.5 AF of annual water usage at the average monthly rate of up to 13,500 gallons above the Base Metered Rate usage maximum of 13,500, as a tier volume block of from 13,501 to 27,000 gallons per month.

The Consultant's method of analysis to calculate the Tier 1 Metered Rate was to calculate the estimated cost per current EWU to generate the 25% project cost minimum reserve amount (\$725/EWU for the 156 existing EWU in CSA 34A), and to calculate annual, monthly, and per Kgal unit costs based on a 10 year accumulation period and 13.5 Kgal per month. The calculated rate needed is \$0.45/Kgal that is a surcharge to the monthly Base Metered Rate. There are 161 record lots in CSA 34C that is close to the 156 EWU current total for CSA 34A. Therefore, in the interest of rate uniformity for equivalent benefit service delivery to CSA 34A and CSA 34C from the future development of additional Surface Water Treatment Plant finished water delivery capacity, \$0.45/Kgal will be the Tier 1 Metered Rate for both CSA 34A and CSA 34C.

The Tier 1 Metered Rate analysis was based on FY 15-16 costs. To allow for inflation and other market factors that might increase the capital cost of the future capacity addition to the Surface Water Treatment Plant, the FY 14-15 and FY 16-17 through FY 19-20 Tier 1 Metered Rate will be calculated by multiplying the Base Metered Rate proposed for the fiscal year being analyzed by the Rate Differential for the Tier 1 Metered Rate. The Rate Differential for the Tier 1 Metered Rate is the ratio calculated by dividing the FY 15-16 total Tier 1 Metered Rate by the FY 15-16 Base Metered Rate.

The Tier 1 Metered Rate is entered in Exhibit K line "5.A.vi. Monthly Tier 1 – Metered Rate Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)," as one of the CSA 34A water rates components. However, because CSA 34C has only 0.50 AF of water supply allocation per EWU under Contracts 1/2, the Tier 2 Metered Rate surcharge of \$0.40 per Kgal described in the following Section 4.4.5.3 for spot market purchase of Overuse Water will be added to the Tier 1 Metered Rate surcharge to calculate the CSA 34C total Tier 1 Metered Rate and the total Tier 2 Metered Rate. Therefore, the Exhibit K line "5.B.vi. Monthly Tier 1 – Metered Rate Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)" amount for CSA 34C is the same as the amount shown in the following Exhibit K line "5.B.vii. Monthly Tier 2 – Metered Rate Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)."

The target reserve accumulation for CSA 34A is \$113,000.00 (\$725.00 per EWU capital cost and 156 EWU) and the 10 year average annual target funding rate is \$11,300.00, as shown on the Exhibit

B table B-2 “County Service Area 34 Zone A Fiscal Year 2015-2016 Utility Systems Estimated Operating Budgets and Revenues” in line “I.B.ii.a Surface Water Treatment Plant Expansion Reserve – Tier 1 Water Rate.” The CSA 34C target accumulation total is \$116,725.00 (\$725.00 per EWU capital cost and 161 EWU) and the annual target funding rate is \$11,700.00, as shown on the Exhibit B table B-2 in line I.B.ii.a Surface Water Treatment Plant Expansion Reserve – Tier 1 Water Rate.”

#### **4.4.5.3 Calculate Tier 2 Metered Rate – CSA 34A and CSA 34C**

As described in Engineer's Report Section 4.1.2, item C, the purpose of the Tier 2 Metered Rate is to generate revenue to be used to build a new special reserve account that is planned to accumulate at the annual rate of \$5,000.00 to a minimum total amount of \$50,000 in 10 years. This reserve is intended to pay the cost to purchase the total annual volume of projected water usage per EWU, above the approximately 1.0 AF CSA 34A and 0.5 AF CSA 34C capacities available under Contracts 1/2. There is a large surplus of surface water availability under Contracts 1/2 from water allocated to the undeveloped properties in CSA 34, which makes it possible to supply all of the current CSA 34A and CSA 34C water usage demands above the amounts allocated to those areas by the Board of Supervisors. However, as new development is added to CSA 34 there may not be water available in future years to supply the CSA 34A and CSA 34C overuse demands and those demands would need to be filled through the purchase by CSA 34 of water at spot market rates. This reserve is intended to support those unanticipated cash purchases made for the benefit all of water system customers, without having to draw on the CSA 34A or CSA 34C operating reserves.

The Consultant’s method of analysis to calculate the Tier 2 Metered Rate was to use the water usage models, based on 97 EWU in CSA 34A and 161 EWU in CSA 34C, to estimate the total volume of water usage in excess of each service area’s Contracts 1/2 water supply allocations (“Overuse Water”) (28.3 AF for CSA 34A and 10.2 AF for CSA 34C, 38.5 AF total Overuse Water). A spot market cost of Overuse Water was estimated based on the \$605.00 per AF Contracts 1/2 price beginning in March 2017 and an assumed 50% premium above that price in the spot market, yielding a projected raw water cost of \$910.00 per AF. The current Contracts 1/2 raw water cost of \$550.00 was used to calculate the Overuse Water premium of \$360.00 per AF. An estimated \$2.93 per Kgal total cost of delivery for golf course raw supply was used to calculate the base cost to purchase and deliver 38.5 AF of Overuse Water (\$36,757.00), plus the Overuse Water premium of \$360.00 per AF yields an estimated total cost of \$50,617.00 (including administration and pumping); \$4.04 per Kgal. The annual rate for accumulation of the fund total over 10 years, would be \$0.40 per Kgal. The total Tier 2 Metered Rate is calculated as the sum of the Base Metered Rate per Kgal, the Tier 1 Metered Rate of \$0.45 per Kgal surcharge to the Base Metered Rate, and the of \$0.40 per Kgal Tier 2 Metered Rate surcharge to the Base Metered Rate.

The Tier 1 Metered Rate and Tier 2 Metered Rate were calculated using FY 15-16 data, because it has been projected in the analysis that CSA 34C will be fully developed in FY 15-16 with all 161 record lots in Tract 4870 connected to the utility systems serving CSA 34C. To allow for inflation and other market factors that might increase the spot market cost of Overuse Water, the FY 14-15 and FY 16-17 through FY 19-20 Tier 1 Metered Rate and Tier 2 Metered Rate will be calculated by multiplying the Base Metered Rate proposed for the fiscal year being analyzed, by the Rate Differentials for the Tier 1 Metered Rate and Tier 2 Metered Rate. The Rate Differential for the Tier

1 Metered Rate is the ratio calculated by dividing the FY 15-16 total Tier 1 Metered Rate by the FY 15-16 Base Metered Rate and the Rate Differential for the Tier 2 Metered Rate is the ratio calculated by dividing the FY 15-16 total Tier 2 Metered Rate by the FY 15-16 Base Metered Rate.

The target total annual Tier 2 Metered Rate reserve accumulation is \$5,000.00. That total is allocated to CSA 34A and CSA 34C proportional to each area's share of the estimated 38.5 AF of annual Overuse Water: 73.5% to CSA 34A for 28.3 AF of Overuse Water (\$3,700.00) and 26.8% to CSA 34C for 10.2 AF of Overuse Water (\$1,300.00). The CSA 34A annual target reserve funding amount is shown on the Exhibit B table B-2 in line "I.B.ii.b Over Use Raw Water Purchase Reserve – Tier 2 Water Rate." The CSA 34C target accumulation reserve funding amount is shown on the Exhibit B table B-3 in line "I.B.ii.b Over Use Raw Water Purchase Reserve – Tier 2 Water Rate."

#### **4.5 Projected Expenditures and Water Rate Revenues– Delivery of Water Supply and Distribution Systems Operations and Maintenance Services to CSA 34A and CSA 34C**

Exhibit B tables B-2 and B-3 present, respectively, the CSA 34A and CSA 34C FY 15-16 estimated expenditure allocations for surface water supply, finished water delivery, and water distribution system operations and maintenance. Those tables also show the estimated revenues from the billing and collection of the proposed new water rates. The CSA 34A and CSA 34C data is shown in lines I.B.i through I.B.vi of Tables B-2 and B-3. Water rate revenues have been estimated for CSA 34A and CSA 34C based on the water usage models developed in this analysis. As shown in lines I.B.v and I.B.vi of tables B-2 and B-3, usage model based water rate revenues exceed the estimated expenditures and reserves funding requirements.

The method of analysis used to estimate costs and calculate rates is a cost of service based approach that is directed toward the design of a schedule of rates structured as increasing volumetric water usage block, metered rates with higher rates for increasingly higher volumetric blocks of water usage. The recommended monthly flat rate has been designed to recover the estimated total Fixed Costs Category of expenditures and the Base Metered Rate has been designed to recover the estimated total amount of the Variable Costs Category expenditures through the delivery of 0.50 AF of water to all CSA 34A and CSA 34C active EWU. The Base Metered Rate maximum usage volume was set at the approximate monthly equivalent (13,500 gallons) of 0.5 AF of annual usage, because that is the finished water delivery design capacity per EWU of the Surface Water Treatment Plant. If every EWU used the Base Metered Rate maximum, rate revenues would be in balance with Variable Costs Category expenditures. Operating revenues will be in either surplus or deficit in any fiscal year based on the actual pattern of water usage in that fiscal year by the active EWU. However, historical records show that some water system customers use more than 0.50 AF of water annually and some less than that total.

The objectives of the higher rates for increasing levels of usage are to:

- A. Collect base rate revenue from those EWU with usage in excess of the Base Metered Rate maximum to offset the absence of base rate revenue from those EWU with usage below the Base Metered Rate maximum;

- B. Fund targeted special reserves associated with the defined volumetric blocks of water usage above the Base Metered Rate maximum: and,
- C. Provide a secondary economic incentive for the higher usage customers to implement water conservation actions that will reduce their total usage.

There are several very high volume water usage customers in both CSA 34A and CSA 34C, and the water usage models show that if those high volume usage customers take water conservation actions to reduce their water use, future water rate revenues will also be reduced toward balance with projected expenditures. However, the surplus of revenues above expenditures generated from high water usage accelerates the replenishment rate of the CSA 34, CSA 34A, and CSA 34C operating reserves that have been drawn on over the past several fiscal years to pay for emergency repairs to the water supply pumping and distribution facilities serving those areas. Therefore, it is the finding of the Consultant that the proposed new water rates will generate revenues that are in approximate balance with the revenues required to provide the water supply and water distribution system maintenance utility services needed to meet projected water usage demands of CSA 34A and CSA 34C during the Five Year Rate Term, and to support the replenishment of the CSA 34, CSA 34A, and CSA 34C operating reserves.

#### **4.6 Recommended New Water Utility System Customer Service Fees for FY 15-16 Through FY 19-20 – CSA 34A and CSA 34C**

Exhibit A table A-2 entitled “Proposed Water Supply Customer Service Fees Needed to Recover Estimated Annual Raw Water Purchase and Finished Water Delivery Costs in Fiscal Years 2015-2016 Through 2019-2020” shows the Monthly Rate needed for Fixed Cost recovery and the Base, Tier 1, and Tier 2 Metered Rates for all classifications of customers in CSA 34A and for all CSA 34C rates and customer classifications except for the Tier 1 Metered Rate, which is not shown on the table and is equal to the CSA 34C Tier 2 Metered Rate. The rates shown on table A-2 for FY 14-15 through FY 18-19 are the rates shown for those fiscal years on the Exhibit K tables K-1 through K-5. The FY 19-20 rates shown on table A-2 were calculated by multiplying each one of the FY 18-19 customer classification rates by the CPI factor. The Tier 1 Metered Rate for every CSA 34C customer classification is equal to their Tier 2 Metered Rate.

#### **4.7 Confirmation that the Recommended New Water Utility System Customer Service Fees Have Been Developed in Conformance with the Criteria Set Forth in Article XIII.D.6 and AB 2882 for Making Changes to Existing Water Rates – CSA 34A and CSA 34C**

The following statements of findings by the Consultant are presented in support of the conclusion that the recommended changes to the existing CSA 34A and CSA 34C water system customer service fees meet the criteria set forth in Article XIII.D.6 and in AB 2882 for the imposition or increase of any utility system customer service charge or rate.

- A. Revenues derived from the proposed fee shall not exceed the revenue required to provide the service for which the fee is charged.

- a. The balance between estimated expenditures and projected revenues from implementation of the proposed new water rates was discussed in the preceding Engineer's Report Section 4.5, which concluded with the statement "it is the finding of the Consultant that the proposed new water rates will generate revenues that are in approximate balance with the revenues required to provide the water supply and water distribution system maintenance utility services needed to meet projected water usage demands of CSA 34A and CSA 34C during the Five Year Rate Term, and to support the replenishment of the CSA 34, CSA 34A, and CSA 34C operating reserves.
- B. The amount of the proposed fee or charge shall not exceed the proportional cost of the service attributable to each parcel
- a. Concerning Fixed Costs Category expenditures, the finding of the Consultant stated in Section 4.4.2 is "the costs of the Fixed Costs Category operations are equally attributable to each one of the EWUs in CSA 34A and CSA 34C. Accordingly, the unit cost of delivery for those operations is calculated by dividing the estimated total annual Fixed Cost Category operations cost by the estimated total number of EWU in the fiscal year being analyzed." The beneficial unit cost of Fixed Category Cost Finished Water Delivery is calculated as an equal cost to each one of the active EWU in CSA 34A and CSA 34C. The beneficial unit cost for the Fixed Cost Category maintenance and administration of the CSA 34A and CSA 34C water distribution piping systems is allocated separately to only the EWU in each distribution systems area of service. The CSA 34A cost is allocated as an equal share per CSA 34A EWU and the CSA 34C is allocated as an equal share per CSA 34C EWU. Accordingly, the Fixed Costs Category expenditures are allocated in proportion to the equal per EWU special benefit those services provide and the revenues derived from the proposed Monthly Flat Rate Needed Re: Fixed Category Cost Recovery are not expected to exceed the revenues required to provide those services during the Five Year Rate Term.
  - b. Concerning Variable Costs Category expenditures, the finding of the Consultant stated in Section 4.4.2 is "the cost of Variable Cost Category finished water delivery operations costs are equally attributable per Kgal of finished water delivered to each CSA 34A and CSA 34C EWU. Accordingly, the unit cost of Variable Costs Category operations is calculated by dividing that cost total by the estimated combined total Kgal of water usage by CSA 34A and CSA 34C in the year being analyzed without regard to the usage share for either area." The principal rate in the recommended schedule of new water rates for variable cost recovery is the Base Metered Rate. That rate has been designed based on the objective of limiting all CSA 34A and CSA 34C water usage to the 0.50 AF per EWU design finished water delivery capacity of the Surface Water Treatment Plant. The Base Metered Rate was calculated by dividing the estimated total cost of Variable Costs Category operations by the total Kgal of water usage that would result if every EWU in CSA 34A and CSA 34C had 0.50 AF of total annual water usage. Accordingly, the Variable Costs Category expenditures are allocated in proportion to the equal per Kgal special benefit those services provide and the revenues derived from the proposed

“Monthly Base Metered Rate” are not expected to exceed the revenues required to provide those services during the Five Year Rate Term.

- C. AB 2882 defines the term “Allocation-based water pricing” in its Section 371 subdivision (a) as “a retail water rate structure that meets all of the criteria in Section 372.” Section 372 subdivision (a) states that a “public entity may employ allocation-based water conservation pricing that meets all of the following criteria: “(a) (1) Billing is based on metered water use;” “(a) (2) A basic use allocation is established for each customer account that provides a reasonable amount of water for the customer’s needs and property characteristics. Factors used to determine the basic use allocation may include, but are not limited to, the number of occupants, the type or classification of use, the size of lot or irrigated area, and the local climate data for the billing period . . .;” “(a) (3) A basic charge is imposed for all water used within the customer’s basic use allocation . . .;” “(a)(4) A conservation charge shall be imposed on all increments of water use in excess of the basic use allocation. The increments may be fixed or may be determined on a percentage or any other basis, without limitation on the number of increments, or any requirement that the increments or conservation charges be sized, or ascend uniformly, or in a specified relationship. The volumetric prices for the lowest through the highest priced increments shall be established in an ascending relationship that is economically structured to encourage conservation and reduce the inefficient use of water, consistent with Section 2 of Article X of the California Constitution.” Continuing in its Section 372 subdivision (b), “(1) Except as specified in subdivision (a), the design of an allocation-based conservation pricing rate structure shall be determined in the discretion of the public entity; and, “(2) The public entity may impose meter charges or other fixed charges to recover fixed costs of water service in addition to the allocation-based conservation pricing rate structure.” The Consultant presents the following points in support of the finding that the implementation of the recommended changes to the existing Water Utility Service Fees will create a schedule of water rates that meet all of the criteria of AB 2882 and will be an “Allocation-based water conservation pricing” compliant schedule of rates.
- c. “(a) (1) Billing is based on metered water use.” As shown on the Exhibit A table A-2, the proposed schedule of water rates for all classes of customers is comprised of a Monthly Flat Rate charged to each water service customer and three metered rates that include a base rate and two increasing usage volume rate tiers.
- d. “(a) (2) A basic use allocation is established for each customer account that provides a reasonable amount of water for the customer’s needs and property characteristics. Factors used to determine the basic use allocation may include, but are not limited to, the number of occupants, the type or classification of use, the size of lot or irrigated area, and the local climate data for the billing period . . .;” and, “(a) (3) A basic charge is imposed for all water used within the customer’s basic use allocation . . .;” The basic use allocation for the proposed schedule of water rates is a total annual usage of 0.50 AF. The “Millerton New Town Plan Area for the delivery of Finished Water to Various Properties Within and Adjacent to County Service Area No. 34, prepared by Rabe Engineering, Inc., December 2000 (“Infrastructure Plan”), assigns CSA 34A a population

density of 2.5 people per unit and a water usage rate of 178 gallons per person per day. The annual average usage per unit in CSA 34A is therefore projected to be 162,425 gallons, or approximately 0.50 AF. Therefore, the 0.50 AF volume per EWU assigned to the Base Metered Rate is a reasonable amount of water for each customer's needs and property characteristics. The Base Metered Rate is charged to each Kgal block off water used by each one of the customers in CSA 34A and CSA 34C within the customer's basic use allocation.

- e. “(a) (4) A conservation charge shall be imposed on all increments of water use in excess of the basic use allocation. The increments may be fixed or may be determined on a percentage or any other basis, without limitation on the number of increments, or any requirement that the increments or conservation charges be sized, or ascend uniformly, or in a specified relationship. The volumetric prices for the lowest through the highest priced increments shall be established in an ascending relationship that is economically structured to encourage conservation and reduce the inefficient use of water, consistent with Section 2 of Article X of the California Constitution.” The “conservation charge” associated Tier 1 Metered Rate and Tier 2 Metered Rate tiers in the proposed schedule of water rates is comprised of a fixed charge for each rate that is added to the Base Metered Rate to calculate the total rate for Tier 1 and to the total Tier 1 rate to calculate the Tier 2 rate. The “rate tiers” in this analysis are the increments of water use in excess of the Base Metered Rate, with a range of water consumption in 1,000's of gallons assigned to each rate tier. The tier rate is charged for each 1,000 gallons of water consumed within the rate tier and the monthly consumption upon which a bill is calculated is the actual metered water usage by each customer. The gallons per rate tier increments have been set for Tier 1 based on the development of an additional 0.50 AF of finished water delivery capacity in the Surface Water Treatment Plant, and for Tier 2 based on all water usage above Tier 1 for CSA 34A as being classified as Overuse and all usage for CSA 34C above the Base Metered Rate maximum of 0.50 AF classified as Overuse. The volumetric pricing for the Tier 1 Metered Rate and Tier 2 Metered Rate, from the lowest tier to the highest tier, have been established in an ascending relationship that is economically structured to, among other objectives, encourage conservation and reduce the inefficient use of water.

**SECTION 5 – DESCRIPTION OF PROPOSED CHANGES IN SEWER UTILITY SYSTEM CUSTOMER SERVICE FEES FOR CSA 34A (BRIGHTON CREST) AND CSA 34C (BELLA VIST) PURSUANT TO CHANGES TO DESIGNATED RESERVES, ESTIMATED COSTS, AND METHOD OF SEWER RATES ANALYSIS**

**5.1 Description of Sewer Utility System Services, Proposed Changes to Scope of Services and Costs of Operations, and of Consultant’s Method of Analysis to Develop New Sewer Service Delivery Customer Service Fees – CSA 34A and CSA 34C**

**5.1.1 Description of Sewer Utility System Services – CSA 34A and CSA 34C**

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.

**5.1.2 Proposed Changes to Scope of Sewer Utility System Services and Costs of Operations – CSA 34A and CSA 34C**

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, from the 266 future lots allocated to the Bulk Lots as they are developed, 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 approved prior to the CSA 34 Wastewater Treatment Facility being accepted for operation by the County acting through CSA 34. In addition, the current operations and maintenance cost allocations method used by CSA 34 staff for the CSA 34 Wastewater Treatment Facility is consistent with the terms of an agreement between the County and JPJ, Inc., approved by the Board on January 31, 2012 (“JPJ Agreement”). Those cost allocation terms remain in effect until a



Proposition 218 proceeding is completed to approve new sewer customer service fees for CSA 34A and CSA 34C.

Additional changes to the scope of CSA 34 Sewer Utility System Services that need to be included in an analysis of new Sewer Customer Service Fees are described as follows:

- A. Itemized costs for the delivery of Reclaimed Water need to be added to the CSA 34 Wastewater Treatment Facility Enterprise Budgets to CSA 34A and CSA 34C beginning in FY 15-16, when reclaimed water will be available for delivery;
- B. Itemized costs for Sludge Handling Operations costs need to be added to the Enterprise Budgets;
- C. A new special reserve fund is proposed to be created and funded at \$10,714.00 annually in the CSA 34A STEP Systems Maintenance and Administration component of the CSA 34 Wastewater Treatment Facility, and CSA 34A and CSA 34C Wastewater Collection Facilities Operations and Maintenance Activities Enterprise Budgets, to accumulate a minimum total in 7 years of \$75,000.00. This reserve total and annual funding has been estimated by CSA 34 staff by multiplying the cost of sludge pumping, the cost of replacement parts, and the cost of replacing the effluent transport pressure pipelines and its valves and controls by the average number of units that are replaced per year. The purpose of the reserve is to provide a source of funding to replace the individual STEP Systems grinder-pumping units as they reach the ends of their projected useful lives, to provide a source of funding for STEP Systems septic tank pumping, and to provide a source of funds to replace the STEP Systems effluent transport pressure pipeline and its valves and controls as those segments of the system reach the end of their projected useful lives;
- D. A \$17,000.00 share of the estimated \$85,000.00 total cost of the Proposition 218 proceeding will be added to the FY 15-16 Enterprise Budget for the CSA 34 Wastewater Treatment Facility. Recovery of that cost will be included in the proposed new sewer rates for CSA 34A and CSA 34C. The scope of work to be performed pursuant to the Proposition 218 proceedings includes preparation of this Engineer's Report, all Public Works and Planning staff time related to those proceedings and the direct cost of the proceedings for printing, mailing, and recording documents. This one-time expenditure will reimburse the County for funds advanced to CSA 34, CSA 34A, and CSA 34C to pay the costs incurred for the Proposition 218 proceeding; and,
- E. Capital Facilities Replacement Reserves requirements for the CSA 34 Wastewater Treatment Facility have been allocated to CSA 34A and CSA 34C, and those reserve allocations are included with the local service utilities budgets (as further described herein) as part of the total cost to maintain those facilities in a ready-to-serve status for those two service areas.

### **5.1.3 Consultant's Method of Analysis – CSA 34A and CSA 34C Sewer Rates**

The Method of Analysis task plan described in Engineer's Report Section 2.1 items A through G has been implemented in developing enterprise budgets, fixed and variable costs categories allocations, and unit costs of service delivery to the CSA 34A and CSA 34C customer service classes to calculate new customer service fees. The Consultant's Method of Analysis is a cost of service based approach. The implementation details for each of those tasks are presented in the following subsections 5.2 through 5.5.

### **5.2 Develop Enterprise Budgets Based on Functionalized Costs of CSA 34 Wastewater Treatment Facility, and CSA 34A and CSA 34C Wastewater Collection Facilities Operations and Maintenance Activities**

The primary operating function of the CSA 34 Wastewater Treatment Facility is to provide a tertiary level of wastewater treatment that improves the quality of the processed waste to a level suitable for use as reclaimed water to irrigate landscaping in locations that have the potential for limited public contact. The developed lots and parcels in CSA 34A and CSA 34C discharge wastewater to the separate wastewater collection systems serving each area through a house or building service lateral. In the case of CSA 34C, the service lateral is connected to gravity flow sewer pipelines located in the street. The network of CSA 34C sewer pipelines transport all collected wastewater flows to a central pumping station that pumps them to the CSA 34 Wastewater Treatment Facility headworks, where the tertiary treatment process begins.

The CSA 34A wastewater collection system was constructed as a Septic Tank Effluent Pumping (“STEP”) system, in which each lot or parcel’s building service lateral is connected to a septic tank located on the property. The STEP System septic tank functions as a solids storage tank and has a grinder pumping unit that intermittently pumps liquids from the septic tank into a small diameter pressurized pipeline. The pressurized pipeline transports the liquid effluent pumped from all the connected STEP Systems in CSA 34A to the CSA 34 Wastewater Treatment Facility, where the tertiary treatment process for that waste flow is mixed in the headworks with the waste flow from CSA 34C. Most of the solids in the wastewater discharged by the STEP Systems are retained in the septic tank and the individual system tanks are pumped by a sludge pumping truck on a 7 year cycle, as with a standard septic tank. However, some shredded solids are included with the wastewater liquid pumped from CSA 34A to the CSA 34 Wastewater Treatment Facility, resulting in the STEP Systems contributing approximately 27% of the total solids volume processed with the CSA 34 Wastewater Treatment Facility. Consequently, there is a cost allocation adjustment in the sewer rates analysis method that accounts in the recommended new rates for the lower cost to CSA 34A of solids handling and disposal, which is referred to in the remainder of this Engineer's Report as sludge disposal. The method of analysis also segregates the cost of STEP Systems maintenance and operations, including the cost of septic tank pumping, from the CSA 34C gravity sewer pipeline and pumping station operations and maintenance costs.

Current Sewer Customer Service Fees in CSA 34C are billed to active accounts as a flat monthly charge of \$37.08 for wastewater and \$13.34 for reclaimed water disposal. Reclaimed water delivery service for landscape irrigation is planned to commence in FY 15-16. CSA 34A wastewater service

delivery costs are recovered through the existing benefit assessment levied on the CSA 34A record lots and parcels. The Consultant intends to retain the monthly flat rate as the basis for developing proposed new schedules of Sewer Customer Service Fees. In addition, the CSA 34A method of wastewater service delivery cost recovery will be changed from a benefit assessment basis to a monthly flat rate basis.

The FY 12-13 and FY 13-14 final expenditure details for the CSA 34 Wastewater Treatment Facility were used as the baseline sources to estimate individual budget account item costs for creating the FY 14-15 through FY 18-19 Continuing Prior-Ops Budgets for the CSA 34 Wastewater Treatment Facility. Those budgets are attached as the Exhibit T tables T-1 through T-5. The Continuing Prior-Ops Budgets were prepared in the steps described as follows:

- A. An analysis of the rate of connection in CSA 34C of new homes to the wastewater system as active accounts was made and the estimated total number of units connected for a full year was calculated for each fiscal year in the Five Year Rate Term. The estimated number of connected units was adjusted by a sludge disposal cost factor of 1.085, to create a weighted total of Equivalent Sewer Units (“ESU”) in CSA 34C. That ESU total has been added to the CSA 34A total number of existing homes (1-ESU each), golf course clubhouse (2-ESU), golf course restroom (1-ESU), and gatehouse (1-ESU) connected to the wastewater system in each fiscal year being analyzed. The estimated unit cost per ESU of CSA 34 Wastewater Treatment Facility operations for FY 12-13 was calculated as the actual operations cost in FY 12-13 divided by the estimated total ESU in that fiscal (\$687.86/ESU). The FY 12-13 unit cost per ESU was increased by 5% to calculate the FY 14-15 estimated unit cost of \$725.00 per ESU, which was multiplied by the FY 14-15 estimated total ESU (217.52) to calculate the FY 14-15 estimated Continuing Prior-Ops Budget of \$157,702.00. The ratio of the FY 14-15 estimated total budget divided by the FY 13-14 actual total budget was calculated and each one of the FY 13-14 account item costs was multiplied by that ratio to calculate their FY 14-15 amounts for the final form Continuing Prior-Ops Budget in the Exhibit T table T-1.
- B. All 161 lots in CSA 34C are projected to be connected to the wastewater system in FY 15-16. The \$725.00/ESU unit cost of operations for FY 14-15 was increased by approximately 5% to \$760.00 per ESU, to allow for a CPI related cost increase and for an additional level of unit cost adjust to accommodate the increase in the number of CSA 34C completed houses connected to the wastewater system. The FY 15-16 Continuing Prior-Ops Budget of \$206,500.00 was calculated as the total ESU multiplied by the FY 15-16 adjusted treatment facility unit cost of operations. FY 16-17 through FY 18-19 were calculated by multiplying each account item’s cost from the prior budget by a factor of 1.0257 to allow for CPI inflation and for the 1 ESU estimated annual increase in developed lots in CSA 34A through FY 18-19, to a total of 100 lots connected to the sewer system. That total is projected to remain unchanged in FY 19-20, the last year of the Five Year Rate Term. Therefore, Continuing Prior-Ops Budgets budget for FY 19-20 was estimated by multiplying the FY 18-19 expenditure item amounts by the “CPI” factor of 1.0216. The FY 19-20 Continuing Prior-Ops Budget is not included as an Exhibit T table.

The CSA 34 Wastewater Treatment Facility Enterprise Budgets were created by resorting the CSA 34 Wastewater Treatment Facility Continuing Prior-Ops Budgets by Memo Code to group the account items by wastewater treatment facility function. The FY 14-15 through FY 18-19 functionalized costs based CSA 34 Wastewater Treatment Facility Enterprise Budgets are attached as Exhibit E tables E-1 through E-5. The FY 19-20 Enterprise Budgets is not included as an Exhibit E table. The Memo Code account item costs are calculated by multiplying each FY 18-19 expenditure by the CPI factor.

### **5.3 Assign Enterprise Budget Functionalized Costs to Fixed Costs or Variable Costs Categories – CSA 34 Wastewater Treatment Facility, and CSA 34A and CSA 34C Wastewater Collection Facilities Operations and Maintenance Activities**

The Fixed Costs Category operations for the CSA 34 Wastewater Treatment Facility operations and maintenance activities is comprised of those system functions associated with maintaining the CSA 34 Wastewater Treatment Facility in a ready-to-serve status for processing wastewater and for the delivery of reclaimed water to CSA 34A and CSA 34C for landscape irrigation use, and are costs incurred regardless of whether one gallon of wastewater is actually processed. The Variable Costs Category operations for the CSA 34 Wastewater Treatment Facility is comprised of those system functions associated with the actual processing of wastewater and delivery of reclaimed water. The specific operations and maintenance functions assigned to the fixed and variable cost categories are described as follows:

- A. **Fixed Cost Category** – Several Memo Code 9 – Sewage Treatment account items are classified as 100% Fixed Category Costs (Accounts 7101-Liability Insurance, 7265-Office Expense, and the Proposition 218 proceeding cost). Memo Code 9 also includes several accounts that are categorized as having attributes of both the fixed and variable cost categories and those account item costs are allocated by the Consultant in this analysis as 25% Fixed Category costs and 75% Variable Category costs (Accounts 7220-Maintenance Building and Grounds and 7295-Professional and Specialized Services). A share of the 10% Operating Contingency based on the subtotal of Fixed Cost Category operating costs is also included as a Fixed Category Cost.
- B. **Variable Cost Category** – Several Memo Code 9 – Sewage Treatment account items are classified as 100% Variable Category Costs (Accounts 7205-Maintenance-Equipment, 7400-Specialized Departmental Expense, and 7430-PG&E). The Memo Code 9 accounts with 75% variable cost attributes are listed in the preceding item A. All Memo Code 14 accounts are classified as 100% Variable Category Costs (Accounts 7220 and 7295-WWTF Sludge Disposal, and Account 7400-Reclaimed Water Delivery). ). A share of the 10% Operating Contingency based on the subtotal of Variable Cost Category operating costs is also included as a Variable Category Cost. Variable costs in future budget years have been adjusted in the Continuing Prior-Ops Budgets for those fiscal years to allow for increases in the number of new services projected to be added in CSA 34A and CSA 34C.
- C. **CSA 34A and CSA 34C Wastewater Collection Facilities Operations and Maintenance Activities** – As previously described, the CSA 34A and CSA 34C wastewater collection

facilities and physically independent systems, and significantly different in their designs and operations. Therefore, their costs of operations and maintenance are treated in this analysis as separate costs of each service area. Their operations and maintenance costs are classified as Fixed Category, but are not included with the Fixed Cost Category cost allocations for the CSA 34 Wastewater Treatment Facility operations and maintenance activities. They are instead inserted as separate fixed costs as part of the sewer rates calculations (as further described herein), where they are separately evaluated and included in the proposed new sewer customer service fees as separate components of the CSA 34A and CSA 34C total monthly service charge.

The FY 14-15 through FY 18-19 Fixed Cost and Variable Cost Categories Expenditures Allocations of the CSA 34 Wastewater Treatment Facility operations and maintenance activities functionalized Enterprise Budgets costs are attached as Exhibit tables H-1 through H-5. The Fixed Cost Category account item costs are grouped in the Exhibit H tables under line “1. Wastewater Treatment Functions and Costs Assigned to Fixed Cost Category,” which also includes the 10% Fixed Cost Category Operating Contingency. The Variable Cost Category costs are grouped under line “2. Wastewater Treatment Functions and Costs Assigned to Variable Cost Category” in three subgroupings. The Memo Code 9 – Sewage Treatment account item costs are grouped under line 2.A, the Memo Code 14 WWTF Sludge Disposal account item costs are grouped under line 2.B, and Memo Code 14 Reclaimed Water Delivery account item costs are grouped line 2.C. Each subgroup includes a 10% Variable Cost Category Operating Contingency. The Fixed and Variable Cost Categories Expenditure Allocations of the FY 19-20 Enterprise Budget are not included in Exhibit H.

#### **5.4 Sewer Rates Calculation Method – CSA 34 Wastewater Treatment Facility, and CSA 34A and CSA 34C Wastewater Collection Facilities Operations and Maintenance Activities**

As stated in Engineer's Report Section 5.2 the “Consultant intends to retain the monthly flat rate as the basis for developing proposed schedules of Sewer Customer Service Fees” for both CSA 34A and CSA 34C. The design capacity of the CSA 34 Wastewater Treatment Facility is 250 gallons per day per unit, or equal in effluent volume per ESU. The estimated costs of sludge disposal and reclaimed water delivery have been separated from the Fixed and Variable Cost Category functions of CSA 34 Wastewater Treatment Facility operations and maintenance. Therefore, the unit of special benefit is the ESU and the level of special benefit for both Fixed and Variable Category functions is equal per ESU.

The proposed sewer rates will have two Fixed Cost Category Components and two Variable Cost Category Components. The Fixed Category Components are: i) for recovery of the wastewater treatment service functions fixed costs, and ii) for recovery of the separate fixed costs to operate and maintain the CSA 34A and CSA 34C wastewater collection facilities. The Variable Cost Components are: i) for recovery of the wastewater tertiary treatment processing operations and maintenance costs, and ii) for recovery of the sludge disposal costs at rates proportional to the level of special benefit to the CSA 34A and CSA 34C ESU.

#### **5.4.1 Calculate Unit Costs of Sewer Service Delivery – CSA 34A and CSA 34C**

The ESU and cost data used in the Consultant's Method of Cost and Benefit Analysis for calculating the proposed sewer rates, including calculation of the unit costs of Fixed and Variable Category sewer rate components, are shown in the Exhibit L tables L-1 through L-5. The unit cost of wastewater treatment service delivery for the fixed and variable cost components of the proposed new sewer rates are grouped in the Exhibit L tables under line “1. Calculate Fixed and Variable Category Unit Costs of CSA 34 Wastewater Treatment Service Functions for Zones CSA 34A and CSA 34C.”

The unit cost of Fixed Category wastewater treatment service functions is shown on the Exhibit L tables in line “1.A.4 Fixed Category Cost Wastewater Treatment Service Delivery Per ESU Served During the Fiscal Year,” calculated by dividing the line 1.A.2 Total Fixed Category cost by the line 1.A.3 Estimated Total ESU during the fiscal year being analyzed. The unit cost of Variable Category wastewater treatment service functions is shown on the Exhibit L tables in line “1.B.4 Variable Category Cost Wastewater Treatment Service Delivery Per ESU Served During Fiscal Year,” calculated by dividing the line 1.B.2 Total Variable Category Cost by the line 1.B.3 Estimated Total ESU during the fiscal year being analyzed. The line 1.B.3 unit cost is the annual beneficial cost per ESU in both CSA 34A and CSA 34C for tertiary wastewater treatment service. The Base Monthly Service Charge per ESU to both service areas for tertiary wastewater treatment service delivery is shown in line 1.B.4.

The Sludge Disposal Annual Cost per ESU allocated to CSA 34A and CSA 34C is shown on the Exhibit L tables in line “1.C.5.a CSA 34A Sludge Disposal Annual Cost Allocation per ESU” and in line “1.C.5.B CSA 34C Sludge Disposal Annual Cost Allocation per ESU.” The method of analysis and data used to calculate those unit costs of service are described as follows:

- A. The Exhibit L line “1.C.2 Total Estimated Variable Category Cost Wastewater Treatment Service” is allocated to CSA 34A and CSA 34C as shown in lines 1.C.3.a and 1.C.3.b.
- B. Those operations and maintenance cost allocations are divided by the total ESU for each service area shown in lines 1.C.4.a and 1.C.4.b to calculate the separate special benefit unit cost of Sludge Disposal service delivery per ESU for each service area.

The unit cost per AF for delivery of Reclaimed Water to CSA 34A and CSA 34C is shown on the Exhibit L tables in line “1.D.4 Variable Category Annual Cost per Acre-Foot Reclaimed Water Delivery Service During Fiscal Year,” calculated by dividing the line 1.D.2 Total Cost Reclaimed Water Delivery by the line 1.D.3 Estimated Total Acre-Feet Reclaimed Water Available. The cost of Reclaimed Water Delivery is the cost to be charged to the CSA 34A and CSA 34C customers that take delivery of that water for landscape irrigation or other authorized irrigation uses. This service delivery cost is not a component of the proposed sewer rates.

#### **5.4.2 Incorporate CSA 34A and CSA 34C Wastewater Collection Facilities Operations and Maintenance Service Delivery Costs into Sewer Rates Calculation Method**

The CSA 34A and CSA 34C Wastewater Collection Facilities Operations and Maintenance Service Delivery Costs are incorporated into the sewer rates calculation process in two groupings of itemized costs in the Exhibit L tables. These are classified as Fixed Cost Category expenditures and are shown on the Exhibit L tables under the line “2. CSA 34A Fixed Category Wastewater Treatment Service Delivery Cost – Septic Tank Effluent Pumping (“STEP”) Systems Maintenance and Administration” and line “3. CSA 34C Fixed Category Wastewater Treatment Service Delivery Cost – Sewer Piping and Pumping Facilities Maintenance and Administration.” The Account item cost allocations shown in the lines 2 and 3 groups are generally made as 75% of the item cost is allocated to the sewer rates calculation group as the cost share for those activities related to operating the system for the benefit of the active sewer service account properties. A 25% item cost is classified as the cost share for those activities related to the maintenance of the sewer facilities within CSA 34A and CSA 34C in a ready-to-serve status for all user classes, regardless of whether they have an active sewer service. Those costs are included in the Local Service Utility Systems Benefit Assessments described in the following Engineer’s Report Sections 6 and 7.

The line 2 Account items bring the costs associated with the second Fixed Cost Category Component of the CSA 34A proposed sewer rates for recovery of operations and maintenance costs of only the CSA 34A STEP systems, including septic tank pumping costs performed by CSA 34 and a 10% Operating Contingency. The CSA 34A STEP Systems line 2 group also includes the \$10,714.00 proposed STEP Systems Tank Pumping – Annual Reserve Funding. The line 3 Account items bring the costs associated with the second Fixed Cost Category Component of the CSA 34C proposed sewer rates for recovery of costs operation and maintenance of only the CSA 34C wastewater pipelines and pumping station, including pumping electric costs and controls monitoring, and a 10% Operating Contingency. Capital Facilities Replacement Reserves related to the CSA 34 Wastewater Treatment Facility and to the CSA 34A STEP and CSA 34C Sewer Piping and Pumping Facilities are local service utilities budgets for funding as part of the Local Service Utility Systems Benefit Assessments.

The Exhibit L tables line “2.I. Total Estimated Cost CSA 34A Fixed Category Distribution System Maintenance, Administration Cost, and Contingency” is divided by the line “2.J. Estimated Total Number ESU In CSA 34A During Fiscal Year,” to calculate the separate unit cost for STEP Systems operations and maintenance shown in line “2.K. CSA 34A Annual Fixed Category Cost Per ESU – STEP Systems Maintenance and Administration. The Exhibit L tables line “3.G. Total Estimated CSA 34C Fixed Category Sewer Piping System Maintenance and Administration Cost” is divided by the line “3.H. Estimated Total Number ESU In CSA 34C During Fiscal Year,” to calculate the separate unit cost for CSA 34C Sewer Piping System operations and administration shown in line “3.I. CSA 34C Annual Fixed Category Cost Per ESU – Sewer Piping System Maintenance and Administration Cost.”

### 5.4.3 Calculate Sewer Rates Fixed Cost Category Components

The separate Fixed Cost Category and Variable Cost Category Components of the proposed sewer rates are compiled in separate CSA 34A and CSA 34C groupings on the Exhibit L tables under the line “4. Sewer Rates Needed to Recover Fixed and Variable Category Costs of CSA 34 Wastewater Treatment Service and of STEP Systems and Sewer Piping/Pumping Systems Maintenance and Administration for CSA 34A and CSA 34C.” The CSA 34A sewer rate components are compiled under line 4 in that section’s line “4.A. CSA 34A Sewer Rates Needed in Fiscal Year \_\_\_” and the CSA 34C sewer rate components in line “4.B. CSA 34C Sewer Rates Needed in Fiscal Year \_\_\_.” The proposed Reclaimed Water rate is shown under line 4 in that section’s line “4.C. CSA 34 Rate per Acre-Foot Needed to Recover Annual Cost of Reclaimed Water Delivery (Line 1.D.4).”

The Fixed Cost Category Components unit costs per ESU for CSA 34A are shown on the Exhibit L tables in lines 4.A.i through 4.A.iii. The annual cost of service delivery per ESU for the Fixed Category Cost of Wastewater Treatment Service is shown in line 4.A.i and is the annual beneficial unit cost of this component for both CSA 34A and CSA 34C that is shown in Exhibit L line 1.A.4. The annual cost of service delivery for STEP Systems Operation and Maintenance is shown in line 4.A.ii and is the annual cost per unit shown in Exhibit L line 2.K. The proposed total annual fixed cost rate is shown in line “4.A.iii. Total Annual Rate Needed Re: Fixed Category Cost Recover – CSA 34A” and is calculated as the sum of the lines 4.A.i and 4.A.ii annual rates. The proposed monthly fixed cost recovery rate is shown in line “4.A.iv. Monthly Rate Needed Re: Fixed Category Cost Recover – CSA 34A.”

The Fixed Cost Category Components unit costs per ESU for CSA 34C are shown on the Exhibit L tables in lines 4.B.i through 4.B.iii. The annual cost of service delivery per ESU for the Fixed Category Cost of Wastewater Treatment Service is shown in line 4.B.i, brought down from Exhibit L line 1.A.4. The annual cost of service delivery for Sewer Piping System Maintenance is shown in line 4.B.ii and is the annual cost per unit shown in Exhibit L line 3.I. The proposed total annual fixed cost rate is shown in line “4.B.iii. Total Annual Rate Needed Re: Fixed Category Cost Recover – CSA 34C” and is calculated as the sum of the lines 4.B.i and 4.B.ii annual rates. The proposed monthly fixed cost recovery rate is shown in line “4.B.iv. Monthly Rate Needed Re: Fixed Category Cost Recover – CSA 34C.”

The Variable Cost Category Components unit costs per ESU for CSA 34A are shown on the Exhibit L tables in lines 4.A.v through 4.A.vii. The annual cost of service delivery per ESU for the Variable Category Cost of Wastewater Treatment Service is shown in line 4.A.v and is the annual beneficial unit cost of this component for both CSA 34A and CSA 34C that is shown in Exhibit L line 1.B.4. The CSA 34A annual cost of Sludge Disposal is shown in line 4.A.vi and is the annual cost per unit shown in Exhibit L line 1.C.5.a. The proposed total annual variable cost rate is shown in line “4.A.vii. Total Annual Rate Needed Re: Variable Category Cost Recover – CSA 34A” and is calculated as the sum of the lines 4.A.v and 4.A.vi annual rates. The proposed monthly variable cost recovery rate is shown in line “4.A.viii. Monthly Rate Needed Re: Variable Category Cost Recover – CSA 34A.”



The Variable Cost Category Components unit costs per ESU for CSA 34C are shown on the Exhibit L tables in lines 4.B.v through 4.B.vii. The annual cost of service delivery per ESU for the Variable Category Cost of Wastewater Treatment Service is shown in line 4.B.v, brought down from Exhibit L line 1.B.4. The CSA 34C annual cost of Sludge Disposal is shown in line 4.B.vi and is the annual cost per unit shown in Exhibit L line 1.C.5.b. The proposed total annual variable cost rate is shown in line “4.B.vii. Total Annual Rate Needed Re: Variable Category Cost Recover – CSA 34C” and is calculated as the sum of the lines 4.B.v and 4.B.vi annual rates. The proposed monthly variable cost recovery rate is shown in line “4.B.viii. Monthly Rate Needed Re: Variable Category Cost Recover – CSA 34A.”

The proposed total annual and monthly sewer rate per ESU for CSA 34A is shown on the Exhibit L tables in line “4.A.ix. Total Annual Rate Needed Re: Fixed/Variable Cat. Cost Recover – CSA 34A (Line 4.A.iii+Line 4.A.viii)” and the CSA 34A proposed total monthly sewer rate is shown in line “**4.A.x. Total Monthly Rate Needed Re: Fixed/Variable Cat. Cost Recover – CSA 34A.**”

The proposed total annual and monthly sewer rate per ESU for CSA 34C is shown on the Exhibit L tables in line “4.B.ix. Total Annual Rate Needed Re: Fixed/Variable Cat. Cost Recovery – CSA 34C (Line 4.B.iii+Line 4.B.viii)” and the CSA 34A proposed total monthly sewer rate is shown in line “**4.B.x. Total Monthly Rate Needed Re: Fixed/Variable Cat. Cost Recover – CSA 34C.**”

## **5.5 Recommended New Sewer Utility System Customer Service Fees for FY 15-16 Through FY 19-20 – CSA 34A and CSA 34C**

Exhibit A table A-3 entitled “Proposed Sewer Customer Service Fees Needed to Recover Estimated Annual Costs of Wastewater Treatment Service and Reclaimed Water Delivery, and of STEP System/Sewer Piping Systems Maintenance in Fiscal Years 2015-2-16 Through 2019-20 for County Service Area 34 Zones of Benefit 34A and 34C” shows the annual and monthly sewer rates needed for recovery of estimated fixed and variable cost category functions costs for the base ESU in CSA 34A and CSA 34C, and for each customer service classification in each service area. The rates shown for the FY 14-15 through FY 18-19 base ESU are the rates for CSA 34A and CSA 34C shown on the Exhibit L tables L-1 through L-5. The FY 19-20 rates shown on table A-2 were calculated by multiplying each one of the FY 18-19 customer classification rates by the CPI factor.

## **5.6 Projected Expenditures and Sewer Rate Revenues – Delivery of Wastewater Treatment and Wastewater Collection Facilities Operations and Maintenance Utility Services to CSA 34A and CSA 34C**

Exhibit B tables B-2 and B-3 present, respectively, the estimated expenditure allocations for the delivery in FY 15-16 of Wastewater Treatment and Wastewater Collection Facilities Operations and Maintenance Utility Services to CSA 34A and CSA 34C. Those tables also show the estimated revenues from the billing and collection of the proposed sewer rates. The CSA 34A and CSA 34C data is shown in lines I.C.i through I.C.vi of Tables B-2 and B-3. Sewer rate revenues have been estimated for CSA 34A and CSA 34C based on the proposed total annual rate for FY 15-16 and the estimated total ESU in each service area in FY 15-16, as those rates and ESU are shown on the Exhibit L table L-2. As shown in lines I.C.v and I.C.vi of tables B-2 and B-3, revenues projected to

be received in each service area from the billing and collection of the proposed rates are in approximate balance with estimated expenditures and reserves funding requirements.

The Exhibit A tables A-6 and A-7 present, respectively, the estimated annual revenue to CSA 34A and CSA 34C from the billing and collection of the proposed sewer rates in each fiscal year of the Five Year Rate Term. Each table shows the estimated revenue from each customer classification, the proposed rate for the customer classification and the total revenue that would be received if all existing customer accounts for each classification remain active for the full 12-months billing cycle in each fiscal year. The separate customer classification total revenues are added to get the estimated total revenue for each fiscal year.

### **5.7 Confirmation that the Recommended New Sewer Utility System Customer Service Fees Have Been Developed in Conformance with the Criteria Set Forth in Article XIII.D.6**

The following statements of findings by the Consultant are presented in support of the conclusion that the recommended changes to the existing CSA 34A and CSA 34C sewer system customer service fees meet the criteria set forth in Article XIII.D.6 for the imposition or increase of any utility system customer service fee.

- A. Revenues derived from the proposed fee shall not exceed the revenue required to provide the service for which the fee is charged.
  - a. The balance between estimated expenditures and projected revenues from implementation of the proposed new water rates was discussed in the preceding Engineer's Report Section 5.6, which concluded with the statement "revenues projected to be received in each service area from the billing and collection of the proposed rates in are in approximate balance with estimated expenditures and reserves funding requirements.
- B. The amount of the proposed fee shall not exceed the proportional cost of the service attributable to each parcel.
  - a. With regards to Fixed Costs Category expenditures, reference is made to the last sentence of Section 5.4 that states "the unit of benefit is the ESU and the level of benefit for both Fixed and Variable Category functions is equal per ESU." As stated in Section 5.4.1, the "unit cost of Fixed Category wastewater treatment service is shown on the Exhibit L tables in line "1.A.4 Fixed Category Cost Wastewater Treatment Service Delivery Per ESU Served During the Fiscal Year," calculated by dividing the line 1.A.2 Total Fixed Category cost by the line 1.A.3 Estimated Total ESU during the fiscal year being analyzed. The beneficial unit cost of Fixed Category Cost functions of wastewater treatment service delivery is calculated as an equal cost to each one of the active ESU in CSA 34A and CSA 34C. The beneficial unit cost for the Fixed Cost Category maintenance and administration of the CSA 34A STEP Systems and the CSA 34C Sewer Pipeline/Pumping Facilities is allocated separately to the ESU in each systems area of service. The CSA 34A cost is allocated as an equal share per CSA 34A ESU and the

CSA 34C cost is allocated as an equal share per CSA 34C ESU. Accordingly, the Fixed Costs Category expenditures are allocated in proportion to the equal per ESU special benefit those services provide and the revenues derived from the proposed Monthly Flat Rate Needed Re: Fixed Category Cost Recovery are not expected to exceed the revenues required to provide those services during the Five Year Rate Term.

- b. With regard to Variable Costs Category expenditures, “the unit of benefit is the ESU and the level of benefit for both Fixed and Variable Category functions is equal per ESU.” As state in Section 5.4.1, the “unit cost of Variable Category wastewater treatment service functions is shown on the Exhibit L tables in line “1.B.4 Variable Category Cost Wastewater Treatment Service Delivery Per ESU Served During Fiscal Year,” calculated by dividing the line 1.B.2 Total Variable Category Cost by the line 1.B.3 Estimated Total ESU during the fiscal year being analyzed. The line 1.B.3 unit cost is the annual beneficial cost per ESU in both CSA 34A and CSA 34C for tertiary wastewater treatment service.” The beneficial unit cost of the Sludge Disposal Variable Category Cost function of wastewater treatment service delivery is first allocated to CSA 34A and CSA 34C based on their percentages of sludge contribution, and then the unit cost of Sludge Disposal is calculated by dividing those beneficial total cost shares by the total ESU for each service area. Therefore, the Sludge Disposal cost is allocated as an equal cost to each one of the active ESU in CSA 34A and CSA 34C. Accordingly, the Variable Costs Category of operation functions expenditures are allocated in proportion to the equal per ESU special benefit those operations functions provide and the revenues derived from the proposed Monthly Flat Rate Needed Re: Variable Category Cost Recovery are not expected to exceed the revenues required to provide those services during the Five Year Rate Term.

## **SECTION 6 – DESCRIPTION OF PROPOSED CHANGES IN SCOPE OF SERVICES, DESIGNATED RESERVES, ESTIMATED COSTS, AND METHOD OF ASSESSMENT FOR THE CSA 34A (BRIGHTON CREST) LOCAL SERVICE UTILITY SYSTEMS OPERATIONS AND MAINTENANCE BENEFIT ASSESSMENT**

### **6.1 Description of Local Service Utility Systems Services, Proposed Changes to Scope of Services and Costs of Operations, and of Consultant’s Method of Analysis to Develop New Rates for Annual Benefit Assessment Levy**

CSA 34A and CSA 34C were formed as zones within the larger territorial boundaries of CSA 34, for the purpose of providing various utility services to the properties located within the limited boundaries of each zone. The scope of utility system services provided to CSA 34A and CSA 34C are identified in Engineer's Report Section 4.1.1. Each zone receives joint use water contracts administration, finished water delivery, and wastewater treatment services and the proposed changes to benefit assessments and customer service fees for those utility services are presented in Engineer's Report Sections 3 through 5. Section 4.1.1 also identifies several types of local serving utility systems that provide services within the boundaries of CSA 34A and CSA 34C, where local serving means the utility system provides services to only the properties located in the zone where its facilities are located. Accordingly, those local serving utility systems are referred to in the following sections of this Engineer's Report as “Local Service Utility Systems.” This Section 6 describes the proposed changes to the CSA 34A Local Service Utility Systems. The proposed changes to the CSA 34C Local Service Utility Systems are described in the following Section 7.

#### **6.1.1 Description of Services Provided by Local Service Utility Systems – CSA 34A**

CSA 34 provides CSA 34A Local Service Utility Systems Operations and Maintenance Services to CSA 34A and CSA 34C as utility services not provided to the same extent countywide. The CSA 34A utility systems are listed in Section 2.1.1.B as Single Service and Benefit Area Utility Systems. The services provided by each one of the CSA 34A Local Service Utility Systems generally include the performance of all work and the payment of all costs and expenses associated with the following activities:

- A. CSA 34A Water Distribution System Operations and Maintenance services classified as Local Utility System Services include those activities related to the maintenance of the water distribution system in a ready-to-serve status for all user classes, regardless of whether they have an active water service, available to provide a new water service and meters as the currently vacant lots of record in CSA 34A 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;
- B. CSA 34A Sewer Collection STEP Systems Operations and Maintenance services classified as CSA 34A Local Service Utility System Services include those activities related to the maintenance of the sewer facilities within CSA 34A in a ready-to-serve status for all user classes, regardless of whether they have an active sewer service, available to support new

sewer service connections from the currently vacant lots of record and available to support STEP System pressure pipeline extensions from the existing pressure piping system to extend sewer service for the development of the 266 future lots allocated to the Bulk Lots;

- C. CSA 34A Street Maintenance – Street Sweeping Operations and Maintenance Services includes the management of contract street sweepers, payment of insurance costs and administrative costs to support a regular schedule of street sweeping of all existing streets in CSA 34A for the purpose of maintaining the current standard of visual presentation of those streets in a ready-to-serve status for the benefit of all CSA 34A properties; and,
- D. CSA 34A Street Lighting Operations and Maintenance Services includes maintenance of the management of vendors, the payment of electrical costs, and insurance expenses, and the replacement of damaged or non-operative street lights and poles for the existing street lighting system in CSA 34A, a system that is owned and operated by the County through CSA 34, for the purpose of providing street safety lighting throughout the community and for maintaining the visual presentation of those streets in a ready-to-serve status for the benefit of all CSA 34A properties.

#### **6.1.2 Proposed Changes to Scope of Services Local Service Utility Systems and Costs of Operations – CSA 34A**

There are no changes proposed to be made in the scope of existing services provided by the CSA 34A Local Service Utility Systems. However, there several changes in costs associated with those on-going operations and maintenance activities that are proposed to be incorporated into the Five Year Rate Term enterprise budgets for each one of those utility systems. The changes in costs proposed to be added to the future fiscal years enterprise budgets are described as follows:

- A. A one-time expenditure of \$186,168.00 will be added to the FY 15-16 Water Distribution System Local Utility Service to repay the funds advanced to CSA 34A as the service area's share of the emergency expenditures to repair Lake Pumps transformer in the fall of 2013 and identified on the CSA 34A Local Service Utility Systems Budget for FY 15-16 as Memo Code 1- Pumping – Account 8150 – Winchell Cove Transformer Repair Cost Recovery;
- B. A new water system Capital Facilities Replacement Reserve fund is proposed to be created for CSA 34A and funded beginning in FY 15-16 at the annual rate of \$42,007.00 that would accumulate over a term of 9.69 years, when combined with the CSA 34C annual reserves share of \$13,851.00 (\$55,858.00 total), to a maximum of \$541,500.00. The purpose of this reserve will be to pay the CSA 34A allocated share for replacement at the end of their useful lives of: i) the principal components of the Surface Water Treatment Plant; ii) the Backup Well for the Lake Pumps; iii) the cost of rental of equipment to operate the Lake Pumps during repairs or replacement; and, iv) replacement of fire hydrants;
- C. A new wastewater system Capital Facilities Replacement Reserve fund is proposed to be created for CSA 34A and funded beginning in FY 15-16 at the annual rate of \$6,513.00 that would accumulate over a term of 9.25 years, when combined with the CSA 34C annual

reserves share of \$8,646.00 (\$15,159.00 total), to a maximum of \$140,000.00. The purpose of this reserve will be to pay the CSA 34A allocated share for replacement at the end of their useful lives of the principal components of the CSA 34 Wastewater Treatment Facility;

- D. There are no CSA 34A reserves proposed in the Public Works and Planning Capital Facilities Replacement analysis for the Street Sweeping or Street Lighting local service utility systems; and,
- E. A one-time expenditure of \$17,000.00 will be added to the FY 15-16 CSA 34A Local Service Utility Systems Budget, split equally at \$4,250.00 to each of the four local utility system budgets, as the share of the \$85,000.00 total cost of the Proposition 218 proceeding allocated to the CSA 34A Local Service Utility Systems Benefit Assessment proceeding. The scope of work to be performed pursuant to the Proposition 218 proceedings includes preparation of this Engineer's Report, all Public Works and Planning staff time related to those proceedings and the direct cost of the proceeds for printing, mailing, and recording documents. This one-time expenditure will reimburse the County for funds advanced to CSA 34, CSA 34A, and CSA 34C to pay the costs incurred for the Proposition 218 proceeding.

### **6.1.3 Consultant's Method of Cost and Benefit Analysis – CSA 34A Local Service Utility Systems Benefit Assessment**

The Method of Analysis task plan described in Engineer's Report Section 2.1 items A through G has been implemented in developing enterprise budgets, fixed and variable costs categories allocations, unit costs of service delivery, and a method of assessment spread for the calculation of individual parcel annual benefit assessment amounts proposed to be levied during the Five Year Rate Term on the CSA 34A properties. The implementation details for each of those tasks are presented in the following subsections 5.2 through 5.5.

### **6.2 Develop Enterprise Budgets Based on Functionalized Costs of CSA 34A Local Service Utility Systems Operations and Maintenance Activities**

The primary operating function of each one of the CSA 34A Local Service Utility Systems is to provide a single utility service that provides a special benefit to the CSA 34A properties, based on the type of service and its method of delivery. Therefore, a separate budget is needed for each of the four utility systems. The FY 13-14 final expenditure details for CSA 34A were used as the baseline source to estimate individual budget account item costs for creating the CSA 34A FY 14-15 through FY 18-19 Continuing Prior-Ops Budgets. Those budgets are attached as the Exhibit R tables R-1 through R-5, and include the CSA 34A share of costs allocated to the three Joint Use Utility Systems and costs for of the CSA 34A Local Service Utility Systems operations and maintenance activities. The method of analysis used to prepare the CSA 34A Continuing Prior-Ops Budgets is described in Section 4.2 item A.

The Continuing Prior-Ops Budgets for the CSA 34A Local Service Utility Systems in FY 14-15 through FY 18-19 were created by subtracting every Memo Code – Account item cost attributed to

CSA 34A in the three Joint Use Utility Systems Enterprise Budgets from that corresponding Memo Code – Account item cost in the CSA 34A Continuing Prior-Ops Budgets, including the item costs for STEP Systems maintenance and administration. The result of that process is that the remaining expenditure item amounts represent the Memo Code – Account item estimated costs applicable to one of the four CSA 34A Local Service Utility Systems. The CSA 34A Continuing Prior-Ops Budgets represent a step in the process of creating the enterprise budgets and are not provided as report exhibit tables.

The CSA 34A Local Service Utility Systems Enterprise Budgets were created by resorting the CSA 34A Continuing Prior-Ops Budgets by Memo Code to group the account items by local utility system function. Those functionalized cost based enterprise budgets for FY 14-15 through FY 18-19 are attached as Exhibit M tables M-1 through M-5. The FY 19-20 Enterprise Budget is not included as an Exhibit M table. The Memo Code account item costs are calculated for FY 19-20 by multiplying each FY 18-19 expenditure by the CPI factor.

### **6.3 Assign Enterprise Budget Functionalized Costs to Fixed Costs or Variable Costs Categories – CSA 34A Local Service Utility Systems Operations and Maintenance Activities**

For each local service utility system the type of service is described as maintenance of the system in a ready-to-serve status for the benefit of all CSA 34A properties. For street lighting and street sweeping, the type of service is further described as maintaining the visual presentation of the community for the benefit of all CSA 34A properties. Since for all four utility systems the base purpose is to maintain a ready-to-serve status of either a facility, or of the visual presentation of the entire community, all of the functions of the four CSA 34A Local Service Utility Systems are classified as Fixed Costs Category. Therefore, the Exhibit M tables show the Fixed Cost and Variable Cost Categories Expenditures Allocations for those local utility systems.

### **6.4 Unit Cost of Service Delivery Calculation Method – CSA 34A Local Service Utility Systems Operations and Maintenance Activities**

Since for all four utility systems the type of service provided is to maintain a ready-to-serve status of either a facility, or of the visual presentation of the entire community, it is the finding of the Consultant that the level of special benefit provided by the delivery of each one of those utility services is equal per dwelling unit or Equivalent Benefit Unit (“EBU”). Each one of the 152 lots of record is classified as 1-EBU. Each one of the 266 future lots assigned to the Bulk Lots is classified as 1-EBU. The golf course clubhouse is classified as 2-EBU and the golf course restrooms are classified as 1-EBU for a total of 3-EBU assigned to the golf course parcel (APN 300-420-33s), and for a combined total of 421.0 EBU.

#### **6.4.1 Calculate Unit Costs of Service Delivery – CSA 34A Local Service Utility Systems Operations and Maintenance Activities**

Based on the finding of an equal level of special benefit per parcel EBU and that all of the CSA 34A Local Service Utility Systems Operations and Maintenance Costs are Fixed Cost Category

expenditures, it is the further finding of the Consultant that the unit cost of service delivery for each one of the CSA 34A Local Service Utility Systems is equal per parcel EBU. Therefore, the special benefit unit cost of service delivery for each one of the CSA 34A Local Service Utility Systems is calculated in each fiscal year by dividing the estimated total service delivery cost for the fiscal year being analyzed by the estimated total parcel EBU during that fiscal year.

The attached Engineer's Report Exhibit O shows the parcel EDU count and cost data used in the Consultant's Method of Cost and Benefit Analysis for calculating the unit cost of service delivery for each one of the CSA 34A Local Service Utility Systems Budgets. The unit cost of service delivery data for each utility system is shown in the Assessment Rate Calculations Data Table on pages 10 through 12 of Exhibit O, in its rows 191 through 201 that are labeled in the left most column of each page. The table has two groupings of data identified as "1. Annual Costs to Be Assessed" and "2. Assessment Rates Per EBU Needed to Recover Annual Costs." The "Assessment Rates per EBU Needed . . ." are the unit costs of service delivery for each component of total cost estimated for each local service utility. The utility system costs are entered by fiscal year in rows 193 through 196, under the column headings that contain the name of each utility system (i.e.; Water System Assessment, Wastewater System Assessment, etc.). The data for each fiscal year is grouped in blocks of five columns, one column for each utility system and the fifth column for the "Proposed Total Assessment" amount calculated as the sum of the cost or assessment data in each of the four utility system columns.

Operations cost component data for each fiscal year is from the Exhibit M tables and the costs for each utility system are entered in Exhibit O as "1.1 Total Estimated Operations and Capital Expenditures" in row 193, "1.2 Operating Contingency" in row 194, "1.3 Capital Facilities Replacement" in row 195, and "1.4 Total Estimated Operations, Contingency, Replacement Cost" in row 196. The unit cost of service delivery for each operations cost component and for the estimated total cost of utility system operations and maintenance are calculated for each utility system in Exhibit O rows 198 through 201. Each cost component entered in rows 193 through 196 is divided by the 421.00 total EBU for CSA 34A entered in Exhibit O row 189 under column K "CSA 34A EBU" and the result of each calculation is entered in the corresponding row 198 ("2.1 Rate Needed Operations and Capital Expenditures Cost Recover") through 201 ("Rate Needed Recovery Local Service Utilities Total Annual Cost"), which is calculated as the sum of the unit costs of service delivery for the three components of utility system cost.



## **6.5 Proposed Parcel Benefit Assessments and Assessment Roll for FY 15-16 through FY 19-20 – CSA 34A Local Service Utility Systems Operations and Maintenance Benefit Assessment**

Based on the finding that the unit cost of service delivery for each one of the CSA 34A Local Service Utility Systems is equal per parcel EBU, the individual parcel assessment amounts for each one of the four CSA 34A Local Service Utility Systems is calculated in Exhibit O as the product of: i) each utility system's total unit cost of service delivery in row 201, under the heading of the fiscal year group for the utility system being analyzed and, ii) the parcel's total EBU shown in the Exhibit O column K. A parcel's benefit assessment in each fiscal year of the Five Year Rate Term for each one of the four local utility systems is shown in Exhibit O under the column heading of the fiscal year group for the utility system being analyzed. A parcel's total assessment for each fiscal year of the Five Year Rate Term is the sum of the parcel assessments in that fiscal year for each one of the local utility systems, and is shown under the Exhibit O column heading "Proposed Total Assessment" for the fiscal year group being analyzed.

The total amount proposed to be assessed on each benefited parcel in each fiscal of the Five Year Rate Term is shown on Exhibit O in the Proposed Total Assessment columns. The description of each parcel in CSA 34A is provided on Exhibit O by reference to the APN in column A for each one of the CSA 34A properties and to the name of the property owner in column B, as those owner names are shown on the last Equalized Assessment Roll for the County. Accordingly, Exhibit O is herewith referred to as the Assessment roll for the levy of the proposed CSA 34A Local Service Utility Systems Benefit Assessment.

## **6.6 Projected Expenditures and Assessment Revenues FY 15-16 – CSA 34A Local Service Utility Systems Operations and Maintenance Benefit Assessment**

Exhibit B table B-2 presents the estimated expenditure allocations for the delivery in FY 15-16 of the CSA 34A Local Service Utility Systems Operations and Maintenance Utility Services. That table also shows the estimated revenues to be received in FY 15-16 from the billing and collection of the proposed benefit assessment. The CSA 34A Local Service Utility Systems data is shown in lines II.i through II.vi of Table B-2. The projected assessment levy revenues are shown on in II.vi of table B-3 and are from Exhibit O, row 189, under columns R through U for each utility system in FY 15-16. Revenues are in approximate balance with estimated expenditures and reserves funding requirements. The same method of analysis used to estimate costs and calculate annual assessment levy amounts for FY 15-16 has been used for all of the following fiscal years in the Five Year Rate Term. Therefore, since development in CSA 34A is not projected to increase in the following fiscal years by more than 1 EDU annually, or slightly more than 1%, and the budget for each following fiscal year is based on the prior year's expenditures being increased by the CPI factor after allowing for cost increases related to the increase in the number of developed lots and parcels, it is the finding of the Consultant that all fiscal years in the Five Year Rate Term will have assessment revenues in approximate balance with estimated expenditures and reserves funding requirements. Accordingly, exhibit tables showing FY 16-17 through FY 19-20 revenues and expenditures are not provided.

## **6.7 Statement of Proposed Assessment and Article XIII.D Declarations – CSA 34A Local Service Utility Systems Operations and Maintenance Benefit Assessment**

Pursuant to the provisions of law, the undersigned does hereby assess the annual amounts shown in the Exhibit M tables M-1 through M-5 as the cost for delivery of the services described in this Engineer's Report Section 6 as CSA 34A Local Service Utility Systems Services on the lots and parcels of land in CSA 34A benefitted thereby in FY 15-16 through FY 19-20, in the total amounts for each parcel set forth on the Assessment Roll attached hereto as Exhibit O. Each subdivision of land assessed is described by reference to its APN as shown on the Assessor's Maps for FY 14-15, or by reference to maps and deeds of record on file in the office of the County Recorder and includes all of such parcels. The assessment is made upon the several parcels of land within CSA 34A 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 them 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 of the services 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 been 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 the Consultant that the services described in this Engineer's Report Section 6 as CSA 34A Local Service Utility Systems Services are utility services not provided by the County to the same extent countywide. These services are available to only those benefitted parcels identified in this Engineer's Report as located within the boundaries of CSA 34A and to no other properties. Therefore, it is the finding of the Consultant 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 6;
- D. The method of analysis of the services and the assessment calculation method used by the Consultant 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 Consultant's 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 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 7 – DESCRIPTION OF PROPOSED CHANGES IN SCOPE OF SERVICES, DESIGNATED RESERVES, ESTIMATED COSTS, AND METHOD OF ASSESSMENT FOR THE CSA 34C (BELLA VISTA) LOCAL SERVICE UTILITY SYSTEMS OPERATIONS AND MAINTENANCE BENEFIT ASSESSMENT**

### **7.1 Description of Local Service Utility Systems Services, Proposed Changes to Scope of Services and Costs of Operations, and of Consultant’s Method of Analysis to Develop New Rates for Annual Benefit Assessment Levy**

CSA 34C was formed as a zone of benefit within the larger territorial boundaries of CSA 34 for the purpose of providing various utility services to the properties located within the limited boundaries of that zone. The scope of utility system services provided to CSA 34C are identified in Engineer's Report Section 4.1.1. CSA 34C receives joint use water contracts administration, finished water delivery, and wastewater treatment services from CSA 34 and the proposed changes to benefit assessments and customer service fees for those utility services are presented in Engineer's Report Sections 3 through 5. Section 4.1.1 also identifies several types of Local Service Utility Systems that provide services within the boundaries of CSA 34C. This Section 7 describes the proposed changes to the CSA 34C Local Service Utility Systems.

#### **7.1.1 Description of Services Provided by Local Service Utility Systems – CSA 34C**

CSA 34 provides Local Service Utility Systems Operations and Maintenance Services to CSA 34C as utility services. The CSA 34C utility systems are listed in Section 2.1.1.B as Single Service and Benefit Area Utility Systems. The services provided by each one of the CSA 34C Local Service Utility Systems generally include the performance of all work and the payment of all costs and expenses associated with the following activities:

- A. CSA 34C Water Distribution System Operations and Maintenance services classified as Local Utility System Services include those activities related to the maintenance of the CSA 34C water distribution piping system, fire hydrants, and water storage facilities in a ready-to-serve status for all user classes, regardless of whether they have an active water service, available to provide a new water service and meters as the currently vacant lots of record in CSA 34C are developed, including providing funding at the minimum annual amount for the water distribution system replacement special reserve;
- B. CSA 34C Sewer Collection System Operations and Maintenance services classified as CSA 34C Local Service Utility System Services include those activities related to the maintenance of the sewer pipeline system within CSA 34C in a ready-to-serve status for all user classes, regardless of whether they have an active sewer service, available to support new sewer service connections from the currently vacant lots of record, including providing funding at the minimum annual amount for the sewer collection system replacement special reserve;
- C. CSA 34C Street Maintenance – Street Paving, Striping, Signage Maintenance, Repair, and Reconditioning services classified as CSA 34C Local Service Utility System Services

generally include those on-going activities to maintain all of the in-tract and off-site streets constructed pursuant to the development of Tract 4870 in a ready-to-serve status for the benefit of all of the lots of record in Tract 4870, including providing funding at the minimum annual amount of the several street pavement reconditioning special reserve funds required to be created and funded as a condition of approval for Tract 4870. The annual operations and maintenance work generally includes the inspection of street pavement services to identify sections of pavement in need of immediate repair, the inspection of all street signage installed pursuant to the development of Tract 4870 and replacement, as needed, of any damaged or degraded street signs and poles, and the inspection and reconditioning of all street striping, including providing funding at the minimum annual amount for the street paving and reconditioning reserves, together with the payment of all insurance costs and administrative costs needed to support these on-going services and to plan and implement recurring street surface reconditioning work needed to maintain the ready-to-serve status of the Tract 4870 streets for the benefit of all the Tract 4870 lots of record;

- D. CSA 34C Street Lighting – PG&E Owned and Operated Street Lighting System Operations and Maintenance Services include the payment of PG&E usage charges and payment of all administrative costs associated therewith, to provide year round street safety lighting along all of the Tract 4870 streets and to maintain the visual presentation of those streets in a ready-to-serve status for the benefit of all the Tract 4870 lots;
- E. CSA 34C Landscape Maintenance Services for Tract 4870 classified as CSA 34C Local Service Utility Systems Services generally include all work and expenses associated with the maintenance of the public right-of-way landscaping, installed pursuant to the development of Tract 4870, in a ready-to-serve status to maintain the visual presentation of the community for the benefit of all the Tract 4870 lots; and,
- F. CSA 34C Open Space Monitoring and Maintenance Services for Tract 4870 classified as CSA 34C Local Service Utility System Services generally include all work and expenses associated with the implementation of the open space impact mitigation requirements set forth in the conditions of development approval for Tract 4870, to generally include monitoring the status of open space grasslands and natural drainage channels in the vicinity of the Tract 4870 development for the purpose of identifying the on-set of potential environmental impacts on those sensitive areas and to take appropriate steps to mitigate those impacts.

#### **7.1.2 Proposed Changes to Scope of Local Service Utility Systems Services and Costs of Operations – CSA 34C**

There are no changes proposed to be made during the Five Year Rate Term to the actual utility services delivered the CSA 34C properties. However, there are significant changes recommended in this report to the way the operations and maintenance costs associated with the delivery of those utility services are recovered, through either the levy of benefit assessments or the billing of water and sewer customers for delivery of finished water and for the treatment and disposal of wastewater discharged to the sewer system by the Tract 4870 lots. The most significant changes will be to the

way that water contract administration and finished water supply utility service operations and maintenance costs are budgeted and recovered. As described in Engineer's Report Section 2.2.1, the existing method of budget preparation does not provide joint use facilities operating budgets that show the entirety of the costs associated with the operations and maintenance activities of the CSA 34 Water Contracts Administration Utility System and of the CSA 34 Surface Water Treatment Plant. This Engineer's Report presents the estimated costs of those two utility system operations during the Five Year Rate Term as Joint Use Utility Systems and consolidates all of their operations and maintenance activities costs into separate enterprise budgets for each of those Joint Use Utility Systems. The methods of recovery of the beneficial share of the costs associated with the delivery of those two utility services to CSA 34C is also proposed to be changed, as follows:

- A. The existing CSA 34C Firm Water Agreement Benefit Assessment that provided funds for the purchase of water in those years when the full allocation of Contract 1 water was not available due to drought condition water delivery reductions is no longer needed, as a result of the approval of Contract 2 Firm Water Supply Agreement between the County and the Lower Tule River Irrigation District. The CSA 34C beneficial share of the annual costs associated with the operations and maintenance activities and costs associated with the annual administration of Contract 2 are to be included with the proposed new CSA 34 Water Contracts Administration and Maintenance Benefit Assessment, described in Engineer's Report Section 3, that is proposed to be levied on the CSA 34C properties; and,
- B. The existing CSA 34C Water Program Administration Benefit Assessment to pay the CSA 34C beneficial share of the annual cost of operations and maintenance activities associated with water supply Contract 1 between the County and the Arvin Edison Water Storage District, to pay the costs associated with the maintenance of the Lake Pumps in a ready-to-serve status, and to purchase raw water will be eliminated. The CSA 34C beneficial share of the Contract 1 administration and maintenance of the Lake Pumps in a ready-to-serve status are to be included with the proposed new CSA 34 Water Contracts Administration and Maintenance Benefit Assessment. The cost to purchase raw water is incorporated into the proposed new Finished Water Supply Customer Service Fees, described in Engineer's Report Section 4.

With regards to the CSA 34C Local Service Utility Systems, there are also no changes proposed to be made in the scope of existing services for operation and maintenance of the CSA 34C Water Distribution Piping System, the Sewer Piping System, and the PG&E owned Street Lighting System. The water and sewer facilities have been accepted by the County and are being operated by the County through CSA 34. The Street Lighting System has been accepted by PG&E into their utility system rate base and CSA 34C is paying the PG&E monthly service charges that cover all operations, maintenance, repair and replacement costs, and CSA 34 administration costs associated with those PG&E owned facilities. The Tract 4870 improvements that include all of the streets, public area landscaping, and open space monitoring areas have not been accepted by the County for CSA 34 operation and maintenance. The Tract 4870 developer is responsible for operation and maintenance of those improvements until they have been accepted by the County, which is planned for Board consideration in FY 15-16. All existing benefit assessment revenues collected prior fiscal years for the operation and maintenance of those facilities have either been applied to the on-going

costs of operations for those local utility systems, or transferred into the designated reserve accounts associated with each of those CSA 34C Local Service Utility Systems. Once the Tract 4870 improvements have been accepted by the County, CSA 34 will take over responsibility for the full scope of their operations and maintenance activities and costs.

There are several changes in costs associated with the on-going operations and maintenance activities for all of the CSA 34C Local Service Utility Systems that are proposed to be incorporated into the Five Year Rate Term enterprise budgets for each one of those utility systems. Those changes in costs are proposed to be added to the future fiscal years enterprise budgets and they are described as follows:

- A. A one-time expenditure of \$12,011.00 will be added to the FY 15-16 Water Distribution System Local Utility System Budget to repay the funds advanced to CSA 34C as the service area's share of the emergency expenditures to repair the Lake Pumps transformer in the fall of 2013 and identified on the CSA 34C Local Service Utility Systems Budget for FY 15-16, attached as Exhibit N table N-2, as Memo Code 1- Pumping – Account 8150 – Winchell Cove Transformer Repair Cost Recovery. This one-time assessment will pay the cost of that repair;
- B. A new water system Capital Facilities Replacement Reserve fund is proposed to be created for CSA 34C and funded beginning in FY 15-16 at the annual rate of \$13,851.00 that would accumulate over a term of 9.69 years, when combined with the CSA 34A reserves annual share of \$42,007.00 (\$55,858.00 total), to a maximum of \$541,500.00. The purpose of this reserve will be to pay the CSA 34C allocated share for replacement at the end of their useful lives of: i) the principal components of the Surface Water Treatment Plant; ii) the Backup Well for the Lake Pumps; iii) the cost of rental of equipment to operate the Lake Pumps during future repairs or replacement; iv) the replacement of fire hydrants; and, v) the replacement of water meters.
- C. A new wastewater system Capital Facilities Replacement Reserve fund is proposed to be created for CSA 34C and funded beginning in FY 15-16 at the annual rate of \$8,646.00 that would accumulate over a term of 9.25 years, when combined with the CSA 34A reserves annual share of \$6,513.00(\$15,159.00 total), to a maximum of \$140,000.00. The purpose of this reserve will be to pay the CSA 34C allocated share for replacement at the end of their useful lives of the principal components of the CSA 34 Wastewater Treatment Facility;
- D. A new Capital Facilities Replacement Reserve fund is proposed to be created for CSA 34C and funded beginning in FY 15-16 at the annual rate of \$5,086.00 that would accumulate over a term of 10 years to a maximum of \$50,860.00. The purpose of this reserve will be to pay the estimated cost of slurry seal paving of the Tract 4870 interior streets to extend the service life of those streets;
- E. A new Capital Facilities Replacement Reserve fund is proposed to be created for CSA 34C and funded beginning in FY 15-16 at the annual rate of \$18,006.00 that would accumulate over a term of 16 years to a maximum of \$288,100.00. The purpose of this reserve will be to

pay the estimated cost of overlay paving of the Tract 4870 interior streets to extend the service life of those streets, as a follow up to their 10 year slurry seal surface reconditioning;

- F. A new Capital Facilities Replacement Reserve fund is proposed to be created for CSA 34C and funded beginning in FY 15-16 at the annual rate of \$3,878.00 that would accumulate over a term of 16 years to a maximum of \$62,048.00. The purpose of this reserve will be to pay the estimated cost of overlay paving of that portion of Marina Drive constructed pursuant to the development of Tract 4870 and to be maintained by the Tract 4870 property owners until such time as this Millerton New Town planned collector street is accepted by the County into the County Maintained Road System;
- G. A new Capital Facilities Replacement Reserve fund is proposed to be created for CSA 34C and funded beginning in FY 15-16 at the annual rate of \$2,217.00 that would accumulate over a term of 5 years to a maximum of \$11,085.00. The purpose of this reserve will be to pay the estimated cost of trail reconditioning, fence replacement, irrigation system reconditioning, and mitigation of local eco-system impacts identified in the annual monitoring and reporting activities;
- H. A one-time expenditure of \$17,000.00 will be added to the FY 15-16 CSA 34C Local Service Utility Systems Budget, split equally at \$2,833.33 to each of the six local utility system budgets, as the share of the \$85,000.00 total cost of the Proposition 218 proceeding allocated to the CSA 34C Local Service Utility Systems Benefit Assessment proceeding. The scope of work to be performed pursuant to the Proposition 218 proceedings includes preparation of this Engineer's Report, all Public Works and Planning staff time related to those proceedings and the direct cost of the proceedings for printing, mailing, and recording documents. This one-time expenditure will reimburse the County for funds advanced to CSA 34, CSA 34A, and CSA 34C to pay the costs incurred for the Proposition 218 proceeding.

### **7.1.3 Consultant's Method of Cost and Benefit Analysis – CSA 34C Local Service Utility Systems Benefit Assessment**

The Method of Analysis task plan described in Engineer's Report Section 2.1 items A through G has been implemented in developing enterprise budgets, fixed and variable costs categories allocations, unit costs of service delivery, and a method of assessment spread for the calculation of individual parcel annual benefit assessment amounts proposed to be levied during the Five Year Rate Term on the CSA 34C properties. The implementation details for each of those tasks are presented in the following subsections 5.2 through 5.5.

### **7.2 Develop Enterprise Budgets Based on Functionalized Costs of CSA 34C Local Service Utility Systems Operations and Maintenance Activities**

The primary operating function of each one of the CSA 34C Local Service Utility Systems is to provide a single utility service that delivers a special benefit to the CSA 34C properties, based on the type of service and its method of delivery. Therefore, a separate budget is needed for each of the six



utility systems. The FY 13-14 final expenditure details for CSA 34C were used as the baseline source to estimate the water and wastewater utility systems individual budget account item costs used to create the CSA 34C FY 14-15 through FY 18-19 Continuing Prior-Ops Budgets for those utility systems. Itemized operations and maintenance operating budgets for the Street Lighting, Road Maintenance, Landscape Maintenance, and Open Space Monitoring and Maintenance Local Service Utility Systems were provided to Public Works and Planning and to the Consultant by Mr. Richard Heyman, Director of Development and Planning, JPJ, Inc. The items of work and costs from those budgets were grouped into comparable Memo Code-Accounts and entered into the FY 14-15 CSA 34C Continuing Prior-Ops Budgets. The Memo Code Account item costs in FY 15-16 through FY 18-19 are estimated by increasing the prior fiscal year's cost by the CPI factor. The FY14-15 through FY 18-19 Continuing Prior-Ops Budgets for CSA 34C are attached as the Exhibit S tables S-1 through S-5, and include the CSA 34C share of costs allocated to the three Joint Use Utility Systems and costs for each one of the CSA 34C Local Service Utility Systems operations and maintenance activities. The method of analysis used to prepare the CSA 34C Continuing Prior-Ops Budgets is described in Section 4.2 item B.

The Continuing Prior-Ops Budgets for the CSA 34C Local Service Utility Systems in FY 14-15 through FY 18-19 were created by subtracting every Memo Code – Account item cost attributed to CSA 34C in the three Joint Use Utility Systems Enterprise Budgets from that corresponding Memo Code – Account item cost in the CSA 34C Continuing Prior-Ops Budgets, including the item costs for Water Distribution Maintenance and Administration and for Sewer Collection System Piping and Pumping Facilities Maintenance and Administration. The result of that process is that the remaining expenditure item amounts represent the Memo Code – Account item estimated costs applicable to each one of the six CSA 34C Local Service Utility Systems. The CSA 34C Continuing Prior-Ops Budgets represent a step in the process of creating the enterprise budgets and are not provided as report exhibit tables.

The CSA 34C Local Service Utility Systems Enterprise Budgets were created by resorting the CSA 34C Continuing Prior-Ops Budgets by Memo Code to group the account items by local utility system function. Those functionalized cost based enterprise budgets for FY 14-15 through FY 18-19 are attached as Exhibit N tables N-1 through N-5. The FY 19-20 Enterprise Budget is not included as an Exhibit N table. The Memo Code account item costs are calculated for FY 19-20 by multiplying each FY 18-19 expenditure by the CPI factor.

### **7.3 Assign Enterprise Budget Functionalized Costs to Fixed Costs or Variable Costs Categories – CSA 34C Local Service Utility Systems Operations and Maintenance Activities**

For each local service utility system the type of service is described as maintenance of the system in a ready-to-serve status for the benefit of all CSA 34C properties. For street lighting and landscape maintenance activities, the type of service is further described as maintaining the visual presentation of the community for the benefit of all Tract 4870 lots. All six utility systems have the base purpose to maintain a ready-to-serve status of either the facility, or the visual presentation of the entire community. All of the functions of the six CSA 34C Local Service Utility Systems are classified as

Fixed Costs Category. Therefore, the Exhibit N tables show the Fixed Cost and Variable Cost Categories Expenditures Allocations for those local utility systems.

#### **7.4 Unit Cost of Service Delivery Calculation Method – CSA 34C Local Service Utility Systems Operations and Maintenance Activities**

Since for all six utility systems the type of service provided is to maintain a ready-to-serve status of either a facility, or to maintain the visual presentation of the entire community, it is the finding of the Consultant that the level of special benefit provided by the delivery of each one of those utility services is equal per dwelling unit or EBU. Each one of the 161 lots of record in Tract 4870 is classified as 1-EBU. All of the Tract 4870 Out Lots are classified as Not Benefitted by the delivery of services and are, accordingly, not allocated a beneficial share of the estimated unit cost of service delivery for each one of the CSA 34C Local Service Utility Systems.

##### **7.4.1 Calculate Unit Costs of Service Delivery – CSA 34C Local Service Utility Systems Operations and Maintenance Activities**

Based on the finding of an equal level of special benefit per parcel EBU and that all of the CSA 34C Local Service Utility Systems Operations and Maintenance Costs are Fixed Cost Category expenditures, it is the further finding of the Consultant that the unit cost of service delivery for each one of the CSA 34C Local Service Utility Systems is equal per parcel EBU. Therefore, the special benefit unit cost of service delivery for each one of the CSA 34C Local Service Utility Systems is calculated in each fiscal year by dividing the estimated total service delivery cost for the fiscal year being analyzed by the estimated total parcel EBU during that fiscal year.

The attached Engineer's Report Exhibit P shows the parcel EBU count and cost data used in the Consultant's Method of Cost and Benefit Analysis for calculating the unit cost of service delivery for each one of the CSA 34C Local Service Utility Systems Budgets. The unit cost of service delivery data for each utility system is shown in the Assessment Rate Calculations Data Table on pages 7 through 9 of Exhibit P, in its rows 181 through 191 that are labeled in the left most column of each page. The table has two groupings of data identified as “1. Annual Costs to Be Assessed” and “2. Assessment Rates Per EBU Needed to Recover Annual Costs.” The “Assessment Rates per EBU Needed . . .” are the unit costs of service delivery for each component of total cost estimated for each local service utility. The utility system costs are entered by fiscal year in rows 183 through 186, under the column headings that contain the name of each utility system (i.e.; Water System Assessment, Wastewater System Assessment, etc.). The data for each fiscal year is grouped in blocks of seven columns, one column for each one of the six utility systems and the seventh column for the “FY \_\_ Total Assessment” amount calculated as the sum of the cost or assessment data in each of the six utility system columns.

Operations cost component data for each fiscal year is from the Exhibit N tables and the costs for each utility system are entered in Exhibit P as “1.1 Total Estimated Operations and Capital Expenditures” in row 183, “1.2 Operating Contingency” in row 184, “1.3 Capital Facilities Replacement” in row 185, and “1.4 Total Estimated Operations, Contingency, Replacement Cost” in row 186. The unit cost of service delivery for each operations cost component and for the estimated

total cost of utility system operations and maintenance are calculated for each utility system in Exhibit P rows 188 through 191. Each cost component entered in rows 183 through 186 is divided by the 161.00 total EBU for CSA 34C entered in Exhibit P row 179 under column I “CSA 34C EBU” and the result of each calculation is entered in the corresponding row 188 (“2.1 Rate Needed Operations and Capital Expenditures Cost Recover”) through 191 (“Rate Needed Recovery Local Service Utilities Total Annual Cost”), which is calculated as the sum of the unit costs of service delivery for the three components of utility system cost.

#### **7.5 Proposed Parcel Benefit Assessments and Assessment Roll for FY 15-16 through FY 19-20 – CSA 34C Local Service Utility Systems Operations and Maintenance Benefit Assessment**

Based on the finding that the unit cost of service delivery for each one of the CSA 34C Local Service Utility Systems is equal per parcel EBU, the individual parcel assessment amounts for each one of the six CSA 34C Local Service Utility Systems is calculated in Exhibit P as the product of: i) each utility system’s total unit cost of service delivery in row 191, under the heading of the fiscal year group for the utility system being analyzed and, ii) the parcel’s total EBU shown in the Exhibit P column I. A parcel’s benefit assessment in each fiscal year of the Five Year Rate Term for each one of the six local utility systems is shown in Exhibit P under the column heading of the fiscal year group for the utility system being analyzed. A parcel’s total assessment for each fiscal year of the Five Year Rate Term is the sum of the parcel assessments in that fiscal year for each one of the local utility systems, and is shown under the Exhibit P column heading “FY \_\_ Total Assessment” for the fiscal year group being analyzed.

The total amount proposed to be assessed on each benefited parcel in each fiscal of the Five Year Rate Term is shown on Exhibit P in the FY \_\_ Total Assessment columns. The description of each parcel in CSA 34C is provided on Exhibit P by reference to the APN in column A for each one of the CSA 34C properties and to the name of the property owner in column B, as those owner names are shown on the last Equalized Assessment Roll for the County. Accordingly, Exhibit P is herewith referred to as the Assessment Roll for the levy of the proposed CSA 34C Local Service Utility Systems Benefit Assessment.

#### **7.6 Projected Expenditures and Assessment Levy Revenues FY 15-16 – CSA 34C Local Service Utility Systems Operations and Maintenance Benefit Assessment**

Exhibit B table B-3 presents the estimated expenditure allocations for the delivery in FY 15-16 of the CSA 34C Local Service Utility Systems Operations and Maintenance Utility Services. That table also shows the estimated revenues to be received in FY 15-16 from the billing and collection of the proposed benefit assessment. The CSA 34C Local Service Utility Systems data is shown in lines II.i through II.vi of Table B-3. The projected assessment levy revenues are shown in line II.vi of table B-3 and are from Exhibit P, row 179, under columns Q through V for each utility system in FY 15-16. Revenues are in approximate balance with estimated expenditures and reserves funding requirements. The same method of analysis used to estimate costs and calculate annual assessment levy amounts for FY 15-16 has been used for all of the following fiscal years in the Five Year Rate Term. Therefore, since development in CSA 34C is not projected to increase in the following fiscal

years and the budget for each following fiscal year is based on the prior year's expenditures being increased by the CPI factor after allowing for cost increases related to the increase in the number of developed lots, it is the finding of the Consultant that all fiscal years in the Five Year Rate Term will have assessment revenues in approximate balance with estimated expenditures and reserves funding requirements. Accordingly, exhibit tables showing FY 16-17 through FY 19-20 revenues and expenditures are not provided.

#### **7.7 Statement of Proposed Assessment and Article XIII.D Declarations – CSA 34C Local Service Utility Systems Operations and Maintenance Benefit Assessment**

Pursuant to the provisions of law, the undersigned does hereby assess the annual amounts shown in the Exhibit N tables N-1 through N-5 as the cost for delivery of the services described in this Engineer's Report Section 7 as CSA 34C Local Service Utility Systems Services on the lots and parcels of land in CSA 34C benefitted thereby in FY 15-16 through FY 19-20, in the total amounts for each parcel set forth on the Assessment Roll attached hereto as Exhibit O. Each subdivision of land assessed is described by reference to its APN as shown on the Assessor's Maps for FY 14-15, or by reference to maps and deeds of record on file in the office of the County Recorder and includes all of such parcels. The assessment is made upon the several parcels of land within CSA 34C 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 them 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 of the services 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 been 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 the Consultant that the services described in this Engineer's Report Section 7 as CSA 34C Local Service Utility Systems Services are utility services not provided by the County to the same extent countywide. These services are available to only those benefitted parcels identified in this Engineer's Report as located within the boundaries of CSA 34C and to no other properties. Therefore, it is the finding of the Consultant 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 7;

- D. The method of analysis of the services and the assessment calculation method used by the Consultant 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 Consultant's 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 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.

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT A**

**EXHIBIT A-1 – SUMMARY OF PROPOSED BENEFIT ASSESSMENTS, WATER AND SEWER CUSTOMER SERVICE FEES NEEDED TO RECOVER ESTIMATED ANNUAL COSTS FOR ALL UTILITY SYSTEMS SERVING PROPERTIES IN CSA 34 AND IT'S ZONES A AND C DURING FISCAL YEARS 2014-15 THROUGH 2019-20**

**EXHIBIT A-2 – PROPOSED WATER SUPPLY CUSTOMER SERVICE FEES NEEDED TO RECOVER ESTIMATED ANNUAL RAW WATER PURCHASE AND FINISHED WATER DELIVERY COSTS IN FISCAL YEARS 2015-2016 THROUGH 2019-2020 FOR COUNTY SERVICE AREA 34 ZONES A AND C**

**EXHIBIT A-3 – PROPOSED SEWER SERVICE CUSTOMER FEES NEEDED TO RECOVER ESTIMATED ANNUAL COSTS OF WASTEWATER TREATMENT SERVICE AND RECLAIMED WATER DELIVERY, AND OF STEP SYSTEMS/SEWER PIPING SYSTEMS MAINTENANCE IN FISCAL YEARS 2015-2016 THROUGH 2019-2020 FOR COUNTY SERVICE AREA 34 ZONES A AND C**

**EXHIBIT A-4 – ESTIMATED ANNUAL REVENUE FROM WATER SYSTEM CUSTOMER SERVICE FEES COUNTY SERVICE AREA 34 ZONE A**

**EXHIBIT A-5 – ESTIMATED ANNUAL REVENUE FROM WATER SYSTEM CUSTOMER SERVICE FEES COUNTY SERVICE AREA 34 ZONE C**

**EXHIBIT A-6 – ESTIMATED ANNUAL REVENUE FROM SEWER SYSTEM CUSTOMER SERVICE FEES COUNTY SERVICE AREA 34 ZONE A**

**EXHIBIT A-7 – ESTIMATED ANNUAL REVENUE FROM SEWER SYSTEM CUSTOMER SERVICE FEES COUNTY SERVICE AREA 34 ZONE C**

SUMMARY OF PROPOSED BENEFIT ASSESSMENTS, WATER AND SEWER CUSTOMER SERVICE FEES

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 A (BRIGHTON CREST) AND C (BELLA VISTA)										
REPORT EXHIBIT A-1										
SUMMARY OF PROPOSED BENEFIT ASSESSMENTS, WATER AND SEWER CUSTOMER SERVICE FEES NEEDED TO RECOVER ESTIMATED ANNUAL COSTS FOR ALL UTILITY SYSTEMS SERVING PROPERTIES IN CSA 34 AND IT'S ZONES A AND C DURING FISCAL YEARS 2014-15 THROUGH 2019-20										
DESCRIPTION OF PROPOSED FEES AND ASSESSMENTS	WATER ADMIN. ASSESSMENT	WATER FEES		SEWER FEES		LOCAL SERVICE UTILITIES ASSESSMENTS		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		
		CSA 34A	CSA 34C	CSA 34A	CSA 34C	CSA 34A	CSA 34C	CSA 34-MNT ASSESSMENT / ACRE	CSA 34A PARCELS	CSA 34C PARCELS
<b>FISCAL YEAR 2014-15</b>										
<b>I. CSA 34 Water Contracts Administration Benefit Assessment</b>										
i. CSA 34-MNT Assessment Rate per Acre	\$ 102.93							\$ 102.93		
ii. CSA 34A Assessment Rate per Equivalent Water Unit ("EWU")	\$ 67.31								\$ 67.31	
iii. CSA 34C Assessment Rate per EWU	\$ 33.57									\$ 33.57
<b>II. CSA 34A and CSA 34C Proposed Water Fees - Residential Dwelling (1-EWU)</b>										
i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery		\$ 71.11	\$ 71.11						\$ 71.11	\$ 71.11
ii. Annual Flat Fee Needed Re: Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 409.43	\$ 275.18						\$ 409.43	\$ 275.18
iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover		\$ 480.54	\$ 346.29						\$ 480.54	\$ 346.29
iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover		\$ 40.05	\$ 28.90							
v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage)		\$ 5.90	\$ 5.90						\$ 961.20	\$ 961.20
vi. Monthly Tier 1 - Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.37	\$ 6.79						N/A	N/A
vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 6.79	\$ 6.79						N/A	N/A
viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,441.80	\$ 1,307.55						\$ 1,441.80	\$ 1,307.55
ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 120.15	\$ 108.96						\$ 120.15	\$ 108.96
<b>III. CSA 34A and CSA 34C Proposed Sewer Fees - Residential Dwelling (1-ESU)</b>										
i. Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service				\$ 85.59	\$ 85.59				\$ 85.59	\$ 85.59
ii. Annual Fee Needed Re: Fixed Category Cost - STEP 34A / Collection System 34C Maint. & Admin.				\$ 887.99	\$ 258.39				\$ 887.99	\$ 258.39
iii. Total Annual Fee Needed Re: Fixed Category Cost Recover				\$ 973.58	\$ 343.98				\$ 973.58	\$ 343.98
iv. Monthly Fee Needed Re: Fixed Category Cost Recover				\$ 81.13	\$ 28.67				N/A	N/A
v. Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service				\$ 651.41	\$ 651.41				\$ 651.41	\$ 651.41
vi. Annual Fee Needed Re: Variable Category Cost - Sludge Disposal				\$ 75.86	\$ 115.29				\$ 75.86	\$ 115.29
vii. Total Annual Fee Needed Re: Variable Category Cost Recover				\$ 727.07	\$ 766.70				\$ 727.07	\$ 766.70
viii. Monthly Fee Needed Re: Variable Category Cost Recover				\$ 60.59	\$ 63.89				N/A	N/A
ix. Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover				\$ 1,700.65	\$ 1,110.68				\$ 1,700.65	\$ 1,110.68
x. Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover				\$ 141.72	\$ 92.56				\$ 141.72	\$ 92.56
<b>IV. CSA 34A and CSA 34C Proposed Benefit Assessment Rates - Local Service Utilities Operations (1-EBU)</b>										
i. Water System Ready-to-Serve Benefit Assessment						\$ 123.33	\$ 155.63		\$ 123.33	\$ 155.63
ii. Wastewater System Ready-to-Serve Benefit Assessment						\$ 38.15	\$ 92.12		\$ 38.15	\$ 92.12
iii. Road System Ready-to-Serve Benefit Assessment						\$ 32.03	\$ 233.11		\$ 32.03	\$ 233.11
iv. Streetlighting System Ready-to-Serve Benefit Assessment						\$ 24.03	\$ 17.90		\$ 24.03	\$ 17.90
v. Landscape System Ready-to-Serve Benefit Assessment						\$ -	\$ 293.79		\$ -	\$ 293.79
vi. Open Space System Ready-to-Serve Benefit Assessment						\$ -	\$ 26.06		\$ -	\$ 26.06
vii. Total Local Service Utility Systems Ready-to-Serve Benefit Assessment						\$ 217.54	\$ 818.61		\$ 217.54	\$ 818.61
<b>V. RESIDENTIAL COMBINED ANNUAL TOTAL: BENEFIT ASSESSMENTS, WATER CHARGES, SEWER CHARGES</b>										
i. Residential Customer Equivalent Monthly Amount: All Benefit Assessments and Service Fees								\$ 102.93	\$ 3,427.30	\$ 3,270.41
								\$ 8.58	\$ 285.61	\$ 272.53
<b>VI. CSA 34A Golf Course Benefit Assessment, Raw Water Delivery Fee and Cost</b>										
i. CSA 34 Water Contracts Administration Benefit Assessment Rate per EWU and Total	\$ 67.31								\$ 27,135.35	
ii. Total Local Service Utility Systems Ready-to-Serve Benefit Assessment (3-EBU)						\$ 217.54			\$ 652.62	
iii. Golf Course Raw Water Metered Delivery Fee Per 1000 Gallons		\$ 2.74							\$ 357,108.58	
iii.a Golf Course Raw Water Cost - Delivery of 400 AF (130,40,400 Units of 1000 Gallons)									\$ 384,896.55	
iv. Golf Course Combined Annual Total: Benefit Assessment and Raw Water									\$ 32,074.71	
iv.a Golf Course Equivalent Monthly Amount - All Assessments and Service Fees										
<b>VII. Reclaimed Water Delivery Fee Per AF</b>										
i. Reclaimed Water Delivery Fee Per 1000 Gallons				\$ -	\$ -				N/A	N/A
				\$ -	\$ -				N/A	N/A

SUMMARY OF PROPOSED BENEFIT ASSESSMENTS, WATER AND SEWER CUSTOMER SERVICE FEES

A	B	C		D		E		F		G		H		I		J		K		
DESCRIPTION OF PROPOSED FEES AND ASSESSMENTS	WATER ADMIN. ASSESSMENT	WATER FEES		SEWER FEES		LOCAL SERVICE UTILITIES ASSESSMENTS		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		
		CSA 34A	CSA 34C	CSA 34A	CSA 34C	CSA 34A	CSA 34C	CSA 34A	CSA 34C	ASSESSMENT / ACRE	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS
<b>FISCAL YEAR 2015-16</b>																				
<b>I. CSA 34 Water Contracts Administration Benefit Assessment</b>																				
i. CSA 34-MNT Assessment Rate per Acre	\$ 120.62														\$ 120.62					
ii. CSA 34A Assessment Rate per Equivalent Water Unit ("EWU")	\$ 79.00															\$ 79.00				
iii. CSA 34C Assessment Rate per EWU	\$ 39.39																\$ 39.39			
<b>II. CSA 34A and CSA 34C Proposed Water Fees - Residential Dwelling (1-EWU)</b>																				
i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery		\$ 85.91	\$ 85.91													\$ 85.91	\$ 85.91			
ii. Annual Flat Fee Needed Re: Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 413.95	\$ 195.56													\$ 413.95	\$ 195.56			
iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover		\$ 499.86	\$ 281.47													\$ 499.86	\$ 281.47			
iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover		\$ 41.70	\$ 23.50																	
v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage)		\$ 5.61	\$ 5.61													\$ 913.95	\$ 913.95			
vi. Monthly Tier 1 - Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.06	\$ 6.46													N/A	N/A			
vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 6.46	\$ 6.46													N/A	N/A			
viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,413.87	\$ 1,195.48													\$ 1,413.87	\$ 1,195.48			
ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 117.82	\$ 99.62													\$ 117.82	\$ 99.62			
<b>III. CSA 34A and CSA 34C Proposed SEWER FEES - Residential Dwelling (1-ESU)</b>																				
i. Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service				\$ 162.83	\$ 162.83											\$ 162.83	\$ 162.83			
ii. Annual Fee Needed Re: Fixed Category Cost -STEP 34A / Collection System 34C Maint. & Admin.				\$ 880.19	\$ 187.99											\$ 880.19	\$ 187.99			
iii. Total Annual Fee Needed Re: Fixed Category Cost Recover				\$ 1,043.02	\$ 350.82											\$ 1,043.02	\$ 350.82			
iv. Monthly Fee Needed Re: Fixed Category Cost Recover				\$ 86.92	\$ 29.24											N/A	N/A			
v. Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service				\$ 687.67	\$ 687.67											\$ 687.67	\$ 687.67			
vi. Annual Fee Needed Re: Variable Category Cost - Sludge Disposal				\$ 73.54	\$ 119.79											\$ 73.54	\$ 119.79			
vii. Total Annual Fee Needed Re: Variable Category Cost Recover				\$ 761.21	\$ 807.46											\$ 761.21	\$ 807.46			
viii. Monthly Fee Needed Re: Variable Category Cost Recover				\$ 63.43	\$ 67.29											N/A	N/A			
ix. Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover				\$ 1,804.23	\$ 1,158.28											\$ 1,804.23	\$ 1,158.28			
x. Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover				\$ 150.35	\$ 96.53											\$ 150.35	\$ 96.53			
<b>IV. CSA 34A and CSA 34C Proposed Benefit Assessment Rates - Local Service Utilities Operations (1-EBU)</b>																				
i. Water System Ready-to-Serve Benefit Assessment						\$ 577.15	\$ 251.08									\$ 577.15	\$ 251.08			
ii. Wastewater System Ready-to-Serve Benefit Assessment						\$ 48.30	\$ 111.95									\$ 48.30	\$ 111.95			
iii. Road System Ready-to-Serve Benefit Assessment						\$ 43.81	\$ 259.54									\$ 43.81	\$ 259.54			
iv. Streetlighting System Ready-to-Serve Benefit Assessment						\$ 35.64	\$ 40.90									\$ 35.64	\$ 40.90			
v. Landscape System Ready-to-Serve Benefit Assessment						\$ -	\$ 325.38									\$ -	\$ 325.38			
vi. Open Space System Ready-to-Serve Benefit Assessment						\$ -	\$ 49.21									\$ -	\$ 49.21			
vii. Total Local Service Utility Systems Ready-to-Serve Benefit Assessment						\$ 704.90	\$ 1,038.06									\$ 704.90	\$ 1,038.06			
<b>IV. COMBINED ANNUAL TOTAL AMOUNT: BENEFIT ASSESSMENTS, WATER CHARGES, SEWER CHARGES</b>																				
i. Equivalent Monthly Amount: All Benefit Assessments and Service Fees															\$ 120.62	\$ 4,002.00	\$ 3,431.21			
<b>VI. CSA 34A Golf Course Benefit Assessment, Raw Water Delivery Fee and Cost</b>																				
i. CSA 34 Water Contracts Administration Benefit Assessment Rate per EWU and Total	\$ 79.00																\$ 31,848.06			
ii. Total Local Service Utility Systems Ready-to-Serve Benefit Assessment (3-EBU)								\$ 704.90									\$ 2,114.70			
iii. Golf Course Raw Water Metered Delivery Fee Per 1000 Gallons			\$ 3.03														\$ 394,904.75			
iii.a Golf Course Raw Water Cost - Delivery of 400 AF (130,40,400 Units of 1000 Gallons)																	\$ 428,867.51			
iv. Golf Course Combined Annual Total: Benefit Assessment and Raw Water																	\$ 35,738.96			
iv.a Golf Course Equivalent Monthly Amount - All Assessments and Service Fees																				
<b>VII. Reclaimed Water Delivery Fee Per AF</b>																				
i. Reclaimed Water Delivery Fee Per 1000 Gallons				\$ 233.00	\$ 233.00													N/A	N/A	
				\$ 0.72	\$ 0.72													N/A	N/A	



SUMMARY OF PROPOSED BENEFIT ASSESSMENTS, WATER AND SEWER CUSTOMER SERVICE FEES

20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	A	B	C		D		E		F		G		H		I		J		K		
	DESCRIPTION OF PROPOSED FEES AND ASSESSMENTS	WATER ADMIN. ASSESSMENT	CSA 34A	CSA 34C	CSA 34A	CSA 34C	CSA 34A	CSA 34C	CSA 34A	CSA 34C	LOCAL SERVICE UTILITIES ASSESSMENTS	CSA 34A	CSA 34C	CSA 34-MNT ASSESSMENT / ACRE	CSA 34A PARCELS	CSA 34C PARCELS	TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES	CSA 34A PARCELS	CSA 34C PARCELS	TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES	
	<b>FISCAL YEAR 2016-17</b>																				
	<b>I. CSA 34 Water Contracts Administration Benefit Assessment</b>																				
	i. CSA 34-MNT Assessment Rate per Acre	\$ 109.39												\$ 109.39							
	ii. CSA 34A Assessment Rate per Equivalent Water Unit ("EWU")	\$ 71.55													\$ 71.55						
	iii. CSA 34C Assessment Rate per EWU	\$ 35.68														\$ 35.68					
	<b>II. CSA 34A and CSA 34C Proposed Water Fees - Residential Dwelling (1-EWU)</b>																				
	i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery		\$ 64.27	\$ 64.27													\$ 64.27	\$ 64.27			
	ii. Annual Flat Fee Needed Re: Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 418.60	\$ 199.79													\$ 418.60	\$ 199.79			
	iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover		\$ 482.87	\$ 264.06													\$ 482.87	\$ 264.06			
	iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover		\$ 40.25	\$ 22.05																	
	v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage)		\$ 5.75	\$ 5.75													\$ 936.76	\$ 936.76			
	vi. Monthly Tier 1 - Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.21	\$ 6.62											N/A						
	vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 6.62	\$ 6.62											N/A						
	viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,419.69	\$ 1,200.88											\$ 1,419.69	\$ 1,200.88					
	ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 118.31	\$ 100.07											\$ 118.31	\$ 100.07					
	<b>III. CSA 34A and CSA 34C Proposed SEWER FEES - Residential Dwelling (1-ESU)</b>																				
	i. Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service				\$ 92.32	\$ 92.32											\$ 92.32	\$ 92.32			
	ii. Annual Fee Needed Re: Fixed Category Cost -STEP 34A / Collection System 34C Maint. & Admin.				\$ 884.01	\$ 192.05											\$ 884.01	\$ 192.05			
	iii. Total Annual Fee Needed Re: Fixed Category Cost Recover				\$ 976.33	\$ 284.37											\$ 976.33	\$ 284.37			
	iv. Monthly Fee Needed Re: Fixed Category Cost Recover				\$ 81.36	\$ 23.70															
	v. Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service				\$ 702.60	\$ 702.60											\$ 702.60	\$ 702.60			
	vi. Annual Fee Needed Re: Variable Category Cost - Sludge Disposal				\$ 74.65	\$ 122.86											\$ 74.65	\$ 122.86			
	vii. Total Annual Fee Needed Re: Variable Category Cost Recover				\$ 777.25	\$ 825.46											\$ 777.25	\$ 825.46			
	viii. Monthly Fee Needed Re: Variable Category Cost Recover				\$ 64.77	\$ 68.79															
	ix. Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover				\$ 1,753.58	\$ 1,109.83											\$ 1,753.58	\$ 1,109.83			
	x. Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover				\$ 146.13	\$ 92.49											\$ 146.13	\$ 92.49			
	<b>IV. CSA 34A and CSA 34C Proposed Benefit Assessment Rates - Local Service Utilities Operations (1-EBU)</b>																				
	i. Water System Ready-to-Serve Benefit Assessment									\$ 125.36	\$ 158.65						\$ 125.36	\$ 158.65			
	ii. Wastewater System Ready-to-Serve Benefit Assessment									\$ 37.67	\$ 93.43						\$ 37.67	\$ 93.43			
	iii. Road System Ready-to-Serve Benefit Assessment									\$ 33.43	\$ 244.03						\$ 33.43	\$ 244.03			
	iv. Streetlighting System Ready-to-Serve Benefit Assessment									\$ 25.07	\$ 22.19						\$ 25.07	\$ 22.19			
	v. Landscape System Ready-to-Serve Benefit Assessment									\$ -	\$ 315.21						\$ -	\$ 315.21			
	vi. Open Space System Ready-to-Serve Benefit Assessment									\$ -	\$ 30.33						\$ -	\$ 30.33			
	vii. Total Local Service Utility Systems Ready-to-Serve Benefit Assessment									\$ 221.53	\$ 863.84						\$ 221.53	\$ 863.84			
	<b>IV. COMBINED ANNUAL TOTAL AMOUNT: BENEFIT ASSESSMENTS, WATER CHARGES, SEWER CHARGES</b>																				
	i. Equivalent Monthly Amount: All Benefit Assessments and Service Fees																\$ 9.12	\$ 288.86	\$ 267.52		
	<b>VI. CSA 34A Golf Course Benefit Assessment, Raw Water Delivery Fee and Cost</b>																				
	i. CSA 34 Water Contracts Administration Benefit Assessment Rate per EWU and Total	\$ 71.55																			
	ii. Total Local Service Utility Systems Ready-to-Serve Benefit Assessment (3-EBU)									\$ 221.53											
	iii. Golf Course Raw Water Metered Delivery Fee Per 1000 Gallons		\$ 2.99																		
	iii.a Golf Course Raw Water Cost - Delivery of 400 AF (130,40,400 Units of 1000 Gallons)																			\$ 389,691.48	
	iv. Golf Course Combined Annual Total: Benefit Assessment and Raw Water																			\$ 419,200.73	
	iv.a Golf Course Equivalent Monthly Amount - All Assessments and Service Fees																			\$ 34,933.39	
	<b>VII. Reclaimed Water Delivery Fee Per AF</b>																				
	i. Reclaimed Water Delivery Fee Per 1000 Gallons				\$ 239.00	\$ 239.00														N/A	N/A
					\$ 0.73	\$ 0.73														N/A	N/A

SUMMARY OF PROPOSED BENEFIT ASSESSMENTS, WATER AND SEWER CUSTOMER SERVICE FEES

A	B	C	D	E	F	G	H	I	J	K
DESCRIPTION OF PROPOSED FEES AND ASSESSMENTS	WATER ADMIN. ASSESSMENT	WATER FEES		SEWER FEES		LOCAL SERVICE UTILITIES ASSESSMENTS		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES	CSA 34A PARCELS	CSA 34C PARCELS
		CSA 34A	CSA 34C	CSA 34A	CSA 34C	CSA 34A	CSA 34C			
<b>FISCAL YEAR 2017-18</b>										
<b>I. CSA 34 Water Contracts Administration Benefit Assessment</b>										
i. CSA 34-MNT Assessment Rate per Acre	\$ 110.51							\$ 110.51		
ii. CSA 34A Assessment Rate per Equivalent Water Unit ("EWU")	\$ 72.28								\$ 72.28	
iii. CSA 34C Assessment Rate per EWU	\$ 36.04									\$ 36.04
<b>II. CSA 34A and CSA 34C Proposed Water Fees - Residential Dwelling (1-EWU)</b>										
i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery		\$ 65.68	\$ 65.68						\$ 65.68	\$ 65.68
ii. Annual Flat Fee Needed Re: Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 423.29	\$ 204.10						\$ 423.29	\$ 204.10
iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover		\$ 488.97	\$ 269.78						\$ 488.97	\$ 269.78
iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover		\$ 40.75	\$ 22.50							
v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage)		\$ 5.99	\$ 5.99						\$ 975.86	\$ 975.86
vi. Monthly Tier 1 - Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.47	\$ 6.90						N/A	N/A
vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 6.90	\$ 6.90						N/A	N/A
viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,464.90	\$ 1,245.71						\$ 1,464.90	\$ 1,245.71
ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 122.08	\$ 103.81						\$ 122.08	\$ 103.81
<b>III. CSA 34A and CSA 34C Proposed SEWER FEES - Residential Dwelling (1-ESU)</b>										
i. Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service				\$ 94.26	\$ 94.26				\$ 94.26	\$ 94.26
ii. Annual Fee Needed Re: Fixed Category Cost - STEP 34A / Collection System 34C Maint. & Admin.				\$ 890.71	\$ 196.20				\$ 890.71	\$ 196.20
iii. Total Annual Fee Needed Re: Fixed Category Cost Recover				\$ 984.97	\$ 290.46				\$ 984.97	\$ 290.46
iv. Monthly Fee Needed Re: Fixed Category Cost Recover				\$ 82.08	\$ 24.21					
v. Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service				\$ 717.41	\$ 717.41				\$ 717.41	\$ 717.41
vi. Annual Fee Needed Re: Variable Category Cost - Sludge Disposal				\$ 75.75	\$ 125.94				\$ 75.75	\$ 125.94
vii. Total Annual Fee Needed Re: Variable Category Cost Recover				\$ 793.16	\$ 843.35				\$ 793.16	\$ 843.35
viii. Monthly Fee Needed Re: Variable Category Cost Recover				\$ 66.10	\$ 70.28					
ix. Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover				\$ 1,778.13	\$ 1,133.81				\$ 1,778.13	\$ 1,133.81
x. Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover				\$ 148.18	\$ 94.49				\$ 148.18	\$ 94.49
<b>IV. CSA 34A and CSA 34C Proposed Benefit Assessment Rates - Local Service Utilities Operations (1-EBU)</b>										
i. Water System Ready-to-Serve Benefit Assessment						\$ 124.89	\$ 160.23		\$ 124.89	\$ 160.23
ii. Wastewater System Ready-to-Serve Benefit Assessment						\$ 38.37	\$ 94.29		\$ 38.37	\$ 94.29
iii. Road System Ready-to-Serve Benefit Assessment						\$ 34.14	\$ 247.98		\$ 34.14	\$ 247.98
iv. Streetlighting System Ready-to-Serve Benefit Assessment						\$ 25.62	\$ 22.86		\$ 25.62	\$ 22.86
v. Landscape System Ready-to-Serve Benefit Assessment						\$ -	\$ 310.19		\$ -	\$ 310.19
vi. Open Space System Ready-to-Serve Benefit Assessment						\$ -	\$ 30.83		\$ -	\$ 30.83
vii. Total Local Service Utility Systems Ready-to-Serve Benefit Assessment						\$ 223.02	\$ 866.38		\$ 223.02	\$ 866.38
<b>IV. COMBINED ANNUAL TOTAL AMOUNT: BENEFIT ASSESSMENTS, WATER CHARGES, SEWER CHARGES</b>										
i. Equivalent Monthly Amount: All Benefit Assessments and Service Fees								\$ 110.51	\$ 3,538.33	\$ 3,281.94
								\$ 9.21	\$ 294.86	\$ 273.50
<b>VI. CSA 34A Golf Course Benefit Assessment, Raw Water Delivery Fee and Cost</b>										
i. CSA 34 Water Contracts Administration Benefit Assessment Rate per EWU and Total	\$ 72.28								\$ 29,138.96	
ii. Total Local Service Utility Systems Ready-to-Serve Benefit Assessment (3-EBU)						\$ 221.53			\$ 664.59	
iii. Golf Course Raw Water Metered Delivery Fee Per 1000 Gallons		\$ 3.13								
iii.a Golf Course Raw Water Cost - Delivery of 400 AF (130,40,400 Units of 1000 Gallons)									\$ 407,937.91	
iv. Golf Course Combined Annual Total: Benefit Assessment and Raw Water									\$ 437,741.46	
iv.a Golf Course Equivalent Monthly Amount - All Assessments and Service Fees									\$ 36,478.46	
<b>VII. Reclaimed Water Delivery Fee Per AF</b>										
i. Reclaimed Water Delivery Fee Per 1000 Gallons				\$ 245.00	\$ 245.00				N/A	N/A
				\$ 0.75	\$ 0.75				N/A	N/A

SUMMARY OF PROPOSED BENEFIT ASSESSMENTS, WATER AND SEWER CUSTOMER SERVICE FEES

20 21 22 215	A	B	C		D		E		F		G		H		I			J			K				
	DESCRIPTION OF PROPOSED FEES AND ASSESSMENTS	WATER ADMIN. ASSESSMENT	WATER FEES		SEWER FEES		LOCAL SERVICE UTILITIES ASSESSMENTS		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		
CSA 34A			CSA 34C	CSA 34A	CSA 34C	CSA 34A	CSA 34C	CSA 34A	CSA 34C	CSA 34-MNT ASSESSMENT / ACRE	CSA 34A PARCELS	CSA 34C PARCELS	CSA 34-MNT ASSESSMENT / ACRE	CSA 34A PARCELS	CSA 34C PARCELS	CSA 34-MNT ASSESSMENT / ACRE	CSA 34A PARCELS	CSA 34C PARCELS	CSA 34-MNT ASSESSMENT / ACRE	CSA 34A PARCELS	CSA 34C PARCELS	CSA 34-MNT ASSESSMENT / ACRE	CSA 34A PARCELS	CSA 34C PARCELS	
216	<b>FISCAL YEAR 2018-19</b>																								
220	<b>I. CSA 34 Water Contracts Administration Benefit Assessment</b>																								
221	i. CSA 34-MNT Assessment Rate per Acre	\$ 111.67															\$ 111.67								
222	ii. CSA 34A Assessment Rate per Equivalent Water Unit ("EWU")	\$ 73.03																\$ 73.03							
223	iii. CSA 34C Assessment Rate per EWU	\$ 36.42																					\$ 36.42		
224	<b>II. CSA 34A and CSA 34C Proposed Water Fees - Residential Dwelling (1-EWU)</b>																								
225	i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery		\$ 66.85	\$ 66.85																			\$ 66.85	\$ 66.85	
226	ii. Annual Flat Fee Needed Re: Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 428.11	\$ 208.50																			\$ 428.11	\$ 208.50	
227	iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover		\$ 494.96	\$ 275.35																			\$ 494.96	\$ 275.35	
228	iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover		\$ 41.25	\$ 22.95																					
229	v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage)		\$ 6.26	\$ 6.26																			\$ 1,019.85	\$ 1,019.85	
230	vi. Monthly Tier 1 - Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.76	\$ 7.21																			N/A	N/A	
231	vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 7.21	\$ 7.21																			N/A	N/A	
232	viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,514.88	\$ 1,295.27																			\$ 1,514.88	\$ 1,295.27	
233	ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 126.24	\$ 107.94																			\$ 126.24	\$ 107.94	
234	<b>III. CSA 34A and CSA 34C Proposed SEWER FEES - Residential Dwelling (1-ESU)</b>																								
235	i. Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service					\$ 96.28	\$ 96.28																\$ 96.28	\$ 96.28	
236	ii. Annual Fee Needed Re: Fixed Category Cost - STEP 34A / Collection System 34C Maint. & Admin.					\$ 899.49	\$ 200.44																\$ 899.49	\$ 200.44	
237	iii. Total Annual Fee Needed Re: Fixed Category Cost Recover					\$ 995.77	\$ 296.72																\$ 995.77	\$ 296.72	
238	iv. Monthly Fee Needed Re: Fixed Category Cost Recover					\$ 82.98	\$ 24.73																		
239	v. Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service					\$ 732.77	\$ 732.77																\$ 732.77	\$ 732.77	
240	vi. Annual Fee Needed Re: Variable Category Cost - Sludge Disposal					\$ 76.89	\$ 129.13																\$ 76.89	\$ 129.13	
241	vii. Total Annual Fee Needed Re: Variable Category Cost Recover					\$ 809.66	\$ 861.90																\$ 809.66	\$ 861.90	
242	viii. Monthly Fee Needed Re: Variable Category Cost Recover					\$ 67.47	\$ 71.83																		
243	ix. Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover					\$ 1,805.43	\$ 1,158.62																\$ 1,805.43	\$ 1,158.62	
244	x. Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover					\$ 150.45	\$ 96.56																\$ 150.45	\$ 96.56	
245	<b>IV. CSA 34A and CSA 34C Proposed Benefit Assessment Rates - Local Service Utilities Operations (1-EBU)</b>																								
246	i. Water System Ready-to-Serve Benefit Assessment							\$ 128.25	\$ 162.80														\$ 128.25	\$ 162.80	
247	ii. Wastewater System Ready-to-Serve Benefit Assessment							\$ 38.64	\$ 95.16														\$ 38.64	\$ 95.16	
248	iii. Road System Ready-to-Serve Benefit Assessment							\$ 34.89	\$ 252.07														\$ 34.89	\$ 252.07	
249	iv. Streetlighting System Ready-to-Serve Benefit Assessment							\$ 26.17	\$ 23.54														\$ 26.17	\$ 23.54	
250	v. Landscape System Ready-to-Serve Benefit Assessment							\$ -	\$ 319.49														\$ -	\$ 319.49	
251	vi. Open Space System Ready-to-Serve Benefit Assessment							\$ -	\$ 31.35														\$ -	\$ 31.35	
252	vii. Total Local Service Utility Systems Ready-to-Serve Benefit Assessment							\$ 227.95	\$ 884.41														\$ 227.95	\$ 884.41	
253	<b>IV. COMBINED ANNUAL TOTAL AMOUNT: BENEFIT ASSESSMENTS, WATER CHARGES, SEWER CHARGES</b>																								
254	i. Equivalent Monthly Amount: All Benefit Assessments and Service Fees																	\$ 9.31					\$ 301.77	\$ 281.23	
255	<b>VI. CSA 34A Golf Course Benefit Assessment, Raw Water Delivery Fee and Cost</b>																								
256	i. CSA 34 Water Contracts Administration Benefit Assessment Rate per EWU and Total	\$ 73.03																					\$ 29,441.31		
257	ii. Total Local Service Utility Systems Ready-to-Serve Benefit Assessment (3-EBU)									\$ 227.95													\$ 683.85		
258	iii. Golf Course Raw Water Metered Delivery Fee Per 1000 Gallons		\$ 3.29																				\$ 428,790.96		
259	iii.a Golf Course Raw Water Cost - Delivery of 400 AF (130,40,400 Units of 1000 Gallons)																						\$ 458,916.12		
260	iv. Golf Course Combined Annual Total: Benefit Assessment and Raw Water																						\$ 38,243.01		
261	iv.a Golf Course Equivalent Monthly Amount - All Assessments and Service Fees																								
262	<b>VII. Reclaimed Water Delivery Fee Per AF</b>																								
263	i. Reclaimed Water Delivery Fee Per 1000 Gallons					\$ 251.00	\$ 251.00																N/A	N/A	
264						\$ 0.77	\$ 0.77																N/A	N/A	

SUMMARY OF PROPOSED BENEFIT ASSESSMENTS, WATER AND SEWER CUSTOMER SERVICE FEES

20 21 22	A	B	C		E		G		I		K	
			D		F		H		J		L	
23 24 25 26	DESCRIPTION OF PROPOSED FEES AND ASSESSMENTS	WATER ADMIN. ASSESSMENT	WATER FEES		SEWER FEES		LOCAL SERVICE UTILITIES ASSESSMENTS		TOTAL ASSESSMENT RATES, WATER FEES, SEWER FEES		SEWER FEES	
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317			CSA 34A	CSA 34C	CSA 34A	CSA 34C	CSA 34A	CSA 34C	CSA 34A	CSA 34C	CSA 34-MNT ASSESSMENT / ACRE	CSA 34A PARCELS
FISCAL YEAR 2019-20												
I. CSA 34 Water Contracts Administration Benefit Assessment												
	i. CSA 34 MNT Assessment Rate per Acre	\$ 112.85								\$ 112.85		
	ii. CSA 34A Assessment Rate per Equivalent Water Unit ("EWU")	\$ 73.79									\$ 73.79	
	iii. CSA 34C Assessment Rate per EWU	\$ 36.80										\$ 36.80
II. CSA 34A and CSA 34C Proposed Water Fees - Residential Dwelling (1-EWU)												
	i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery		\$ 68.29	\$ 68.29							\$ 68.29	\$ 68.29
	ii. Annual Flat Fee Needed Re: Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 437.36	\$ 213.00							\$ 437.36	\$ 213.00
	iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover		\$ 505.65	\$ 281.30							\$ 505.65	\$ 281.30
	iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover		\$ 42.14	\$ 23.45								
	v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage)		\$ 6.40	\$ 6.40							\$ 1,042.66	\$ 1,042.66
	vi. Monthly Tier 1 - Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.91	\$ 7.37							N/A	N/A
	vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 7.37	\$ 7.37							N/A	N/A
	viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,547.60	\$ 1,323.25							\$ 1,547.60	\$ 1,323.25
	ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 128.97	\$ 110.27							\$ 128.97	\$ 110.27
III. CSA 34A and CSA 34C Proposed SEWER FEES - Residential Dwelling (1-ESU)												
	i. Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service				\$ 98.36	\$ 98.36					\$ 98.36	\$ 98.36
	ii. Annual Fee Needed Re: Fixed Category Cost -STEP 34A / Collection System 34C Maint. & Admin.				\$ 918.92	\$ 204.77					\$ 918.92	\$ 204.77
	iii. Total Annual Fee Needed Re: Fixed Category Cost Recover				\$ 1,017.28	\$ 303.13					\$ 1,017.28	\$ 303.13
	iv. Monthly Fee Needed Re: Fixed Category Cost Recover				\$ 84.77	\$ 25.26					N/A	N/A
	v. Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service				\$ 748.60	\$ 748.60					\$ 748.60	\$ 748.60
	vi. Annual Fee Needed Re: Variable Category Cost - Sludge Disposal				\$ 78.55	\$ 131.92					\$ 78.55	\$ 131.92
	vii. Total Annual Fee Needed Re: Variable Category Cost Recover				\$ 827.15	\$ 880.52					\$ 827.15	\$ 880.52
	viii. Monthly Fee Needed Re: Variable Category Cost Recover				\$ 68.93	\$ 73.38					N/A	N/A
	ix. Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover				\$ 1,844.43	\$ 1,183.65					\$ 1,844.43	\$ 1,183.65
	x. Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover				\$ 153.70	\$ 98.65					\$ 153.70	\$ 98.65
IV. CSA 34A and CSA 34C Proposed Benefit Assessment Rates - Local Service Utilities Operations (1-EBU)												
	i. Water System Ready-to-Serve Benefit Assessment						\$ 128.86	\$ 164.46			\$ 128.86	\$ 164.46
	ii. Wastewater System Ready-to-Serve Benefit Assessment						\$ 39.14	\$ 96.06			\$ 39.14	\$ 96.06
	iii. Road System Ready-to-Serve Benefit Assessment						\$ 35.64	\$ 255.10			\$ 35.64	\$ 255.10
	iv. Streetlighting System Ready-to-Serve Benefit Assessment						\$ 26.73	\$ 24.05			\$ 26.73	\$ 24.05
	v. Landscape System Ready-to-Serve Benefit Assessment						\$ -	\$ 326.40			\$ -	\$ 326.40
	vi. Open Space System Ready-to-Serve Benefit Assessment						\$ -	\$ 31.72			\$ -	\$ 31.72
	vii. Total Local Service Utility Systems Ready-to-Serve Benefit Assessment						\$ 230.37	\$ 897.79			\$ 230.37	\$ 897.79
IV. COMBINED ANNUAL TOTAL AMOUNT: BENEFIT ASSESSMENTS, WATER CHARGES, SEWER CHARGES												
	i. Equivalent Monthly Amount: All Benefit Assessments and Service Fees								\$ 112.85	\$ 3,696.19	\$ 3,441.49	
									\$ 9.40	\$ 308.02	\$ 286.79	
VI. CSA 34A Golf Course Benefit Assessment, Raw Water Delivery Fee and Cost												
	i. CSA 34 Water Contracts Administration Benefit Assessment Rate per EWU and Total	\$ 73.79								\$ 29,747.71		
	ii. Total Local Service Utility Systems Ready-to-Serve Benefit Assessment (3-EBU)						\$ 230.37			\$ 691.11		
	iii. Golf Course Raw Water Metered Delivery Fee Per 1000 Gallons		\$ 3.36							\$ 437,914.18		
	iii.a Golf Course Raw Water Cost - Delivery of 400 AF (130,40,400 Units of 1000 Gallons)									\$ 468,353.00		
	iv. Golf Course Combined Annual Total: Benefit Assessment and Raw Water									\$ 39,029.42		
	iv.a Golf Course Equivalent Monthly Amount - All Assessments and Service Fees											
VII. Reclaimed Water Delivery Fee Per AF												
	i. Reclaimed Water Delivery Fee Per 1000 Gallons				\$ 256.42	\$ 256.42					N/A	N/A
					\$ 0.79	\$ 0.79					N/A	N/A

	A	B	C	D	E	F	G
13	CONSOLIDATED ENGINEER'S REPORT ON PROPOSED CHANGES TO EXISTING WATER AND WASTEWATER SERVICE FEES						
14	AND TO EXISTING INFRASTRUCTURE OPERATIONS AND MAINTENANCE BENEFIT ASSESSMENTS FOR						
15	FRESNO COUNTY SERVICE AREA 34, AND ITS ZONES A (BRIGHTON CREST) AND C (BELLA VISTA)						
16	REPORT EXHIBIT A-2						
17	PROPOSED WATER SUPPLY CUSTOMER SERVICE FEES NEEDED TO RECOVER ESTIMATED ANNUAL						
18	RAW WATER PURCHASE AND FINISHED WATER DELIVERY COSTS IN FISCAL YEARS 2015-2016 THROUGH 2019-2020						
19	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
20	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
21	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
22	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
23	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
24	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
25	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
26	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
27	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
28	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
29	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
30	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
31	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
32	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
33	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
34	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
35	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
36	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
37	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
38	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
39	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
40	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
41	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
42	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
43	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
44	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
45	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
46	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
47	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
48	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
49	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
50	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
51	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
52	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
53	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
54	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
55	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
56	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
57	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
58	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
59	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
60	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
61	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
62	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
63	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
64	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
65	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
66	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
67	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
68	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
69	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
70	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
71	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
72	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
73	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
74	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
75	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
76	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
77	FOR COUNTY SERVICE AREA 34 ZONES A AND C						
78	FOR COUNTY SERVICE AREA 34 ZONES A AND C						

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT A-3**

**PROPOSED SEWER SERVICE CUSTOMER FEES NEEDED TO RECOVER ESTIMATED ANNUAL COSTS OF WASTEWATER TREATMENT SERVICE  
AND RECLAIMED WATER DELIVERY, AND OF STEP SYSTEMS/SEWER PIPING SYSTEMS MAINTENANCE IN FISCAL YEARS 2015-2016 THROUGH 2019-2020  
FOR COUNTY SERVICE AREA 34 ZONES A AND C**

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	PROPOSED SEWER FEES FISCAL YEAR ("FY") 2014-15 THROUGH FY 2019-20					
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
<b>CSA 34A (BRIGHTON CREST) PROPOSED SEWER FEES</b>						
\$	(92.49)					
i. Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service	\$ 85.59	\$ 162.83	\$ 92.32	\$ 94.26	\$ 96.28	\$ 98.36
ii. Annual Fee Needed Re: CSA 34A Fixed Category Cost - STEP Systems Maint. & Admin.	\$ 887.99	\$ 880.19	\$ 884.01	\$ 890.71	\$ 899.49	\$ 918.92
iii. Total Annual Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 973.58	\$ 1,043.02	\$ 976.33	\$ 984.97	\$ 995.77	\$ 1,017.28
iv. Monthly Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 81.13	\$ 86.92	\$ 81.36	\$ 82.08	\$ 82.98	\$ 84.77
v. Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service	\$ 651.41	\$ 687.67	\$ 702.60	\$ 717.41	\$ 732.77	\$ 748.60
vi. Annual Fee Needed Re: CSA 34A Variable Category Cost - Sludge Disposal	\$ 75.66	\$ 73.54	\$ 74.65	\$ 75.75	\$ 76.89	\$ 78.55
vii. Total Annual Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 727.07	\$ 761.21	\$ 777.25	\$ 793.16	\$ 809.66	\$ 827.15
viii. Monthly Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 60.59	\$ 63.43	\$ 64.77	\$ 66.10	\$ 67.47	\$ 68.93
ix. Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A	\$ 1,700.65	\$ 1,804.23	\$ 1,753.58	\$ 1,778.13	\$ 1,805.43	\$ 1,844.43
x. Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A	\$ 141.72	\$ 150.35	\$ 146.13	\$ 148.18	\$ 150.45	\$ 153.70
<b>II. CSA 34A Proposed Fee - Residential Dwelling (1-ESU)</b>						
i. Monthly Residential Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 81.13	\$ 86.92	\$ 81.36	\$ 82.08	\$ 82.98	\$ 84.77
ii. Monthly Residential Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 60.59	\$ 63.43	\$ 64.77	\$ 66.10	\$ 67.47	\$ 68.93
iii. Total Monthly Residential Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A	\$ 141.72	\$ 150.35	\$ 146.13	\$ 148.18	\$ 150.45	\$ 153.70
<b>III. CSA 34A Proposed Fee - Community Main Entrance Guard Shack (1-ESU)</b>						
i. Monthly Residential Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 81.13	\$ 86.92	\$ 81.36	\$ 82.08	\$ 82.98	\$ 84.77
ii. Monthly Residential Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 60.59	\$ 63.43	\$ 64.77	\$ 66.10	\$ 67.47	\$ 68.93
iii. Total Monthly Residential Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A	\$ 141.72	\$ 150.35	\$ 146.13	\$ 148.18	\$ 150.45	\$ 153.70
<b>IV. CSA 34A Proposed Fee - Golf Course Club House (2-ESU)</b>						
i. Monthly Residential Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 162.26	\$ 173.84	\$ 162.72	\$ 164.16	\$ 165.96	\$ 169.54
ii. Monthly Residential Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 121.18	\$ 126.86	\$ 129.54	\$ 132.20	\$ 134.94	\$ 137.86
iii. Total Monthly Residential Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A	\$ 283.44	\$ 300.70	\$ 292.26	\$ 296.36	\$ 300.90	\$ 307.40
<b>V. CSA 34A Proposed Fee - Golf Course Rest Rooms (1-ESU)</b>						
i. Monthly Residential Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 81.13	\$ 86.92	\$ 81.36	\$ 82.08	\$ 82.98	\$ 84.77
ii. Monthly Residential Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 60.59	\$ 63.43	\$ 64.77	\$ 66.10	\$ 67.47	\$ 68.93
iii. Total Monthly Residential Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A	\$ 141.72	\$ 150.35	\$ 146.13	\$ 148.18	\$ 150.45	\$ 153.70
<b>VI. CSA 34A Proposed Fee - Golf Course/Landscape Reclaimed Water Delivery</b>						
i. Rate Per AF Delivered	\$ -	\$ 233.00	\$ 239.00	\$ 245.00	\$ 251.00	\$ 256.42
ii. Rate Per 1000 Gallons Delivered	\$ -	\$ 0.72	\$ 0.73	\$ 0.75	\$ 0.77	\$ 0.79
<b>CSA 34C (BELLA VISTA) PROPOSED SEWER FEES</b>						
<b>I. CSA 34C Proposed Fee Per Equivalent Sewer Unit ("ESU")</b>						
i. Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service	\$ 85.59	\$ 162.83	\$ 92.32	\$ 94.26	\$ 96.28	\$ 98.36
ii. Annual Fee Needed Re: CSA 34C Fixed Cat. Cost - Sewer Piping System Maint. & Admin.	\$ 258.39	\$ 187.99	\$ 192.05	\$ 196.20	\$ 200.44	\$ 204.77
iii. Total Annual Fee Needed Re: Fixed Category Cost Recover - CSA 34C	\$ 343.98	\$ 350.82	\$ 284.37	\$ 290.46	\$ 296.72	\$ 303.13
iv. Monthly Fee Needed Re: Fixed Category Cost Recover - CSA 34C	\$ 28.67	\$ 29.24	\$ 23.70	\$ 24.21	\$ 24.73	\$ 25.26
v. Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service	\$ 651.41	\$ 687.67	\$ 702.60	\$ 717.41	\$ 732.77	\$ 748.60
vi. Annual Fee Needed Re: CSA 34C Variable Category Cost - Sludge Disposal	\$ 115.29	\$ 119.79	\$ 122.86	\$ 125.94	\$ 129.13	\$ 131.92
vii. Total Annual Fee Needed Re: Variable Category Cost Recover - CSA 34C	\$ 766.70	\$ 807.46	\$ 825.46	\$ 843.35	\$ 861.90	\$ 880.52
viii. Monthly Fee Needed Re: Variable Category Cost Recover - CSA 34C	\$ 63.89	\$ 67.29	\$ 68.79	\$ 70.28	\$ 71.83	\$ 73.38
ix. Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34C	\$ 1,110.68	\$ 1,158.28	\$ 1,109.83	\$ 1,133.81	\$ 1,158.62	\$ 1,183.65
x. Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34C	\$ 92.56	\$ 96.53	\$ 92.49	\$ 94.49	\$ 96.56	\$ 98.64
<b>II. CSA 34C Proposed Fee - Residential Dwelling (1-ESU)</b>						
i. Monthly Residential Fee Needed Re: Fixed Category Cost Recover - CSA 34C	\$ 28.67	\$ 29.24	\$ 23.70	\$ 24.21	\$ 24.73	\$ 25.26
ii. Monthly Residential Fee Needed Re: Variable Category Cost Recover - CSA 34C	\$ 63.89	\$ 67.29	\$ 68.79	\$ 70.28	\$ 71.83	\$ 73.38
iii. Total Monthly Residential Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34C	\$ 92.56	\$ 96.53	\$ 92.49	\$ 94.49	\$ 96.56	\$ 98.64
<b>III. CSA 34C Proposed Fee - Landscape Reclaimed Water Delivery (Per 1000 Gallons)</b>						
i. Rate Per AF Delivered	\$ -	\$ 233.00	\$ 239.00	\$ 245.00	\$ 251.00	\$ 256.42
ii. Rate Per 1000 Gallons Delivered	\$ -	\$ 0.72	\$ 0.73	\$ 0.75	\$ 0.77	\$ 0.79

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT A-4

ESTIMATED ANNUAL REVENUE FROM WATER SYSTEM CUSTOMER SERVICE FEES  
COUNTY SERVICE AREA 34 ZONE A

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	RATES	EST UNITS IN RATE TIER	AVG. USAGE GAL./MO.	ANN. KGAL BASE RATE	ANN. KGAL TIER 1	ANN. KGAL TIER 2	ANNUAL REVENUES					
							BASE RATE	TIER 1	TIER 2	FLAT FEE	TOTAL	
<b>FISCAL YEAR 2014-15</b>												
I. RESIDENTIAL - CSA 34A (BRIGHTON CREST)												
A. MONTHLY FLAT FEE EACH WATER METER - FIXED COST RECOVERY	\$ 40.05	96									\$ 46,137.60	\$ 46,137.60
B. MONTHLY METERED FEES PER 1000 GALLONS FINISHED WATER DELIVERED												
1. Base Metered Fee (0 to 13,500 Gallons Monthly Usage)	\$ 5.90	23	9,135	2,521.26	-	-	\$ 14,144.27	\$ -	\$ -			\$ 14,144.27
2. Tier 1 Metered Fee (13,501 Gallons to 27,000 Gallons Usage)	\$ 6.37	31	20,880	5,022.00	2,745.36	-	\$ 28,173.42	\$ 16,636.88	\$ -			\$ 44,810.30
3. Tier 2 Metered Fee (All Monthly Usage Above 27,001 Gallons)	\$ 6.79											
3.a. Tier 2 Metered Fee (27,001 Gallons to 40,500 Gallons Usage)	\$ 6.79	25	32,626	4,050.00	4,050.00	1,687.80	\$ 22,720.50	\$ 24,543.00	\$ 10,903.19			\$ 58,166.69
3.b. Tier 2 Metered Fee (40,501 Gallons to 54,000 Gallons Usage)	\$ 6.79	11	45,048	1,782.00	1,782.00	2,382.34	\$ 9,997.02	\$ 10,798.92	\$ 15,389.92			\$ 36,185.86
3.c. Tier 2 Metered Fee (54,501 Gallons to 81,000 Gallons Usage)	\$ 6.79	4	69,700	648.00	648.00	2,049.60	\$ 3,635.28	\$ 3,926.88	\$ 13,240.42			\$ 20,802.58
3.e. Tier 2 Metered Fee (81,001 Gallons to 108,000 Gallons Usage)	\$ 6.79	1	86,100	162.00	162.00	709.20	\$ 908.82	\$ 981.72	\$ 4,581.43			\$ 6,471.97
3.f. Tier 2 Metered Fee (All Above 108,000 Gallons Monthly Usage)	\$ 6.79	1	231,800	162.00	162.00	2,457.60	\$ 908.82	\$ 981.72	\$ 15,876.10			\$ 17,766.64
												\$ 244,485.91
II. GOLF COURSE RAW WATER SUPPLY - CSA 34 (RATE PER 1000 GALLONS)												
A. GOLF COURSE RAW WATER COST - 400 AF (130,40,400 of 1000 Gallons)	\$ 2.74											\$ 357,108.58
III. ESTIMATED TOTAL ANNUAL WATER SERVICE REVENUE - CSA 34 (BRIGHTON CREST)												
		96										\$ 601,594.49

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	RATES	EST UNITS IN RATE TIER	AVG. USAGE GAL./MO.	ANN. KGAL BASE RATE	ANN. KGAL TIER 1	ANN. KGAL TIER 2	ANNUAL REVENUES					
							BASE RATE	TIER 1	TIER 2	FLAT FEE	TOTAL	
<b>FISCAL YEAR 2015-16</b>												
I. RESIDENTIAL - CSA 34A (BRIGHTON CREST)												
A. MONTHLY FLAT FEE EACH WATER METER - FIXED COST RECOVERY	\$ 41.70	97									\$ 48,538.80	\$ 48,538.80
B. MONTHLY METERED FEES PER 1000 GALLONS FINISHED WATER DELIVERED												
1. Base Metered Fee (0 to 13,500 Gallons Monthly Usage)	\$ 5.61	23	9,135	2,521.26	-	-	\$ 14,144.27	\$ -	\$ -			\$ 14,144.27
2. Tier 1 Metered Fee (13,501 Gallons to 27,000 Gallons Usage)	\$ 6.06	32	20,880	5,184.00	2,833.92	-	\$ 29,082.24	\$ 17,173.56	\$ -			\$ 46,255.80
3. Tier 2 Metered Fee (All Monthly Usage Above 27,001 Gallons)	\$ 6.46											
3.a. Tier 2 Metered Fee (27,001 Gallons to 40,500 Gallons Usage)	\$ 6.46	25	32,626	4,050.00	4,050.00	1,687.80	\$ 22,720.50	\$ 24,543.00	\$ 10,903.19			\$ 58,166.69
3.b. Tier 2 Metered Fee (40,501 Gallons to 54,000 Gallons Usage)	\$ 6.46	11	45,048	1,782.00	1,782.00	2,382.34	\$ 9,997.02	\$ 10,798.92	\$ 15,389.92			\$ 36,185.86
3.c. Tier 2 Metered Fee (54,501 Gallons to 81,000 Gallons Usage)	\$ 6.46	4	69,700	648.00	648.00	2,049.60	\$ 3,635.28	\$ 3,926.88	\$ 13,240.42			\$ 20,802.58
3.e. Tier 2 Metered Fee (81,001 Gallons to 108,000 Gallons Usage)	\$ 6.46	1	86,100	162.00	162.00	709.20	\$ 908.82	\$ 981.72	\$ 4,581.43			\$ 6,471.97
3.f. Tier 2 Metered Fee (All Above 108,000 Gallons Monthly Usage)	\$ 6.46	1	231,800	162.00	162.00	2,457.60	\$ 908.82	\$ 981.72	\$ 15,876.10			\$ 17,766.64
												\$ 248,332.61
II. GOLF COURSE RAW WATER SUPPLY - CSA 34 (RATE PER 1000 GALLONS)												
A. GOLF COURSE RAW WATER COST - 400 AF (130,40,400 of 1000 Gallons)	\$ 3.03											\$ 394,904.75
III. ESTIMATED TOTAL ANNUAL WATER SERVICE REVENUE - CSA 34 (BRIGHTON CREST)												
		97										\$ 643,237.36

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	RATES	EST UNITS IN RATE TIER	AVG. USAGE GAL./MO.	ANN. KGAL BASE RATE	ANN. KGAL TIER 1	ANN. KGAL TIER 2	ANNUAL REVENUES					
							BASE RATE	TIER 1	TIER 2	FLAT FEE	TOTAL	
<b>FISCAL YEAR 2016-17</b>												
I. RESIDENTIAL - CSA 34A (BRIGHTON CREST)												
A. MONTHLY FLAT FEE EACH WATER METER - FIXED COST RECOVERY	\$ 40.25	98									\$ 47,334.00	\$ 47,334.00
B. MONTHLY METERED FEES PER 1000 GALLONS FINISHED WATER DELIVERED												
1. Base Metered Fee (0 to 13,500 Gallons Monthly Usage)	\$ 5.75	23	9,135	2,521.26	-	-	\$ 14,144.27	\$ -	\$ -			\$ 14,144.27
2. Tier 1 Metered Fee (13,501 Gallons to 27,000 Gallons Usage)	\$ 6.21	33	20,880	5,346.00	2,922.48	-	\$ 29,991.06	\$ 17,710.23	\$ -			\$ 47,701.29
3. Tier 2 Metered Fee (All Monthly Usage Above 27,001 Gallons)	\$ 6.62											
3.a. Tier 2 Metered Fee (27,001 Gallons to 40,500 Gallons Usage)	\$ 6.62	25	32,626	4,050.00	4,050.00	1,687.80	\$ 22,720.50	\$ 24,543.00	\$ 10,903.19			\$ 58,166.69
3.b. Tier 2 Metered Fee (40,501 Gallons to 54,000 Gallons Usage)	\$ 6.62	11	45,048	1,782.00	1,782.00	2,382.34	\$ 9,997.02	\$ 10,798.92	\$ 15,389.92			\$ 36,185.86
3.c. Tier 2 Metered Fee (54,501 Gallons to 81,000 Gallons Usage)	\$ 6.62	4	69,700	648.00	648.00	2,049.60	\$ 3,635.28	\$ 3,926.88	\$ 13,240.42			\$ 20,802.58
3.e. Tier 2 Metered Fee (81,001 Gallons to 108,000 Gallons Usage)	\$ 6.62	1	86,100	162.00	162.00	709.20	\$ 908.82	\$ 981.72	\$ 4,581.43			\$ 6,471.97
3.f. Tier 2 Metered Fee (All Above 108,000 Gallons Monthly Usage)	\$ 6.62	1	231,800	162.00	162.00	2,457.60	\$ 908.82	\$ 981.72	\$ 15,876.10			\$ 17,766.64
												\$ 248,573.30
II. GOLF COURSE RAW WATER SUPPLY - CSA 34 (RATE PER 1000 GALLONS)												
A. GOLF COURSE RAW WATER COST - 400 AF (130,40,400 of 1000 Gallons)	\$ 2.99											\$ 389,691.48
III. ESTIMATED TOTAL ANNUAL WATER SERVICE REVENUE - CSA 34 (BRIGHTON CREST)												
		98										\$ 638,264.78

ESTIMATED ANNUAL REVENUE FROM WATER SYSTEM CUSTOMER SERVICE FEES  
COUNTY SERVICE AREA 34 ZONE A

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	RATES	EST UNITS IN RATE TIER	AVG. USAGE GAL./MO.	ANN. KGAL BASE RATE	ANN. KGAL TIER 1	ANN. KGAL TIER 2	ANNUAL REVENUES					
							BASE RATE	TIER 1	TIER 2	FLAT FEE	TOTAL	
<b>FISCAL YEAR 2017-18</b>												
I. RESIDENTIAL - CSA 34A (BRIGHTON CREST)												
A. MONTHLY FLAT FEE EACH WATER METER - FIXED COST RECOVERY	\$ 40.75	99									\$ 48,411.00	\$ 48,411.00
B. MONTHLY METERED FEES PER 1000 GALLONS FINISHED WATER DELIVERED												
1. Base Metered Fee (0 to 13,500 Gallons Monthly Usage)	\$ 5.99	23	9,135	2,521.26	-	-	\$ 14,144.27	\$ -	\$ -			\$ 14,144.27
2. Tier 1 Metered Fee (13,501 Gallons to 27,000 Gallons Usage)	\$ 6.47	34	20,880	5,508.00	3,011.04	-	\$ 30,899.88	\$ 18,246.90	\$ -			\$ 49,146.78
3. Tier 2 Metered Fee (All Monthly Usage Above 27,001 Gallons)	\$ 6.90											
3.a. Tier 2 Metered Fee (27,001 Gallons to 40,500 Gallons Usage)	\$ 6.90	25	32,626	4,050.00	4,050.00	1,687.80	\$ 22,720.50	\$ 24,543.00	\$ 10,903.19			\$ 58,166.69
3.b. Tier 2 Metered Fee (40,501 Gallons to 54,000 Gallons Usage)	\$ 6.90	11	45,048	1,782.00	1,782.00	2,382.34	\$ 9,997.02	\$ 10,798.92	\$ 15,389.92			\$ 36,185.86
3.c. Tier 2 Metered Fee (54,501 Gallons to 81,000 Gallons Usage)	\$ 6.90	4	69,700	648.00	648.00	2,049.60	\$ 3,635.28	\$ 3,926.88	\$ 13,240.42			\$ 20,802.58
3.e. Tier 2 Metered Fee (81,001 Gallons to 108,000 Gallons Usage)	\$ 6.90	1	86,100	162.00	162.00	709.20	\$ 908.82	\$ 981.72	\$ 4,581.43			\$ 6,471.97
3.f. Tier 2 Metered Fee (All Above 108,000 Gallons Monthly Usage)	\$ 6.90	1	231,800	162.00	162.00	2,457.60	\$ 908.82	\$ 981.72	\$ 15,876.10			\$ 17,766.64
												\$ 251,095.79
II. GOLF COURSE RAW WATER SUPPLY - CSA 34 (RATE PER 1000 GALLONS)	\$ 3.13											
A. GOLF COURSE RAW WATER COST - 400 AF (130,40,400 of 1000 Gallons)												\$ 407,937.91
III. ESTIMATED TOTAL ANNUAL WATER SERVICE REVENUE - CSA 34 (BRIGHTON CREST)		99										\$ 659,033.70

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	RATES	EST UNITS IN RATE TIER	AVG. USAGE GAL./MO.	ANN. KGAL BASE RATE	ANN. KGAL TIER 1	ANN. KGAL TIER 2	ANNUAL REVENUES					
							BASE RATE	TIER 1	TIER 2	FLAT FEE	TOTAL	
<b>FISCAL YEAR 2018-19</b>												
I. RESIDENTIAL - CSA 34A (BRIGHTON CREST)												
A. MONTHLY FLAT FEE EACH WATER METER - FIXED COST RECOVERY	\$ 41.25	100									\$ 49,500.00	\$ 49,500.00
B. MONTHLY METERED FEES PER 1000 GALLONS FINISHED WATER DELIVERED												
1. Base Metered Fee (0 to 13,500 Gallons Monthly Usage)	\$ 6.26	23	9,135	2,521.26	-	-	\$ 14,144.27	\$ -	\$ -			\$ 14,144.27
2. Tier 1 Metered Fee (13,501 Gallons to 27,000 Gallons Usage)	\$ 6.76	35	20,880	5,670.00	3,099.60	-	\$ 31,808.70	\$ 18,783.58	\$ -			\$ 50,592.28
3. Tier 2 Metered Fee (All Monthly Usage Above 27,001 Gallons)	\$ 7.21											
3.a. Tier 2 Metered Fee (27,001 Gallons to 40,500 Gallons Usage)	\$ 7.21	25	32,626	4,050.00	4,050.00	1,687.80	\$ 22,720.50	\$ 24,543.00	\$ 10,903.19			\$ 58,166.69
3.b. Tier 2 Metered Fee (40,501 Gallons to 54,000 Gallons Usage)	\$ 7.21	11	45,048	1,782.00	1,782.00	2,382.34	\$ 9,997.02	\$ 10,798.92	\$ 15,389.92			\$ 36,185.86
3.c. Tier 2 Metered Fee (54,501 Gallons to 81,000 Gallons Usage)	\$ 7.21	4	69,700	648.00	648.00	2,049.60	\$ 3,635.28	\$ 3,926.88	\$ 13,240.42			\$ 20,802.58
3.e. Tier 2 Metered Fee (81,001 Gallons to 108,000 Gallons Usage)	\$ 7.21	1	86,100	162.00	162.00	709.20	\$ 908.82	\$ 981.72	\$ 4,581.43			\$ 6,471.97
3.f. Tier 2 Metered Fee (All Above 108,000 Gallons Monthly Usage)	\$ 7.21	1	231,800	162.00	162.00	2,457.60	\$ 908.82	\$ 981.72	\$ 15,876.10			\$ 17,766.64
												\$ 253,630.29
II. GOLF COURSE RAW WATER SUPPLY - CSA 34 (RATE PER 1000 GALLONS)	\$ 3.29											
A. GOLF COURSE RAW WATER COST - 400 AF (130,40,400 of 1000 Gallons)												\$ 428,790.96
III. ESTIMATED TOTAL ANNUAL WATER SERVICE REVENUE - CSA 34 (BRIGHTON CREST)		100										\$ 682,421.25

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	RATES	EST UNITS IN RATE TIER	AVG. USAGE GAL./MO.	ANN. KGAL BASE RATE	ANN. KGAL TIER 1	ANN. KGAL TIER 2	ANNUAL REVENUES					
							BASE RATE	TIER 1	TIER 2	FLAT FEE	TOTAL	
<b>FISCAL YEAR 2019-20</b>												
I. RESIDENTIAL - CSA 34A (BRIGHTON CREST)												
A. MONTHLY FLAT FEE EACH WATER METER - FIXED COST RECOVERY	\$ 42.14	100									\$ 50,568.00	\$ 50,568.00
B. MONTHLY METERED FEES PER 1000 GALLONS FINISHED WATER DELIVERED												
1. Base Metered Fee (0 to 13,500 Gallons Monthly Usage)	\$ 6.40	23	9,135	2,521.26	-	-	\$ 14,144.27	\$ -	\$ -			\$ 14,144.27
2. Tier 1 Metered Fee (13,501 Gallons to 27,000 Gallons Usage)	\$ 6.91	35	20,880	5,670.00	3,099.60	-	\$ 31,808.70	\$ 18,783.58	\$ -			\$ 50,592.28
3. Tier 2 Metered Fee (All Monthly Usage Above 27,001 Gallons)	\$ 7.37											
3.a. Tier 2 Metered Fee (27,001 Gallons to 40,500 Gallons Usage)	\$ 7.37	25	32,626	4,050.00	4,050.00	1,687.80	\$ 22,720.50	\$ 24,543.00	\$ 10,903.19			\$ 58,166.69
3.b. Tier 2 Metered Fee (40,501 Gallons to 54,000 Gallons Usage)	\$ 7.37	11	45,048	1,782.00	1,782.00	2,382.34	\$ 9,997.02	\$ 10,798.92	\$ 15,389.92			\$ 36,185.86
3.c. Tier 2 Metered Fee (54,501 Gallons to 81,000 Gallons Usage)	\$ 7.37	4	69,700	648.00	648.00	2,049.60	\$ 3,635.28	\$ 3,926.88	\$ 13,240.42			\$ 20,802.58
3.e. Tier 2 Metered Fee (81,001 Gallons to 108,000 Gallons Usage)	\$ 7.37	1	86,100	162.00	162.00	709.20	\$ 908.82	\$ 981.72	\$ 4,581.43			\$ 6,471.97
3.f. Tier 2 Metered Fee (All Above 108,000 Gallons Monthly Usage)	\$ 7.37	1	231,800	162.00	162.00	2,457.60	\$ 908.82	\$ 981.72	\$ 15,876.10			\$ 17,766.64
												\$ 254,698.29
II. GOLF COURSE RAW WATER SUPPLY - CSA 34 (RATE PER 1000 GALLONS)	\$ 3.36											
A. GOLF COURSE RAW WATER COST - 400 AF (130,40,400 of 1000 Gallons)												\$ 437,914.18
III. ESTIMATED TOTAL ANNUAL WATER SERVICE REVENUE - CSA 34 (BRIGHTON CREST)		100										\$ 692,612.47



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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT A-5

ESTIMATED ANNUAL REVENUE FROM WATER SYSTEM CUSTOMER SERVICE FEES  
COUNTY SERVICE AREA 34 ZONE C

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	RATES	EST UNITS IN RATE TIER	AVG. USAGE GAL./MO.	ANN. KGAL BASE RATE	ANN. KGAL TIER 1	ANN. KGAL TIER 2	ANNUAL REVENUES					
							BASE RATE	TIER 1	TIER 2	FLAT FEE	TOTAL	
<b>FISCAL YEAR 2014-15</b>												
I. RESIDENTIAL - CSA 34C (BELLA VISTA)												
A. MONTHLY FLAT FEE EACH WATER METER - FIXED COST RECOVERY	\$ 28.90	112									\$ 38,841.60	\$ 38,841.60
B. MONTHLY METERED FEES PER 1000 GALLONS FINISHED WATER DELIVERED												
1. Base Metered Fee (0 to 13,500 Gallons Monthly Usage)	\$ 5.90	86	8,100	8,359.20	-	-	\$ 46,895.11	\$ -	\$ -			\$ 46,895.11
2. Tier 1 Metered Fee (13,501 Gallons to 27,000 Gallons Usage)	\$ 6.79	24	19,954	3,888.00	1,858.75	-	\$ 21,811.68	\$ 12,007.53	\$ -			\$ 33,819.21
3. Tier 2 Metered Fee (All Monthly Usage Above 27,001 Gallons)	\$ 6.79											
3.a. Tier 2 Metered Fee (27,001 Gallons to 40,500 Gallons Usage)	\$ 6.79	2	33,633	324.00	324.00	159.19	\$ 1,817.64	\$ 2,093.04	\$ 1,028.37			\$ 4,939.05
3.b. Tier 2 Metered Fee (40,501 Gallons to 54,000 Gallons Usage)	\$ 6.79	0	-	-	-	-	\$ -	\$ -	\$ -			\$ -
3.c. Tier 2 Metered Fee (54,501 Gallons to 81,000 Gallons Usage)	\$ 6.79	0	-	-	-	-	\$ -	\$ -	\$ -			\$ -
3.e. Tier 2 Metered Fee (81,001 Gallons to 108,000 Gallons Usage)	\$ 6.79	0	-	-	-	-	\$ -	\$ -	\$ -			\$ -
3.f. Tier 2 Metered Fee (All Above 108,000 Gallons Monthly Usage)	\$ 6.79	0	-	-	-	-	\$ -	\$ -	\$ -			\$ -
												\$ 124,494.97
II. ESTIMATED TOTAL ANNUAL WATER SERVICE REVENUE - CSA 34C (BELLA VISTA)												
		112										\$ 124,494.97

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	RATES	EST UNITS IN RATE TIER	AVG. USAGE GAL./MO.	ANN. KGAL BASE RATE	ANN. KGAL TIER 1	ANN. KGAL TIER 2	ANNUAL REVENUES					
							BASE RATE	TIER 1	TIER 2	FLAT FEE	TOTAL	
<b>FISCAL YEAR 2015-16</b>												
I. RESIDENTIAL - CSA 34C (BELLA VISTA)												
A. MONTHLY FLAT FEE EACH WATER METER - FIXED COST RECOVERY	\$ 23.50	161									\$ 45,402.00	\$ 45,402.00
B. MONTHLY METERED FEES PER 1000 GALLONS FINISHED WATER DELIVERED												
1. Base Metered Fee (0 to 13,500 Gallons Monthly Usage)	\$ 5.61	124	8,100	12,052.80	-	-	\$ 67,616.21	\$ -	\$ -			\$ 67,616.21
2. Tier 1 Metered Fee (13,501 Gallons to 27,000 Gallons Usage)	\$ 6.46	34	19,954	5,508.00	2,633.23	-	\$ 30,899.88	\$ 17,010.67	\$ -			\$ 47,910.55
3. Tier 2 Metered Fee (All Monthly Usage Above 27,001 Gallons)	\$ 6.46											
3.a. Tier 2 Metered Fee (27,001 Gallons to 40,500 Gallons Usage)	\$ 6.46	3	33,633	486.00	486.00	238.79	\$ 2,726.46	\$ 3,139.56	\$ 1,542.58			\$ 7,408.60
3.b. Tier 2 Metered Fee (40,501 Gallons to 54,000 Gallons Usage)	\$ 6.46	0	-	-	-	-	\$ -	\$ -	\$ -			\$ -
3.c. Tier 2 Metered Fee (54,501 Gallons to 81,000 Gallons Usage)	\$ 6.46	0	-	-	-	-	\$ -	\$ -	\$ -			\$ -
3.e. Tier 2 Metered Fee (81,001 Gallons to 108,000 Gallons Usage)	\$ 6.46	0	-	-	-	-	\$ -	\$ -	\$ -			\$ -
3.f. Tier 2 Metered Fee (All Above 108,000 Gallons Monthly Usage)	\$ 6.46	0	-	-	-	-	\$ -	\$ -	\$ -			\$ -
												\$ 168,337.36
II. ESTIMATED TOTAL ANNUAL WATER SERVICE REVENUE - CSA 34C (BELLA VISTA)												
		161										\$ 168,337.36

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	RATES	EST UNITS IN RATE TIER	AVG. USAGE GAL./MO.	ANN. KGAL BASE RATE	ANN. KGAL TIER 1	ANN. KGAL TIER 2	ANNUAL REVENUES					
							BASE RATE	TIER 1	TIER 2	FLAT FEE	TOTAL	
<b>FISCAL YEAR 2016-17</b>												
I. RESIDENTIAL - CSA 34C (BELLA VISTA)												
A. MONTHLY FLAT FEE EACH WATER METER - FIXED COST RECOVERY	\$ 22.05	161									\$ 42,600.60	\$ 42,600.60
B. MONTHLY METERED FEES PER 1000 GALLONS FINISHED WATER DELIVERED												
1. Base Metered Fee (0 to 13,500 Gallons Monthly Usage)	\$ 5.75	124	8,100	12,052.80	-	-	\$ 67,616.21	\$ -	\$ -			\$ 67,616.21
2. Tier 1 Metered Fee (13,501 Gallons to 27,000 Gallons Usage)	\$ 6.62	34	19,954	5,508.00	2,633.23	-	\$ 30,899.88	\$ 17,010.67	\$ -			\$ 47,910.55
3. Tier 2 Metered Fee (All Monthly Usage Above 27,001 Gallons)	\$ 6.62											
3.a. Tier 2 Metered Fee (27,001 Gallons to 40,500 Gallons Usage)	\$ 6.62	3	33,633	486.00	486.00	238.79	\$ 2,726.46	\$ 3,139.56	\$ 1,542.58			\$ 7,408.60
3.b. Tier 2 Metered Fee (40,501 Gallons to 54,000 Gallons Usage)	\$ 6.62	0	-	-	-	-	\$ -	\$ -	\$ -			\$ -
3.c. Tier 2 Metered Fee (54,501 Gallons to 81,000 Gallons Usage)	\$ 6.62	0	-	-	-	-	\$ -	\$ -	\$ -			\$ -
3.e. Tier 2 Metered Fee (81,001 Gallons to 108,000 Gallons Usage)	\$ 6.62	0	-	-	-	-	\$ -	\$ -	\$ -			\$ -
3.f. Tier 2 Metered Fee (All Above 108,000 Gallons Monthly Usage)	\$ 6.62	0	-	-	-	-	\$ -	\$ -	\$ -			\$ -
												\$ 165,535.96
II. ESTIMATED TOTAL ANNUAL WATER SERVICE REVENUE - CSA 34C (BELLA VISTA)												
		161										\$ 165,535.96

ESTIMATED ANNUAL REVENUE FROM WATER SYSTEM CUSTOMER SERVICE FEES  
COUNTY SERVICE AREA 34 ZONE C

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	RATES	EST UNITS IN RATE TIER	AVG. USAGE GAL./MO.	ANN. KGAL BASE RATE	ANN. KGAL TIER 1	ANN. KGAL TIER 2	ANNUAL REVENUES				FLAT FEE	TOTAL	
							BASE RATE	TIER 1	TIER 2				
<b>FISCAL YEAR 2017-18</b>													
I. RESIDENTIAL - CSA 34C (BELLA VISTA)													
A. MONTHLY FLAT FEE EACH WATER METER - FIXED COST RECOVERY	\$ 22.50	161										\$ 43,470.00	\$ 43,470.00
B. MONTHLY METERED FEES PER 1000 GALLONS FINISHED WATER DELIVERED													
1. Base Metered Fee (0 to 13,500 Gallons Monthly Usage)	\$ 5.99	124	8,100	12,052.80	-	-	\$ 67,616.21	\$ -	\$ -	\$ -		\$ 67,616.21	\$ 67,616.21
2. Tier 1 Metered Fee (13,501 Gallons to 27,000 Gallons Usage)	\$ 6.90	34	19,954	5,508.00	2,633.23	-	\$ 30,899.88	\$ 17,010.67	\$ -	\$ -		\$ 47,910.55	\$ 47,910.55
3. Tier 2 Metered Fee (All Monthly Usage Above 27,001 Gallons)	\$ 6.90												
3.a. Tier 2 Metered Fee (27,001 Gallons to 40,500 Gallons Usage)	\$ 6.90	3	33,633	486.00	486.00	238.79	\$ 2,726.46	\$ 3,139.56	\$ 1,542.58	\$ -		\$ 7,408.60	\$ 7,408.60
3.b. Tier 2 Metered Fee (40,501 Gallons to 54,000 Gallons Usage)	\$ 6.90	0	-	-	-	-	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
3.c. Tier 2 Metered Fee (54,501 Gallons to 81,000 Gallons Usage)	\$ 6.90	0	-	-	-	-	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
3.e. Tier 2 Metered Fee (81,001 Gallons to 108,000 Gallons Usage)	\$ 6.90	0	-	-	-	-	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
3.f. Tier 2 Metered Fee (All Above 108,000 Gallons Monthly Usage)	\$ 6.90	0	-	-	-	-	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
												\$ 166,405.36	\$ 166,405.36
II. ESTIMATED TOTAL ANNUAL WATER SERVICE REVENUE - CSA 34C (BELLA VISTA)		161											\$ 166,405.36

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	RATES	EST UNITS IN RATE TIER	AVG. USAGE GAL./MO.	ANN. KGAL BASE RATE	ANN. KGAL TIER 1	ANN. KGAL TIER 2	ANNUAL REVENUES				FLAT FEE	TOTAL	
							BASE RATE	TIER 1	TIER 2				
<b>FISCAL YEAR 2018-19</b>													
I. RESIDENTIAL - CSA 34C (BELLA VISTA)													
A. MONTHLY FLAT FEE EACH WATER METER - FIXED COST RECOVERY	\$ 22.95	161										\$ 44,339.40	\$ 44,339.40
B. MONTHLY METERED FEES PER 1000 GALLONS FINISHED WATER DELIVERED													
1. Base Metered Fee (0 to 13,500 Gallons Monthly Usage)	\$ 6.26	124	8,100	12,052.80	-	-	\$ 67,616.21	\$ -	\$ -	\$ -		\$ 67,616.21	\$ 67,616.21
2. Tier 1 Metered Fee (13,501 Gallons to 27,000 Gallons Usage)	\$ 7.21	34	19,954	5,508.00	2,633.23	-	\$ 30,899.88	\$ 17,010.67	\$ -	\$ -		\$ 47,910.55	\$ 47,910.55
3. Tier 2 Metered Fee (All Monthly Usage Above 27,001 Gallons)	\$ 7.21												
3.a. Tier 2 Metered Fee (27,001 Gallons to 40,500 Gallons Usage)	\$ 7.21	3	33,633	486.00	486.00	238.79	\$ 2,726.46	\$ 3,139.56	\$ 1,542.58	\$ -		\$ 7,408.60	\$ 7,408.60
3.b. Tier 2 Metered Fee (40,501 Gallons to 54,000 Gallons Usage)	\$ 7.21	0	-	-	-	-	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
3.c. Tier 2 Metered Fee (54,501 Gallons to 81,000 Gallons Usage)	\$ 7.21	0	-	-	-	-	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
3.e. Tier 2 Metered Fee (81,001 Gallons to 108,000 Gallons Usage)	\$ 7.21	0	-	-	-	-	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
3.f. Tier 2 Metered Fee (All Above 108,000 Gallons Monthly Usage)	\$ 7.21	0	-	-	-	-	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
												\$ 167,274.76	\$ 167,274.76
II. ESTIMATED TOTAL ANNUAL WATER SERVICE REVENUE - CSA 34C (BELLA VISTA)		161											\$ 167,274.76

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	RATES	EST UNITS IN RATE TIER	AVG. USAGE GAL./MO.	ANN. KGAL BASE RATE	ANN. KGAL TIER 1	ANN. KGAL TIER 2	ANNUAL REVENUES				FLAT FEE	TOTAL	
							BASE RATE	TIER 1	TIER 2				
<b>FISCAL YEAR 2019-20</b>													
I. RESIDENTIAL - CSA 34C (BELLA VISTA)													
A. MONTHLY FLAT FEE EACH WATER METER - FIXED COST RECOVERY	\$ 23.45	161										\$ 45,305.40	\$ 45,305.40
B. MONTHLY METERED FEES PER 1000 GALLONS FINISHED WATER DELIVERED													
1. Base Metered Fee (0 to 13,500 Gallons Monthly Usage)	\$ 6.40	124	8,100	12,052.80	-	-	\$ 67,616.21	\$ -	\$ -	\$ -		\$ 67,616.21	\$ 67,616.21
2. Tier 1 Metered Fee (13,501 Gallons to 27,000 Gallons Usage)	\$ 7.37	34	19,954	5,508.00	2,633.23	-	\$ 30,899.88	\$ 17,010.67	\$ -	\$ -		\$ 47,910.55	\$ 47,910.55
3. Tier 2 Metered Fee (All Monthly Usage Above 27,001 Gallons)	\$ 7.37												
3.a. Tier 2 Metered Fee (27,001 Gallons to 40,500 Gallons Usage)	\$ 7.37	3	33,633	486.00	486.00	238.79	\$ 2,726.46	\$ 3,139.56	\$ 1,542.58	\$ -		\$ 7,408.60	\$ 7,408.60
3.b. Tier 2 Metered Fee (40,501 Gallons to 54,000 Gallons Usage)	\$ 7.37	0	-	-	-	-	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
3.c. Tier 2 Metered Fee (54,501 Gallons to 81,000 Gallons Usage)	\$ 7.37	0	-	-	-	-	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
3.e. Tier 2 Metered Fee (81,001 Gallons to 108,000 Gallons Usage)	\$ 7.37	0	-	-	-	-	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
3.f. Tier 2 Metered Fee (All Above 108,000 Gallons Monthly Usage)	\$ 7.37	0	-	-	-	-	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
												\$ 168,240.76	\$ 168,240.76
II. ESTIMATED TOTAL ANNUAL WATER SERVICE REVENUE - CSA 34C (BELLA VISTA)		161											\$ 168,240.76

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT A-6**

**ESTIMATED ANNUAL REVENUE FROM SEWER SYSTEM CUSTOMER SERVICE FEES  
COUNTY SERVICE AREA 34 ZONE A**

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	MONTHLY RATES	EST ESU IN FISCAL YEAR	ANNUAL REVENUE
<b>FISCAL YEAR 2014-15</b>			
I. CSA 34A Proposed Fee - Residential Dwelling - (1-Equivalent Sewer Unit "ESU")	\$ 141.72	92	\$ 156,458.88
II. CSA 34A Proposed Fee - Community Main Entrance Guard Shack (1-ESU)	\$ 141.72	1	\$ 1,700.64
III. CSA 34A Proposed Fee - Golf Course Club House (2-ESU)	\$ 141.72	2	\$ 3,401.28
IV. CSA 34A Proposed Fee - Golf Course Rest Rooms (1-ESU)	\$ 141.72	1	\$ 1,700.64
V. ESTIMATED TOTAL ANNUAL SEWER SERVICE REVENUE - CSA 34A		96	\$ 163,261.44

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	MONTHLY RATES	EST ESU IN FISCAL YEAR	ANNUAL REVENUE
<b>FISCAL YEAR 2015-16</b>			
I. CSA 34A Proposed Fee - Residential Dwelling - (1-Equivalent Sewer Unit "ESU")	\$ 150.35	93	\$ 167,790.60
II. CSA 34A Proposed Fee - Community Main Entrance Guard Shack (1-ESU)	\$ 150.35	1	\$ 1,804.20
III. CSA 34A Proposed Fee - Golf Course Club House (2-ESU)	\$ 150.35	2	\$ 3,608.40
IV. CSA 34A Proposed Fee - Golf Course Rest Rooms (1-ESU)	\$ 150.35	1	\$ 1,804.20
V. ESTIMATED TOTAL ANNUAL SEWER SERVICE REVENUE - CSA 34A		97	\$ 175,007.40

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	MONTHLY RATES	EST ESU IN FISCAL YEAR	ANNUAL REVENUE
<b>FISCAL YEAR 2016-17</b>			
I. CSA 34A Proposed Fee - Residential Dwelling - (1-Equivalent Sewer Unit "ESU")	\$ 146.13	94	\$ 164,834.64
II. CSA 34A Proposed Fee - Community Main Entrance Guard Shack (1-ESU)	\$ 146.13	1	\$ 1,753.56
III. CSA 34A Proposed Fee - Golf Course Club House (2-ESU)	\$ 146.13	2	\$ 3,507.12
IV. CSA 34A Proposed Fee - Golf Course Rest Rooms (1-ESU)	\$ 146.13	1	\$ 1,753.56
V. ESTIMATED TOTAL ANNUAL SEWER SERVICE REVENUE - CSA 34A		98	\$ 171,848.88

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	MONTHLY RATES	EST ESU IN FISCAL YEAR	ANNUAL REVENUE
<b>FISCAL YEAR 2017-18</b>			
I. CSA 34A Proposed Fee - Residential Dwelling - (1-Equivalent Sewer Unit "ESU")	\$ 148.18	95	\$ 168,925.20
II. CSA 34A Proposed Fee - Community Main Entrance Guard Shack (1-ESU)	\$ 148.18	1	\$ 1,778.16
III. CSA 34A Proposed Fee - Golf Course Club House (2-ESU)	\$ 148.18	2	\$ 3,556.32
IV. CSA 34A Proposed Fee - Golf Course Rest Rooms (1-ESU)	\$ 148.18	1	\$ 1,778.16
V. ESTIMATED TOTAL ANNUAL SEWER SERVICE REVENUE - CSA 34A		99	\$ 176,037.84

**ESTIMATED ANNUAL REVENUE FROM SEWER SYSTEM CUSTOMER SERVICE FEES  
COUNTY SERVICE AREA 34 ZONE A**

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	MONTHLY RATES	EST ESU IN FISCAL YEAR	ANNUAL REVENUE
<b>FISCAL YEAR 2018-19</b>			
I. CSA 34A Proposed Fee - Residential Dwelling - (1-Equivalent Sewer Unit "ESU")	\$ 150.45	96	\$ 173,318.40
II. CSA 34A Proposed Fee - Community Main Entrance Guard Shack (1-ESU)	\$ 150.45	1	\$ 1,805.40
III. CSA 34A Proposed Fee - Golf Course Club House (2-ESU)	\$ 150.45	2	\$ 3,610.80
IV. CSA 34A Proposed Fee - Golf Course Rest Rooms (1-ESU)	\$ 150.45	1	\$ 1,805.40
V. ESTIMATED TOTAL ANNUAL SEWER SERVICE REVENUE - CSA 34A		100	\$ 180,540.00

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	MONTHLY RATES	EST ESU IN FISCAL YEAR	ANNUAL REVENUE
<b>FISCAL YEAR 2019-20</b>			
I. CSA 34A Proposed Fee - Residential Dwelling - (1-Equivalent Sewer Unit "ESU")	\$ 153.70	96	\$ 177,062.40
II. CSA 34A Proposed Fee - Community Main Entrance Guard Shack (1-ESU)	\$ 153.70	1	\$ 1,844.40
III. CSA 34A Proposed Fee - Golf Course Club House (2-ESU)	\$ 153.70	2	\$ 3,688.80
IV. CSA 34A Proposed Fee - Golf Course Rest Rooms (1-ESU)	\$ 153.70	1	\$ 1,844.40
V. ESTIMATED TOTAL ANNUAL SEWER SERVICE REVENUE - CSA 34A		100	\$ 184,440.00

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT A-7**

**ESTIMATED ANNUAL REVENUE FROM SEWER SYSTEM CUSTOMER SERVICE FEES  
COUNTY SERVICE AREA 34 ZONE C**

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	MONTHLY FEES	EST ESU IN FISCAL YEAR	ANNUAL REVENUE
<b>FISCAL YEAR 2014-15</b>			
I. CSA 34C Proposed Fee - Residential Dwelling - (1-Equivalent Sewer Unit "ESU")	\$ 92.56	112	\$ 124,400.64
II. ESTIMATED TOTAL ANNUAL SEWER SERVICE REVENUE - CSA 34C		112	\$ 124,400.64

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	MONTHLY FEES	EST ESU IN FISCAL YEAR	ANNUAL REVENUE
<b>FISCAL YEAR 2015-16</b>			
I. CSA 34C Proposed Fee - Residential Dwelling - (1-Equivalent Sewer Unit "ESU")	\$ 96.53	161	\$ 186,495.96
II. ESTIMATED TOTAL ANNUAL SEWER SERVICE REVENUE - CSA 34C		161	\$ 186,495.96

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	MONTHLY FEES	EST ESU IN FISCAL YEAR	ANNUAL REVENUE
<b>FISCAL YEAR 2016-17</b>			
I. CSA 34C Proposed Fee - Residential Dwelling - (1-Equivalent Sewer Unit "ESU")	\$ 92.49	161	\$ 178,690.68
II. ESTIMATED TOTAL ANNUAL SEWER SERVICE REVENUE - CSA 34C		161	\$ 178,690.68

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	MONTHLY FEES	EST ESU IN FISCAL YEAR	ANNUAL REVENUE
<b>FISCAL YEAR 2017-18</b>			
I. CSA 34C Proposed Fee - Residential Dwelling - (1-Equivalent Sewer Unit "ESU")	\$ 94.49	161	\$ 182,554.68
II. ESTIMATED TOTAL ANNUAL SEWER SERVICE REVENUE - CSA 34C		161	\$ 182,554.68

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	MONTHLY FEES	EST ESU IN FISCAL YEAR	ANNUAL REVENUE
<b>FISCAL YEAR 2018-19</b>			
I. CSA 34C Proposed Fee - Residential Dwelling - (1-Equivalent Sewer Unit "ESU")	\$ 96.56	161	\$ 186,553.92
II. ESTIMATED TOTAL ANNUAL SEWER SERVICE REVENUE - CSA 34C		161	\$ 186,553.92

CUSTOMER SERVICE FEE CLASS DESCRIPTIONS	MONTHLY FEES	EST ESU IN FISCAL YEAR	ANNUAL REVENUE
<b>FISCAL YEAR 2019-20</b>			
I. CSA 34C Proposed Fee - Residential Dwelling - (1-Equivalent Sewer Unit "ESU")	\$ 98.64	161	\$ 190,572.48
II. ESTIMATED TOTAL ANNUAL SEWER SERVICE REVENUE - CSA 34C		161	\$ 190,572.48

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT B**

**EXHIBIT B-1 – COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016 MILLERTON  
NEW TOWN AREA ("CSA 34-MNT") UTILITY SYSTEMS ESTIMATED OPERATING  
BUDGETS AND REVENUES**

**EXHIBIT B-2 – COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2015-2016 UTILITY  
SYSTEMS ESTIMATED OPERATING BUDGETS AND REVENUES**

**EXHIBIT B-3 – COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2015-2016 UTILITY  
SYSTEMS ESTIMATED OPERATING BUDGETS AND REVENUES**

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT B-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016  
MILLERTON NEW TOWN AREA ("CSA 34-MNT") UTILITY SYSTEMS ESTIMATED OPERATING BUDGETS AND REVENUES

MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2015-16
<b>I. JOINT USE UTILITY SYSTEMS BUDGET ALLOCATIONS - CSA 34-MNT</b>	
A. CSA 34 Water Supply Contracts Administration and Lake Pumping Facilities Maintenance	
i. Operating Cost	\$ 41,595.84
ii. Pumping Facilities Repair Reserve - 8150	\$ 21,647.60
iii. Operating Contingency	\$ 4,159.59
iv. Capital Facilities Replacement Reserve	\$ 30,210.96
v. Total Costs	\$ 97,613.99
vi. Estimated Total Revenues - Benefit Assessment Levy	\$ 97,606.17
<b>II. LOCAL SERVICE UTILITY SYSTEMS BUDGET ALLOCATIONS - CSA 34-MNT</b>	
i. Operating Cost	\$ -
ii. Capital Expenditure - 8150	\$ -
iii. Operating Contingency	\$ -
iv. Capital Facilities Replacement Reserve	\$ -
v. Total Costs	\$ -
vi. Estimated Total Revenues - Benefit Assessment Levy	\$ -
<b>III. TOTAL UTILITY SYSTEMS BUDGET ALLOCATIONS - CSA 34-MNT</b>	
i. Operating Cost	\$ 41,595.84
ii. Capital Expenditure - 8150	\$ 21,647.60
iii. Operating Contingency	\$ 4,159.59
iv. Capital Facilities Replacement Reserve	\$ 30,210.96
v. Total Costs	\$ 97,613.99
vi. Estimated Total Service Charge - Benefit Assessment Levy Revenues	\$ 97,606.17
<b>IV. TOTAL REVENUES - TOTAL COSTS - CSA 34-MNT</b>	<b>\$ (7.82)</b>

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT B-2  
COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2015-2016 UTILITY SYSTEMS ESTIMATED OPERATING BUDGETS AND REVENUES**

UTILITY SYSTEMS AND BUDGET ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2015-16
	FY 2015-16 WATER REVENUES & EXPENDITURES	FY 2015-16 WASTEWATER REVENUES & EXPENDITURES	FY 2015-16 ROADS REVENUES & EXPENDITURES	FY 2015-16 STREETLIGHTS REVENUES & EXPENDITURES	
<b>I. JOINT USE UTILITY SYSTEMS BUDGET ALLOCATIONS - CSA 34A</b>					
A. CSA 34 Water Supply Contracts Administration and Lake Pumping Facilities Maintenance					
i. Operating Cost	\$ 31,467.88				\$ 31,467.88
ii. Pumping Facilities Repair Reserve - 8150	\$ 13,285.40				\$ 13,285.40
iii. Operating Contingency	\$ 3,146.79				\$ 3,146.79
iv. Capital Facilities Replacement Reserve	\$ 18,554.00				\$ 18,554.00
v. Total Costs	\$ 66,454.07				\$ 66,454.07
vi. Estimated Total Revenues - Benefit Assessment Levy	\$ 66,440.14				\$ 66,440.14
B. CSA 34 Surface Water Supply and Finished Water Delivery to CSA 34A - and Water Distribution System Maintenance and Administration - Water Fees					
i. Operating Cost - Raw Water and Finished Water Delivery					
i.a. Golf Course Raw Water Supply Cost	\$ 358,856.29				\$ 358,856.29
i.b. Surface Water Treatment Plant Finished Water Fixed Cost	\$ 7,575.54				\$ 7,575.54
i.c. Surface Water Treatment Plant Finished Water Variable Cost	\$ 143,267.17				\$ 143,267.17
i.d. Operating Contingency	\$ 50,969.89				\$ 50,969.89
ii. Capital Facilities Replacement Reserve and Other Special Reserves					
ii.a. Surface Water Treatment Plant Expansion Reserve - Tier 1 Water R	\$ 11,300.00				\$ 11,300.00
ii.b. Over Use Raw Water Purchase Reserve - Tier 2 Water Rate	\$ 3,700.00				\$ 3,700.00
iii. Total Operating Cost and Reserves - Raw Water and Finished Water Del	\$ 575,668.89				\$ 575,668.89
iv. CSA 34A Water Distribution System Maintenance and Administration Co	\$ 36,503.00				\$ 36,503.00
iv.a. Maintenance and Administration Contingency	\$ 3,650.30				\$ 3,650.30
iv.b. Total Cost Distribution System Maintenance and Administration	\$ 40,153.30				\$ 40,153.30
v. Estimated Total Annual Cost - Water Delivery, System Maintenance CS/	\$ 615,822.19				\$ 615,822.19
vi. Estimated Total Revenues - Water Customer Service Charges	\$ 643,237.36				\$ 643,237.36
C. CSA 34 Wastewater Treatment Service Delivery to CSA 34A - and STEP Systems Maintenance and Administration - SEWER FEES					
i. Operating Cost - Wastewater Treatment Service Delivery					
i.a. Wastewater Treatment Service Delivery Fixed Cost	\$ 14,359.02				\$ 14,359.02
i.b. Wastewater Treatment Service Delivery Variable Cost	\$ 60,640.33				\$ 60,640.33
i.c. Wastewater Treatment Sludge Disposal Cost	\$ 6,484.64				\$ 6,484.64
i.d. Wastewater Treatment - Reclaimed Water Delivery Cost	\$ -				\$ -
i.e. Operating Contingency	\$ 8,148.37				\$ 8,148.37
ii. Capital Facilities Replacement Reserve and Other Special Reserves					
ii. Total Operating Cost and Reserves - Wastewater Treatment Service Delivery	\$ 89,632.36				\$ 89,632.36
iv. CSA 34A STEP Systems Maintenance and Administration Cost	\$ 67,876.34				\$ 67,876.34
iv.a. Maintenance and Administration Contingency	\$ 6,787.63				\$ 6,787.63
iv.b. STEP Systems Tank Pumping - Annual Reserve Funding	\$ 10,714.00				\$ 10,714.00
iv.c. Total Cost STEP Systems Maintenance and Administration	\$ 85,377.97				\$ 85,377.97
v. Estimated Total Annual Cost - Wastewater Treatment, STEP Maintenance CSA 34A	\$ 175,010.33				\$ 175,010.33
vi. Estimated Total Revenues - Sewer Customer Service Charges	\$ 175,007.40				\$ 175,007.40
<b>II. LOCAL SERVICE UTILITY SYSTEMS BUDGET ALLOCATIONS - CSA 34A</b>					
i. Operating Cost	\$ 13,457.02	\$ 12,566.93	\$ 16,774.00	\$ 13,643.00	\$ 56,440.95
ii. Capital Expenditure - 8150	\$ 186,168.00	\$ -	\$ -	\$ -	\$ 186,168.00
iii. Operating Contingency	\$ 1,346.00	\$ 1,257.00	\$ 1,677.00	\$ 1,364.00	\$ 5,644.00
iv. Capital Facilities Replacement Reserve	\$ 42,007.00	\$ 6,513.00	\$ -	\$ -	\$ 48,520.00
v. Total Costs	\$ 242,978.02	\$ 20,336.93	\$ 18,451.00	\$ 15,007.00	\$ 296,772.95
vi. Estimated Total Revenues - Benefit Assessment Levy	\$ 242,980.15	\$ 20,334.30	\$ 18,444.01	\$ 15,004.44	\$ 296,762.90
<b>III. TOTAL UTILITY SYSTEMS BUDGET ALLOCATIONS - CSA 34A</b>					
i. Operating Cost	\$ 591,126.90	\$ 161,927.26	\$ 16,774.00	\$ 13,643.00	\$ 783,471.16
ii. Capital Expenditure - 8150	\$ 199,453.40	\$ -	\$ -	\$ -	\$ 199,453.40
iii. Operating Contingency	\$ 59,112.98	\$ 16,193.00	\$ 1,677.00	\$ 1,364.00	\$ 78,346.98
iv. Capital Facilities Replacement Reserve	\$ 75,561.00	\$ 17,227.00	\$ -	\$ -	\$ 92,788.00
v. Total Costs	\$ 925,254.28	\$ 195,347.26	\$ 18,451.00	\$ 15,007.00	\$ 1,154,059.54
vi. Estimated Total Service Charge - Benefit Assessment Levy Revenues	\$ 952,657.65	\$ 195,341.70	\$ 18,444.01	\$ 15,004.44	\$ 1,181,447.80
<b>IV. TOTAL REVENUES - TOTAL COSTS - CSA 34A</b>					
	\$ 27,403.37	\$ (5.56)	\$ (6.99)	\$ (2.56)	\$ 27,388.26



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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT B-3  
COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2015-2016 UTILITY SYSTEMS ESTIMATED OPERATING BUDGETS AND REVENUES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2015-16
			FY 2015-16 WATER REVENUES & EXPENDITURES	FY 2015-16 WASTEWATER REVENUES & EXPENDITURES	FY 2015-16 ROADS REVENUES & EXPENDITURES	FY 2015-16 STREETLIGHTS REVENUES & EXPENDITURES	FY 2015-16 LNDSCAP. MAINT. REVENUES & EXPENDITURES	FY 2015-16 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
<b>I. JOINT USE UTILITY SYSTEMS BUDGET ALLOCATIONS - CSA 34C</b>									
A.	CSA 34	Water Supply Contracts Administration and Lake Pumping Facilities Maintenance							
i.		Operating Cost	\$ 3,006.02						\$ 3,006.02
ii.		Pumping Facilities Repair Reserve - 8150	\$ 1,267.00						\$ 1,267.00
iii.		Operating Contingency	\$ 300.60						\$ 300.60
iv.		Capital Facilities Replacement Reserve	\$ 1,768.20						\$ 1,768.20
v.		Total Costs	\$ 6,341.82						\$ 6,341.82
vi.		Estimated Total Revenues - Benefit Assessment Levy	\$ 6,341.79						\$ 6,341.79
B.	CSA 34	Surface Water Supply and Finished Water Delivery to CSA 34C - and Water Distribution System Maintenance and Administration - Water Fees							
i.		Operating Cost - Finished Water Delivery							
ia.		Surface Water Treatment Plant Finished Water Fixed Cost	\$ 12,573.83						\$ 12,573.83
ib.		Surface Water Treatment Plant Finished Water Variable Cost	\$ 71,127.17						\$ 71,127.17
ic.		Operating Contingency	\$ 8,370.11						\$ 8,370.11
ii.		Capital Facilities Replacement Reserve and Other Special Reserves							
ii.a		Surface Water Treatment Plant Expansion Reserve - Tier 1 Water Rate	\$ 11,700.00						\$ 11,700.00
ii.b		Over Use Raw Water Purchase Reserve - Tier 2 Water Rate	\$ 1,300.00						\$ 1,300.00
iii.		Total Operating Cost and Reserves - Finished Water Delivery	\$ 105,071.11						\$ 105,071.11
iv.		CSA 34C Water Distribution System Maintenance and Administration Cost	\$ 28,623.25						\$ 28,623.25
iv.a		Maintenance and Administration Contingency	\$ 2,862.33						\$ 2,862.33
iv.b		Total Cost Distribution System Maintenance and Administration	\$ 31,485.58						\$ 31,485.58
v.		Estimated Total Annual Cost - Water Delivery, System Maintenance CSA 34C	\$ 136,556.69						\$ 136,556.69
vi.		Estimated Total Revenues - Water Customer Service Charges	\$ 168,337.36						\$ 168,337.36
C.	CSA 34	Wastewater Treatment Service Delivery to CSA 34C - and Piping/Pumping Systems ("P/P") Maintenance and Administration - SEWER FEES							
i.		Operating Cost - Wastewater Treatment Service Delivery							
ia.		Wastewater Treatment Service Delivery Fixed Cost	\$ 23,833.02						\$ 23,833.02
ib.		Wastewater Treatment Service Delivery Variable Cost	\$ 100,650.44						\$ 100,650.44
ic.		Wastewater Treatment Sludge Disposal Cost	\$ 17,532.54						\$ 17,532.54
id.		Wastewater Treatment - Reclaimed Water Delivery Cost	\$ -						\$ -
ie.		Operating Contingency	\$ 14,201.63						\$ 14,201.63
ii.		Capital Facilities Replacement Reserve and Other Special Reserves	\$ -						\$ -
iii.		Total Operating Cost and Reserves - Wastewater Treatment Service Delivery	\$ 156,217.63						\$ 156,217.63
iv.		CSA 34C P/P Systems Maintenance and Administration Cost	\$ 27,514.98						\$ 27,514.98
iv.a		Maintenance and Administration Contingency	\$ 2,751.50						\$ 2,751.50
iv.b		Total Cost P/P Systems Maintenance and Administration	\$ 30,266.48						\$ 30,266.48
v.		Estimated Total Annual Cost - Wastewater Treatment, P/P Maintenance CSA 34C	\$ 186,484.11						\$ 186,484.11
vi.		Estimated Total Revenues - Sewer Customer Service Charges	\$ 186,495.96						\$ 186,495.96
<b>II. LOCAL SERVICE UTILITY SYSTEMS BUDGET ALLOCATIONS - CSA 34C</b>									
i.		Operating Cost	\$ 13,238.90	\$ 8,525.35	\$ 13,468.33	\$ 5,986.33	\$ 47,624.33	\$ 5,186.80	\$ 94,030.04
ii.		Capital Expenditure - 8150	\$ 12,011.00	\$ -	\$ 8,964.00	\$ -	\$ -	\$ -	\$ 20,975.00
iii.		Operating Contingency	\$ 1,324.00	\$ 853.00	\$ 1,347.00	\$ 599.00	\$ 4,762.00	\$ 519.00	\$ 9,404.00
iv.		Capital Facilities Replacement Reserve	\$ 13,851.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 42,720.00
v.		Total Costs	\$ 40,424.90	\$ 18,024.35	\$ 41,785.33	\$ 6,585.33	\$ 52,386.33	\$ 7,922.80	\$ 167,129.04
vi.		Estimated Total Revenues - Benefit Assessment Levy	\$ 40,423.88	\$ 18,023.95	\$ 41,785.94	\$ 6,584.90	\$ 52,386.18	\$ 7,922.81	\$ 167,127.66
<b>III. TOTAL UTILITY SYSTEMS BUDGET ALLOCATIONS - CSA 34C</b>									
i.		Operating Cost	\$ 128,569.17	\$ 178,056.33	\$ 13,468.33	\$ 5,986.33	\$ 47,624.33	\$ 5,186.80	\$ 378,891.29
ii.		Capital Expenditure - 8150	\$ 13,278.00	\$ -	\$ 8,964.00	\$ -	\$ -	\$ -	\$ 22,242.00
iii.		Operating Contingency	\$ 12,857.04	\$ 17,806.13	\$ 1,347.00	\$ 599.00	\$ 4,762.00	\$ 519.00	\$ 37,890.17
iv.		Capital Facilities Replacement Reserve	\$ 28,619.20	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 57,488.20
v.		Total Costs	\$ 183,323.41	\$ 204,508.46	\$ 41,785.33	\$ 6,585.33	\$ 52,386.33	\$ 7,922.80	\$ 496,511.66
vi.		Estimated Total Service Charge - Benefit Assessment Levy Revenues	\$ 215,103.03	\$ 204,519.91	\$ 41,785.94	\$ 6,584.90	\$ 52,386.18	\$ 7,922.81	\$ 526,302.77
<b>IV. TOTAL REVENUES - TOTAL COSTS - CSA 34C</b>									
			\$ 31,779.62	\$ 11.45	\$ 0.61	\$ (0.43)	\$ (0.15)	\$ 0.01	\$ 31,791.11

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT C**

**EXHIBIT C TABLES C-1 THROUGH C-5 – COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015 (TABLE C-1) ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT, THROUGH COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 (TABLE C-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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT C-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015  
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING  
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT**

SERVICE TYPE	MEMO CODES	ACCOUNT NUMBER	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2014-15
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>				
<b>Memo Code 1 - Pumping</b>				
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	\$ -
<b>Subtotal Memo Code 1</b>				<b>\$ 36,200.00</b>
<b>Memo Code 2 - Water Treatment</b>				
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	\$ 257.39
2		7400	a. Water Treatment	\$ -
<b>Subtotal Memo Code 2</b>				<b>\$ 257.39</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>				
3		7205	b. Transmission & Distribution	\$ -
3		7220	c. Transmission & Distribution	\$ -
3		7295	c. Transmission & Distribution	\$ 1,643.31
3		8150	a. Project 90675 - Parallel Pipeline	\$ -
<b>Subtotal Memo Code 3</b>				<b>\$ 1,643.31</b>
<b>Memo Code 4 - Customer Accounts - Water</b>				
4		7295	d. Customer Accounts-Water	\$ -
<b>Subtotal Memo Code 4</b>				<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>				
5		7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
5		7295	e. Water Purchases - LTRID	\$ 418.63
5		7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
<b>Subtotal Memo Code 5</b>				<b>\$ 418.63</b>

REPORT EXHIBIT C-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015  
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING  
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT

SERVICE TYPE	MEMO CODES	ACCOUNT NUMBER	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2014-15
			<b>Memo Code 6 - Administration-Water</b>	
6		7010	b. Administration - Water (Bureau Rec)	\$ 10,889.62
6		7040	a. Administration - Water	\$ -
6		7101	b. Administration - Water	\$ -
6		7205	c. Administration - Water	\$ 360.23
6		7220	d. Administration - Water	\$ -
6		7265	b. Administration - Water	\$ 13.11
6		7268	a. Administration - Water	\$ 200.45
6		7287	a. Administration - Water	\$ 1,896.30
6		7295	f. Administration - Water	\$ 16,844.10
6		7400	c. Administration - Water	\$ 2,344.18
			<b>Subtotal Memo Code 6</b>	<b>\$ 32,547.99</b>
			<b>Memo Code 7 - Other Expenses-Water Supply</b>	
7		7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 7,343.05
7		7205	d. Other Expense - Water Supply	\$ -
7		7220	e. Other Expense - Water Supply	\$ -
7		7295	g. Other Expense - Water Supply	\$ 32.69
7		7400	d. Other Expense - Water Supply	\$ -
			<b>Subtotal Memo Code 7</b>	<b>\$ 7,375.74</b>
			<b>Memo Code 8 - Sewage Collection</b>	
8		7205	e. Sewage Collection	\$ -
8		7220	f. Sewage Collection	\$ 896.89
8		7295	h. Sewage Collection	\$ -
8		7430	b. Sewage Collection	\$ -
			<b>Subtotal Memo Code 8</b>	<b>\$ 896.89</b>
			<b>Memo Code 9 - Sewage Treatment</b>	
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	\$ 449.04
9		7400	e. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 8,330.13
9		7430	c. Sewage Treatment	\$ -
9		7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
			<b>Subtotal Memo Code 9</b>	<b>\$ 8,779.17</b>
			<b>Memo Code 10 - Sewage Disposal</b>	
10		7295	j. Sewage Disposal	\$ -
			<b>Subtotal Memo Code 10</b>	<b>\$ -</b>
			<b>Memo Code 13 - Administration-Sewer</b>	
13		7101	d. Administration - Sewer	\$ -
13		7205	g. Administration - Sewer	\$ -
13		7265	d. Administration - Sewer	\$ -
13		7295	k. Administration-Sewer	\$ -
			<b>Subtotal Memo Code 13</b>	<b>\$ -</b>
			<b>Memo Code 14 - Other Expenses-Sewer</b>	
14		7220	h. Other Expense - Sewer	\$ -
14		7295	l. Other Expense - Sewer	\$ -
14		7400	f. Other Expense - Sewer	\$ -
			<b>Subtotal Memo Code 14</b>	<b>\$ -</b>

REPORT EXHIBIT C-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015  
ENTERPRISE BUDGET FOR WATER SUPPLY CONTRACTS ADMINISTRATION AND LAKE PUMPING  
FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT

SERVICE TYPE	MEMO CODES	ACCOUNT NUMBER	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2014-15
			<b>Memo Code 17 - Street Lighting</b>	
	17	7205	h. Street Lighting	\$ -
	17	7220	i. Street Lighting	\$ -
	17	7295	m. Street Lighting	\$ -
	17	7430	d. Street Lighting	\$ -
			<b>Subtotal Memo Code 17</b>	\$ -
			<b>Memo Code 18 - Road Maintenance</b>	
	18	7220	j. Road Maintenance	\$ -
	18	7295	n. Road Maintenance	\$ -
			<b>Subtotal Memo Code 18</b>	\$ -
			<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
	30	7205	i. Street Sweeping	\$ -
	30	7220	k. Street Sweeping	\$ -
			<b>Subtotal Memo Code 30</b>	\$ -
			<b>Memo Code 32 - Sewer System Management Plan</b>	
	32	7295	p. Sewer System Management Plan	\$ -
			<b>Subtotal Memo Code 32</b>	\$ -
			<b>Memo Codes 6, 13, 17, 18</b>	
6, 13, 17, 18		7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -
			<b>Subtotal Memo Codes 6, 13, 17, 18</b>	\$ -
			A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ 36,200.00
			B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 51,919.12
			C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 88,119.12
90	II.		OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 5,191.91
	III.		SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 93,311.03
91	IV.		CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 50,520.00
	V.		TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 143,831.03

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT C-2  
COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016  
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 2015-16
<b>ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>		
<b>Memo Code 1 - Pumping</b>		
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	\$ -
	<b>Subtotal Memo Code 1</b>	<b>\$ 36,200.00</b>
<b>Memo Code 2 - Water Treatment</b>		
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	\$ 262.94
2	7400 a. Water Treatment	\$ -
	<b>Subtotal Memo Code 2</b>	<b>\$ 262.94</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>		
3	7205 b. Transmission & Distribution	\$ -
3	7220 c. Transmission & Distribution	\$ -
3	7295 c. Transmission & Distribution	\$ 1,678.81
3	8150 a. Project 90675 - Parallel Pipeline	\$ -
	<b>Subtotal Memo Code 3</b>	<b>\$ 1,678.81</b>
<b>Memo Code 4 - Customer Accounts - Water</b>		
4	7295 d. Customer Accounts-Water	\$ -
	<b>Subtotal Memo Code 4</b>	<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>		
5	7010 a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
5	7295 e. Water Purchases - LTRID	\$ 427.66
5	7400 b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
	<b>Subtotal Memo Code 5</b>	<b>\$ 427.66</b>

REPORT EXHIBIT C-2  
COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016  
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 2015-16
<b>Memo Code 6 - Administration-Water</b>		
6	7010 b. Administration - Water (Bureau Rec)	\$ 11,124.85
6	7040 a. Administration - Water	\$ -
6	7101 b. Administration - Water	\$ -
6	7205 c. Administration - Water	\$ 368.01
6	7220 d. Administration - Water	\$ -
6	7265 b. Administration - Water	\$ 13.39
6	7268 a. Administration - Water	\$ 204.78
6	7287 a. Administration - Water	\$ 1,937.26
6	7295 f. Administration - Water	\$ 17,207.93
6	7400 c. Administration - Water	\$ 2,394.82
<b>Subtotal Memo Code 6</b>		<b>\$ 33,251.04</b>
<b>Memo Code 7 - Other Expenses-Water Supply</b>		
7	7010 c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 7,501.65
7	7205 d. Other Expense - Water Supply	\$ -
7	7220 e. Other Expense - Water Supply	\$ -
7	7295 g. Other Expense - Water Supply	\$ 33.40
7	7400 d. Other Expense - Water Supply	\$ -
<b>Subtotal Memo Code 7</b>		<b>\$ 7,535.05</b>
<b>Memo Code 8 - Sewage Collection</b>		
8	7205 e. Sewage Collection	\$ -
8	7220 f. Sewage Collection	\$ 916.25
8	7295 h. Sewage Collection	\$ -
8	7430 b. Sewage Collection	\$ -
<b>Subtotal Memo Code 8</b>		<b>\$ 916.25</b>
<b>Memo Code 9 - Sewage Treatment</b>		
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	\$ 767.12
9	7400 e. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 14,230.87
9	7430 c. Sewage Treatment	\$ -
9	7901 xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
<b>Subtotal Memo Code 9</b>		<b>\$ 14,997.99</b>
<b>Memo Code 10 - Sewage Disposal</b>		
10	7295 j. Sewage Disposal	\$ -
<b>Subtotal Memo Code 10</b>		<b>\$ -</b>
<b>Memo Code 13 - Administration-Sewer</b>		
13	7101 d. Administration - Sewer	\$ -
13	7205 g. Administration - Sewer	\$ -
13	7265 d. Administration - Sewer	\$ -
13	7295 k. Administration-Sewer	\$ -
<b>Subtotal Memo Code 13</b>		<b>\$ -</b>
<b>Memo Code 14 - Other Expenses-Sewer</b>		
14	7220 h. Other Expense - Sewer	\$ -
14	7295 l. Other Expense - Sewer	\$ -
14	7400 f. Other Expense - Sewer	\$ -
<b>Subtotal Memo Code 14</b>		<b>\$ -</b>

**REPORT EXHIBIT C-2**  
**COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016**  
**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 2015-16
		<b>Memo Code 17 - Street Lighting</b>	
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		<b>Subtotal Memo Code 17</b>	<b>\$ -</b>
		<b>Memo Code 18 - Road Maintenance</b>	
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		<b>Subtotal Memo Code 18</b>	<b>\$ -</b>
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		<b>Subtotal Memo Code 30</b>	<b>\$ -</b>
		<b>Memo Code 32 - Sewer System Management Plan</b>	
32	7295	p. Sewer System Management Plan	\$ -
		<b>Subtotal Memo Code 32</b>	<b>\$ -</b>
		<b>Memo Codes 6, 13, 17, 18</b>	
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ 17,000.00
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	<b>\$ 17,000.00</b>
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ 36,200.00
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 76,069.74
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 112,269.74
90	II.	OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 7,606.97
	III.	SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 119,876.71
91	IV.	CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 50,520.00
	V.	TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 170,396.71



**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT C-3  
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017  
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 2016-17
<b>ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>		
<b>Memo Code 1 - Pumping</b>		
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	\$ -
	<b>Subtotal Memo Code 1</b>	<b>\$ 36,200.00</b>
<b>Memo Code 2 - Water Treatment</b>		
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	\$ -
	<b>Subtotal Memo Code 2</b>	<b>\$ 268.63</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>		
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	\$ -
	<b>Subtotal Memo Code 3</b>	<b>\$ 1,715.07</b>
<b>Memo Code 4 - Customer Accounts - Water</b>		
4	7295 d. Customer Accounts-Water	\$ -
	<b>Subtotal Memo Code 4</b>	<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>		
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.	\$ -
	<b>Subtotal Memo Code 5</b>	<b>\$ 436.90</b>

REPORT EXHIBIT C-3  
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017  
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 2016-17
	<b>Memo Code 6 - Administration-Water</b>	
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
	<b>Subtotal Memo Code 6</b>	<b>\$ 33,969.25</b>
	<b>Memo Code 7 - Other Expenses-Water Supply</b>	
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	\$ -
	<b>Subtotal Memo Code 7</b>	<b>\$ 7,697.79</b>
	<b>Memo Code 8 - Sewage Collection</b>	
8	7205 e. Sewage Collection	\$ -
8	7220 f. Sewage Collection	\$ 936.05
8	7295 h. Sewage Collection	\$ -
8	7430 b. Sewage Collection	\$ -
	<b>Subtotal Memo Code 8</b>	<b>\$ 936.05</b>
	<b>Memo Code 9 - Sewage Treatment</b>	
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	\$ -
	<b>Subtotal Memo Code 9</b>	<b>\$ 15,321.96</b>
	<b>Memo Code 10 - Sewage Disposal</b>	
10	7295 j. Sewage Disposal	\$ -
	<b>Subtotal Memo Code 10</b>	<b>\$ -</b>
	<b>Memo Code 13 - Administration-Sewer</b>	
13	7101 d. Administration - Sewer	\$ -
13	7205 g. Administration - Sewer	\$ -
13	7265 d. Administration - Sewer	\$ -
13	7295 k. Administration-Sewer	\$ -
	<b>Subtotal Memo Code 13</b>	<b>\$ -</b>
	<b>Memo Code 14 - Other Expenses-Sewer</b>	
14	7220 h. Other Expense - Sewer	\$ -
14	7295 l. Other Expense - Sewer	\$ -
14	7400 f. Other Expense - Sewer	\$ -
	<b>Subtotal Memo Code 14</b>	<b>\$ -</b>

REPORT EXHIBIT C-3  
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017  
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 2016-17
		<b>Memo Code 17 - Street Lighting</b>	
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		<b>Subtotal Memo Code 17</b>	<b>\$ -</b>
		<b>Memo Code 18 - Road Maintenance</b>	
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		<b>Subtotal Memo Code 18</b>	<b>\$ -</b>
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		<b>Subtotal Memo Code 30</b>	<b>\$ -</b>
		<b>Memo Code 32 - Sewer System Management Plan</b>	
32	7295	p. Sewer System Management Plan	\$ -
		<b>Subtotal Memo Code 32</b>	<b>\$ -</b>
		<b>Memo Codes 6, 13, 17, 18</b>	
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	<b>\$ -</b>
		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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT C-4  
COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018  
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 2017-18
ESTIMATED OPERATING AND CAPITAL EXPENDITURES		
<b>Memo Code 1 - Pumping</b>		
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	\$ -
	<b>Subtotal Memo Code 1</b>	<b>\$ 36,200.00</b>
<b>Memo Code 2 - Water Treatment</b>		
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	\$ -
	<b>Subtotal Memo Code 2</b>	<b>\$ 274.43</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>		
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	\$ -
	<b>Subtotal Memo Code 3</b>	<b>\$ 1,752.11</b>
<b>Memo Code 4 - Customer Accounts - Water</b>		
4	7295 d. Customer Accounts-Water	\$ -
	<b>Subtotal Memo Code 4</b>	<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>		
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.	\$ -
	<b>Subtotal Memo Code 5</b>	<b>\$ 446.35</b>

REPORT EXHIBIT C-4  
COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018  
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 2017-18
<b>Memo Code 6 - Administration-Water</b>		
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
	<b>Subtotal Memo Code 6</b>	<b>\$ 34,702.97</b>
<b>Memo Code 7 - Other Expenses-Water Supply</b>		
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	\$ -
	<b>Subtotal Memo Code 7</b>	<b>\$ 7,864.06</b>
<b>Memo Code 8 - Sewage Collection</b>		
8	7205 e. Sewage Collection	\$ -
8	7220 f. Sewage Collection	\$ 956.27
8	7295 h. Sewage Collection	\$ -
8	7430 b. Sewage Collection	\$ -
	<b>Subtotal Memo Code 8</b>	<b>\$ 956.27</b>
<b>Memo Code 9 - Sewage Treatment</b>		
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	\$ -
	<b>Subtotal Memo Code 9</b>	<b>\$ 15,652.91</b>
<b>Memo Code 10 - Sewage Disposal</b>		
10	7295 j. Sewage Disposal	\$ -
	<b>Subtotal Memo Code 10</b>	<b>\$ -</b>
<b>Memo Code 13 - Administration-Sewer</b>		
13	7101 d. Administration - Sewer	\$ -
13	7205 g. Administration - Sewer	\$ -
13	7265 d. Administration - Sewer	\$ -
13	7295 k. Administration-Sewer	\$ -
	<b>Subtotal Memo Code 13</b>	<b>\$ -</b>
<b>Memo Code 14 - Other Expenses-Sewer</b>		
14	7220 h. Other Expense - Sewer	\$ -
14	7295 l. Other Expense - Sewer	\$ -
14	7400 f. Other Expense - Sewer	\$ -
	<b>Subtotal Memo Code 14</b>	<b>\$ -</b>

**REPORT EXHIBIT C-4  
COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018  
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 2017-18
		<b>Memo Code 17 - Street Lighting</b>	
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		<b>Subtotal Memo Code 17</b>	<b>\$ -</b>
		<b>Memo Code 18 - Road Maintenance</b>	
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		<b>Subtotal Memo Code 18</b>	<b>\$ -</b>
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		<b>Subtotal Memo Code 30</b>	<b>\$ -</b>
		<b>Memo Code 32 - Sewer System Management Plan</b>	
32	7295	p. Sewer System Management Plan	\$ -
		<b>Subtotal Memo Code 32</b>	<b>\$ -</b>
		<b>Memo Codes 6, 13, 17, 18</b>	
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	<b>\$ -</b>
		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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT C-5  
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019  
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 2018-19
ESTIMATED OPERATING AND CAPITAL EXPENDITURES			
<b>Memo Code 1 - Pumping</b>			
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	\$ -
<b>Subtotal Memo Code 1</b>			<b>\$ 36,200.00</b>
<b>Memo Code 2 - Water Treatment</b>			
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	\$ -
<b>Subtotal Memo Code 2</b>			<b>\$ 280.35</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>			
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	\$ -
<b>Subtotal Memo Code 3</b>			<b>\$ 1,789.95</b>
<b>Memo Code 4 - Customer Accounts - Water</b>			
4	7295	d. Customer Accounts-Water	\$ -
<b>Subtotal Memo Code 4</b>			<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>			
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.	\$ -
<b>Subtotal Memo Code 5</b>			<b>\$ 455.99</b>

REPORT EXHIBIT C-5  
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019  
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 2018-19
<b>Memo Code 6 - Administration-Water</b>			
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
<b>Subtotal Memo Code 6</b>			<b>\$ 35,452.55</b>
<b>Memo Code 7 - Other Expenses-Water Supply</b>			
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	\$ -
<b>Subtotal Memo Code 7</b>			<b>\$ 8,033.93</b>
<b>Memo Code 8 - Sewage Collection</b>			
8	7205	e. Sewage Collection	\$ -
8	7220	f. Sewage Collection	\$ 976.92
8	7295	h. Sewage Collection	\$ -
8	7430	b. Sewage Collection	\$ -
<b>Subtotal Memo Code 8</b>			<b>\$ 976.92</b>
<b>Memo Code 9 - Sewage Treatment</b>			
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	\$ -
<b>Subtotal Memo Code 9</b>			<b>\$ 15,991.00</b>
<b>Memo Code 10 - Sewage Disposal</b>			
10	7295	j. Sewage Disposal	\$ -
<b>Subtotal Memo Code 10</b>			<b>\$ -</b>
<b>Memo Code 13 - Administration-Sewer</b>			
13	7101	d. Administration - Sewer	\$ -
13	7205	g. Administration - Sewer	\$ -
13	7265	d. Administration - Sewer	\$ -
13	7295	k. Administration-Sewer	\$ -
<b>Subtotal Memo Code 13</b>			<b>\$ -</b>
<b>Memo Code 14 - Other Expenses-Sewer</b>			
14	7220	h. Other Expense - Sewer	\$ -
14	7295	l. Other Expense - Sewer	\$ -
14	7400	f. Other Expense - Sewer	\$ -
<b>Subtotal Memo Code 14</b>			<b>\$ -</b>



REPORT EXHIBIT C-5  
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019  
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 2018-19
		<b>Memo Code 17 - Street Lighting</b>	
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		<b>Subtotal Memo Code 17</b>	<b>\$ -</b>
		<b>Memo Code 18 - Road Maintenance</b>	
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		<b>Subtotal Memo Code 18</b>	<b>\$ -</b>
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		<b>Subtotal Memo Code 30</b>	<b>\$ -</b>
		<b>Memo Code 32 - Sewer System Management Plan</b>	
32	7295	p. Sewer System Management Plan	\$ -
		<b>Subtotal Memo Code 32</b>	<b>\$ -</b>
		<b>Memo Codes 6, 13, 17, 18</b>	
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	<b>\$ -</b>
		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  
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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT D**

**EXHIBIT D TABLES D-1 THROUGH D-5 – COUNTY SERVICE AREA 34 FISCAL YEAR  
2014-2015 (TABLE D-1) SURFACE WATER TREATMENT PLANT ENTERPRISE  
OPERATIONS AND MAINTENANCE BUDGET, THROUGH COUNTY SERVICE AREA  
34 FISCAL YEAR 2018-2019 (TABLE D-5) SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT D-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015 SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2014-15 WATER REVENUES & EXPENDITURES
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>			
<b>Memo Code 1 - Pumping</b>			
1	7220	a. Pumping	\$ 1,885.00
1	7295	a. Pumping	\$ 4,491.00
1	7430	a. Pumping	\$ 134,862.00
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	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -
<b>Subtotal Memo Code 1</b>			<b>\$ 141,238.00</b>
<b>Memo Code 2 - Water Treatment</b>			
2	7101	a. Water Treatment	\$ 1,233.00
2	7205	a. Water Treatment	\$ 14,119.00
2	7220	b. Water Treatment	\$ 8,054.00
2	7265	a. Water Treatment	\$ 258.00
2	7295	b. Water Treatment	\$ 35,678.00
2	7400	a. Water Treatment	\$ 1,022.00
<b>Subtotal Memo Code 2</b>			<b>\$ 60,364.00</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>			
3	7205	b. Transmission & Distribution	\$ -
3	7220	c. Transmission & Distribution	\$ -
3	7295	c. Transmission & Distribution	\$ -
3	8150	a. Project 90675 - Parallel Pipeline	\$ -
<b>Subtotal Memo Code 3</b>			<b>\$ -</b>
<b>Memo Code 4 - Customer Accounts - Water</b>			
4	7295	d. Customer Accounts-Water	\$ -
<b>Subtotal Memo Code 4</b>			<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>			
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ 308,595.00
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 521.00
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ 1,196.00
<b>Subtotal Memo Code 5</b>			<b>\$ 310,312.00</b>

**REPORT EXHIBIT D-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015 SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2014-15 WATER REVENUES & EXPENDITURES
<b>Memo Code 6 - Administration-Water</b>			
6	7010	b. Administration - Water (Bureau Rec)	\$ -
6	7040	a. Administration - Water	\$ -
6	7101	b. Administration - Water	\$ -
6	7205	c. Administration - Water	\$ -
6	7220	d. Administration - Water	\$ -
6	7265	b. Administration - Water	\$ -
6	7268	a. Administration - Water	\$ -
6	7287	a. Administration - Water	\$ -
6	7295	f. Administration - Water	\$ -
6	7400	c. Administration - Water	\$ -
<b>Subtotal Memo Code 6</b>			<b>\$ -</b>
<b>Memo Code 7 - Other Expenses-Water Supply</b>			
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
7	7205	d. Other Expense - Water Supply	\$ 663.00
7	7220	e. Other Expense - Water Supply	\$ -
7	7295	g. Other Expense - Water Supply	\$ 5,981.00
7	7400	d. Other Expense - Water Supply	\$ 1,196.00
<b>Subtotal Memo Code 7</b>			<b>\$ 7,840.00</b>
<b>Memo Code 8 - Sewage Collection</b>			
8	7205	e. Sewage Collection	\$ -
8	7220	f. Sewage Collection	\$ -
8	7295	h. Sewage Collection	\$ -
8	7430	b. Sewage Collection	\$ -
<b>Subtotal Memo Code 8</b>			<b>\$ -</b>
<b>Memo Code 9 - Sewage Treatment</b>			
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	\$ -
9	7400	e. Sewage Treatment	\$ -
9	7430	c. Sewage Treatment	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
<b>Subtotal Memo Code 9</b>			<b>\$ -</b>
<b>Memo Code 10 - Sewage Disposal</b>			
10	7295	j. Sewage Disposal	\$ -
<b>Subtotal Memo Code 10</b>			<b>\$ -</b>
<b>Memo Code 13 - Administration-Sewer</b>			
13	7101	d. Administration - Sewer	\$ -
13	7205	g. Administration - Sewer	\$ -
13	7265	d. Administration - Sewer	\$ -
13	7295	k. Administration-Sewer	\$ -
<b>Subtotal Memo Code 13</b>			<b>\$ -</b>

**REPORT EXHIBIT D-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015 SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2014-15 WATER REVENUES & EXPENDITURES
		<b>Memo Code 14 - Other Expenses-Sewer</b>	
14	7220	h. Other Expense - Sewer	\$ -
14	7295	i. Other Expense - Sewer	\$ -
14	7400	f. Other Expense - Sewer	\$ -
		<b>Subtotal Memo Code 14</b>	<b>\$ -</b>
		<b>Memo Code 17 - Street Lighting</b>	
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		<b>Subtotal Memo Code 17</b>	<b>\$ -</b>
		<b>Memo Code 18 - Road Maintenance</b>	
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		<b>Subtotal Memo Code 18</b>	<b>\$ -</b>
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		<b>Subtotal Memo Code 30</b>	<b>\$ -</b>
		<b>Memo Code 32 - Sewer System Management Plan</b>	
32	7295	p. Sewer System Management Plan	\$ -
		<b>Subtotal Memo Code 32</b>	<b>\$ -</b>
		<b>Memo Codes 6, 13, 17, 18</b>	
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	<b>\$ -</b>
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ -
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 519,754.00
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 519,754.00
90		II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 51,975.40
		III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 571,729.40
91		IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ -
		V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 571,729.40

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT D-2  
COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016 SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2015-16 WATER REVENUES & EXPENDITURES
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>			
<b>Memo Code 1 - Pumping</b>			
1	7220	a. Pumping	\$ 1,994.00
1	7295	a. Pumping	\$ 4,750.00
1	7430	a. Pumping	\$ 146,989.00
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	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -
<b>Subtotal Memo Code 1</b>			<b>\$ 153,733.00</b>
<b>Memo Code 2 - Water Treatment</b>			
2	7101	a. Water Treatment	\$ 1,259.00
2	7205	a. Water Treatment	\$ 16,168.00
2	7220	b. Water Treatment	\$ 8,974.00
2	7265	a. Water Treatment	\$ 264.00
2	7295	b. Water Treatment	\$ 39,753.00
2	7400	a. Water Treatment	\$ 1,044.00
<b>Subtotal Memo Code 2</b>			<b>\$ 67,462.00</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>			
3	7205	b. Transmission & Distribution	\$ -
3	7220	c. Transmission & Distribution	\$ -
3	7295	c. Transmission & Distribution	\$ -
3	8150	a. Project 90675 - Parallel Pipeline	\$ -
<b>Subtotal Memo Code 3</b>			<b>\$ -</b>
<b>Memo Code 4 - Customer Accounts - Water</b>			
4	7295	d. Customer Accounts-Water	\$ -
<b>Subtotal Memo Code 4</b>			<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>			
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ 345,097.00
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 551.00
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ 1,265.00
<b>Subtotal Memo Code 5</b>			<b>\$ 346,913.00</b>

REPORT EXHIBIT D-2  
COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016 SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2015-16 WATER REVENUES & EXPENDITURES
<b>Memo Code 6 - Administration-Water</b>			
6	7011	b. Administration - Water (Bureau Rec)	\$ -
6	7040	a. Administration - Water	\$ -
6	7101	b. Administration - Water	\$ -
6	7205	c. Administration - Water	\$ -
6	7220	d. Administration - Water	\$ -
6	7265	b. Administration - Water	\$ -
6	7268	a. Administration - Water	\$ -
6	7287	a. Administration - Water	\$ -
6	7295	f. Administration - Water	\$ -
6	7400	c. Administration - Water	\$ -
<b>Subtotal Memo Code 6</b>			<b>\$ -</b>
<b>Memo Code 7 - Other Expenses-Water Supply</b>			
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
7	7205	d. Other Expense - Water Supply	\$ 701.00
7	7220	e. Other Expense - Water Supply	\$ -
7	7295	g. Other Expense - Water Supply	\$ 6,326.00
7	7400	d. Other Expense - Water Supply	\$ 1,265.00
<b>Subtotal Memo Code 7</b>			<b>\$ 8,292.00</b>
<b>Memo Code 8 - Sewage Collection</b>			
8	7205	e. Sewage Collection	\$ -
8	7220	f. Sewage Collection	\$ -
8	7295	h. Sewage Collection	\$ -
8	7430	b. Sewage Collection	\$ -
<b>Subtotal Memo Code 8</b>			<b>\$ -</b>
<b>Memo Code 9 - Sewage Treatment</b>			
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	\$ -
9	7400	e. Sewage Treatment	\$ -
9	7430	c. Sewage Treatment	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
<b>Subtotal Memo Code 9</b>			<b>\$ -</b>
<b>Memo Code 10 - Sewage Disposal</b>			
10	7295	j. Sewage Disposal	\$ -
<b>Subtotal Memo Code 10</b>			<b>\$ -</b>
<b>Memo Code 13 - Administration-Sewer</b>			
13	7101	d. Administration - Sewer	\$ -
13	7205	g. Administration - Sewer	\$ -
13	7265	d. Administration - Sewer	\$ -
13	7295	k. Administration-Sewer	\$ -
<b>Subtotal Memo Code 13</b>			<b>\$ -</b>

**REPORT EXHIBIT D-2  
COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016 SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2015-16 WATER REVENUES & EXPENDITURES
		<b>Memo Code 14 - Other Expenses-Sewer</b>	
14	7220	h. Other Expense - Sewer	\$ -
14	7295	l. Other Expense - Sewer	\$ -
14	7400	f. Other Expense - Sewer	\$ -
		<b>Subtotal Memo Code 14</b>	\$ -
		<b>Memo Code 17 - Street Lighting</b>	
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		<b>Subtotal Memo Code 17</b>	\$ -
		<b>Memo Code 18 - Road Maintenance</b>	
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		<b>Subtotal Memo Code 18</b>	\$ -
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		<b>Subtotal Memo Code 30</b>	\$ -
		<b>Memo Code 32 - Sewer System Management Plan</b>	
32	7295	p. Sewer System Management Plan	\$ -
		<b>Subtotal Memo Code 32</b>	\$ -
		<b>Memo Codes 6, 13, 17, 18</b>	
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ 17,000.00
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	\$ 17,000.00
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ -
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 593,400.00
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 593,400.00
90		II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 59,340.00
		III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 652,740.00
91		IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ -
		V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 652,740.00



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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT D-3  
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017 SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2016-17 WATER REVENUES & EXPENDITURES
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>			
<b>Memo Code 1 - Pumping</b>			
1	7220	a. Pumping	\$ 2,041.00
1	7295	a. Pumping	\$ 4,863.00
1	7430	a. Pumping	\$ 150,493.00
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	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -
<b>Subtotal Memo Code 1</b>			<b>\$ 157,397.00</b>
<b>Memo Code 2 - Water Treatment</b>			
2	7101	a. Water Treatment	\$ 1,287.00
2	7205	a. Water Treatment	\$ 16,631.00
2	7220	b. Water Treatment	\$ 9,215.00
2	7265	a. Water Treatment	\$ 269.00
2	7295	b. Water Treatment	\$ 40,822.00
2	7400	a. Water Treatment	\$ 1,067.00
<b>Subtotal Memo Code 2</b>			<b>\$ 69,291.00</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>			
3	7205	b. Transmission & Distribution	\$ -
3	7220	c. Transmission & Distribution	\$ -
3	7295	c. Transmission & Distribution	\$ -
3	8150	a. Project 90675 - Parallel Pipeline	\$ -
<b>Subtotal Memo Code 3</b>			<b>\$ -</b>
<b>Memo Code 4 - Customer Accounts - Water</b>			
4	7295	d. Customer Accounts-Water	\$ -
<b>Subtotal Memo Code 4</b>			<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>			
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ 353,324.00
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 564.00
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ 1,295.00
<b>Subtotal Memo Code 5</b>			<b>\$ 355,183.00</b>

**REPORT EXHIBIT D-3**  
**COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017 SURFACE WATER TREATMENT PLANT**  
**ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2016-17 WATER REVENUES & EXPENDITURES
<b>Memo Code 6 - Administration-Water</b>			
6	7010	b. Administration - Water (Bureau Rec)	\$ -
6	7040	a. Administration - Water	\$ -
6	7101	b. Administration - Water	\$ -
6	7205	c. Administration - Water	\$ -
6	7220	d. Administration - Water	\$ -
6	7265	b. Administration - Water	\$ -
6	7268	a. Administration - Water	\$ -
6	7287	a. Administration - Water	\$ -
6	7295	f. Administration - Water	\$ -
6	7400	c. Administration - Water	\$ -
<b>Subtotal Memo Code 6</b>			<b>\$ -</b>
<b>Memo Code 7 - Other Expenses-Water Supply</b>			
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
7	7205	d. Other Expense - Water Supply	\$ 718.00
7	7220	e. Other Expense - Water Supply	\$ -
7	7295	g. Other Expense - Water Supply	\$ 6,476.00
7	7400	d. Other Expense - Water Supply	\$ 1,295.00
<b>Subtotal Memo Code 7</b>			<b>\$ 8,489.00</b>
<b>Memo Code 8 - Sewage Collection</b>			
8	7205	e. Sewage Collection	\$ -
8	7220	f. Sewage Collection	\$ -
8	7295	h. Sewage Collection	\$ -
8	7430	b. Sewage Collection	\$ -
<b>Subtotal Memo Code 8</b>			<b>\$ -</b>
<b>Memo Code 9 - Sewage Treatment</b>			
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	\$ -
9	7400	e. Sewage Treatment	\$ -
9	7430	c. Sewage Treatment	\$ -
9	7901	xii. 7901 Operating Transfer Out-VVWTP Enterprise Fund	\$ -
<b>Subtotal Memo Code 9</b>			<b>\$ -</b>
<b>Memo Code 10 - Sewage Disposal</b>			
10	7295	j. Sewage Disposal	\$ -
<b>Subtotal Memo Code 10</b>			<b>\$ -</b>
<b>Memo Code 13 - Administration-Sewer</b>			
13	7101	d. Administration - Sewer	\$ -
13	7205	g. Administration - Sewer	\$ -
13	7265	d. Administration - Sewer	\$ -
13	7295	k. Administration-Sewer	\$ -
<b>Subtotal Memo Code 13</b>			<b>\$ -</b>

REPORT EXHIBIT D-3  
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017 SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2016-17 WATER REVENUES & EXPENDITURES
		<b>Memo Code 14 - Other Expenses-Sewer</b>	
14	7220	h. Other Expense - Sewer	\$ -
14	7295	l. Other Expense - Sewer	\$ -
14	7400	f. Other Expense - Sewer	\$ -
		<b>Subtotal Memo Code 14</b>	<b>\$ -</b>
		<b>Memo Code 17 - Street Lighting</b>	
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		<b>Subtotal Memo Code 17</b>	<b>\$ -</b>
		<b>Memo Code 18 - Road Maintenance</b>	
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		<b>Subtotal Memo Code 18</b>	<b>\$ -</b>
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		<b>Subtotal Memo Code 30</b>	<b>\$ -</b>
		<b>Memo Code 32 - Sewer System Management Plan</b>	
32	7295	p. Sewer System Management Plan	\$ -
		<b>Subtotal Memo Code 32</b>	<b>\$ -</b>
6, 13, 17, 18	7295	<b>Memo Codes 6, 13, 17, 18</b> o. Proposition 218 Fees and Assessments Proceeding	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	<b>\$ -</b>
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ -
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 590,360.00
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 590,360.00
90		II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 59,036.00
		III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 649,396.00
91		IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ -
		V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 649,396.00

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT D-4  
COUNTY SERVICE AREA 34 ISCAL YEAR 2017-2018 SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2017-18 WATER REVENUES & EXPENDITURES
I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES			
<b>Memo Code 1 - Pumping</b>			
1	7220	a. Pumping	\$ 2,090.00
1	7295	a. Pumping	\$ 4,979.00
1	7430	a. Pumping	\$ 154,080.00
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	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -
<b>Subtotal Memo Code 1</b>			<b>\$ 161,149.00</b>
<b>Memo Code 2 - Water Treatment</b>			
2	7101	a. Water Treatment	\$ 1,314.00
2	7205	a. Water Treatment	\$ 17,106.00
2	7220	b. Water Treatment	\$ 9,463.00
2	7265	a. Water Treatment	\$ 275.00
2	7295	b. Water Treatment	\$ 41,918.00
2	7400	a. Water Treatment	\$ 1,090.00
<b>Subtotal Memo Code 2</b>			<b>\$ 71,166.00</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>			
3	7295	b. Transmission & Distribution	\$ -
3	7205	c. Transmission & Distribution	\$ -
3	7295	c. Transmission & Distribution	\$ -
3	8150	a. Project 90675 - Parallel Pipeline	\$ -
<b>Subtotal Memo Code 3</b>			<b>\$ -</b>
<b>Memo Code 4 - Customer Accounts - Water</b>			
4	7295	d. Customer Accounts-Water	\$ -
<b>Subtotal Memo Code 4</b>			<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>			
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ 373,681.00
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 578.00
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ 1,326.00
<b>Subtotal Memo Code 5</b>			<b>\$ 375,585.00</b>

**REPORT EXHIBIT D-4**  
**COUNTY SERVICE AREA 34 ISCAL YEAR 2017-2018 SURFACE WATER TREATMENT PLANT**  
**ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2017-18 WATER REVENUES & EXPENDITURES
<b>Memo Code 6 - Administration-Water</b>			
6	7010	b. Administration - Water (Bureau Rec)	\$ -
6	7040	a. Administration - Water	\$ -
6	7101	b. Administration - Water	\$ -
6	7295	c. Administration - Water	\$ -
6	7205	d. Administration - Water	\$ -
6	7265	b. Administration - Water	\$ -
6	7268	a. Administration - Water	\$ -
6	7287	a. Administration - Water	\$ -
6	7295	f. Administration - Water	\$ -
6	7400	c. Administration - Water	\$ -
<b>Subtotal Memo Code 6</b>			<b>\$ -</b>
<b>Memo Code 7 - Other Expenses-Water Supply</b>			
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
7	7205	d. Other Expense - Water Supply	\$ 735.00
7	7220	e. Other Expense - Water Supply	\$ -
7	7295	g. Other Expense - Water Supply	\$ 6,630.00
7	7400	d. Other Expense - Water Supply	\$ 1,326.00
<b>Subtotal Memo Code 7</b>			<b>\$ 8,691.00</b>
<b>Memo Code 8 - Sewage Collection</b>			
8	7295	e. Sewage Collection	\$ -
8	7205	f. Sewage Collection	\$ -
8	7295	h. Sewage Collection	\$ -
8	7430	b. Sewage Collection	\$ -
<b>Subtotal Memo Code 8</b>			<b>\$ -</b>
<b>Memo Code 9 - Sewage Treatment</b>			
9	7101	c. Sewage Treatment	\$ -
9	7295	f. Sewage Treatment	\$ -
9	7205	g. Sewage Treatment	\$ -
9	7265	c. Sewage Treatment	\$ -
9	7295	i. Sewage Treatment	\$ -
9	7400	e. Sewage Treatment	\$ -
9	7430	c. Sewage Treatment	\$ -
9	7901	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
<b>Subtotal Memo Code 9</b>			<b>\$ -</b>
<b>Memo Code 10 - Sewage Disposal</b>			
10	7295	j. Sewage Disposal	\$ -
<b>Subtotal Memo Code 10</b>			<b>\$ -</b>
<b>Memo Code 13 - Administration-Sewer</b>			
13	7101	d. Administration - Sewer	\$ -
13	7295	g. Administration - Sewer	\$ -
13	7265	d. Administration - Sewer	\$ -
13	7295	k. Administration-Sewer	\$ -
<b>Subtotal Memo Code 13</b>			<b>\$ -</b>

**REPORT EXHIBIT D-4  
COUNTY SERVICE AREA 34 ISCAL YEAR 2017-2018 SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2017-18 WATER REVENUES & EXPENDITURES
		<b>Memo Code 14 - Other Expenses-Sewer</b>	
14	7205	h. Other Expense - Sewer	\$ -
14	7295	i. Other Expense - Sewer	\$ -
14	7400	f. Other Expense - Sewer	\$ -
		<b>Subtotal Memo Code 14</b>	\$ -
		<b>Memo Code 17 - Street Lighting</b>	
17	7295	h. Street Lighting	\$ -
17	7205	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		<b>Subtotal Memo Code 17</b>	\$ -
		<b>Memo Code 18 - Road Maintenance</b>	
18	7205	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		<b>Subtotal Memo Code 18</b>	\$ -
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
30	7295	i. Street Sweeping	\$ -
30	7205	k. Street Sweeping	\$ -
		<b>Subtotal Memo Code 30</b>	\$ -
		<b>Memo Code 32 - Sewer System Management Plan</b>	
32	7295	p. Sewer System Management Plan	\$ -
		<b>Subtotal Memo Code 32</b>	\$ -
		<b>Memo Codes 6, 13, 17, 18</b>	
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	\$ -
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ -
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 616,591.00
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 616,591.00
90	II.	OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 61,659.00
	III.	SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 678,250.00
91	IV.	CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ -
	V.	TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 678,250.00

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT D-5  
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2018-19 WATER REVENUES & EXPENDITURES
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>			
<b>Memo Code 1 - Pumping</b>			
1	7220	a. Pumping	\$ 2,135.00
1	7295	a. Pumping	\$ 5,086.00
1	7430	a. Pumping	\$ 157,407.00
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	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -
<b>Subtotal Memo Code 1</b>			<b>\$ 164,628.00</b>
<b>Memo Code 2 - Water Treatment</b>			
2	7101	a. Water Treatment	\$ 1,343.00
2	7205	a. Water Treatment	\$ 17,475.00
2	7220	b. Water Treatment	\$ 9,668.00
2	7265	a. Water Treatment	\$ 281.00
2	7295	b. Water Treatment	\$ 42,822.00
2	7400	a. Water Treatment	\$ 1,114.00
<b>Subtotal Memo Code 2</b>			<b>\$ 72,703.00</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>			
3	7205	b. Transmission & Distribution	\$ -
3	7220	c. Transmission & Distribution	\$ -
3	7295	c. Transmission & Distribution	\$ -
3	8150	a. Project 90675 - Parallel Pipeline	\$ -
<b>Subtotal Memo Code 3</b>			<b>\$ -</b>
<b>Memo Code 4 - Customer Accounts - Water</b>			
4	7295	d. Customer Accounts-Water	\$ -
<b>Subtotal Memo Code 4</b>			<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>			
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ 398,785.00
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 590.00
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ 1,355.12
<b>Subtotal Memo Code 5</b>			<b>\$ 400,730.12</b>

**REPORT EXHIBIT D-5  
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2018-19 WATER REVENUES & EXPENDITURES
<b>Memo Code 6 - Administration-Water</b>			
6	7010	b. Administration - Water (Bureau Rec)	\$ -
6	7040	a. Administration - Water	\$ -
6	7101	b. Administration - Water	\$ -
6	7205	c. Administration - Water	\$ -
6	7220	d. Administration - Water	\$ -
6	7265	b. Administration - Water	\$ -
6	7268	a. Administration - Water	\$ -
6	7287	a. Administration - Water	\$ -
6	7295	f. Administration - Water	\$ -
6	7400	c. Administration - Water	\$ -
<b>Subtotal Memo Code 6</b>			<b>\$ -</b>
<b>Memo Code 7 - Other Expenses-Water Supply</b>			
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
7	7205	d. Other Expense - Water Supply	\$ 751.00
7	7220	e. Other Expense - Water Supply	\$ -
7	7295	g. Other Expense - Water Supply	\$ 6,774.00
7	7400	d. Other Expense - Water Supply	\$ 1,355.00
<b>Subtotal Memo Code 7</b>			<b>\$ 8,880.00</b>
<b>Memo Code 8 - Sewage Collection</b>			
8	7205	e. Sewage Collection	\$ -
8	7220	f. Sewage Collection	\$ -
8	7295	h. Sewage Collection	\$ -
8	7430	b. Sewage Collection	\$ -
<b>Subtotal Memo Code 8</b>			<b>\$ -</b>
<b>Memo Code 9 - Sewage Treatment</b>			
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	\$ -
9	7400	e. Sewage Treatment	\$ -
9	7430	c. Sewage Treatment	\$ -
9	7901	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
<b>Subtotal Memo Code 9</b>			<b>\$ -</b>
<b>Memo Code 10 - Sewage Disposal</b>			
10	7295	j. Sewage Disposal	\$ -
<b>Subtotal Memo Code 10</b>			<b>\$ -</b>
<b>Memo Code 13 - Administration-Sewer</b>			
13	7101	d. Administration - Sewer	\$ -
13	7205	g. Administration - Sewer	\$ -
13	7265	d. Administration - Sewer	\$ -
13	7295	k. Administration-Sewer	\$ -
<b>Subtotal Memo Code 13</b>			<b>\$ -</b>



**REPORT EXHIBIT D-5  
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 SURFACE WATER TREATMENT PLANT  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	FY 2018-19 WATER REVENUES & EXPENDITURES
		<b>Memo Code 14 - Other Expenses-Sewer</b>	
14	7220	h. Other Expense - Sewer	\$ -
14	7295	i. Other Expense - Sewer	\$ -
14	7400	f. Other Expense - Sewer	\$ -
		<b>Subtotal Memo Code 14</b>	\$ -
		<b>Memo Code 17 - Street Lighting</b>	
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		<b>Subtotal Memo Code 17</b>	\$ -
		<b>Memo Code 18 - Road Maintenance</b>	
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		<b>Subtotal Memo Code 18</b>	\$ -
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		<b>Subtotal Memo Code 30</b>	\$ -
		<b>Memo Code 32 - Sewer System Management Plan</b>	
32	7295	p. Sewer System Management Plan	\$ -
		<b>Subtotal Memo Code 32</b>	\$ -
		<b>Memo Codes 6, 13, 17, 18</b>	
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	\$ -
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ -
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 646,941.12
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 646,941.12
90		II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 64,694.00
		III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 711,635.12
91		IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ -
		V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 711,635.12

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT E**

**EXHIBIT E TABLES E-1 THROUGH E-5 – COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015 (TABLE E-1) WASTEWATER TREATMENT FACILITY ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET, THROUGH COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 (TABLE E-5) WASTEWATER TREATMENT FACILITY ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT E-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015 WASTEWATER TREATMENT FACILITY  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2014-15
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>		
<b>Memo Code 1 - Pumping</b>		
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	\$ -
	<b>Subtotal Memo Code 1</b>	<b>\$ -</b>
<b>Memo Code 2 - Water Treatment</b>		
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	\$ -
2	7400 a. Water Treatment	\$ -
	<b>Subtotal Memo Code 2</b>	<b>\$ -</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>		
3	7205 b. Transmission & Distribution	\$ -
3	7220 c. Transmission & Distribution	\$ -
3	7295 c. Transmission & Distribution	\$ -
3	8150 a. Project 90675 - Parallel Pipeline	\$ -
	<b>Subtotal Memo Code 3</b>	<b>\$ -</b>
<b>Memo Code 4 - Customer Accounts - Water</b>		
4	7295 d. Customer Accounts-Water	\$ -
	<b>Subtotal Memo Code 4</b>	<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>		
5	7010 a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
5	7295 e. Water Purchases - LTRID	\$ -
5	7400 b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
	<b>Subtotal Memo Code 5</b>	<b>\$ -</b>

**REPORT EXHIBIT E-1**  
**COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015 WASTEWATER TREATMENT FACILITY**  
**ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		TOTALS FISCAL YEAR FY 2014-15
		<b>Memo Code 6 - Administration-Water</b>	
6	7010	b. Administration - Water (Bureau Rec)	\$ -
6	7040	a. Administration - Water	\$ -
6	7101	b. Administration - Water	\$ -
6	7205	c. Administration - Water	\$ -
6	7220	d. Administration - Water	\$ -
6	7265	b. Administration - Water	\$ -
6	7268	a. Administration - Water	\$ -
6	7287	a. Administration - Water	\$ -
6	7295	f. Administration - Water	\$ -
6	7400	c. Administration - Water	\$ -
		<b>Subtotal Memo Code 6</b>	<b>\$ -</b>
		<b>Memo Code 7 - Other Expenses-Water Supply</b>	
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
7	7205	d. Other Expense - Water Supply	\$ -
7	7220	e. Other Expense - Water Supply	\$ -
7	7295	g. Other Expense - Water Supply	\$ -
7	7400	d. Other Expense - Water Supply	\$ -
		<b>Subtotal Memo Code 7</b>	<b>\$ -</b>
		<b>Memo Code 8 - Sewage Collection</b>	
8	7205	e. Sewage Collection	\$ -
8	7220	f. Sewage Collection	\$ -
8	7295	h. Sewage Collection	\$ -
8	7430	b. Sewage Collection	\$ -
		<b>Subtotal Memo Code 8</b>	<b>\$ -</b>
		<b>Memo Code 9 - Sewage Treatment</b>	
9	7101	c. Sewage Treatment	\$ -
9	7205	f. Sewage Treatment	\$ 6,453.02
9	7220	g. Sewage Treatment	\$ 4,158.85
9	7265	c. Sewage Treatment	\$ 3.94
9	7295	i. Sewage Treatment	\$ 60,562.00
9	7400	e. Sewage Treatment	\$ 30,918.48
9	7430	c. Sewage Treatment	\$ 37,264.02
9	7901	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
		<b>Subtotal Memo Code 9</b>	<b>\$ 139,360.31</b>
		<b>Memo Code 10 - Sewage Disposal</b>	
10	7295	j. Sewage Disposal	\$ -
		<b>Subtotal Memo Code 10</b>	<b>\$ -</b>
		<b>Memo Code 13 - Administration-Sewer</b>	
13	7101	d. Administration - Sewer	\$ -
13	7205	g. Administration - Sewer	\$ -
13	7265	d. Administration - Sewer	\$ -
13	7295	k. Administration-Sewer	\$ -
13	7400	f. Administration - Sewer	\$ -
		<b>Subtotal Memo Code 13</b>	<b>\$ -</b>

**REPORT EXHIBIT E-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015 WASTEWATER TREATMENT FACILITY  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		TOTALS FISCAL YEAR FY 2014-15
		<b>Memo Code 14 - Other Expenses-Sewer</b>	
14	7220	h. Other Expense - Sewer - WWTF Sludge Disposal	\$ 13,080.21
14	7295	l. Other Expense - Sewer - WWTF Sludge Disposal	\$ 5,261.47
14	7400	g. Other Expense - Sewer - Reclaimed Water Delivery	\$ -
		<b>Subtotal Memo Code 14</b>	<b>\$ 18,341.68</b>
		<b>Memo Code 17 - Street Lighting</b>	
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		<b>Subtotal Memo Code 17</b>	<b>\$ -</b>
		<b>Memo Code 18 - Road Maintenance</b>	
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		<b>Subtotal Memo Code 18</b>	<b>\$ -</b>
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		<b>Subtotal Memo Code 30</b>	<b>\$ -</b>
		<b>Memo Code 32 - Sewer System Management Plan</b>	
32	7295	p. Sewer System Management Plan	\$ -
		<b>Subtotal Memo Code 32</b>	<b>\$ -</b>
		<b>Memo Codes 6, 13, 17, 18</b>	
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	<b>\$ -</b>
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ -
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 157,701.99
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 157,701.99
90	II.	OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 15,770.00
	III.	SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 173,471.99
91	IV.	CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ -
	V.	TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 173,471.99

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT E-2  
COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016 WASTEWATER TREATMENT FACILITY  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2015-16
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>		
<b>Memo Code 1 - Pumping</b>		
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	\$ -
	<b>Subtotal Memo Code 1</b>	<b>\$ -</b>
<b>Memo Code 2 - Water Treatment</b>		
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	\$ -
2	7400 a. Water Treatment	\$ -
	<b>Subtotal Memo Code 2</b>	<b>\$ -</b>
3	7205 b. Transmission & Distribution	\$ -
3	7220 c. Transmission & Distribution	\$ -
3	7295 c. Transmission & Distribution	\$ -
3	8150 a. Project 90675 - Parallel Pipeline	\$ -
	<b>Subtotal Memo Code 3</b>	<b>\$ -</b>
<b>Memo Code 4 - Customer Accounts - Water</b>		
4	7295 d. Customer Accounts-Water	\$ -
	<b>Subtotal Memo Code 4</b>	<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>		
5	7010 a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
5	7295 e. Water Purchases - LTRID	\$ -
5	7400 b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
	<b>Subtotal Memo Code 5</b>	<b>\$ -</b>

**REPORT EXHIBIT E-2  
COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016 WASTEWATER TREATMENT FACILITY  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		TOTALS FISCAL YEAR FY 2015-16
		<b>Memo Code 6 - Administration-Water</b>	
6	7010	b. Administration - Water (Bureau Rec)	\$ -
6	7040	a. Administration - Water	\$ -
6	7101	b. Administration - Water	\$ -
6	7205	c. Administration - Water	\$ -
6	7220	d. Administration - Water	\$ -
6	7265	b. Administration - Water	\$ -
6	7268	a. Administration - Water	\$ -
6	7287	a. Administration - Water	\$ -
6	7295	f. Administration - Water	\$ -
6	7400	c. Administration - Water	\$ -
		<b>Subtotal Memo Code 6</b>	<b>\$ -</b>
		<b>Memo Code 7 - Other Expenses-Water Supply</b>	
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
7	7205	d. Other Expense - Water Supply	\$ -
7	7220	e. Other Expense - Water Supply	\$ -
7	7295	g. Other Expense - Water Supply	\$ -
7	7400	d. Other Expense - Water Supply	\$ -
		<b>Subtotal Memo Code 7</b>	<b>\$ -</b>
		<b>Memo Code 8 - Sewage Collection</b>	
8	7205	e. Sewage Collection	\$ -
8	7220	f. Sewage Collection	\$ -
8	7295	h. Sewage Collection	\$ -
8	7430	b. Sewage Collection	\$ -
		<b>Subtotal Memo Code 8</b>	<b>\$ -</b>
		<b>Memo Code 9 - Sewage Treatment</b>	
9	7101	c. Sewage Treatment	\$ -
9	7205	f. Sewage Treatment	\$ 8,449.79
9	7220	g. Sewage Treatment	\$ 5,445.73
9	7265	c. Sewage Treatment	\$ 5.16
9	7295	i. Sewage Treatment	\$ 79,301.80
9	7400	e. Sewage Treatment	\$ 40,485.64
9	7430	c. Sewage Treatment	\$ 48,794.69
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
		<b>Subtotal Memo Code 9</b>	<b>\$ 182,482.81</b>
		<b>Memo Code 10 - Sewage Disposal</b>	
10	7295	j. Sewage Disposal	\$ -
		<b>Subtotal Memo Code 10</b>	<b>\$ -</b>
		<b>Memo Code 13 - Administration-Sewer</b>	
13	7101	d. Administration - Sewer	\$ -
13	7205	g. Administration - Sewer	\$ -
13	7265	d. Administration - Sewer	\$ -
13	7295	k. Administration-Sewer	\$ -
13	7400	f. Administration - Sewer	\$ -
		<b>Subtotal Memo Code 13</b>	<b>\$ -</b>

**REPORT EXHIBIT E-2**  
**COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016 WASTEWATER TREATMENT FACILITY**  
**ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		TOTALS FISCAL YEAR FY 2015-16
		<b>Memo Code 14 - Other Expenses-Sewer</b>	
14	7220	h. Other Expense - Sewer - WWTF Sludge Disposal	\$ 17,127.64
14	7295	l. Other Expense - Sewer - WWTF Sludge Disposal	\$ 6,889.54
14	7400	g. Other Expense - Sewer - Reclaimed Water Delivery	\$ 5,712.00
		<b>Subtotal Memo Code 14</b>	<b>\$ 29,729.18</b>
		<b>Memo Code 17 - Street Lighting</b>	
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		<b>Subtotal Memo Code 17</b>	<b>\$ -</b>
		<b>Memo Code 18 - Road Maintenance</b>	
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		<b>Subtotal Memo Code 18</b>	<b>\$ -</b>
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		<b>Subtotal Memo Code 30</b>	<b>\$ -</b>
		<b>Memo Code 32 - Sewer System Management Plan</b>	
32	7295	p. Sewer System Management Plan	\$ -
		<b>Subtotal Memo Code 32</b>	<b>\$ -</b>
		<b>Memo Codes 6, 13, 17, 18</b>	
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ 17,000.00
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	<b>\$ 17,000.00</b>
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ -
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 229,211.99
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 229,211.99
90	II.	OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 22,921.00
	III.	SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 252,132.99
91	IV.	CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ -
	V.	TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 252,132.99



**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT E-3  
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017 WASTEWATER TREATMENT FACILITY  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2016-17
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>		
<b>Memo Code 1 - Pumping</b>		
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	\$ -
	<b>Subtotal Memo Code 1</b>	<b>\$ -</b>
<b>Memo Code 2 - Water Treatment</b>		
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	\$ -
2	7400 a. Water Treatment	\$ -
	<b>Subtotal Memo Code 2</b>	<b>\$ -</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>		
3	7205 b. Transmission & Distribution	\$ -
3	7220 c. Transmission & Distribution	\$ -
3	7295 c. Transmission & Distribution	\$ -
3	8150 a. Project 90675 - Parallel Pipeline	\$ -
	<b>Subtotal Memo Code 3</b>	<b>\$ -</b>
<b>Memo Code 4 - Customer Accounts - Water</b>		
4	7295 d. Customer Accounts-Water	\$ -
	<b>Subtotal Memo Code 4</b>	<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>		
5	7010 a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
5	7295 e. Water Purchases - LTRID	\$ -
5	7400 b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
	<b>Subtotal Memo Code 5</b>	<b>\$ -</b>

REPORT EXHIBIT E-3  
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017 WASTEWATER TREATMENT FACILITY  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		TOTALS FISCAL YEAR FY 2016-17
		<b>Memo Code 6 - Administration-Water</b>	
6	7010	b. Administration - Water (Bureau Rec)	\$ -
6	7040	a. Administration - Water	\$ -
6	7101	b. Administration - Water	\$ -
6	7205	c. Administration - Water	\$ -
6	7220	d. Administration - Water	\$ -
6	7265	b. Administration - Water	\$ -
6	7268	a. Administration - Water	\$ -
6	7287	a. Administration - Water	\$ -
6	7295	f. Administration - Water	\$ -
6	7400	c. Administration - Water	\$ -
		<b>Subtotal Memo Code 6</b>	<b>\$ -</b>
		<b>Memo Code 7 - Other Expenses-Water Supply</b>	
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
7	7205	d. Other Expense - Water Supply	\$ -
7	7220	e. Other Expense - Water Supply	\$ -
7	7295	g. Other Expense - Water Supply	\$ -
7	7400	d. Other Expense - Water Supply	\$ -
		<b>Subtotal Memo Code 7</b>	<b>\$ -</b>
		<b>Memo Code 8 - Sewage Collection</b>	
8	7205	e. Sewage Collection	\$ -
8	7220	f. Sewage Collection	\$ -
8	7295	h. Sewage Collection	\$ -
8	7430	b. Sewage Collection	\$ -
		<b>Subtotal Memo Code 8</b>	<b>\$ -</b>
		<b>Memo Code 9 - Sewage Treatment</b>	
9	7101	c. Sewage Treatment	\$ -
9	7205	f. Sewage Treatment	\$ 8,666.66
9	7220	g. Sewage Treatment	\$ 5,585.50
9	7265	c. Sewage Treatment	\$ 5.29
9	7295	i. Sewage Treatment	\$ 81,337.15
9	7400	e. Sewage Treatment	\$ 41,524.74
9	7430	c. Sewage Treatment	\$ 50,047.05
9	7901	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
		<b>Subtotal Memo Code 9</b>	<b>\$ 187,166.39</b>
		<b>Memo Code 10 - Sewage Disposal</b>	
10	7295	j. Sewage Disposal	\$ -
		<b>Subtotal Memo Code 10</b>	<b>\$ -</b>
		<b>Memo Code 13 - Administration-Sewer</b>	
13	7101	d. Administration - Sewer	\$ -
13	7205	g. Administration - Sewer	\$ -
13	7265	d. Administration - Sewer	\$ -
13	7295	k. Administration-Sewer	\$ -
13	7400	f. Administration - Sewer	\$ -
		<b>Subtotal Memo Code 13</b>	<b>\$ -</b>

**REPORT EXHIBIT E-3  
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017 WASTEWATER TREATMENT FACILITY  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		TOTALS FISCAL YEAR FY 2016-17
		<b>Memo Code 14 - Other Expenses-Sewer</b>	
14	7220	h. Other Expense - Sewer - WWTF Sludge Disposal	\$ 17,567.24
14	7295	i. Other Expense - Sewer - WWTF Sludge Disposal	\$ 7,066.37
14	7400	g. Other Expense - Sewer - Reclaimed Water Delivery	\$ 5,858.60
		<b>Subtotal Memo Code 14</b>	<b>\$ 30,492.21</b>
		<b>Memo Code 17 - Street Lighting</b>	
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		<b>Subtotal Memo Code 17</b>	<b>\$ -</b>
		<b>Memo Code 18 - Road Maintenance</b>	
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		<b>Subtotal Memo Code 18</b>	<b>\$ -</b>
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		<b>Subtotal Memo Code 30</b>	<b>\$ -</b>
		<b>Memo Code 32 - Sewer System Management Plan</b>	
32	7295	p. Sewer System Management Plan	\$ -
		<b>Subtotal Memo Code 32</b>	<b>\$ -</b>
		<b>Memo Codes 6, 13, 17, 18</b>	
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	<b>\$ -</b>
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ -
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 217,658.60
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 217,658.60
90	II.	OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 21,766.00
	III.	SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 239,424.60
91	IV.	CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ -
	V.	TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 239,424.60

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT E-4  
COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018 WASTEWATER TREATMENT FACILITY  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2017-18
I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES		
<b>Memo Code 1 - Pumping</b>		
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	\$ -
	<b>Subtotal Memo Code 1</b>	<b>\$ -</b>
<b>Memo Code 2 - Water Treatment</b>		
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	\$ -
2	7400 a. Water Treatment	\$ -
	<b>Subtotal Memo Code 2</b>	<b>\$ -</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>		
3	7205 b. Transmission & Distribution	\$ -
3	7220 c. Transmission & Distribution	\$ -
3	7295 c. Transmission & Distribution	\$ -
3	8150 a. Project 90675 - Parallel Pipeline	\$ -
	<b>Subtotal Memo Code 3</b>	<b>\$ -</b>
<b>Memo Code 4 - Customer Accounts - Water</b>		
4	7295 d. Customer Accounts-Water	\$ -
	<b>Subtotal Memo Code 4</b>	<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>		
5	7010 a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
5	7295 e. Water Purchases - LTRID	\$ -
5	7400 b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
	<b>Subtotal Memo Code 5</b>	<b>\$ -</b>

**REPORT EXHIBIT E-4**  
**COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018 WASTEWATER TREATMENT FACILITY**  
**ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		TOTALS FISCAL YEAR FY 2017-18
		<b>Memo Code 6 - Administration-Water</b>	
6	7010	b. Administration - Water (Bureau Rec)	\$ -
6	7040	a. Administration - Water	\$ -
6	7101	b. Administration - Water	\$ -
6	7205	c. Administration - Water	\$ -
6	7220	d. Administration - Water	\$ -
6	7265	b. Administration - Water	\$ -
6	7268	a. Administration - Water	\$ -
6	7287	a. Administration - Water	\$ -
6	7295	f. Administration - Water	\$ -
6	7400	c. Administration - Water	\$ -
		<b>Subtotal Memo Code 6</b>	<b>\$ -</b>
		<b>Memo Code 7 - Other Expenses-Water Supply</b>	
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
7	7205	d. Other Expense - Water Supply	\$ -
7	7220	e. Other Expense - Water Supply	\$ -
7	7295	g. Other Expense - Water Supply	\$ -
7	7400	d. Other Expense - Water Supply	\$ -
		<b>Subtotal Memo Code 7</b>	<b>\$ -</b>
		<b>Memo Code 8 - Sewage Collection</b>	
8	7205	e. Sewage Collection	\$ -
8	7220	f. Sewage Collection	\$ -
8	7295	h. Sewage Collection	\$ -
8	7430	b. Sewage Collection	\$ -
		<b>Subtotal Memo Code 8</b>	<b>\$ -</b>
		<b>Memo Code 9 - Sewage Treatment</b>	
9	7101	c. Sewage Treatment	\$ -
9	7205	f. Sewage Treatment	\$ 8,883.53
9	7220	g. Sewage Treatment	\$ 5,725.27
9	7265	c. Sewage Treatment	\$ 5.42
9	7295	i. Sewage Treatment	\$ 83,372.50
9	7400	e. Sewage Treatment	\$ 42,563.84
9	7430	c. Sewage Treatment	\$ 51,299.41
9	7901	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
		<b>Subtotal Memo Code 9</b>	<b>\$ 191,849.97</b>
		<b>Memo Code 10 - Sewage Disposal</b>	
10	7295	j. Sewage Disposal	\$ -
		<b>Subtotal Memo Code 10</b>	<b>\$ -</b>
		<b>Memo Code 13 - Administration-Sewer</b>	
13	7101	d. Administration - Sewer	\$ -
13	7205	g. Administration - Sewer	\$ -
13	7265	d. Administration - Sewer	\$ -
13	7295	k. Administration-Sewer	\$ -
13	7400	f. Administration - Sewer	\$ -
		<b>Subtotal Memo Code 13</b>	<b>\$ -</b>

**REPORT EXHIBIT E-4  
COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018 WASTEWATER TREATMENT FACILITY  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2017-18
	<b>Memo Code 14 - Other Expenses-Sewer</b>	
14	7220 h. Other Expense - Sewer - WWTF Sludge Disposal	\$ 18,006.84
14	7295 i. Other Expense - Sewer - WWTF Sludge Disposal	\$ 7,243.20
14	7400 g. Other Expense - Sewer - Reclaimed Water Delivery	\$ 6,005.20
	<b>Subtotal Memo Code 14</b>	<b>\$ 31,255.24</b>
	<b>Memo Code 17 - Street Lighting</b>	
17	7205 h. Street Lighting	\$ -
17	7220 i. Street Lighting	\$ -
17	7295 m. Street Lighting	\$ -
17	7430 d. Street Lighting	\$ -
	<b>Subtotal Memo Code 17</b>	<b>\$ -</b>
	<b>Memo Code 18 - Road Maintenance</b>	
18	7220 j. Road Maintenance	\$ -
18	7295 n. Road Maintenance	\$ -
	<b>Subtotal Memo Code 18</b>	<b>\$ -</b>
	<b>Memo Code 30 - Street/Parking Lot Sweeping</b>	
30	7205 i. Street Sweeping	\$ -
30	7220 k. Street Sweeping	\$ -
	<b>Subtotal Memo Code 30</b>	<b>\$ -</b>
	<b>Memo Code 32 - Sewer System Management Plan</b>	
32	7295 p. Sewer System Management Plan	\$ -
	<b>Subtotal Memo Code 32</b>	<b>\$ -</b>
	<b>Memo Codes 6, 13, 17, 18</b>	
6, 13, 17, 18	7295 o. Proposition 218 Fees and Assessments Proceeding	\$ -
	<b>Subtotal Memo Codes 6, 13, 17, 18</b>	<b>\$ -</b>
	A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ -
	B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 223,105.21
	C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 223,105.21
90	II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 22,311.00
	III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 245,416.21
91	IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ -
	V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 245,416.21

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT E-5  
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 WASTEWATER TREATMENT FACILITY  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		TOTALS FISCAL YEAR FY 2018-19
I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES			
<b>Memo Code 1 - Pumping</b>			
1	7220	a. Pumping	\$ -
1		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	\$ -
<b>Subtotal Memo Code 1</b>			<b>\$ -</b>
<b>Memo Code 2 - Water Treatment</b>			
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	\$ -
2	7400	a. Water Treatment	\$ -
<b>Subtotal Memo Code 2</b>			<b>\$ -</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>			
3	7205	b. Transmission & Distribution	\$ -
3	7220	c. Transmission & Distribution	\$ -
3	7295	c. Transmission & Distribution	\$ -
3	8150	a. Project 90675 - Parallel Pipeline	\$ -
<b>Subtotal Memo Code 3</b>			<b>\$ -</b>
<b>Memo Code 4 - Customer Accounts - Water</b>			
4	7295	d. Customer Accounts-Water	\$ -
<b>Subtotal Memo Code 4</b>			<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>			
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
5	7295	e. Water Purchases - LTRID	\$ -
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
<b>Subtotal Memo Code 5</b>			<b>\$ -</b>

REPORT EXHIBIT E-5  
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 WASTEWATER TREATMENT FACILITY  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		TOTALS FISCAL YEAR FY 2018-19
I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES			
<b>Memo Code 6 - Administration-Water</b>			
6	7010	b. Administration - Water (Bureau Rec)	\$ -
6	7040	a. Administration - Water	\$ -
6	7101	b. Administration - Water	\$ -
6	7205	c. Administration - Water	\$ -
6	7220	d. Administration - Water	\$ -
6	7265	b. Administration - Water	\$ -
6	7268	a. Administration - Water	\$ -
6	7287	a. Administration - Water	\$ -
6	7295	f. Administration - Water	\$ -
6	7400	c. Administration - Water	\$ -
<b>Subtotal Memo Code 6</b>			\$ -
<b>Memo Code 7 - Other Expenses-Water Supply</b>			
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
7	7205	d. Other Expense - Water Supply	\$ -
7	7220	e. Other Expense - Water Supply	\$ -
7	7295	g. Other Expense - Water Supply	\$ -
7	7400	d. Other Expense - Water Supply	\$ -
<b>Subtotal Memo Code 7</b>			\$ -
<b>Memo Code 8 - Sewage Collection</b>			
8	7205	e. Sewage Collection	\$ -
8	7220	f. Sewage Collection	\$ -
8	7295	h. Sewage Collection	\$ -
8	7430	b. Sewage Collection	\$ -
<b>Subtotal Memo Code 8</b>			\$ -
<b>Memo Code 9 - Sewage Treatment</b>			
9	7101	c. Sewage Treatment	\$ -
9	7205	f. Sewage Treatment	\$ 9,108.58
9	7220	g. Sewage Treatment	\$ 5,870.31
9	7265	c. Sewage Treatment	\$ 5.56
9	7295	i. Sewage Treatment	\$ 85,484.65
9	7400	e. Sewage Treatment	\$ 43,642.15
9	7430	c. Sewage Treatment	\$ 52,599.02
9	7901	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
<b>Subtotal Memo Code 9</b>			\$ 196,710.27
<b>Memo Code 10 - Sewage Disposal</b>			
10	7295	j. Sewage Disposal	\$ -
<b>Subtotal Memo Code 10</b>			\$ -
<b>Memo Code 13 - Administration-Sewer</b>			
13	7101	d. Administration - Sewer	\$ -
13	7205	g. Administration - Sewer	\$ -
13	7265	d. Administration - Sewer	\$ -
13	7295	k. Administration-Sewer	\$ -
13	7400	f. Administration - Sewer	\$ -
<b>Subtotal Memo Code 13</b>			\$ -



**REPORT EXHIBIT E-5  
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 WASTEWATER TREATMENT FACILITY  
ENTERPRISE OPERATIONS AND MAINTENANCE BUDGET**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS		TOTALS FISCAL YEAR FY 2018-19
	I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES		
	<b>Memo Code 14 - Other Expenses-Sewer</b>		
14	7220	h. Other Expense - Sewer - WWTF Sludge Disposal	\$ 18,463.02
14	7295	i. Other Expense - Sewer - WWTF Sludge Disposal	\$ 7,426.70
14	7400	g. Other Expense - Sewer - Reclaimed Water Delivery	\$ 6,157.34
		<b>Subtotal Memo Code 14</b>	<b>\$ 32,047.06</b>
	<b>Memo Code 17 - Street Lighting</b>		
17	7205	h. Street Lighting	\$ -
17	7220	i. Street Lighting	\$ -
17	7295	m. Street Lighting	\$ -
17	7430	d. Street Lighting	\$ -
		<b>Subtotal Memo Code 17</b>	<b>\$ -</b>
	<b>Memo Code 18 - Road Maintenance</b>		
18	7220	j. Road Maintenance	\$ -
18	7295	n. Road Maintenance	\$ -
		<b>Subtotal Memo Code 18</b>	<b>\$ -</b>
	<b>Memo Code 30 - Street/Parking Lot Sweeping</b>		
30	7205	i. Street Sweeping	\$ -
30	7220	k. Street Sweeping	\$ -
		<b>Subtotal Memo Code 30</b>	<b>\$ -</b>
	<b>Memo Code 32 - Sewer System Management Plan</b>		
32	7295	p. Sewer System Management Plan	\$ -
		<b>Subtotal Memo Code 32</b>	<b>\$ -</b>
	<b>Memo Codes 6, 13, 17, 18</b>		
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	<b>\$ -</b>
	A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)		\$ -
	B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)		\$ 228,757.33
	C. TOTAL EXPENDITURES (Line I.A + Line I.B)		\$ 228,757.33
90	II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)		\$ 22,876.00
	III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)		\$ 251,633.33
91	IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING		\$ -
	V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)		\$ 251,633.33

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT F**

**EXHIBIT F TABLES F-1 THROUGH F-5 – COUNTY SERVICE AREA 34 FISCAL YEAR  
2014-2015 (TABLE F-1) FIXED COST AND VARIABLE COST CATEGORIES  
EXPENDITURE ALLOCATIONS, THROUGH COUNTY SERVICE AREA 34 FISCAL  
YEAR 2018-2019 (TABLE F-5) FIXED COST AND VARIABLE COST CATEGORIES  
EXPENDITURE ALLOCATIONS**

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT F-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE	MEMO ACCOUNT CODES NUMBER	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2014-15
<b>FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS</b>			
<b>1. UTILITY SERVICE FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>			
	A.	Memo Code 2 - Water Treatment	\$ 257.39
	B.	Memo Code 3 - Transmission & Distribution	\$ 1,643.31
	C.	Memo Code 6 - Administration-Water	\$ 21,658.37
	D.	Memo Code 8 - Sewage Collection	\$ 896.89
	E.	Memo Code 9 - Sewage Treatment	\$ 8,779.17
	F.	Memo Codes 6, 13, 17, 18 - Proposition 218 Proceedings	\$ -
	G.	Subtotal Fixed Operating Costs	\$ 33,235.13
	H.	Capital Improvements - Account 8150 - Classified As Fixed Costs	
	a.	Memo Code 1 - Pumping	\$ 36,200.00
	I.	Total Fixed Cost Category Expenditures	\$ 69,435.13
	J.	Fixed Cost Category Operating Contingency (10% of Line 1.F)	\$ 3,323.51
	K.	Portion of Capital Facilities Replacement Reserve Annual Funding Classified As Fixed Costs	\$ 50,520.00
	L.	Total Estimated Utility Service Operations Fixed Cost	\$ 123,278.64
<b>2. UTILITY SERVICE FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>			
	A.	Memo Code 5 - Water Purchases	\$ 418.63
	B.	Memo Code 6 - Administration-Water	\$ 10,889.62
	C.	Memo Code 7 - Other Expenses-Water Supply	\$ 7,375.74
	D.	Subtotal Variable Operating Costs	\$ 18,683.99
	E.	Capital Improvements - Account 8150 - Classified As Variable Costs	\$ -
	F.	Total Variable Cost Category Expenditures	\$ 18,683.99
	G.	Variable Cost Category Operating Contingency (10% of Line 1.D)	\$ 1,868.40
	H.	Portion of Capital Facilities Replacement Reserve Annual Funding Classified As Variable Cost	\$ -
	I.	Total Estimated Utility Service Operations Variable Cost	\$ 20,552.39
<b>3. TOTAL FIXED AND VARIABLE COST EXPENDITURES, CONTINGENCY, AND RESERVE (Line 1.K + Line 2.I)</b>			<b>\$ 143,831.03</b>

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT F-2  
COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE	MEMO CODES	ACCOUNT NUMBER	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2015-16
<b>FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS</b>				
<b>1. UTILITY SERVICE FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>				
			A. Memo Code 2 - Water Treatment	\$ 262.94
			B. Memo Code 3 - Transmission & Distribution	\$ 1,678.81
			C. Memo Code 6 - Administration-Water	\$ 22,126.19
			D. Memo Code 8 - Sewage Collection	\$ 916.25
			E. Memo Code 9 - Sewage Treatment	\$ 14,997.99
			F. Memo Codes 6, 13, 17, 18 - Proposition 218 Proceedings	\$ 17,000.00
			G Subtotal Fixed Operating Costs	<u>\$ 56,982.18</u>
			H. Capital Improvements - Account 8150 - Classified As Fixed Costs	
			a. Memo Code 1 - Pumping	<u>\$ 36,200.00</u>
			I. Total Fixed Cost Category Expenditures	\$ 93,182.18
			J. Fixed Cost Category Operating Contingency (10% of Line 1.F)	\$ 5,698.22
			K. Portion of Capital Facilities Replacement Reserve Annual Funding Classified As Fixed Costs	<u>\$ 50,520.00</u>
			L. Total Estimated Utility Service Operations Fixed Cost	<u>\$ 149,400.40</u>
<b>2. UTILITY SERVICE FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>				
			A. Memo Code 5 - Water Purchases	\$ 427.66
			B. Memo Code 6 - Administration-Water	\$ 11,124.85
			C. Memo Code 7 - Other Expenses-Water Supply	<u>\$ 7,535.05</u>
			D. Subtotal Variable Operating Costs	<u>\$ 19,087.56</u>
			E. Capital Improvements - Account 8150 - Classified As Variable Costs	\$ -
			F. Total Variable Cost Category Expenditures	\$ 19,087.56
			G. Variable Cost Category Operating Contingency (10% of Line 1.D)	\$ 1,908.76
			H. Portion of Capital Facilities Replacement Reserve Annual Funding Classified As Variable Cost	<u>\$ -</u>
			I. Total Estimated Utility Service Operations Variable Cost	<u>\$ 20,996.32</u>
<b>3. TOTAL FIXED AND VARIABLE COST EXPENDITURES, CONTINGENCY, AND RESERVE (Line 1.K + Line 2.I)</b>				<b>\$ 170,396.72</b>

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT F-3  
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE	MEMO CODES	ACCOUNT NUMBER	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2016-17
<b>FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS</b>				
<b>1. UTILITY SERVICE FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>				
			A. Memo Code 2 - Water Treatment	\$ 268.63
			B. Memo Code 3 - Transmission & Distribution	\$ 1,715.07
			C. Memo Code 6 - Administration-Water	\$ 22,604.10
			D. Memo Code 8 - Sewage Collection	\$ 936.05
			E. Memo Code 9 - Sewage Treatment	\$ 15,321.96
			F. Memo Codes 6, 13, 17, 18 - Proposition 218 Proceedings	\$ -
			G Subtotal Fixed Operating Costs	\$ 40,845.81
			H. Capital Improvements - Account 8150 - Classified As Fixed Costs	
			a. Memo Code 1 - Pumping	\$ 36,200.00
			I. Total Fixed Cost Category Expenditures	\$ 77,045.81
			J. Fixed Cost Category Operating Contingency (10% of Line 1.F)	\$ 4,084.58
			K. Portion of Capital Facilities Replacement Reserve Annual Funding Classified As Fixed Costs	\$ 50,520.00
			L. Total Estimated Utility Service Operations Fixed Cost	\$ 131,650.39
<b>2. UTILITY SERVICE FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>				
			A. Memo Code 5 - Water Purchases	\$ 436.90
			B. Memo Code 6 - Administration-Water	\$ 11,365.15
			C. Memo Code 7 - Other Expenses-Water Supply	\$ 7,697.79
			D. Subtotal Variable Operating Costs	\$ 19,499.84
			E. Capital Improvements - Account 8150 - Classified As Variable Costs	\$ -
			F. Total Variable Cost Category Expenditures	\$ 19,499.84
			G. Variable Cost Category Operating Contingency (10% of Line 1.D)	\$ 1,949.98
			H. Portion of Capital Facilities Replacement Reserve Annual Funding Classified As Variable Cost	\$ -
			I. Total Estimated Utility Service Operations Variable Cost	\$ 21,449.82
<b>3. TOTAL FIXED AND VARIABLE COST EXPENDITURES, CONTINGENCY, AND RESERVE (Line 1.K + Line 2.I)</b>				<b>\$ 153,100.21</b>

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT F-4  
COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE	MEMO CODES	ACCOUNT NUMBER	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2017-18
<b>FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS</b>				
<b>1. UTILITY SERVICE FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>				
			A. Memo Code 2 - Water Treatment	\$ 274.43
			B. Memo Code 3 - Transmission & Distribution	\$ 1,752.11
			C. Memo Code 6 - Administration-Water	\$ 23,092.34
			D. Memo Code 8 - Sewage Collection	\$ 956.27
			E. Memo Code 9 - Sewage Treatment	\$ 15,652.91
			F. Memo Codes 6, 13, 17, 18 - Proposition 218 Proceedings	\$ -
			G Subtotal Fixed Operating Costs	\$ 41,728.06
			H. Capital Improvements - Account 8150 - Classified As Fixed Costs	
			a. Memo Code 1 - Pumping	\$ 36,200.00
			I. Total Fixed Cost Category Expenditures	\$ 77,928.06
			J. Fixed Cost Category Operating Contingency (10% of Line 1.F)	\$ 4,172.81
			K. Portion of Capital Facilities Replacement Reserve Annual Funding Classified As Fixed Costs	\$ 50,520.00
			L. Total Estimated Utility Service Operations Fixed Cost	\$ 132,620.87
<b>2. UTILITY SERVICE FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>				
			A. Memo Code 5 - Water Purchases	\$ 446.35
			B. Memo Code 6 - Administration-Water	\$ 11,610.63
			C. Memo Code 7 - Other Expenses-Water Supply	\$ 7,864.06
			D. Subtotal Variable Operating Costs	\$ 19,921.04
			E. Capital Improvements - Account 8150 - Classified As Variable Costs	\$ -
			F. Total Variable Cost Category Expenditures	\$ 19,921.04
			G. Variable Cost Category Operating Contingency (10% of Line 1.D)	\$ 1,992.10
			H. Portion of Capital Facilities Replacement Reserve Annual Funding Classified As Variable Cost	\$ -
			I. Total Estimated Utility Service Operations Variable Cost	\$ 21,913.14
<b>3. TOTAL FIXED AND VARIABLE COST EXPENDITURES, CONTINGENCY, AND RESERVE (Line 1.K + Line 2.I)</b>				<b>\$ 154,534.01</b>

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT F-5  
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE	MEMO CODES	ACCOUNT NUMBER	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2018-19
<b>FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS</b>				
<b>1. UTILITY SERVICE FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>				
			A. Memo Code 2 - Water Treatment	\$ 280.35
			B. Memo Code 3 - Transmission & Distribution	\$ 1,789.95
			C. Memo Code 6 - Administration-Water	\$ 23,591.13
			D. Memo Code 8 - Sewage Collection	\$ 976.92
			E. Memo Code 9 - Sewage Treatment	\$ 15,991.00
			F. Memo Codes 6, 13, 17, 18 - Proposition 218 Proceedings	\$ -
			G. Subtotal Fixed Operating Costs	\$ 42,629.35
			H. Capital Improvements - Account 8150 - Classified As Fixed Costs	
			a. Memo Code 1 - Pumping	\$ 36,200.00
			I. Total Fixed Cost Category Expenditures	\$ 78,829.35
			J. Fixed Cost Category Operating Contingency (10% of Line 1.F)	\$ 4,262.94
			K. Portion of Capital Facilities Replacement Reserve Annual Funding Classified As Fixed Costs	\$ 50,520.00
			L. Total Estimated Utility Service Operations Fixed Cost	\$ 133,612.29
<b>2. UTILITY SERVICE FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>				
			A. Memo Code 5 - Water Purchases	\$ 455.99
			B. Memo Code 6 - Administration-Water	\$ 11,861.42
			C. Memo Code 7 - Other Expenses-Water Supply	\$ 8,033.93
			D. Subtotal Variable Operating Costs	\$ 20,351.34
			E. Capital Improvements - Account 8150 - Classified As Variable Costs	\$ -
			F. Total Variable Cost Category Expenditures	\$ 20,351.34
			G. Variable Cost Category Operating Contingency (10% of Line 1.D)	\$ 2,035.13
			H. Portion of Capital Facilities Replacement Reserve Annual Funding Classified As Variable Cost	\$ -
			I. Total Estimated Utility Service Operations Variable Cost	\$ 22,386.47
<b>3. TOTAL FIXED AND VARIABLE COST EXPENDITURES, CONTINGENCY, AND RESERVE (Line 1.K + Line 2.I)</b>				<b>\$ 155,998.76</b>

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT G**

**EXHIBIT G TABLES G-1 THROUGH G-5 – COUNTY SERVICE AREA 34 SURFACE  
WATER SUPPLY AND TREATMENT PLANT FISCAL YEAR 2014-2015 (TABLE G-1)  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS,  
THROUGH COUNTY SERVICE AREA 34 SURFACE WATER SUPPLY AND  
TREATMENT PLANT FISCAL YEAR 2018-2019 (TABLE G-5) FIXED COST AND  
VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**



**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT G-1  
COUNTY SERVICE AREA 34 SURFACE WATER SUPPLY AND TREATMENT PLANT FISCAL YEAR 2014-2015  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2014-15
<b>GOLF COURSE RAW WATER SUPPLY EXPENDITURE ALLOCATIONS</b>		
A. Memo Code 1 - Pumping		\$ 99,788.30
B. Memo Code 5 - Water Purchases		\$ 219,243.45
C. Memo Code 7 - Other Expenses-Water Supply		\$ 5,539.16
D. Subtotal Golf Course Raw Water Supply Expenditures		\$ 324,570.91
E. Operating Contingency (10% of Line 1.D)		\$ 32,457.09
F. Total Estimated Golf Course Raw Water Supply Expenditures		\$ 357,028.00
<b>WATER TREATMENT FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS</b>		
<b>1. WATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>		
A. Memo Code 2 - Water Treatment		\$ 13,446.00
B. Subtotal Fixed Operating Costs		\$ 13,446.00
C. Fixed Cost Category Operating Contingency (10% of Line 1.B)		\$ 1,344.60
D. Total Estimated Water Treatment Operations Fixed Cost		\$ 14,790.60
<b>2. WATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>		
A. Memo Code 1 - Pumping		\$ 41,449.70
B. Memo Code 2 - Water Treatment		\$ 46,918.00
C. Memo Code 5 - Water Purchases		\$ 91,068.55
D. Memo Code 7 - Other Expenses-Water Supply		\$ 2,300.84
E. Subtotal Variable Operating Costs		\$ 181,737.09
F. Variable Cost Category Operating Contingency (10% of Line 1.E)		\$ 18,173.71
G. Total Estimated Water Treatment Operations Variable Cost		\$ 199,910.80
<b>3. TOTAL WATER TREATMENT FIXED AND VARIABLE COST EXPENDITURES AND CONTINGENCY (Line 1.D + Line 2.G)</b>		<b>\$ 214,701.40</b>
<b>4. TOTAL ESTIMATED SURFACE WATER SUPPLY AND TREATMENT EXPENDITURES</b>		
A. Golf Course Water, Fixed and Variable Water Treatment Operations Expenditures		\$ 519,754.00
B. Total Operating Contingency		\$ 51,975.40
C. TOTAL ESTIMATED SURFACE WATER SUPPLY AND TREATMENT EXPENDITURES		\$ 571,729.40



Ed Wilson &lt;fastew64@gmail.com&gt;

---

**Final ER Merged\_8-27-15.docx**

---

**Zimmer, Julie** <jzimmer@co.fresno.ca.us>  
To: Ed Wilson <fastew64@gmail.com>

Thu, Aug 27, 2015 at 5:03 PM





Ed,

Here are the boundary map (and water contract) and the legal descriptions. I have IT working on the Diagram (Map) that displays each parcel and details each parcel #. I will provide the final report tomorrow, hopefully in the morning. Please let me know if you need any other maps.

Julie

---

**4 attachments**

-  **CSA 34B -Bdry-Desc-Map.pdf**  
289K
-  **CSA 34C Boundary Description.pdf**  
162K
-  **Pages from CSA 34, 34A, 34B, & 34C MAPS (2).pdf**  
223K
-  **CSA 34 A Legal Description.pdf**  
99K

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT G-2  
COUNTY SERVICE AREA 34 SURFACE WATER SUPPLY AND TREATMENT PLANT FISCAL YEAR 2015-2016  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2015-16
<b>GOLF COURSE RAW WATER SUPPLY EXPENDITURE ALLOCATIONS</b>		
A.	Memo Code 1 - Pumping	\$ 104,894.59
B.	Memo Code 5 - Water Purchases	\$ 236,704.55
C.	Memo Code 7 - Other Expenses-Water Supply	\$ 5,657.77
D.	Memo Codes 6, 13, 17, 18 - Proposition 218 Fees and Assessments Proceeding	\$ 11,599.38
E.	Subtotal Golf Course Raw Water Supply Expenditures	\$ 358,856.29
F.	Operating Contingency (10% of Line 1.D)	\$ 35,885.63
G.	Total Estimated Golf Course Raw Water Supply Expenditures	\$ 394,741.92
<b>WATER TREATMENT FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS</b>		
<b>1. WATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>		
A.	Memo Code 2 - Water Treatment	\$ 14,748.75
B.	Memo Codes 6, 13, 17, 18 - Proposition 218 Fees and Assessments Proceeding	\$ 5,400.62
C.	Subtotal Fixed Operating Costs	\$ 20,149.37
D.	Fixed Cost Category Operating Contingency (10% of Line 1.B)	\$ 2,014.94
E.	Total Estimated Water Treatment Operations Fixed Cost	\$ 22,164.31
<b>2. WATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>		
A.	Memo Code 1 - Pumping	\$ 48,838.41
B.	Memo Code 2 - Water Treatment	\$ 52,713.25
C.	Memo Code 5 - Water Purchases	\$ 110,208.45
D.	Memo Code 7 - Other Expenses-Water Supply	\$ 2,634.23
E.	Subtotal Variable Operating Costs	\$ 214,394.34
F.	Variable Cost Category Operating Contingency (10% of Line 1.E)	\$ 21,439.43
G.	Total Estimated Water Treatment Operations Variable Cost	\$ 235,833.77
<b>3. TOTAL WATER TREATMENT FIXED AND VARIABLE COST EXPENDITURES AND CONTINGENCY (Line 1.D + Line 2.G)</b>		<b>\$ 257,998.08</b>
<b>4. TOTAL ESTIMATED SURFACE WATER SUPPLY AND TREATMENT EXPENDITURES</b>		
A.	Golf Course Water, Fixed and Variable Water Treatment Operations Expenditures	\$ 593,400.00
B.	Total Operating Contingency	\$ 59,340.00
C.	TOTAL ESTIMATED SURFACE WATER SUPPLY AND TREATMENT EXPENDITURES	\$ 652,740.00

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT G-3  
COUNTY SERVICE AREA 34 SURFACE WATER SUPPLY AND TREATMENT PLANT FISCAL YEAR 2016-2017  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2016-17
<b>GOLF COURSE RAW WATER SUPPLY EXPENDITURE ALLOCATIONS</b>		
A.	Memo Code 1 - Pumping	\$ 107,160.08
B.	Memo Code 5 - Water Purchases	\$ 241,818.08
C.	Memo Code 7 - Other Expenses-Water Supply	\$ 5,779.53
D.	Subtotal Golf Course Raw Water Supply Expenditures	\$ 354,757.69
E.	Operating Contingency (10% of Line 1.D)	\$ 35,475.77
F.	Total Estimated Golf Course Raw Water Supply Expenditures	\$ 390,233.46
<b>WATER TREATMENT FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS</b>		
<b>1. WATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>		
A.	Memo Code 2 - Water Treatment	\$ 15,132.25
B.	Subtotal Fixed Operating Costs	\$ 15,132.25
C.	Fixed Cost Category Operating Contingency (10% of Line 1.B)	\$ 1,513.23
D.	Total Estimated Water Treatment Operations Fixed Cost	\$ 16,645.48
<b>2. WATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>		
A.	Memo Code 1 - Pumping	\$ 50,236.92
B.	Memo Code 2 - Water Treatment	\$ 54,158.75
C.	Memo Code 5 - Water Purchases	\$ 113,364.92
D.	Memo Code 7 - Other Expenses-Water Supply	\$ 2,709.47
E.	Subtotal Variable Operating Costs	\$ 220,470.06
F.	Variable Cost Category Operating Contingency (10% of Line 1.E)	\$ 22,047.01
G.	Total Estimated Water Treatment Operations Variable Cost	\$ 242,517.07
<b>3. TOTAL WATER TREATMENT FIXED AND VARIABLE COST EXPENDITURES AND CONTINGENCY (Line 1.D + Line 2.G)</b>		<b>\$ 259,162.55</b>
<b>4. TOTAL ESTIMATED SURFACE WATER SUPPLY AND TREATMENT EXPENDITURES</b>		
A.	Golf Course Water, Fixed and Variable Water Treatment Operations Expenditures	\$ 590,360.00
B.	Total Operating Contingency	\$ 59,036.01
C.	TOTAL ESTIMATED SURFACE WATER SUPPLY AND TREATMENT EXPENDITURES	\$ 649,396.01

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT G-4  
COUNTY SERVICE AREA 34 SURFACE WATER SUPPLY AND TREATMENT PLANT FISCAL YEAR 2017-2018  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2017-18
<b>GOLF COURSE RAW WATER SUPPLY EXPENDITURE ALLOCATIONS</b>		
A. Memo Code 1 - Pumping		\$ 109,475.48
B. Memo Code 5 - Water Purchases		\$ 255,151.11
C. Memo Code 7 - Other Expenses-Water Supply		\$ 5,904.18
D. Subtotal Golf Course Raw Water Supply Expenditures		\$ 370,530.77
E. Operating Contingency (10% of Line 1.D)		\$ 37,053.08
F. Total Estimated Golf Course Raw Water Supply Expenditures		\$ 407,583.85
<b>WATER TREATMENT FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS</b>		
<b>1. WATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>		
A. Memo Code 2 - Water Treatment		\$ 15,524.25
B. Subtotal Fixed Operating Costs		\$ 15,524.25
C. Fixed Cost Category Operating Contingency (10% of Line 1.B)		\$ 1,552.43
D. Total Estimated Water Treatment Operations Fixed Cost		\$ 17,076.68
<b>2. WATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>		
A. Memo Code 1 - Pumping		\$ 51,673.52
B. Memo Code 2 - Water Treatment		\$ 55,641.75
C. Memo Code 5 - Water Purchases		\$ 120,433.89
D. Memo Code 7 - Other Expenses-Water Supply		\$ 2,786.82
E. Subtotal Variable Operating Costs		\$ 230,535.98
F. Variable Cost Category Operating Contingency (10% of Line 1.E)		\$ 23,053.60
G. Total Estimated Water Treatment Operations Variable Cost		\$ 253,589.58
<b>3. TOTAL WATER TREATMENT FIXED AND VARIABLE COST EXPENDITURES AND CONTINGENCY (Line 1.D + Line 2.G)</b>		<b>\$ 270,666.26</b>
<b>4. TOTAL ESTIMATED SURFACE WATER SUPPLY AND TREATMENT EXPENDITURES</b>		
A. Golf Course Water, Fixed and Variable Water Treatment Operations Expenditures		\$ 616,591.00
B. Total Operating Contingency		\$ 61,659.11
C. TOTAL ESTIMATED SURFACE WATER SUPPLY AND TREATMENT EXPENDITURES		\$ 678,250.11

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT G-5  
COUNTY SERVICE AREA 34 SURFACE WATER SUPPLY AND TREATMENT PLANT FISCAL YEAR 2018-2019  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2018-19
<b>GOLF COURSE RAW WATER SUPPLY EXPENDITURE ALLOCATIONS</b>		
A. Memo Code 1 - Pumping		\$ 111,595.74
B. Memo Code 5 - Water Purchases		\$ 271,641.37
C. Memo Code 7 - Other Expenses-Water Supply		\$ 6,019.46
D. Subtotal Golf Course Raw Water Supply Expenditures		\$ 389,256.57
E. Operating Contingency (10% of Line 1.D)		\$ 38,925.66
F. Total Estimated Golf Course Raw Water Supply Expenditures		\$ 428,182.23
<b>WATER TREATMENT FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS</b>		
<b>1. WATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>		
A. Memo Code 2 - Water Treatment		\$ 15,860.50
B. Subtotal Fixed Operating Costs		\$ 15,860.50
C. Fixed Cost Category Operating Contingency (10% of Line 1.B)		\$ 1,586.05
D. Total Estimated Water Treatment Operations Fixed Cost		\$ 17,446.55
<b>2. WATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>		
A. Memo Code 1 - Pumping		\$ 53,032.26
B. Memo Code 2 - Water Treatment		\$ 56,842.50
C. Memo Code 5 - Water Purchases		\$ 129,088.75
D. Memo Code 7 - Other Expenses-Water Supply		\$ 2,860.54
E. Subtotal Variable Operating Costs		\$ 241,824.05
F. Variable Cost Category Operating Contingency (10% of Line 1.E)		\$ 24,182.41
G. Total Estimated Water Treatment Operations Variable Cost		\$ 266,006.46
<b>3. TOTAL WATER TREATMENT FIXED AND VARIABLE COST EXPENDITURES AND CONTINGENCY (Line 1.D + Line 2.G)</b>		<b>\$ 283,453.01</b>
<b>4. TOTAL ESTIMATED SURFACE WATER SUPPLY AND TREATMENT EXPENDITURES</b>		
A. Golf Course Water, Fixed and Variable Water Treatment Operations Expenditures		\$ 646,941.12
B. Total Operating Contingency		\$ 64,694.12
C. TOTAL ESTIMATED SURFACE WATER SUPPLY AND TREATMENT EXPENDITURES		\$ 711,635.24

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT H**

**EXHIBIT H TABLES H-1 THROUGH H-5 – COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015 (TABLE H-1) WASTEWATER TREATMENT FACILITY FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS, THROUGH COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 (TABLE H-5) WASTEWATER TREATMENT FACILITY FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT H-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015 WASTEWATER TREATMENT FACILITY  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2014-15
<b>1. WASTEWATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>		
A.	Memo Code 9 - Sewage Treatment - Account 7101	\$ -
B.	Memo Code 9- Sewage Treatment - Account 7220	\$ 1,039.71
C.	Memo Code 9 - Sewage Treatment - Account 7265	\$ 3.94
D.	Memo Code 9 - Sewage Treatment - Account 7295	\$ 15,140.50
E.	Memo Codes 6, 13, 17, 18 - Account Proposition 218 Fees and Assessments Proceeding	\$ -
F.	Subtotal Fixed Operating Costs	<u>\$ 16,184.15</u>
G.	Fixed Cost Category Operating Contingency (10% of Line 1.F)	<u>\$ 1,618.00</u>
H.	Total Estimated Water Treatment Operations Fixed Cost	<u>\$ 17,802.15</u>
<b>2. WASTEWATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>		
A.	Memo Code 9 - Sewage Treatment	
A.1.	Account 7205	\$ 6,453.02
A.2.	Account 7220	\$ 3,119.14
A.3.	Account 7295	\$ 45,421.50
A.4.	Account 7400	\$ 30,918.48
A.5.	Account 7430	\$ 37,264.02
A.6.	Subtotal Memo Code 9 - Sewage Treatment	<u>\$ 123,176.16</u>
A.7.	Variable Cost Category Operating Contingency (10% of Line A.6)	<u>\$ 12,318.00</u>
A.8.	Total Estimated Memo Code 9 - Sewage Treatment Cost	<u>\$ 135,494.16</u>
B.	Memo Code 14 - WWTF Sludge Disposal	
B.1.	Account 7220	\$ 13,080.21
B.2.	Account 7295	\$ 5,261.47
B.3.	Subtotal Memo Code 14 - WWTF Sludge Disposal	<u>\$ 18,341.68</u>
B.4.	Variable Cost Category Operating Contingency (10% of Line B.3)	<u>\$ 1,834.00</u>
B.5.	Total Estimated Memo Code 14 - WWTF Sludge Disposal Cost	<u>\$ 20,175.68</u>
C.	Memo Code 14 - Reclaimed Water Delivery	
C.1.	Account 7400 - Reclaimed Water Delivery	\$ -
C.2.	Variable Cost Category Operating Contingency (10% of Line C.1)	\$ -
C.5.	Total Estimated Memo Code 14 - Reclaimed Water Delivery Cost	\$ -
D.	Total Estimated Wastewater Treatment Operations Variable Cost	<u>\$ 155,669.84</u>
<b>3. TOTAL WASTEWATER TREATMENT FIXED AND VARIABLE COST EXPENDITURES AND CONTINGENCY</b>		
A.	Fixed and Variable Wastewater Treatment Operations Expenditures	\$ 157,701.99
B.	Total Operating Contingency	<u>\$ 15,770.00</u>
C.	TOTAL ESTIMATED WASTEWATER TREATMENT EXPENDITURES	<u>\$ 173,471.99</u>



**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT H-2  
COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016 WASTEWATER TREATMENT FACILITY  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2015-16
<b>1. WASTEWATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>		
A.	Memo Code 9 - Sewage Treatment - Account 7101	\$ -
B.	Memo Code 9- Sewage Treatment - Account 7220	\$ 1,361.43
C.	Memo Code 9 - Sewage Treatment - Account 7265	\$ 5.16
D.	Memo Code 9 - Sewage Treatment - Account 7295	\$ 19,825.45
E.	Memo Codes 6, 13, 17, 18 - Account Proposition 218 Fees and Assessments Proceeding	\$ 17,000.00
F.	Subtotal Fixed Operating Costs	<u>\$ 38,192.04</u>
G.	Fixed Cost Category Operating Contingency (10% of Line 1.F)	\$ 3,819.00
H.	Total Estimated Water Treatment Operations Fixed Cost	<u>\$ 42,011.04</u>
<b>2. WASTEWATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>		
A.	Memo Code 9 - Sewage Treatment	
A.1.	Account 7205	\$ 8,449.79
A.2.	Account 7220	\$ 4,084.30
A.3.	Account 7295	\$ 59,476.35
A.4.	Account 7400	\$ 40,485.64
A.5.	Account 7430	\$ 48,794.69
A.6.	Subtotal Memo Code 9 - Sewage Treatment	<u>\$ 161,290.77</u>
A.7.	Variable Cost Category Operating Contingency (10% of Line A.6)	\$ 16,129.00
A.8.	Total Estimated Memo Code 9 - Sewage Treatment Cost	<u>\$ 177,419.77</u>
B.	Memo Code 14 - WWTF Sludge Disposal	
B.1.	Account 7220	\$ 17,127.64
B.2.	Account 7295	\$ 6,889.54
B.3.	Subtotal Memo Code 14 - WWTF Sludge Disposal	<u>\$ 24,017.18</u>
B.4.	Variable Cost Category Operating Contingency (10% of Line B.3)	\$ 2,402.00
B.5.	Total Estimated Memo Code 14 - WWTF Sludge Disposal Cost	<u>\$ 26,419.18</u>
C.	Memo Code 14 - Reclaimed Water Delivery	
C.1.	Account 7400 - Reclaimed Water Delivery	\$ 5,712.00
C.2.	Variable Cost Category Operating Contingency (10% of Line C.1)	<u>\$ 571.00</u>
C.5.	Total Estimated Memo Code 14 - Reclaimed Water Delivery Cost	<u>\$ 6,283.00</u>
D.	Total Estimated Wastewater Treatment Operations Variable Cost	\$ 210,121.95
<b>3. TOTAL WASTEWATER TREATMENT FIXED AND VARIABLE COST EXPENDITURES AND CONTINGENCY</b>		
A.	Fixed and Variable Wastewater Treatment Operations Expenditures	\$ 229,211.99
B.	Total Operating Contingency	<u>\$ 22,921.00</u>
C.	TOTAL ESTIMATED WASTEWATER TREATMENT EXPENDITURES	<u>\$ 252,132.99</u>

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT H-3  
COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016 WASTEWATER TREATMENT FACILITY  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2016-17
<b>1. WASTEWATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>		
A.	Memo Code 9 - Sewage Treatment - Account 7101	\$ -
B.	Memo Code 9- Sewage Treatment - Account 7220	\$ 1,396.38
C.	Memo Code 9 - Sewage Treatment - Account 7265	\$ 5.29
D.	Memo Code 9 - Sewage Treatment - Account 7295	\$ 20,334.29
E.	Memo Codes 6, 13, 17, 18 - Account Proposition 218 Fees and Assessments Proceeding	\$ -
F.	Subtotal Fixed Operating Costs	\$ 21,735.96
G.	Fixed Cost Category Operating Contingency (10% of Line 1.F)	\$ 2,174.00
H.	Total Estimated Water Treatment Operations Fixed Cost	\$ 23,909.96
<b>2. WASTEWATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>		
A.	Memo Code 9 - Sewage Treatment	
A.1.	Account 7205	\$ 8,666.66
A.2.	Account 7220	\$ 4,189.13
A.3.	Account 7295	\$ 61,002.86
A.4.	Account 7400	\$ 41,524.74
A.5.	Account 7430	\$ 50,047.05
A.6.	Subtotal Memo Code 9 - Sewage Treatment	\$ 165,430.44
A.7.	Variable Cost Category Operating Contingency (10% of Line A.6)	\$ 16,543.00
A.8.	Total Estimated Memo Code 9 - Sewage Treatment Cost	\$ 181,973.44
B.	Memo Code 14 - WWTF Sludge Disposal	
B.1.	Account 7220	\$ 17,567.24
B.2.	Account 7295	\$ 7,066.37
B.3.	Subtotal Memo Code 14 - WWTF Sludge Disposal	\$ 24,633.61
B.4.	Variable Cost Category Operating Contingency (10% of Line B.3)	\$ 2,463.00
B.5.	Total Estimated Memo Code 14 - WWTF Sludge Disposal Cost	\$ 27,096.61
C.	Memo Code 14 - Reclaimed Water Delivery	
C.1.	Account 7400 - Reclaimed Water Delivery	\$ 5,858.60
C.2.	Variable Cost Category Operating Contingency (10% of Line C.1)	\$ 586.00
C.5.	Total Estimated Memo Code 14 - Reclaimed Water Delivery Cost	\$ 6,444.60
D.	Total Estimated Wastewater Treatment Operations Variable Cost	\$ 215,514.65
<b>3. TOTAL WASTEWATER TREATMENT FIXED AND VARIABLE COST EXPENDITURES AND CONTINGENCY</b>		
A.	Fixed and Variable Wastewater Treatment Operations Expenditures	\$ 217,658.61
B.	Total Operating Contingency	\$ 21,766.00
C.	TOTAL ESTIMATED WASTEWATER TREATMENT EXPENDITURES	\$ 239,424.61

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT H-4  
COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018 WASTEWATER TREATMENT FACILITY  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2017-18
<b>1. WASTEWATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>		
A.	Memo Code 9 - Sewage Treatment - Account 7101	\$ -
B.	Memo Code 9- Sewage Treatment - Account 7220	\$ 1,431.32
C.	Memo Code 9 - Sewage Treatment - Account 7265	\$ 5.42
D.	Memo Code 9 - Sewage Treatment - Account 7295	\$ 20,843.13
E.	Memo Codes 6, 13, 17, 18 - Account Proposition 218 Fees and Assessments Proceeding	\$ -
F.	Subtotal Fixed Operating Costs	\$ 22,279.87
G.	Fixed Cost Category Operating Contingency (10% of Line 1.F)	\$ 2,228.00
H.	Total Estimated Water Treatment Operations Fixed Cost	\$ 24,507.87
<b>2. WASTEWATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>		
A.	Memo Code 9 - Sewage Treatment	
A.1.	Account 7205	\$ 8,883.53
A.2.	Account 7220	\$ 4,293.95
A.3.	Account 7295	\$ 62,529.38
A.4.	Account 7400	\$ 42,563.84
A.5.	Account 7430	\$ 51,299.41
A.6.	Subtotal Memo Code 9 - Sewage Treatment	\$ 169,570.11
A.7.	Variable Cost Category Operating Contingency (10% of Line A.6)	\$ 16,957.00
A.8.	Total Estimated Memo Code 9 - Sewage Treatment Cost	\$ 186,527.11
B.	Memo Code 14 - WWTF Sludge Disposal	
B.1.	Account 7220	\$ 18,006.84
B.2.	Account 7295	\$ 7,243.20
B.3.	Subtotal Memo Code 14 - WWTF Sludge Disposal	\$ 25,250.04
B.4.	Variable Cost Category Operating Contingency (10% of Line B.3)	\$ 2,525.00
B.5.	Total Estimated Memo Code 14 - WWTF Sludge Disposal Cost	\$ 27,775.04
C.	Memo Code 14 - Reclaimed Water Delivery	
C.1.	Account 7400 - Reclaimed Water Delivery	\$ 6,005.20
C.2.	Variable Cost Category Operating Contingency (10% of Line C.1)	\$ 601.00
C.5.	Total Estimated Memo Code 14 - Reclaimed Water Delivery Cost	\$ 6,606.20
D.	Total Estimated Wastewater Treatment Operations Variable Cost	\$ 220,908.35
<b>3. TOTAL WASTEWATER TREATMENT FIXED AND VARIABLE COST EXPENDITURES AND CONTINGENCY</b>		
A.	Fixed and Variable Wastewater Treatment Operations Expenditures	\$ 223,105.22
B.	Total Operating Contingency	\$ 22,311.00
C.	TOTAL ESTIMATED WASTEWATER TREATMENT EXPENDITURES	\$ 245,416.22

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT H-5  
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 WASTEWATER TREATMENT FACILITY  
FIXED COST AND VARIABLE COST CATEGORIES EXPENDITURE ALLOCATIONS**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2018-19
<b>1. WASTEWATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO FIXED COST CATEGORY</b>		
A.	Memo Code 9 - Sewage Treatment - Account 7101	\$ -
B.	Memo Code 9- Sewage Treatment - Account 7220	\$ 1,467.58
C.	Memo Code 9 - Sewage Treatment - Account 7265	\$ 5.56
D.	Memo Code 9 - Sewage Treatment - Account 7295	\$ 21,371.16
E.	Memo Codes 6, 13, 17, 18 - Account Proposition 218 Fees and Assessments Proceeding	\$ -
F.	Subtotal Fixed Operating Costs	<u>\$ 22,844.30</u>
G.	Fixed Cost Category Operating Contingency (10% of Line 1.F)	<u>\$ 2,284.00</u>
H.	Total Estimated Water Treatment Operations Fixed Cost	<u>\$ 25,128.30</u>
<b>2. WASTEWATER TREATMENT FUNCTIONS AND COSTS ASSIGNED TO VARIABLE COST CATEGORY</b>		
A.	Memo Code 9 - Sewage Treatment	
A.1.	Account 7205	\$ 9,108.58
A.2.	Account 7220	\$ 4,402.73
A.3.	Account 7295	\$ 64,113.49
A.4.	Account 7400	\$ 43,642.15
A.5.	Account 7430	<u>\$ 52,599.02</u>
A.6.	Subtotal Memo Code 9 - Sewage Treatment	<u>\$ 173,865.97</u>
A.7.	Variable Cost Category Operating Contingency (10% of Line A.6)	<u>\$ 17,387.00</u>
A.8.	Total Estimated Memo Code 9 - Sewage Treatment Cost	<u>\$ 191,252.97</u>
B.	Memo Code 14 - WWTF Sludge Disposal	
B.1.	Account 7220	\$ 18,463.02
B.2.	Account 7295	<u>\$ 7,426.70</u>
B.3.	Subtotal Memo Code 14 - WWTF Sludge Disposal	<u>\$ 25,889.72</u>
B.4.	Variable Cost Category Operating Contingency (10% of Line B.3)	<u>\$ 2,589.00</u>
B.5.	Total Estimated Memo Code 14 - WWTF Sludge Disposal Cost	<u>\$ 28,478.72</u>
C.	Memo Code 14 - Reclaimed Water Delivery	
C.1.	Account 7400 - Reclaimed Water Delivery	\$ 6,157.34
C.2.	Variable Cost Category Operating Contingency (10% of Line C.1)	<u>\$ 616.00</u>
C.5.	Total Estimated Memo Code 14 - Reclaimed Water Delivery Cost	<u>\$ 6,773.34</u>
D.	Total Estimated Wastewater Treatment Operations Variable Cost	<u>\$ 226,505.03</u>
<b>3. TOTAL WASTEWATER TREATMENT FIXED AND VARIABLE COST EXPENDITURES AND CONTINGENCY</b>		
A.	Fixed and Variable Wastewater Treatment Operations Expenditures	\$ 228,757.33
B.	Total Operating Contingency	<u>\$ 22,876.00</u>
C.	TOTAL ESTIMATED WASTEWATER TREATMENT EXPENDITURES	<u>\$ 251,633.33</u>

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT I**

**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**

	A	B	C	D	E	F	G	H	I
3	CONSOLIDATED ENGINEER'S REPORT ON PROPOSED CHANGES TO EXISTING WATER AND WASTEWATER SERVICE FEES								
4	AND TO EXISTING INFRASTRUCTURE OPERATIONS AND MAINTENANCE BENEFIT ASSESSMENTS FOR								
5	FRESNO COUNTY SERVICE AREA 34, AND ITS ZONES A (BRIGHTON CREST) AND C (BELLA VISTA)								
6	REPORT EXHIBIT I								
7	ALLOCATION OF ENTERPRISE BUDGETS FIXED AND VARIABLE COSTS								
8	TO ALL BENEFIT AREAS FOR FISCAL YEARS 2014-15 THROUGH 2019-20								
9	CSA 34 WATER SUPPLY CONTRACT ADMINISTRATION AND								
10	LAKE PUMPING FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT								
11	FY 14-15								
12	FY 15-16								
13	Item Description	Budget	CSA 34	CSA 34A	CSA 34C	Budget	CSA 34	CSA 34A	CSA 34C
14	<b>1. Enterprise Budgets</b>								
15	<b>A. Fixed Costs</b>								
16	i. Operating Cost	\$ 33,235.13	\$ 19,874.61	\$ 12,197.29	\$ 1,163.23	\$ 56,982.18	\$ 34,075.34	\$ 20,912.46	\$ 1,994.38
17	ii. Pumping Facilities Repair Reserve - 8150	\$ 36,200.00	\$ 21,647.60	\$ 13,285.40	\$ 1,267.00	\$ 36,200.00	\$ 21,647.60	\$ 13,285.40	\$ 1,267.00
18	iii. Operating Contingency	\$ 3,323.51	\$ 1,987.46	\$ 1,219.73	\$ 116.32	\$ 5,698.22	\$ 3,407.54	\$ 2,091.25	\$ 199.44
19	iv. Capital Facilities Replacement Reserve	\$ 50,520.00	\$ 30,210.96	\$ 18,540.84	\$ 1,768.20	\$ 50,520.00	\$ 30,210.96	\$ 18,540.84	\$ 1,768.20
20	v. Total Fixed Costs	\$ 123,278.64	\$ 73,720.63	\$ 45,243.26	\$ 4,314.75	\$ 149,400.40	\$ 89,341.44	\$ 54,829.95	\$ 5,229.02
21	<b>B. Variable Costs</b>				\$ 123,278.64				\$ 149,400.41
22	i. Operating Cost	\$ 18,683.99	\$ 7,361.49	\$ 10,332.25	\$ 990.25	\$ 19,087.56	\$ 7,520.50	\$ 10,555.42	\$ 1,011.64
23	ii. Pumping Facilities Repair Reserve - 8150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	iii. Operating Contingency	\$ 1,868.40	\$ 736.15	\$ 1,033.23	\$ 99.03	\$ 1,908.76	\$ 752.05	\$ 1,055.54	\$ 101.16
25	iv. Capital Facilities Replacement Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	v. Total Variable Costs	\$ 20,552.39	\$ 8,097.64	\$ 11,365.48	\$ 1,089.28	\$ 20,996.32	\$ 8,272.55	\$ 11,610.96	\$ 1,112.80
27	<b>C. Estimated Total Enterprise Expenditures</b>	\$ 143,831.03	\$ 81,818.27	\$ 56,608.74	\$ 5,404.03	\$ 170,396.72	\$ 97,613.99	\$ 66,440.91	\$ 6,341.82
28					\$ 20,552.40				\$ 20,996.31
29					\$ 143,831.04				\$ 170,396.72

	A	J	K	L	M	N	O	P	Q
3	CONSOLIDATED ENGINEER'S REPORT ON PROPOSED CHANGES TO EXISTING WATER AND WASTEWATER SERVICE FEES								
4	AND TO EXISTING INFRASTRUCTURE OPERATIONS AND MAINTENANCE BENEFIT ASSESSMENTS FOR								
5	FRESNO COUNTY SERVICE AREA 34, AND ITS ZONES A (BRIGHTON CREST) AND C (BELLA VISTA)								
6	REPORT EXHIBIT I								
7	ALLOCATION OF ENTERPRISE BUDGETS FIXED AND VARIABLE COSTS								
8	TO ALL BENEFIT AREAS FOR FISCAL YEARS 2014-15 THROUGH 2019-20								
9	CSA 34 WATER SUPPLY CONTRACT ADMINISTRATION AND								
10	LAKE PUMPING FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT								
11	FY 16-17								
12	FY 17-18								
13	Item Description	Budget	CSA 34	CSA 34A	CSA 34C	Budget	CSA 34	CSA 34A	CSA 34C
14	<b>1. Enterprise Budgets</b>								
15	<b>A. Fixed Costs</b>								
16	i. Operating Cost	\$ 40,845.81	\$ 24,425.79	\$ 14,990.41	\$ 1,429.60	\$ 41,728.06	\$ 24,953.38	\$ 15,314.20	\$ 1,460.48
17	ii. Pumping Facilities Repair Reserve - 8150	\$ 36,200.00	\$ 21,647.60	\$ 13,285.40	\$ 1,267.00	\$ 36,200.00	\$ 21,647.60	\$ 13,285.40	\$ 1,267.00
18	iii. Operating Contingency	\$ 4,084.58	\$ 2,442.58	\$ 1,499.04	\$ 142.96	\$ 4,172.81	\$ 2,495.34	\$ 1,531.42	\$ 146.05
19	iv. Capital Facilities Replacement Reserve	\$ 50,520.00	\$ 30,210.96	\$ 18,540.84	\$ 1,768.20	\$ 50,520.00	\$ 30,210.96	\$ 18,540.84	\$ 1,768.20
20	v. Total Fixed Costs	\$ 131,650.39	\$ 78,726.93	\$ 48,315.69	\$ 4,607.76	\$ 132,620.87	\$ 79,307.28	\$ 48,671.86	\$ 4,641.73
21	<b>B. Variable Costs</b>				\$ 131,650.38				\$ 132,620.87
22	i. Operating Cost	\$ 19,499.84	\$ 7,682.94	\$ 10,783.41	\$ 1,033.49	\$ 19,921.04	\$ 7,848.89	\$ 11,016.34	\$ 1,055.82
23	ii. Pumping Facilities Repair Reserve - 8150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	iii. Operating Contingency	\$ 1,949.98	\$ 768.29	\$ 1,078.34	\$ 103.35	\$ 1,992.10	\$ 784.89	\$ 1,101.63	\$ 105.58
25	iv. Capital Facilities Replacement Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	v. Total Variable Costs	\$ 21,449.82	\$ 8,451.23	\$ 11,861.75	\$ 1,136.84	\$ 21,913.14	\$ 8,633.78	\$ 12,117.97	\$ 1,161.40
27	<b>C. Estimated Total Enterprise Expenditures</b>	\$ 153,100.21	\$ 87,178.16	\$ 60,177.44	\$ 5,744.60	\$ 154,534.01	\$ 87,941.06	\$ 60,789.83	\$ 5,803.13
28					\$ 21,449.82				\$ 21,913.15
29					\$ 153,100.20				\$ 154,534.02

	A	R	S	T	U	V	W	X	Y
3	CONSOLIDATED ENGINEER'S REPORT ON PROPOSED CHANGES TO EXISTING WATER AND WASTEWATER SERVICE FEES								
4	AND TO EXISTING INFRASTRUCTURE OPERATIONS AND MAINTENANCE BENEFIT ASSESSMENTS FOR								
5	FRESNO COUNTY SERVICE AREA 34, AND ITS ZONES A (BRIGHTON CREST) AND C (BELLA VISTA)								
6	REPORT EXHIBIT I								
7	ALLOCATION OF ENTERPRISE BUDGETS FIXED AND VARIABLE COSTS								
8	TO ALL BENEFIT AREAS FOR FISCAL YEARS 2014-15 THROUGH 2019-20								
9	CSA 34 WATER SUPPLY CONTRACT ADMINISTRATION AND								
10	LAKE PUMPING FACILITIES MAINTENANCE ANNUAL BENEFIT ASSESSMENT								
11		FY 18-19				FY 19-20			
12									
13	Item Description	Budget	CSA 34	CSA 34A	CSA 34C	Budget	CSA 34	CSA 34A	CSA 34C
14	<b>1. Enterprise Budgets</b>								
15	<b>A. Fixed Costs</b>								
16	i. Operating Cost	\$ 42,629.35	\$ 25,492.35	\$ 15,644.97	\$ 1,492.03	\$ 43,550.14	\$ 26,042.98	\$ 15,982.90	\$ 1,524.25
17	ii. Pumping Facilities Repair Rerserve - 8150	\$ 36,200.00	\$ 21,647.60	\$ 13,285.40	\$ 1,267.00	\$ 36,200.00	\$ 21,647.60	\$ 13,285.40	\$ 1,267.00
18	iii. Operating Contingency	\$ 4,262.94	\$ 2,549.24	\$ 1,564.50	\$ 149.20	\$ 4,355.01	\$ 2,604.30	\$ 1,598.29	\$ 152.43
19	iv. Capital Facilities Replacement Reserve	\$ 50,520.00	\$ 30,210.96	\$ 18,540.84	\$ 1,768.20	\$ 50,520.00	\$ 30,210.96	\$ 18,540.84	\$ 1,768.20
20	v. Total Fixed Costs	\$ 133,612.29	\$ 79,900.15	\$ 49,035.71	\$ 4,676.43	\$ 134,625.15	\$ 80,505.84	\$ 49,407.43	\$ 4,711.88
21	<b>B. Variable Costs</b>				\$ 133,612.29				\$ 134,625.15
22	i. Operating Cost	\$ 20,351.34	\$ 8,018.43	\$ 11,254.29	\$ 1,078.62	\$ 20,790.94	\$ 8,191.63	\$ 11,497.39	\$ 1,101.92
23	ii. Pumping Facilities Repair Rerserve - 8150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	iii. Operating Contingency	\$ 2,035.13	\$ 801.84	\$ 1,125.43	\$ 107.86	\$ 2,079.09	\$ 819.16	\$ 1,149.74	\$ 110.19
25	iv. Capital Facilities Replacement Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	v. Total Variable Costs	\$ 22,386.47	\$ 8,820.27	\$ 12,379.72	\$ 1,186.48	\$ 22,870.03	\$ 9,010.79	\$ 12,647.13	\$ 1,212.11
27	<b>C. Estimated Total Enterprise Expenditures</b>	\$ 155,998.76	\$ 88,720.42	\$ 61,415.43	\$ 5,862.91	\$ 157,495.18	\$ 89,516.63	\$ 62,054.56	\$ 5,923.99
28					\$ 22,386.47				\$ 22,870.03
29					\$ 155,998.76				\$ 157,495.18



**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT J**

**CSA 34 WATER CONTRACTS ADMINISTRATION BENEFIT  
ASSESSMENT LEVY TO CSA 34-MNT, CSA 34A, AND CSA 34C ALL  
BENEFITED PARCELS AND LOTS FY 2014-15 THROUGH FY 2019-20**

ENGINEER'S REPORT EXHIBIT J  
 CSA 34 WATER CONTRACTS ADMINISTRATION BENEFIT ASSESSMENT LEVY TO CSA 34-MNT, CSA 34A, AND CSA 34C ALL BENEFITED PARCELS AND LOTS FY 2014-15 THROUGH FY 2019-20

A		B			C	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	APN	NAME1	LOT_AREA	APN ACRES CONTRACT 1-2	APN ACRES CONTRACT 3	APN ACRES CONTRACT 0	"T" PARCELS	"T" PARCELS ACRES	CSA 34A EWU	CSA 34C EWU	##	FY 14 FIXED COST ASSESS.	FY 14 VARIABLE COST ASSESS.	FY14 TOTAL ASSESSMENT	FY 15 FIXED COST ASSESS.	FY 15 VARIABLE COST ASSESS.	FY15 TOTAL ASSESSMENT		
2	300-021-275	CLARKSFIELD COMPANY INC	41.29	41.29			0.00	0.00				\$ 3,359.77	\$ 890.21	\$ 4,249.98	\$ 4,071.19	\$ 909.21	\$ 4,980.40		
3	300-032-125	VISALIA LAND HOLDINGS LLC	39.75	39.75			0.00	0.00				\$ 3,234.46	\$ 857.01	\$ 4,091.47	\$ 3,919.35	\$ 875.30	\$ 4,794.65		
4	300-032-425T	United States Of America	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5	300-032-435T	United States Of America	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
6	300-032-475	VISALIA LAND HOLDINGS LLC	33.92	33.92		33.92	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
7	300-032-655	VISALIA LAND HOLDINGS LLC	5.32	5.32		5.32	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
8	300-032-665	VISALIA LAND HOLDINGS LLC	12.18	12.18		12.18	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
9	300-032-685	VISALIA LAND HOLDINGS LLC	28.88	28.88		28.88	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10	300-032-695	VISALIA LAND HOLDINGS LLC	9.98	9.98		9.98	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
11	300-290-465T	United States Of America	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12	300-290-475T	United States Of America	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
13	300-340-015	CLARKSFIELD COMPANY INC	20.34	20.34			0.00	0.00				\$ 1,655.07	\$ 438.53	\$ 2,093.60	\$ 2,005.52	\$ 447.89	\$ 2,453.41		
14	300-340-035	VISALIA LAND HOLDINGS LLC	20.35	20.35			0.00	0.00				\$ 1,655.88	\$ 438.75	\$ 2,094.63	\$ 2,006.51	\$ 448.11	\$ 2,454.62		
15	300-340-115	JPI INCORPORATED	20.35	20.35			0.00	0.00				\$ 1,655.88	\$ 438.75	\$ 2,094.63	\$ 2,006.51	\$ 448.11	\$ 2,454.62		
16	300-340-135	GRANTOR REAL ESTATE INVESTMENTS LLC	24.39	24.39			0.00	0.00				\$ 1,984.61	\$ 525.85	\$ 2,510.46	\$ 2,404.85	\$ 537.07	\$ 2,941.92		
17	300-340-145	JPI INCORPORATED	24.40	24.40			0.00	0.00				\$ 1,985.43	\$ 526.06	\$ 2,511.49	\$ 2,405.84	\$ 537.29	\$ 2,943.13		
18	300-340-165	VISALIA LAND HOLDINGS LLC	1.17	1.17		1.17	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
19	300-340-245	CLARKSFIELD COMPANY INC	4.70	4.70			0.00	0.00				\$ 382.44	\$ 101.33	\$ 483.77	\$ 463.42	\$ 103.49	\$ 566.91		
20	300-340-275T	FRESNO COUNTY OF	1.95	1.95			1.00	1.95				\$ 158.67	\$ 42.04	\$ 200.71	\$ 192.27	\$ 42.94	\$ 235.21		
21	300-340-285	CLARKSFIELD COMPANY INC	12.81	12.81			0.00	0.00				\$ 1,042.35	\$ 276.18	\$ 1,318.53	\$ 1,263.07	\$ 282.08	\$ 1,545.15		
22	300-340-305	MARINA COMMUNITIES LLC	15.20	15.20			0.00	0.00				\$ 1,236.82	\$ 327.71	\$ 1,564.53	\$ 1,498.72	\$ 334.70	\$ 1,833.42		
23	300-340-365	VISALIA LAND HOLDINGS LLC	7.35	7.35		7.35	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
24	300-340-375	MARINA COMMUNITIES LLC	29.05	29.05			0.00	0.00				\$ 2,363.80	\$ 626.32	\$ 2,990.12	\$ 2,864.33	\$ 639.68	\$ 3,504.01		
25	300-340-385	MARINA COMMUNITIES LLC	13.66	13.66		13.66	0.00	0.00				\$ 1,111.51	\$ -	\$ 1,111.51	\$ 1,346.88	\$ -	\$ 1,346.88		
26	300-340-405	WESTCAL INC	0.01	0.01			0.00	0.00				\$ 0.81	\$ 0.22	\$ 1.03	\$ 0.99	\$ 0.22	\$ 1.21		
27	300-340-415	JPI INCORPORATED	39.07	39.07			0.00	0.00				\$ 3,179.13	\$ 842.35	\$ 4,021.48	\$ 3,852.30	\$ 860.32	\$ 4,712.62		
28	300-350-015T	United States Of America	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
29	300-350-035T	United States Of America	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
30	300-350-045T	United States Of America	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
31	300-350-055T	United States Of America	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
32	300-350-075T	United States Of America	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
33	300-350-085T	United States Of America	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
34	300-350-095T	United States Of America	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
35	300-350-115T	United States Of America	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
36	300-350-275	CLARKSFIELD COMPANY INC	23.00	23.00			0.00	0.00				\$ 1,871.51	\$ 495.88	\$ 2,367.39	\$ 2,267.80	\$ 506.46	\$ 2,774.26		
37	300-350-285	WESTCAL INC	16.90	16.90		16.90	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
38	300-542-03	GRANTOR REAL ESTATE INVESTMENTS LLC	19.97	19.97		19.97	0.00	0.00				\$ 1,624.96	\$ -	\$ 1,624.96	\$ 1,969.04	\$ -	\$ 1,969.04		
39	300-542-04T	Clovis Unified	3.27	3.27			1.00	3.27				\$ 266.08	\$ 70.50	\$ 336.58	\$ 322.42	\$ 72.01	\$ 394.43		
40	300-542-05	GRANTOR REAL ESTATE INVESTMENTS LLC	34.99	34.99		34.99	0.00	0.00				\$ 2,847.14	\$ -	\$ 2,847.14	\$ 3,450.01	\$ -	\$ 3,450.01		
41	300-542-07T	Clovis Unified	9.75	9.75			1.00	9.75				\$ 793.36	\$ 210.21	\$ 1,003.57	\$ 961.35	\$ 214.70	\$ 1,176.05		
42	300-542-08T	Clovis Unified	7.18	7.18			1.00	7.18				\$ 584.24	\$ 154.80	\$ 739.04	\$ 707.95	\$ 158.10	\$ 866.05		
43	300-542-105	GRANTOR REAL ESTATE INVESTMENTS LLC	19.39	19.39			0.00	0.00				\$ 1,577.76	\$ 418.05	\$ 1,995.81	\$ 1,911.85	\$ 426.97	\$ 2,338.82		
44	300-542-115	GRANTOR REAL ESTATE INVESTMENTS LLC	19.39	19.39			0.00	0.00				\$ 1,577.76	\$ 418.05	\$ 1,995.81	\$ 1,911.85	\$ 426.97	\$ 2,338.82		
45	300-542-12	GRANVILLE HOMES INC	40.00	40.00		40.00	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
46	300-542-13	JPI INCORPORATED	80.00	80.00		80.00	0.00	0.00				\$ 6,509.60	\$ -	\$ 6,509.60	\$ 7,888.00	\$ -	\$ 7,888.00		
47	300-542-145	WESTCAL INC	32.93	32.93		32.93	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
48	300-542-155	WESTCAL INC	19.48	19.48		19.48	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
49	300-542-165	WESTCAL INC	19.48	19.48		19.48	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
50	300-542-175	WESTCAL INC	19.50	19.50		19.50	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
51	300-542-185	WESTCAL INC	19.50	19.50		19.50	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
52	300-542-19	ROCHESTER COMPANY LLC	37.24	37.24		37.24	0.00	0.00				\$ 3,030.22	\$ -	\$ 3,030.22	\$ 3,671.86	\$ -	\$ 3,671.86		
53	300-542-20	ROCHESTER COMPANY LLC	41.38	41.38		41.38	0.00	0.00				\$ 3,367.09	\$ -	\$ 3,367.09	\$ 4,080.07	\$ -	\$ 4,080.07		
54	300-542-21	ROCHESTER COMPANY LLC	24.51	24.51		24.51	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
55	300-542-22	ROCHESTER COMPANY LLC	24.64	24.64		24.64	0.00	0.00				\$ 2,004.96	\$ -	\$ 2,004.96	\$ 2,429.50	\$ -	\$ 2,429.50		
56	300-542-23	ROCHESTER COMPANY LLC	28.20	28.20		28.20	0.00	0.00				\$ 2,294.63	\$ -	\$ 2,294.63	\$ 2,780.52	\$ -	\$ 2,780.52		
57	300-542-24T	Fresno County	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
58	300-542-25	CLARKSFIELD COMPANY INC	47.96	47.96		47.96	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
59	300-542-26	CLARKSFIELD COMPANY INC	50.66	50.66		50.66	0.00	0.00				\$ 4,122.20	\$ -	\$ 4,122.20	\$ 4,995.08	\$ -	\$ 4,995.08		
60	300-542-27	CLARKSFIELD COMPANY INC	18.82	18.82		18.82	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
61	300-542-28T	Fresno County	0.00	0.00		0.00	1.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
62	300-542-29	CLARKSFIELD COMPANY INC	3.88	3.88		3.88	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
63	300-542-30	CLARKSFIELD COMPANY INC	0.50	0.50		0.50	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
64	300-542-31	CLARKSFIELD COMPANY INC	7.23	7.23		7.23	0.00	0.00				\$ 588.31	\$ -	\$ 588.31	\$ 712.88	\$ -	\$ 712.88		
65	300-542-32	JPI INC	6.25	6.25		6.25	0.00	0.00				\$ 508.56	\$ -	\$ 508.56	\$ 616.25	\$ -	\$ 616.25		
66	300-542-33	JPI INC	0.50	0.50		0.50	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
67	300-542-34	CLARKSFIELD COMPANY INC	0.14	0.14		0.14	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
68	300-542-35	CLARKSFIELD COMPANY INC	16.98	16.98		16.98	0.00	0.00				\$ 1,381.66	\$ -	\$ 1,381.66	\$ 1,674.23	\$ -	\$ 1,674.23		
69	300-542-36	CLARKSFIELD COMPANY INC	8.06	8.06		8.06	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
70	300-542-37	CLARKSFIELD COMPANY INC	0.09	0.09		0.09	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
71	300-542-38	CLARKSFIELD COMPANY INC	16.60	16.60		16.60	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
72	300-542-39	JPI INC	13.71	13.71		13.71	0.00	0.00				\$ 1,115.58	\$ -	\$ 1,115.58	\$ 1,351.81	\$ -	\$ 1,351.81		
73	300-542-40	JPI INC	0.23	0.23		0.23	0.00	0.00				\$ 18.72	\$ -	\$ 18.72	\$ 22.68	\$ -	\$ 22.68		
74	300-542-41	JPI INC	3.11	3.11		3.11	0.00	0.00				\$ 253.06	\$ -	\$ 253.06	\$ 306.65	\$ -	\$ 306.65		

ENGINEER'S REPORT EXHIBIT J  
 CSA 34 WATER CONTRACTS ADMINISTRATION BENEFIT ASSESSMENT LEVY TO CSA 34-MNT, CSA 34A, AND CSA 34C ALL BENEFITED PARCELS AND LOTS FY 2014-15 THROUGH FY 2019-20

	A	B	C	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL
1	APN	NAME1	LOT_AREA	FY 16 FIXED COST ASSESS.	FY 16 VARIABLE COST ASSESS.	FY16 TOTAL ASSESSMENT	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY18 TOTAL ASSESSMENT	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT
2	300-021-275	CLARKSFIELD COMPANY INC	41.29	\$ 3,587.69	\$ 929.03	\$ 4,516.72	\$ 3,614.11	\$ 948.84	\$ 4,562.95	\$ 3,641.37	\$ 969.49	\$ 4,610.86	\$ 3,669.03	\$ 990.55	\$ 4,659.58
3	300-032-125	VISALIA LAND HOLDINGS LLC	39.75	\$ 3,453.88	\$ 894.38	\$ 4,348.26	\$ 3,479.32	\$ 913.46	\$ 4,392.78	\$ 3,505.55	\$ 933.33	\$ 4,438.88	\$ 3,532.19	\$ 953.60	\$ 4,485.79
4	300-032-425T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	300-032-435T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	300-032-475	VISALIA LAND HOLDINGS LLC	33.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	300-032-655	VISALIA LAND HOLDINGS LLC	5.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	300-032-665	VISALIA LAND HOLDINGS LLC	12.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	300-032-685	VISALIA LAND HOLDINGS LLC	28.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	300-032-695	VISALIA LAND HOLDINGS LLC	9.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	300-290-465T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	300-290-475T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	300-340-015	CLARKSFIELD COMPANY INC	20.34	\$ 1,767.34	\$ 457.65	\$ 2,224.99	\$ 1,780.36	\$ 467.41	\$ 2,247.77	\$ 1,793.78	\$ 477.58	\$ 2,271.36	\$ 1,807.41	\$ 487.96	\$ 2,295.37
14	300-340-035	VISALIA LAND HOLDINGS LLC	20.35	\$ 1,768.21	\$ 457.88	\$ 2,226.09	\$ 1,781.24	\$ 467.64	\$ 2,248.88	\$ 1,794.67	\$ 477.82	\$ 2,272.49	\$ 1,808.30	\$ 488.20	\$ 2,296.50
15	300-340-115	JPI INCORPORATED	20.35	\$ 1,768.21	\$ 457.88	\$ 2,226.09	\$ 1,781.24	\$ 467.64	\$ 2,248.88	\$ 1,794.67	\$ 477.82	\$ 2,272.49	\$ 1,808.30	\$ 488.20	\$ 2,296.50
16	300-340-135	GRANTOR REAL ESTATE INVESTMENTS LLC	24.49	\$ 2,119.25	\$ 548.78	\$ 2,668.03	\$ 2,134.86	\$ 560.48	\$ 2,695.34	\$ 2,150.95	\$ 572.68	\$ 2,723.63	\$ 2,167.30	\$ 585.12	\$ 2,752.42
17	300-340-145	JPI INCORPORATED	24.40	\$ 2,120.12	\$ 549.00	\$ 2,669.12	\$ 2,135.73	\$ 560.71	\$ 2,696.44	\$ 2,151.84	\$ 572.91	\$ 2,724.75	\$ 2,168.18	\$ 585.36	\$ 2,753.54
18	300-340-165	VISALIA LAND HOLDINGS LLC	1.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	300-340-245	CLARKSFIELD COMPANY INC	4.70	\$ 408.38	\$ 105.75	\$ 514.13	\$ 411.39	\$ 108.01	\$ 519.40	\$ 414.49	\$ 110.36	\$ 524.85	\$ 417.64	\$ 112.75	\$ 530.39
20	300-340-275T	FRESNO COUNTY OF	1.95	\$ 169.44	\$ 43.88	\$ 213.32	\$ 170.68	\$ 44.81	\$ 215.49	\$ 171.97	\$ 45.79	\$ 217.76	\$ 173.28	\$ 46.78	\$ 220.06
21	300-340-285	CLARKSFIELD COMPANY INC	12.81	\$ 1,113.06	\$ 288.23	\$ 1,401.29	\$ 1,121.26	\$ 294.37	\$ 1,415.63	\$ 1,129.71	\$ 300.78	\$ 1,430.49	\$ 1,138.30	\$ 307.31	\$ 1,445.61
22	300-340-305	MARINA COMMUNITIES LLC	15.20	\$ 1,320.73	\$ 342.00	\$ 1,662.73	\$ 1,330.46	\$ 349.30	\$ 1,679.76	\$ 1,340.49	\$ 356.90	\$ 1,697.39	\$ 1,350.67	\$ 364.65	\$ 1,715.32
23	300-340-365	VISALIA LAND HOLDINGS LLC	7.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	300-340-375	MARINA COMMUNITIES LLC	29.05	\$ 2,524.15	\$ 653.63	\$ 3,177.78	\$ 2,542.75	\$ 667.57	\$ 3,210.32	\$ 2,561.92	\$ 682.09	\$ 3,244.01	\$ 2,581.38	\$ 696.91	\$ 3,278.29
25	300-340-385	MARINA COMMUNITIES LLC	13.66	\$ 1,186.92	\$ -	\$ 1,186.92	\$ 1,195.66	\$ -	\$ 1,195.66	\$ 1,204.68	\$ -	\$ 1,204.68	\$ 1,213.83	\$ -	\$ 1,213.83
26	300-340-405	WESTCAL INC	0.01	\$ 0.87	\$ 0.23	\$ 1.10	\$ 0.88	\$ 0.23	\$ 1.11	\$ 0.88	\$ 0.23	\$ 1.11	\$ 0.89	\$ 0.24	\$ 1.13
27	300-340-415	JPI INCORPORATED	39.07	\$ 3,394.79	\$ 879.08	\$ 4,273.87	\$ 3,419.80	\$ 897.83	\$ 4,317.63	\$ 3,445.58	\$ 917.36	\$ 4,362.94	\$ 3,471.76	\$ 937.29	\$ 4,409.05
28	300-350-015T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	300-350-035T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	300-350-045T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	300-350-055T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	300-350-075T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	300-350-085T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	300-350-095T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	300-350-115T	United States Of America	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	300-350-275	CLARKSFIELD COMPANY INC	23.00	\$ 1,998.47	\$ 517.50	\$ 2,515.97	\$ 2,013.19	\$ 528.54	\$ 2,541.73	\$ 2,028.37	\$ 540.04	\$ 2,568.41	\$ 2,043.78	\$ 551.77	\$ 2,595.55
37	300-350-285	WESTCAL INC	16.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	300-542-03	GRANTOR REAL ESTATE INVESTMENTS LLC	19.97	\$ 1,735.19	\$ -	\$ 1,735.19	\$ 1,747.97	\$ -	\$ 1,747.97	\$ 1,761.15	\$ -	\$ 1,761.15	\$ 1,774.53	\$ -	\$ 1,774.53
39	300-542-04T	Clovis Unified	3.27	\$ 284.13	\$ 73.58	\$ 357.71	\$ 286.22	\$ 75.14	\$ 361.36	\$ 288.38	\$ 76.78	\$ 365.16	\$ 290.57	\$ 78.45	\$ 369.02
40	300-542-05	GRANTOR REAL ESTATE INVESTMENTS LLC	34.99	\$ 3,040.28	\$ -	\$ 3,040.28	\$ 3,062.67	\$ -	\$ 3,062.67	\$ 3,085.77	\$ -	\$ 3,085.77	\$ 3,109.21	\$ -	\$ 3,109.21
41	300-542-07T	Clovis Unified	9.75	\$ 847.18	\$ 219.38	\$ 1,066.56	\$ 853.42	\$ 224.06	\$ 1,077.48	\$ 859.85	\$ 228.93	\$ 1,088.78	\$ 866.39	\$ 233.90	\$ 1,100.29
42	300-542-08T	Clovis Unified	7.18	\$ 623.87	\$ 161.55	\$ 785.42	\$ 628.47	\$ 165.00	\$ 793.47	\$ 633.20	\$ 168.59	\$ 801.79	\$ 638.01	\$ 172.25	\$ 810.26
43	300-542-105	GRANTOR REAL ESTATE INVESTMENTS LLC	19.39	\$ 1,684.80	\$ 436.28	\$ 2,121.08	\$ 1,697.21	\$ 445.58	\$ 2,142.79	\$ 1,710.00	\$ 455.28	\$ 2,165.28	\$ 1,723.00	\$ 465.17	\$ 2,188.17
44	300-542-115	GRANTOR REAL ESTATE INVESTMENTS LLC	19.39	\$ 1,684.80	\$ 436.28	\$ 2,121.08	\$ 1,697.21	\$ 445.58	\$ 2,142.79	\$ 1,710.00	\$ 455.28	\$ 2,165.28	\$ 1,723.00	\$ 465.17	\$ 2,188.17
45	300-542-12	GRANVILLE HOMES INC	40.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	300-542-13	JPI INCORPORATED	80.00	\$ 6,951.20	\$ -	\$ 6,951.20	\$ 7,002.40	\$ -	\$ 7,002.40	\$ 7,055.20	\$ -	\$ 7,055.20	\$ 7,108.80	\$ -	\$ 7,108.80
47	300-542-145	WESTCAL INC	32.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	300-542-155	WESTCAL INC	19.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	300-542-165	WESTCAL INC	19.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	300-542-175	WESTCAL INC	19.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	300-542-185	WESTCAL INC	19.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	300-542-19	ROCHESTER COMPANY LLC	37.24	\$ 3,235.78	\$ -	\$ 3,235.78	\$ 3,259.62	\$ -	\$ 3,259.62	\$ 3,284.20	\$ -	\$ 3,284.20	\$ 3,309.15	\$ -	\$ 3,309.15
53	300-542-20	ROCHESTER COMPANY LLC	41.38	\$ 3,595.51	\$ -	\$ 3,595.51	\$ 3,621.99	\$ -	\$ 3,621.99	\$ 3,649.30	\$ -	\$ 3,649.30	\$ 3,677.03	\$ -	\$ 3,677.03
54	300-542-21	ROCHESTER COMPANY LLC	24.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	300-542-22	ROCHESTER COMPANY LLC	24.64	\$ 2,140.97	\$ -	\$ 2,140.97	\$ 2,156.74	\$ -	\$ 2,156.74	\$ 2,173.00	\$ -	\$ 2,173.00	\$ 2,189.51	\$ -	\$ 2,189.51
56	300-542-23	ROCHESTER COMPANY LLC	28.20	\$ 2,450.30	\$ -	\$ 2,450.30	\$ 2,468.35	\$ -	\$ 2,468.35	\$ 2,486.96	\$ -	\$ 2,486.96	\$ 2,505.85	\$ -	\$ 2,505.85
57	300-542-24T	Fresno County	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	300-542-25	CLARKSFIELD COMPANY INC	47.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	300-542-26	CLARKSFIELD COMPANY INC	50.66	\$ 4,401.85	\$ -	\$ 4,401.85	\$ 4,434.27	\$ -	\$ 4,434.27	\$ 4,467.71	\$ -	\$ 4,467.71	\$ 4,501.65	\$ -	\$ 4,501.65
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	\$ 628.21	\$ -	\$ 628.21	\$ 632.84	\$ -	\$ 632.84	\$ 637.61	\$ -	\$ 637.61	\$ 642.46	\$ -	\$ 642.46
65	300-542-32	JPI INC	6.25	\$ 543.06	\$ -	\$ 543.06	\$ 547.06	\$ -	\$ 547.06	\$ 551.19	\$ -	\$ 551.19	\$ 555.38	\$ -	\$ 555.38
66	300-542-33	JPI INC	0.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	300-542-34	CLARKSFIELD COMPANY INC	0.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	300-542-35	CLARKSFIELD COMPANY INC	16.98	\$ 1,475.39	\$ -	\$ 1,475.39	\$ 1,486.26	\$ -	\$ 1,486.26	\$ 1,497.47	\$ -	\$ 1,497.47	\$ 1,508.84	\$ -	\$ 1,508.84
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	JPI INC	13.71	\$ 1,191.26	\$ -	\$ 1,191.26	\$ 1,200.04	\$ -	\$ 1,200.04	\$ 1,209.08	\$ -	\$ 1,209.08	\$ 1,218.27	\$ -	\$ 1,218.27
73	300-542-40	JPI INC	0.23	\$ 19.98	\$ -	\$ 19.98	\$ 20.13	\$ -	\$ 20.13	\$ 20.28	\$ -	\$ 20.28	\$ 20.44	\$ -	\$ 20.44
74	300-542-41	JPI INC	3.11	\$ 270.23	\$ -	\$ 270.23	\$ 272.22	\$ -	\$ 272.22	\$ 274.27	\$ -	\$ 274.27	\$ 276.35	\$ -	\$ 276.35

	A	B	C	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	APN	NAME1	LOT_AREA	APN ACRES CONTRACT 1-2	APN ACRES CONTRACT 3	APN ACRES CONTRACT 0	"T" PARCELS	"T" PARCELS ACRES	CSA 34A EWU	CSA 34C EWU	##	FY 14 FIXED COST ASSESS.	FY 14 VARIABLE COST ASSESS.	FY14 TOTAL ASSESSMENT	FY 15 FIXED COST ASSESS.	FY 15 VARIABLE COST ASSESS.	FY15 TOTAL ASSESSMENT
75	300-542-42	CLARKSFIELD COMPANY INC	8.24	0.00		8.24	0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	300-542-48	JPJ INC	5.24	0.00	5.24		0.00	0.00				\$ 426.38	\$ -	\$ 426.38	\$ 516.66	\$ -	\$ 516.66
77	300-542-51	JPJ INC	87.20	0.00	87.20		0.00	0.00				\$ 7,095.46	\$ -	\$ 7,095.46	\$ 8,597.92	\$ -	\$ 8,597.92
78	300-542-52	JPJ INC	59.70	0.00	59.70		0.00	0.00				\$ 4,857.79	\$ -	\$ 4,857.79	\$ 5,886.42	\$ -	\$ 5,886.42
79	300-210-19S	TABLE MOUNTAIN RANCHERIA OF CALIF	12.96	12.96			0.00	0.00	17.8100			\$ 958.18	\$ 240.61	\$ 1,198.79	\$ 1,161.03	\$ 245.96	\$ 1,406.99
80	300-420-02S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	24.53	24.53			0.00	0.00	20.9500			\$ 1,127.11	\$ 283.03	\$ 1,410.14	\$ 1,365.73	\$ 289.32	\$ 1,655.05
81	300-420-03S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	22.66	22.66			0.00	0.00	31.4300			\$ 1,690.93	\$ 424.62	\$ 2,115.55	\$ 2,048.92	\$ 434.05	\$ 2,482.97
82	300-420-04S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	86.43	86.43			0.00	0.00	129.8900			\$ 6,988.08	\$ 1,754.81	\$ 8,742.89	\$ 8,467.53	\$ 1,793.78	\$ 10,261.31
83	300-420-11S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	18.92	18.92			0.00	0.00	20.9500			\$ 1,127.11	\$ 283.03	\$ 1,410.14	\$ 1,365.73	\$ 289.32	\$ 1,655.05
84	300-420-21S	BRIGHTON CREST HOMEOWNERS ASSN	0.00	0.00			0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	300-420-22S	BRIGHTON CREST HOMEOWNERS ASSN	0.00	0.00			0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	300-420-25S	BRIGHTON CREST HOLDINGS LLC	0.00	0.00			0.00	0.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	300-420-29S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	31.42	31.42			0.00	0.00	57.6100			\$ 3,099.42	\$ 778.31	\$ 3,877.73	\$ 3,755.60	\$ 795.59	\$ 4,551.19
88	300-420-33S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	180.60	180.60			0.00	0.00	403.1400			\$ 21,688.93	\$ 5,446.42	\$ 27,135.35	\$ 26,280.70	\$ 5,567.36	\$ 31,848.06
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	300-430-01S	HANSON HOLLIS V	0.93	0.93			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
96	300-430-02S	FLECK SHANNON D & SHERI L TRUSTEES	0.71	0.71			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
97	300-430-03S	FLECK SHANNON D & SHERI L TRUSTEES	0.79	0.79			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
98	300-430-06S	FINDLEY ROBERT S & LINDA L	0.27	0.27			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
99	300-430-07S	CORRAO JIM & LINDA TRUSTEES	0.26	0.26			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
100	300-430-08S	RICHARDSON DANIEL A & PATRICIA A TRS	0.27	0.27			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
101	300-430-10S	SWEET BRIAN J & KATE R	0.58	0.58			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
102	300-430-12S	ANDERSON JOHN & KATHLEEN	0.43	0.43			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
103	300-440-01S	COOPER RANDALL & CELESTE	0.38	0.38			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
104	300-440-02S	DI CICCIO VITTORIO & SANDRA	0.36	0.36			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
105	300-440-03S	GUIDA FRANK & MARY DIANA	0.81	0.81			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
106	300-440-04S	PERALEZ JESUS JR & PALEYNE COFFMAN TRS	0.87	0.87			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
107	300-440-05S	ROGERS DARRYL D & MARSHA D TRUSTEES	0.67	0.67			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
108	300-440-06S	WEST STEVEN MICHAEL & MIGNON K BOITANO	0.52	0.52			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
109	300-440-07S	SIPRA RAHMAN A & RAEES F	0.43	0.43			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
110	300-440-08S	BLACK STEVEN S	0.43	0.43			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
111	300-440-09S	SANTELLAN RAUL	0.59	0.59			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
112	300-440-11S	CORNELL WILLIAM A JR & KAREN TATE TRS	1.21	1.21			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
113	300-440-13S	JIMENEZ MICHAEL J & JOANNE M	0.40	0.40			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
114	300-440-14S	BACA GREGORY ALLEN	0.38	0.38			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
115	300-440-15S	MARQUEZ VERNELL WALKER & FRANK	0.38	0.38			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
116	300-440-16S	SHAW PAUL W & MILDRED L SHAW	0.40	0.40			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
117	300-440-18S	SPEECE PAUL & NICOLE E	0.60	0.60			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
118	300-440-20S	CLARKSFIELD COMPANY INC	2.55	2.55			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
119	300-450-10S	ASTREA CORPORATION	0.51	0.51			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
120	300-450-11S	KOSTENIUK GENNADI	0.45	0.45			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
121	300-450-12S	J FONG REAL ESTATE INC	0.40	0.40			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
122	300-450-13S	SHAKERI REZA	0.40	0.40			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
123	300-450-14S	FREE SPOOL INVESTMENTS LLC	0.25	0.25			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
124	300-450-15S	BRYANT WILLIAM DEE & DOROTHY ARLENE	0.24	0.24			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
125	300-450-16S	BRYANT WILLIAM DEE & DOROTHY ARLENE	0.25	0.25			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
126	300-450-17S	MANSIELIAN EDWIN & SUSAN	0.25	0.25			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
127	300-450-18S	VALLES ALFRED L & LOTTIE E	0.27	0.27			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
128	300-450-20S	MANN KENT & KARIN	0.66	0.66			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
129	300-450-21S	CAMCART HOLDINGS LLC	0.55	0.55			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
130	300-450-23S	SHAW PAUL WESLEY & MILDRED LOUISE	0.42	0.42			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
131	300-450-25S	CHAMBAS KATHLEEN MARIE HANNAH	0.48	0.48			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
132	300-450-27S	JOHANSON CHARLES BRODIE & JENNIFER LYNN	0.31	0.31			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
133	300-450-29S	HARMON JAMES P & GAIL L	0.35	0.35			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
134	300-450-31S	MARTENS KEITH D & JOAN M	0.40	0.40			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
135	300-450-33S	ROUSSIN STEVEN W & KATHLEEN L	0.29	0.29			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
136	300-460-01S	BLANCHARD DAVID L & LINDA TERRY TRS	0.41	0.41			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
137	300-460-02S	CASTRO REBECCA E	0.42	0.42			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
138	300-																

ENGINEER'S REPORT EXHIBIT J  
 CSA 34 WATER CONTRACTS ADMINISTRATION BENEFIT ASSESSMENT LEVY TO CSA 34-MNT, CSA 34A, AND CSA 34C ALL BENEFITED PARCELS AND LOTS FY 2014-15 THROUGH FY 2019-20

	A	B	C	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL
1	APN	NAME1	LOT_AREA	FY 16 FIXED COST ASSESS.	FY 16 VARIABLE COST ASSESS.	FY16 TOTAL ASSESSMENT	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY18 TOTAL ASSESSMENT	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT
75	300-542-42	CLARKSFIELD COMPANY INC.	8.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	300-542-48	JPI INC	5.24	\$ 455.30	\$ -	\$ 455.30	\$ 458.66	\$ -	\$ 458.66	\$ 462.12	\$ -	\$ 462.12	\$ 465.63	\$ -	\$ 465.63
77	300-542-51	JPI INC	87.20	\$ 7,576.81	\$ -	\$ 7,576.81	\$ 7,632.62	\$ -	\$ 7,632.62	\$ 7,690.17	\$ -	\$ 7,690.17	\$ 7,748.59	\$ -	\$ 7,748.59
78	300-542-52	JPI INC	59.70	\$ 5,187.33	\$ -	\$ 5,187.33	\$ 5,225.54	\$ -	\$ 5,225.54	\$ 5,264.94	\$ -	\$ 5,264.94	\$ 5,304.94	\$ -	\$ 5,304.94
79	300-210-195	TABLE MOUNTAIN RANCHERIA OF CALIF	12.96	\$ 1,023.18	\$ 251.12	\$ 1,274.30	\$ 1,030.66	\$ 256.64	\$ 1,287.30	\$ 1,038.50	\$ 262.16	\$ 1,300.66	\$ 1,046.34	\$ 267.86	\$ 1,314.20
80	300-420-025	TABLE MOUNTAIN RANCHERIA BAND INDIANS	24.53	\$ 1,203.58	\$ 295.40	\$ 1,498.98	\$ 1,212.38	\$ 301.89	\$ 1,514.27	\$ 1,221.59	\$ 308.38	\$ 1,529.97	\$ 1,230.81	\$ 315.09	\$ 1,545.90
81	300-420-035	TABLE MOUNTAIN RANCHERIA BAND INDIANS	22.66	\$ 1,805.65	\$ 443.16	\$ 2,248.81	\$ 1,818.85	\$ 452.91	\$ 2,271.76	\$ 1,832.68	\$ 462.65	\$ 2,295.33	\$ 1,846.51	\$ 472.71	\$ 2,319.22
82	300-420-045	TABLE MOUNTAIN RANCHERIA BAND INDIANS	86.43	\$ 7,462.18	\$ 1,831.45	\$ 9,293.63	\$ 7,516.73	\$ 1,871.71	\$ 9,388.44	\$ 7,573.89	\$ 1,911.98	\$ 9,485.87	\$ 7,631.04	\$ 1,953.55	\$ 9,584.59
83	300-420-115	TABLE MOUNTAIN RANCHERIA BAND INDIANS	18.92	\$ 1,203.58	\$ 295.40	\$ 1,498.98	\$ 1,212.38	\$ 301.89	\$ 1,514.27	\$ 1,221.59	\$ 308.38	\$ 1,529.97	\$ 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	\$ 3,309.69	\$ 812.30	\$ 4,121.99	\$ 3,333.89	\$ 830.16	\$ 4,164.05	\$ 3,359.24	\$ 848.02	\$ 4,207.26	\$ 3,384.59	\$ 866.45	\$ 4,251.04
88	300-420-335	TABLE MOUNTAIN RANCHERIA BAND INDIANS	180.60	\$ 23,160.39	\$ 5,684.27	\$ 28,844.66	\$ 23,329.71	\$ 5,809.25	\$ 29,138.96	\$ 23,507.09	\$ 5,934.22	\$ 29,441.31	\$ 23,684.48	\$ 6,063.23	\$ 29,747.71
89	300-42X-0A		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	300-42X-0B		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	300-42X-0I		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	300-42X-0J		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	300-42X-0L		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	300-42X-0M		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	300-430-015	HANSON HOLLIS V	0.93	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
96	300-430-025	FLECK SHANNON D & SHERI L TRUSTEES	0.71	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
97	300-430-035	FLECK SHANNON D & SHERI L TRUSTEES	0.79	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
98	300-430-065	FINDLEY ROBERT S & LINDA L	0.27	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
99	300-430-075	CORRAO JIM & LINDA TRUSTEES	0.26	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
100	300-430-085	RICHARDSON DANIEL A & PATRICIA A TRS	0.27	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
101	300-430-105	SWEET BRIAN J & KATE R	0.58	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
102	300-430-125	ANDERSON JOHN & KATHLEEN	0.43	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
103	300-440-015	COOPER RANDALL & CELESTE	0.38	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
104	300-440-025	DI CICCO VITTORIO & SANDRA	0.36	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
105	300-440-035	GUIDA FRANK & MARY DIANA	0.81	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
106	300-440-045	PERALEZ JESUS JR & PALEYNE COFFMAN TRS	0.87	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
107	300-440-055	ROGERS DARRYL D & MARSHA D TRUSTEES	0.67	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
108	300-440-065	WEST STEVEN MICHAEL & MIGNON K BOITANO	0.52	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
109	300-440-075	SIPRA RAHMAN A & RAEES F	0.43	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
110	300-440-085	BLACK STEVEN S	0.43	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
111	300-440-095	SANTELLAN RAUL	0.59	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
112	300-440-115	CORNELL WILLIAM A JR & KAREN TATE TRS	1.21	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
113	300-440-135	JIMENEZ MICHAEL J & JOANNE M	0.40	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
114	300-440-145	BACA GREGORY ALLEN	0.38	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
115	300-440-155	MARQUEZ VERNELL WALKER & FRANK	0.38	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
116	300-440-165	SHAW PAUL W & MILDRED L SHAW	0.40	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
117	300-440-185	SPEECE PAUL & NICOLE E	0.60	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
118	300-440-205	CLARKSFIELD COMPANY INC	2.55	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
119	300-450-105	ASTREA CORPORATION	0.51	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
120	300-450-115	KOSTENIUK GENNADI	0.45	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
121	300-450-125	J FONG REAL ESTATE INC	0.40	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
122	300-450-135	SHAKERI REZA	0.40	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
123	300-450-145	FREE SPOOL INVESTMENTS LLC	0.25	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
124	300-450-155	BRYANT WILLIAM DEE & DOROTHY ARLENE	0.24	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
125	300-450-165	BRYANT WILLIAM DEE & DOROTHY ARLENE	0.25	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
126	300-450-175	MANSULIAN EDWIN & SUSAN	0.25	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
127	300-450-185	VALLER ALFRED L & LOTTIE E	0.27	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
128	300-450-205	MANNI KENT & KARIN	0.66	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
129	300-450-215	CAMCART HOLDINGS LLC	0.55	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
130	300-450-235	SHAW PAUL WESLEY & MILDRED LOUISE	0.42	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
131	300-450-255	CHAMBAS KATHLEEN MARIE HANNAH	0.48	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
132	300-450-275	JOHANSON CHARLES BRODIE & JENNIFER LYNN	0.31	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
133	300-450-295	HARMON JAMES P & GAIL L	0.35	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
134	300-450-315	MARTENS KEITH D & JOAN M	0.40	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
135	300-450-335	ROUSSIN STEVEN W & KATHLEEN L	0.29	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$			

	A	B	C	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	APN	NAME1	LOT AREA	APN ACRES CONTRACT 1-2	APN ACRES CONTRACT 3	APN ACRES CONTRACT 0	"T" PARCELS	"T" PARCELS ACRES	CSA 34A EWU	CSA 34C EWU	##	FY 14 FIXED COST ASSESS.	FY 14 VARIABLE COST ASSESS.	FY14 TOTAL ASSESSMENT	FY 15 FIXED COST ASSESS.	FY 15 VARIABLE COST ASSESS.	FY15 TOTAL ASSESSMENT
148	300-470-115	SALAS MARCIANO N & GLORIA	0.64	0.64			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
149	300-470-125	SAADELDIN MIKE	0.60	0.60			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
150	300-470-135	SINGH DAVINDER & RAVINDER	0.58	0.58			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
151	300-470-145	GRAEF DARREL J & KELLENE R	0.51	0.51			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
152	300-470-165	SILVEIRA DARRELL LOUIS TRUSTEE	0.93	0.93			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
153	300-470-185	COOK WAYNE O & KAYLA C	0.51	0.51			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
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			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
157	300-480-025	SINGER DAVID A & JENNIFER C	0.66	0.66			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
158	300-480-035	ROGERS GEORGE A & CHERYL A TRUSTEES	0.57	0.57			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
159	300-480-045	SHIRAZIL SIMIN	0.61	0.61			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
160	300-480-055	MATA ENRIQUE H & CONNIE M TRUSTEES	0.60	0.60			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
161	300-480-065	CORTES RAUL & ELSA A ESTRADA	0.59	0.59			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
162	300-480-075	BRUNSKY RICHARD A & PATRICE L	0.60	0.60			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
163	300-480-085	PERRY ROBERT J & LINDA K TRUSTEES	0.59	0.59			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
164	300-480-095	CAMPAMA FRANCISCO & MELISSA ANN TRS	0.69	0.69			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
165	300-480-105	TAMBERI GEORGE A & JANE D AVEDIKIAN TRS	0.40	0.40			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
166	300-480-115	GRAZIER GARY M & CYNTHIA A	0.67	0.67			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
167	300-480-125	ORITO JOSEFINA B	0.00	0.00			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
168	300-480-135	SIMONS GARY L & CYNTHIA V TRUSTEES	0.61	0.61			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
169	300-480-145	HAYASHI MICHAEL K & ALENE M TRUSTEES	0.44	0.44			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
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	OMOREGIE JANET E	0.24	0.24			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
173	300-490-045	SHULTZ JOSEPH & SYLVIA	0.25	0.25			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
174	300-490-055	MURRAY LISA M	0.25	0.25			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
175	300-490-065	CASTRO JOHNNA R	0.26	0.26			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
176	300-490-075	CASTRO IVADELL G	0.28	0.28			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
177	300-490-085	PETERS BRYAN & LETICIA M	0.28	0.28			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
178	300-490-095	DOBBINS RANDAL S & JOSEPHINE C	0.29	0.29			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
179	300-490-105	MCDONALD R PATRICK & CELENE TRUSTEES	0.31	0.31			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
180	300-490-115	STEWART DUANE C & DIANE J TRUSTEES	0.45	0.45			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
181	300-490-125	JENSEN DAVID & MARILYN	0.33	0.33			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
182	300-490-135	GOKAL APURVA & DIPTI	0.30	0.30			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
183	300-490-145	GREGORY JACK P & CAROLE	0.33	0.33			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
184	300-490-155	RAVEN DEVELOPMENT INC	0.32	0.32			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
185	300-490-165	JOLLY STEVEN J & TRACY J TRUSTEES	0.60	0.60			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
186	300-490-175	JOLLY STEVEN J & TRACY J	0.28	0.28			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
187	300-490-185	CARPER SCOTT D & KATHLEEN A	0.51	0.51			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
188	300-490-195	HANSON ELENA	0.65	0.65			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
189	300-490-205	CLIMER HUBERT R & GAYLE MARIE KOZERA	0.60	0.60			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
190	300-490-215	SRA RAJPREET S & JIVANJYOT	0.33	0.33			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
191	300-490-225	VEE KAY REAL ESTATE LLC	0.37	0.37			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
192	300-490-235	GUPTA MUKESH & SUNITA	0.33	0.33			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
193	300-490-245	BLUM RAYMOND O & WHITNEY SUZANNE	0.29	0.29			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
194	300-490-265	WELLS FARGO BANK N A TRUSTEE	0.25	0.25			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
195	300-490-275	SCALES KENNETH W	0.23	0.23			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
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			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
198	300-500-055	CASTRO IVADELL	0.35	0.35			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
199	300-500-065	CLINES SEAN	0.36	0.36			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
200	300-500-075	COREY JOSEPH G & SHEILA G TRUSTEES	0.42	0.42			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
201	300-500-085	HOVANNISIAN MARIAN TRUSTEE	0.33	0.33			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
202	300-500-095	MAZZELA TIMOTHY W	0.28	0.28			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
203	300-500-105	DELERIO RANDOLPH LOUIS TRUSTEE	0.40	0.40			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
204	300-500-115	RICO YRMA G TRUSTEE	0.45	0.45			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
205	300-500-125	GROGAN F/L/T DTD 05/17/13	0.52	0.52			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
206	300-500-135	HALUBURSN DAWAN	0.56	0.56			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
207	300-500-145	BLACKWELL BRIAN E & GERALDINE R TRS	0.31	0.31			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
208	300-500-155	BLACKWELL BRIAN E & GERALDINE R TRS	0.47	0.47			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
209	300-500-165	ANDERSON RANDY JAMES & WINIFRED LOUISE	0.39	0.39			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
210	300-500-175	LUCIDO SAMUEL A & LINDA A TRUSTEES	0.74	0.74			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
211	300-500-185	FORD STEPHEN R & JENNIFER	0.34	0.34			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
212	300-500-195	SANTIAGO JOHNNIE R	0.25	0.25			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
213	300-500-205	ZIMMERER ROBERT J & DEBORAH A TRUSTEES	0.29	0.29			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
214	300-500-215	TOMFORDE LARRY	0.32	0.32			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
215	300-500-225	SLINGER CRAIG E & DONNA A	1.20	1.20			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
216	300-500-335	THOMPSON MICHELLE R TRUSTEE	1.52	1.52			0.00	0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
217	300-500-345	THOMPSON MICHELLE	6.49	6.49			0.00	0.00	1.047								

ENGINEER'S REPORT EXHIBIT J  
 CSA 34 WATER CONTRACTS ADMINISTRATION BENEFIT ASSESSMENT LEVY TO CSA 34-MNT, CSA 34A, AND CSA 34C ALL BENEFITED PARCELS AND LOTS FY 2014-15 THROUGH FY 2019-20

	A	B	C	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL
1	APN	NAME1	LOT_AREA	FY 16 FIXED COST ASSESS.	FY 16 VARIABLE COST ASSESS.	FY16 TOTAL ASSESSMENT	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY18 TOTAL ASSESSMENT	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT
148	300-470-115	SALAS MARCIANO N & GLORIA	0.64	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
149	300-470-125	SAADELDIN MIKE	0.60	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
150	300-470-135	SINGH DAVIDER & RAVINDER	0.58	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
151	300-470-145	GRAEF DARREL J & KELLEN R	0.51	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
152	300-470-165	SILVEIRA DARRELL LOUIS TRUSTEE	0.93	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
153	300-470-185	COOK WAYNE O & KAYLA C	0.51	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 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	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
157	300-480-025	SINGER DAVID A & JENNIFER C	0.66	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
158	300-480-035	ROGERS GEORGE A & CHERYL A TRUSTEES	0.57	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
159	300-480-045	SHIRAZIL SIMIN	0.61	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
160	300-480-055	MATA ENRIQUE H & CONNIE M TRUSTEES	0.60	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
161	300-480-065	CORTES RAUL & ELSA A ESTRADA	0.59	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
162	300-480-075	BRUNSKY RICHARD A & PATRICE L	0.60	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
163	300-480-085	PERRY ROBERT J & LINDA K TRUSTEES	0.59	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
164	300-480-095	CAMPAMA FRANCISCO & MELISSA ANN TRS	0.69	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
165	300-480-105	TAMBERI GEORGE A & JANE D AVEDIKIAN TRS	0.40	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
166	300-480-115	GRAZIER GARY M & CYNTHIA A	0.67	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
167	300-480-125	ORITO JOSEFINA B	0.00	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
168	300-480-135	SIMONS GARY L & CYNTHIA V TRUSTEES	0.61	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
169	300-480-145	HAYASHI MICHAEL K & ALENE M TRUSTEES	0.44	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
170	300-48X-0C		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171	300-48X-0D		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	300-490-035	OMOREGIE JANET E	0.24	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
173	300-490-045	SHULTZ JOSEPH & SYLVIA	0.25	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
174	300-490-055	MURRAY LISA M	0.25	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
175	300-490-065	CASTRO JOHNNA R	0.26	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
176	300-490-075	CASTRO IVADELL G	0.28	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
177	300-490-085	PETERS BRYAN & LETICIA M	0.28	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
178	300-490-095	DOBBS RANDAL S & JOSEPHINE C	0.29	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
179	300-490-105	MCDONALD R PATRICK & CELENE TRUSTEES	0.31	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
180	300-490-115	STEWART DUANE C & DIANE J TRUSTEES	0.45	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
181	300-490-125	JENSEN DAVID & MARILYN	0.33	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
182	300-490-135	GOKAL APURVA & DIPTI	0.30	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
183	300-490-145	GREGORY JACK P & CAROLE	0.33	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
184	300-490-155	RAVEN DEVELOPMENT INC	0.32	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
185	300-490-165	JOLLY STEVEN J & TRACY J TRUSTEES	0.60	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
186	300-490-175	JOLLY STEVEN J & TRACY J	0.28	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
187	300-490-185	CARPER SCOTT D & KATHLEEN A	0.51	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
188	300-490-195	HANSON ELENA	0.65	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
189	300-490-205	CLIMER HUBERT R & GAYLE MARIE KOZERA	0.60	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
190	300-490-215	SRA RAJPREET S & JIVANIYOT	0.33	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
191	300-490-225	VEE KAY REAL ESTATE LLC	0.37	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
192	300-490-235	GUPTA MUKESH & SUNITA	0.33	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
193	300-490-245	BLUM RAYMOND O & WHITNEY SUZANNE	0.29	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
194	300-490-265	WELLS FARGO BANK N A TRUSTEE	0.25	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
195	300-490-275	SCALES KENNETH W	0.23	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
196	300-49X-0A		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
197	300-500-015	NEEL BRYAN & VICKI	0.25	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
198	300-500-055	CASTRO IVADELL	0.35	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
199	300-500-065	CLINES SEAN	0.36	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
200	300-500-075	COREY JOSEPH G & SHEILA G TRUSTEES	0.42	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
201	300-500-085	HOVANNISIAN MARIAN TRUSTEE	0.33	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
202	300-500-095	MAZZELA TIMOTHY W	0.28	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
203	300-500-105	DELERIO RANDOLPH LOUIS TRUSTEE	0.40	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
204	300-500-115	RICO YRMA G TRUSTEE	0.45	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
205	300-500-125	GROGAN F/L/T DTD 05/17/13	0.52	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
206	300-500-135	HAUBURSIN DAWAN	0.56	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
207	300-500-145	BLACKWELL BRIAN E & GERALDINE R TRS	0.31	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
208	300-500-155	BLACKWELL BRIAN E & GERALDINE R TRS	0.47	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
209	300-500-165	ANDERSON RANDY JAMES & WINIFRED LOUISE	0.39	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
210	300-500-175	LUCIDO SAMUEL A & LINDA A TRUSTEES	0.74	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
211	300-500-185	FORD STEPHEN R & JENNIFER	0.34	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
212	300-500-195	SANTIAGO JOHNNIE R	0.25	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
213	300-500-205	ZIMMERER ROBERT J & DEBORAH A TRUSTEES	0.29	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.				

ENGINEER'S REPORT EXHIBIT J  
 CSA 34 WATER CONTRACTS ADMINISTRATION BENEFIT ASSESSMENT LEVY TO CSA 34-MNT, CSA 34A, AND CSA 34C ALL BENEFITTED PARCELS AND LOTS FY 2014-15 THROUGH FY 2019-20

A	B	C	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	APN	NAME1	LOT_AREA	APN ACRES CONTRACT 1-2	APN ACRES CONTRACT 3	APN ACRES CONTRACT 0	"T" PARCELS ACRES	CSA 34A EWU	CSA 34C EWU	##	FY 14 FIXED COST ASSESS.	FY 14 VARIABLE COST ASSESS.	FY14 TOTAL ASSESSMENT	FY 15 FIXED COST ASSESS.	FY 15 VARIABLE COST ASSESS.	FY15 TOTAL ASSESSMENT
221	300-510-015	RUSSELL DONALD K & MICHELE L	0.56	0.56			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
222	300-510-025	HAUSMANN DOUGLAS K & PAMELA R TRUSTEES	0.41	0.41			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
223	300-510-035	NISHIKAWA MARTIN I & JENNIFER A	0.40	0.40			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
224	300-510-045	MAGANA ISIDRO & BEATRIZ CRUZ	0.45	0.45			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
225	300-510-055	HO HONG	0.59	0.59			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
226	300-510-065	OEHLSCHLAEGER MARK T & PHYLLIS J	0.59	0.59			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
227	300-510-075	HEGNA JACK D JR & KIMBERLY A E	0.78	0.78			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
228	300-510-085	JONES MARLENE RAE	0.83	0.83			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
229	300-510-095	JONES MARLENE RAE	0.63	0.63			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
230	300-520-015	SHAKERI REZA & SHAGHAYEGH DADIO	0.27	0.27			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
231	300-520-025	FUSSELMAN JAMES K & JANET M TRUSTEES	0.45	0.45			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
232	300-520-055	LOUGHEAD RICHARD INC	0.58	0.58			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
233	300-520-065	LOUGHEAD RICHARD INC	0.49	0.49			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
234	300-520-075	LOUGHEAD RICHARD INC	0.29	0.29			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
235	300-520-085	LOUGHEAD RICHARD INC	0.30	0.30			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
236	300-520-095	LOUGHEAD RICHARD INC	0.34	0.34			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
237	300-520-105	LOUGHEAD RICHARD INC	0.30	0.30			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
238	300-520-115	MCCULLOCH EDWIN D TRUSTEE	0.38	0.38			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
239	300-520-125	FUSSELMAN ERIC J & MARIA ROSA NARANJO	0.25	0.25			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
240	300-520-135	FUSSELMAN JAMES K & JANET M TRUSTEES	0.24	0.24			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
241	300-520-145	FUSSELMAN JAMES K & JANET M TRUSTEES	0.25	0.25			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
242	300-520-155	FUSSELMAN JAMES K & JANET M TRUSTEES	0.28	0.28			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
243	300-520-165	BUSTAMANTE LINDA & FELIX	0.26	0.26			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
244	300-520-175	HUGHES KEVIN C & KAREN B TRS	0.31	0.31			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
245	300-520-185	RUDD BRUCE A & ELEANOR	0.32	0.32			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
246	300-520-195	MILLIGAN LORNA A	0.26	0.26			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
247	300-520-205	SANTOS JAMES M & CAROLYN A TRUSTEES	0.32	0.32			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
248	300-520-215	ECKBERG LAURIE TRUSTEE	0.40	0.40			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
249	300-520-225	FLOTH CHERYL	0.30	0.30			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
250	300-520-235	SWALES KELI A & CHARLES D WALKER	0.31	0.31			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
251	300-520-245	LOUGHEAD RICHARD INC	0.52	0.52			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
252	300-520-255	LOUGHEAD RICHARD INC	0.88	0.88			0.00	1.0475			\$ 56.36	\$ 14.15	\$ 70.51	\$ 68.29	\$ 14.47	\$ 82.76
253	300-52X-0A		0.00	0.00			0.00	0.00		##	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
254	300-630-015	ODELL JOSHUA JAMES & KELLY	0.27	0.27			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
255	300-630-025	TORRES-CHEEMA BETTY	0.22	0.22			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
256	300-630-035	BN 4870 LP	0.20	0.20			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
257	300-630-045	SINGH BALINDER & AMANDEEP	0.20	0.20			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
258	300-630-055	JPJ INCORPORATED	0.18	0.18			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
259	300-630-065	JPJ INCORPORATED	0.18	0.18			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
260	300-630-075	JPJ INCORPORATED	0.18	0.18			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
261	300-630-085	JPJ INCORPORATED	0.20	0.20			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
262	300-630-095	JPJ INCORPORATED	0.20	0.20			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
263	300-630-105	JPJ INCORPORATED	0.19	0.19			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
264	300-630-115	JPJ INCORPORATED	0.20	0.20			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
265	300-630-125	JPJ INCORPORATED	0.24	0.24			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
266	300-630-135	BN 4870 LP	0.22	0.22			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
267	300-630-145	JPJ INCORPORATED	0.25	0.25			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
268	300-630-155	JPJ INCORPORATED	0.23	0.23			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
269	300-630-165	LEE RICHARD L JR	0.22	0.22			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
270	300-630-175	JPJ INCORPORATED	0.22	0.22			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
271	300-630-185	JPJ INCORPORATED	0.23	0.23			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
272	300-630-195	JPJ INCORPORATED	0.25	0.25			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
273	300-630-205	JPJ INCORPORATED	0.25	0.25			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
274	300-630-215	JPJ INCORPORATED	0.25	0.25			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
275	300-630-225	DE YOUNG PROPERTIES 4870 LP	0.18	0.18			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
276	300-630-235	DE YOUNG PROPERTIES 4870 LP	0.18	0.18			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
277	300-630-245	DE YOUNG PROPERTIES 4870 LP	0.19	0.19			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
278	300-630-255	CONTRERAS JAIME	0.21	0.21			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
279	300-63X-0A		0.00	0.00			0.00	0.00			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	300-63X-0B		0.00	0.00			0.00	0.00			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
281	300-641-015	JPJ INCORPORATED	0.21	0.21			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
282	300-641-025	JPJ INCORPORATED	0.25	0.25			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
283	300-641-035	JOHNSON LINDA R TRUSTEE	0.31	0.31			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
284	300-641-045	JPJ INCORPORATED	0.31	0.31			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
285	300-641-055	JPJ INCORPORATED	0.23	0.23			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
286	300-641-065	STEGGALL CHRISTOPHER	0.29	0.29			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
287	300-641-075	JPJ INCORPORATED	0.21	0.21			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
288	300-641-085	JPJ INCORPORATED	0.21	0.21			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
289	300-641-095	JPJ INCORPORATED	0.21	0.21			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
290	300-641-105	BN 4870 LP	0.21	0.21			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
291	300-641-115	JPJ INCORPORATED	0.21	0.21			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
292	300-641-125	JPJ INCORPORATED	0.21	0.21			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
293	300-641-135	BETTERIDGE JESSICA M	0.21	0.21			0.00	0.00		1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39



ENGINEER'S REPORT EXHIBIT J

CSA 34 WATER CONTRACTS ADMINISTRATION BENEFIT ASSESSMENT LEVY TO CSA 34-MNT, CSA 34A, AND CSA 34C ALL BENEFITED PARCELS AND LOTS FY 2014-15 THROUGH FY 2019-20

	A	B	C	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL
1	APN	NAME1	LOT_AREA	FY 16 FIXED COST ASSESS.	FY 16 VARIABLE COST ASSESS.	FY16 TOTAL ASSESSMENT	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY18 TOTAL ASSESSMENT	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT
221	300-510-015	RUSSELL DONALD K & MICHELE L	0.56	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
222	300-510-025	HAUSMANN DOUGLAS K & PAMELA R TRUSTEES	0.41	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
223	300-510-035	NISHIKAWA MARTIN I & JENNIFER A	0.40	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
224	300-510-045	MAGANA ISIDRO & BEATRIZ CRUZ	0.45	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
225	300-510-055	HO HONG	0.59	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
226	300-510-065	DEHLSCHLAEGER MARK T & PHYLLIS J	0.59	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
227	300-510-075	HEGNA JACK D JR & KIMBERLY A E	0.78	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
228	300-510-085	JONES MARLENE RAE	0.83	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
229	300-510-095	JONES MARLENE RAE	0.63	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
230	300-520-015	SHAKERI REZA & SHAGHAYEGH DADJO	0.27	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
231	300-520-025	FUSSELMAN JAMES K & JANET M TRUSTEES	0.45	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
232	300-520-055	LOUGHEAD RICHARD INC	0.58	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
233	300-520-065	LOUGHEAD RICHARD INC	0.49	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
234	300-520-075	LOUGHEAD RICHARD INC	0.29	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
235	300-520-085	LOUGHEAD RICHARD INC	0.30	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
236	300-520-095	LOUGHEAD RICHARD INC	0.34	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
237	300-520-105	LOUGHEAD RICHARD INC	0.30	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
238	300-520-115	MCCULLOCH EDWIN D TRUSTEE	0.38	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
239	300-520-125	FUSSELMAN ERIC J & MARIA ROSA NARANJO	0.25	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
240	300-520-135	FUSSELMAN JAMES K & JANET M TRUSTEES	0.24	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
241	300-520-145	FUSSELMAN JAMES K & JANET M TRUSTEES	0.25	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
242	300-520-155	FUSSELMAN JAMES K & JANET M TRUSTEES	0.28	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
243	300-520-165	BUSTAMANTE LINDA & FELIX	0.26	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
244	300-520-175	HUGHES KEVIN C & KAREN B TRS	0.31	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
245	300-520-185	RUDD BRUCE A & ELEANOR	0.32	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
246	300-520-195	MILLIGAN LORNA A	0.26	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
247	300-520-205	SANTOS JAMES M & CAROLYN A TRUSTEES	0.32	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
248	300-520-215	ECKBERG LAURIE TRUSTEE	0.40	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
249	300-520-225	FLOTH CHERYL	0.30	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
250	300-520-235	SWALES KEU A & CHARLES D WALKER	0.31	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
251	300-520-245	LOUGHEAD RICHARD INC	0.52	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
252	300-520-255	LOUGHEAD RICHARD INC	0.88	\$ 60.18	\$ 14.77	\$ 74.95	\$ 60.62	\$ 15.09	\$ 75.71	\$ 61.08	\$ 15.42	\$ 76.50	\$ 61.54	\$ 15.75	\$ 77.29
253	300-52X-0A		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
254	300-630-015	ODELL JOSHUA JAMES & KELLY	0.27	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
255	300-630-025	TORRES-CHEEMA BETTY	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
256	300-630-035	BN 4870 LP	0.20	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
257	300-630-045	SINGH BALJINDER & AMANDEEP	0.20	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
258	300-630-055	JPJ INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
259	300-630-065	JPJ INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
260	300-630-075	JPJ INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
261	300-630-085	JPJ INCORPORATED	0.20	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
262	300-630-095	JPJ INCORPORATED	0.20	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
263	300-630-105	JPJ INCORPORATED	0.19	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
264	300-630-115	JPJ INCORPORATED	0.20	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
265	300-630-125	JPJ INCORPORATED	0.24	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
266	300-630-135	BN 4870 LP	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
267	300-630-145	JPJ INCORPORATED	0.25	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
268	300-630-155	JPJ INCORPORATED	0.23	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
269	300-630-165	LEE RICHARD L JR	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
270	300-630-175	JPJ INCORPORATED	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
271	300-630-185	JPJ INCORPORATED	0.23	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
272	300-630-195	JPJ INCORPORATED	0.25	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
273	300-630-205	JPJ INCORPORATED	0.25	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
274	300-630-215	JPJ INCORPORATED	0.25	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
275	300-630-225	DE YOUNG PROPERTIES 4870 LP	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
276	300-630-235	DE YOUNG PROPERTIES 4870 LP	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
277	300-630-245	DE YOUNG PROPERTIES 4870 LP	0.19	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
278	300-630-255	CONTRERAS JAIME	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
279	300-63X-0A		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	300-63X-0B		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
281	300-641-015	JPJ INCORPORATED	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
282	300-641-025	JPJ INCORPORATED	0.25	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
283	300-641-035	JOHNSON LINDA R TRUSTEE	0.31	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
284	300-641-045	JPJ INCORPORATED	0.31	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
285	300-641-055	JPJ INCORPORATED	0.23	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
286	300-641-065	STEGGALL CHRISTOPHER	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
287	300-641-075	JPJ INCORPORATED													

ENGINEER'S REPORT EXHIBIT J  
 CSA 34 WATER CONTRACTS ADMINISTRATION BENEFIT ASSESSMENT LEVY TO CSA 34-MNT, CSA 34A, AND CSA 34C ALL BENEFITED PARCELS AND LOTS FY 2014-15 THROUGH FY 2019-20

A	B	C	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	
1	APN	NAME1	LOT_AREA	APN ACRES CONTRACT 1-2	APN ACRES CONTRACT 3	APN ACRES CONTRACT 0	"T" PARCELS	"T" PARCELS ACRES	CSA 34A EWU	CSA 34C EWU	##	FY 14 FIXED COST ASSESS.	FY 14 VARIABLE COST ASSESS.	FY14 TOTAL ASSESSMENT	FY 15 FIXED COST ASSESS.	FY 15 VARIABLE COST ASSESS.	FY15 TOTAL ASSESSMENT
294	300-641-145	BN 4870 LP	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
295	300-641-155	LING M TIMOTHY & KIMBERLY M	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
296	300-641-165	AVADIS HAGOP	0.24	0.24			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
297	300-642-015	CARRERA JOSE Q & JULIA	0.23	0.23			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
298	300-642-025	ELROD SUSAN LYNN	0.26	0.26			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
299	300-642-035	BRISENDINE CHAD & TRACI	0.22	0.22			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
300	300-642-045	BN 4870 LP	0.28	0.28			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
301	300-642-055	MARKARIAN FRED	0.35	0.35			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
302	300-642-065	ELLIS CHRISTOPHER C	0.35	0.35			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
303	300-642-075	WILLIAMS DONNA R	0.40	0.40			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
304	300-643-015	JPI INCORPORATED	0.22	0.22			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
305	300-643-025	BN 4870 LP	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
306	300-643-035	BN 4870 LP	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
307	300-643-045	BN 4870 LP	0.20	0.20			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
308	300-643-055	JPI INCORPORATED	0.11	0.11			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
309	300-643-065	JPI INCORPORATED	0.19	0.19			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
310	300-643-075	JPI INCORPORATED	0.17	0.17			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
311	300-643-085	JPI INCORPORATED	0.19	0.19			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
312	300-643-095	JPI INCORPORATED	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
313	300-643-105	BN 4870 LP	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
314	300-643-115	JPI INCORPORATED	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
315	300-643-125	JPI INCORPORATED	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
316	300-643-135	JPI INCORPORATED	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
317	300-643-145	JPI INCORPORATED	0.19	0.19			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
318	300-643-155	JPI INCORPORATED	0.17	0.17			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
319	300-643-165	JPI INCORPORATED	0.20	0.20			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
320	300-643-175	DE YOUNG PROPERTIES 4870 L P	0.24	0.24			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
321	300-643-185	JPI INCORPORATED	0.22	0.22			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
322	300-643-195	GALAN ALBERT JOEL & MARIA OLGA PATRICIA	0.20	0.20			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
323	300-643-205	BN 4870 LP	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
324	300-643-215	JPI INCORPORATED	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
325	300-643-225	JPI INCORPORATED	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
326	300-643-235	JPI INCORPORATED	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
327	300-643-245	JPI INCORPORATED	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
328	300-643-255	JPI INCORPORATED	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
329	300-643-265	BN 4870 LP	0.20	0.20			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
330	300-643-275	JPI INCORPORATED	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
331	300-643-285	JPI INCORPORATED	0.22	0.22			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
332	300-643-295	JPI INCORPORATED	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
333	300-643-305	JPI INCORPORATED	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
334	300-643-315	JPI INCORPORATED	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
335	300-643-325	BN 4870 LP	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
336	300-644-015	JPI INCORPORATED	0.23	0.23			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
337	300-644-025	PEARSON STEVEN W & CONNIE M	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
338	300-644-035	JPI INCORPORATED	0.20	0.20			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
339	300-644-045	JPI INCORPORATED	0.19	0.19			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
340	300-644-055	JPI INCORPORATED	0.19	0.19			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
341	300-644-065	JPI INCORPORATED	0.19	0.19			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
342	300-644-075	JPI INCORPORATED	0.19	0.19			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
343	300-644-085	JPI INCORPORATED	0.23	0.23			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
344	300-644-095	JPI INCORPORATED	0.24	0.24			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
345	300-644-105	JPI INCORPORATED	0.24	0.24			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
346	300-644-115	JPI INCORPORATED	0.22	0.22			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
347	300-644-125	JPI INCORPORATED	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
348	300-644-135	JPI INCORPORATED	0.22	0.22			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
349	300-644-145	JPI INCORPORATED	0.24	0.24			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
350	300-650-015	JPI INCORPORATED	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
351	300-650-025	BERRY BRENDA JANE	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
352	300-650-035	CIACCIO JOHN ANTHONY & LORI E	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
353	300-650-045	STEELE SPENSER L & KRISTEN R	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
354	300-650-055	BN 4870 LP	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
355	300-650-065	YONTRARAK JASON	0.30	0.30			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
356	300-650-075	JONES LONNIE J JR	0.28	0.28			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
357	300-650-085	TERRANCE MELVIN L	0.28	0.28			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
358	300-650-095	BN 4870 LP	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
359	300-650-105	KIRBY FRANK & JESSICA	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
360	300-650-115	BN 4870 LP	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
361	300-650-125	ALAVIOON MARYAM	0.30	0.30			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
362	300-650-135	LOZADA RENE & MARIA D	0.30	0.30			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
363	300-650-145	DE YOUNG PROPERTIES 4870 LP	0.30	0.30			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
364	300-650-155	COLON CARLOS	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
365	300-650-165	JPI INCORPORATED	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
366	300-650-175	JPI INCORPORATED	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39

ENGINEER'S REPORT EXHIBIT J  
 CSA 34 WATER CONTRACTS ADMINISTRATION BENEFIT ASSESSMENT LEVY TO CSA 34-MNT, CSA 34A, AND CSA 34C ALL BENEFITED PARCELS AND LOTS FY 2014-15 THROUGH FY 2019-20

	A	B	C	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL
1	APN	NAME1	LOT_AREA	FY 16 FIXED COST ASSESS.	FY 16 VARIABLE COST ASSESS.	FY16 TOTAL ASSESSMENT	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY18 TOTAL ASSESSMENT	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT
294	300-641-145	BN 4870 LP	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
295	300-641-155	LUNG M TIMOTHY & KIMBERLY M	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
296	300-641-165	AVADIS HAGOP	0.24	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
297	300-642-015	CARRERA JOSE Q & JULIA	0.23	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
298	300-642-025	ELROD SUSAN LYNN	0.26	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
299	300-642-035	BRISENDINE CHAD & TRACI	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
300	300-642-045	BN 4870 LP	0.28	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
301	300-642-055	MARKARIAN FRED	0.35	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
302	300-642-065	ELLIS CHRISTOPHER C	0.35	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
303	300-642-075	WILLIAMS DONNA R	0.40	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
304	300-643-015	JPI INCORPORATED	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
305	300-643-025	BN 4870 LP	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
306	300-643-035	BN 4870 LP	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
307	300-643-045	BN 4870 LP	0.20	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
308	300-643-055	JPI INCORPORATED	0.11	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
309	300-643-065	JPI INCORPORATED	0.19	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
310	300-643-075	JPI INCORPORATED	0.17	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
311	300-643-085	JPI INCORPORATED	0.19	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
312	300-643-095	JPI INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
313	300-643-105	BN 4870 LP	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
314	300-643-115	JPI INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
315	300-643-125	JPI INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
316	300-643-135	JPI INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
317	300-643-145	JPI INCORPORATED	0.19	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
318	300-643-155	JPI INCORPORATED	0.17	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
319	300-643-165	JPI INCORPORATED	0.20	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
320	300-643-175	DE YOUNG PROPERTIES 4870 LP	0.24	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
321	300-643-185	JPI INCORPORATED	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
322	300-643-195	GALAN ALBERT JOEL & MARIA OLGA PATRICIA	0.20	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
323	300-643-205	BN 4870 LP	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
324	300-643-215	JPI INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
325	300-643-225	JPI INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
326	300-643-235	JPI INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
327	300-643-245	JPI INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
328	300-643-255	JPI INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
329	300-643-265	BN 4870 LP	0.20	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
330	300-643-275	JPI INCORPORATED	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
331	300-643-285	JPI INCORPORATED	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
332	300-643-295	JPI INCORPORATED	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
333	300-643-305	JPI INCORPORATED	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
334	300-643-315	JPI INCORPORATED	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
335	300-643-325	BN 4870 LP	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
336	300-644-015	JPI INCORPORATED	0.23	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
337	300-644-025	PEARSON STEVEN W & CONNIE M	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
338	300-644-035	JPI INCORPORATED	0.20	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
339	300-644-045	JPI INCORPORATED	0.19	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
340	300-644-055	JPI INCORPORATED	0.19	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
341	300-644-065	JPI INCORPORATED	0.19	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
342	300-644-075	JPI INCORPORATED	0.19	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
343	300-644-085	JPI INCORPORATED	0.23	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
344	300-644-095	JPI INCORPORATED	0.24	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
345	300-644-105	JPI INCORPORATED	0.24	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
346	300-644-115	JPI INCORPORATED	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
347	300-644-125	JPI INCORPORATED	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
348	300-644-135	JPI INCORPORATED	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
349	300-644-145	JPI INCORPORATED	0.24	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
350	300-650-015	JPI INCORPORATED	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
351	300-650-025	BERRY BRENDA JANE	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
352	300-650-035	CACCIO JOHN ANTHONY & LORI E	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
353	300-650-045	STEELE SPENSER L & KRISTEN R	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
354	300-650-055	BN 4870 LP	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
355	300-650-065	YONTRARAK JASON	0.30	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
356	300-650-075	JONES LONNIE J JR	0.28	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
357	300-650-085	TERRANCE MELVIN L	0.28	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
358	300-650-095	BN 4870 LP	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
359	300-650-105	KIRBY FRANK & JESSICA	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
360	300-650-115	BN 4870 LP	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80

ENGINEER'S REPORT EXHIBIT J  
 CSA 34 WATER CONTRACTS ADMINISTRATION BENEFIT ASSESSMENT LEVY TO CSA 34-MNT, CSA 34A, AND CSA 34C ALL BENEFITED PARCELS AND LOTS FY 2014-15 THROUGH FY 2019-20

	A	B	C	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	APN	NAME1	LOT_AREA	APN ACRES CONTRACT 1-2	APN ACRES CONTRACT 3	APN ACRES CONTRACT 0	"T" PARCELS	"T" PARCELS ACRES	CSA 34A EWU	CSA 34C EWU	#	FY 14 FIXED COST ASSESS.	FY 14 VARIABLE COST ASSESS.	FY14 TOTAL ASSESSMENT	FY 15 FIXED COST ASSESS.	FY 15 VARIABLE COST ASSESS.	FY15 TOTAL ASSESSMENT
367	300-650-185	JPI INCORPORATED	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
368	300-650-195	JPI INCORPORATED	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
369	300-650-205	GONZALES ARMANDO & APRIL D	0.22	0.22			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
370	300-650-215	CHEVALIER CORY RICHARD & HANNAH MARIE	0.22	0.22			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
371	300-650-225	DEYOUNG PROPERTIES 4870 LP	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
372	300-650-235	HUMANN MATTHEW & HEATHER	0.22	0.22			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
373	300-650-245	AJANAKU MICHAEL O & GAIL O OSUO	0.24	0.24			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
374	300-650-255	JPI INCORPORATED	0.22	0.22			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
375	300-650-265	BN 4870 LP	0.23	0.23			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
376	300-650-275	JPI INCORPORATED	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
377	300-650-285	JPI INCORPORATED	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
378	300-650-295	JPI INCORPORATED	0.22	0.22			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
379	300-650-305	DE YOUNG PROPERTIES 4870 LP	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
380	300-650-315	JONES RANDY	0.23	0.23			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
381	300-660-015	BN 4870 LP	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
382	300-660-025	JPI INCORPORATED	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
383	300-660-035	BN 4870 LP	0.29	0.29			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
384	300-660-045	NICKENS RONALD P	0.27	0.27			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
385	300-660-055	BAGUNU MOREL C	0.24	0.24			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
386	300-660-065	JONES RANDY	0.37	0.37			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
387	300-660-075	FENTON EDWARD T & JAMI H	0.20	0.20			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
388	300-660-085	THOMPSON SHAWN KRISTY TRUSTEE	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
389	300-660-095	DOSANJH RAJINDERPAL & HARJIT	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
390	300-660-105	STORTON DORINDA	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
391	300-660-115	SWANEY JAMES & INA	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
392	300-660-125	POWELL ANTHONY R	0.23	0.23			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
393	300-660-135	JPI INCORPORATED	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
394	300-660-145	JPI INCORPORATED	0.19	0.19			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
395	300-660-155	JPI INCORPORATED	0.19	0.19			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
396	300-660-165	JPI INCORPORATED	0.19	0.19			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
397	300-660-175	JPI INCORPORATED	0.20	0.20			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
398	300-660-185	JPI INCORPORATED	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
399	300-660-195	JPI INCORPORATED	0.21	0.21			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
400	300-660-205	FOX ABIGAEA K & MARK W	0.24	0.24			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
401	300-660-215	JPI INCORPORATED	0.23	0.23			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
402	300-660-225	GASPAR AIZA MARIE	0.17	0.17			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
403	300-660-235	JPI INCORPORATED	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
404	300-660-245	RAMIREZ DANIEL & ISABEL	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
405	300-660-255	JPI INCORPORATED	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
406	300-660-265	EASTERDAY ELDON G IV & JAIME S	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
407	300-660-275	HERNANDEZ RACHEL A	0.19	0.19			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
408	300-660-285	JPI INCORPORATED	0.25	0.25			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
409	300-660-295	JPI INCORPORATED	0.27	0.27			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
410	300-660-305	PROSPERI MICHAEL & DARLA	0.53	0.53			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
411	300-660-315	LEON ANTHONY	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
412	300-660-325	JPI INCORPORATED	0.18	0.18			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
413	300-660-335	CONTRERAS CLIFFORD & EMILY	0.22	0.22			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
414	300-660-345	HAWKINS REYNANI W	0.25	0.25			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
415	300-660-355	RODRIGUEZ GLORIA C	0.34	0.34			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
416	300-660-365	ROBINSON JEFFREY T & REBECCA RUBENSTEIN	0.31	0.31			0.00	0.00			1	\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39
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																	
420	417		1793.52	867.24	530.39	395.89	18.00	22.15	841.0000	161.00		\$ 123,284.94	\$ 20,550.40	\$ 143,835.34	\$ 149,389.15	\$ 20,998.95	\$ 170,388.10
421						1793.52		413	278.64								
422	CSA 34 Undeveloped APN - Generally being the MNT Specific Plan Area			1301.92	417.00	18.00	39.00			417	3.14	\$ 73,720.63	\$ 8,097.64	\$ 81,822.46	\$ 89,341.44	\$ 8,272.55	\$ 97,606.17
423	CSA 34A total acres Brighton Crest and Golf Course			454.60	375.64		474.00			4	281.78	\$ 45,243.26	\$ 11,365.48	\$ 56,608.11	\$ 54,829.95	\$ 11,610.96	\$ 66,440.14
424	CSA 34C total acres for TR 4870 portion only			37.00		530.39		Total "T" APN acres > 0.00		159.22		\$ 4,314.75	\$ 1,089.28	\$ 5,404.77	\$ 5,229.02	\$ 1,112.80	\$ 6,341.79
425			1793.52			395.89	1301.92					\$ 123,278.64	\$ 20,552.40	\$ 143,831.04	\$ 149,400.41	\$ 20,996.31	\$ 170,396.72
426				es =	906.03			CSA 34 ASSESS RATE/ACRE =				\$ 81.37	\$ 21.56	\$ 102.93	\$ 98.60	\$ 22.02	\$ 120.62
427								CSA 34A ASSESS. RATE/EWU				\$ 53.80	\$ 13.51	\$ 67.31	\$ 65.19	\$ 13.81	\$ 79.00
428								CSA 34C ASSESS. RATE/EWU				\$ 26.80	\$ 6.77	\$ 33.57	\$ 32.48	\$ 6.91	\$ 39.39

ENGINEER'S REPORT EXHIBIT J  
CSA 34 WATER CONTRACTS ADMINISTRATION BENEFIT ASSESSMENT LEVY TO CSA 34-MNT, CSA 34A, AND CSA 34C ALL BENEFITED PARCELS AND LOTS FY 2014-15 THROUGH FY 2019-20

	A	B	C	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL
1	APN	NAME1	LOT_AREA	FY 16 FIXED COST ASSESS.	FY 16 VARIABLE COST ASSESS.	FY16 TOTAL ASSESSMENT	FY 17 FIXED COST ASSESS.	FY 17 VARIABLE COST ASSESS.	FY17 TOTAL ASSESSMENT	FY 18 FIXED COST ASSESS.	FY 18 VARIABLE COST ASSESS.	FY18 TOTAL ASSESSMENT	FY 19 FIXED COST ASSESS.	FY 19 VARIABLE COST ASSESS.	FY19 TOTAL ASSESSMENT
367	300-650-185	JPI INCORPORATED	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
368	300-650-195	JPI INCORPORATED	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
369	300-650-205	GONZALES ARMANDO & APRIL D	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
370	300-650-215	CHEVALIER CORY RICHARD & HANNAH MARIE	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
371	300-650-225	DEVOUNG PROPERTIES 4870 LP	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
372	300-650-235	HUMANN MATTHEW & HEATHER	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
373	300-650-245	AJANAKU MICHAEL O & GAIL O OSUJO	0.24	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
374	300-650-255	JPI INCORPORATED	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
375	300-650-265	BN 4870 LP	0.23	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
376	300-650-275	JPI INCORPORATED	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
377	300-650-285	JPI INCORPORATED	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
378	300-650-295	JPI INCORPORATED	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
379	300-650-305	DE YOUNG PROPERTIES 4870 LP	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
380	300-650-315	JONES RANDY	0.23	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
381	300-660-015	BN 4870 LP	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
382	300-660-025	JPI INCORPORATED	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
383	300-660-035	BN 4870 LP	0.29	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
384	300-660-045	NICKENS RONALD P	0.27	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
385	300-660-055	BAGUNU MOREL C	0.24	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
386	300-660-065	JONES RANDY	0.37	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
387	300-660-075	FENTON EDWARD T & JAMI H	0.20	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
388	300-660-085	THOMPSON SHAWN KRISTY TRUSTEE	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
389	300-660-095	DOSANJH RAJINDERPAL & HARJIT	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
390	300-660-105	STORTON DORINDA	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
391	300-660-115	SWANEY JAMES & INA	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
392	300-660-125	POWELL ANTHONY R	0.23	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
393	300-660-135	JPI INCORPORATED	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
394	300-660-145	JPI INCORPORATED	0.19	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
395	300-660-155	JPI INCORPORATED	0.19	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
396	300-660-165	JPI INCORPORATED	0.19	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
397	300-660-175	JPI INCORPORATED	0.20	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
398	300-660-185	JPI INCORPORATED	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
399	300-660-195	JPI INCORPORATED	0.21	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
400	300-660-205	FOX ABIGALEA K & MARK W	0.24	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
401	300-660-215	JPI INCORPORATED	0.23	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
402	300-660-225	GASPAR AIZA MARIE	0.17	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
403	300-660-235	JPI INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
404	300-660-245	RAMIREZ DANIEL & ISABEL	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
405	300-660-255	JPI INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
406	300-660-265	EASTERDAY ELDON G IV & JAIME S	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
407	300-660-275	HERNANDEZ RACHEL A	0.19	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
408	300-660-285	JPI INCORPORATED	0.25	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
409	300-660-295	JPI INCORPORATED	0.27	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
410	300-660-305	PROSPERI MICHAEL & DARLA	0.53	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
411	300-660-315	LEON ANTHONY	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
412	300-660-325	JPI INCORPORATED	0.18	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
413	300-660-335	CONTRERAS CLIFFORD & EMILY	0.22	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
414	300-660-345	HAWKINS REYNANI W	0.25	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
415	300-660-355	RODRIGUEZ GLORIA C	0.34	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
416	300-660-365	ROBINSON JEFFREY T & REBECCA RUBENSTEIN	0.31	\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80
417	300-66X-0C		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
418	300-66X-0D		0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
419															
420	417		1793.52	\$ 131,648.37	\$ 21,446.77	\$ 153,095.14	\$ 132,615.31	\$ 21,911.14	\$ 154,526.45	\$ 133,618.56	\$ 22,386.24	\$ 156,004.80	\$ 134,630.97	\$ 22,871.94	\$ 157,502.91
421															
422	CSA 34 Undeveloped APN - Generally being the MNT Specific Plan Area		1301.92	\$ 78,726.93	\$ 8,451.23	\$ 87,176.91	\$ 79,307.28	\$ 8,633.78	\$ 87,937.04	\$ 79,900.15	\$ 8,820.27	\$ 88,722.81	\$ 80,505.84	\$ 9,010.79	\$ 89,521.47
423	CSA 34A total acres Brighton Crest and Golf Course		454.60	\$ 48,315.69	\$ 11,861.75	\$ 60,173.75	\$ 48,671.86	\$ 12,117.97	\$ 60,786.97	\$ 49,035.71	\$ 12,379.72	\$ 61,418.37	\$ 49,407.43	\$ 12,647.13	\$ 62,056.64
424	CSA 34C total acres for TR 4870 portion only		37.00	\$ 4,607.76	\$ 1,136.84	\$ 5,744.48	\$ 4,641.73	\$ 1,161.40	\$ 5,802.44	\$ 4,676.43	\$ 1,186.48	\$ 5,863.62	\$ 4,711.88	\$ 1,212.11	\$ 5,924.80
425			1793.52	\$ 131,650.38	\$ 21,449.82	\$ 153,100.20	\$ 132,620.87	\$ 21,913.15	\$ 154,534.02	\$ 133,612.29	\$ 22,386.47	\$ 155,998.76	\$ 134,625.15	\$ 22,870.03	\$ 157,495.18
426				\$ 86.89	\$ 22.50	\$ 109.39	\$ 87.53	\$ 22.98	\$ 110.51	\$ 88.19	\$ 23.48	\$ 111.67	\$ 88.86	\$ 23.99	\$ 112.85
427				\$ 57.45	\$ 14.10	\$ 71.55	\$ 57.87	\$ 14.41	\$ 72.28	\$ 58.31	\$ 14.72	\$ 73.03	\$ 58.75	\$ 15.04	\$ 73.79
428				\$ 28.62	\$ 7.06	\$ 35.68	\$ 28.83	\$ 7.21	\$ 36.04	\$ 29.05	\$ 7.37	\$ 36.42	\$ 29.27	\$ 7.53	\$ 36.80

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT K**

**EXHIBIT K TABLES K-1 THROUGH K-5 – COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2014-2015 (TABLE K-1) WATER SUPPLY AND DELIVERY COST DATA AND PROPOSED CUSTOMER SERVICE FEES, THROUGH COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2018-2019 (TABLE K-5) WATER SUPPLY AND DELIVERY COST DATA AND PROPOSED CUSTOMER SERVICE FEES**

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT K-1  
COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2014-2015  
WATER SUPPLY AND DELIVERY COST DATA AND PROPOSED CUSTOMER SERVICE FEES**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	WATER FEES DATA FISCAL YEAR FY 2014-15
<b>1. CALCULATE COST AND FEE PER 1000 GALLONS USAGE FOR GOLF COURSE RAW WATER SUPPLY</b>		
	A. Subtotal Estimated Golf Course Raw Water Supply Cost	\$ 324,570.91
	B. Operating Contingency (10% of Line 1.A)	\$ 32,457.09
	C. Total Estimated Golf Course Raw Water Supply Cost	\$ 357,028.00
	D. Estimated Golf Course Raw Water Usage this Fiscal Year (1000 gallon Units)	130,340.40
	E. Estimated Unit Cost of Golf Course Raw Water Supply - Per 1000 Gallons of Usage	\$ 2.74
<b>2. CALCULATE FIXED AND VARIABLE CATEGORY UNIT COSTS OF CSA 34 FINISHED WATER DELIVERY</b>		
	A. Subtotal Estimated Fixed Category Finished Water Delivery Cost	\$ 13,446.00
	B. Operating Contingency (10% of Line 2.A)	\$ 1,344.60
	C. Total Estimated Fixed Category Finished Water Delivery Cost	\$ 14,790.60
	D. Estimated Total Number Equivalent Water Unit ("EWU") In CSA 34A/CSA 34C During Fiscal Year	208
	E. Fixed Category Cost Finished Water Delivery Per EWU Served During Fiscal Year	\$ 71.11
	F. Subtotal Estimated Total Variable Category Finished Water Delivery Cost	\$ 181,737.09
	G. Operating Contingency (10% of Line 2.F)	\$ 18,173.71
	H. Total Estimated Variable Category Finished Water Delivery Cost	\$ 199,910.80
	I. Total Finished Water Delivered CSA 34A/CSA 34C This Fiscal Year (1000 Gallon Units)	50,079.80
	J. Variable Category Cost Finished Water Delivery Per 1000 Gallon Units	\$ 3.99
	K. Base Metered Fee Needed Per 1000 Gallons Finished Water Delivered to Recover All Variable Category Costs From Delivery 0.50 AF Finished Water To All Existing EWU During Current Fiscal Year	
	i. Total 1000 Gallon Units at 0.5 AF (162.915 1000 Units) Delivered to EWU Total =	208 33,888.61
	ii. Base Metered Fee Needed Per 1000 Gallon Units Finished Water Annual Usage of 0.50 AF (162.915 Units)	\$ 5.90
	iii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage	\$ 1,032.37
	iv. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)	\$ 86.03
<b>3. CSA 34A FIXED CATEGORY WATER SERVICE DELIVERY COST - WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION</b>		
	A. Memo Code 3 - Transmission & Distribution	\$ 5,938.50
3	7205 b. Transmission & Distribution	\$ 268.50
3	7220 c. Transmission & Distribution	\$ 3,831.00
3	7295 c. Transmission & Distribution	\$ 1,839.00
	B. Memo Code 4 - Customer Accounts - Water	\$ 8,832.00
	C. Memo Code 6 - Administration - Water	\$ 20,961.75
6	7040 a. Administration - Water	\$ 536.25
6	7101 b. Administration - Water	\$ 766.50
6	7205 c. Administration - Water	\$ 5,394.75
6	7220 d. Administration - Water	\$ 3,064.50
6	7265 b. Administration - Water	\$ 76.50
6	7268 a. Administration - Water	\$ 245.25
6	7287 a. Administration - Water	\$ 2,145.75
6	7295 f. Administration - Water	\$ 8,609.25
6	7400 c. Administration - Water	\$ 123.00
	D. Subtotal Estimated CSA 34A Fixed Category Distribution System Maintenance and Administration Cost	\$ 35,732.25
	E. Operating Contingency(10% of Line 3.D)	\$ 3,573.23
	F. Total Estimated CSA 34A Fixed Category Distribution System Maintenance and Administration Cost	\$ 39,305.48
	G. Estimated Total Number EWU In CSA 34A During Fiscal Year	96
	H. CSA 34A Annual Fixed Category Cost Per EWU - Distribution System Maintenance and Administration	\$ 409.43

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	WATER FEES DATA FISCAL YEAR FY 2014-15
<b>4. CSA 34C FIXED CATEGORY WATER SERVICE DELIVERY COST - WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION</b>		
A. Memo Code 3 - Transmission & Distribution		\$ 18,402.75
3 7205 b. Transmission & Distribution		\$ 11,194.50
3 7220 c. Transmission & Distribution		\$ 7,068.00
3 7295 c. Transmission & Distribution		\$ 140.25
B. Memo Code 4 - Customer Accounts - Water		\$ 2,427.00
C. Memo Code 6 - Administration - Water		\$ 7,188.75
6 7040 a. Administration - Water		\$ 536.25
6 7101 b. Administration - Water		\$ -
6 7205 c. Administration - Water		\$ 571.50
6 7220 d. Administration - Water		\$ 1,487.25
6 7265 b. Administration - Water		\$ 138.75
6 7268 a. Administration - Water		\$ 183.75
6 7287 a. Administration - Water		\$ 1,484.25
6 7295 f. Administration - Water		\$ 2,465.25
6 7400 c. Administration - Water		\$ 321.75
D. Subtotal Estimated CSA 34C Fixed Category Distribution System Maintenance and Administration Cost		\$ 28,018.50
E. Operating Contingency(10% of Line 3.D)		\$ 2,801.85
F. Total Estimated CSA 34C Fixed Category Distribution System Maintenance and Administration Cost		\$ 30,820.35
G. Estimated Total Number EWU In CSA 34C During Fiscal Year		112
H. CSA 34C Annual Fixed Category Cost Per EWU - Distribution System Maintenance and Administration		\$ 275.18
<b>5. WATER FEES NEEDED TO RECOVER FIXED AND VARIABLE CATEGORY COSTS OF CSA 34 FINISHED WATER DELIVERY AND OF WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION FOR CSA 34A AND CSA 34C</b>		
<b>A. CSA 34A Water Fees Needed In Fiscal Year 2014-15</b>		
i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery (Line 2.E)		\$ 71.11
ii. Annual Flat Fee Needed Re: CSA 34A Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 409.43
iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34A		\$ 480.54
iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34A		\$ 40.05
v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage) (Line 2.K.ii)		\$ 5.90
vi. Monthly Tier 1 - Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.37
vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 6.79
viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,441.80
ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 120.15
<b>B. CSA 34C Water Fees Needed In Fiscal Year 2014-15</b>		
i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery (Line 2.E)		\$ 71.11
ii. Annual Flat Fee Needed Re: CSA 34C Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 275.18
iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34C		\$ 346.29
iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34C		\$ 28.90
v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage) (Line 2.K.ii)		\$ 5.90
vi. Monthly Tier 1 Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.79
vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 6.79
viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,307.55
ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 108.96



**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT K-2  
COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2015-2016  
WATER SUPPLY AND DELIVERY COST DATA AND PROPOSED CUSTOMER SERVICE FEES**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	WATER FEES DATA FISCAL YEAR FY 2015-16
<b>1. CALCULATE COST AND FEE PER 1000 GALLONS USAGE FOR GOLF COURSE RAW WATER SUPPLY</b>		
A.	Subtotal Estimated Golf Course Raw Water Supply Cost	\$ 358,856.29
B.	Operating Contingency (10% of Line 1.A)	\$ 35,885.63
C.	Total Estimated Golf Course Raw Water Supply Cost	\$ 394,741.92
D.	Estimated Golf Course Raw Water Usage this Fiscal Year (1000 gallon Units)	130,340.40
E.	Estimated Unit Cost of Golf Course Raw Water Supply - Per 1000 Gallons of Usage	\$ 3.03
<b>2. CALCULATE FIXED AND VARIABLE CATEGORY UNIT COSTS OF CSA 34 FINISHED WATER DELIVERY</b>		
A.	Subtotal Estimated Fixed Category Finished Water Delivery Cost	\$ 20,149.37
B.	Operating Contingency (10% of Line 2.A)	\$ 2,014.94
C.	Total Estimated Fixed Category Finished Water Delivery Cost	\$ 22,164.31
D.	Estimated Total Number Equivalent Water Unit ("EWU") In CSA 34A/CSA 34C During Fiscal Year	258
E.	Fixed Category Cost Finished Water Delivery Per EWU Served During Fiscal Year	\$ 85.91
F.	Subtotal Estimated Total Variable Category Finished Water Delivery Cost	\$ 214,394.34
G.	Operating Contingency (10% of Line 2.F)	\$ 21,439.43
H.	Total Estimated Variable Category Finished Water Delivery Cost	\$ 235,833.77
I.	Total Finished Water Delivered CSA 34A/CSA 34C This Fiscal Year (1000 Gallon Units)	56,134.40
J.	Variable Category Cost Finished Water Delivery Per 1000 Gallon Units	\$ 4.20
K.	Base Metered Fee Needed Per 1000 Gallons Finished Water Delivered to Recover All Variable Category Costs From Delivery 0.50 AF Finished Water To All Existing EWU During Current Fiscal Year	
i.	Total 1000 Gallon Units at 0.5 AF (162.915 1000 Units) Delivered to EWU Total =	258 42,034.91
ii.	Base Metered Fee Needed Per 1000 Gallon Units Finished Water Annual Usage of 0.50 AF (162.915 Units)	\$ 5.61
iii.	Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage	\$ 999.92
iv.	Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)	\$ 83.33
<b>3. CSA 34A FIXED CATEGORY WATER SERVICE DELIVERY COST - WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION</b>		
A.	Memo Code 3 - Transmission & Distribution	\$ 6,066.75
3	7205 b. Transmission & Distribution	\$ 274.50
3	7220 c. Transmission & Distribution	\$ 3,913.50
3	7295 c. Transmission & Distribution	\$ 1,878.75
B.	Memo Code 4 - Customer Accounts - Water	\$ 9,023.00
C.	Memo Code 6 - Administration - Water	\$ 21,413.25
6	7040 a. Administration - Water	\$ 547.50
6	7101 b. Administration - Water	\$ 783.00
6	7205 c. Administration - Water	\$ 5,511.75
6	7220 d. Administration - Water	\$ 3,130.50
6	7265 b. Administration - Water	\$ 78.00
6	7268 a. Administration - Water	\$ 250.50
6	7287 a. Administration - Water	\$ 2,191.50
6	7295 f. Administration - Water	\$ 8,795.25
6	7400 c. Administration - Water	\$ 125.25
D.	Subtotal Estimated CSA 34A Fixed Category Distribution System Maintenance and Administration Cost	\$ 36,503.00
E.	Operating Contingency(10% of Line 3.D)	\$ 3,650.30
F.	Total Estimated CSA 34A Fixed Category Distribution System Maintenance and Administration Cost	\$ 40,153.30
G.	Estimated Total Number EWU In CSA 34A During Fiscal Year	97
H.	CSA 34A Annual Fixed Category Cost Per EWU - Distribution System Maintenance and Administration	\$ 413.95

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	WATER FEES DATA FISCAL YEAR FY 2015-16
<b>4. CSA 34C FIXED CATEGORY WATER SERVICE DELIVERY COST - WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION</b>		
A. Memo Code 3 - Transmission & Distribution		\$ 18,800.25
3 7205 b. Transmission & Distribution		\$ 11,436.00
3 7220 c. Transmission & Distribution		\$ 7,221.00
3 7295 c. Transmission & Distribution		\$ 143.25
B. Memo Code 4 - Customer Accounts - Water		\$ 2,479.00
C. Memo Code 6 - Administration - Water		\$ 7,344.00
6 7040 a. Administration - Water		\$ 547.50
6 7101 b. Administration - Water		\$ -
6 7205 c. Administration - Water		\$ 584.25
6 7220 d. Administration - Water		\$ 1,519.50
6 7265 b. Administration - Water		\$ 141.75
6 7268 a. Administration - Water		\$ 187.50
6 7287 a. Administration - Water		\$ 1,516.50
6 7295 f. Administration - Water		\$ 2,518.50
6 7400 c. Administration - Water		\$ 328.50
D. Subtotal Estimated CSA 34C Fixed Category Distribution System Maintenance and Administration Cost		\$ 28,623.25
E. Operating Contingency(10% of Line 3.D)		\$ 2,862.33
F. Total Estimated CSA 34C Fixed Category Distribution System Maintenance and Administration Cost		\$ 31,485.58
G. Estimated Total Number EWU In CSA 34C During Fiscal Year		161
H. CSA 34C Annual Fixed Category Cost Per EWU - Distribution System Maintenance and Administration		\$ 195.56
<b>5. WATER FEES NEEDED TO RECOVER FIXED AND VARIABLE CATEGORY COSTS OF CSA 34 FINISHED WATER DELIVERY AND OF WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION FOR CSA 34A AND CSA 34C</b>		
<b>A. CSA 34A Water Fees Needed In Fiscal Year 2015-16</b>		
i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery (Line 2.E)		\$ 85.91
ii. Annual Flat Fee Needed Re: CSA 34A Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 413.95
iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34A		\$ 499.86
iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34A		\$ 41.70
v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage) (Line 2.K.ii)		\$ 5.61
vi. Monthly Tier 1 - Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.06
vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 6.46
viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,413.87
ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 117.82
<b>B. CSA 34C Water Fees Needed In Fiscal Year 2015-16</b>		
i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery (Line 2.E)		\$ 85.91
ii. Annual Flat Fee Needed Re: CSA 34C Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 195.56
iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34C		\$ 281.47
iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34C		\$ 23.50
v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage) (Line 2.K.ii)		\$ 5.61
vi. Monthly Tier 1 Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.46
vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 6.46
viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,195.48
ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 99.62

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT K-3  
COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2016-2017  
WATER SUPPLY AND DELIVERY COST DATA AND PROPOSED CUSTOMER SERVICE FEES**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	WATER FEES DATA FISCAL YEAR FY 2016-17
<b>1. CALCULATE COST AND FEE PER 1000 GALLONS USAGE FOR GOLF COURSE RAW WATER SUPPLY</b>		
A.	Subtotal Estimated Golf Course Raw Water Supply Cost	\$ 354,757.69
B.	Operating Contingency (10% of Line 1.A)	\$ 35,475.77
C.	Total Estimated Golf Course Raw Water Supply Cost	\$ 390,233.46
D.	Estimated Golf Course Raw Water Usage this Fiscal Year (1000 gallon Units)	130,340.40
E.	Estimated Unit Cost of Golf Course Raw Water Supply - Per 1000 Gallons of Usage	\$ 2.99
<b>2. CALCULATE FIXED AND VARIABLE CATEGORY UNIT COSTS OF CSA 34 FINISHED WATER DELIVERY</b>		
A.	Subtotal Estimated Fixed Category Finished Water Delivery Cost	\$ 15,132.25
B.	Operating Contingency (10% of Line 2.A)	\$ 1,513.23
C.	Total Estimated Fixed Category Finished Water Delivery Cost	\$ 16,645.48
D.	Estimated Total Number Equivalent Water Unit ("EWU") In CSA 34A/CSA 34C During Fiscal Year	259
E.	Fixed Category Cost Finished Water Delivery Per EWU Served During Fiscal Year	\$ 64.27
F.	Subtotal Estimated Total Variable Category Finished Water Delivery Cost	\$ 220,470.06
G.	Operating Contingency (10% of Line 2.F)	\$ 22,047.01
H.	Total Estimated Variable Category Finished Water Delivery Cost	\$ 242,517.07
I.	Total Finished Water Delivered CSA 34A/CSA 34C This Fiscal Year (1000 Gallon Units)	56,521.12
J.	Variable Category Cost Finished Water Delivery Per 1000 Gallon Units	\$ 4.29
K.	Base Metered Fee Needed Per 1000 Gallons Finished Water Delivered to Recover All Variable Category Costs From Delivery 0.50 AF Finished Water To All Existing EWU During Current Fiscal Year	
i.	Total 1000 Gallon Units at 0.5 AF (162,915 1000 Units) Delivered to EWU Total =	259 42,197.83
ii.	Base Metered Fee Needed Per 1000 Gallon Units Finished Water Annual Usage of 0.50 AF (162,915 Units)	\$ 5.75
iii.	Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage	\$ 1,001.09
iv.	Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)	\$ 83.42
<b>3. CSA 34A FIXED CATEGORY WATER SERVICE DELIVERY COST - WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION</b>		
A.	Memo Code 3 - Transmission & Distribution	\$ 6,198.00
3	7205 b. Transmission & Distribution	\$ 280.50
3	7220 c. Transmission & Distribution	\$ 3,998.25
3	7295 c. Transmission & Distribution	\$ 1,919.25
B.	Memo Code 4 - Customer Accounts - Water	\$ 9,218.00
C.	Memo Code 6 - Administration - Water	\$ 21,877.50
6	7040 a. Administration - Water	\$ 559.50
6	7101 b. Administration - Water	\$ 800.25
6	7205 c. Administration - Water	\$ 5,631.00
6	7220 d. Administration - Water	\$ 3,198.00
6	7265 b. Administration - Water	\$ 79.50
6	7268 a. Administration - Water	\$ 256.50
6	7287 a. Administration - Water	\$ 2,239.50
6	7295 f. Administration - Water	\$ 8,985.00
6	7400 c. Administration - Water	\$ 128.25
D.	Subtotal Estimated CSA 34A Fixed Category Distribution System Maintenance and Administration Cost	\$ 37,293.50
E.	Operating Contingency(10% of Line 3.D)	\$ 3,729.35
F.	Total Estimated CSA 34A Fixed Category Distribution System Maintenance and Administration Cost	\$ 41,022.85
G.	Estimated Total Number EWU In CSA 34A During Fiscal Year	98
H.	CSA 34A Annual Fixed Category Cost Per EWU - Distribution System Maintenance and Administration	\$ 418.60

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	WATER FEES DATA FISCAL YEAR FY 2016-17
<b>4. CSA 34C FIXED CATEGORY WATER SERVICE DELIVERY COST - WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION</b>		
A. Memo Code 3 - Transmission & Distribution		\$ 19,206.00
3 7205 b. Transmission & Distribution		\$ 11,682.75
3 7220 c. Transmission & Distribution		\$ 7,377.00
3 7295 c. Transmission & Distribution		\$ 146.25
B. Memo Code 4 - Customer Accounts - Water		\$ 2,532.00
C. Memo Code 6 - Administration - Water		\$ 7,504.50
6 7040 a. Administration - Water		\$ 559.50
6 7101 b. Administration - Water		\$ -
6 7205 c. Administration - Water		\$ 597.00
6 7220 d. Administration - Water		\$ 1,552.50
6 7265 b. Administration - Water		\$ 144.75
6 7268 a. Administration - Water		\$ 192.00
6 7287 a. Administration - Water		\$ 1,549.50
6 7295 f. Administration - Water		\$ 2,573.25
6 7400 c. Administration - Water		\$ 336.00
D. Subtotal Estimated CSA 34C Fixed Category Distribution System Maintenance and Administration Cost		\$ 29,242.50
E. Operating Contingency(10% of Line 3.D)		\$ 2,924.25
F. Total Estimated CSA 34C Fixed Category Distribution System Maintenance and Administration Cost		\$ 32,166.75
G. Estimated Total Number EWU In CSA 34C During Fiscal Year	161	
H. CSA 34C Annual Fixed Category Cost Per EWU - Distribution System Maintenance and Administration		\$ 199.79
<b>5. WATER FEES NEEDED TO RECOVER FIXED AND VARIABLE CATEGORY COSTS OF CSA 34 FINISHED WATER DELIVERY AND OF WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION FOR CSA 34A AND CSA 34C</b>		
<b>A. CSA 34A Water Fees Needed In Fiscal Year 2016-17</b>		
i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery (Line 2.E)		\$ 64.27
ii. Annual Flat Fee Needed Re: CSA 34A Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 418.60
iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34A		\$ 482.87
iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34A		\$ 40.25
v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage) (Line 2.K.ii)		\$ 5.75
vi. Monthly Tier 1 - Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.21
vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 6.62
viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,419.69
ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 118.31
<b>B. CSA 34C Water Fees Needed In Fiscal Year 2016-17</b>		
i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery (Line 2.E)		\$ 64.27
ii. Annual Flat Fee Needed Re: CSA 34C Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 199.79
iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34C		\$ 264.06
iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34C		\$ 22.05
v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage) (Line 2.K.ii)		\$ 5.75
vi. Monthly Tier 1 Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.62
vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 6.62
viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,200.88
ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 100.07

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBITK-4  
COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2017-2018  
WATER SUPPLY AND DELIVERY COST DATA AND PROPOSED CUSTOMER SERVICE FEES**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	WATER FEES DATA FISCAL YEAR FY 2017-18
<b>1. CALCULATE COST AND FEE PER 1000 GALLONS USAGE FOR GOLF COURSE RAW WATER SUPPLY</b>		
	A. Subtotal Estimated Golf Course Raw Water Supply Cost	\$ 370,530.77
	B. Operating Contingency (10% of Line 1.A)	\$ 37,053.08
	C. Total Estimated Golf Course Raw Water Supply Cost	\$ 407,583.85
	D. Estimated Golf Course Raw Water Usage this Fiscal Year (1000 gallon Units)	130,340.40
	E. Estimated Unit Cost of Golf Course Raw Water Supply - Per 1000 Gallons of Usage	\$ 3.13
<b>2. CALCULATE FIXED AND VARIABLE CATEGORY UNIT COSTS OF CSA 34 FINISHED WATER DELIVERY</b>		
	A. Subtotal Estimated Fixed Category Finished Water Delivery Cost	\$ 15,524.25
	B. Operating Contingency (10% of Line 2.A)	\$ 1,552.43
	C. Total Estimated Fixed Category Finished Water Delivery Cost	\$ 17,076.68
	D. Estimated Total Number Equivalent Water Unit ("EWU") In CSA 34A/CSA 34C During Fiscal Year	260
	E. Fixed Category Cost Finished Water Delivery Per EWU Served During Fiscal Year	\$ 65.68
	F. Subtotal Estimated Total Variable Category Finished Water Delivery Cost	\$ 230,535.98
	G. Operating Contingency (10% of Line 2.F)	\$ 23,053.60
	H. Total Estimated Variable Category Finished Water Delivery Cost	\$ 253,589.58
	I. Total Finished Water Delivered CSA 34A/CSA 34C This Fiscal Year (1000 Gallon Units)	56,907.83
	J. Variable Category Cost Finished Water Delivery Per 1000 Gallon Units	\$ 4.46
	K. Base Metered Fee Needed Per 1000 Gallons Finished Water Delivered to Recover All Variable Category Costs From Delivery 0.50 AF Finished Water To All Existing EWU During Current Fiscal Year	
	i. Total 1000 Gallon Units at 0.5 AF (162.915 1000 Units) Delivered to EWU Total =	260 42,360.76
	ii. Base Metered Fee Needed Per 1000 Gallon Units Finished Water Annual Usage of 0.50 AF (162.915 Units)	\$ 5.99
	iii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage	\$ 1,041.61
	iv. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)	\$ 86.80
<b>3. CSA 34A FIXED CATEGORY WATER SERVICE DELIVERY COST - WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION</b>		
	A. Memo Code 3 - Transmission & Distribution	\$ 6,331.50
3	7205 b. Transmission & Distribution	\$ 286.50
3	7220 c. Transmission & Distribution	\$ 4,084.50
3	7295 c. Transmission & Distribution	\$ 1,960.50
	B. Memo Code 4 - Customer Accounts - Water	\$ 9,417.00
	C. Memo Code 6 - Administration - Water	\$ 22,347.75
6	7040 a. Administration - Water	\$ 571.50
6	7101 b. Administration - Water	\$ 817.50
6	7205 c. Administration - Water	\$ 5,751.75
6	7220 d. Administration - Water	\$ 3,267.00
6	7265 b. Administration - Water	\$ 81.00
6	7268 a. Administration - Water	\$ 261.75
6	7287 a. Administration - Water	\$ 2,287.50
6	7295 f. Administration - Water	\$ 9,179.25
6	7400 c. Administration - Water	\$ 130.50
	D. Subtotal Estimated CSA 34A Fixed Category Distribution System Maintenance and Administration Cost	\$ 38,096.25
	E. Operating Contingency(10% of Line 3.D)	\$ 3,809.63
	F. Total Estimated CSA 34A Fixed Category Distribution System Maintenance and Administration Cost	\$ 41,905.88
	G. Estimated Total Number EWU In CSA 34A During Fiscal Year	99
	H. CSA 34A Annual Fixed Category Cost Per EWU - Distribution System Maintenance and Administration	\$ 423.29

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	WATER FEES DATA FISCAL YEAR FY 2017-18
<b>4. CSA 34C FIXED CATEGORY WATER SERVICE DELIVERY COST - WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION</b>		
A. Memo Code 3 - Transmission & Distribution		\$ 19,620.00
3	7205 b. Transmission & Distribution	\$ 11,934.75
3	7220 c. Transmission & Distribution	\$ 7,536.00
3	7295 c. Transmission & Distribution	\$ 149.25
B. Memo Code 4 - Customer Accounts - Water		\$ 2,586.00
C. Memo Code 6 - Administration - Water		\$ 7,666.50
6	7040 a. Administration - Water	\$ 571.50
6	7101 b. Administration - Water	\$ -
6	7205 c. Administration - Water	\$ 609.75
6	7220 d. Administration - Water	\$ 1,586.25
6	7265 b. Administration - Water	\$ 147.75
6	7268 a. Administration - Water	\$ 196.50
6	7287 a. Administration - Water	\$ 1,582.50
6	7295 f. Administration - Water	\$ 2,628.75
6	7400 c. Administration - Water	\$ 343.50
D. Subtotal Estimated CSA 34C Fixed Category Distribution System Maintenance and Administration Cost		\$ 29,872.50
E. Operating Contingency(10% of Line 3.D)		\$ 2,987.25
F. Total Estimated CSA 34C Fixed Category Distribution System Maintenance and Administration Cost		\$ 32,859.75
G. Estimated Total Number EWU In CSA 34C During Fiscal Year		161
H. CSA 34C Annual Fixed Category Cost Per EWU - Distribution System Maintenance and Administration		\$ 204.10
<b>5. WATER FEES NEEDED TO RECOVER FIXED AND VARIABLE CATEGORY COSTS OF CSA 34 FINISHED WATER DELIVERY AND OF WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION FOR CSA 34A AND CSA 34C</b>		
<b>A. CSA 34A Water Fees Needed In Fiscal Year 2017-18</b>		
i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery (Line 2.E)		\$ 65.68
ii. Annual Flat Fee Needed Re: CSA 34A Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 423.29
iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34A		\$ 488.97
iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34A		\$ 40.75
v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage) (Line 2.K.ii)		\$ 5.99
vi. Monthly Tier 1 - Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.47
vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 6.90
viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,464.90
ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 122.08
<b>B. CSA 34C Water Fees Needed In Fiscal Year 2017-18</b>		
i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery (Line 2.E)		\$ 65.68
ii. Annual Flat Fee Needed Re: CSA 34C Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 204.10
iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34C		\$ 269.78
iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34C		\$ 22.50
v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage) (Line 2.K.ii)		\$ 5.99
vi. Monthly Tier 1 Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.90
vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 6.90
viii. Annual Base Customer Cost for 0.5 AF of Metered Finished Water Annual Usage		\$ 1,245.71
ix. Monthly Base Customer Cost for 0.5 AF of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 103.81

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT K-5  
COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2018-2019  
WATER SUPPLY AND DELIVERY COST DATA AND PROPOSED CUSTOMER SERVICE FEES**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	WATER FEES DATA FISCAL YEAR FY 2018-19
<b>1. CALCULATE COST AND FEE PER 1000 GALLONS USAGE FOR GOLF COURSE RAW WATER SUPPLY</b>		
A.	Subtotal Estimated Golf Course Raw Water Supply Cost	\$ 389,256.49
B.	Operating Contingency (10% of Line 1.A)	\$ 38,925.65
C.	Total Estimated Golf Course Raw Water Supply Cost	\$ 428,182.14
D.	Estimated Golf Course Raw Water Usage this Fiscal Year (1000 gallon Units)	130,340.40
E.	Estimated Unit Cost of Golf Course Raw Water Supply - Per 1000 Gallons of Usage	\$ 3.29
<b>2. CALCULATE FIXED AND VARIABLE CATEGORY UNIT COSTS OF CSA 34 FINISHED WATER DELIVERY</b>		
A.	Subtotal Estimated Fixed Category Finished Water Delivery Cost	\$ 15,860.50
B.	Operating Contingency (10% of Line 2.A)	\$ 1,586.05
C.	Total Estimated Fixed Category Finished Water Delivery Cost	\$ 17,446.55
D.	Estimated Total Number Equivalent Water Unit ("EWU") In CSA 34A/CSA 34C During Fiscal Year	261
E.	Fixed Category Cost Finished Water Delivery Per EWU Served During Fiscal Year	\$ 66.85
F.	Subtotal Estimated Total Variable Category Finished Water Delivery Cost	\$ 241,824.01
G.	Operating Contingency (10% of Line 2.F)	\$ 24,182.40
H.	Total Estimated Variable Category Finished Water Delivery Cost	\$ 266,006.41
I.	Total Finished Water Delivered CSA 34A/CSA 34C This Fiscal Year (1000 Gallon Units)	57,294.55
J.	Variable Category Cost Finished Water Delivery Per 1000 Gallon Units	\$ 4.64
K.	Base Metered Fee Needed Per 1000 Gallons Finished Water Delivered to Recover All Variable Category Costs From Delivery 0.50 AF. Finished Water To All Existing EWU During Current Fiscal Year	
i.	Total 1000 Gallon Units at 0.5 AF. (162.915 1000 Units) Delivered to EWU Total =	261 42,523.69
ii.	Base Metered Fee Needed Per 1000 Gallon Units Finished Water Annual Usage of 0.50 AF. (162.915 Units)	\$ 6.26
iii.	Annual Base Customer Cost for 0.5 AF. of Metered Finished Water Annual Usage	\$ 1,086.77
iv.	Monthly Base Customer Cost for 0.5 AF. of Finished Water Usage (0 to 13,500 Gallons/Month)	\$ 90.56
<b>3. CSA 34A FIXED CATEGORY WATER SERVICE DELIVERY COST - WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION</b>		
A.	Memo Code 3 - Transmission & Distribution	\$ 6,468.75
3	7205 b. Transmission & Distribution	\$ 292.50
3	7220 c. Transmission & Distribution	\$ 4,173.00
3	7295 c. Transmission & Distribution	\$ 2,003.25
B.	Memo Code 4 - Customer Accounts - Water	\$ 9,620.00
C.	Memo Code 6 - Administration - Water	\$ 22,830.00
6	7040 a. Administration - Water	\$ 583.50
6	7101 b. Administration - Water	\$ 835.50
6	7205 c. Administration - Water	\$ 5,876.25
6	7220 d. Administration - Water	\$ 3,337.50
6	7265 b. Administration - Water	\$ 82.50
6	7268 a. Administration - Water	\$ 267.00
6	7287 a. Administration - Water	\$ 2,337.00
6	7295 f. Administration - Water	\$ 9,377.25
6	7400 c. Administration - Water	\$ 133.50
D.	Subtotal Estimated CSA 34A Fixed Category Distribution System Maintenance and Administration Cost	\$ 38,918.75
E.	Operating Contingency(10% of Line 3.D)	\$ 3,891.88
F.	Total Estimated CSA 34A Fixed Category Distribution System Maintenance and Administration Cost	\$ 42,810.63
G.	Estimated Total Number EWU In CSA 34A During Fiscal Year	100
H.	CSA 34A Annual Fixed Category Cost Per EWU - Distribution System Maintenance and Administration	\$ 428.11

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	WATER FEES DATA FISCAL YEAR FY 2018-19
<b>4. CSA 34C FIXED CATEGORY WATER SERVICE DELIVERY COST - WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION</b>		
A. Memo Code 3 - Transmission & Distribution		\$ 20,043.75
3 7205 b. Transmission & Distribution		\$ 12,192.75
3 7220 c. Transmission & Distribution		\$ 7,698.75
3 7295 c. Transmission & Distribution		\$ 152.25
B. Memo Code 4 - Customer Accounts - Water		\$ 2,641.00
C. Memo Code 6 - Administration - Water		\$ 7,831.50
6 7040 a. Administration - Water		\$ 583.50
6 7101 b. Administration - Water		\$ -
6 7205 c. Administration - Water		\$ 623.25
6 7220 d. Administration - Water		\$ 1,620.75
6 7265 b. Administration - Water		\$ 150.75
6 7268 a. Administration - Water		\$ 200.25
6 7287 a. Administration - Water		\$ 1,617.00
6 7295 f. Administration - Water		\$ 2,685.00
6 7400 c. Administration - Water		\$ 351.00
D. Subtotal Estimated CSA 34C Fixed Category Distribution System Maintenance and Administration Cost		\$ 30,516.25
E. Operating Contingency(10% of Line 3.D)		\$ 3,051.63
F. Total Estimated CSA 34C Fixed Category Distribution System Maintenance and Administration Cost		\$ 33,567.88
G. Estimated Total Number EWU In CSA 34C During Fiscal Year	161	
H. CSA 34C Annual Fixed Category Cost Per EWU - Distribution System Maintenance and Administration		\$ 208.50
<b>5. WATER FEES NEEDED TO RECOVER FIXED AND VARIABLE CATEGORY COSTS OF CSA 34 FINISHED WATER DELIVERY AND OF WATER DISTRIBUTION SYSTEM MAINTENANCE AND ADMINISTRATION FOR CSA 34A AND CSA 34C</b>		
<b>A. CSA 34A Water Fees Needed In Fiscal Year 2018-19</b>		
i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery (Line 2.E)		\$ 66.85
ii. Annual Flat Fee Needed Re: CSA 34A Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 428.11
iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34A		\$ 494.96
iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34A		\$ 41.25
v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage) (Line 2.K.ii)		\$ 6.26
vi. Monthly Tier 1 - Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 6.76
vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 7.21
viii. Annual Base Customer Cost for 0.5 AF. of Metered Finished Water Annual Usage		\$ 1,514.88
ix. Monthly Base Customer Cost for 0.5 AF. of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 126.24
<b>B. CSA 34C Water Fees Needed In Fiscal Year 2018-19</b>		
i. Annual Flat Fee Needed Re: Fixed Category Cost of Finished Water Delivery (Line 2.E)		\$ 66.85
ii. Annual Flat Fee Needed Re: CSA 34C Fixed Category Cost - Distribution System Maintenance and Admin.		\$ 208.50
iii. Total Annual Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34C		\$ 275.35
iv. Monthly Flat Fee Needed Re: Fixed Category Cost Recover - CSA 34C		\$ 22.95
v. Monthly Base Metered Fee Needed Per 1000 Gallons (0 to 13,500 Gallons Monthly Usage) (Line 2.K.ii)		\$ 6.26
vi. Monthly Tier 1 Metered Fee Needed Per 1000 Gallons (13,501 to 27,000 Gallons Monthly Usage)		\$ 7.21
vii. Monthly Tier 2 - Metered Fee Needed Per 1000 Gallons (27,001 Gallons or More Monthly Usage)		\$ 7.21
viii. Annual Base Customer Cost for 0.5 AF. of Metered Finished Water Annual Usage		\$ 1,295.27
ix. Monthly Base Customer Cost for 0.5 AF. of Finished Water Usage (0 to 13,500 Gallons/Month)		\$ 107.94



**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT L**

**EXHIBIT L TABLES L-1 THROUGH L-5 – COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2014-2015 (TABLE L-1) WASTEWATER TREATMENT SERVICE DELIVERY COST DATA AND PROPOSED SEWER SERVICE CUSTOMER FEES, THROUGH COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2018-2019 (TABLE L-5) WASTEWATER TREATMENT SERVICE DELIVERY COST DATA AND PROPOSED SEWER SERVICE CUSTOMER FEES**

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT L-1  
COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2014-2015  
WASTEWATER TREATMENT SERVICE DELIVERY COST DATA AND PROPOSED SEWER SERVICE CUSTOMER FEES**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2014-15
<b>1. CALCULATE FIXED AND VARIABLE CATEGORY UNIT COSTS OF CSA 34 WASTEWATER TREATMENT SERVICE FUNCTIONS FOR ZONES CSA 34A AND CSA 34C</b>		
A.	Subtotal Estimated Fixed Category Cost Wastewater Treatment Service CSA 34A and CSA 34C	\$ 16,184.15
A.1.	Operating Contingency (10% of Line 1.A)	\$ 1,618.00
A.2.	Total Estimated Fixed Category Cost Wastewater Treatment Service	\$ 17,802.15
A.3.	Estimated Total Number Equivalent Sewer Unit ("ESU") In CSA 34A/CSA 34C During Fiscal Year	208
A.4.	Fixed Category Cost Wastewater Treatment Service Delivery Per ESU Served During Fiscal Year	\$ 85.59
B.	Subtotal Estimated Variable Category Cost Wastewater Treatment Service CSA 34A and CSA 34C	\$ 123,176.16
B.1.	Operating Contingency (10% of Line 1.B)	\$ 12,318.00
B.2.	Total Estimated Variable Category Cost Wastewater Treatment Service	\$ 135,494.16
B.3.	Estimated Total Number ESU In CSA 34A/CSA 34C During Fiscal Year	208.00
B.4.	Variable Category Cost Wastewater Treatment Service Delivery Per ESU Served During Fiscal Year	\$ 651.41
B.5.	Base Monthly Service Charge Per CSA 34A/CSA 34C ESU to Recover All Variable Category Costs	\$ 54.28
C.	Subtotal Estimated Variable Category Cost Wastewater Treatment Sludge Disposal CSA 34A and CSA 34C	\$ 18,341.68
C.1.	Operating Contingency (10% of Line 1.C)	\$ 1,834.00
C.2.	Total Estimated Variable Category Cost Wastewater Treatment Service	\$ 20,175.68
C.3.	Allocation of Sludge Disposal Cost Per Reservation Holders Agreement Approved 01-31-12	
	C.3.a CSA 34A Sludge Disposal Cost Allocation (36% Line C.2)	\$ 7,263.24
	C.3.b CSA 34C Sludge Disposal Cost Allocation (64% Line C.2)	\$ 12,912.44
C.4.	Estimated Total Number ESU CSA 34A and CSA 34C During Fiscal Year	
	C.4.a CSA 34A Total Number ESU During Fiscal Year	96
	C.4.b CSA 34C Total Number ESU During Fiscal Year	112
	C.4.c Estimated Total Number ESU During Fiscal Year	208
C.5.	Sludge Disposal Annual Cost Per ESU CSA 34A and CSA 34C During Fiscal Year	
	C.5.a CSA 34A Sludge Disposal Annual Cost Allocation per ESU	\$ 75.66
	C.5.b CSA 34C Sludge Disposal Annual Cost Allocation per ESU	\$ 115.29
D.	Subtotal Estimated Variable Category Cost Reclaimed Water Delivery to CSA 34A and CSA 34C	\$ -
D.1.	Operating Contingency (10% of Line 1.D)	\$ -
D.2.	Total Estimated Variable Category Cost Reclaimed Water Delivery Service	\$ -
D.3.	Estimated Total AF Reclaimed Water Available During Fiscal Year	0.00
D.4.	Variable Category Annual Cost Per AF Reclaimed Water Delivery Service During Fiscal Year	\$ -
	D.4.a Cost Per 1000 Gallons Reclaimed Water Delivery Service During Fiscal Year	\$ -

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2014-15
<b>2. CSA 34A FIXED CATEGORY WASTEWATER TREATMENT SERVICE DELIVERY COST - SEPTIC TANK EFFLUENT PUMPING ("STEP") SYSTEMS MAINTENANCE AND ADMINISTRATION</b>		
A.	Memo Code 8 - Sewage Collection	\$ 8,277.09
8	7205 Maintenance - Equipment	\$ 1,455.75
8	7220 Maintenance - Building and Grounds	\$ 3,756.84
8	7295 Professional & Specialized Services	\$ 3,064.50
B.	Memo Code 9 - Sewage Treatment	\$ 37,949.28
9	7205 Maintenance - Equipment	\$ 574.50
9	7220 Maintenance - Building and Grounds	\$ 34,734.00
9	7265 Office Expense	\$ 76.50
9	7295 Professional & Specialized Services	\$ 2,181.03
9	7400 Specialized Departmental Expense	\$ 383.25
C.	Memo Code 13 - Administration-Sewer	\$ 15,529.00
13	7101 Liability Insurance	\$ 664.00
13	7205 Maintenance - Equipment	\$ 3,371.25
13	7265 Office Expense	\$ 383.25
13	7295 Professional & Specialized Services	\$ 11,110.50
D.	Memo Code 14 - Other Expenses-Sewer	\$ 6,001.50
14	7220 Maintenance - Building and Grounds	\$ 4,086.00
14	7295 Professional & Specialized Services	\$ 766.50
14	7400 Specialized Departmental Expense	\$ 1,149.00
E.	Subtotal Estimated CSA 34A Fixed Category STEP Systems Maintenance and Administration Cost	\$ 67,756.87
F.	Operating Contingency(10% of Line 3.E)	\$ 6,775.69
G.	Subtotal CSA 34A Fixed Category Distribution System Main. and Admin. Cost, and Contingency	\$ 74,532.56
H.	STEP Systems Tank Pumping - Annual Reserve Funding	\$ 10,714.00
I.	Total Estimated Cost CSA 34A Fixed Category Distribution System Maint., Admin., and Contingency	\$ 85,246.56
J.	Estimated Total Number ESU In CSA 34A During Fiscal Year	96
K.	CSA 34A Annual Fixed Category Cost Per ESU - STEP Systems Maintenance and Administration	\$ 887.99
<b>3. CSA 34C FIXED CATEGORY WASTEWATER SERVICE DELIVERY COST - SEWER PIPING AND PUMPING FACILITIES MAINTENANCE AND ADMINISTRATION</b>		
A.	Memo Code 8 - Sewage Collection	\$ 3,698.86
8	7205 Maintenance - Equipment	\$ 2,690.25
8	7220 Maintenance - Building and Grounds	\$ 990.61
8	7295 Professional & Specialized Services	\$ 18.00
B.	Memo Code 9 - Sewage Treatment	\$ 13,750.05
9	7205 Maintenance - Equipment	\$ 3.75
9	7220 Maintenance - Building and Grounds	\$ 5,557.00
9	7265 Office Expense	\$ 76.50
9	7295 Professional & Specialized Services	\$ 5,676.21
9	7400 Specialized Departmental Expense	\$ 164.59
9	7430 Utilities	\$ 2,272.00
C.	Memo Code 13 - Administration-Sewer	\$ 7,460.00
13	7101 Liability Insurance	\$ 620.00
13	7205 Maintenance - Equipment	\$ 581.25
13	7265 Office Expense	\$ 365.25
13	7295 Professional & Specialized Services	\$ 5,893.50
D.	Memo Code 14 - Other Expenses-Sewer	\$ 1,400.25
14	7220 Maintenance - Building and Grounds	\$ -
14	7295 Professional & Specialized Services	\$ 275.25
14	7400 Specialized Departmental Expense	\$ 1,125.00
E.	Subtotal Estimated CSA 34C Fixed Category Sewer Piping System Maintenance and Administration Cost	\$ 26,309.16
F.	Operating Contingency(10% of Line 3.E)	\$ 2,630.92
G.	Total Estimated CSA 34C Fixed Category Sewer Piping System Maintenance and Administration Cost	\$ 28,940.08
H.	Estimated Total Number ESU In CSA 34C During Fiscal Year	112
I.	CSA 34C Annual Fixed Category Cost Per ESU - Sewer Piping System Maint. and Administration Cost	\$ 258.39

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2014-15
<b>4. SEWER FEES NEEDED TO RECOVER FIXED AND VARIABLE CATEGORY COSTS OF CSA 34 WASTEWATER TREATMENT SERVICE, AND OF STEP SYSTEMS AND SEWER PIPING/PUMPING SYSTEMS MAINTENANCE AND ADMINISTRATION FOR CSA 34A AND CSA 34C</b>		
<b>A. CSA 34A SEWER FEES Needed In Fiscal Year 2015-16</b>		
i.	Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service (Line 1.A.4)	\$ 85.59
ii.	Annual Fee Needed Re: CSA 34A Fixed Category Cost - STEP Systems Maint. & Admin. (Line 2.K)	\$ 887.99
iii.	Total Annual Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 973.58
iv.	Monthly Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 81.13
v.	Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service (Line 1.B.4)	\$ 651.41
vi.	Annual Fee Needed Re: CSA 34A Variable Category Cost - Sludge Disposal (Line 1.C.5.a)	\$ 75.66
vii.	Total Annual Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 727.07
viii.	Monthly Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 60.59
ix.	Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A (Line 4.A.iii+Line 4.A.vii)	\$ 1,700.65
x.	<b>Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A</b>	<b>\$ 141.72</b>
<b>B. CSA 34C SEWER FEES Needed In Fiscal Year 2015-16</b>		
i.	Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service (Line 1.A.4)	\$ 85.59
ii.	Annual Fee Needed Re: CSA 34C Fixed Cat. Cost - Sewer Piping System Maint. & Admin. (Line 3.I)	\$ 258.39
iii.	Total Annual Fee Needed Re: Fixed Category Cost Recover - CSA 34C	\$ 343.98
iv.	Monthly Fee Needed Re: Fixed Category Cost Recover - CSA 34C	\$ 28.67
v.	Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service (Line 1.B.4)	\$ 651.41
vi.	Annual Fee Needed Re: CSA 34C Variable Category Cost - Sludge Disposal (Line 1.C.5.b)	\$ 115.29
vii.	Total Annual Fee Needed Re: Variable Category Cost Recover - CSA 34C	\$ 766.70
viii.	Monthly Fee Needed Re: Variable Category Cost Recover - CSA 34C	\$ 63.89
ix.	Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34C (Line 4.A.iii+Line 4.A.vii)	\$ 1,110.68
x.	<b>Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34C</b>	<b>\$ 92.56</b>
<b>C. CSA 34 Rate per AF Needed to Recover Annual Cost of Reclaimed Water Delivery (Line 1.D.4)</b>		
i.	Rate Per 1000 Gallons of Reclaimed Water Delivered Needed (Line 1.D.4.a)	\$ -

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT L-2  
COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2015-2016  
WASTEWATER TREATMENT SERVICE DELIVERY COST DATA AND PROPOSED SEWER SERVICE CUSTOMER FEES**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2015-16
<b>1. CALCULATE FIXED AND VARIABLE CATEGORY UNIT COSTS OF CSA 34 WASTEWATER TREATMENT SERVICE FUNCTIONS FOR ZONES CSA 34A AND CSA 34C</b>		
A.	Subtotal Estimated Fixed Category Cost Wastewater Treatment Service CSA 34A and CSA 34C	\$ 38,192.04
A.1.	Operating Contingency (10% of Line 1.A)	\$ 3,819.00
A.2.	Total Estimated Fixed Category Cost Wastewater Treatment Service	\$ 42,011.04
A.3.	Estimated Total Number Equivalent Sewer Unit ("ESU") In CSA 34A/CSA 34C During Fiscal Year	258
A.4.	Fixed Category Cost Wastewater Treatment Service Delivery Per ESU Served During Fiscal Year	\$ 162.83
B.	Subtotal Estimated Variable Category Cost Wastewater Treatment Service CSA 34A and CSA 34C	\$ 161,290.77
B.1.	Operating Contingency (10% of Line 1.B)	\$ 16,129.00
B.2.	Total Estimated Variable Category Cost Wastewater Treatment Service	\$ 177,419.77
B.3.	Estimated Total Number ESU In CSA 34A/CSA 34C During Fiscal Year	258.00
B.4.	Variable Category Cost Wastewater Treatment Service Delivery Per ESU Served During Fiscal Year	\$ 687.67
B.5.	Base Monthly Service Charge Per CSA 34A/CSA 34C ESU to Recover All Variable Category Costs	\$ 57.31
C.	Subtotal Estimated Variable Category Cost Wastewater Treatment Sludge Disposal CSA 34A and CSA 34C	\$ 24,017.18
C.1.	Operating Contingency (10% of Line 1.C)	\$ 2,402.00
C.2.	Total Estimated Variable Category Cost Wastewater Treatment Service	\$ 26,419.18
C.3.	Allocation of Sludge Disposal Cost Per Reservation Holders Agreement Approved 01-31-12	
	C.3.a CSA 34A Sludge Disposal Cost Allocation (27% Line C.2)	\$ 7,133.18
	C.3.b CSA 34C Sludge Disposal Cost Allocation (73% Line C.2)	\$ 19,286.00
C.4.	Estimated Total Number ESU CSA 34A and CSA 34C During Fiscal Year	
	C.4.a CSA 34A Total Number ESU During Fiscal Year	97
	C.4.b CSA 34C Total Number ESU During Fiscal Year	161
	C.4.c Estimated Total Number ESU During Fiscal Year	258
C.5.	Sludge Disposal Annual Cost Per ESU CSA 34A and CSA 34C During Fiscal Year	
	C.5.a CSA 34A Sludge Disposal Annual Cost Allocation per ESU	\$ 73.54
	C.5.b CSA 34C Sludge Disposal Annual Cost Allocation per ESU	\$ 119.79
D.	Subtotal Estimated Variable Category Cost Reclaimed Water Delivery to CSA 34A and CSA 34C	\$ 5,712.00
D.1.	Operating Contingency (10% of Line 1.D)	\$ 571.00
D.2.	Total Estimated Variable Category Cost Reclaimed Water Delivery Service	\$ 6,283.00
D.3.	Estimated Total AF Reclaimed Water Available During Fiscal Year	27.00
D.4.	Variable Category Annual Cost Per AF Reclaimed Water Delivery Service During Fiscal Year	\$ 233.00
	D.4.a Cost Per 1000 Gallons Reclaimed Water Delivery Service During Fiscal Year	\$ 0.72

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2015-16
<b>2. CSA 34A FIXED CATEGORY WASTEWATER TREATMENT SERVICE DELIVERY COST - SEPTIC TANK EFFLUENT PUMPING ("STEP") SYSTEMS MAINTENANCE AND ADMINISTRATION</b>		
A.	Memo Code 8 - Sewage Collection	\$ 8,772.53
8	7205 Maintenance - Equipment	\$ 1,486.50
8	7220 Maintenance - Building and Grounds	\$ 4,155.53
8	7295 Professional & Specialized Services	\$ 3,130.50
B.	Memo Code 9 - Sewage Treatment	\$ 37,109.06
9	7205 Maintenance - Equipment	\$ 587.25
9	7220 Maintenance - Building and Grounds	\$ 35,484.00
9	7265 Office Expense	\$ 78.00
9	7295 Professional & Specialized Services	\$ 568.31
9	7400 Specialized Departmental Expense	\$ 391.50
C.	Memo Code 13 - Administration-Sewer	\$ 15,864.00
13	7101 Liability Insurance	\$ 678.00
13	7205 Maintenance - Equipment	\$ 3,444.00
13	7265 Office Expense	\$ 391.50
13	7295 Professional & Specialized Services	\$ 11,350.50
D.	Memo Code 14 - Other Expenses-Sewer	\$ 6,130.75
14	7220 Maintenance - Building and Grounds	\$ 4,174.00
14	7295 Professional & Specialized Services	\$ 783.00
14	7400 Specialized Departmental Expense	\$ 1,173.75
E.	Subtotal Estimated CSA 34A Fixed Category STEP Systems Maintenance and Administration Cost	\$ 67,876.34
F.	Operating Contingency(10% of Line 3.E)	\$ 6,787.63
G.	Subtotal CSA 34A Fixed Category Distribution System Main. and Admin. Cost, and Contingency	\$ 74,663.97
H.	STEP Systems Tank Pumping - Annual Reserve Funding	\$ 10,714.00
I.	Total Estimated Cost CSA 34A Fixed Category Distribution System Maint., Admin., and Contingency	\$ 85,377.97
J.	Estimated Total Number ESU In CSA 34A During Fiscal Year	97
K.	CSA 34A Annual Fixed Category Cost Per ESU - STEP Systems Maintenance and Administration	\$ 880.19
<b>3. CSA 34C FIXED CATEGORY WASTEWATER SERVICE DELIVERY COST - SEWER PIPING AND PUMPING FACILITIES MAINTENANCE AND ADMINISTRATION</b>		
A.	Memo Code 8 - Sewage Collection	\$ 3,778.68
8	7205 Maintenance - Equipment	\$ 2,748.00
8	7220 Maintenance - Building and Grounds	\$ 1,011.93
8	7295 Professional & Specialized Services	\$ 18.75
B.	Memo Code 9 - Sewage Treatment	\$ 14,817.55
9	7205 Maintenance - Equipment	\$ 3.75
9	7220 Maintenance - Building and Grounds	\$ 5,677.00
9	7265 Office Expense	\$ 78.00
9	7295 Professional & Specialized Services	\$ 5,790.86
9	7400 Specialized Departmental Expense	\$ 17.94
9	7430 Utilities	\$ 3,250.00
C.	Memo Code 13 - Administration-Sewer	\$ 7,488.50
13	7101 Liability Insurance	\$ 500.00
13	7205 Maintenance - Equipment	\$ 594.00
13	7265 Office Expense	\$ 373.50
13	7295 Professional & Specialized Services	\$ 6,021.00
D.	Memo Code 14 - Other Expenses-Sewer	\$ 1,430.25
14	7220 Maintenance - Building and Grounds	\$ -
14	7295 Professional & Specialized Services	\$ 281.25
14	7400 Specialized Departmental Expense	\$ 1,149.00
E.	Subtotal Estimated CSA 34C Fixed Category Sewer Piping System Maintenance and Administration Cost	\$ 27,514.98
F.	Operating Contingency(10% of Line 3.E)	\$ 2,751.50
G.	Total Estimated CSA 34C Fixed Category Sewer Piping System Maintenance and Administration Cost	\$ 30,266.48
H.	Estimated Total Number ESU In CSA 34C During Fiscal Year	161
I.	CSA 34C Annual Fixed Category Cost Per ESU - Sewer Piping System Maint. and Administration Cost	\$ 187.99

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2015-16
<b>4. SEWER FEES NEEDED TO RECOVER FIXED AND VARIABLE CATEGORY COSTS OF CSA 34 WASTEWATER TREATMENT SERVICE, AND OF STEP SYSTEMS AND SEWER PIPING/PUMPING SYSTEMS MAINTENANCE AND ADMINISTRATION FOR CSA 34A AND CSA 34C</b>		
<b>A. CSA 34A SEWER FEES Needed In Fiscal Year 2015-16</b>		
i.	Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service (Line 1.A.4)	\$ 162.83
ii.	Annual Fee Needed Re: CSA 34A Fixed Category Cost - STEP Systems Maint. & Admin. (Line 2.K)	\$ 880.19
iii.	Total Annual Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 1,043.02
iv.	Monthly Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 86.92
v.	Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service (Line 1.B.4)	\$ 687.67
vi.	Annual Fee Needed Re: CSA 34A Variable Category Cost - Sludge Disposal (Line 1.C.5.a)	\$ 73.54
vii.	Total Annual Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 761.21
viii.	Monthly Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 63.43
ix.	Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A (Line 4.A.iii+Line 4.A.vii)	\$ 1,804.23
	<b>x. Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A</b>	<b>\$ 150.35</b>
<b>B. CSA 34C SEWER FEES Needed In Fiscal Year 2015-16</b>		
i.	Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service (Line 1.A.4)	\$ 162.83
ii.	Annual Fee Needed Re: CSA 34C Fixed Cat. Cost - Sewer Piping System Maint. & Admin. (Line 3.I)	\$ 187.99
iii.	Total Annual Fee Needed Re: Fixed Category Cost Recover - CSA 34C	\$ 350.82
iv.	Monthly Fee Needed Re: Fixed Category Cost Recover - CSA 34C	\$ 29.24
v.	Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service (Line 1.B.4)	\$ 687.67
vi.	Annual Fee Needed Re: CSA 34C Variable Category Cost - Sludge Disposal (Line 1.C.5.b)	\$ 119.79
vii.	Total Annual Fee Needed Re: Variable Category Cost Recover - CSA 34C	\$ 807.46
viii.	Monthly Fee Needed Re: Variable Category Cost Recover - CSA 34C	\$ 67.29
ix.	Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34C (Line 4.A.iii+Line 4.A.vii)	\$ 1,158.28
	<b>x. Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34C</b>	<b>\$ 96.53</b>
<b>C. CSA 34 Rate per AF Needed to Recover Annual Cost of Reclaimed Water Delivery (Line 1.D.4)</b>		
i.	Rate Per 1000 Gallons of Reclaimed Water Delivered (Line 1.D.4.a)	\$ 0.72

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT L-3  
COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2016-2017  
WASTEWATER TREATMENT SERVICE DELIVERY COST DATA AND PROPOSED SEWER SERVICE CUSTOMER FEES**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2016-17
<b>1. CALCULATE FIXED AND VARIABLE CATEGORY UNIT COSTS OF CSA 34 WASTEWATER TREATMENT SERVICE FUNCTIONS FOR ZONES CSA 34A AND CSA 34C</b>		
A.	Subtotal Estimated Fixed Category Cost Wastewater Treatment Service CSA 34A and CSA 34C	\$ 21,735.96
A.1.	Operating Contingency (10% of Line 1.A)	\$ 2,174.00
A.2.	Total Estimated Fixed Category Cost Wastewater Treatment Service	\$ 23,909.96
A.3.	Estimated Total Number Equivalent Sewer Unit ("ESU") In CSA 34A/CSA 34C During Fiscal Year	259
A.4.	Fixed Category Cost Wastewater Treatment Service Delivery Per ESU Served During Fiscal Year	\$ 92.32
B.	Subtotal Estimated Variable Category Cost Wastewater Treatment Service CSA 34A and CSA 34C	\$ 165,430.44
B.1.	Operating Contingency (10% of Line 1.B)	\$ 16,543.00
B.2.	Total Estimated Variable Category Cost Wastewater Treatment Service	\$ 181,973.44
B.3.	Estimated Total Number ESU In CSA 34A/CSA 34C During Fiscal Year	259.00
B.4.	Variable Category Cost Wastewater Treatment Service Delivery Per ESU Served During Fiscal Year	\$ 702.60
B.5.	Base Monthly Service Charge Per CSA 34A/CSA 34C ESU to Recover All Variable Category Costs	\$ 58.55
C.	Subtotal Estimated Variable Category Cost Wastewater Treatment Sludge Disposal CSA 34A and CSA 34C	\$ 24,633.61
C.1.	Operating Contingency (10% of Line 1.C)	\$ 2,463.00
C.2.	Total Estimated Variable Category Cost Wastewater Treatment Service	\$ 27,096.61
C.3.	Allocation of Sludge Disposal Cost Per Reservation Holders Agreement Approved 01-31-12	
C.3.a	CSA 34A Sludge Disposal Cost Allocation (27% Line C.2)	\$ 7,316.08
C.3.b	CSA 34C Sludge Disposal Cost Allocation (73% Line C.2)	\$ 19,780.53
C.4.	Estimated Total Number ESU CSA 34A and CSA 34C During Fiscal Year	
C.4.a	CSA 34A Total Number ESU During Fiscal Year	98
C.4.b	CSA 34C Total Number ESU During Fiscal Year	161
C.4.c	Estimated Total Number ESU During Fiscal Year	259
C.5.	Sludge Disposal Annual Cost Per ESU CSA 34A and CSA 34C During Fiscal Year	
C.5.a	CSA 34A Sludge Disposal Annual Cost Allocation per ESU	\$ 74.65
C.5.b	CSA 34C Sludge Disposal Annual Cost Allocation per ESU	\$ 122.86
D.	Subtotal Estimated Variable Category Cost Reclaimed Water Delivery to CSA 34A and CSA 34C	\$ 5,858.60
D.1.	Operating Contingency (10% of Line 1.D)	\$ 586.00
D.2.	Total Estimated Variable Category Cost Reclaimed Water Delivery Service	\$ 6,444.60
D.3.	Estimated Total AF Reclaimed Water Available During Fiscal Year	27.00
D.4.	Variable Category Annual Cost Per AF Reclaimed Water Delivery Service During Fiscal Year	\$ 239.00
D.4.a	Cost Per 1000 Gallons Reclaimed Water Delivery Service During Fiscal Year	\$ 0.73



SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2016-17
<b>2. CSA 34A FIXED CATEGORY WASTEWATER TREATMENT SERVICE DELIVERY COST - SEPTIC TANK EFFLUENT PUMPING ("STEP") SYSTEMS MAINTENANCE AND ADMINISTRATION</b>		
A. Memo Code 8 - Sewage Collection		\$ 8,637.22
8 7205	Maintenance - Equipment	\$ 1,518.75
8 7220	Maintenance - Building and Grounds	\$ 3,920.47
8 7295	Professional & Specialized Services	\$ 3,198.00
B. Memo Code 9 - Sewage Treatment		\$ 37,909.63
9 7205	Maintenance - Equipment	\$ 600.00
9 7220	Maintenance - Building and Grounds	\$ 36,250.00
9 7265	Office Expense	\$ 79.50
9 7295	Professional & Specialized Services	\$ 580.38
9 7400	Specialized Departmental Expense	\$ 399.75
C. Memo Code 13 - Administration-Sewer		\$ 16,206.75
13 7101	Liability Insurance	\$ 693.00
13 7205	Maintenance - Equipment	\$ 3,518.25
13 7265	Office Expense	\$ 399.75
13 7295	Professional & Specialized Services	\$ 11,595.75
D. Memo Code 14 - Other Expenses-Sewer		\$ 6,263.50
14 7220	Maintenance - Building and Grounds	\$ 4,264.00
14 7295	Professional & Specialized Services	\$ 800.25
14 7400	Specialized Departmental Expense	\$ 1,199.25
E. Subtotal Estimated CSA 34A Fixed Category STEP Systems Maintenance and Administration Cost		\$ 69,017.10
F. Operating Contingency(10% of Line 3.E)		\$ 6,901.71
G. Subtotal CSA 34A Fixed Category Distribution System Main. and Admin. Cost, and Contingency		\$ 75,918.81
H. STEP Systems Tank Pumping - Annual Reserve Funding		\$ 10,714.00
I. Total Estimated Cost CSA 34A Fixed Category Distribution System Maint., Admin., and Contingency		\$ 86,632.81
J. Estimated Total Number ESU In CSA 34A During Fiscal Year		98
K. CSA 34A Annual Fixed Category Cost Per ESU - STEP Systems Maintenance and Administration		\$ 884.01
<b>3. CSA 34C FIXED CATEGORY WASTEWATER SERVICE DELIVERY COST - SEWER PIPING AND PUMPING FACILITIES MAINTENANCE AND ADMINISTRATION</b>		
A. Memo Code 8 - Sewage Collection		\$ 3,860.99
8 7205	Maintenance - Equipment	\$ 2,807.25
8 7220	Maintenance - Building and Grounds	\$ 1,034.24
8 7295	Professional & Specialized Services	\$ 19.50
B. Memo Code 9 - Sewage Treatment		\$ 15,137.05
9 7205	Maintenance - Equipment	\$ 3.75
9 7220	Maintenance - Building and Grounds	\$ 5,800.00
9 7265	Office Expense	\$ 79.50
9 7295	Professional & Specialized Services	\$ 5,915.68
9 7400	Specialized Departmental Expense	\$ 18.12
9 7430	Utilities	\$ 3,320.00
C. Memo Code 13 - Administration-Sewer		\$ 7,650.25
13 7101	Liability Insurance	\$ 511.00
13 7205	Maintenance - Equipment	\$ 606.75
13 7265	Office Expense	\$ 381.75
13 7295	Professional & Specialized Services	\$ 6,150.75
D. Memo Code 14 - Other Expenses-Sewer		\$ 1,461.00
14 7220	Maintenance - Building and Grounds	\$ -
14 7295	Professional & Specialized Services	\$ 287.25
14 7400	Specialized Departmental Expense	\$ 1,173.75
E. Subtotal Estimated CSA 34C Fixed Category Sewer Piping System Maintenance and Administration Cost		\$ 28,109.29
F. Operating Contingency(10% of Line 3.E)		\$ 2,810.93
G. Total Estimated CSA 34C Fixed Category Sewer Piping System Maintenance and Administration Cost		\$ 30,920.22
H. Estimated Total Number ESU In CSA 34C During Fiscal Year		161
I. CSA 34C Annual Fixed Category Cost Per ESU - Sewer Piping System Maint. and Administration Cost		\$ 192.05

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2016-17
<b>4. SEWER FEES NEEDED TO RECOVER FIXED AND VARIABLE CATEGORY COSTS OF CSA 34 WASTEWATER TREATMENT SERVICE, AND OF STEP SYSTEMS AND SEWER PIPING/PUMPING SYSTEMS MAINTENANCE AND ADMINISTRATION FOR CSA 34A AND CSA 34C</b>		
<b>A. CSA 34A Sewer FEES Needed In Fiscal Year 2015-16</b>		
	i. Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service (Line 1.A.4)	\$ 92.32
	ii. Annual Fee Needed Re: CSA 34A Fixed Category Cost - STEP Systems Maint. & Admin. (Line 2.K)	\$ 884.01
	iii. Total Annual Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 976.33
	iv. Monthly Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 81.36
	v. Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service (Line 1.B.4)	\$ 702.60
	vi. Annual Fee Needed Re: CSA 34A Variable Category Cost - Sludge Disposal (Line 1.C.5.a)	\$ 74.65
	vii. Total Annual Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 777.25
	viii. Monthly Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 64.77
	ix. Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A (Line 4.A.iii+Line 4.A.vii)	\$ 1,753.58
	x. <b>Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A</b>	\$ <b>146.13</b>
<b>B. CSA 34C Sewer FEES Needed In Fiscal Year 2015-16</b>		
	i. Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service (Line 1.A.4)	\$ 92.32
	ii. Annual Fee Needed Re: CSA 34C Fixed Cat. Cost - Sewer Piping System Maint. & Admin. (Line 3.I)	\$ 192.05
	iii. Total Annual Fee Needed Re: Fixed Category Cost Recover - CSA 34C	\$ 284.37
	iv. Monthly Fee Needed Re: Fixed Category Cost Recover - CSA 34C	\$ 23.70
	v. Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service (Line 1.B.4)	\$ 702.60
	vi. Annual Fee Needed Re: CSA 34C Variable Category Cost - Sludge Disposal (Line 1.C.5.b)	\$ 122.86
	vii. Total Annual Fee Needed Re: Variable Category Cost Recover - CSA 34C	\$ 825.46
	viii. Monthly Fee Needed Re: Variable Category Cost Recover - CSA 34C	\$ 68.79
	ix. Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34C (Line 4.A.iii+Line 4.A.vii)	\$ 1,109.83
	x. <b>Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34C</b>	\$ <b>92.49</b>
<b>C. CSA 34 Rate per AF Needed to Recover Annual Cost of Reclaimed Water Delivery (Line 1.D.4)</b>		
	i. Rate Per 1000 Gallons of Reclaimed Water Delivered Needed (Line 1.D.4.a)	\$ <b>0.73</b>

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT L-4  
COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2017-2018  
WASTEWATER TREATMENT SERVICE DELIVERY COST DATA AND PROPOSED SEWER SERVICE CUSTOMER FEES**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2017-18
<b>1. CALCULATE FIXED AND VARIABLE CATEGORY UNIT COSTS OF CSA 34 WASTEWATER TREATMENT SERVICE FUNCTIONS FOR ZONES CSA 34A AND CSA 34C</b>		
A.	Subtotal Estimated Fixed Category Cost Wastewater Treatment Service CSA 34A and CSA 34C	\$ 22,279.87
A.1.	Operating Contingency (10% of Line 1.A)	\$ 2,228.00
A.2.	Total Estimated Fixed Category Cost Wastewater Treatment Service	\$ 24,507.87
A.3.	Estimated Total Number Equivalent Sewer Unit ("ESU") In CSA 34A/CSA 34C During Fiscal Year	260
A.4.	Fixed Category Cost Wastewater Treatment Service Delivery Per ESU Served During Fiscal Year	\$ 94.26
B.	Subtotal Estimated Variable Category Cost Wastewater Treatment Service CSA 34A and CSA 34C	\$ 169,570.11
B.1.	Operating Contingency (10% of Line 1.B)	\$ 16,957.00
B.2.	Total Estimated Variable Category Cost Wastewater Treatment Service	\$ 186,527.11
B.3.	Estimated Total Number ESU In CSA 34A/CSA 34C During Fiscal Year	260.00
B.4.	Variable Category Cost Wastewater Treatment Service Delivery Per ESU Served During Fiscal Year	\$ 717.41
B.5.	Base Monthly Service Charge Per CSA 34A/CSA 34C ESU to Recover All Variable Category Costs	\$ 59.78
C.	Subtotal Estimated Variable Category Cost Wastewater Treatment Sludge Disposal CSA 34A and CSA 34C	\$ 25,250.04
C.1.	Operating Contingency (10% of Line 1.C)	\$ 2,525.00
C.2.	Total Estimated Variable Category Cost Wastewater Treatment Service	\$ 27,775.04
C.3.	Allocation of Sludge Disposal Cost Per Reservation Holders Agreement Approved 01-31-12	
C.3.a	CSA 34A Sludge Disposal Cost Allocation (27% Line C.2)	\$ 7,499.26
C.3.b	CSA 34C Sludge Disposal Cost Allocation (73% Line C.2)	\$ 20,275.78
C.4.	Estimated Total Number ESU CSA 34A and CSA 34C During Fiscal Year	
C.4.a	CSA 34A Total Number ESU During Fiscal Year	99
C.4.b	CSA 34C Total Number ESU During Fiscal Year	161
C.4.c	Estimated Total Number ESU During Fiscal Year	260
C.5.	Sludge Disposal Annual Cost Per ESU CSA 34A and CSA 34C During Fiscal Year	
C.5.a	CSA 34A Sludge Disposal Annual Cost Allocation per ESU	\$ 75.75
C.5.b	CSA 34C Sludge Disposal Annual Cost Allocation per ESU	\$ 125.94
D.	Subtotal Estimated Variable Category Cost Reclaimed Water Delivery to CSA 34A and CSA 34C	\$ 6,005.20
D.1.	Operating Contingency (10% of Line 1.D)	\$ 601.00
D.2.	Total Estimated Variable Category Cost Reclaimed Water Delivery Service	\$ 6,606.20
D.3.	Estimated Total AF Reclaimed Water Available During Fiscal Year	27.00
D.4.	Variable Category Annual Cost Per AF Reclaimed Water Delivery Service During Fiscal Year	\$ 245.00
D.4.a	Cost Per 1000 Gallons Reclaimed Water Delivery Service During Fiscal Year	\$ 0.75

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2017-18
<b>2. CSA 34A FIXED CATEGORY WASTEWATER TREATMENT SERVICE DELIVERY COST - SEPTIC TANK EFFLUENT PUMPING ("STEP") SYSTEMS MAINTENANCE AND ADMINISTRATION</b>		
A. Memo Code 8 - Sewage Collection		\$ 8,739.22
8 7205	Maintenance - Equipment	\$ 1,551.75
8 7220	Maintenance - Building and Grounds	\$ 3,920.47
8 7295	Professional & Specialized Services	\$ 3,267.00
B. Memo Code 9 - Sewage Treatment		\$ 38,728.29
9 7205	Maintenance - Equipment	\$ 612.75
9 7220	Maintenance - Building and Grounds	\$ 37,033.00
9 7265	Office Expense	\$ 81.00
9 7295	Professional & Specialized Services	\$ 592.79
9 7400	Specialized Departmental Expense	\$ 408.75
C. Memo Code 13 - Administration-Sewer		\$ 16,557.00
13 7101	Liability Insurance	\$ 708.00
13 7205	Maintenance - Equipment	\$ 3,594.00
13 7265	Office Expense	\$ 408.75
13 7295	Professional & Specialized Services	\$ 11,846.25
D. Memo Code 14 - Other Expenses-Sewer		\$ 6,399.00
14 7220	Maintenance - Building and Grounds	\$ 4,356.00
14 7295	Professional & Specialized Services	\$ 817.50
14 7400	Specialized Departmental Expense	\$ 1,225.50
E. Subtotal Estimated CSA 34A Fixed Category STEP Systems Maintenance and Administration Cost		\$ 70,423.51
F. Operating Contingency(10% of Line 3.E)		\$ 7,042.35
G. Subtotal CSA 34A Fixed Category Distribution System Main. and Admin. Cost, and Contingency		\$ 77,465.86
H. STEP Systems Tank Pumping - Annual Reserve Funding		\$ 10,714.00
I. Total Estimated Cost CSA 34A Fixed Category Distribution System Maint., Admin., and Contingency		\$ 88,179.86
J. Estimated Total Number ESU In CSA 34A During Fiscal Year		99
K. CSA 34A Annual Fixed Category Cost Per ESU - STEP Systems Maintenance and Administration		\$ 890.71
<b>3. CSA 34C FIXED CATEGORY WASTEWATER SERVICE DELIVERY COST - SEWER PIPING AND PUMPING FACILITIES MAINTENANCE AND ADMINISTRATION</b>		
A. Memo Code 8 - Sewage Collection		\$ 3,944.78
8 7205	Maintenance - Equipment	\$ 2,868.00
8 7220	Maintenance - Building and Grounds	\$ 1,056.53
8 7295	Professional & Specialized Services	\$ 20.25
B. Memo Code 9 - Sewage Treatment		\$ 15,464.12
9 7205	Maintenance - Equipment	\$ 3.75
9 7220	Maintenance - Building and Grounds	\$ 5,925.00
9 7265	Office Expense	\$ 81.00
9 7295	Professional & Specialized Services	\$ 6,043.49
9 7400	Specialized Departmental Expense	\$ 18.88
9 7430	Utilities	\$ 3,392.00
C. Memo Code 13 - Administration-Sewer		\$ 7,815.00
13 7101	Liability Insurance	\$ 522.00
13 7205	Maintenance - Equipment	\$ 619.50
13 7265	Office Expense	\$ 390.00
13 7295	Professional & Specialized Services	\$ 6,283.50
D. Memo Code 14 - Other Expenses-Sewer		\$ 1,492.50
14 7220	Maintenance - Building and Grounds	\$ -
14 7295	Professional & Specialized Services	\$ 293.25
14 7400	Specialized Departmental Expense	\$ 1,199.25
E. Subtotal Estimated CSA 34C Fixed Category Sewer Piping System Maintenance and Administration Cost		\$ 28,716.40
F. Operating Contingency(10% of Line 3.E)		\$ 2,871.64
G. Total Estimated CSA 34C Fixed Category Sewer Piping System Maintenance and Administration Cost		\$ 31,588.04
H. Estimated Total Number ESU In CSA 34C During Fiscal Year		161
I. CSA 34C Annual Fixed Category Cost Per ESU - Sewer Piping System Maint. and Administration Cost		\$ 196.20

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2017-18
<b>4. SEWER FEES NEEDED TO RECOVER FIXED AND VARIABLE CATEGORY COSTS OF CSA 34 WASTEWATER TREATMENT SERVICE, AND OF STEP SYSTEMS AND SEWER PIPING/PUMPING SYSTEMS MAINTENANCE AND ADMINISTRATION FOR CSA 34A AND CSA 34C</b>		
<b>A. CSA 34A SEWER FEES Needed In Fiscal Year 2015-16</b>		
i.	Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service (Line 1.A.4)	\$ 94.26
ii.	Annual Fee Needed Re: CSA 34A Fixed Category Cost - STEP Systems Maint. & Admin. (Line 2.K)	\$ 890.71
iii.	Total Annual Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 984.97
iv.	Monthly Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 82.08
v.	Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service (Line 1.B.4)	\$ 717.41
vi.	Annual Fee Needed Re: CSA 34A Variable Category Cost - Sludge Disposal (Line 1.C.5.a)	\$ 75.75
vii.	Total Annual Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 793.16
viii.	Monthly Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 66.10
ix.	Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A (Line 4.A.iii+Line 4.A.vii)	\$ 1,778.13
x.	<b>Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A</b>	<b>\$ 148.18</b>
<b>B. CSA 34C SEWER FEES Needed In Fiscal Year 2015-16</b>		
i.	Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service (Line 1.A.4)	\$ 94.26
ii.	Annual Fee Needed Re: CSA 34C Fixed Cat. Cost - Sewer Piping System Maint. & Admin. (Line 3.I)	\$ 196.20
iii.	Total Annual Fee Needed Re: Fixed Category Cost Recover - CSA 34C	\$ 290.46
iv.	Monthly Fee Needed Re: Fixed Category Cost Recover - CSA 34C	\$ 24.21
v.	Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service (Line 1.B.4)	\$ 717.41
vi.	Annual Fee Needed Re: CSA 34C Variable Category Cost - Sludge Disposal (Line 1.C.5.b)	\$ 125.94
vii.	Total Annual Fee Needed Re: Variable Category Cost Recover - CSA 34C	\$ 843.35
viii.	Monthly Fee Needed Re: Variable Category Cost Recover - CSA 34C	\$ 70.28
ix.	Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34C (Line 4.A.iii+Line 4.A.vii)	\$ 1,133.81
x.	<b>Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34C</b>	<b>\$ 94.49</b>
<b>C. CSA 34 Rate per AF Needed to Recover Annual Cost of Reclaimed Water Delivery (Line 1.D.4)</b>		
i.	Rate Per 1000 Gallons of Reclaimed Water Delivered Needed (Line 1.D.4.a)	\$ 0.75

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT L-5  
COUNTY SERVICE AREA 34 ZONES A AND C FISCAL YEAR 2018-2019  
WASTEWATER TREATMENT SERVICE DELIVERY COST DATA AND PROPOSED SEWER SERVICE CUSTOMER FEES**

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2018-19
<b>1. CALCULATE FIXED AND VARIABLE CATEGORY UNIT COSTS OF CSA 34 WASTEWATER TREATMENT SERVICE FUNCTIONS FOR ZONES CSA 34A AND CSA 34C</b>		
A.	Subtotal Estimated Fixed Category Cost Wastewater Treatment Service CSA 34A and CSA 34C	\$ 22,844.30
A.1.	Operating Contingency (10% of Line 1.A)	\$ 2,284.00
A.2.	Total Estimated Fixed Category Cost Wastewater Treatment Service	\$ 25,128.30
A.3.	Estimated Total Number Equivalent Sewer Unit ("ESU") In CSA 34A/CSA 34C During Fiscal Year	261
A.4.	Fixed Category Cost Wastewater Treatment Service Delivery Per ESU Served During Fiscal Year	\$ 96.28
B.	Subtotal Estimated Variable Category Cost Wastewater Treatment Service CSA 34A and CSA 34C	\$ 173,865.97
B.1.	Operating Contingency (10% of Line 1.B)	\$ 17,387.00
B.2.	Total Estimated Variable Category Cost Wastewater Treatment Service	\$ 191,252.97
B.3.	Estimated Total Number ESU In CSA 34A/CSA 34C During Fiscal Year	261.00
B.4.	Variable Category Cost Wastewater Treatment Service Delivery Per ESU Served During Fiscal Year	\$ 732.77
B.5.	Base Monthly Service Charge Per CSA 34A/CSA 34C ESU to Recover All Variable Category Costs	\$ 61.06
C.	Subtotal Estimated Variable Category Cost Wastewater Treatment Sludge Disposal CSA 34A and CSA 34C	\$ 25,889.72
C.1.	Operating Contingency (10% of Line 1.C)	\$ 2,589.00
C.2.	Total Estimated Variable Category Cost Wastewater Treatment Service	\$ 28,478.72
C.3.	Allocation of Sludge Disposal Cost Per Reservation Holders Agreement Approved 01-31-12	
C.3.a	CSA 34A Sludge Disposal Cost Allocation (27% Line C.2)	\$ 7,689.25
C.3.b	CSA 34C Sludge Disposal Cost Allocation (73% Line C.2)	\$ 20,789.47
C.4.	Estimated Total Number ESU CSA 34A and CSA 34C During Fiscal Year	
C.4.a	CSA 34A Total Number ESU During Fiscal Year	100
C.4.b	CSA 34C Total Number ESU During Fiscal Year	161
C.4.c	Estimated Total Number ESU During Fiscal Year	261
C.5.	Sludge Disposal Annual Cost Per ESU CSA 34A and CSA 34C During Fiscal Year	
C.5.a	CSA 34A Sludge Disposal Annual Cost Allocation per ESU	\$ 76.89
C.5.b	CSA 34C Sludge Disposal Annual Cost Allocation per ESU	\$ 129.13
D.	Subtotal Estimated Variable Category Cost Reclaimed Water Delivery to CSA 34A and CSA 34C	\$ 6,157.34
D.1.	Operating Contingency (10% of Line 1.D)	\$ 616.00
D.2.	Total Estimated Variable Category Cost Reclaimed Water Delivery Service	\$ 6,773.34
D.3.	Estimated Total AF Reclaimed Water Available During Fiscal Year	27.00
D.4.	Variable Category Annual Cost Per AF Reclaimed Water Delivery Service During Fiscal Year	\$ 251.00
D.4.a	Cost Per 1000 Gallons Reclaimed Water Delivery Service During Fiscal Year	\$ 0.77

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2018-19
<b>2. CSA 34A FIXED CATEGORY WASTEWATER TREATMENT SERVICE DELIVERY COST - SEPTIC TANK EFFLUENT PUMPING ("STEP") SYSTEMS MAINTENANCE AND ADMINISTRATION</b>		
A. Memo Code 8 - Sewage Collection		\$ 9,014.47
8	7205 Maintenance - Equipment	\$ 1,585.50
8	7220 Maintenance - Building and Grounds	\$ 4,091.47
8	7295 Professional & Specialized Services	\$ 3,337.50
B. Memo Code 9 - Sewage Treatment		\$ 39,564.98
9	7205 Maintenance - Equipment	\$ 626.25
9	7220 Maintenance - Building and Grounds	\$ 37,833.00
9	7265 Office Expense	\$ 82.50
9	7295 Professional & Specialized Services	\$ 605.48
9	7400 Specialized Departmental Expense	\$ 417.75
C. Memo Code 13 - Administration-Sewer		\$ 16,914.75
13	7101 Liability Insurance	\$ 723.00
13	7205 Maintenance - Equipment	\$ 3,672.00
13	7265 Office Expense	\$ 417.75
13	7295 Professional & Specialized Services	\$ 12,102.00
D. Memo Code 14 - Other Expenses-Sewer		\$ 6,537.25
14	7220 Maintenance - Building and Grounds	\$ 4,450.00
14	7295 Professional & Specialized Services	\$ 835.50
14	7400 Specialized Departmental Expense	\$ 1,251.75
E. Subtotal Estimated CSA 34A Fixed Category STEP Systems Maintenance and Administration Cost		\$ 72,031.45
F. Operating Contingency(10% of Line 3.E)		\$ 7,203.15
G. Subtotal CSA 34A Fixed Category Distribution System Main. and Admin. Cost, and Contingency		\$ 79,234.60
H. STEP Systems Tank Pumping - Annual Reserve Funding		\$ 10,714.00
I. Total Estimated Cost CSA 34A Fixed Category Distribution System Maint., Admin., and Contingency		\$ 89,948.60
J. Estimated Total Number ESU In CSA 34A During Fiscal Year		100
K. CSA 34A Annual Fixed Category Cost Per ESU - STEP Systems Maintenance and Administration		\$ 899.49
<b>3. CSA 34C FIXED CATEGORY WASTEWATER SERVICE DELIVERY COST - SEWER PIPING AND PUMPING FACILITIES MAINTENANCE AND ADMINISTRATION</b>		
A. Memo Code 8 - Sewage Collection		\$ 4,031.06
8	7205 Maintenance - Equipment	\$ 2,930.25
8	7220 Maintenance - Building and Grounds	\$ 1,079.81
8	7295 Professional & Specialized Services	\$ 21.00
B. Memo Code 9 - Sewage Treatment		\$ 15,797.99
9	7205 Maintenance - Equipment	\$ 3.75
9	7220 Maintenance - Building and Grounds	\$ 6,053.00
9	7265 Office Expense	\$ 82.50
9	7295 Professional & Specialized Services	\$ 6,174.28
9	7400 Specialized Departmental Expense	\$ 19.46
9	7430 Utilities	\$ 3,465.00
C. Memo Code 13 - Administration-Sewer		\$ 7,983.50
13	7101 Liability Insurance	\$ 533.00
13	7205 Maintenance - Equipment	\$ 633.00
13	7265 Office Expense	\$ 398.25
13	7295 Professional & Specialized Services	\$ 6,419.25
D. Memo Code 14 - Other Expenses-Sewer		\$ 1,524.75
14	7220 Maintenance - Building and Grounds	\$ -
14	7295 Professional & Specialized Services	\$ 299.25
14	7400 Specialized Departmental Expense	\$ 1,225.50
E. Subtotal Estimated CSA 34C Fixed Category Sewer Piping System Maintenance and Administration Cost		\$ 29,337.30
F. Operating Contingency(10% of Line 3.E)		\$ 2,933.73
G Total Estimated CSA 34C Fixed Category Sewer Piping System Maintenance and Administration Cost		\$ 32,271.03
H. Estimated Total Number ESU In CSA 34C During Fiscal Year		161
I. CSA 34C Annual Fixed Category Cost Per ESU - Sewer Piping System Maint. and Administration Cost		\$ 200.44

SERVICE TYPE MEMO CODES	MEMO CODE ITEM DESCRIPTIONS	SEWER FEES DATA FISCAL YEAR FY 2018-19
<b>4. SEWER FEES NEEDED TO RECOVER FIXED AND VARIABLE CATEGORY COSTS OF CSA 34 WASTEWATER TREATMENT SERVICE, AND OF STEP SYSTEMS AND SEWER PIPING/PUMPING SYSTEMS MAINTENANCE AND ADMINISTRATION FOR CSA 34A AND CSA 34C</b>		
<b>A. CSA 34A SEWER FEES Needed In Fiscal Year 2015-16</b>		
i.	Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service (Line 1.A.4)	\$ 96.28
ii.	Annual Fee Needed Re: CSA 34A Fixed Category Cost - STEP Systems Maint. & Admin. (Line 2.K)	\$ 899.49
iii.	Total Annual Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 995.77
iv.	Monthly Fee Needed Re: Fixed Category Cost Recover - CSA 34A	\$ 82.98
v.	Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service (Line 1.B.4)	\$ 732.77
vi.	Annual Fee Needed Re: CSA 34A Variable Category Cost - Sludge Disposal (Line 1.C.5.a)	\$ 76.89
vii.	Total Annual Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 809.66
viii.	Monthly Fee Needed Re: Variable Category Cost Recover - CSA 34A	\$ 67.47
ix.	Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A (Line 4.A.iii+Line 4.A.vii)	\$ 1,805.43
x.	<b>Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34A</b>	<b>\$ 150.45</b>
<b>B. CSA 34C SEWER FEES Needed In Fiscal Year 2015-16</b>		
i.	Annual Fee Needed Re: Fixed Category Cost of Wastewater Treatment Service (Line 1.A.4)	\$ 96.28
ii.	Annual Fee Needed Re: CSA 34C Fixed Cat. Cost - Sewer Piping System Maint. & Admin. (Line 3.I)	\$ 200.44
iii.	Total Annual Fee Needed Re: Fixed Category Cost Recover - CSA 34C	\$ 296.72
iv.	Monthly Fee Needed Re: Fixed Category Cost Recover - CSA 34C	\$ 24.73
v.	Annual Fee Needed Re: Variable Category Cost of Wastewater Treatment Service (Line 1.B.4)	\$ 732.77
vi.	Annual Fee Needed Re: CSA 34C Variable Category Cost - Sludge Disposal (Line 1.C.5.b)	\$ 129.13
vii.	Total Annual Fee Needed Re: Variable Category Cost Recover - CSA 34C	\$ 861.90
viii.	Monthly Fee Needed Re: Variable Category Cost Recover - CSA 34C	\$ 71.83
ix.	Total Annual Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34C (Line 4.A.iii+Line 4.A.vii)	\$ 1,158.62
x.	<b>Total Monthly Fee Needed Re: Fixed/Variable Cat. Cost Recover - CSA 34C</b>	<b>\$ 96.56</b>
<b>C. CSA 34 Rate per AF Needed to Recover Annual Cost of Reclaimed Water Delivery (Line 1.D.4)</b>		
i.	Rate Per 1000 Gallons of Reclaimed Water Delivered Needed (Line 1.D.4.a)	\$ 251.00
		\$ 0.77



**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT M**

**EXHIBIT M TABLES M-1 THROUGH M-5 – COUNTY SERVICE AREA 34 ZONE A  
FISCAL YEAR 2014-2015 (TABLE M-1) LOCAL SERVICE UTILITY SYSTEMS  
BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES, THROUGH  
COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2018-2019 (TABLE M-5) LOCAL  
SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE  
ACTIVITIES**

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT M-1**

**COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2014-2015 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2014-15
			FY 2014-15 WATER REVENUES & EXPENDITURES	FY 2014-15 WASTEWATER REVENUES & EXPENDITURES	FY 2014-15 ROADS REVENUES & EXPENDITURES	FY 2014-15 STREETLIGHTS REVENUES & EXPENDITURES	
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>							
<b>Memo Code 1 - Pumping</b>							
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	\$ -	\$ -	\$ -	\$ -	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 2 - Water Treatment</b>							
2	7010	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
2	7205	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
2	7220	b. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
2	7265	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
2	7295	b. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
2	7400	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 2</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 3 - Transmission &amp; Distribution</b>							
3	7205	b. Transmission & Distribution	\$ 89.50	\$ -	\$ -	\$ -	\$ 89.50
3	7220	c. Transmission & Distribution	\$ 1,277.00	\$ -	\$ -	\$ -	\$ 1,277.00
3	7295	c. Transmission & Distribution	\$ 622.91	\$ -	\$ -	\$ -	\$ 622.91
3	8150	a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 3</b>	\$ 1,989.41	\$ -	\$ -	\$ -	\$ 1,989.41
<b>Memo Code 4 - Customer Accounts - Water</b>							
4	7295	d. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 4</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 5 - Water Purchases</b>							
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 5</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 6 - Administration-Water</b>							
6	7010	b. Administration - Water (Bureau Rec)	\$ -	\$ -	\$ -	\$ -	\$ -
6	7040	a. Administration - Water	\$ 178.75	\$ -	\$ -	\$ -	\$ 178.75
6	7101	b. Administration - Water	\$ 255.50	\$ -	\$ -	\$ -	\$ 255.50
6	7205	c. Administration - Water	\$ 1,813.05	\$ -	\$ -	\$ -	\$ 1,813.05
6	7220	d. Administration - Water	\$ 1,021.50	\$ -	\$ -	\$ -	\$ 1,021.50
6	7265	b. Administration - Water	\$ 20.69	\$ -	\$ -	\$ -	\$ 20.69
6	7268	a. Administration - Water	\$ 90.18	\$ -	\$ -	\$ -	\$ 90.18
6	7287	a. Administration - Water	\$ 734.31	\$ -	\$ -	\$ -	\$ 734.31
6	7295	f. Administration - Water	\$ 2,868.97	\$ -	\$ -	\$ -	\$ 2,868.97
6	7400	c. Administration - Water	\$ 38.69	\$ -	\$ -	\$ -	\$ 38.69
		<b>Subtotal Memo Code 6</b>	\$ 7,021.64	\$ -	\$ -	\$ -	\$ 7,021.64
<b>Memo Code 7 - Other Expenses-Water Supply</b>							
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 1.29	\$ -	\$ -	\$ -	\$ 1.29
7	7205	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7220	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7295	g. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7400	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 7</b>	\$ 1.29	\$ -	\$ -	\$ -	\$ 1.29
<b>Memo Code 8 - Sewage Collection</b>							
8	7205	e. Sewage Collection	\$ -	\$ 485.25	\$ -	\$ -	\$ 485.25
8	7220	f. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
8	7295	h. Sewage Collection	\$ -	\$ 1,021.50	\$ -	\$ -	\$ 1,021.50
8	7430	b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 8</b>	\$ -	\$ 1,506.75	\$ -	\$ -	\$ 1,506.75
<b>Memo Code 9 - Sewage Treatment</b>							
9	7101	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7205	f. Sewage Treatment	\$ -	\$ 191.50	\$ -	\$ -	\$ 191.50
9	7220	g. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7265	c. Sewage Treatment	\$ -	\$ 25.50	\$ -	\$ -	\$ 25.50
9	7295	i. Sewage Treatment	\$ -	\$ 727.01	\$ -	\$ -	\$ 727.01
9	7400	e. Sewage Treatment	\$ -	\$ 127.75	\$ -	\$ -	\$ 127.75
9	7430	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 9</b>	\$ -	\$ 1,071.76	\$ -	\$ -	\$ 1,071.76
<b>Memo Code 10 - Sewage Disposal</b>							
10	7295	j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 10</b>	\$ -	\$ -	\$ -	\$ -	\$ -

REPORT EXHIBIT M-1  
 COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2014-2015 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2014-15
			FY 2014-15 WATER REVENUES & EXPENDITURES	FY 2014-15 WASTEWATER REVENUES & EXPENDITURES	FY 2014-15 ROADS REVENUES & EXPENDITURES	FY 2014-15 STREETLIGHTS REVENUES & EXPENDITURES	
		<b>Memo Code 13 - Administration-Sewer</b>					
13	7101	d. Administration - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
13	7205	g. Administration - Sewer	\$ -	\$ 1,123.75	\$ -	\$ -	\$ 1,123.75
13	7265	d. Administration - Sewer	\$ -	\$ 127.75	\$ -	\$ -	\$ 127.75
13	7295	k. Administration-Sewer	\$ -	\$ 3,703.50	\$ -	\$ -	\$ 3,703.50
		<b>Subtotal Memo Code 13</b>	\$ -	\$ 4,955.00	\$ -	\$ -	\$ 4,955.00
		<b>Memo Code 14 - Other Expenses-Sewer</b>					
14	7220	h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
14	7295	l. Other Expense - Sewer	\$ -	\$ 255.50	\$ -	\$ -	\$ 255.50
14	7400	f. Other Expense - Sewer	\$ -	\$ 383.00	\$ -	\$ -	\$ 383.00
		<b>Subtotal Memo Code 14</b>	\$ -	\$ 638.50	\$ -	\$ -	\$ 638.50
		<b>Memo Code 17 - Street Lighting</b>					
17	7205	h. Street Lighting	\$ -	\$ -	\$ -	\$ 1,737.00	\$ 1,737.00
17	7220	i. Street Lighting	\$ -	\$ -	\$ -	\$ 2,146.00	\$ 2,146.00
17	7295	m. Street Lighting	\$ -	\$ -	\$ -	\$ 2,247.00	\$ 2,247.00
17	7430	d. Street Lighting	\$ -	\$ -	\$ -	\$ 3,065.00	\$ 3,065.00
		<b>Subtotal Memo Code 17</b>	\$ -	\$ -	\$ -	\$ 9,195.00	\$ 9,195.00
		<b>Memo Code 18 - Road Maintenance</b>					
18	7220	j. Road Maintenance	\$ -	\$ -	\$ 2,247.00	\$ -	\$ 2,247.00
18	7295	n. Road Maintenance	\$ -	\$ -	\$ 5,108.00	\$ -	\$ 5,108.00
		<b>Subtotal Memo Code 18</b>	\$ -	\$ -	\$ 7,355.00	\$ -	\$ 7,355.00
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>					
30	7205	i. Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -
30	7220	k. Street Sweeping	\$ -	\$ -	\$ 4,904.00	\$ -	\$ 4,904.00
		<b>Subtotal Memo Code 30</b>	\$ -	\$ -	\$ 4,904.00	\$ -	\$ 4,904.00
		<b>Memo Code 32 - Sewer System Management Plan</b>					
32	7295	p. Sewer System Management Plan	\$ -	\$ 511.00	\$ -	\$ -	\$ 511.00
		<b>Subtotal Memo Code 32</b>	\$ -	\$ 511.00	\$ -	\$ -	\$ 511.00
6, 13, 17, 18	7295	<b>Memo Codes 6, 13, 17, 18</b> o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	\$ -	\$ -	\$ -	\$ -	\$ -
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ -	\$ -	\$ -	\$ -	\$ -
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 9,012.34	\$ 8,683.01	\$ 12,259.00	\$ 9,195.00	\$ 39,149.35
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 9,012.34	\$ 8,683.01	\$ 12,259.00	\$ 9,195.00	\$ 39,149.35
90	II.	OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 901.00	\$ 868.00	\$ 1,226.00	\$ 920.00	\$ 3,915.00
		III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 9,913.34	\$ 9,551.01	\$ 13,485.00	\$ 10,115.00	\$ 43,064.35
91	IV.	CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 42,007.00	\$ 6,513.00	\$ -	\$ -	\$ 48,520.00
		V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 51,920.34	\$ 16,064.01	\$ 13,485.00	\$ 10,115.00	\$ 91,584.35

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBITM-2

COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2015-2016 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE	ACCT CODE	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2015-16
			FY 2015-16 WATER REVENUES & EXPENDITURES	FY 2015-16 WASTEWATER REVENUES & EXPENDITURES	FY 2015-16 ROADS REVENUES & EXPENDITURES	FY 2015-16 STREETLIGHTS REVENUES & EXPENDITURES	
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>							
<b>Memo Code 1 - Pumping</b>							
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	\$ -	\$ -	\$ -	\$ -	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ 186,168.00	\$ -	\$ -	\$ -	\$ 186,168.00
		<b>Subtotal Memo Code 1</b>	<b>\$ 186,168.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 186,168.00</b>
<b>Memo Code 2 - Water Treatment</b>							
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	\$ -	\$ -	\$ -	\$ -	\$ -
2	7400	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Memo Code 3 - Transmission &amp; Distribution</b>							
3	7205	b. Transmission & Distribution	\$ 91.50	\$ -	\$ -	\$ -	\$ 91.50
3	7220	c. Transmission & Distribution	\$ 1,304.50	\$ -	\$ -	\$ -	\$ 1,304.50
3	7295	c. Transmission & Distribution	\$ 636.13	\$ -	\$ -	\$ -	\$ 636.13
3	8150	a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 3</b>	<b>\$ 2,032.13</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,032.13</b>
<b>Memo Code 4 - Customer Accounts - Water</b>							
4	7295	d. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 4</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Memo Code 5 - Water Purchases</b>							
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Memo Code 6 - Administration-Water</b>							
6	7010	b. Administration - Water (Bureau Rec)	\$ -	\$ -	\$ -	\$ -	\$ -
6	7040	a. Administration - Water	\$ 182.50	\$ -	\$ -	\$ -	\$ 182.50
6	7101	b. Administration - Water	\$ 261.00	\$ -	\$ -	\$ -	\$ 261.00
6	7205	c. Administration - Water	\$ 1,852.19	\$ -	\$ -	\$ -	\$ 1,852.19
6	7220	d. Administration - Water	\$ 1,043.50	\$ -	\$ -	\$ -	\$ 1,043.50
6	7265	b. Administration - Water	\$ 21.09	\$ -	\$ -	\$ -	\$ 21.09
6	7268	a. Administration - Water	\$ 92.35	\$ -	\$ -	\$ -	\$ 92.35
6	7287	a. Administration - Water	\$ 750.53	\$ -	\$ -	\$ -	\$ 750.53
6	7295	f. Administration - Water	\$ 2,930.44	\$ -	\$ -	\$ -	\$ 2,930.44
6	7400	c. Administration - Water	\$ 39.85	\$ -	\$ -	\$ -	\$ 39.85
		<b>Subtotal Memo Code 6</b>	<b>\$ 7,173.45</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,173.45</b>
<b>Memo Code 7 - Other Expenses-Water Supply</b>							
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 1.59	\$ -	\$ -	\$ -	\$ 1.59
7	7205	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7220	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7295	g. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7400	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 7</b>	<b>\$ 1.59</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1.59</b>
<b>Memo Code 8 - Sewage Collection</b>							
8	7205	e. Sewage Collection	\$ -	\$ 495.50	\$ -	\$ -	\$ 495.50
8	7220	f. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
8	7295	h. Sewage Collection	\$ -	\$ 1,043.50	\$ -	\$ -	\$ 1,043.50
8	7430	b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 8</b>	<b>\$ -</b>	<b>\$ 1,539.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,539.00</b>
<b>Memo Code 9 - Sewage Treatment</b>							
9	7101	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7205	f. Sewage Treatment	\$ -	\$ 195.75	\$ -	\$ -	\$ 195.75
9	7220	g. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7265	c. Sewage Treatment	\$ -	\$ 26.00	\$ -	\$ -	\$ 26.00
9	7295	i. Sewage Treatment	\$ -	\$ 189.43	\$ -	\$ -	\$ 189.43
9	7400	e. Sewage Treatment	\$ -	\$ 130.50	\$ -	\$ -	\$ 130.50
9	7430	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 9</b>	<b>\$ -</b>	<b>\$ 541.68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 541.68</b>
<b>Memo Code 10 - Sewage Disposal</b>							
10	7295	j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 10</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

REPORT EXHIBITM-2  
 COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2015-2016 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2015-16
			FY 2015-16 WATER REVENUES & EXPENDITURES	FY 2015-16 WASTEWATER REVENUES & EXPENDITURES	FY 2015-16 ROADS REVENUES & EXPENDITURES	FY 2015-16 STREETLIGHTS REVENUES & EXPENDITURES	
		<b>Memo Code 13 - Administration-Sewer</b>					
13	7101	d. Administration - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
13	7205	g. Administration - Sewer	\$ -	\$ 1,148.00	\$ -	\$ -	\$ 1,148.00
13	7265	d. Administration - Sewer	\$ -	\$ 130.50	\$ -	\$ -	\$ 130.50
13	7295	k. Administration-Sewer	\$ -	\$ 3,783.50	\$ -	\$ -	\$ 3,783.50
<b>Subtotal Memo Code 13</b>			\$ -	\$ 5,062.00	\$ -	\$ -	\$ 5,062.00
		<b>Memo Code 14 - Other Expenses-Sewer</b>					
14	7220	h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
14	7295	i. Other Expense - Sewer	\$ -	\$ 261.00	\$ -	\$ -	\$ 261.00
14	7400	f. Other Expense - Sewer	\$ -	\$ 391.25	\$ -	\$ -	\$ 391.25
<b>Subtotal Memo Code 14</b>			\$ -	\$ 652.25	\$ -	\$ -	\$ 652.25
		<b>Memo Code 17 - Street Lighting</b>					
17	7205	h. Street Lighting	\$ -	\$ -	\$ -	\$ 1,774.00	\$ 1,774.00
17	7220	i. Street Lighting	\$ -	\$ -	\$ -	\$ 2,192.00	\$ 2,192.00
17	7295	m. Street Lighting	\$ -	\$ -	\$ -	\$ 2,296.00	\$ 2,296.00
17	7430	d. Street Lighting	\$ -	\$ -	\$ -	\$ 3,131.00	\$ 3,131.00
<b>Subtotal Memo Code 17</b>			\$ -	\$ -	\$ -	\$ 9,393.00	\$ 9,393.00
		<b>Memo Code 18 - Road Maintenance</b>					
18	7220	j. Road Maintenance	\$ -	\$ -	\$ 2,296.00	\$ -	\$ 2,296.00
18	7295	n. Road Maintenance	\$ -	\$ -	\$ 5,218.00	\$ -	\$ 5,218.00
<b>Subtotal Memo Code 18</b>			\$ -	\$ -	\$ 7,514.00	\$ -	\$ 7,514.00
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>					
30	7205	i. Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -
30	7220	k. Street Sweeping	\$ -	\$ -	\$ 5,010.00	\$ -	\$ 5,010.00
<b>Subtotal Memo Code 30</b>			\$ -	\$ -	\$ 5,010.00	\$ -	\$ 5,010.00
		<b>Memo Code 32 - Sewer System Management Plan</b>					
32	7295	p. Sewer System Management Plan	\$ -	\$ 522.00	\$ -	\$ -	\$ 522.00
<b>Subtotal Memo Code 32</b>			\$ -	\$ 522.00	\$ -	\$ -	\$ 522.00
6, 13, 17, 18	7295	<b>Memo Codes 6, 13, 17, 18</b> o. Proposition 218 Fees and Assessments Proceeding	\$ 4,249.85	\$ 4,250.00	\$ 4,250.00	\$ 4,250.00	\$ 16,999.85
<b>Subtotal Memo Codes 6, 13, 17, 18</b>			\$ 4,249.85	\$ 4,250.00	\$ 4,250.00	\$ 4,250.00	\$ 16,999.85
<b>A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)</b>			\$ 186,168.00	\$ -	\$ -	\$ -	\$ 186,168.00
<b>B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)</b>			\$ 13,457.02	\$ 12,566.93	\$ 16,774.00	\$ 13,643.00	\$ 56,440.95
<b>C. TOTAL EXPENDITURES (Line I.A + Line I.B)</b>			\$ 199,625.02	\$ 12,566.93	\$ 16,774.00	\$ 13,643.00	\$ 242,608.95
90	II.	OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 1,346.00	\$ 1,257.00	\$ 1,677.00	\$ 1,364.00	\$ 5,644.00
<b>III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)</b>			\$ 200,971.02	\$ 13,823.93	\$ 18,451.00	\$ 15,007.00	\$ 248,252.95
91	IV.	CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 42,007.00	\$ 6,513.00	\$ -	\$ -	\$ 48,520.00
<b>V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)</b>			\$ 242,978.02	\$ 20,336.93	\$ 18,451.00	\$ 15,007.00	\$ 296,772.95

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT M-3

COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2016-2017 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2016-17
			FY 2016-17 WATER REVENUES & EXPENDITURES	FY 2016-17 WASTEWATER REVENUES & EXPENDITURES	FY 2016-17 ROADS REVENUES & EXPENDITURES	FY 2016-17 STREETLIGHTS REVENUES & EXPENDITURES	
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>							
<b>Memo Code 1 - Pumping</b>							
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	\$ -	\$ -	\$ -	\$ -	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 2 - Water Treatment</b>							
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	\$ -	\$ -	\$ -	\$ -	\$ -
2	7400	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 2</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 3 - Transmission &amp; Distribution</b>							
3	7205	b. Transmission & Distribution	\$ 93.50	\$ -	\$ -	\$ -	\$ 93.50
3	7220	c. Transmission & Distribution	\$ 1,332.75	\$ -	\$ -	\$ -	\$ 1,332.75
3	7295	c. Transmission & Distribution	\$ 650.32	\$ -	\$ -	\$ -	\$ 650.32
3	8150	a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 3</b>	\$ 2,076.57	\$ -	\$ -	\$ -	\$ 2,076.57
<b>Memo Code 4 - Customer Accounts - Water</b>							
4	7295	d. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 4</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 5 - Water Purchases</b>							
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 5</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 6 - Administration-Water</b>							
6	7010	b. Administration - Water (Bureau Rec)	\$ 385.00	\$ -	\$ -	\$ -	\$ 385.00
6	7040	a. Administration - Water	\$ 186.50	\$ -	\$ -	\$ -	\$ 186.50
6	7101	b. Administration - Water	\$ 266.75	\$ -	\$ -	\$ -	\$ 266.75
6	7205	c. Administration - Water	\$ 1,892.03	\$ -	\$ -	\$ -	\$ 1,892.03
6	7220	d. Administration - Water	\$ 1,066.00	\$ -	\$ -	\$ -	\$ 1,066.00
6	7265	b. Administration - Water	\$ 21.48	\$ -	\$ -	\$ -	\$ 21.48
6	7268	a. Administration - Water	\$ 93.72	\$ -	\$ -	\$ -	\$ 93.72
6	7287	a. Administration - Water	\$ 766.17	\$ -	\$ -	\$ -	\$ 766.17
6	7295	f. Administration - Water	\$ 2,994.28	\$ -	\$ -	\$ -	\$ 2,994.28
6	7400	c. Administration - Water	\$ 40.87	\$ -	\$ -	\$ -	\$ 40.87
		<b>Subtotal Memo Code 6</b>	\$ 7,712.80	\$ -	\$ -	\$ -	\$ 7,712.80
<b>Memo Code 7 - Other Expenses-Water Supply</b>							
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ (0.00)	\$ -	\$ -	\$ -	\$ (0.00)
7	7205	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7220	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7295	g. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7400	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 7</b>	\$ (0.00)	\$ -	\$ -	\$ -	\$ (0.00)
<b>Memo Code 8 - Sewage Collection</b>							
8	7205	e. Sewage Collection	\$ -	\$ 506.25	\$ -	\$ -	\$ 506.25
8	7220	f. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
8	7295	h. Sewage Collection	\$ -	\$ 1,066.00	\$ -	\$ -	\$ 1,066.00
8	7430	b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 8</b>	\$ -	\$ 1,572.25	\$ -	\$ -	\$ 1,572.25
<b>Memo Code 9 - Sewage Treatment</b>							
9	7101	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7205	f. Sewage Treatment	\$ -	\$ 200.00	\$ -	\$ -	\$ 200.00
9	7220	g. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7265	c. Sewage Treatment	\$ -	\$ 26.50	\$ -	\$ -	\$ 26.50
9	7295	i. Sewage Treatment	\$ -	\$ 193.46	\$ -	\$ -	\$ 193.46
9	7400	e. Sewage Treatment	\$ -	\$ 133.25	\$ -	\$ -	\$ 133.25
9	7430	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 9</b>	\$ -	\$ 553.21	\$ -	\$ -	\$ 553.21
<b>Memo Code 10 - Sewage Disposal</b>							
10	7295	j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 10</b>	\$ -	\$ -	\$ -	\$ -	\$ -

REPORT EXHIBIT M-3  
 COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2016-2017 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2016-17
			FY 2016-17 WATER REVENUES & EXPENDITURES	FY 2016-17 WASTEWATER REVENUES & EXPENDITURES	FY 2016-17 ROADS REVENUES & EXPENDITURES	FY 2016-17 STREETLIGHTS REVENUES & EXPENDITURES	
		<b>Memo Code 13 - Administration-Sewer</b>					
13	7101	d. Administration - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
13	7205	g. Administration - Sewer	\$ -	\$ 1,172.75	\$ -	\$ -	\$ 1,172.75
13	7265	d. Administration - Sewer	\$ -	\$ 133.25	\$ -	\$ -	\$ 133.25
13	7295	k. Administration-Sewer	\$ -	\$ 3,865.25	\$ -	\$ -	\$ 3,865.25
		<b>Subtotal Memo Code 13</b>	\$ -	\$ 5,171.25	\$ -	\$ -	\$ 5,171.25
		<b>Memo Code 14 - Other Expenses-Sewer</b>					
14	7220	h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
14	7295	i. Other Expense - Sewer	\$ -	\$ 266.75	\$ -	\$ -	\$ 266.75
14	7400	f. Other Expense - Sewer	\$ -	\$ 399.75	\$ -	\$ -	\$ 399.75
		<b>Subtotal Memo Code 14</b>	\$ -	\$ 666.50	\$ -	\$ -	\$ 666.50
		<b>Memo Code 17 - Street Lighting</b>					
17	7205	h. Street Lighting	\$ -	\$ -	\$ -	\$ 1,812.00	\$ 1,812.00
17	7220	i. Street Lighting	\$ -	\$ -	\$ -	\$ 2,239.00	\$ 2,239.00
17	7295	m. Street Lighting	\$ -	\$ -	\$ -	\$ 2,346.00	\$ 2,346.00
17	7430	d. Street Lighting	\$ -	\$ -	\$ -	\$ 3,199.00	\$ 3,199.00
		<b>Subtotal Memo Code 17</b>	\$ -	\$ -	\$ -	\$ 9,596.00	\$ 9,596.00
		<b>Memo Code 18 - Road Maintenance</b>					
18	7220	j. Road Maintenance	\$ -	\$ -	\$ 2,346.00	\$ -	\$ 2,346.00
18	7295	n. Road Maintenance	\$ -	\$ -	\$ 5,331.00	\$ -	\$ 5,331.00
		<b>Subtotal Memo Code 18</b>	\$ -	\$ -	\$ 7,677.00	\$ -	\$ 7,677.00
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>					
30	7205	i. Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -
30	7220	k. Street Sweeping	\$ -	\$ -	\$ 5,118.00	\$ -	\$ 5,118.00
		<b>Subtotal Memo Code 30</b>	\$ -	\$ -	\$ 5,118.00	\$ -	\$ 5,118.00
		<b>Memo Code 32 - Sewer System Management Plan</b>					
32	7295	p. Sewer System Management Plan	\$ -	\$ 533.00	\$ -	\$ -	\$ 533.00
		<b>Subtotal Memo Code 32</b>	\$ -	\$ 533.00	\$ -	\$ -	\$ 533.00
6, 13, 17, 18	7295	<b>Memo Codes 6, 13, 17, 18</b> o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)</b>	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)</b>	\$ 9,789.37	\$ 8,496.21	\$ 12,795.00	\$ 9,596.00	\$ 40,676.58
		<b>C. TOTAL EXPENDITURES (Line I.A + Line I.B)</b>	\$ 9,789.37	\$ 8,496.21	\$ 12,795.00	\$ 9,596.00	\$ 40,676.58
90		II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 979.00	\$ 850.00	\$ 1,280.00	\$ 960.00	\$ 4,069.00
		<b>III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)</b>	\$ 10,768.37	\$ 9,346.21	\$ 14,075.00	\$ 10,556.00	\$ 44,745.58
91		IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 42,007.00	\$ 6,513.00	\$ -	\$ -	\$ 48,520.00
		<b>V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)</b>	\$ 52,775.37	\$ 15,859.21	\$ 14,075.00	\$ 10,556.00	\$ 93,265.58

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT M-4

COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2017-2018 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2017-18
			FY 2017-18 WATER REVENUES & EXPENDITURES	FY 2017-18 WASTEWATER REVENUES & EXPENDITURES	FY 2017-18 ROADS REVENUES & EXPENDITURES	FY 2017-18 STREETLIGHTS REVENUES & EXPENDITURES	
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>							
<b>Memo Code 1 - Pumping</b>							
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	\$ -	\$ -	\$ -	\$ -	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 1</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 2 - Water Treatment</b>							
2	7101	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
2	7205	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
2	7205	b. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
2	7265	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
2	7295	b. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
2	7400	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 2</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 3 - Transmission &amp; Distribution</b>							
3	7205	b. Transmission & Distribution	\$ 95.50	\$ -	\$ -	\$ -	\$ 95.50
3	7220	c. Transmission & Distribution	\$ 1,361.50	\$ -	\$ -	\$ -	\$ 1,361.50
3	7295	c. Transmission & Distribution	\$ 664.48	\$ -	\$ -	\$ -	\$ 664.48
3	8150	a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 3</b>			\$ 2,121.48	\$ -	\$ -	\$ -	\$ 2,121.48
<b>Memo Code 4 - Customer Accounts - Water</b>							
4	7295	d. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 4</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 5 - Water Purchases</b>							
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 5</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 6 - Administration-Water</b>							
6	7010	b. Administration - Water (Bureau Rec)	\$ -	\$ -	\$ -	\$ -	\$ -
6	7040	a. Administration - Water	\$ 190.50	\$ -	\$ -	\$ -	\$ 190.50
6	7101	b. Administration - Water	\$ 272.50	\$ -	\$ -	\$ -	\$ 272.50
6	7205	c. Administration - Water	\$ 1,933.29	\$ -	\$ -	\$ -	\$ 1,933.29
6	7220	d. Administration - Water	\$ 1,089.00	\$ -	\$ -	\$ -	\$ 1,089.00
6	7265	b. Administration - Water	\$ 21.87	\$ -	\$ -	\$ -	\$ 21.87
6	7268	a. Administration - Water	\$ 95.81	\$ -	\$ -	\$ -	\$ 95.81
6	7287	a. Administration - Water	\$ 783.48	\$ -	\$ -	\$ -	\$ 783.48
6	7295	f. Administration - Water	\$ 3,058.68	\$ -	\$ -	\$ -	\$ 3,058.68
6	7400	c. Administration - Water	\$ 42.23	\$ -	\$ -	\$ -	\$ 42.23
<b>Subtotal Memo Code 6</b>			\$ 7,487.36	\$ -	\$ -	\$ -	\$ 7,487.36
<b>Memo Code 7 - Other Expenses-Water Supply</b>							
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 2.45	\$ -	\$ -	\$ -	\$ 2.45
7	7205	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7220	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7295	g. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7400	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 7</b>			\$ 2.45	\$ -	\$ -	\$ -	\$ 2.45
<b>Memo Code 8 - Sewage Collection</b>							
8	7205	e. Sewage Collection	\$ -	\$ 517.25	\$ -	\$ -	\$ 517.25
8	7220	f. Sewage Collection	\$ -	\$ 84.58	\$ -	\$ -	\$ 84.58
8	7295	h. Sewage Collection	\$ -	\$ 1,089.00	\$ -	\$ -	\$ 1,089.00
8	7430	b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 8</b>			\$ -	\$ 1,690.83	\$ -	\$ -	\$ 1,690.83
<b>Memo Code 9 - Sewage Treatment</b>							
9	7101	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7295	f. Sewage Treatment	\$ -	\$ 204.25	\$ -	\$ -	\$ 204.25
9	7205	g. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7265	c. Sewage Treatment	\$ -	\$ 27.00	\$ -	\$ -	\$ 27.00
9	7295	i. Sewage Treatment	\$ -	\$ 197.59	\$ -	\$ -	\$ 197.59
9	7400	e. Sewage Treatment	\$ -	\$ 136.25	\$ -	\$ -	\$ 136.25
9	7430	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 9</b>			\$ -	\$ 565.09	\$ -	\$ -	\$ 565.09
<b>Memo Code 10 - Sewage Disposal</b>							
10	7295	j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 10</b>			\$ -	\$ -	\$ -	\$ -	\$ -



REPORT EXHIBIT M-4  
 COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2017-2018 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2017-18
			FY 2017-18 WATER REVENUES & EXPENDITURES	FY 2017-18 WASTEWATER REVENUES & EXPENDITURES	FY 2017-18 ROADS REVENUES & EXPENDITURES	FY 2017-18 STREETLIGHTS REVENUES & EXPENDITURES	
		<b>Memo Code 13 - Administration-Sewer</b>					
13	7101	d. Administration - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
13	7205	g. Administration - Sewer	\$ -	\$ 1,198.00	\$ -	\$ -	\$ 1,198.00
13	7265	d. Administration - Sewer	\$ -	\$ 136.25	\$ -	\$ -	\$ 136.25
13	7295	k. Administration-Sewer	\$ -	\$ 3,948.75	\$ -	\$ -	\$ 3,948.75
		<b>Subtotal Memo Code 13</b>	\$ -	\$ 5,283.00	\$ -	\$ -	\$ 5,283.00
		<b>Memo Code 14 - Other Expenses-Sewer</b>					
14	7205	h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
14	7295	l. Other Expense - Sewer	\$ -	\$ 272.50	\$ -	\$ -	\$ 272.50
14	7400	f. Other Expense - Sewer	\$ -	\$ 408.50	\$ -	\$ -	\$ 408.50
		<b>Subtotal Memo Code 14</b>	\$ -	\$ 681.00	\$ -	\$ -	\$ 681.00
		<b>Memo Code 17 - Street Lighting</b>					
17	7295	h. Street Lighting	\$ -	\$ -	\$ -	\$ 1,851.00	\$ 1,851.00
17	7205	i. Street Lighting	\$ -	\$ -	\$ -	\$ 2,287.00	\$ 2,287.00
17	7295	m. Street Lighting	\$ -	\$ -	\$ -	\$ 2,397.00	\$ 2,397.00
17	7430	d. Street Lighting	\$ -	\$ -	\$ -	\$ 3,268.00	\$ 3,268.00
		<b>Subtotal Memo Code 17</b>	\$ -	\$ -	\$ -	\$ 9,803.00	\$ 9,803.00
		<b>Memo Code 18 - Road Maintenance</b>					
18	7205	j. Road Maintenance	\$ -	\$ -	\$ 2,397.00	\$ -	\$ 2,397.00
18	7295	n. Road Maintenance	\$ -	\$ -	\$ 5,446.00	\$ -	\$ 5,446.00
		<b>Subtotal Memo Code 18</b>	\$ -	\$ -	\$ 7,843.00	\$ -	\$ 7,843.00
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>					
30	7295	i. Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -
30	7205	k. Street Sweeping	\$ -	\$ -	\$ 5,229.00	\$ -	\$ 5,229.00
		<b>Subtotal Memo Code 30</b>	\$ -	\$ -	\$ 5,229.00	\$ -	\$ 5,229.00
		<b>Memo Code 32 - Sewer System Management Plan</b>					
32	7295	p. Sewer System Management Plan	\$ -	\$ 545.00	\$ -	\$ -	\$ 545.00
		<b>Subtotal Memo Code 32</b>	\$ -	\$ 545.00	\$ -	\$ -	\$ 545.00
6, 13, 17, 18	7295	<b>Memo Codes 6, 13, 17, 18</b> o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	\$ -	\$ -	\$ -	\$ -	\$ -
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ -	\$ -	\$ -	\$ -	\$ -
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 9,611.29	\$ 8,764.92	\$ 13,072.00	\$ 9,803.00	\$ 41,251.21
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 9,611.29	\$ 8,764.92	\$ 13,072.00	\$ 9,803.00	\$ 41,251.21
90		II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 961.00	\$ 876.00	\$ 1,307.00	\$ 980.00	\$ 4,124.00
		III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 10,572.29	\$ 9,640.92	\$ 14,379.00	\$ 10,783.00	\$ 45,375.21
91		IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 42,007.00	\$ 6,513.00	\$ -	\$ -	\$ 48,520.00
		V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 52,579.29	\$ 16,153.92	\$ 14,379.00	\$ 10,783.00	\$ 93,895.21

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT M-5**

**COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2018-2019 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2018-19
			FY 2018-19 WATER REVENUES & EXPENDITURES	FY 2018-19 WASTEWATER REVENUES & EXPENDITURES	FY 2018-19 ROADS REVENUES & EXPENDITURES	FY 2018-19 STREETLIGHTS REVENUES & EXPENDITURES	
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>							
<b>Memo Code 1 - Pumping</b>							
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	\$ -	\$ -	\$ -	\$ -	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 1</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 2 - Water Treatment</b>							
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	\$ -	\$ -	\$ -	\$ -	\$ -
2	7400	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 2</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 3 - Transmission &amp; Distribution</b>							
3	7205	b. Transmission & Distribution	\$ 97.50	\$ -	\$ -	\$ -	\$ 97.50
3	7220	c. Transmission & Distribution	\$ 1,391.00	\$ -	\$ -	\$ -	\$ 1,391.00
3	7295	c. Transmission & Distribution	\$ 678.84	\$ -	\$ -	\$ -	\$ 678.84
3	8150	a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 3</b>			\$ 2,167.34	\$ -	\$ -	\$ -	\$ 2,167.34
<b>Memo Code 4 - Customer Accounts - Water</b>							
4	7295	d. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 4</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 5 - Water Purchases</b>							
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 5</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 6 - Administration-Water</b>							
6	7010	b. Administration - Water (Bureau Rec)	\$ 403.00	\$ -	\$ -	\$ -	\$ 403.00
6	7040	a. Administration - Water	\$ 194.50	\$ -	\$ -	\$ -	\$ 194.50
6	7101	b. Administration - Water	\$ 278.50	\$ -	\$ -	\$ -	\$ 278.50
6	7205	c. Administration - Water	\$ 1,974.75	\$ -	\$ -	\$ -	\$ 1,974.75
6	7220	d. Administration - Water	\$ 1,112.50	\$ -	\$ -	\$ -	\$ 1,112.50
6	7265	b. Administration - Water	\$ 22.26	\$ -	\$ -	\$ -	\$ 22.26
6	7268	a. Administration - Water	\$ 97.87	\$ -	\$ -	\$ -	\$ 97.87
6	7287	a. Administration - Water	\$ 799.95	\$ -	\$ -	\$ -	\$ 799.95
6	7295	f. Administration - Water	\$ 3,125.31	\$ -	\$ -	\$ -	\$ 3,125.31
6	7400	c. Administration - Water	\$ 43.42	\$ -	\$ -	\$ -	\$ 43.42
<b>Subtotal Memo Code 6</b>			\$ 8,052.06	\$ -	\$ -	\$ -	\$ 8,052.06
<b>Memo Code 7 - Other Expenses-Water Supply</b>							
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 2.93	\$ -	\$ -	\$ -	\$ 2.93
7	7205	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7220	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7295	g. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
7	7400	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 7</b>			\$ 2.93	\$ -	\$ -	\$ -	\$ 2.93
<b>Memo Code 8 - Sewage Collection</b>							
8	7205	e. Sewage Collection	\$ 672.37	\$ 528.50	\$ -	\$ -	\$ 1,200.87
8	7220	f. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
8	7295	h. Sewage Collection	\$ -	\$ 1,112.50	\$ -	\$ -	\$ 1,112.50
8	7430	b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 8</b>			\$ 672.37	\$ 1,641.00	\$ -	\$ -	\$ 2,313.37
<b>Memo Code 9 - Sewage Treatment</b>							
9	7101	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7205	f. Sewage Treatment	\$ -	\$ 208.75	\$ -	\$ -	\$ 208.75
9	7220	g. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7265	c. Sewage Treatment	\$ -	\$ 27.50	\$ -	\$ -	\$ 27.50
9	7295	i. Sewage Treatment	\$ -	\$ 201.83	\$ -	\$ -	\$ 201.83
9	7400	e. Sewage Treatment	\$ -	\$ 139.25	\$ -	\$ -	\$ 139.25
9	7430	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 9</b>			\$ -	\$ 577.33	\$ -	\$ -	\$ 577.33
<b>Memo Code 10 - Sewage Disposal</b>							
10	7295	j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 10</b>			\$ -	\$ -	\$ -	\$ -	\$ -

REPORT EXHIBIT M-5  
 COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2018-2019 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2018-19
			FY 2018-19 WATER REVENUES & EXPENDITURES	FY 2018-19 WASTEWATER REVENUES & EXPENDITURES	FY 2018-19 ROADS REVENUES & EXPENDITURES	FY 2018-19 STREETLIGHTS REVENUES & EXPENDITURES	
		<b>Memo Code 13 - Administration-Sewer</b>					
13	7101	d. Administration - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
13	7205	g. Administration - Sewer	\$ -	\$ 1,224.00	\$ -	\$ -	\$ 1,224.00
13	7285	d. Administration - Sewer	\$ -	\$ 139.25	\$ -	\$ -	\$ 139.25
13	7295	k. Administration-Sewer	\$ -	\$ 4,034.00	\$ -	\$ -	\$ 4,034.00
		<b>Subtotal Memo Code 13</b>	\$ -	\$ 5,397.25	\$ -	\$ -	\$ 5,397.25
		<b>Memo Code 14 - Other Expenses-Sewer</b>					
14	7220	h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
14	7295	i. Other Expense - Sewer	\$ -	\$ 278.50	\$ -	\$ -	\$ 278.50
14	7400	f. Other Expense - Sewer	\$ -	\$ 417.25	\$ -	\$ -	\$ 417.25
		<b>Subtotal Memo Code 14</b>	\$ -	\$ 695.75	\$ -	\$ -	\$ 695.75
		<b>Memo Code 17 - Street Lighting</b>					
17	7205	h. Street Lighting	\$ -	\$ -	\$ -	\$ 1,891.00	\$ 1,891.00
17	7220	i. Street Lighting	\$ -	\$ -	\$ -	\$ 2,336.00	\$ 2,336.00
17	7295	m. Street Lighting	\$ -	\$ -	\$ -	\$ 2,449.00	\$ 2,449.00
17	7430	d. Street Lighting	\$ -	\$ -	\$ -	\$ 3,339.00	\$ 3,339.00
		<b>Subtotal Memo Code 17</b>	\$ -	\$ -	\$ -	\$ 10,015.00	\$ 10,015.00
		<b>Memo Code 18 - Road Maintenance</b>					
18	7220	j. Road Maintenance	\$ -	\$ -	\$ 2,449.00	\$ -	\$ 2,449.00
18	7295	n. Road Maintenance	\$ -	\$ -	\$ 5,564.00	\$ -	\$ 5,564.00
		<b>Subtotal Memo Code 18</b>	\$ -	\$ -	\$ 8,013.00	\$ -	\$ 8,013.00
		<b>Memo Code 30 - Street/Parking Lot Sweeping</b>					
30	7205	i. Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -
30	7220	k. Street Sweeping	\$ -	\$ -	\$ 5,342.00	\$ -	\$ 5,342.00
		<b>Subtotal Memo Code 30</b>	\$ -	\$ -	\$ 5,342.00	\$ -	\$ 5,342.00
		<b>Memo Code 32 - Sewer System Management Plan</b>					
32	7295	p. Sewer System Management Plan	\$ -	\$ 557.00	\$ -	\$ -	\$ 557.00
		<b>Subtotal Memo Code 32</b>	\$ -	\$ 557.00	\$ -	\$ -	\$ 557.00
		<b>Memo Codes 6, 13, 17, 18</b>					
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)</b>	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)</b>	\$ 10,894.70	\$ 8,868.33	\$ 13,355.00	\$ 10,015.00	\$ 43,133.03
		<b>C. TOTAL EXPENDITURES (Line I.A + Line I.B)</b>	\$ 10,894.70	\$ 8,868.33	\$ 13,355.00	\$ 10,015.00	\$ 43,133.03
90		<b>II. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)</b>	\$ 1,089.00	\$ 887.00	\$ 1,336.00	\$ 1,002.00	\$ 4,314.00
		<b>III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)</b>	\$ 11,983.70	\$ 9,755.33	\$ 14,691.00	\$ 11,017.00	\$ 47,447.03
91		<b>IV. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING</b>	\$ 42,007.00	\$ 6,513.00	\$ -	\$ -	\$ 48,520.00
		<b>V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)</b>	\$ 53,990.70	\$ 16,268.33	\$ 14,691.00	\$ 11,017.00	\$ 95,967.03

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT N**

**EXHIBIT N TABLES N-1 THROUGH N-5 – COUNTY SERVICE AREA 34 ZONE C  
FISCAL YEAR 2014-2015 (TABLE N-1) LOCAL SERVICE UTILITY SYSTEMS BUDGETS  
- ALL OPERATIONS AND MAINTENANCE ACTIVITIES, THROUGH COUNTY  
SERVICE AREA 34 ZONE C FISCAL YEAR 2018-2019 (TABLE N-5) LOCAL SERVICE  
UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT N-1  
COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2014-2015 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2014-15
			FY 2014-15 WATER REVENUES & EXPENDITURES	FY 2014-15 WASTEWATER REVENUES & EXPENDITURES	FY 2014-15 ROADS REVENUES & EXPENDITURES	FY 2014-15 STREETLIGHTS REVENUES & EXPENDITURES	FY 2014-15 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2014-15 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES									
<b>Memo Code 1 - Pumping</b>									
1	7220	a. Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	7295	a. Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	7430	a. Pumping	\$ -	\$ -	\$ -	\$ -	2,000.00	\$ -	2,000.00
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 1</b>			\$ -	\$ -	\$ -	\$ -	2,000.00	\$ -	2,000.00
<b>Memo Code 2 - Water Treatment</b>									
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	7400	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 2</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 3 - Transmission &amp; Distribution</b>									
3	7205	b. Transmission & Distribution	\$ 3,731.50	\$ -	\$ -	\$ -	\$ -	\$ -	3,731.50
3	7220	c. Transmission & Distribution	\$ 2,356.00	\$ -	\$ -	\$ -	\$ -	\$ -	2,356.00
3	7295	c. Transmission & Distribution	\$ 36.23	\$ -	\$ -	\$ -	\$ -	\$ -	36.23
3	8150	a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 3</b>			\$ 6,123.73	\$ -	\$ -	\$ -	\$ -	\$ -	6,123.73
<b>Memo Code 4 - Customer Accounts - Water</b>									
4	7205	c. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	7295	d. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 4</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 5 - Water Purchases</b>									
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	13,000.00	\$ -	13,000.00
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 5</b>			\$ -	\$ -	\$ -	\$ -	13,000.00	\$ -	13,000.00

REPORT EXHIBIT N-1  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2014-2015 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE					TOTALS FISCAL YEAR FY 2014-15
			FY 2014-15 WATER REVENUES & EXPENDITURES	FY 2014-15 WASTEWATER REVENUES & EXPENDITURES	FY 2014-15 ROADS REVENUES & EXPENDITURES	FY 2014-15 STREETLIGHTS REVENUES & EXPENDITURES	FY 2014-15 LNDSCP. MAINT. REVENUES & EXPENDITURES	
<b>Memo Code 6 - Administration-Water</b>								
6	7010	b. Administration - Water (Bureau Rec)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	7040	a. Administration - Water	\$ 178.75	\$ -	\$ -	\$ -	\$ -	\$ 178.75
6	7101	b. Administration - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	7205	d. Administration - Water	\$ 193.89	\$ -	\$ -	\$ -	\$ -	\$ 193.89
6	7220	d. Administration - Water	\$ 495.75	\$ -	\$ -	\$ -	\$ -	\$ 495.75
6	7265	b. Administration - Water	\$ 45.79	\$ -	\$ -	\$ -	\$ -	\$ 45.79
6	7268	a. Administration - Water	\$ 115.23	\$ -	\$ -	\$ -	\$ -	\$ 115.23
6	7287	a. Administration - Water	\$ 923.38	\$ -	\$ -	\$ -	\$ -	\$ 923.38
6	7295	f. Administration - Water	\$ 2,002.21	\$ -	\$ -	\$ -	\$ -	\$ 2,002.21
6	7400	c. Administration - Water	\$ 107.20	\$ -	\$ -	\$ -	\$ -	\$ 107.20
		<b>Subtotal Memo Code 6</b>	\$ 4,062.20	\$ -	\$ -	\$ -	\$ -	\$ 4,062.20
<b>Memo Code 7 - Other Expenses-Water Supply</b>								
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7205	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7220	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7295	g. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7400	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 7</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 8 - Sewage Collection</b>								
8	7205	f. Sewage Collection	\$ -	\$ 896.75	\$ -	\$ -	\$ -	\$ 896.75
8	7220	f. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	7295	h. Sewage Collection	\$ -	\$ 6.00	\$ -	\$ -	\$ -	\$ 6.00
8	7430	b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 8</b>	\$ -	\$ 902.75	\$ -	\$ -	\$ -	\$ 902.75
<b>Memo Code 9 - Sewage Treatment</b>								
9	7101	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7205	g. Sewage Treatment	\$ -	\$ 1.25	\$ -	\$ -	\$ -	\$ 1.25
9	7220	g. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7265	c. Sewage Treatment	\$ -	\$ 25.50	\$ -	\$ -	\$ -	\$ 25.50
9	7295	i. Sewage Treatment	\$ -	\$ 1,892.07	\$ -	\$ -	\$ -	\$ 1,892.07
9	7400	e. Sewage Treatment	\$ -	\$ 54.86	\$ -	\$ -	\$ -	\$ 54.86
9	7430	c. Sewage Treatment (Lift Station PG&E)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 9</b>	\$ -	\$ 1,973.68	\$ -	\$ -	\$ -	\$ 1,973.68
<b>Memo Code 10 - Sewage Disposal</b>								
10	7295	j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 10</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 13 - Administration-Sewer</b>								
13	7101	d. Administration - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	7205	h. Administration - Sewer	\$ -	\$ 193.75	\$ -	\$ -	\$ -	\$ 193.75
13	7265	d. Administration - Sewer	\$ -	\$ 121.75	\$ -	\$ -	\$ -	\$ 121.75
13	7295	k. Administration-Sewer	\$ -	\$ 1,964.50	\$ -	\$ -	\$ -	\$ 1,964.50
		<b>Subtotal Memo Code 13</b>	\$ -	\$ 2,280.00	\$ -	\$ -	\$ -	\$ 2,280.00

**REPORT EXHIBIT N-1**  
**COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2014-2015 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2014-15
			FY 2014-15 WATER REVENUES & EXPENDITURES	FY 2014-15 WASTEWATER REVENUES & EXPENDITURES	FY 2014-15 ROADS REVENUES & EXPENDITURES	FY 2014-15 STREETLIGHTS REVENUES & EXPENDITURES	FY 2014-15 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2014-15 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
<b>Memo Code 14 - Other Expenses-Sewer</b>									
14	7220	h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	7295	l. Other Expense - Sewer	\$ -	\$ 91.75	\$ -	\$ -	\$ -	\$ -	\$ 91.75
14	7400	f. Other Expense - Sewer	\$ -	\$ 375.00	\$ -	\$ -	\$ -	\$ -	\$ 375.00
<b>Subtotal Memo Code 14</b>			\$ -	\$ 466.75	\$ -	\$ -	\$ -	\$ -	\$ 466.75
<b>Memo Code 17 - Street Lighting</b>									
17	7205	i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	7220	i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	7295	m. Street Lighting	\$ -	\$ -	\$ -	\$ 550.00	\$ -	\$ -	\$ 550.00
17	7430	d. Street Lighting	\$ -	\$ -	\$ -	\$ 2,069.00	\$ -	\$ -	\$ 2,069.00
<b>Subtotal Memo Code 17</b>			\$ -	\$ -	\$ -	\$ 2,619.00	\$ -	\$ -	\$ 2,619.00
<b>Memo Code 18 - Road Maintenance</b>									
18	7220	j. Road Maintenance	\$ -	\$ -	\$ 5,894.00	\$ -	\$ -	\$ -	\$ 5,894.00
18	7295	n. Road Maintenance	\$ -	\$ -	\$ 3,946.00	\$ -	\$ -	\$ -	\$ 3,946.00
18	8150	h. TR4870 Marina Drive 16-Year Overlay Sinking Fund	\$ -	\$ -	\$ 3,765.00	\$ -	\$ -	\$ -	\$ 3,765.00
18	8150	i. TR4870 Interior Sts. 10-Year Slurry Seal Sinking Fund	\$ -	\$ -	\$ 4,938.00	\$ -	\$ -	\$ -	\$ 4,938.00
<b>Subtotal Memo Code 18</b>			\$ -	\$ -	\$ 18,543.00	\$ -	\$ -	\$ -	\$ 18,543.00
<b>Memo Code 21 - Landscape Maintenance</b>									
21	7205	j. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,940.00	\$ -	\$ 1,940.00
21	7220	k. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 24,060.00	\$ -	\$ 24,060.00
21	7295	p. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
<b>Subtotal Memo Code 21</b>			\$ -	\$ -	\$ -	\$ -	\$ 28,000.00	\$ -	\$ 28,000.00
<b>Memo Code 27 - Open Space Maintenance</b>									
27	7220	l. Open Space Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,799.00	\$ 1,799.00
<b>Subtotal Memo Code 27</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,799.00	\$ 1,799.00
<b>Memo Codes 6, 13, 17, 18</b>									
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Codes 6, 13, 17, 18</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)</b>			\$ -	\$ -	\$ 8,703.00	\$ -	\$ -	\$ -	\$ 8,703.00
<b>B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)</b>			\$ 10,185.93	\$ 5,623.18	\$ 9,840.00	\$ 2,619.00	\$ 43,000.00	\$ 1,799.00	\$ 73,067.11
<b>C. TOTAL EXPENDITURES (Line I.A + Line I.B)</b>			\$ 10,185.93	\$ 5,623.18	\$ 18,543.00	\$ 2,619.00	\$ 43,000.00	\$ 1,799.00	\$ 81,770.11
90	II.	OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 1,019.00	\$ 562.00	\$ 984.00	\$ 262.00	\$ 4,300.00	\$ 180.00	\$ 7,307.00
<b>III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)</b>			\$ 11,204.93	\$ 6,185.18	\$ 19,527.00	\$ 2,881.00	\$ 47,300.00	\$ 1,979.00	\$ 89,077.11
91	IV.	CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 13,851.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 42,720.00
<b>V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)</b>			\$ 25,055.93	\$ 14,831.18	\$ 37,533.00	\$ 2,881.00	\$ 47,300.00	\$ 4,196.00	\$ 131,797.11

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT N-2  
COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2015-2016 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2015-16
			FY 2015-16 WATER REVENUES & EXPENDITURES	FY 2015-16 WASTEWATER REVENUES & EXPENDITURES	FY 2015-16 ROADS REVENUES & EXPENDITURES	FY 2015-16 STREETLIGHTS REVENUES & EXPENDITURES	FY 2015-16 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2015-16 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES									
<b>Memo Code 1 - Pumping</b>									
1	7220	a. Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	7295	a. Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	7430	a. Pumping	\$ -	\$ -	\$ -	\$ -	2,060.00	\$ -	2,060.00
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ 12,011.00	\$ -	\$ -	\$ -	\$ -	\$ -	12,011.00
<b>Subtotal Memo Code 1</b>			\$ 12,011.00	\$ -	\$ -	\$ -	2,060.00	\$ -	14,071.00
<b>Memo Code 2 - Water Treatment</b>									
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	7400	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 2</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 3 - Transmission &amp; Distribution</b>									
3	7205	b. Transmission & Distribution	\$ 3,812.00	\$ -	\$ -	\$ -	\$ -	\$ -	3,812.00
3	7220	c. Transmission & Distribution	\$ 2,407.00	\$ -	\$ -	\$ -	\$ -	\$ -	2,407.00
3	7295	c. Transmission & Distribution	\$ 36.99	\$ -	\$ -	\$ -	\$ -	\$ -	36.99
3	8150	a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 3</b>			\$ 6,255.99	\$ -	\$ -	\$ -	\$ -	\$ -	6,255.99
<b>Memo Code 4 - Customer Accounts - Water</b>									
4	7205	c. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	7295	d. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 4</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 5 - Water Purchases</b>									
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	13,390.00	\$ -	13,390.00
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 5</b>			\$ -	\$ -	\$ -	\$ -	13,390.00	\$ -	13,390.00



REPORT EXHIBIT N-2  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2015-2016 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE					FY 2015-16 OPEN SPACE MAINT. REVENUES & EXPENDITURES	TOTALS FISCAL YEAR FY 2015-16
			FY 2015-16 WATER REVENUES & EXPENDITURES	FY 2015-16 WASTEWATER REVENUES & EXPENDITURES	FY 2015-16 ROADS REVENUES & EXPENDITURES	FY 2015-16 STREETLIGHTS REVENUES & EXPENDITURES	FY 2015-16 LNDSCP. MAINT. REVENUES & EXPENDITURES		
<b>Memo Code 6 - Administration-Water</b>									
6	7010	b. Administration - Water (Bureau Rec)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	7040	a. Administration - Water	\$ 182.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182.50
6	7101	b. Administration - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	7205	d. Administration - Water	\$ 197.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197.87
6	7220	d. Administration - Water	\$ 506.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 506.50
6	7265	b. Administration - Water	\$ 46.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46.78
6	7268	a. Administration - Water	\$ 118.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118.33
6	7287	a. Administration - Water	\$ 942.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 942.70
6	7295	f. Administration - Water	\$ 2,045.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,045.22
6	7400	c. Administration - Water	\$ 109.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109.68
		<b>Subtotal Memo Code 6</b>	\$ 4,149.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,149.58
<b>Memo Code 7 - Other Expenses-Water Supply</b>									
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7205	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7220	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7295	g. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7400	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 7</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 8 - Sewage Collection</b>									
8	7205	f. Sewage Collection	\$ -	\$ 916.00	\$ -	\$ -	\$ -	\$ -	\$ 916.00
8	7220	f. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	7295	h. Sewage Collection	\$ -	\$ 6.25	\$ -	\$ -	\$ -	\$ -	\$ 6.25
8	7430	b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 8</b>	\$ -	\$ 922.25	\$ -	\$ -	\$ -	\$ -	\$ 922.25
<b>Memo Code 9 - Sewage Treatment</b>									
9	7101	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7205	g. Sewage Treatment	\$ -	\$ 1.25	\$ -	\$ -	\$ -	\$ -	\$ 1.25
9	7220	g. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7265	c. Sewage Treatment	\$ -	\$ 26.00	\$ -	\$ -	\$ -	\$ -	\$ 26.00
9	7295	i. Sewage Treatment	\$ -	\$ 1,930.29	\$ -	\$ -	\$ -	\$ -	\$ 1,930.29
9	7400	e. Sewage Treatment	\$ -	\$ 5.98	\$ -	\$ -	\$ -	\$ -	\$ 5.98
9	7430	c. Sewage Treatment (Lift Station PG&E)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 9</b>	\$ -	\$ 1,963.52	\$ -	\$ -	\$ -	\$ -	\$ 1,963.52
<b>Memo Code 10 - Sewage Disposal</b>									
10	7295	j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 10</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 13 - Administration-Sewer</b>									
13	7101	d. Administration - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	7205	h. Administration - Sewer	\$ -	\$ 198.00	\$ -	\$ -	\$ -	\$ -	\$ 198.00
13	7265	d. Administration - Sewer	\$ -	\$ 124.50	\$ -	\$ -	\$ -	\$ -	\$ 124.50
13	7295	k. Administration-Sewer	\$ -	\$ 2,007.00	\$ -	\$ -	\$ -	\$ -	\$ 2,007.00
		<b>Subtotal Memo Code 13</b>	\$ -	\$ 2,329.50	\$ -	\$ -	\$ -	\$ -	\$ 2,329.50

**REPORT EXHIBIT N-2**  
**COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2015-2016 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2015-16
			FY 2015-16 WATER REVENUES & EXPENDITURES	FY 2015-16 WASTEWATER REVENUES & EXPENDITURES	FY 2015-16 ROADS REVENUES & EXPENDITURES	FY 2015-16 STREETLIGHTS REVENUES & EXPENDITURES	FY 2015-16 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2015-16 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
		<b>Memo Code 14 - Other Expenses-Sewer</b>							
14	7220	h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	7295	i. Other Expense - Sewer	\$ -	\$ 93.75	\$ -	\$ -	\$ -	\$ -	\$ 93.75
14	7400	f. Other Expense - Sewer	\$ -	\$ 383.00	\$ -	\$ -	\$ -	\$ -	\$ 383.00
		<b>Subtotal Memo Code 14</b>	\$ -	\$ 476.75	\$ -	\$ -	\$ -	\$ -	\$ 476.75
		<b>Memo Code 17 - Street Lighting</b>							
17	7205	i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	7220	i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	7295	m. Street Lighting	\$ -	\$ -	\$ -	\$ 1,067.00	\$ -	\$ -	\$ 1,067.00
17	7430	d. Street Lighting	\$ -	\$ -	\$ -	\$ 2,086.00	\$ -	\$ -	\$ 2,086.00
		<b>Subtotal Memo Code 17</b>	\$ -	\$ -	\$ -	\$ 3,153.00	\$ -	\$ -	\$ 3,153.00
		<b>Memo Code 18 - Road Maintenance</b>							
18	7220	j. Road Maintenance	\$ -	\$ -	\$ 6,571.00	\$ -	\$ -	\$ -	\$ 6,571.00
18	7295	n. Road Maintenance	\$ -	\$ -	\$ 4,064.00	\$ -	\$ -	\$ -	\$ 4,064.00
18	8150	h. TR4870 Marina Drive 16-Year Overlay Sinking Fund	\$ -	\$ -	\$ 3,878.00	\$ -	\$ -	\$ -	\$ 3,878.00
18	8150	i. TR4870 Interior Sts. 10-Year Slurry Seal Sinking Fund	\$ -	\$ -	\$ 5,086.00	\$ -	\$ -	\$ -	\$ 5,086.00
		<b>Subtotal Memo Code 18</b>	\$ -	\$ -	\$ 19,599.00	\$ -	\$ -	\$ -	\$ 19,599.00
		<b>Memo Code 21 - Landscape Maintenance</b>							
21	7205	j. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,998.00	\$ -	\$ 1,998.00
21	7220	k. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 24,782.00	\$ -	\$ 24,782.00
21	7295	p. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,561.00	\$ -	\$ 2,561.00
		<b>Subtotal Memo Code 21</b>	\$ -	\$ -	\$ -	\$ -	\$ 29,341.00	\$ -	\$ 29,341.00
		<b>Memo Code 27 - Open Space Maintenance</b>							
27	7220	l. Open Space Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,353.47	\$ 2,353.47
		<b>Subtotal Memo Code 27</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,353.47	\$ 2,353.47
6, 13, 17, 18	7295	<b>Memo Codes 6, 13, 17, 18</b> o. Proposition 218 Fees and Assessments Proceeding	\$ 2,833.33	\$ 2,833.33	\$ 2,833.33	\$ 2,833.33	\$ 2,833.33	\$ 2,833.33	\$ 16,999.98
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	\$ 2,833.33	\$ 2,833.33	\$ 2,833.33	\$ 2,833.33	\$ 2,833.33	\$ 2,833.33	\$ 16,999.98
		A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)	\$ 12,011.00	\$ -	\$ 8,964.00	\$ -	\$ -	\$ -	\$ 20,975.00
		B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)	\$ 13,238.90	\$ 8,525.35	\$ 13,468.33	\$ 5,986.33	\$ 47,624.33	\$ 5,186.80	\$ 94,030.04
		C. TOTAL EXPENDITURES (Line I.A + Line I.B)	\$ 25,249.90	\$ 8,525.35	\$ 22,432.33	\$ 5,986.33	\$ 47,624.33	\$ 5,186.80	\$ 115,005.04
90	II.	OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 1,324.00	\$ 853.00	\$ 1,347.00	\$ 599.00	\$ 4,762.00	\$ 519.00	\$ 9,404.00
	III.	SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 26,573.90	\$ 9,378.35	\$ 23,779.33	\$ 6,585.33	\$ 52,386.33	\$ 5,705.80	\$ 124,409.04
91	IV.	CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 13,851.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 42,720.00
	V.	TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 40,424.90	\$ 18,024.35	\$ 41,785.33	\$ 6,585.33	\$ 52,386.33	\$ 7,922.80	\$ 167,129.04

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT N-3  
COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2016-2017 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2016-17
			FY 2016-17 WATER REVENUES & EXPENDITURES	FY 2016-17 WASTEWATER REVENUES & EXPENDITURES	FY 2016-17 ROADS REVENUES & EXPENDITURES	FY 2016-17 STREETLIGHTS REVENUES & EXPENDITURES	FY 2016-17 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2016-17 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES									
<b>Memo Code 1 - Pumping</b>									
1	7220	a. Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	7295	a. Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	7430	a. Pumping	\$ -	\$ -	\$ -	\$ -	\$ 2,122.00	\$ -	\$ 2,122.00
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 1</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,122.00	\$ -	\$ 2,122.00
<b>Memo Code 2 - Water Treatment</b>									
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	7400	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 2</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 3 - Transmission &amp; Distribution</b>									
3	7205	b. Transmission & Distribution	\$ 3,894.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,894.25
3	7220	c. Transmission & Distribution	\$ 2,459.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,459.00
3	7295	c. Transmission & Distribution	\$ 37.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37.72
3	8150	a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 3</b>	\$ 6,390.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,390.97
<b>Memo Code 4 - Customer Accounts - Water</b>									
4	7205	c. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	7295	d. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 4</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 5 - Water Purchases</b>									
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ 13,792.00	\$ -	\$ 13,792.00
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 5</b>	\$ -	\$ -	\$ -	\$ -	\$ 13,792.00	\$ -	\$ 13,792.00

REPORT EXHIBIT N-3  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2016-2017 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2016-17
			FY 2016-17 WATER REVENUES & EXPENDITURES	FY 2016-17 WASTEWATER REVENUES & EXPENDITURES	FY 2016-17 ROADS REVENUES & EXPENDITURES	FY 2016-17 STREETLIGHTS REVENUES & EXPENDITURES	FY 2016-17 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2016-17 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
<b>Memo Code 6 - Administration-Water</b>									
6	7010	b. Administration - Water (Bureau Rec)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	7040	a. Administration - Water	\$ 186.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186.50
6	7101	b. Administration - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	7205	d. Administration - Water	\$ 201.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201.84
6	7220	d. Administration - Water	\$ 517.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 517.50
6	7265	b. Administration - Water	\$ 47.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47.77
6	7268	a. Administration - Water	\$ 120.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120.68
6	7287	a. Administration - Water	\$ 963.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 963.23
6	7295	f. Administration - Water	\$ 2,089.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,089.46
6	7400	c. Administration - Water	\$ 111.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111.37
<b>Subtotal Memo Code 6</b>			\$ 4,238.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,238.35
<b>Memo Code 7 - Other Expenses-Water Supply</b>									
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7205	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7220	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7295	g. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7400	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 7</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 8 - Sewage Collection</b>									
8	7205	f. Sewage Collection	\$ -	\$ 935.75	\$ -	\$ -	\$ -	\$ -	\$ 935.75
8	7220	f. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	7295	h. Sewage Collection	\$ -	\$ 6.50	\$ -	\$ -	\$ -	\$ -	\$ 6.50
8	7430	b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 8</b>			\$ -	\$ 942.25	\$ -	\$ -	\$ -	\$ -	\$ 942.25
<b>Memo Code 9 - Sewage Treatment</b>									
9	7101	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7205	g. Sewage Treatment	\$ -	\$ 1.25	\$ -	\$ -	\$ -	\$ -	\$ 1.25
9	7220	g. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7265	c. Sewage Treatment	\$ -	\$ 26.50	\$ -	\$ -	\$ -	\$ -	\$ 26.50
9	7295	i. Sewage Treatment	\$ -	\$ 1,971.89	\$ -	\$ -	\$ -	\$ -	\$ 1,971.89
9	7400	e. Sewage Treatment	\$ -	\$ 6.04	\$ -	\$ -	\$ -	\$ -	\$ 6.04
9	7430	c. Sewage Treatment (Lift Station PG&E)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 9</b>			\$ -	\$ 2,005.68	\$ -	\$ -	\$ -	\$ -	\$ 2,005.68
<b>Memo Code 10 - Sewage Disposal</b>									
10	7295	j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 10</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 13 - Administration-Sewer</b>									
13	7101	d. Administration - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	7205	h. Administration - Sewer	\$ -	\$ 202.25	\$ -	\$ -	\$ -	\$ -	\$ 202.25
13	7265	d. Administration - Sewer	\$ -	\$ 127.25	\$ -	\$ -	\$ -	\$ -	\$ 127.25
13	7295	k. Administration-Sewer	\$ -	\$ 2,050.25	\$ -	\$ -	\$ -	\$ -	\$ 2,050.25
<b>Subtotal Memo Code 13</b>			\$ -	\$ 2,379.75	\$ -	\$ -	\$ -	\$ -	\$ 2,379.75

**REPORT EXHIBIT N-3**  
**COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2016-2017 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2016-17
			FY 2016-17 WATER REVENUES & EXPENDITURES	FY 2016-17 WASTEWATER REVENUES & EXPENDITURES	FY 2016-17 ROADS REVENUES & EXPENDITURES	FY 2016-17 STREETLIGHTS REVENUES & EXPENDITURES	FY 2016-17 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2016-17 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
		<b>Memo Code 14 - Other Expenses-Sewer</b>							
14	7220	h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	7295	i. Other Expense - Sewer	\$ -	\$ 95.75	\$ -	\$ -	\$ -	\$ -	\$ 95.75
14	7400	f. Other Expense - Sewer	\$ -	\$ 391.25	\$ -	\$ -	\$ -	\$ -	\$ 391.25
		<b>Subtotal Memo Code 14</b>	\$ -	\$ 487.00	\$ -	\$ -	\$ -	\$ -	\$ 487.00
		<b>Memo Code 17 - Street Lighting</b>							
17	7205	i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	7220	i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	7295	m. Street Lighting	\$ -	\$ -	\$ -	\$ 1,099.00	\$ -	\$ -	\$ 1,099.00
17	7430	d. Street Lighting	\$ -	\$ -	\$ -	\$ 2,149.00	\$ -	\$ -	\$ 2,149.00
		<b>Subtotal Memo Code 17</b>	\$ -	\$ -	\$ -	\$ 3,248.00	\$ -	\$ -	\$ 3,248.00
		<b>Memo Code 18 - Road Maintenance</b>							
18	7220	j. Road Maintenance	\$ -	\$ -	\$ 6,768.00	\$ -	\$ -	\$ -	\$ 6,768.00
18	7295	n. Road Maintenance	\$ -	\$ -	\$ 4,186.00	\$ -	\$ -	\$ -	\$ 4,186.00
18	8150	h. TR4870 Marina Drive 16-Year Overlay Sinking Fund	\$ -	\$ -	\$ 3,994.00	\$ -	\$ -	\$ -	\$ 3,994.00
18	8150	i. TR4870 Interior Sts. 10-Year Slurry Seal Sinking Fund	\$ -	\$ -	\$ 5,239.00	\$ -	\$ -	\$ -	\$ 5,239.00
		<b>Subtotal Memo Code 18</b>	\$ -	\$ -	\$ 20,187.00	\$ -	\$ -	\$ -	\$ 20,187.00
		<b>Memo Code 21 - Landscape Maintenance</b>							
21	7205	j. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,058.00	\$ -	\$ 2,058.00
21	7220	k. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 25,525.00	\$ -	\$ 25,525.00
21	7295	p. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,638.00	\$ -	\$ 2,638.00
		<b>Subtotal Memo Code 21</b>	\$ -	\$ -	\$ -	\$ -	\$ 30,221.00	\$ -	\$ 30,221.00
		<b>Memo Code 27 - Open Space Maintenance</b>							
27	7220	l. Open Space Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,424.00	\$ 2,424.00
		<b>Subtotal Memo Code 27</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,424.00	\$ 2,424.00
		<b>Memo Codes 6, 13, 17, 18</b>							
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)</b>	\$ -	\$ -	\$ 9,233.00	\$ -	\$ -	\$ -	\$ 9,233.00
		<b>B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)</b>	\$ 10,629.32	\$ 5,814.68	\$ 10,954.00	\$ 3,248.00	\$ 46,135.00	\$ 2,424.00	\$ 79,205.00
		<b>C. TOTAL EXPENDITURES (Line I.A + Line I.B)</b>	\$ 10,629.32	\$ 5,814.68	\$ 20,187.00	\$ 3,248.00	\$ 46,135.00	\$ 2,424.00	\$ 88,438.00
90	II.	OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 1,063.00	\$ 581.00	\$ 1,095.00	\$ 325.00	\$ 4,614.00	\$ 242.00	\$ 7,920.00
	III.	SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 11,692.32	\$ 6,395.68	\$ 21,282.00	\$ 3,573.00	\$ 50,749.00	\$ 2,666.00	\$ 96,358.00
91	IV.	CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 13,851.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 42,720.00
	V.	TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 25,543.32	\$ 15,041.68	\$ 39,288.00	\$ 3,573.00	\$ 50,749.00	\$ 4,883.00	\$ 139,078.00

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT N-4

COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2017-2018 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2017-18
			FY 2017-18 WATER REVENUES & EXPENDITURES	FY 2017-18 WASTEWATER REVENUES & EXPENDITURES	FY 2017-18 ROADS REVENUES & EXPENDITURES	FY 2017-18 STREETLIGHTS REVENUES & EXPENDITURES	FY 2017-18 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2017-18 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
<b>I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES</b>									
<b>Memo Code 1 - Pumping</b>									
1	7220	a. Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	7295	a. Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	7430	a. Pumping	\$ -	\$ -	\$ -	\$ -	2,186.00	\$ -	2,186.00
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 1</b>			\$ -	\$ -	\$ -	\$ -	2,186.00	\$ -	2,186.00
<b>Memo Code 2 - Water Treatment</b>									
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	7400	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 2</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 3 - Transmission &amp; Distribution</b>									
3	7205	b. Transmission & Distribution	\$ 3,978.25	\$ -	\$ -	\$ -	\$ -	\$ -	3,978.25
3	7220	c. Transmission & Distribution	\$ 2,512.00	\$ -	\$ -	\$ -	\$ -	\$ -	2,512.00
3	7295	c. Transmission & Distribution	\$ 38.43	\$ -	\$ -	\$ -	\$ -	\$ -	38.43
3	8150	a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 3</b>			\$ 6,528.68	\$ -	\$ -	\$ -	\$ -	\$ -	6,528.68
<b>Memo Code 4 - Customer Accounts - Water</b>									
4	7205	c. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	7295	d. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 4</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 5 - Water Purchases</b>									
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	14,206.00	\$ -	14,206.00
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 5</b>			\$ -	\$ -	\$ -	\$ -	14,206.00	\$ -	14,206.00

REPORT EXHIBIT N-4  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2017-2018 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2017-18
			FY 2017-18 WATER REVENUES & EXPENDITURES	FY 2017-18 WASTEWATER REVENUES & EXPENDITURES	FY 2017-18 ROADS REVENUES & EXPENDITURES	FY 2017-18 STREETLIGHTS REVENUES & EXPENDITURES	FY 2017-18 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2017-18 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
<b>Memo Code 6 - Administration-Water</b>									
6	7010	b. Administration - Water (Bureau Rec)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	7040	a. Administration - Water	\$ 190.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190.50
6	7101	b. Administration - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	7205	d. Administration - Water	\$ 206.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206.81
6	7220	d. Administration - Water	\$ 528.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 528.75
6	7265	b. Administration - Water	\$ 48.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48.76
6	7268	a. Administration - Water	\$ 123.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123.02
6	7287	a. Administration - Water	\$ 984.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 984.74
6	7295	f. Administration - Water	\$ 2,134.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,134.67
6	7400	c. Administration - Water	\$ 114.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114.02
<b>Subtotal Memo Code 6</b>			\$ 4,331.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,331.27
<b>Memo Code 7 - Other Expenses-Water Supply</b>									
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7205	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7220	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7295	g. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7400	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 7</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 8 - Sewage Collection</b>									
8	7205	f. Sewage Collection	\$ -	\$ 956.00	\$ -	\$ -	\$ -	\$ -	\$ 956.00
8	7220	f. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	7295	h. Sewage Collection	\$ -	\$ 6.75	\$ -	\$ -	\$ -	\$ -	\$ 6.75
8	7430	b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 8</b>			\$ -	\$ 962.75	\$ -	\$ -	\$ -	\$ -	\$ 962.75
<b>Memo Code 9 - Sewage Treatment</b>									
9	7101	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7205	g. Sewage Treatment	\$ -	\$ 1.25	\$ -	\$ -	\$ -	\$ -	\$ 1.25
9	7220	g. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7265	c. Sewage Treatment	\$ -	\$ 27.00	\$ -	\$ -	\$ -	\$ -	\$ 27.00
9	7295	i. Sewage Treatment	\$ -	\$ 2,014.49	\$ -	\$ -	\$ -	\$ -	\$ 2,014.49
9	7400	e. Sewage Treatment	\$ -	\$ 6.29	\$ -	\$ -	\$ -	\$ -	\$ 6.29
9	7430	c. Sewage Treatment (Lift Station PG&E)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 9</b>			\$ -	\$ 2,049.03	\$ -	\$ -	\$ -	\$ -	\$ 2,049.03
<b>Memo Code 10 - Sewage Disposal</b>									
10	7295	j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 10</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 13 - Administration-Sewer</b>									
13	7101	d. Administration - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	7205	h. Administration - Sewer	\$ -	\$ 206.50	\$ -	\$ -	\$ -	\$ -	\$ 206.50
13	7265	d. Administration - Sewer	\$ -	\$ 130.00	\$ -	\$ -	\$ -	\$ -	\$ 130.00
13	7295	k. Administration-Sewer	\$ -	\$ 2,094.50	\$ -	\$ -	\$ -	\$ -	\$ 2,094.50
<b>Subtotal Memo Code 13</b>			\$ -	\$ 2,431.00	\$ -	\$ -	\$ -	\$ -	\$ 2,431.00

REPORT EXHIBIT N-4  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2017-2018 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2017-18
			FY 2017-18 WATER REVENUES & EXPENDITURES	FY 2017-18 WASTEWATER REVENUES & EXPENDITURES	FY 2017-18 ROADS REVENUES & EXPENDITURES	FY 2017-18 STREETLIGHTS REVENUES & EXPENDITURES	FY 2017-18 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2017-18 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
		<b>Memo Code 14 - Other Expenses-Sewer</b>							
14	7220	h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	7295	i. Other Expense - Sewer	\$ -	\$ 97.75	\$ -	\$ -	\$ -	\$ -	\$ 97.75
14	7400	f. Other Expense - Sewer	\$ -	\$ 399.75	\$ -	\$ -	\$ -	\$ -	\$ 399.75
		<b>Subtotal Memo Code 14</b>	\$ -	\$ 497.50	\$ -	\$ -	\$ -	\$ -	\$ 497.50
		<b>Memo Code 17 - Street Lighting</b>							
17	7205	i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	7220	i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	7295	m. Street Lighting	\$ -	\$ -	\$ -	\$ 1,132.00	\$ -	\$ -	\$ 1,132.00
17	7430	d. Street Lighting	\$ -	\$ -	\$ -	\$ 2,213.00	\$ -	\$ -	\$ 2,213.00
		<b>Subtotal Memo Code 17</b>	\$ -	\$ -	\$ -	\$ 3,345.00	\$ -	\$ -	\$ 3,345.00
		<b>Memo Code 18 - Road Maintenance</b>							
18	7220	j. Road Maintenance	\$ -	\$ -	\$ 6,971.00	\$ -	\$ -	\$ -	\$ 6,971.00
18	7295	n. Road Maintenance	\$ -	\$ -	\$ 4,312.00	\$ -	\$ -	\$ -	\$ 4,312.00
18	8150	h. TR4870 Marina Drive 16-Year Overlay Sinking Fund	\$ -	\$ -	\$ 4,114.00	\$ -	\$ -	\$ -	\$ 4,114.00
18	8150	i. TR4870 Interior Sts. 10-Year Slurry Seal Sinking Fund	\$ -	\$ -	\$ 5,396.00	\$ -	\$ -	\$ -	\$ 5,396.00
		<b>Subtotal Memo Code 18</b>	\$ -	\$ -	\$ 20,793.00	\$ -	\$ -	\$ -	\$ 20,793.00
		<b>Memo Code 21 - Landscape Maintenance</b>							
21	7205	j. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	7220	k. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 26,291.00	\$ -	\$ 26,291.00
21	7295	p. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,717.00	\$ -	\$ 2,717.00
		<b>Subtotal Memo Code 21</b>	\$ -	\$ -	\$ -	\$ -	\$ 29,008.00	\$ -	\$ 29,008.00
		<b>Memo Code 27 - Open Space Maintenance</b>							
27	7220	l. Open Space Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,497.00	\$ 2,497.00
		<b>Subtotal Memo Code 27</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,497.00	\$ 2,497.00
		<b>Memo Codes 6, 13, 17, 18</b>							
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Codes 6, 13, 17, 18</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)</b>	\$ -	\$ -	\$ 9,510.00	\$ -	\$ -	\$ -	\$ 9,510.00
		<b>B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)</b>	\$ 10,859.95	\$ 5,940.28	\$ 11,283.00	\$ 3,345.00	\$ 45,400.00	\$ 2,497.00	\$ 79,325.23
		<b>C. TOTAL EXPENDITURES (Line I.A + Line I.B)</b>	\$ 10,859.95	\$ 5,940.28	\$ 20,793.00	\$ 3,345.00	\$ 45,400.00	\$ 2,497.00	\$ 88,835.23
90	II.	OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 1,086.00	\$ 594.00	\$ 1,128.00	\$ 335.00	\$ 4,540.00	\$ 250.00	\$ 7,933.00
	III.	SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)	\$ 11,945.95	\$ 6,534.28	\$ 21,921.00	\$ 3,680.00	\$ 49,940.00	\$ 2,747.00	\$ 96,768.23
91	IV.	CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 13,851.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 42,720.00
	V.	TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)	\$ 25,796.95	\$ 15,180.28	\$ 39,927.00	\$ 3,680.00	\$ 49,940.00	\$ 4,964.00	\$ 139,488.23



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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT N-5  
COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2018-2019 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2018-19
			FY 2018-19 WATER REVENUES & EXPENDITURES	FY 2018-19 WASTEWATER REVENUES & EXPENDITURES	FY 2018-19 ROADS REVENUES & EXPENDITURES	FY 2018-19 STREETLIGHTS REVENUES & EXPENDITURES	FY 2018-19 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2018-19 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
I. ESTIMATED OPERATING AND CAPITAL EXPENDITURES									
<b>Memo Code 1 - Pumping</b>									
1	7220	a. Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	7295	a. Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	7430	a. Pumping	\$ -	\$ -	\$ -	\$ -	2,252.00	\$ -	2,252.00
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	8150	g. Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 1</b>			\$ -	\$ -	\$ -	\$ -	2,252.00	\$ -	2,252.00
<b>Memo Code 2 - Water Treatment</b>									
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	7400	a. Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 2</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 3 - Transmission &amp; Distribution</b>									
3	7205	b. Transmission & Distribution	\$ 4,064.25	\$ -	\$ -	\$ -	\$ -	\$ -	4,064.25
3	7220	c. Transmission & Distribution	\$ 2,566.25	\$ -	\$ -	\$ -	\$ -	\$ -	2,566.25
3	7295	c. Transmission & Distribution	\$ 39.10	\$ -	\$ -	\$ -	\$ -	\$ -	39.10
3	8150	a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 3</b>			\$ 6,669.60	\$ -	\$ -	\$ -	\$ -	\$ -	6,669.60
<b>Memo Code 4 - Customer Accounts - Water</b>									
4	7205	c. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	7295	d. Customer Accounts-Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 4</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 5 - Water Purchases</b>									
5	7010	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	14,632.00	\$ -	14,632.00
5	7295	e. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	7400	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Code 5</b>			\$ -	\$ -	\$ -	\$ -	14,632.00	\$ -	14,632.00

REPORT EXHIBIT N-5  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2018-2019 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE					TOTALS FISCAL YEAR FY 2018-19
			FY 2018-19 WATER REVENUES & EXPENDITURES	FY 2018-19 WASTEWATER REVENUES & EXPENDITURES	FY 2018-19 ROADS REVENUES & EXPENDITURES	FY 2018-19 STREETLIGHTS REVENUES & EXPENDITURES	FY 2018-19 LNDSCP. MAINT. REVENUES & EXPENDITURES	
<b>Memo Code 6 - Administration-Water</b>								
6	7010	b. Administration - Water (Bureau Rec)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	7040	a. Administration - Water	\$ 194.50	\$ -	\$ -	\$ -	\$ -	\$ 194.50
6	7101	b. Administration - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	7205	d. Administration - Water	\$ 211.02	\$ -	\$ -	\$ -	\$ -	\$ 211.02
6	7220	d. Administration - Water	\$ 540.25	\$ -	\$ -	\$ -	\$ -	\$ 540.25
6	7265	b. Administration - Water	\$ 49.75	\$ -	\$ -	\$ -	\$ -	\$ 49.75
6	7268	a. Administration - Water	\$ 126.11	\$ -	\$ -	\$ -	\$ -	\$ 126.11
6	7287	a. Administration - Water	\$ 1,005.71	\$ -	\$ -	\$ -	\$ -	\$ 1,005.71
6	7295	f. Administration - Water	\$ 2,180.85	\$ -	\$ -	\$ -	\$ -	\$ 2,180.85
6	7400	c. Administration - Water	\$ 116.63	\$ -	\$ -	\$ -	\$ -	\$ 116.63
		<b>Subtotal Memo Code 6</b>	\$ 4,424.82	\$ -	\$ -	\$ -	\$ -	\$ 4,424.82
<b>Memo Code 7 - Other Expenses-Water Supply</b>								
7	7010	c. Other Expense-Water Supply (LTRID+Firming Pmnt.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7205	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7220	e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7295	g. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7400	d. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 7</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 8 - Sewage Collection</b>								
8	7205	f. Sewage Collection	\$ -	\$ 976.75	\$ -	\$ -	\$ -	\$ 976.75
8	7220	f. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	7295	h. Sewage Collection	\$ -	\$ 7.00	\$ -	\$ -	\$ -	\$ 7.00
8	7430	b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 8</b>	\$ -	\$ 983.75	\$ -	\$ -	\$ -	\$ 983.75
<b>Memo Code 9 - Sewage Treatment</b>								
9	7101	c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7205	g. Sewage Treatment	\$ -	\$ 1.25	\$ -	\$ -	\$ -	\$ 1.25
9	7220	g. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7265	c. Sewage Treatment	\$ -	\$ 27.50	\$ -	\$ -	\$ -	\$ 27.50
9	7295	i. Sewage Treatment	\$ -	\$ 2,058.09	\$ -	\$ -	\$ -	\$ 2,058.09
9	7400	e. Sewage Treatment	\$ 141.88	\$ 6.48	\$ -	\$ -	\$ -	\$ 148.36
9	7430	c. Sewage Treatment (Lift Station PG&E)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	7901 xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 9</b>	\$ 141.88	\$ 2,093.32	\$ -	\$ -	\$ -	\$ 2,235.20
<b>Memo Code 10 - Sewage Disposal</b>								
10	7295	j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Subtotal Memo Code 10</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Memo Code 13 - Administration-Sewer</b>								
13	7101	d. Administration - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	7205	h. Administration - Sewer	\$ -	\$ 211.00	\$ -	\$ -	\$ -	\$ 211.00
13	7265	d. Administration - Sewer	\$ -	\$ 132.75	\$ -	\$ -	\$ -	\$ 132.75
13	7295	k. Administration-Sewer	\$ -	\$ 2,139.75	\$ -	\$ -	\$ -	\$ 2,139.75
		<b>Subtotal Memo Code 13</b>	\$ -	\$ 2,483.50	\$ -	\$ -	\$ -	\$ 2,483.50

REPORT EXHIBIT N-5  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2018-2019 LOCAL SERVICE UTILITY SYSTEMS BUDGETS - ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2018-19
			FY 2018-19 WATER REVENUES & EXPENDITURES	FY 2018-19 WASTEWATER REVENUES & EXPENDITURES	FY 2018-19 ROADS REVENUES & EXPENDITURES	FY 2018-19 STREETLIGHTS REVENUES & EXPENDITURES	FY 2018-19 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2018-19 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
<b>Memo Code 14 - Other Expenses-Sewer</b>									
14	7220	h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	7295	l. Other Expense - Sewer	\$ -	\$ 99.75	\$ -	\$ -	\$ -	\$ -	\$ 99.75
14	7400	f. Other Expense - Sewer	\$ -	\$ 408.50	\$ -	\$ -	\$ -	\$ -	\$ 408.50
<b>Subtotal Memo Code 14</b>			\$ -	\$ 508.25	\$ -	\$ -	\$ -	\$ -	\$ 508.25
<b>Memo Code 17 - Street Lighting</b>									
17	7205	i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	7220	i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	7295	m. Street Lighting	\$ -	\$ -	\$ -	\$ 1,166.00	\$ -	\$ -	\$ 1,166.00
17	7430	d. Street Lighting	\$ -	\$ -	\$ -	\$ 2,279.00	\$ -	\$ -	\$ 2,279.00
<b>Subtotal Memo Code 17</b>			\$ -	\$ -	\$ -	\$ 3,445.00	\$ -	\$ -	\$ 3,445.00
<b>Memo Code 18 - Road Maintenance</b>									
18	7220	j. Road Maintenance	\$ -	\$ -	\$ 7,180.00	\$ -	\$ -	\$ -	\$ 7,180.00
18	7295	n. Road Maintenance	\$ -	\$ -	\$ 4,441.00	\$ -	\$ -	\$ -	\$ 4,441.00
18	8150	h. TR4870 Marina Drive 16-Year Overlay Sinking Fund	\$ -	\$ -	\$ 4,237.00	\$ -	\$ -	\$ -	\$ 4,237.00
18	8150	i. TR4870 Interior Sts. 10-Year Slurry Seal Sinking Fund	\$ -	\$ -	\$ 5,558.00	\$ -	\$ -	\$ -	\$ 5,558.00
<b>Subtotal Memo Code 18</b>			\$ -	\$ -	\$ 21,416.00	\$ -	\$ -	\$ -	\$ 21,416.00
<b>Memo Code 21 - Landscape Maintenance</b>									
21	7205	j. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	7220	k. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 27,080.00	\$ -	\$ 27,080.00
21	7295	p. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,799.00	\$ -	\$ 2,799.00
<b>Subtotal Memo Code 21</b>			\$ -	\$ -	\$ -	\$ -	\$ 29,879.00	\$ -	\$ 29,879.00
<b>Memo Code 27 - Open Space Maintenance</b>									
27	7220	l. Open Space Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,572.00	\$ 2,572.00
<b>Subtotal Memo Code 27</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,572.00	\$ 2,572.00
<b>Memo Codes 6, 13, 17, 18</b>									
6, 13, 17, 18	7295	o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Memo Codes 6, 13, 17, 18</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>A. SUBTOTAL CAPITAL EXPENDITURES (All 8150 Accounts)</b>			\$ -	\$ -	\$ 9,795.00	\$ -	\$ -	\$ -	\$ 9,795.00
<b>B. SUBTOTAL OPERATING EXPENDITURES (Excluding 8150 Accounts)</b>			\$ 11,236.30	\$ 6,068.82	\$ 11,621.00	\$ 3,445.00	\$ 46,763.00	\$ 2,572.00	\$ 81,706.12
<b>C. TOTAL EXPENDITURES (Line I.A + Line I.B)</b>			\$ 11,236.30	\$ 6,068.82	\$ 21,416.00	\$ 3,445.00	\$ 46,763.00	\$ 2,572.00	\$ 91,501.12
90	II.	OPERATIONS EXPENDITURES CONTINGENCY (10% of Line I.B)	\$ 1,124.00	\$ 607.00	\$ 1,162.00	\$ 345.00	\$ 4,676.00	\$ 257.00	\$ 8,171.00
<b>III. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line I.C + LINE II)</b>			\$ 12,360.30	\$ 6,675.82	\$ 22,578.00	\$ 3,790.00	\$ 51,439.00	\$ 2,829.00	\$ 99,672.12
91	IV.	CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 13,851.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 42,720.00
<b>V. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II + LINE III)</b>			\$ 26,211.30	\$ 15,321.82	\$ 40,584.00	\$ 3,790.00	\$ 51,439.00	\$ 5,046.00	\$ 142,392.12

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT O**

**COUNTY SERVICE AREA 34 ZONE A LOCAL SERVICE UTILITY SYSTEMS  
PROPOSED PARCEL BENEFIT ASSESSMENTS FOR RECOVERY OF ALL  
OPERATIONS COSTS, OPERATING CONTINGENCIES, AND CAPITAL FACILITIES  
RESERVES**

A	B	K	L	M	N	O	P	Q	R	S	T	U	V
<b>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 A (BRIGHTON CREST) AND C (BELLA VISTA)</b>													
<b>REPORT EXHIBIT O COUNTY SERVICE AREA 34 ZONE A LOCAL SERVICE UTILITY SYSTEMS PROPOSED PARCEL BENEFIT ASSESSMENTS FOR RECOVERY OF ALL OPERATIONS COSTS, OPERATING CONTINGENCIES, AND CAPITAL FACILITIES RESERVES IN FISCAL YEARS 2015-2016 THROUGH 2019-2020</b>													
<b>LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 14</b>													
<b>LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 15</b>													
APN	NAME1	CSA 34A EBU	##	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT
13	300-210-19S	TABLE MOUNTAIN RANCHERIA OF CALIF	17.0000	\$ 2,096.61	\$ 648.55	\$ 544.51	\$ 408.51	\$ 3,698.18	\$ 9,811.55	\$ 821.10	\$ 744.77	\$ 605.88	\$ 11,983.30
14	300-420-02S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	20.0000	\$ 2,466.60	\$ 763.00	\$ 640.60	\$ 480.60	\$ 4,350.80	\$ 11,543.00	\$ 966.00	\$ 876.20	\$ 712.80	\$ 14,098.00
15	300-420-03S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	30.0000	\$ 3,699.90	\$ 1,144.50	\$ 960.90	\$ 720.90	\$ 6,526.20	\$ 17,314.50	\$ 1,449.00	\$ 1,314.30	\$ 1,069.20	\$ 21,147.00
16	300-420-04S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	124.0000	\$ 15,292.92	\$ 4,730.60	\$ 3,971.72	\$ 2,979.72	\$ 26,974.96	\$ 71,566.60	\$ 5,989.20	\$ 5,432.44	\$ 4,419.36	\$ 87,407.60
17	300-420-11S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	20.0000	\$ 2,466.60	\$ 763.00	\$ 640.60	\$ 480.60	\$ 4,350.80	\$ 11,543.00	\$ 966.00	\$ 876.20	\$ 712.80	\$ 14,098.00
18	300-420-21S	BRIGHTON CREST HOMEOWNERS ASSN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	300-420-22S	BRIGHTON CREST HOMEOWNERS ASSN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	300-420-25S	BRIGHTON CREST HOLDINGS LLC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	300-420-29S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	55.0000	\$ 6,783.15	\$ 2,098.25	\$ 1,761.65	\$ 1,321.65	\$ 11,964.70	\$ 31,743.25	\$ 2,656.50	\$ 2,409.55	\$ 1,960.20	\$ 38,769.50
22	300-420-33S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	3.0000	\$ 369.99	\$ 114.45	\$ 96.09	\$ 72.09	\$ 652.62	\$ 1,731.45	\$ 144.90	\$ 131.43	\$ 106.92	\$ 2,114.70
23	300-42X-0A		##	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	300-42X-0B			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	300-42X-0I			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	300-42X-0J			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	300-42X-0L			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	300-42X-0M			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	300-430-01S	HANSON HOLLIS V	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
30	300-430-02S	FLECK SHANNON D & SHERI L TRUSTEES	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
31	300-430-03S	FLECK SHANNON D & SHERI L TRUSTEES	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
32	300-430-06S	FINDLEY ROBERT S & LINDA L	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
33	300-430-07S	CORRAO JIM & LINDA TRUSTEES	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
34	300-430-08S	RICHARDSON DANIEL A & PATRICIA A TRS	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
35	300-430-10S	SWEET BRIAN J & KATE R	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
36	300-430-12S	ANDERSON JOHN & KATHLEEN	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
37	300-440-01S	COOPER RANDALL & CELESTE	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
38	300-440-02S	DI CICCIO VITTORIO & SANDRA	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
39	300-440-03S	GUIDA FRANK & MARY DIANA	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
40	300-440-04S	PERALEZ JESUS JR & PALEYNE COFFMAN TRS	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
41	300-440-05S	ROGERS DARRYL D & MARSHA D TRUSTEES	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
42	300-440-06S	WEST STEVEN MICHAEL & MIGNON K BOITANO	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
43	300-440-07S	SIPRA RAHMAN A & RAEES F	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
44	300-440-08S	BLACK STEVEN S	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
45	300-440-09S	SANTELLAN RAUL	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
46	300-440-11S	CORNELL WILLIAM A JR & KAREN TATE TRS	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
47	300-440-13S	JIMENEZ MICHAEL J & JOANNE M	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
48	300-440-14S	BACA GREGORY ALLEN	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
49	300-440-15S	MARQUEZ VERNELL WALKER & FRANK	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
50	300-440-16S	SHAW PAUL W & MILDRED L SHAW	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
51	300-440-18S	SPEECE PAUL & NICOLE E	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
52	300-440-20S	CLARKSFIELD COMPANY INC	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
53	300-450-10S	ASTREA CORPORATION	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
54	300-450-11S	KOSTENIUK GENNADI	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
55	300-450-12S	J FONG REAL ESTATE INC	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
56	300-450-13S	SHAKERI REZA	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
57	300-450-14S	FREE SPOOL INVESTMENTS LLC	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
58	300-450-15S	BRYANT WILLIAM DEE & DOROTHY ARLENE	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
59	300-450-16S	BRYANT WILLIAM DEE & DOROTHY ARLENE	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
60	300-450-17S	MANSELIAN EDWIN & SUSAN	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
61	300-450-18S	VALLES ALFRED I & LOTTIE E	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
62	300-450-20S	MANN KENT & KARIN	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
63	300-450-21S	CAMCART HOLDINGS LLC	1.0000	\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90

CSA 34A PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

	A	B	W	X	Y	Z	AA	AB	AC	AD	AE	AF
1												
2												
3												
4												
5												
6												
7												
8												
9												
10			LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 16					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 17				
11	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT
12												
13	300-210-19S	TABLE MOUNTAIN RANCHERIA OF CALIF	\$ 2,131.12	\$ 640.39	\$ 568.31	\$ 426.19	\$ 3,766.01	\$ 2,123.13	\$ 652.29	\$ 580.38	\$ 435.54	\$ 3,791.34
14	300-420-02S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	\$ 2,507.20	\$ 753.40	\$ 668.60	\$ 501.40	\$ 4,430.60	\$ 2,497.80	\$ 767.40	\$ 682.80	\$ 512.40	\$ 4,460.40
15	300-420-03S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	\$ 3,760.80	\$ 1,130.10	\$ 1,002.90	\$ 752.10	\$ 6,645.90	\$ 3,746.70	\$ 1,151.10	\$ 1,024.20	\$ 768.60	\$ 6,690.60
16	300-420-04S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	\$ 15,544.64	\$ 4,671.08	\$ 4,145.32	\$ 3,108.68	\$ 27,469.72	\$ 15,486.36	\$ 4,757.88	\$ 4,233.36	\$ 3,176.88	\$ 27,654.48
17	300-420-11S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	\$ 2,507.20	\$ 753.40	\$ 668.60	\$ 501.40	\$ 4,430.60	\$ 2,497.80	\$ 767.40	\$ 682.80	\$ 512.40	\$ 4,460.40
18	300-420-21S	BRIGHTON CREST HOMEOWNERS ASSN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	300-420-22S	BRIGHTON CREST HOMEOWNERS ASSN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	300-420-25S	BRIGHTON CREST HOLDINGS LLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	300-420-29S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	\$ 6,894.80	\$ 2,071.85	\$ 1,838.65	\$ 1,378.85	\$ 12,184.15	\$ 6,868.95	\$ 2,110.35	\$ 1,877.70	\$ 1,409.10	\$ 12,266.10
22	300-420-33S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	\$ 376.08	\$ 113.01	\$ 100.29	\$ 75.21	\$ 664.59	\$ 374.67	\$ 115.11	\$ 102.42	\$ 76.86	\$ 669.06
23	300-42X-0A		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	300-42X-0B		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	300-42X-0I		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	300-42X-0J		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	300-42X-0L		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	300-42X-0M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	300-430-01S	HANSON HOLLIS V	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
30	300-430-02S	FLECK SHANNON D & SHERI L TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
31	300-430-03S	FLECK SHANNON D & SHERI L TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
32	300-430-06S	FINDLEY ROBERT S & LINDA L	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
33	300-430-07S	CORRAO JIM & LINDA TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
34	300-430-08S	RICHARDSON DANIEL A & PATRICIA A TRS	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
35	300-430-10S	SWEET BRIAN J & KATE R	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
36	300-430-12S	ANDERSON JOHN & KATHLEEN	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
37	300-440-01S	COOPER RANDALL & CELESTE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
38	300-440-02S	DI CICCIO VITTORIO & SANDRA	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
39	300-440-03S	GUIDA FRANK & MARY DIANA	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
40	300-440-04S	PERALEZ JESUS JR & PALEYNE COFFMAN TRS	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
41	300-440-05S	ROGERS DARRYL D & MARSHA D TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
42	300-440-06S	WEST STEVEN MICHAEL & MIGNON K BOITANO	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
43	300-440-07S	SIPRA RAHMAN A & RAEES F	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
44	300-440-08S	BLACK STEVEN S	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
45	300-440-09S	SANTELLAN RAUL	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
46	300-440-11S	CORNELL WILLIAM A JR & KAREN TATE TRS	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
47	300-440-13S	JIMENEZ MICHAEL J & JOANNE M	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
48	300-440-14S	BACA GREGORY ALLEN	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
49	300-440-15S	MARQUEZ VERNELL WALKER & FRANK	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
50	300-440-16S	SHAW PAUL W & MILDRED L SHAW	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
51	300-440-18S	SPEECE PAUL & NICOLE E	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
52	300-440-20S	CLARKSFIELD COMPANY INC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
53	300-450-10S	ASTREA CORPORATION	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
54	300-450-11S	KOSTENIUK GENNADI	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
55	300-450-12S	J FONG REAL ESTATE INC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
56	300-450-13S	SHAKERI REZA	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
57	300-450-14S	FREE SPOOL INVESTMENTS LLC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
58	300-450-15S	BRYANT WILLIAM DEE & DOROTHY ARLENE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
59	300-450-16S	BRYANT WILLIAM DEE & DOROTHY ARLENE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
60	300-450-17S	MANSELIAN EDWIN & SUSAN	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
61	300-450-18S	VALLS ALFRED L & LOTTIE E	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
62	300-450-20S	MANN KENT & KARIN	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
63	300-450-21S	CAMCART HOLDINGS LLC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02

CSA 34A PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

	A	B	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP
1												
2												
3												
4												
5												
6												
7												
8												
9												
10			LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 18					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 19				
11	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT
12												
13	300-210-19S	TABLE MOUNTAIN RANCHERIA OF CALIF	\$ 2,180.25	\$ 656.88	\$ 593.13	\$ 444.89	\$ 3,875.15	\$ 2,190.62	\$ 665.38	\$ 605.88	\$ 454.41	\$ 3,916.29
14	300-420-02S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	\$ 2,565.00	\$ 772.80	\$ 697.80	\$ 523.40	\$ 4,559.00	\$ 2,577.20	\$ 782.80	\$ 712.80	\$ 534.60	\$ 4,607.40
15	300-420-03S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	\$ 3,847.50	\$ 1,159.20	\$ 1,046.70	\$ 785.10	\$ 6,838.50	\$ 3,865.80	\$ 1,174.20	\$ 1,069.20	\$ 801.90	\$ 6,911.10
16	300-420-04S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	\$ 15,903.00	\$ 4,791.36	\$ 4,326.36	\$ 3,245.08	\$ 28,265.80	\$ 15,978.64	\$ 4,853.36	\$ 4,419.36	\$ 3,314.52	\$ 28,565.88
17	300-420-11S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	\$ 2,565.00	\$ 772.80	\$ 697.80	\$ 523.40	\$ 4,559.00	\$ 2,577.20	\$ 782.80	\$ 712.80	\$ 534.60	\$ 4,607.40
18	300-420-21S	BRIGHTON CREST HOMEOWNERS ASSN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	300-420-22S	BRIGHTON CREST HOMEOWNERS ASSN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	300-420-25S	BRIGHTON CREST HOLDINGS LLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	300-420-29S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	\$ 7,053.75	\$ 2,125.20	\$ 1,918.95	\$ 1,439.35	\$ 12,537.25	\$ 7,087.30	\$ 2,152.70	\$ 1,960.20	\$ 1,470.15	\$ 12,670.35
22	300-420-33S	TABLE MOUNTAIN RANCHERIA BAND INDIANS	\$ 384.75	\$ 115.92	\$ 104.67	\$ 78.51	\$ 683.85	\$ 386.58	\$ 117.42	\$ 106.92	\$ 80.19	\$ 691.11
23	300-42X-0A		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	300-42X-0B		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	300-42X-0I		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	300-42X-0J		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	300-42X-0L		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	300-42X-0M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	300-430-01S	HANSON HOLLIS V	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
30	300-430-02S	FLECK SHANNON D & SHERI L TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
31	300-430-03S	FLECK SHANNON D & SHERI L TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
32	300-430-06S	FINDLEY ROBERT S & LINDA L	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
33	300-430-07S	CORRAO JIM & LINDA TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
34	300-430-08S	RICHARDSON DANIEL A & PATRICIA A TRS	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
35	300-430-10S	SWEET BRIAN J & KATE R	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
36	300-430-12S	ANDERSON JOHN & KATHLEEN	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
37	300-440-01S	COOPER RANDALL & CELESTE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
38	300-440-02S	DI CICCIO VITTORIO & SANDRA	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
39	300-440-03S	GUIDA FRANK & MARY DIANA	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
40	300-440-04S	PERALEZ JESUS JR & PALEYNE COFFMAN TRS	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
41	300-440-05S	ROGERS DARRYL D & MARSHA D TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
42	300-440-06S	WEST STEVEN MICHAEL & MIGNON K BOITANO	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
43	300-440-07S	SIPRA RAHMAN A & RAEES F	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
44	300-440-08S	BLACK STEVEN S	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
45	300-440-09S	SANTELLAN RAUL	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
46	300-440-11S	CORNELL WILLIAM A JR & KAREN TATE TRS	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
47	300-440-13S	JIMENEZ MICHAEL J & JOANNE M	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
48	300-440-14S	BACA GREGORY ALLEN	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
49	300-440-15S	MARQUEZ VERNELL WALKER & FRANK	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
50	300-440-16S	SHAW PAUL W & MILDRED L SHAW	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
51	300-440-18S	SPEECE PAUL & NICOLE E	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
52	300-440-20S	CLARKSFIELD COMPANY INC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
53	300-450-10S	ASTREA CORPORATION	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
54	300-450-11S	KOSTENIUK GENNADI	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
55	300-450-12S	J FONG REAL ESTATE INC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
56	300-450-13S	SHAKERI REZA	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
57	300-450-14S	FREE SPOOL INVESTMENTS LLC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
58	300-450-15S	BRYANT WILLIAM DEE & DOROTHY ARLENE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
59	300-450-16S	BRYANT WILLIAM DEE & DOROTHY ARLENE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
60	300-450-17S	MANSELIAN EDWIN & SUSAN	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
61	300-450-18S	VALLS ALFRED L & LOTTIE E	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
62	300-450-20S	MANN KENT & KARIN	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
63	300-450-21S	CAMCART HOLDINGS LLC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37

CSA 34A PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

10	A	B	K	L	LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 14					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 15				
	APN	NAME1	CSA 34A EBU	##	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT
11														
12														
64	300-450-235	SHAW PAUL WESLEY & MILDRED LOUISE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
65	300-450-255	CHAMBAS KATHLEEN MARIE HANNAH	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
66	300-450-275	JOHANSON CHARLES BRODIE & JENNIFER LYNN	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
67	300-450-295	HARMON JAMES P & GAIL L	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
68	300-450-315	MARTENS KEITH D & JOAN M	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
69	300-450-335	ROUSSIN STEVEN W & KATHLEEN L	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
70	300-460-015	BLANCHARD DAVID L & LINDA TERRY TRS	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
71	300-460-025	CASTRO REBECCA E	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
72	300-460-035	SUN CREST-BOLLINGER INTERNATIONAL INC	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
73	300-460-045	LORING JANET TRUSTEE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
74	300-470-015	BYRNES MARK & SUZANNE TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
75	300-470-025	LARSON WINSTON K & BARBARA J TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
76	300-470-035	BYRNES MARK & SUZANNE TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
77	300-470-045	KALUK PETER	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
78	300-470-055	ANDRIS HARRY L & DARLENE M TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
79	300-470-085	NGO CHRISTOPHER H & NATHALIE J NGUYEN	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
80	300-470-095	ALLEN STEVEN J & LYNETTE R	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
81	300-470-105	LACKEY GRANT D & JENNIFER J	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
82	300-470-115	SALAS MARCIANO N & GLORIA	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
83	300-470-125	SAADELDIN MIKE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
84	300-470-135	SINGH DAVINDER & RAVINDER	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
85	300-470-145	GRAEF DARRELL J & KELLENE R	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
86	300-470-165	SILVEIRA DARRELL LOUIS TRUSTEE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
87	300-470-185	COOK WAYNE O & KAYLA C	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
88	300-47X-0E				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	300-47X-0F				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	300-480-015	WELLS RONALD	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
91	300-480-025	SINGER DAVID A & JENNIFER C	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
92	300-480-035	ROGERS GEORGE A & CHERYL A TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
93	300-480-045	SHIRAZIL SIMIN	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
94	300-480-055	MATA ENRIQUE H & CONNIE M TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
95	300-480-065	CORTES RAUL & ELSA A ESTRADA	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
96	300-480-075	BRUNSKY RICHARD A & PATRICE L	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
97	300-480-085	PERRY ROBERT J & LINDA K TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
98	300-480-095	CAMPAMA FRANCISCO & MELISSA ANN TRS	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
99	300-480-105	TAMBERI GEORGE A & JANE D AVEDEKIAN TRS	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
100	300-480-115	GRAZIER GARY M & CYNTHIA A	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
101	300-480-125	ORITO JOSEFINA B	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
102	300-480-135	SIMONS GARY L & CYNTHIA V TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
103	300-480-145	HAYASHI MICHAEL K & ALENE M TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
104	300-48X-0C				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	300-48X-0D				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	300-490-035	OMOREGIE JANET E	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
107	300-490-045	SHULTZ JOSEPH & SYLVIA	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
108	300-490-055	MURRAY LISA M	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
109	300-490-065	CASTRO JOHNNA R	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
110	300-490-075	CASTRO IVADELL G	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
111	300-490-085	PETERS BRYAN & LETICIA M	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
112	300-490-095	DOBBINS RANDAL S & JOSEPHINE C	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
113	300-490-105	MCDONALD R PATRICK & CELENE TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
114	300-490-115	STEWART DUANE C & DIANE J TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
115	300-490-125	JENSEN DAVID & MARILYN	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
116	300-490-135	GOKAL APURVA & DIPTI	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
117	300-490-145	GREGORY JACK P & CAROLE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
118	300-490-155	RAVEN DEVELOPMENT INC	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
119	300-490-165	JOLLY STEVEN J & TRACY J TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
120	300-490-175	JOLLY STEVEN J & TRACY J	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
121	300-490-185	CARPER SCOTT D & KATHLEEN A	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
122	300-490-195	HANSON ELENA	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
123	300-490-205	CLIMER HUBERT R & GAYLE MARIE KOZERA	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
124	300-490-215	SRA RAJPREET S & JIVANIYOT	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
125	300-490-225	VEE KAY REAL ESTATE LLC	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90



CSA 34A PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

	A	B	W	X	Y	Z	AA	AB	AC	AD	AE	AF
10			LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 16					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 17				
11	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT
64	300-450-235	SHAW PAUL WESLEY & MILDRED LOUISE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
65	300-450-255	CHAMBAS KATHLEEN MARIE HANNAH	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
66	300-450-275	JOHANSON CHARLES BRODIE & JENNIFER LYNN	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
67	300-450-295	HARMON JAMES P & GAIL L	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
68	300-450-315	MARTENS KEITH D & JOAN M	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
69	300-450-335	ROUSSIN STEVEN W & KATHLEEN L	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
70	300-460-015	BLANCHARD DAVID L & LINDA TERRY TRS	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
71	300-460-025	CASTRO REBECCA E	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
72	300-460-035	SUN CREST-BOLLINGER INTERNATIONAL INC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
73	300-460-045	LORING JANET TRUSTEE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
74	300-470-015	BYRNES MARK & SUZANNE TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
75	300-470-025	LARSON WINSTON K & BARBARA J TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
76	300-470-035	BYRNES MARK & SUZANNE TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
77	300-470-045	KALUK PETER	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
78	300-470-055	ANDRIS HARRY L & DARLENE M TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
79	300-470-085	NGO CHRISTOPHER H & NATHALIE J NGUYEN	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
80	300-470-095	ALLEN STEVEN J & LYNETTE R	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
81	300-470-105	LACKEY GRANT D & JENNIFER J	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
82	300-470-115	SALAS MARCIANO N & GLORIA	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
83	300-470-125	SAADELDIN MIKE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
84	300-470-135	SINGH DAVINDER & RAVINDER	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
85	300-470-145	GRAEF DARREL J & KELLENE R	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
86	300-470-165	SILVEIRA DARRELL LOUIS TRUSTEE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
87	300-470-185	COOK WAYNE O & KAYLA C	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
88	300-47X-OE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	300-47X-OF		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	300-480-015	WELLS RONALD	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
91	300-480-025	SINGER DAVID A & JENNIFER C	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
92	300-480-035	ROGERS GEORGE A & CHERYL A TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
93	300-480-045	SHIRAZIL SIMIN	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
94	300-480-055	MATA ENRIQUE H & CONNIE M TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
95	300-480-065	CORTES RAUL & ELISA A ESTRADA	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
96	300-480-075	BRUNSKY RICHARD A & PATRICE L	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
97	300-480-085	PERRY ROBERT J & LINDA K TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
98	300-480-095	CAMPAMA FRANCISCO & MELISSA ANN TRS	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
99	300-480-105	TAMBERI GEORGE A & JANE D AVEDEKIAN TRS	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
100	300-480-115	GRAZIER GARY M & CYNTHIA A	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
101	300-480-125	ORITO JOSEFINA B	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
102	300-480-135	SIMONS GARY L & CYNTHIA V TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
103	300-480-145	HAYASHI MICHAEL K & ALENE M TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
104	300-48X-OC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	300-48X-OD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	300-490-035	OMOREGIE JANET E	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
107	300-490-045	SHULTZ JOSEPH & SYLVIA	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
108	300-490-055	MURRAY LISA M	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
109	300-490-065	CASTRO JOHNNA R	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
110	300-490-075	CASTRO IVADELL G	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
111	300-490-085	PETERS BRYAN & LETICIA M	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
112	300-490-095	DOBBINS RANDAL S & JOSEPHINE C	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
113	300-490-105	MCDONALD R PATRICK & CELENE TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
114	300-490-115	STEWART DUANE C & DIANE J TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
115	300-490-125	JENSEN DAVID & MARILYN	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
116	300-490-135	GOKAL APURVA & DIPTI	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
117	300-490-145	GREGORY JACK P & CAROLE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
118	300-490-155	RAVEN DEVELOPMENT INC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
119	300-490-165	JOLLY STEVEN J & TRACY J TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
120	300-490-175	JOLLY STEVEN J & TRACY J	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
121	300-490-185	CARPER SCOTT D & KATHLEEN A	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
122	300-490-195	HANSON ELENA	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
123	300-490-205	CLIMER HUBERT R & GAYLE MARIE KOZERA	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
124	300-490-215	SRA RAJPREET S & JIVANJYOT	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
125	300-490-225	VEE KAY REAL ESTATE LLC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02

CSA 34A PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

	A	B	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP
10			LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 18					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 19				
11	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT
64	300-450-23S	SHAW PAUL WESLEY & MILDRED LOUISE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
65	300-450-25S	CHAMBAS KATHLEEN MARIE HANNAH	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
66	300-450-27S	JOHANSON CHARLES BRODIE & JENNIFER LYNN	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
67	300-450-29S	HARMON JAMES P & GAIL L	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
68	300-450-31S	MARTENS KEITH D & JOAN M	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
69	300-450-33S	ROUSSIN STEVEN W & KATHLEEN L	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
70	300-460-01S	BLANCHARD DAVID L & LINDA TERRY TRS	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
71	300-460-02S	CASTRO REBECCA E	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
72	300-460-03S	SUN CREST-BOLLINGER INTERNATIONAL INC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
73	300-460-04S	LORING JANET TRUSTEE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
74	300-470-01S	BYRNES MARK & SUZANNE TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
75	300-470-02S	LARSON WINSTON K & BARBARA J TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
76	300-470-03S	BYRNES MARK & SUZANNE TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
77	300-470-04S	KALUK PETER	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
78	300-470-05S	ANDRIS HARRY L & DARLENE M TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
79	300-470-08S	NGO CHRISTOPHER H & NATHALIE J NGUYEN	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
80	300-470-09S	ALLEN STEVEN J & LYNETTE R	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
81	300-470-10S	LACKEY GRANT D & JENNIFER J	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
82	300-470-11S	SALAS MARCIANO N & GLORIA	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
83	300-470-12S	SAADELDIN MIKE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
84	300-470-13S	SINGH DAVINDER & RAVINDER	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
85	300-470-14S	GRAEF DARRELL J & KELLENE R	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
86	300-470-16S	SILVEIRA DARRELL LOUIS TRUSTEE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
87	300-470-18S	COOK WAYNE O & KAYLA C	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
88	300-47X-0E		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	300-47X-0F		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	300-480-01S	WELLS RONALD	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
91	300-480-02S	SINGER DAVID A & JENNIFER C	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
92	300-480-03S	ROGERS GEORGE A & CHERYL A TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
93	300-480-04S	SHIRAZI SIMIN	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
94	300-480-05S	MATA ENRIQUE H & CONNIE M TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
95	300-480-06S	CORTES RAUL & ELSA A ESTRADA	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
96	300-480-07S	BRUNSKY RICHARD A & PATRICE L	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
97	300-480-08S	PERRY ROBERT J & LINDA K TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
98	300-480-09S	CAMPAMA FRANCISCO & MELISSA ANN TRS	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
99	300-480-10S	TAMBERI GEORGE A & JANE D AVEDIKIAN TRS	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
100	300-480-11S	GRAZIER GARY M & CYNTHIA A	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
101	300-480-12S	ORITO JOSEFINA B	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
102	300-480-13S	SIMONS GARY L & CYNTHIA V TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
103	300-480-14S	HAYASHI MICHAEL K & ALENE M TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
104	300-48X-0C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	300-48X-0D		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	300-490-03S	OMOREGIE JANET E	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
107	300-490-04S	SHULTZ JOSEPH & SYLVIA	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
108	300-490-05S	MURRAY LISA M	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
109	300-490-06S	CASTRO JOHNNA R	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
110	300-490-07S	CASTRO IVADELL G	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
111	300-490-08S	PETERS BRYAN & LETICIA M	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
112	300-490-09S	DOBBINS RANDAL S & JOSEPHINE C	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
113	300-490-10S	MCDONALD R PATRICK & CELENE TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
114	300-490-11S	STEWART DUANE C & DIANE J TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
115	300-490-12S	JENSEN DAVID & MARILYN	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
116	300-490-13S	GOKAL APURVA & DIPTI	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
117	300-490-14S	GREGORY JACK P & CAROLE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
118	300-490-15S	RAVEN DEVELOPMENT INC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
119	300-490-16S	JOLLY STEVEN J & TRACY J TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
120	300-490-17S	JOLLY STEVEN J & TRACY J	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
121	300-490-18S	CARPER SCOTT D & KATHLEEN A	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
122	300-490-19S	HANSON ELENA	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
123	300-490-20S	CLIMER HUBERT R & GAYLE MARIE KOZERA	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
124	300-490-21S	SRA RAJPREET S & JIVANIYOT	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
125	300-490-22S	VEE KAY REAL ESTATE LLC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37

CSA 34A PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

	A	B	K	L	M	N	O	P	Q	R	S	T	U	V
10					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 14					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 15				
11	APN	NAME1	CSA 34A EBU	##	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT
126	300-490-235	GUPTA MUKESH & SUNITA	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
127	300-490-245	BLUM RAYMOND D & WHITNEY SUZANNE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
128	300-490-265	WELLS FARGO BANK N A TRUSTEE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
129	300-490-275	SCALES KENNETH W	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
130	300-49X-0A				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131	300-500-015	NEEL BRYAN & VICKI	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
132	300-500-055	CASTRO IVADELL	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
133	300-500-065	CLINES SEAN	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
134	300-500-075	COREY JOSEPH G & SHEILA G TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
135	300-500-085	HOVANNISIAN MARIAN TRUSTEE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
136	300-500-095	MAZZELA TIMOTHY W	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
137	300-500-105	DELERIO RANDOLPH LOUIS TRUSTEE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
138	300-500-115	RICO YRMA G TRUSTEE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
139	300-500-125	GROGAN F/L/T DTD 05/17/13	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
140	300-500-135	HAUBURSIN DAWAN	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
141	300-500-145	BLACKWELL BRIAN E & GERALDINE R TRS	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
142	300-500-155	BLACKWELL BRIAN E & GERALDINE R TRS	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
143	300-500-165	ANDERSON RANDY JAMES & WINIFRED LOUISE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
144	300-500-175	LUCIDO SAMUEL A & LINDA A TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
145	300-500-185	FORD STEPHEN R & JENNIFER	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
146	300-500-195	SANTIAGO JOHNNIE R	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
147	300-500-205	ZIMMERER ROBERT J & DEBORAH A TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
148	300-500-215	TOMFORDE LARRY	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
149	300-500-225	SLINGER CRAIG E & DONNA A	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
150	300-500-335	THOMPSON MICHELLE R TRUSTEE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
151	300-500-345	THOMPSON MICHELLE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
152	300-500-375	MATA ENRIQUE H	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
153	300-500-385	JOHNSTON LORI M	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
154	300-50X-0B				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	300-510-015	RUSSELL DONALD K & MICHELE L	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
156	300-510-025	HAUSMANN DOUGLAS K & PAMELA R TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
157	300-510-035	NISHIKAWA MARTIN I & JENNIFER A	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
158	300-510-045	MAGANA ISIDRO & BEATRIZ CRUZ	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
159	300-510-055	HO HONG	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
160	300-510-065	OEHLSCHLAEGER MARK T & PHYLLIS J	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
161	300-510-075	HEGNA JACK D JR & KIMBERLY A E	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
162	300-510-085	JONES MARLENE RAE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
163	300-510-095	JONES MARLENE RAE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
164	300-520-015	SHAKERI REZA & SHAGHAYEGH DADJO	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
165	300-520-025	FUSSELMAN JAMES K & JANET M TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
166	300-520-055	LOUGHEAD RICHARD INC	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
167	300-520-065	LOUGHEAD RICHARD INC	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
168	300-520-075	LOUGHEAD RICHARD INC	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
169	300-520-085	LOUGHEAD RICHARD INC	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
170	300-520-095	LOUGHEAD RICHARD INC	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
171	300-520-105	LOUGHEAD RICHARD INC	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
172	300-520-115	MCCULLOCH EDWIN D TRUSTEE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
173	300-520-125	FUSSELMAN ERIC J & MARIA ROSA NARANJO	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
174	300-520-135	FUSSELMAN JAMES K & JANET M TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
175	300-520-145	FUSSELMAN JAMES K & JANET M TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
176	300-520-155	FUSSELMAN JAMES K & JANET M TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
177	300-520-165	BUSTAMANTE LINDA & FELIX	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
178	300-520-175	HUGHES KEVIN C & KAREN B TRS	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
179	300-520-185	RUDD BRUCE A & ELEANOR	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
180	300-520-195	MILLIGAN LORNA A	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
181	300-520-205	SANTOS JAMES M & CAROLYN A TRUSTEES	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
182	300-520-215	ECKBERG LAURIE TRUSTEE	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
183	300-520-225	FLOTH CHERYL	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90

CSA 34A PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

10	A	B	LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 16					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 17				
			W	X	Y	Z	AA	AB	AC	AD	AE	AF
11	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT
126	300-490-235	GUPTA MUKESH & SUNITA	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
127	300-490-245	BLUM RAYMOND O & WHITNEY SUZANNE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
128	300-490-265	WELLS FARGO BANK N A TRUSTEE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
129	300-490-275	SCALES KENNETH W	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
130	300-49X-0A		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131	300-500-015	NEEL BRYAN & VICKI	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
132	300-500-055	CASTRO IVADELL	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
133	300-500-065	CLINES SEAN	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
134	300-500-075	COREY JOSEPH G & SHEILA G TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
135	300-500-085	HOVANNISIAN MARIAN TRUSTEE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
136	300-500-095	MAZZELA TIMOTHY W	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
137	300-500-105	DELERIO RANDOLPH LOUIS TRUSTEE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
138	300-500-115	RICO YRMA G TRUSTEE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
139	300-500-125	GROGAN F/L/T DT 05/17/13	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
140	300-500-135	HAUBURSN DAWAN	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
141	300-500-145	BLACKWELL BRIAN E & GERALDINE R TRS	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
142	300-500-155	BLACKWELL BRIAN E & GERALDINE R TRS	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
143	300-500-165	ANDERSON RANDY JAMES & WINIFRED LOUISE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
144	300-500-175	LUCIDO SAMUEL A & LINDA A TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
145	300-500-185	FORD STEPHEN R & JENNIFER	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
146	300-500-195	SANTIAGO JOHNNIE R	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
147	300-500-205	ZIMMERER ROBERT J & DEBORAH A TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
148	300-500-215	TOMFORDE LARRY	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
149	300-500-225	SLINGER CRAIG E & DONNA A	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
150	300-500-335	THOMPSON MICHELLE R TRUSTEE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
151	300-500-345	THOMPSON MICHELLE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
152	300-500-375	MATA ENRIQUE H	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
153	300-500-385	JOHNSTON LORI M	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
154	300-50X-0B		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	300-510-015	RUSSELL DONALD K & MICHELE L	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
156	300-510-025	HAUSMANN DOUGLAS K & PAMELA R TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
157	300-510-035	NISHIKAWA MARTIN I & JENNIFER A	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
158	300-510-045	MAGANA ISIDRO & BEATRIZ CRUZ	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
159	300-510-055	HO HONG	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
160	300-510-065	OEHLSCHLAEGER MARK T & PHYLLIS J	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
161	300-510-075	HEGNA JACK D JR & KIMBERLY A E	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
162	300-510-085	JONES MARLENE RAE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
163	300-510-095	JONES MARLENE RAE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
164	300-520-015	SHAKERI REZA & SHAGHAYEGH DADJO	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
165	300-520-025	FUSSELMAN JAMES K & JANET M TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
166	300-520-055	LOUGHEAD RICHARD INC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
167	300-520-065	LOUGHEAD RICHARD INC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
168	300-520-075	LOUGHEAD RICHARD INC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
169	300-520-085	LOUGHEAD RICHARD INC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
170	300-520-095	LOUGHEAD RICHARD INC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
171	300-520-105	LOUGHEAD RICHARD INC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
172	300-520-115	MCCULLOCH EDWIN D TRUSTEE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
173	300-520-125	FUSSELMAN ERIC J & MARIA ROSA NARANJO	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
174	300-520-135	FUSSELMAN JAMES K & JANET M TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
175	300-520-145	FUSSELMAN JAMES K & JANET M TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
176	300-520-155	FUSSELMAN JAMES K & JANET M TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
177	300-520-165	BUSTAMANTE LINDA & FELIX	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
178	300-520-175	HUGHES KEVIN C & KAREN B TRS	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
179	300-520-185	RUDD BRUCE A & ELEANOR	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
180	300-520-195	MILLIGAN LORNA A	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
181	300-520-205	SANTOS JAMES M & CAROLYN A TRUSTEES	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
182	300-520-215	ECKBERG LAURIE TRUSTEE	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
183	300-520-225	FLOTH CHERYL	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02

CSA 34A PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

10	A	B	LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 18					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 19				
	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT
11												
12												
126	300-490-235	GUPTA MUKESH & SUNITA	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
127	300-490-245	BLUM RAYMOND O & WHITNEY SUZANNE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
128	300-490-265	WELLS FARGO BANK N A TRUSTEE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
129	300-490-275	SCALES KENNETH W	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
130	300-49X-0A		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131	300-500-015	NEEL BRYAN & VICKI	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
132	300-500-055	CASTRO IVADELL	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
133	300-500-065	CLINES SEAN	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
134	300-500-075	COREY JOSEPH G & SHEILA G TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
135	300-500-085	HOVANNISIAN MARIAN TRUSTEE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
136	300-500-095	MAZZELA TIMOTHY W	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
137	300-500-105	DELERIO RANDOLPH LOUIS TRUSTEE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
138	300-500-115	RICO YRMA G TRUSTEE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
139	300-500-125	GROGAN F/L/T DTD 05/17/13	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
140	300-500-135	HAUBURSIN DAWAN	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
141	300-500-145	BLACKWELL BRIAN E & GERALDINE R TRS	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
142	300-500-155	BLACKWELL BRIAN E & GERALDINE R TRS	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
143	300-500-165	ANDERSON RANDY JAMES & WINIFRED LOUISE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
144	300-500-175	LUCIDO SAMUEL A & LINDA A TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
145	300-500-185	FORD STEPHEN R & JENNIFER	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
146	300-500-195	SANTIAGO JOHNNIE R	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
147	300-500-205	ZIMMERER ROBERT J & DEBORAH A TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
148	300-500-215	TOMFORDE LARRY	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
149	300-500-225	SLINGER CRAIG E & DONNA A	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
150	300-500-335	THOMPSON MICHELLE R TRUSTEE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
151	300-500-345	THOMPSON MICHELLE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
152	300-500-375	MATA ENRIQUE H	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
153	300-500-385	JOHNSTON LORI M	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
154	300-50X-0B		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	300-510-015	RUSSELL DONALD K & MICHELE L	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
156	300-510-025	HAUSMANN DOUGLAS K & PAMELA R TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
157	300-510-035	NISHIKAWA MARTIN I & JENNIFER A	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
158	300-510-045	MAGANA ISIDRO & BEATRIZ CRUZ	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
159	300-510-055	HO HONG	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
160	300-510-065	OEHLSCHLAEGER MARK T & PHYLLIS J	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
161	300-510-075	HEGNA JACK D JR & KIMBERLY A E	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
162	300-510-085	JONES MARLENE RAE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
163	300-510-095	JONES MARLENE RAE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
164	300-520-015	SHAKERI REZA & SHAGHAYEH DADJO	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
165	300-520-025	FUSSELMAN JAMES K & JANET M TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
166	300-520-055	LOUGHEAD RICHARD INC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
167	300-520-065	LOUGHEAD RICHARD INC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
168	300-520-075	LOUGHEAD RICHARD INC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
169	300-520-085	LOUGHEAD RICHARD INC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
170	300-520-095	LOUGHEAD RICHARD INC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
171	300-520-105	LOUGHEAD RICHARD INC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
172	300-520-115	MCCULLOCH EDWIN D TRUSTEE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
173	300-520-125	FUSSELMAN ERIC J & MARIA ROSA NARANJO	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
174	300-520-135	FUSSELMAN JAMES K & JANET M TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
175	300-520-145	FUSSELMAN JAMES K & JANET M TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
176	300-520-155	FUSSELMAN JAMES K & JANET M TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
177	300-520-165	BUSTAMANTE LINDA & FELIX	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
178	300-520-175	HUGHES KEVIN C & KAREN B TRS	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
179	300-520-185	RUDD BRUCE A & ELEANOR	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
180	300-520-195	MILLIGAN LORNA A	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
181	300-520-205	SANTOS JAMES M & CAROLYN A TRUSTEES	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
182	300-520-215	ECKBERG LAURIE TRUSTEE	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
183	300-520-225	FLOTH CHERYL	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37

CSA 34A PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

	A	B	K	L	M	N	O	P	Q	R	S	T	U	V
10					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 14					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 15				
11	APN	NAME1	CSA 34A EBU	##	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT
184	300-520-235	SWALES KELI A & CHARLES D WALKER	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
185	300-520-245	LOUGHEAD RICHARD INC	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
186	300-520-255	LOUGHEAD RICHARD INC	1.0000		\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
187	300-52X-0A			##	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
188														
189	175	= TOTAL APN IN CSA 34A	421.0000		\$ 51,921.93	\$ 16,061.15	\$ 13,484.63	\$ 10,116.63	\$ 91,584.34	\$ 242,980.15	\$ 20,334.30	\$ 18,444.01	\$ 15,004.44	\$ 296,762.90
190														
191	ASSESSMENT RATE CALCULATIONS DATA TABLE		266.00											
192	1. ANNUAL COSTS TO BE ASSESSED													
193	1.1	Total Estimated Operations and Capital Expenditures			\$ 9,012.34	\$ 8,683.01	\$ 12,259.00	\$ 9,195.00	\$ 39,149.35	\$ 199,625.02	\$ 12,566.93	\$ 16,774.00	\$ 13,643.00	\$ 242,608.95
194	1.2	Operating Contingency			\$ 901.00	\$ 868.00	\$ 1,226.00	\$ 920.00	\$ 3,915.00	\$ 1,346.00	\$ 1,257.00	\$ 1,677.00	\$ 1,364.00	\$ 5,644.00
195	1.3	Capital Facilities Replacement Reserve	152		\$ 42,007.00	\$ 6,513.00	\$ -	\$ -	\$ 48,520.00	\$ 42,007.00	\$ 6,513.00	\$ -	\$ -	\$ 48,520.00
196	1.4	Total Estimated Operations, Contingency, Replacement Cost			\$ 51,920.34	\$ 16,064.01	\$ 13,485.00	\$ 10,115.00	\$ 91,584.35	\$ 242,978.02	\$ 20,336.93	\$ 18,451.00	\$ 15,007.00	\$ 296,772.95
197	2. ASSESSMENT RATES PER EBU NEEDED TO RECOVER ANNUAL COSTS													
198	2.1	Rate Needed Operations and Capital Expenditures Cost Recovery			\$ 21.41	\$ 20.62	\$ 29.12	\$ 21.84	\$ 92.99	\$ 474.17	\$ 29.85	\$ 39.84	\$ 32.41	\$ 576.27
199	2.2	Rate Needed Contingency Cost Recovery			\$ 2.14	\$ 2.06	\$ 2.91	\$ 2.19	\$ 9.30	\$ 3.20	\$ 2.98	\$ 3.97	\$ 3.23	\$ 13.38
200	2.3	Rate Needed Capital Facilities Replacement Reserve Cost Recovery			\$ 99.78	\$ 15.47	\$ -	\$ -	\$ 115.25	\$ 99.78	\$ 15.47	\$ -	\$ -	\$ 115.25
201	2.4	Rate Needed Recovery Local Service Utilities Total Annual Cost			\$ 123.33	\$ 38.15	\$ 32.03	\$ 24.03	\$ 217.54	\$ 577.15	\$ 48.30	\$ 43.81	\$ 35.64	\$ 704.90
202														

CSA 34A PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

	A	B	W	X	Y	Z	AA	AB	AC	AD	AE	AF
10			LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 16					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 17				
11	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT
12												
184	300-520-23S	SWALES KELI A & CHARLES D WALKER	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
185	300-520-24S	LOUGHEAD RICHARD INC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
186	300-520-25S	LOUGHEAD RICHARD INC	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
187	300-52X-0A		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
188												
189	175	= TOTAL APN IN CSA 34A	\$ 52,776.56	\$ 15,859.07	\$ 14,074.03	\$ 10,554.47	\$ 93,264.13	\$ 52,578.69	\$ 16,153.77	\$ 14,372.94	\$ 10,786.02	\$ 93,891.42
190												
191		ASSESSMENT RATE CALCULATIONS DATA TABLE										
192		1. ANNUAL COSTS TO BE ASSESSED										
193		1.1 Total Estimated Operations and Capital Expenditures	\$ 9,789.37	\$ 8,496.21	\$ 12,795.00	\$ 9,596.00	\$ 40,676.58	\$ 9,611.29	\$ 8,764.92	\$ 13,072.00	\$ 9,803.00	\$ 41,251.21
194		1.2 Operating Contingency	\$ 979.00	\$ 850.00	\$ 1,280.00	\$ 960.00	\$ 4,069.00	\$ 961.00	\$ 876.00	\$ 1,307.00	\$ 980.00	\$ 4,124.00
195		1.3 Capital Facilities Replacement Reserve	\$ 42,007.00	\$ 6,513.00	\$ -	\$ -	\$ 48,520.00	\$ 42,007.00	\$ 6,513.00	\$ -	\$ -	\$ 48,520.00
196		1.4 Total Estimated Operations, Contingency, Replacement Cost	\$ 52,775.37	\$ 15,859.21	\$ 14,075.00	\$ 10,556.00	\$ 93,265.58	\$ 52,579.29	\$ 16,153.92	\$ 14,379.00	\$ 10,783.00	\$ 93,895.21
197		2. ASSESSMENT RATES PER EBU NEEDED TO RECOVER ANNUAL COSTS										
198		2.1 Rate Needed Operations and Capital Expenditures Cost Recovery	\$ 23.25	\$ 20.18	\$ 30.39	\$ 22.79	\$ 96.61	\$ 22.83	\$ 20.82	\$ 31.05	\$ 23.29	\$ 97.99
199		2.2 Rate Needed Contingency Cost Recovery	\$ 2.33	\$ 2.02	\$ 3.04	\$ 2.28	\$ 9.67	\$ 2.28	\$ 2.08	\$ 3.09	\$ 2.33	\$ 9.78
200		2.3 Rate Needed Capital Facilities Replacement Reserve Cost Recovery	\$ 99.78	\$ 15.47	\$ -	\$ -	\$ 115.25	\$ 99.78	\$ 15.47	\$ -	\$ -	\$ 115.25
201		2.4 Rate Needed Recovery Local Service Utilities Total Annual Cost	\$ 125.36	\$ 37.67	\$ 33.43	\$ 25.07	\$ 221.53	\$ 124.89	\$ 38.37	\$ 34.14	\$ 25.62	\$ 223.02
202												

CSA 34A PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

	A	B	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP
10			LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 18					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 19				
11	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	PROPOSED TOTAL ASSESSMENT
184	300-520-235	SWALES KELI A & CHARLES D WALKER	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
185	300-520-245	LOUGHEAD RICHARD INC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
186	300-520-255	LOUGHEAD RICHARD INC	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
187	300-52X-0A		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
188												
189	175	= TOTAL APN IN CSA 34A	\$ 53,993.25	\$ 16,267.44	\$ 14,688.69	\$ 11,017.57	\$ 95,966.95	\$ 54,250.06	\$ 16,477.94	\$ 15,004.44	\$ 11,253.33	\$ 96,985.77
190												
191	ASSESSMENT RATE CALCULATIONS DATA TABLE											
192	1. ANNUAL COSTS TO BE ASSESSED											
193	1.1	Total Estimated Operations and Capital Expenditures	\$ 10,894.70	\$ 8,868.33	\$ 13,355.00	\$ 10,015.00	\$ 43,133.03	\$ 11,130.03	\$ 9,059.89	\$ 13,643.47	\$ 10,231.32	\$ 44,064.71
194	1.2	Operating Contingency	\$ 1,089.00	\$ 887.00	\$ 1,336.00	\$ 1,002.00	\$ 4,314.00	\$ 1,112.52	\$ 906.16	\$ 1,364.86	\$ 1,023.64	\$ 4,407.18
195	1.3	Capital Facilities Replacement Reserve	\$ 42,007.00	\$ 6,513.00	\$ -	\$ -	\$ 48,520.00	\$ 42,007.00	\$ 6,513.00	\$ -	\$ -	\$ 48,520.00
196	1.4	Total Estimated Operations, Contingency, Replacement Cost	\$ 53,990.70	\$ 16,268.33	\$ 14,691.00	\$ 11,017.00	\$ 95,967.03	\$ 54,249.55	\$ 16,479.05	\$ 15,008.33	\$ 11,254.96	\$ 96,991.89
197	2. ASSESSMENT RATES PER EBU NEEDED TO RECOVER ANNUAL COSTS											
198	2.1	Rate Needed Operations and Capital Expenditures Cost Recovery	\$ 25.88	\$ 21.06	\$ 31.72	\$ 23.79	\$ 102.45	\$ 26.44	\$ 21.52	\$ 32.41	\$ 24.30	\$ 104.67
199	2.2	Rate Needed Contingency Cost Recovery	\$ 2.59	\$ 2.11	\$ 3.17	\$ 2.38	\$ 10.25	\$ 2.64	\$ 2.15	\$ 3.23	\$ 2.43	\$ 10.45
200	2.3	Rate Needed Capital Facilities Replacement Reserve Cost Recovery	\$ 99.78	\$ 15.47	\$ -	\$ -	\$ 115.25	\$ 99.78	\$ 15.47	\$ -	\$ -	\$ 115.25
201	2.4	Rate Needed Recovery Local Service Utilities Total Annual Cost	\$ 128.25	\$ 38.64	\$ 34.89	\$ 26.17	\$ 227.95	\$ 128.86	\$ 39.14	\$ 35.64	\$ 26.73	\$ 230.37
202												



**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT P**

**COUNTY SERVICE AREA 34 ZONE C LOCAL SERVICE UTILITY SYSTEMS  
PROPOSED PARCEL BENEFIT ASSESSMENTS FOR RECOVERY OF ALL  
OPERATIONS COSTS, OPERATING CONTINGENCIES, AND CAPITAL FACILITIES  
RESERVES**

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT P  
COUNTY SERVICE AREA 34 ZONE C LOCAL SERVICE UTILITY SYSTEMS PROPOSED PARCEL BENEFIT ASSESSMENTS  
FOR RECOVERY OF ALL OPERATIONS COSTS, OPERATING CONTINGENCIES, AND CAPITAL FACILITIES RESERVES  
IN FISCAL YEARS 2015-2016 THROUGH 2019-2020

LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 14																	LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 15				
APN	NAME1	CSA 34C EBU	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY14 TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY15 TOTAL ASSESSMENT					
13	300-630-015	ODELL JOSHUA JAMES & KELLY	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
14	300-630-025	TORRES-CHEEMA BETTY	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
15	300-630-035	BN 4870 LP	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
16	300-630-045	SINGH BALINDER & AMANDEEP	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
17	300-630-055	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
18	300-630-065	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
19	300-630-075	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
20	300-630-085	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
21	300-630-095	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
22	300-630-105	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
23	300-630-115	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
24	300-630-125	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
25	300-630-135	BN 4870 LP	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
26	300-630-145	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
27	300-630-155	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
28	300-630-165	LEE RICHARD LJR	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
29	300-630-175	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
30	300-630-185	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
31	300-630-195	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
32	300-630-205	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
33	300-630-215	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
34	300-630-225	DE YOUNG PROPERTIES 4870 LP	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
35	300-630-235	DE YOUNG PROPERTIES 4870 LP	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
36	300-630-245	DE YOUNG PROPERTIES 4870 LP	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
37	300-630-255	CONTRERAS JAIME	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
38	300-63X-04		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
39	300-63X-08		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
40	300-641-015	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
41	300-641-025	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
42	300-641-035	JOHNSON LINDA R TRUSTEE	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
43	300-641-045	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
44	300-641-055	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
45	300-641-065	STEGGALL CHRISTOPHER	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
46	300-641-075	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
47	300-641-085	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
48	300-641-095	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
49	300-641-105	BN 4870 LP	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
50	300-641-115	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
51	300-641-125	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
52	300-641-135	BETTERIDGE JESSICA M	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
53	300-641-145	BN 4870 LP	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
54	300-641-155	LING M TIMOTHY & KIMBERLY M	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
55	300-641-165	AVADIS HAGOP	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
56	300-642-015	CARRERA JOSE Q & JULIA	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
57	300-642-025	ELROD SUSAN LYNN	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
58	300-642-035	BRISENDINE CHAD & TRACI	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
59	300-642-045	BN 4870 LP	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
60	300-642-055	MARKARIAN FRED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
61	300-642-065	ELLIS CHRISTOPHER C	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
62	300-642-075	WILLIAMS DONNA R	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
63	300-643-015	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
64	300-643-025	BN 4870 LP	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
65	300-643-035	BN 4870 LP	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
66	300-643-045	BN 4870 LP	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
67	300-643-055	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
68	300-643-065	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
69	300-643-075	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
70	300-643-085	JPI INCORPORATED	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 49.21	\$ 325.38	\$ 49.21	\$ 1,038.06					
71	300-643-																				

CSA 34C PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

	A	B	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK
1																
2																
3																
4																
5																
6																
7																
8																
9																
10	LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 16								LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 17							
11	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY16 TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY17 TOTAL ASSESSMENT
12																
13	300-630-015	ODELL JOSHUA JAMES & KELLY	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
14	300-630-025	TORRES-CHEEMA BETTY	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
15	300-630-035	BN 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
16	300-630-045	SINGH BALJINDER & AMANDEEP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
17	300-630-055	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
18	300-630-065	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
19	300-630-075	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
20	300-630-085	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
21	300-630-095	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
22	300-630-105	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
23	300-630-115	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
24	300-630-125	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
25	300-630-135	BN 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
26	300-630-145	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
27	300-630-155	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
28	300-630-165	LEE RICHARD LJR	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
29	300-630-175	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
30	300-630-185	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
31	300-630-195	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
32	300-630-205	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
33	300-630-215	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
34	300-630-225	DE YOUNG PROPERTIES 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
35	300-630-235	DE YOUNG PROPERTIES 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
36	300-630-245	DE YOUNG PROPERTIES 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
37	300-630-255	CONTRERAS JAIME	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
38	300-63X-0A		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	300-63X-0B		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	300-641-015	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
41	300-641-025	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
42	300-641-035	JOHNSON LINDA R TRUSTEE	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
43	300-641-045	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
44	300-641-055	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
45	300-641-065	STEGGALL CHRISTOPHER	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
46	300-641-075	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
47	300-641-085	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
48	300-641-095	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
49	300-641-105	BN 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
50	300-641-115	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
51	300-641-125	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
52	300-641-135	BETTERIDGE JESSICA M	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
53	300-641-145	BN 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
54	300-641-155	LING M TIMOTHY & KIMBERLY M	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
55	300-641-165	AVADIS HAGOP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
56	300-642-015	CARRERA JOSE Q & JULIA	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
57	300-642-025	ELROD SUSAN LYNN	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
58	300-642-035	BRISENOIDE CHAD & TRACI	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
59	300-642-045	BN 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
60	300-642-055	MARKARIAN FRED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
61	300-642-065	ELLIS CHRISTOPHER C	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
62	300-642-075	WILLIAMS DONNA R	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
6																

CSA 34C PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

	A	B	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
1																
2																
3																
4																
5																
6																
7																
8																
9																
10			LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 18					LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 19								
11	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY18 TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY19 TOTAL ASSESSMENT
12																
13	300-630-015	ODELL JOSHUA JAMES & KELLY	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
14	300-630-025	TORRES-CHEEMA BETTY	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
15	300-630-035	BN 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
16	300-630-045	SINGH BALINDER & AMANDEEP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
17	300-630-055	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
18	300-630-065	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
19	300-630-075	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
20	300-630-085	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
21	300-630-095	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
22	300-630-105	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
23	300-630-115	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
24	300-630-125	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
25	300-630-135	BN 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
26	300-630-145	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
27	300-630-155	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
28	300-630-165	LEE RICHARD LJR	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
29	300-630-175	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
30	300-630-185	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
31	300-630-195	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
32	300-630-205	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
33	300-630-215	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
34	300-630-225	DE YOUNG PROPERTIES 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
35	300-630-235	DE YOUNG PROPERTIES 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
36	300-630-245	DE YOUNG PROPERTIES 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
37	300-630-255	CONTRERAS JAIME	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
38	300-63X-0A		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	300-63X-0B		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	300-641-015	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
41	300-641-025	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
42	300-641-035	JOHNSON LINDA R TRUSTEE	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
43	300-641-045	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
44	300-641-055	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
45	300-641-065	STEGGALL CHRISTOPHER	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
46	300-641-075	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
47	300-641-085	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
48	300-641-095	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
49	300-641-105	BN 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
50	300-641-115	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
51	300-641-125	JPJ INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
52	300-641-135	BETTERIDGE JESSICA M	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
53	300-641-145	BN 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
54	300-641-155	LING M TIMOTHY & KIMBERLY M	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
55	300-641-165	AVADIS HAGOP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
56	300-642-015	CARRERA JOSE Q & JULIA	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
57	300-642-025	ELROD SUSAN LYNN	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
58	300-642-035	BRISENDINE CHAD & TRACI	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
59	300-642-045	BN 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
60	300-642-055	MARKARIAN FRED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
61	300-642-065	ELLIS CHRISTOPHER C	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
62	300-642-075	WILLIAMS DONNA R	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40		

CSA 34C PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

10	A	B	I	J	LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 14					P	LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 15					W	
					K	L	M	N	O		Q	R	S	T	U		V
11	APN	NAME1	CSA 34C EBU	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY14 TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY15 TOTAL ASSESSMENT
12																	
66	300-643-245	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
67	300-643-255	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
88	300-643-265	BN 4870 LP	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
89	300-643-275	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
90	300-643-285	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
91	300-643-295	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
92	300-643-305	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
93	300-643-315	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
94	300-643-325	BN 4870 LP	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
95	300-644-015	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
96	300-644-025	PEARSON STEVEN W & CONNIE M	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
97	300-644-035	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
98	300-644-045	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
99	300-644-055	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
100	300-644-065	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
101	300-644-075	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
102	300-644-085	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
103	300-644-095	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
104	300-644-105	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
105	300-644-115	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
106	300-644-125	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
107	300-644-135	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
108	300-644-145	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
109	300-650-015	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
110	300-650-025	BERRY BRENDA JANE	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
111	300-650-035	CIACCIO JOHN ANTHONY & LORI E	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
112	300-650-045	STEELE SPENSER L & KRISTEN R	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
113	300-650-055	BN 4870 LP	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
114	300-650-065	YONTRARAK JASON	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
115	300-650-075	JONES LONNIE J JR	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
116	300-650-085	TERRANCE MELVIN L	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
117	300-650-095	BN 4870 LP	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
118	300-650-105	KIRBY FRANK & JESSICA	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
119	300-650-115	BN 4870 LP	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
120	300-650-125	ALAVION MARYAM	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
121	300-650-135	LOZADA RENE & MARIA D	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
122	300-650-145	DE YOUNG PROPERTIES 4870 LP	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
123	300-650-155	COLON CARLOS	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
124	300-650-165	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
125	300-650-175	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
126	300-650-185	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
127	300-650-195	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
128	300-650-205	GONZALES ARMANDO & APRIL D	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
129	300-650-215	CHEVALIER CORY RICHARD & HANNAH MARIE	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
130	300-650-225	DEYOUNG PROPERTIES 4870 LP	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
131	300-650-235	HUMANN MATTHEW & HEATHER	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
132	300-650-245	AJANAKU MICHAEL O & GAIL O OSIO	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
133	300-650-255	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
134	300-650-265	BN 4870 LP	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
135	300-650-275	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
136	300-650-285	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
137	300-650-295	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
138	300-650-305	DE YOUNG PROPERTIES 4870 LP	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
139	300-650-315	JONES RANDY	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
140	300-660-015	BN 4870 LP	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
141	300-660-025	JPI INCORPORATED	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
142	300-660-035	BN 4870 LP	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
143	300-660-045	NICKENS RONALD P	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
144	300-660-055	BAGUNU MOREL C	1	155.63	92.12	233.11	17.90	293.79	26.06	818.61	251.08	111.95	259.54	40.90	325.38	49.21	1,038.06
145	300-660-065	JONES RANDY	1	155.63	92.12												

CSA 34C PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

10	A		B		LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 16						LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 17					
	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY16 TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY17 TOTAL ASSESSMENT
11																
12																
86	300-643-245	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
87	300-643-255	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
88	300-643-265	BN 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
89	300-643-275	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
90	300-643-285	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
91	300-643-295	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
92	300-643-305	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
93	300-643-315	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
94	300-643-325	BN 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
95	300-644-015	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
96	300-644-025	PEARSON STEVEN W & CONNIE M	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
97	300-644-035	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
98	300-644-045	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
99	300-644-055	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
100	300-644-065	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
101	300-644-075	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
102	300-644-085	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
103	300-644-095	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
104	300-644-105	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
105	300-644-115	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
106	300-644-125	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
107	300-644-135	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
108	300-644-145	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
109	300-650-015	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
110	300-650-025	BERRY BRENDA JANE	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
111	300-650-035	CIACCIO JOHN ANTHONY & LORIE E	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
112	300-650-045	STEELE SPENSER & KRISTEN R	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
113	300-650-055	BN 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
114	300-650-065	YONTRARAK JASON	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
115	300-650-075	JONES LONNIE J JR	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
116	300-650-085	TERRANCE MELVIN L	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
117	300-650-095	BN 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
118	300-650-105	KIRBY FRANK & JESSICA	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
119	300-650-115	BN 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
120	300-650-125	ALAVIION MARYAM	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
121	300-650-135	LOZADA RENE & MARIA D	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
122	300-650-145	DE YOUNG PROPERTIES 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
123	300-650-155	COLON CARLOS	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
124	300-650-165	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
125	300-650-175	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
126	300-650-185	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
127	300-650-195	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
128	300-650-205	GONZALES ARMANDO & APRIL D	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
129	300-650-215	CHEVALIER CORY RICHARD & HANNAH MARIE	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
130	300-650-225	DEYOUNG PROPERTIES 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
131	300-650-235	HUMANN MATTHEW & HEATHER	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
132	300-650-245	AJANAKU MICHAEL O & GAIL O OSIHO	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
133	300-650-255	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
134	300-650-265	BN 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
135	300-650-275	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
136	300-650-285	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
137	300-650-295	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
138	300-650-305	DE YOUNG PROPERTIES 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
139	300-650-315	JONES RANDY	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
140	300-660-015	BN 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
141	300-660-025	JPI INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
142	300-660-035	BN 4870 LP	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
143	300-660-045	NICKENS RONALD P	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
144	300-660-055	BAGUNU MORE														

CSA 34C PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

10	A	B	LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 18						LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 19							
	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY		
11	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY18 TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY19 TOTAL ASSESSMENT
12																
86	300-643-245	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
87	300-643-255	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
88	300-643-265	BN 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
89	300-643-275	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
90	300-643-285	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
91	300-643-295	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
92	300-643-305	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
93	300-643-315	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
94	300-643-325	BN 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
95	300-644-015	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
96	300-644-025	PEARSON STEVEN W & CONNIE M	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
97	300-644-035	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
98	300-644-045	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
99	300-644-055	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
100	300-644-065	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
101	300-644-075	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
102	300-644-085	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
103	300-644-095	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
104	300-644-105	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
105	300-644-115	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
106	300-644-125	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
107	300-644-135	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
108	300-644-145	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
109	300-650-015	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
110	300-650-025	BERRY BRENDA JANE	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
111	300-650-035	CIACCIO JOHN ANTHONY & LORI E	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
112	300-650-045	STEELE SPENSER L & KRISTEN R	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
113	300-650-055	BN 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
114	300-650-065	YONTRARAK JASON	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
115	300-650-075	JONES LONNIE J JR	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
116	300-650-085	TERRANCE MELVIN L	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
117	300-650-095	BN 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
118	300-650-105	KIRBY FRANK & JESSICA	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
119	300-650-115	BN 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
120	300-650-125	ALAVION MARYAN	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
121	300-650-135	LOZADA RENE & MARIA D	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
122	300-650-145	DE YOUNG PROPERTIES 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
123	300-650-155	COLON CARLOS	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
124	300-650-165	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
125	300-650-175	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
126	300-650-185	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
127	300-650-195	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
128	300-650-205	GONZALES ARMANDO & APRIL D	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
129	300-650-215	CHEVALIER CORY RICHARD & HANNAH MARIE	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
130	300-650-225	DE YOUNG PROPERTIES 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
131	300-650-235	HUNNATH MATTHEW & HEATHER	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
132	300-650-245	AIANAKU MICHAEL O & GAIL O OSJIO	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
133	300-650-255	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
134	300-650-265	BN 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
135	300-650-275	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
136	300-650-285	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
137	300-650-295	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
138	300-650-305	DE YOUNG PROPERTIES 4870 LP	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$

CSA 34C PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
10	LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 14										LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 15						
11	APN	NAME1	CSA 34C EBU	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY14 TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY15 TOTAL ASSESSMENT
12																	
169	300-660-305	PROSPERI MICHAEL & DARLA	1	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 40.90	\$ 325.38	\$ 49.21	\$ 1,038.06
170	300-660-315	LEON ANTHONY	1	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 40.90	\$ 325.38	\$ 49.21	\$ 1,038.06
171	300-660-325	JPI INCORPORATED	1	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 40.90	\$ 325.38	\$ 49.21	\$ 1,038.06
172	300-660-335	CONTRERAS CLIFFORD & EMILY	1	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 40.90	\$ 325.38	\$ 49.21	\$ 1,038.06
173	300-660-345	HAWKINS REYNANI W	1	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 40.90	\$ 325.38	\$ 49.21	\$ 1,038.06
174	300-660-355	RODRIGUEZ GLORIA C	1	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 40.90	\$ 325.38	\$ 49.21	\$ 1,038.06
175	300-660-365	ROBINSON JEFFREY T & REBECCA RUBENSTEIN	1	\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 40.90	\$ 325.38	\$ 49.21	\$ 1,038.06
176	300-66X-0C			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	300-66X-DD			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178																	
179	165	= TOTAL APN IN CSA 34C	161.00	\$ 25,056.43	\$ 14,831.32	\$ 37,530.71	\$ 2,881.90	\$ 47,300.19	\$ 4,195.66	\$ 131,796.21	\$ 40,423.88	\$ 18,023.95	\$ 41,785.94	\$ 6,584.90	\$ 52,386.18	\$ 7,922.81	\$ 167,127.66
180																	
181	ASSESSMENT RATE CALCULATIONS DATA TABLE																
182	1. ANNUAL COSTS TO BE ASSESSED																
183	1.1	Total Estimated Operations and Capital Expenditures		\$ 10,185.93	\$ 5,623.18	\$ 18,543.00	\$ 2,619.00	\$ 43,000.00	\$ 1,799.00	\$ 81,770.11	\$ 25,249.90	\$ 8,525.35	\$ 22,432.33	\$ 5,986.33	\$ 47,624.33	\$ 5,186.80	\$ 115,005.04
184	1.2	Operating Contingency		\$ 1,019.00	\$ 562.00	\$ 984.00	\$ 262.00	\$ 4,300.00	\$ 180.00	\$ 7,307.00	\$ 1,324.00	\$ 853.00	\$ 1,347.00	\$ 599.00	\$ 4,762.00	\$ 519.00	\$ 9,404.00
185	1.3	Capital Facilities Replacement Reserve		\$ 13,851.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 42,720.00	\$ 13,851.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 42,720.00
186	1.4	Total Estimated Operations, Contingency, Replacement Cost		\$ 25,055.93	\$ 14,831.18	\$ 37,533.00	\$ 2,881.00	\$ 47,300.00	\$ 4,196.00	\$ 131,797.11	\$ 40,424.90	\$ 18,024.35	\$ 41,785.33	\$ 6,585.33	\$ 52,386.33	\$ 7,922.80	\$ 167,129.04
187	2. ASSESSMENT RATES PER EBU NEEDED TO RECOVER ANNUAL COSTS																
188	2.1	Rate Needed Operations and Capital Expenditures Cost Recovery		\$ 63.27	\$ 34.93	\$ 115.17	\$ 16.27	\$ 267.08	\$ 11.17	\$ 507.89	\$ 156.83	\$ 52.95	\$ 139.33	\$ 37.18	\$ 295.80	\$ 32.22	\$ 714.31
189	2.2	Rate Needed Contingency Cost Recovery		\$ 6.33	\$ 3.49	\$ 6.10	\$ 1.63	\$ 26.71	\$ 1.12	\$ 45.38	\$ 8.22	\$ 5.30	\$ 8.37	\$ 3.72	\$ 29.58	\$ 3.22	\$ 58.41
190	2.3	Rate Needed Capital Facilities Replacement Reserve Cost Recovery		\$ 86.03	\$ 53.70	\$ 111.84	\$ -	\$ -	\$ 13.77	\$ 265.34	\$ 86.03	\$ 53.70	\$ 111.84	\$ -	\$ -	\$ 13.77	\$ 265.34
191	2.4	Rate Needed Recovery Local Service Utilities Total Annual Cost		\$ 155.63	\$ 92.12	\$ 233.11	\$ 17.90	\$ 293.79	\$ 26.06	\$ 818.61	\$ 251.08	\$ 111.95	\$ 259.54	\$ 40.90	\$ 325.38	\$ 49.21	\$ 1,038.06
192																	



CSA 34C PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

	A	B	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK
10			LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 16							LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 17						
11	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY16 TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY17 TOTAL ASSESSMENT
12																
169	300-660-30S	PROSPERI MICHAEL & DARLA	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
170	300-660-31S	LEON ANTHONY	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
171	300-660-32S	JPJ INCORPORATED	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
172	300-660-33S	CONTRERAS CLIFFORD & EMILY	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
173	300-660-34S	HAWKINS REYNANI W	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
174	300-660-35S	RODRIGUEZ GLORIA C	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
175	300-660-36S	ROBINSON JEFFREY T & REBECCA RUBENSTEIN	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
176	300-66X-0C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	300-66X-0D		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178																
179	16S	= TOTAL APN IN CSA 34C	\$ 25,542.65	\$ 15,042.23	\$ 39,288.83	\$ 3,572.59	\$ 50,748.81	\$ 4,883.13	\$ 139,078.24	\$ 25,797.03	\$ 15,180.69	\$ 39,924.78	\$ 3,680.46	\$ 49,940.59	\$ 4,963.63	\$ 139,487.18
180																
181	ASSESSMENT RATE CALCULATIONS DATA TABLE															
182	1. ANNUAL COSTS TO BE ASSESSED															
183	1.1	Total Estimated Operations and Capital Expenditures	\$ 10,629.32	\$ 5,814.68	\$ 20,187.00	\$ 3,248.00	\$ 46,135.00	\$ 2,424.00	\$ 88,438.00	\$ 10,859.95	\$ 5,940.28	\$ 20,793.00	\$ 3,345.00	\$ 45,400.00	\$ 2,497.00	\$ 88,835.23
184	1.2	Operating Contingency	\$ 1,063.00	\$ 581.00	\$ 1,095.00	\$ 325.00	\$ 4,614.00	\$ 242.00	\$ 7,920.00	\$ 1,086.00	\$ 594.00	\$ 1,128.00	\$ 335.00	\$ 4,540.00	\$ 250.00	\$ 7,933.00
185	1.3	Capital Facilities Replacement Reserve	\$ 13,851.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 42,720.00	\$ 13,851.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 42,720.00
186	1.4	Total Estimated Operations, Contingency, Replacement Cost	\$ 25,543.32	\$ 15,041.68	\$ 39,288.00	\$ 3,573.00	\$ 50,749.00	\$ 4,883.00	\$ 139,078.00	\$ 25,796.95	\$ 15,180.28	\$ 39,927.00	\$ 3,680.00	\$ 49,940.00	\$ 4,964.00	\$ 139,488.23
187	2. ASSESSMENT RATES PER EBU NEEDED TO RECOVER ANNUAL COSTS															
188	2.1	Rate Needed Operations and Capital Expenditures Cost Recovery	\$ 66.02	\$ 36.12	\$ 125.39	\$ 20.17	\$ 286.55	\$ 15.06	\$ 549.31	\$ 67.45	\$ 36.90	\$ 129.15	\$ 20.78	\$ 281.99	\$ 15.51	\$ 551.78
189	2.2	Rate Needed Contingency Cost Recovery	\$ 6.60	\$ 3.61	\$ 6.80	\$ 2.02	\$ 28.66	\$ 1.50	\$ 49.19	\$ 6.75	\$ 3.69	\$ 6.99	\$ 2.08	\$ 28.20	\$ 1.55	\$ 49.26
190	2.3	Rate Needed Capital Facilities Replacement Reserve Cost Recovery	\$ 86.03	\$ 53.70	\$ 111.84	\$ -	\$ -	\$ 13.77	\$ 265.34	\$ 86.03	\$ 53.70	\$ 111.84	\$ -	\$ -	\$ 13.77	\$ 265.34
191	2.4	Rate Needed Recovery Local Service Utilities Total Annual Cost	\$ 158.65	\$ 93.43	\$ 244.03	\$ 22.19	\$ 315.21	\$ 30.33	\$ 863.84	\$ 160.23	\$ 94.29	\$ 247.98	\$ 22.86	\$ 310.19	\$ 30.83	\$ 866.38
192																

CSA 34C PROPOSED PARCEL BENEFIT ASSESSMENTS FISCAL YEARS 2015-2016 THROUGH 2019-2020  
ANNUAL OPERATION LOCAL SERVICE UTILITY SYSTEMS

	A	B	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
10	LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 18									LOCAL SERVICE UTILITY SYSTEMS BENEFIT ASSESSMENT - FY 19						
11	APN	NAME1	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY18 TOTAL ASSESSMENT	WATER SYSTEM ASSESSMENT	WASTEWATER SYSTEM ASSESSMENT	ROAD SYSTEM ASSESSMENT	STREETLIGHTING SYSTEM ASSESSMENT	LANDSCAPE SYSTEM ASSESSMENT	OPEN SPACE SYSTEM ASSESSMENT	FY19 TOTAL ASSESSMENT
12																
169	300-660-305	PROSPERI MICHAEL & DARLA	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
170	300-660-315	LEON ANTHONY	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
171	300-660-325	JPI INCORPORATED	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
172	300-660-335	CONTRERAS CLIFFORD & EMILY	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
173	300-660-345	HAWKINS REYNANI W	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
174	300-660-355	RODRIGUEZ GLORIA C	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
175	300-660-365	ROBINSON JEFFREY T & REBECCA RUBENSTEIN	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
176	300-66X-0C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	300-66X-0D		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178																
179	165	= TOTAL APN IN CSA 34C	\$ 26,210.80	\$ 15,320.76	\$ 40,583.27	\$ 3,789.94	\$ 51,437.89	\$ 5,047.35	\$ 142,390.01	\$ 26,478.06	\$ 15,465.66	\$ 41,071.10	\$ 3,872.05	\$ 52,550.40	\$ 5,106.92	\$ 144,544.19
180																
181		ASSESSMENT RATE CALCULATIONS DATA TABLE														
182		1. ANNUAL COSTS TO BE ASSESSED														
183		1.1 Total Estimated Operations and Capital Expenditures	\$ 11,236.30	\$ 6,068.82	\$ 21,416.00	\$ 3,445.00	\$ 46,763.00	\$ 2,572.00	\$ 91,501.12	\$ 11,479.00	\$ 6,199.91	\$ 21,878.59	\$ 3,519.41	\$ 47,773.08	\$ 2,627.56	\$ 93,477.55
184		1.2 Operating Contingency	\$ 1,124.00	\$ 607.00	\$ 1,162.00	\$ 345.00	\$ 4,676.00	\$ 257.00	\$ 8,171.00	\$ 1,148.28	\$ 620.11	\$ 1,187.10	\$ 352.45	\$ 4,777.00	\$ 262.55	\$ 8,347.49
185		1.3 Capital Facilities Replacement Reserve	\$ 13,851.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 42,720.00	\$ 13,851.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 42,720.00
186		1.4 Total Estimated Operations, Contingency, Replacement Cost	\$ 26,211.30	\$ 15,321.82	\$ 40,584.00	\$ 3,790.00	\$ 51,439.00	\$ 5,046.00	\$ 142,392.12	\$ 26,478.28	\$ 15,466.02	\$ 41,071.69	\$ 3,871.86	\$ 52,550.08	\$ 5,107.11	\$ 144,545.04
187		2. ASSESSMENT RATES PER EBU NEEDED TO RECOVER ANNUAL COSTS														
188		2.1 Rate Needed Operations and Capital Expenditures Cost Recovery	\$ 69.79	\$ 37.69	\$ 133.02	\$ 21.40	\$ 290.45	\$ 15.98	\$ 568.33	\$ 71.30	\$ 38.51	\$ 135.89	\$ 21.86	\$ 296.73	\$ 16.32	\$ 580.61
189		2.2 Rate Needed Contingency Cost Recovery	\$ 6.98	\$ 3.77	\$ 7.21	\$ 2.14	\$ 29.04	\$ 1.60	\$ 50.74	\$ 7.13	\$ 3.85	\$ 7.37	\$ 2.19	\$ 29.67	\$ 1.63	\$ 51.84
190		2.3 Rate Needed Capital Facilities Replacement Reserve Cost Recovery	\$ 86.03	\$ 53.70	\$ 111.84	\$ -	\$ -	\$ 13.77	\$ 265.34	\$ 86.03	\$ 53.70	\$ 111.84	\$ -	\$ -	\$ 13.77	\$ 265.34
191		2.4 Rate Needed Recovery Local Service Utilities Total Annual Cost	\$ 162.80	\$ 95.16	\$ 252.07	\$ 23.54	\$ 319.49	\$ 31.35	\$ 884.41	\$ 164.46	\$ 96.06	\$ 255.10	\$ 24.05	\$ 326.40	\$ 31.72	\$ 897.79
192																

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT Q**

**EXHIBIT Q TABLES Q-1 THROUGH Q-5 – COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015 (TABLE Q-1) ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES, THROUGH COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019 (TABLE Q-5) ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT Q-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015  
ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2014-15
I.	BEGINNING CASH BALANCE 07-01-2014	
A.	Funds in County Treasury	\$ 440,927.86
B.	Less Warrants Outstanding	\$ -
C.	TOTAL CASH ON HAND	\$ 440,927.86
II.	REVENUES	
A.	OPERATING REVENUES	
i.	5060 Other Charges for Current Services	\$ -
ii.	5066 Charges for Special Assessment	\$ 81,822.46
iii.	4986 Water Meter Installation Fees	\$ -
iv.	5800 Other Miscellaneous	\$ -
v.	Total Operating Revenues	\$ 81,822.46
B.	NON-OPERATING REVENUES	
i.	3007 To 3025 Tax Revenues	\$ -
ii.	3380 Interest	\$ 1,556.80
iii.	5800 Other Miscellaneous Transfers	\$ -
iv.	Total Non-Operating Revenues	\$ 1,556.80
C.	TOTAL OPERATING REVENUES	\$ 81,822.46
D.	TOTAL NON-OPERATING REVENUES	\$ 1,556.80
E.	TOTAL REVENUES	\$ 83,379.26
III.	TOTAL REVENUES AND CASH ON HAND	\$ 524,307.12
IV.	EXPENDITURES	
A.	OPERATING EXPENDITURES	
i.	7010 Agriculture - Water Supply	
5	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	b. Administration - Water (Bureau Rec)	\$ 4,290.51
7	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 2,893.16
	d. Subtotal 7010 Agriculture - Water Supply	\$ 7,183.67
ii.	7040 Communication	
6	a. Administration - Water	\$ -
	b. Subtotal 7040 Communication	\$ -
iii.	7101 Liability Insurance	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7101 Liability Insurance	\$ -

**REPORT EXHIBIT Q-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015  
ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2014-15
	iv. 7205 Maintenance - Equipment	
2	a. Water Treatment	\$ -
3	b. Transmission & Distribution	\$ -
6	c. Administration - Water	\$ 215.42
7	d. Other Expense - Water Supply	\$ -
8	e. Sewage Collection	\$ -
9	f. Sewage Treatment	\$ -
13	g. Administration - Sewer	\$ -
17	h. Street Lighting	\$ -
30	i. Street Sweeping	\$ -
	j. Subtotal 7205 Maintenance - Equipment	\$ 215.42
	v. 7220 Maintenance - Building and Grounds	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
6	d. Administration - Water	\$ -
7	e. Other Expense - Water Supply	\$ -
8	f. Sewage Collection	\$ 536.34
9	g. Sewage Treatment	\$ -
14	h. Other Expense - Sewer	\$ -
17	i. Street Lighting	\$ -
18	j. Road Maintenance	\$ -
30	k. Street Sweeping	\$ -
	l. Subtotal 7220 Maintenance - Building and Grounds	\$ 536.34
	vi. 7265 Office Expense	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ 7.84
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7265 Office Expense	\$ 7.84
	vii. 7268 Postage	
6	a. Administration - Water	\$ 119.87
	b. Subtotal 7268 Postage	\$ 119.87
	viii. 7287 PeopleSoft Financial Charge	
6	a. Administration - Water	\$ 1,133.99
	b. Subtotal 7287 PeopleSoft Financial Charge	\$ 1,133.99

**REPORT EXHIBIT Q-1  
COUNTY SERVICE AREA 34 FISCAL YEAR 2014-2015  
ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2014-15
	ix. 7295 Professional & Specialized Services	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ 153.92
3	c. Transmission & Distribution	\$ 982.70
4	d. Customer Accounts-Water	\$ -
5	e. Water Purchases - LTRID	\$ 164.94
6	f. Administration - Water	\$ 10,072.77
7	g. Other Expense - Water Supply	\$ 12.88
8	h. Sewage Collection	\$ -
9	i. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 449.04
10	j. Sewage Disposal	\$ -
13	k. Administration-Sewer	\$ -
14	l. Other Expense - Sewer	\$ -
17	m. Street Lighting	\$ -
18	n. Road Maintenance	\$ -
6, 13, 17, 18	o. Proposition 218 Fees and Assessments Proceeding	\$ -
32	p. Sewer System Management Plan	\$ -
	q. Subtotal 7295 Professional & Specialized Services	\$ 11,836.25
	x. 7400 Specialized Departmental Expense	
2	a. Water Treatment	\$ -
5	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	c. Administration - Water	\$ 1,401.82
7	d. Other Expense - Water Supply	\$ -
9	e. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 8,330.13
14	f. Other Expense - Sewer	\$ -
	g. Subtotal 7400 Specialized Departmental Expense	\$ 9,731.95
	xi. 7430 Utilities	
1	a. Pumping	\$ -
8	b. Sewage Collection	\$ -
9	c. Sewage Treatment	\$ -
17	d. Street Lighting	\$ -
	e. Subtotal 7430 Utilities	\$ -
	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
	xiii. Total Operating Expenditures	\$ 30,765.33
	B. CAPITAL EXPENDITURES	
	i. 8150 Buildings & Improvements	
3	a. Project 90675 - Parallel Pipeline	\$ -
1	b. Project 90675 - Pump & Platform Replacement	\$ -
1	c. Platform Repair - SC34A & SC34PUMP	\$ -
1	d. Motor Control Center -SC4MMC	\$ -
1	e. Lake Pumps Conduit Failure Repair	\$ -
1	f. Pumping - Water Supply Facilities Repair Reserve	\$ 21,647.60
1	g. Winchell Cove Transformer Repair Cost Recovery	\$ -
	ii. Total Capital Expenditures	\$ 21,647.60
	C. SUBTOTAL OPERATING EXPENDITURES	\$ 30,765.33
	D. SUBTOTAL CAPITAL EXPENDITURES	\$ 21,647.60
	E. TOTAL EXPENDITURES	\$ 52,412.93
	V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 3,077.00
	VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + LINE V)	\$ 55,489.93
	VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 30,204.00
	VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + LINE VII)	\$ 85,693.93
	IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ (2,314.67)
	X. EST. ENDING CASH BALANCE 06-30-2015 (Line I.C + Line IX)	\$ 438,613.19

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT Q-2  
COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016  
ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2015-16
I.	BEGINNING CASH BALANCE 07-01-2015	
A.	Funds in County Treasury	\$ 438,613.19
B.	Less Warrants Outstanding	\$ -
C.	TOTAL CASH ON HAND	\$ 438,613.19
II.	REVENUES	
A.	OPERATING REVENUES	
i.	5060 Other Charges for Current Services	\$ -
ii.	5066 Charges for Special Assessment	\$ 97,606.17
iii.	4986 Water Meter Installation Fees	\$ -
iv.	5800 Other Miscellaneous	\$ -
v.	Total Operating Revenues	\$ 97,606.17
B.	NON-OPERATING REVENUES	
i.	3007 To 3025 Tax Revenues	\$ -
ii.	3380 Interest	\$ 1,590.43
iii.	5800 Other Miscellaneous Transfers	\$ -
iv.	Total Non-Operating Revenues	\$ 1,590.43
C.	TOTAL OPERATING REVENUES	\$ 97,606.17
D.	TOTAL NON-OPERATING REVENUES	\$ 1,590.43
E.	TOTAL REVENUES	\$ 99,196.60
III.	TOTAL REVENUES AND CASH ON HAND	\$ 537,809.79
IV.	EXPENDITURES	
A.	OPERATING EXPENDITURES	
i.	7010 Agriculture - Water Supply	
5	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	b. Administration - Water (Bureau Rec)	\$ 4,383.19
7	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 2,955.65
	d. Subtotal 7010 Agriculture - Water Supply	\$ 7,338.84
ii.	7040 Communication	
6	a. Administration - Water	\$ -
	b. Subtotal 7040 Communication	\$ -
iii.	7101 Liability Insurance	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7101 Liability Insurance	\$ -

**REPORT EXHIBIT Q-2  
COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016  
ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2015-16
	iv. 7205 Maintenance - Equipment	
2	a. Water Treatment	\$ -
3	b. Transmission & Distribution	\$ -
6	c. Administration - Water	\$ 220.07
7	d. Other Expense - Water Supply	\$ -
8	e. Sewage Collection	\$ -
9	f. Sewage Treatment	\$ -
13	g. Administration - Sewer	\$ -
17	h. Street Lighting	\$ -
30	i. Street Sweeping	\$ -
	j. Subtotal 7205 Maintenance - Equipment	\$ 220.07
	v. 7220 Maintenance - Building and Grounds	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
6	d. Administration - Water	\$ -
7	e. Other Expense - Water Supply	\$ -
8	f. Sewage Collection	\$ 547.92
9	g. Sewage Treatment	\$ -
14	h. Other Expense - Sewer	\$ -
17	i. Street Lighting	\$ -
18	j. Road Maintenance	\$ -
30	k. Street Sweeping	\$ -
	l. Subtotal 7220 Maintenance - Building and Grounds	\$ 547.92
	vi. 7265 Office Expense	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ 8.01
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7265 Office Expense	\$ 8.01
	vii. 7268 Postage	
6	a. Administration - Water	\$ 122.46
	b. Subtotal 7268 Postage	\$ 122.46
	viii. 7287 PeopleSoft Financial Charge	
6	a. Administration - Water	\$ 1,158.48
	b. Subtotal 7287 PeopleSoft Financial Charge	\$ 1,158.48



**REPORT EXHIBIT Q-2**  
**COUNTY SERVICE AREA 34 FISCAL YEAR 2015-2016**  
**ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2015-16
	ix. 7295 Professional & Specialized Services	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ 157.24
3	c. Transmission & Distribution	\$ 1,003.93
4	d. Customer Accounts-Water	\$ -
5	e. Water Purchases - LTRID	\$ 168.50
6	f. Administration - Water	\$ 10,290.34
7	g. Other Expense - Water Supply	\$ 13.16
8	h. Sewage Collection	\$ -
9	i. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 458.74
10	j. Sewage Disposal	\$ -
13	k. Administration-Sewer	\$ -
14	l. Other Expense - Sewer	\$ -
17	m. Street Lighting	\$ -
18	n. Road Maintenance	\$ -
6, 13, 17, 18	o. Proposition 218 Fees and Assessments Proceeding	\$ 17,000.00
32	p. Sewer System Management Plan	\$ -
	q. Subtotal 7295 Professional & Specialized Services	\$ 29,091.91
	x. 7400 Specialized Departmental Expense	
2	a. Water Treatment	\$ -
5	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	c. Administration - Water	\$ 1,432.10
7	d. Other Expense - Water Supply	\$ -
9	e. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 8,510.06
14	f. Other Expense - Sewer	\$ -
	g. Subtotal 7400 Specialized Departmental Expense	\$ 9,942.16
	xi. 7430 Utilities	
1	a. Pumping	\$ -
8	b. Sewage Collection	\$ -
9	c. Sewage Treatment	\$ -
17	d. Street Lighting	\$ -
	e. Subtotal 7430 Utilities	\$ -
	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
	xiii. Total Operating Expenditures	\$ 48,429.85
	<b>B. CAPITAL EXPENDITURES</b>	
	i. 8150 Buildings & Improvements	
3	a. Project 90675 - Parallel Pipeline	\$ -
1	b. Project 90675 - Pump & Platform Replacement	\$ -
1	c. Platform Repair - SC34A & SC34PUMP	\$ -
1	d. Motor Control Center -SC4MMC	\$ -
1	e. Lake Pumps Conduit Failure Repair	\$ -
1	f. Pumping - Water Supply Facilities Repair Reserve	\$ 21,847.60
1	g. Winchell Cove Transformer Repair Cost Recovery	\$ -
	ii. Total Capital Expenditures	\$ 21,847.60
	<b>C. SUBTOTAL OPERATING EXPENDITURES</b>	\$ 48,429.85
	<b>D. SUBTOTAL CAPITAL EXPENDITURES</b>	\$ 21,847.60
	<b>E. TOTAL EXPENDITURES</b>	\$ 70,277.45
	V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 4,843.00
	VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + LINE V)	\$ 75,120.45
	VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 30,204.00
	VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + LINE VII)	\$ 105,324.45
	IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ (6,127.85)
	X. EST. ENDING CASH BALANCE 06-30-2016 (Line I.C + Line IX)	\$ 432,485.34

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT Q-3  
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017  
ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2016-17
	I. BEGINNING CASH BALANCE 07-01-2016	
	A. Funds in County Treasury	\$ 432,485.34
	B. Less Warrants Outstanding	\$ -
	C. TOTAL CASH ON HAND	\$ 432,485.34
	II. REVENUES	
	A. OPERATING REVENUES	
	i. 5060 Other Charges for Current Services	\$ -
	ii. 5066 Charges for Special Assessment	\$ 87,176.91
	iii. 4986 Water Meter Installation Fees	\$ -
	iv. 5800 Other Miscellaneous	\$ -
	v. Total Operating Revenues	\$ 87,176.91
	B. NON-OPERATING REVENUES	
	i. 3007 To 3025 Tax Revenues	\$ -
	ii. 3380 Interest	\$ 1,900.00
	iii. 5800 Other Miscellaneous Transfers	\$ -
	iv. Total Non-Operating Revenues	\$ 1,900.00
	C. TOTAL OPERATING REVENUES	\$ 87,176.91
	D. TOTAL NON-OPERATING REVENUES	\$ 1,900.00
	E. TOTAL REVENUES	\$ 89,076.91
	III. TOTAL REVENUES AND CASH ON HAND	\$ 521,562.25
	IV. EXPENDITURES	
	A. OPERATING EXPENDITURES	
	i. 7010 Agriculture - Water Supply	
5	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	b. Administration - Water (Bureau Rec)	\$ 4,477.87
7	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 3,019.49
	d. Subtotal 7010 Agriculture - Water Supply	\$ 7,497.36
	ii. 7040 Communication	
6	a. Administration - Water	\$ -
	b. Subtotal 7040 Communication	\$ -
	iii. 7101 Liability Insurance	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7101 Liability Insurance	\$ -

**REPORT EXHIBIT Q-3  
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017  
ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2016-17
	iv. 7205 Maintenance - Equipment	
2	a. Water Treatment	\$ -
3	b. Transmission & Distribution	\$ -
6	c. Administration - Water	\$ 224.82
7	d. Other Expense - Water Supply	\$ -
8	e. Sewage Collection	\$ -
9	f. Sewage Treatment	\$ -
13	g. Administration - Sewer	\$ -
17	h. Street Lighting	\$ -
30	i. Street Sweeping	\$ -
	j. Subtotal 7205 Maintenance - Equipment	\$ 224.82
	v. 7220 Maintenance - Building and Grounds	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
6	d. Administration - Water	\$ -
7	e. Other Expense - Water Supply	\$ -
8	f. Sewage Collection	\$ 559.76
9	g. Sewage Treatment	\$ -
14	h. Other Expense - Sewer	\$ -
17	i. Street Lighting	\$ -
18	j. Road Maintenance	\$ -
30	k. Street Sweeping	\$ -
	l. Subtotal 7220 Maintenance - Building and Grounds	\$ 559.76
	vi. 7265 Office Expense	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ 8.18
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7265 Office Expense	\$ 8.18
	vii. 7268 Postage	
6	a. Administration - Water	\$ 125.11
	b. Subtotal 7268 Postage	\$ 125.11
	viii. 7287 PeopleSoft Financial Charge	
6	a. Administration - Water	\$ 1,183.50
	b. Subtotal 7287 PeopleSoft Financial Charge	\$ 1,183.50

**REPORT EXHIBIT Q-3  
COUNTY SERVICE AREA 34 FISCAL YEAR 2016-2017  
ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2016-17
	ix. 7295 Professional & Specialized Services	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ 160.64
3	c. Transmission & Distribution	\$ 1,025.61
4	d. Customer Accounts-Water	\$ -
5	e. Water Purchases - LTRID	\$ 172.14
6	f. Administration - Water	\$ 10,512.61
7	g. Other Expense - Water Supply	\$ 13.44
8	h. Sewage Collection	\$ -
9	i. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 468.65
10	j. Sewage Disposal	\$ -
13	k. Administration-Sewer	\$ -
14	l. Other Expense - Sewer	\$ -
17	m. Street Lighting	\$ -
18	n. Road Maintenance	\$ -
6, 13, 17, 18	o. Proposition 218 Fees and Assessments Proceeding	\$ 17,367.20
32	p. Sewer System Management Plan	\$ -
	q. Subtotal 7295 Professional & Specialized Services	\$ 29,720.29
	x. 7400 Specialized Departmental Expense	
2	a. Water Treatment	\$ -
5	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	c. Administration - Water	\$ 1,463.03
7	d. Other Expense - Water Supply	\$ -
9	e. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 8,693.88
14	f. Other Expense - Sewer	\$ -
	g. Subtotal 7400 Specialized Departmental Expense	\$ 10,156.91
	xi. 7430 Utilities	
1	a. Pumping	\$ -
8	b. Sewage Collection	\$ -
9	c. Sewage Treatment	\$ -
17	d. Street Lighting	\$ -
	e. Subtotal 7430 Utilities	\$ -
	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
	xiii. Total Operating Expenditures	\$ 49,475.93
	B. CAPITAL EXPENDITURES	
	i. 8150 Buildings & Improvements	
3	a. Project 90675 - Parallel Pipeline	\$ -
1	b. Project 90675 - Pump & Platform Replacement	\$ -
1	c. Platform Repair - SC34A & SC34PUMP	\$ -
1	d. Motor Control Center -SC4MMC	\$ -
1	e. Lake Pumps Conduit Failure Repair	\$ -
1	f. Pumping - Water Supply Facilities Repair Reserve	\$ 21,847.60
1	g. Winchell Cove Transformer Repair Cost Recovery	\$ -
	ii. Total Capital Expenditures	\$ 21,847.60
	C. SUBTOTAL OPERATING EXPENDITURES	\$ 49,475.93
	D. SUBTOTAL CAPITAL EXPENDITURES	\$ 21,847.60
	E. TOTAL EXPENDITURES	\$ 71,323.53
	V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 4,948.00
	VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + LINE V)	\$ 76,271.53
	VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 30,204.00
	VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + LINE VII)	\$ 106,475.53
	IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ (17,398.62)
	X. EST. ENDING CASH BALANCE 06-30-2017 (Line I.C + Line IX)	\$ 415,086.72

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT Q-4  
COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018  
ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2017-18
	I. BEGINNING CASH BALANCE 07-01-2017	
	A. Funds in County Treasury	\$ 415,086.72
	B. Less Warrants Outstanding	\$ -
	C. TOTAL CASH ON HAND	<u>\$ 415,086.72</u>
	II. REVENUES	
	A. OPERATING REVENUES	
	i. 5060 Other Charges for Current Services	\$ -
	ii. 5066 Charges for Special Assessment	\$ 87,937.04
	iii. 4986 Water Meter Installation Fees	\$ -
	iv. 5800 Other Miscellaneous	\$ -
	v. Total Operating Revenues	<u>\$ 87,937.04</u>
	B. NON-OPERATING REVENUES	
	i. 3007 To 3025 Tax Revenues	\$ -
	ii. 3380 Interest	\$ 3,000.00
	iii. 5800 Other Miscellaneous Transfers	\$ -
	iv. Total Non-Operating Revenues	<u>\$ 3,000.00</u>
	C. TOTAL OPERATING REVENUES	\$ 87,937.04
	D. TOTAL NON-OPERATING REVENUES	<u>\$ 3,000.00</u>
	E. TOTAL REVENUES	<u>\$ 90,937.04</u>
	III. TOTAL REVENUES AND CASH ON HAND	\$ 506,023.76
	IV. EXPENDITURES	
	A. OPERATING EXPENDITURES	
	i. 7010 Agriculture - Water Supply	
5	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	b. Administration - Water (Bureau Rec)	\$ 4,574.59
7	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 3,084.71
	d. Subtotal 7010 Agriculture - Water Supply	<u>\$ 7,659.30</u>
	ii. 7040 Communication	
6	a. Administration - Water	\$ -
	b. Subtotal 7040 Communication	<u>\$ -</u>
	iii. 7101 Liability Insurance	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7101 Liability Insurance	<u>\$ -</u>

**REPORT EXHIBIT Q-4  
COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018  
ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2017-18
	iv. 7205 Maintenance - Equipment	
2	a. Water Treatment	\$ -
3	b. Transmission & Distribution	\$ -
6	c. Administration - Water	\$ 229.68
7	d. Other Expense - Water Supply	\$ -
8	e. Sewage Collection	\$ -
9	f. Sewage Treatment	\$ -
13	g. Administration - Sewer	\$ -
17	h. Street Lighting	\$ -
30	i. Street Sweeping	\$ -
	j. Subtotal 7205 Maintenance - Equipment	\$ 229.68
	v. 7220 Maintenance - Building and Grounds	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
6	d. Administration - Water	\$ -
7	e. Other Expense - Water Supply	\$ -
8	f. Sewage Collection	\$ 571.85
9	g. Sewage Treatment	\$ -
14	h. Other Expense - Sewer	\$ -
17	i. Street Lighting	\$ -
18	j. Road Maintenance	\$ -
30	k. Street Sweeping	\$ -
	l. Subtotal 7220 Maintenance - Building and Grounds	\$ 571.85
	vi. 7265 Office Expense	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ 8.36
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7265 Office Expense	\$ 8.36
	vii. 7268 Postage	
6	a. Administration - Water	\$ 127.81
	b. Subtotal 7268 Postage	\$ 127.81
	viii. 7287 PeopleSoft Financial Charge	
6	a. Administration - Water	\$ 1,209.06
	b. Subtotal 7287 PeopleSoft Financial Charge	\$ 1,209.06

**REPORT EXHIBIT Q-4**  
**COUNTY SERVICE AREA 34 FISCAL YEAR 2017-2018**  
**ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2017-18
	ix. 7295 Professional & Specialized Services	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ 164.11
3	c. Transmission & Distribution	\$ 1,047.76
4	d. Customer Accounts-Water	\$ -
5	e. Water Purchases - LTRID	\$ 175.86
6	f. Administration - Water	\$ 10,739.68
7	g. Other Expense - Water Supply	\$ 13.73
8	h. Sewage Collection	\$ -
9	i. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 478.77
10	j. Sewage Disposal	\$ -
13	k. Administration-Sewer	\$ -
14	l. Other Expense - Sewer	\$ -
17	m. Street Lighting	\$ -
18	n. Road Maintenance	\$ -
6, 13, 17, 18	o. Proposition 218 Fees and Assessments Proceeding	\$ -
32	p. Sewer System Management Plan	\$ -
	q. Subtotal 7295 Professional & Specialized Services	\$ 12,619.91
	x. 7400 Specialized Departmental Expense	
2	a. Water Treatment	\$ -
5	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	c. Administration - Water	\$ 1,494.63
7	d. Other Expense - Water Supply	\$ -
9	e. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 8,881.67
14	f. Other Expense - Sewer	\$ -
	g. Subtotal 7400 Specialized Departmental Expense	\$ 10,376.30
	xi. 7430 Utilities	
1	a. Pumping	\$ -
8	b. Sewage Collection	\$ -
9	c. Sewage Treatment	\$ -
17	d. Street Lighting	\$ -
	e. Subtotal 7430 Utilities	\$ -
	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
	xiii. Total Operating Expenditures	\$ 32,802.27
	<b>B. CAPITAL EXPENDITURES</b>	
	i. 8150 Buildings & Improvements	
3	a. Project 90675 - Parallel Pipeline	\$ -
1	b. Project 90675 - Pump & Platform Replacement	\$ -
1	c. Platform Repair - SC34A & SC34PUMP	\$ -
1	d. Motor Control Center -SC4MMC	\$ -
1	e. Lake Pumps Conduit Failure Repair	\$ -
1	f. Pumping - Water Supply Facilities Repair Reserve	\$ 21,847.60
1	g. Winchell Cove Transformer Repair Cost Recovery	\$ -
	ii. Total Capital Expenditures	\$ 21,847.60
	C. SUBTOTAL OPERATING EXPENDITURES	\$ 32,802.27
	D. SUBTOTAL CAPITAL EXPENDITURES	\$ 21,847.60
	E. TOTAL EXPENDITURES	\$ 54,649.87
	V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 3,280.00
	VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + LINE V)	\$ 57,929.87
	VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 30,204.00
	VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + LINE VII)	\$ 88,133.87
	IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ 2,803.17
	X. EST. ENDING CASH BALANCE 06-30-2018 (Line I.C + Line IX)	\$ 417,889.89

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT Q-5  
COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019  
ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2018-19
I.	BEGINNING CASH BALANCE 07-01-2018	
A.	Funds in County Treasury	\$ 417,889.89
B.	Less Warrants Outstanding	\$ -
C.	TOTAL CASH ON HAND	\$ 417,889.89
II.	REVENUES	
A.	OPERATING REVENUES	
i.	5060 Other Charges for Current Services	\$ -
ii.	5066 Charges for Special Assessment	\$ 88,722.81
iii.	4986 Water Meter Installation Fees	\$ -
iv.	5800 Other Miscellaneous	\$ -
v.	Total Operating Revenues	\$ 88,722.81
B.	NON-OPERATING REVENUES	
i.	3007 To 3025 Tax Revenues	\$ -
ii.	3380 Interest	\$ 3,000.00
iii.	5800 Other Miscellaneous Transfers	\$ -
iv.	Total Non-Operating Revenues	\$ 3,000.00
C.	TOTAL OPERATING REVENUES	\$ 88,722.81
D.	TOTAL NON-OPERATING REVENUES	\$ 3,000.00
E.	TOTAL REVENUES	\$ 91,722.81
III.	TOTAL REVENUES AND CASH ON HAND	\$ 509,612.70
IV.	EXPENDITURES	
A.	OPERATING EXPENDITURES	
i.	7010 Agriculture - Water Supply	
5	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	b. Administration - Water (Bureau Rec)	\$ 4,673.40
7	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 3,151.34
	d. Subtotal 7010 Agriculture - Water Supply	\$ 7,824.74
ii.	7040 Communication	
6	a. Administration - Water	\$ -
	b. Subtotal 7040 Communication	\$ -
iii.	7101 Liability Insurance	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7101 Liability Insurance	\$ -



**REPORT EXHIBIT Q-5**  
**COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019**  
**ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2018-19
	iv. 7205 Maintenance - Equipment	
2	a. Water Treatment	\$ -
3	b. Transmission & Distribution	\$ -
6	c. Administration - Water	\$ 234.64
7	d. Other Expense - Water Supply	\$ -
8	e. Sewage Collection	\$ -
9	f. Sewage Treatment	\$ -
13	g. Administration - Sewer	\$ -
17	h. Street Lighting	\$ -
30	i. Street Sweeping	\$ -
	j. Subtotal 7205 Maintenance - Equipment	\$ 234.64
	v. 7220 Maintenance - Building and Grounds	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
6	d. Administration - Water	\$ -
7	e. Other Expense - Water Supply	\$ -
8	f. Sewage Collection	\$ 584.20
9	g. Sewage Treatment	\$ -
14	h. Other Expense - Sewer	\$ -
17	i. Street Lighting	\$ -
18	j. Road Maintenance	\$ -
30	k. Street Sweeping	\$ -
	l. Subtotal 7220 Maintenance - Building and Grounds	\$ 584.20
	vi. 7265 Office Expense	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ 8.54
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7265 Office Expense	\$ 8.54
	vii. 7268 Postage	
6	a. Administration - Water	\$ 130.57
	b. Subtotal 7268 Postage	\$ 130.57
	viii. 7287 PeopleSoft Financial Charge	
6	a. Administration - Water	\$ 1,235.18
	b. Subtotal 7287 PeopleSoft Financial Charge	\$ 1,235.18

**REPORT EXHIBIT Q-5**  
**COUNTY SERVICE AREA 34 FISCAL YEAR 2018-2019**  
**ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2018-19
	ix. 7295 Professional & Specialized Services	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ 167.65
3	c. Transmission & Distribution	\$ 1,070.39
4	d. Customer Accounts-Water	\$ -
5	e. Water Purchases - LTRID	\$ 179.66
6	f. Administration - Water	\$ 10,971.66
7	g. Other Expense - Water Supply	\$ 14.03
8	h. Sewage Collection	\$ -
9	i. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 489.11
10	j. Sewage Disposal	\$ -
13	k. Administration-Sewer	\$ -
14	l. Other Expense - Sewer	\$ -
17	m. Street Lighting	\$ -
18	n. Road Maintenance	\$ -
6, 13, 17, 18	o. Proposition 218 Fees and Assessments Proceeding	\$ -
32	p. Sewer System Management Plan	\$ -
	q. Subtotal 7295 Professional & Specialized Services	\$ 12,892.50
	x. 7400 Specialized Departmental Expense	
2	a. Water Treatment	\$ -
5	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	c. Administration - Water	\$ 1,526.91
7	d. Other Expense - Water Supply	\$ -
9	e. Sewage Treatment - SWRCB Lake Pumps Permit	\$ 9,073.51
14	f. Other Expense - Sewer	\$ -
	g. Subtotal 7400 Specialized Departmental Expense	\$ 10,600.42
	xi. 7430 Utilities	
1	a. Pumping	\$ -
8	b. Sewage Collection	\$ -
9	c. Sewage Treatment	\$ -
17	d. Street Lighting	\$ -
	e. Subtotal 7430 Utilities	\$ -
	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -
	xiii. Total Operating Expenditures	\$ 33,510.79
	B. CAPITAL EXPENDITURES	
	i. 8150 Buildings & Improvements	
3	a. Project 90675 - Parallel Pipeline	\$ -
1	b. Project 90675 - Pump & Platform Replacement	\$ -
1	c. Platform Repair - SC34A & SC34PUMP	\$ -
1	d. Motor Control Center -SC4MMC	\$ -
1	e. Lake Pumps Conduit Failure Repair	\$ -
1	f. Pumping - Water Supply Facilities Repair Reserve	\$ 21,847.60
1	g. Winchell Cove Transformer Repair Cost Recovery	\$ -
	ii. Total Capital Expenditures	\$ 21,847.60
	C. SUBTOTAL OPERATING EXPENDITURES	\$ 33,510.79
	D. SUBTOTAL CAPITAL EXPENDITURES	\$ 21,847.60
	E. TOTAL EXPENDITURES	\$ 55,358.39
	V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 3,351.00
	VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + LINE V)	\$ 58,709.39
	VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 30,204.00
	VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + LINE VII)	\$ 88,913.39
	IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ 2,809.42
	X. EST. ENDING CASH BALANCE 06-30-2019 (Line I.C + Line IX)	\$ 420,699.31

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT R**

**EXHIBIT R TABLES R-1 THROUGH R-5 – COUNTY SERVICE AREA 34 ZONE A  
FISCAL YEAR 2014-2015 (TABLE R-1) ESTIMATED REVENUES AND EXPENDITURES  
ALL OPERATIONS AND MAINTENANCE ACTIVITIES, THROUGH COUNTY SERVICE  
AREA 34 ZONE A FISCAL YEAR 2018-2019 (TABLE R-5) ESTIMATED REVENUES AND  
EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT R-1**

**COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2014-2015 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE	ACCT MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2014-15
			FY 2014-15 WATER REVENUES & EXPENDITURES	FY 2014-15 WASTEWATER REVENUES & EXPENDITURES	FY 2014-15 ROADS REVENUES & EXPENDITURES	FY 2014-15 STREETLIGHTS REVENUES & EXPENDITURES	
<b>I. BEGINNING CASH BALANCE 07-01-2014</b>							
A.		Funds in County Treasury	\$ 193,832.35	\$ (130,502.50)	\$ 26,300.92	\$ 17,691.23	\$ 107,322.00
B.		Less Warrants Outstanding					\$ -
C.		TOTAL CASH ON HAND	\$ 193,832.35	\$ (130,502.50)	\$ 26,300.92	\$ 17,691.23	\$ 107,322.00
<b>II. REVENUES</b>							
<b>A. OPERATING REVENUES</b>							
i.		5060 Other Charges for Current Services	\$ 325,251.04	\$ -			\$ 325,251.04
ii.		5066 Charges for Special Assessment	\$ 243,197.56	\$ 86,051.25	\$ 15,097.95	\$ 10,065.30	\$ 354,412.06
iii.		4986 Water Meter Installation Fees	\$ 879.22				\$ 879.22
iv.		5800 Other Miscellaneous	\$ -				\$ -
v.		Total Operating Revenues	\$ 569,327.82	\$ 86,051.25	\$ 15,097.95	\$ 10,065.30	\$ 680,542.32
<b>B. NON-OPERATING REVENUES</b>							
i.		3007 To 3025 Tax Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
ii.		3380 Interest	\$ 370.52	\$ 114.44	\$ 8.59	\$ 6.45	\$ 500.00
iii.		5800 Other Miscellaneous Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
iv.		Total Non-Operating Revenues	\$ 370.52	\$ 114.44	\$ 8.59	\$ 6.45	\$ 500.00
C.		TOTAL OPERATING REVENUES	\$ 569,327.82	\$ 86,051.25	\$ 15,097.95	\$ 10,065.30	\$ 680,542.32
D.		TOTAL NON-OPERATING REVENUES	\$ 370.52	\$ 114.44	\$ 8.59	\$ 6.45	\$ 500.00
E.		TOTAL REVENUES	\$ 569,698.34	\$ 86,165.69	\$ 15,106.54	\$ 10,071.75	\$ 681,042.32
<b>III. TOTAL REVENUES AND CASH ON HAND</b>							
			\$ 763,530.69	\$ (44,336.81)	\$ 41,407.46	\$ 27,762.98	\$ 788,364.32
<b>IV. EXPENDITURES</b>							
<b>A. OPERATING EXPENDITURES</b>							
<b>i. 7010 Agriculture - Water Supply</b>							
5		a. Water Purchases - Arvin Edison Water Storage Dist.	\$ 285,166.76	\$ -	\$ -	\$ -	\$ 285,166.76
6		b. Administration - Water (Bureau Rec)	\$ 5,653.00	\$ -	\$ -	\$ -	\$ 5,653.00
7		c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 4,062.00	\$ -	\$ -	\$ -	\$ 4,062.00
		d. Subtotal 7010 Agriculture - Water Supply	\$ 294,881.76	\$ -	\$ -	\$ -	\$ 294,881.76
<b>ii. 7040 Communication</b>							
6		a. Administration - Water	\$ 715.00	\$ -	\$ -	\$ -	\$ 715.00
		b. Subtotal 7040 Communication	\$ 715.00	\$ -	\$ -	\$ -	\$ 715.00
<b>iii. 7101 Liability Insurance</b>							
2		a. Water Treatment	\$ 569.08	\$ -	\$ -	\$ -	\$ 569.08
6		b. Administration - Water	\$ 1,022.00	\$ -	\$ -	\$ -	\$ 1,022.00
9		c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
13		d. Administration - Sewer	\$ -	\$ 664.00	\$ -	\$ -	\$ 664.00
		e. Subtotal 7101 Liability Insurance	\$ 1,591.08	\$ 664.00	\$ -	\$ -	\$ 2,255.08
<b>iv. 7205 Maintenance - Equipment</b>							
2		a. Water Treatment	\$ 10,466.55	\$ -	\$ -	\$ -	\$ 10,466.55
3		b. Transmission & Distribution	\$ 358.00	\$ -	\$ -	\$ -	\$ 358.00
6		c. Administration - Water	\$ 7,340.00	\$ -	\$ -	\$ -	\$ 7,340.00
7		d. Other Expense - Water Supply	\$ 612.67	\$ -	\$ -	\$ -	\$ 612.67
8		e. Sewage Collection	\$ -	\$ 1,941.00	\$ -	\$ -	\$ 1,941.00
9		f. Sewage Treatment	\$ -	\$ 766.00	\$ -	\$ -	\$ 766.00
13		g. Administration - Sewer	\$ -	\$ 4,495.00	\$ -	\$ -	\$ 4,495.00
17		h. Street Lighting	\$ -	\$ -	\$ -	\$ 1,737.00	\$ 1,737.00
30		i. Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -
		j. Subtotal 7205 Maintenance - Equipment	\$ 18,777.22	\$ 7,202.00	\$ -	\$ 1,737.00	\$ 27,716.22
<b>v. 7220 Maintenance - Building and Grounds</b>							
1		a. Pumping	\$ 1,741.89	\$ -	\$ -	\$ -	\$ 1,741.89
2		b. Water Treatment	\$ 5,407.19	\$ -	\$ -	\$ -	\$ 5,407.19
3		c. Transmission & Distribution	\$ 5,108.00	\$ -	\$ -	\$ -	\$ 5,108.00
6		d. Administration - Water	\$ 4,086.00	\$ -	\$ -	\$ -	\$ 4,086.00
7		e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
8		f. Sewage Collection	\$ -	\$ 4,086.00	\$ -	\$ -	\$ 4,086.00
9		g. Sewage Treatment	\$ -	\$ 34,734.00	\$ -	\$ -	\$ 34,734.00
14		h. Other Expense - Sewer	\$ -	\$ 4,086.00	\$ -	\$ -	\$ 4,086.00
17		i. Street Lighting	\$ -	\$ -	\$ -	\$ 2,146.00	\$ 2,146.00
18		j. Road Maintenance	\$ -	\$ -	\$ 2,247.00	\$ -	\$ 2,247.00
30		k. Street Sweeping	\$ -	\$ -	\$ 4,904.00	\$ -	\$ 4,904.00
		l. Subtotal 7220 Maintenance - Building and Grounds	\$ 16,343.08	\$ 42,906.00	\$ 7,151.00	\$ 2,146.00	\$ 68,546.08
<b>vi. 7265 Office Expense</b>							
2		a. Water Treatment	\$ 119.08	\$ -	\$ -	\$ -	\$ 119.08
6		b. Administration - Water	\$ 102.00	\$ -	\$ -	\$ -	\$ 102.00
9		c. Sewage Treatment	\$ -	\$ 102.00	\$ -	\$ -	\$ 102.00
13		d. Administration - Sewer	\$ -	\$ 511.00	\$ -	\$ -	\$ 511.00
		e. Subtotal 7265 Office Expense	\$ 221.08	\$ 613.00	\$ -	\$ -	\$ 834.08
<b>vii. 7268 Postage</b>							
6		a. Administration - Water	\$ 409.00	\$ -	\$ -	\$ -	\$ 409.00
		b. Subtotal 7268 Postage	\$ 409.00	\$ -	\$ -	\$ -	\$ 409.00

**REPORT EXHIBIT R-1  
COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2014-2015 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE	MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2014-15
				FY 2014-15 WATER REVENUES & EXPENDITURES	FY 2014-15 WASTEWATER REVENUES & EXPENDITURES	FY 2014-15 ROADS REVENUES & EXPENDITURES	FY 2014-15 STREETLIGHTS REVENUES & EXPENDITURES	
			viii. 7287 PeopleSoft Financial Charge					
6			a. Administration - Water	\$ 3,576.00	\$ -	\$ -	\$ -	\$ 3,576.00
			b. Subtotal 7287 PeopleSoft Financial Charge	\$ 3,576.00	\$ -	\$ -	\$ -	\$ 3,576.00
			ix. 7295 Professional & Specialized Services					
1			a. Pumping	\$ 4,150.05	\$ -	\$ -	\$ -	\$ 4,150.05
2			b. Water Treatment	\$ 23,953.01	\$ -	\$ -	\$ -	\$ 23,953.01
3			c. Transmission & Distribution	\$ 3,065.00	\$ -	\$ -	\$ -	\$ 3,065.00
4			d. Customer Accounts-Water	\$ 8,832.00	\$ -	\$ -	\$ -	\$ 8,832.00
5			e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 481.45	\$ -	\$ -	\$ -	\$ 481.45
6			f. Administration - Water	\$ 17,660.00	\$ -	\$ -	\$ -	\$ 17,660.00
7			g. Other Expense - Water Supply	\$ 5,526.93	\$ -	\$ -	\$ -	\$ 5,526.93
8			h. Sewage Collection	\$ -	\$ 4,086.00	\$ -	\$ -	\$ 4,086.00
9			i. Sewage Treatment	\$ -	\$ 6,130.00	\$ -	\$ -	\$ 6,130.00
10			j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
13			k. Administration-Sewer	\$ -	\$ 14,814.00	\$ -	\$ -	\$ 14,814.00
14			l. Other Expense - Sewer	\$ -	\$ 1,022.00	\$ -	\$ -	\$ 1,022.00
17			m. Street Lighting	\$ -	\$ -	\$ -	\$ 2,247.00	\$ 2,247.00
18			n. Road Maintenance	\$ -	\$ -	\$ 5,108.00	\$ -	\$ 5,108.00
6, 13, 17, 18			o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -
32			p. Sewer System Management Plan	\$ -	\$ 511.00	\$ -	\$ -	\$ 511.00
			q. Subtotal 7295 Professional & Specialized Services	\$ 63,668.44	\$ 26,563.00	\$ 5,108.00	\$ 2,247.00	\$ 97,586.44
			x. 7400 Specialized Departmental Expense					
2			a. Water Treatment	\$ 471.69	\$ 0	\$ -	\$ -	\$ 471.69
5			b. Water Purchases - Arvin Edison Water Storage Dist.	\$ 1,105.20	\$ 0	\$ -	\$ -	\$ 1,105.20
6			c. Administration - Water	\$ 1,022.00	\$ 0	\$ -	\$ -	\$ 1,022.00
7			d. Other Expense - Water Supply	\$ 1,105.20	\$ 0	\$ -	\$ -	\$ 1,105.20
9			e. Sewage Treatment	\$ -	\$ 511.00	\$ -	\$ -	\$ 511.00
14			f. Other Expense - Sewer	\$ -	\$ 1,532.00	\$ -	\$ -	\$ 1,532.00
			g. Subtotal 7400 Specialized Departmental Expense	\$ 3,704.09	\$ 2,043.00	\$ -	\$ -	\$ 5,747.09
			xi. 7430 Utilities					
1			a. Pumping	\$ 124,623.41	\$ -	\$ -	\$ -	\$ 124,623.41
8			b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
9			c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
17			d. Street Lighting	\$ -	\$ -	\$ -	\$ 3,065.00	\$ 3,065.00
			e. Subtotal 7430 Utilities	\$ 124,623.41	\$ -	\$ -	\$ 3,065.00	\$ 127,688.41
			xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ 83,242.86	\$ -	\$ -	\$ 83,242.86
			xiii. Total Operating Expenditures	\$ 528,510.16	\$ 163,233.86	\$ 12,259.00	\$ 9,195.00	\$ 713,198.02
			B. CAPITAL EXPENDITURES					
			i. 8150 Buildings & Improvements					
3			a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -
1			b. Project 90675 - Pump & Platform Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
1			c. Platform Repair - SC34A & SC34PUMP	\$ -	\$ -	\$ -	\$ -	\$ -
1			d. Motor Control Center -SC4MMC	\$ -	\$ -	\$ -	\$ -	\$ -
1			e. Lake Pumps Conduit Failure Repair	\$ -	\$ -	\$ -	\$ -	\$ -
1			f. Pumping - Water Supply Facilities Repair Reserve	\$ 13,285.40	\$ -	\$ -	\$ -	\$ 13,285.40
1			g. Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
			ii. Total Capital Expenditures	\$ 13,285.40	\$ -	\$ -	\$ -	\$ 13,285.40
			C. SUBTOTAL OPERATING EXPENDITURES	\$ 528,510.16	\$ 163,233.86	\$ 12,259.00	\$ 9,195.00	\$ 713,198.02
			D. SUBTOTAL CAPITAL EXPENDITURES	\$ 13,285.40	\$ -	\$ -	\$ -	\$ 13,285.40
			E. TOTAL EXPENDITURES	\$ 541,795.56	\$ 163,233.86	\$ 12,259.00	\$ 9,195.00	\$ 726,483.42
			V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 52,851.00	\$ 16,323.00	\$ 1,226.00	\$ 920.00	\$ 71,320.00
			VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + Line V)	\$ 594,646.56	\$ 179,556.86	\$ 13,485.00	\$ 10,115.00	\$ 797,803.42
			VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 60,561.00	\$ 17,227.00	\$ -	\$ -	\$ 77,788.00
			VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + Line VII)	\$ 655,207.56	\$ 196,783.86	\$ 13,485.00	\$ 10,115.00	\$ 875,591.42
			IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ (85,509.22)	\$ (110,618.17)	\$ 1,621.54	\$ (43.25)	\$ (194,549.10)
			X. EST. ENDING CASH BALANCE 06-30-2015 (Line I.C + Line IX)	\$ 108,323.13	\$ (241,120.67)	\$ 27,922.46	\$ 17,647.98	\$ (87,227.10)

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT R-2**

**COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2015-2016 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2015-16
			FY 2015-16 WATER REVENUES & EXPENDITURES	FY 2015-16 WASTEWATER REVENUES & EXPENDITURES	FY 2015-16 ROADS REVENUES & EXPENDITURES	FY 2015-16 STREETLIGHTS REVENUES & EXPENDITURES	
<b>I. BEGINNING CASH BALANCE 07-01-2015</b>							
	A.	Funds in County Treasury	\$ 108,323.13	\$ (241,120.67)	\$ 27,922.46	\$ 17,647.98	\$ (87,227.10)
	B.	Less Warrants Outstanding					\$ -
	C.	TOTAL CASH ON HAND	\$ 108,323.13	\$ (241,120.67)	\$ 27,922.46	\$ 17,647.98	\$ (87,227.10)
<b>II. REVENUES</b>							
<b>A. OPERATING REVENUES</b>							
	i.	5060 Other Charges for Current Services	\$ 643,237.36	\$ 175,007.40			\$ 818,244.76
	ii.	5066 Charges for Special Assessment	\$ 309,420.29	\$ 20,334.30	\$ 18,444.01	\$ 15,004.44	\$ 363,203.04
	iii.	4986 Water Meter Installation Fees	\$ 879.22				\$ 879.22
	iv.	5800 Other Miscellaneous	\$ -				\$ -
	v.	Total Operating Revenues	\$ 953,536.87	\$ 195,341.70	\$ 18,444.01	\$ 15,004.44	\$ 1,182,327.02
<b>B. NON-OPERATING REVENUES</b>							
	i.	3007 To 3025 Tax Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
	ii.	3380 Interest	\$ 370.07	\$ 110.69	\$ 10.61	\$ 8.63	\$ 500.00
	iii.	5800 Other Miscellaneous Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	iv.	Total Non-Operating Revenues	\$ 370.07	\$ 110.69	\$ 10.61	\$ 8.63	\$ 500.00
	C.	TOTAL OPERATING REVENUES	\$ 953,536.87	\$ 195,341.70	\$ 18,444.01	\$ 15,004.44	\$ 1,182,327.02
	D.	TOTAL NON-OPERATING REVENUES	\$ 370.07	\$ 110.69	\$ 10.61	\$ 8.63	\$ 500.00
	E.	TOTAL REVENUES	\$ 953,906.94	\$ 195,452.39	\$ 18,454.62	\$ 15,013.07	\$ 1,182,827.02
<b>III. TOTAL REVENUES AND CASH ON HAND</b>							
			\$ 1,062,230.07	\$ (45,668.28)	\$ 46,377.08	\$ 32,661.05	\$ 1,095,599.92
<b>IV. EXPENDITURES</b>							
<b>A. OPERATING EXPENDITURES</b>							
	i.	7010 Agriculture - Water Supply					
5	a.	Water Purchases - Arvin Edison Water Storage Dist.	\$ 308,725.79	\$ -	\$ -	\$ -	\$ 308,725.79
6	b.	Administration - Water (Bureau Rec)	\$ 6,152.04	\$ -	\$ -	\$ -	\$ 6,152.04
7	c.	Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 4,150.00	\$ -	\$ -	\$ -	\$ 4,150.00
	d.	Subtotal 7010 Agriculture - Water Supply	\$ 319,027.83	\$ -	\$ -	\$ -	\$ 319,027.83
	ii.	7040 Communication					
6	a.	Administration - Water	\$ 730.00	\$ -	\$ -	\$ -	\$ 730.00
	b.	Subtotal 7040 Communication	\$ 730.00	\$ -	\$ -	\$ -	\$ 730.00
	iii.	7101 Liability Insurance					
2	a.	Water Treatment	\$ 473.34	\$ -	\$ -	\$ -	\$ 473.34
6	b.	Administration - Water	\$ 1,044.00	\$ -	\$ -	\$ -	\$ 1,044.00
9	c.	Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
13	d.	Administration - Sewer	\$ -	\$ 678.00	\$ -	\$ -	\$ 678.00
	e.	Subtotal 7101 Liability Insurance	\$ 1,517.34	\$ 678.00	\$ -	\$ -	\$ 2,195.34
	iv.	7205 Maintenance - Equipment					
2	a.	Water Treatment	\$ 10,804.13	\$ -	\$ -	\$ -	\$ 10,804.13
3	b.	Transmission & Distribution	\$ 366.00	\$ -	\$ -	\$ -	\$ 366.00
6	c.	Administration - Water	\$ 7,499.00	\$ -	\$ -	\$ -	\$ 7,499.00
7	d.	Other Expense - Water Supply	\$ 627.12	\$ -	\$ -	\$ -	\$ 627.12
8	e.	Sewage Collection	\$ -	\$ 1,982.00	\$ -	\$ -	\$ 1,982.00
9	f.	Sewage Treatment	\$ -	\$ 783.00	\$ -	\$ -	\$ 783.00
13	g.	Administration - Sewer	\$ -	\$ 4,592.00	\$ -	\$ -	\$ 4,592.00
17	h.	Street Lighting	\$ -	\$ -	\$ -	\$ 1,774.00	\$ 1,774.00
30	i.	Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -
	j.	Subtotal 7205 Maintenance - Equipment	\$ 19,296.25	\$ 7,357.00	\$ -	\$ 1,774.00	\$ 28,427.25
	v.	7220 Maintenance - Building and Grounds					
1	a.	Pumping	\$ 1,783.84	\$ -	\$ -	\$ -	\$ 1,783.84
2	b.	Water Treatment	\$ 5,341.09	\$ -	\$ -	\$ -	\$ 5,341.09
3	c.	Transmission & Distribution	\$ 5,218.00	\$ -	\$ -	\$ -	\$ 5,218.00
6	d.	Administration - Water	\$ 4,174.00	\$ -	\$ -	\$ -	\$ 4,174.00
7	e.	Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
8	f.	Sewage Collection	\$ -	\$ 4,174.00	\$ -	\$ -	\$ 4,174.00
9	g.	Sewage Treatment	\$ -	\$ 35,484.00	\$ -	\$ -	\$ 35,484.00
14	h.	Other Expense - Sewer	\$ -	\$ 4,174.00	\$ -	\$ -	\$ 4,174.00
17	i.	Street Lighting	\$ -	\$ -	\$ -	\$ 2,192.00	\$ 2,192.00
18	j.	Road Maintenance	\$ -	\$ -	\$ 2,296.00	\$ -	\$ 2,296.00
30	k.	Street Sweeping	\$ -	\$ -	\$ 5,010.00	\$ -	\$ 5,010.00
	l.	Subtotal 7220 Maintenance - Building and Grounds	\$ 16,516.93	\$ 43,832.00	\$ 7,306.00	\$ 2,192.00	\$ 69,846.93
	vi.	7265 Office Expense					
2	a.	Water Treatment	\$ 99.26	\$ -	\$ -	\$ -	\$ 99.26
6	b.	Administration - Water	\$ 104.00	\$ -	\$ -	\$ -	\$ 104.00
9	c.	Sewage Treatment	\$ -	\$ 104.00	\$ -	\$ -	\$ 104.00
13	d.	Administration - Sewer	\$ -	\$ 522.00	\$ -	\$ -	\$ 522.00
	e.	Subtotal 7265 Office Expense	\$ 203.26	\$ 626.00	\$ -	\$ -	\$ 829.26
	vii.	7268 Postage					
6	a.	Administration - Water	\$ 418.00	\$ -	\$ -	\$ -	\$ 418.00
	b.	Subtotal 7268 Postage	\$ 418.00	\$ -	\$ -	\$ -	\$ 418.00

**REPORT EXHIBIT R-2  
COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2015-2016 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE	ACCT CODE	MEMO CODE	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2015-16
				FY 2015-16 WATER REVENUES & EXPENDITURES	FY 2015-16 WASTEWATER REVENUES & EXPENDITURES	FY 2015-16 ROADS REVENUES & EXPENDITURES	FY 2015-16 STREETLIGHTS REVENUES & EXPENDITURES	
			viii. 7287 PeopleSoft Financial Charge					
6			a. Administration - Water	\$ 3,653.00	\$ -	\$ -	\$ -	\$ 3,653.00
			b. Subtotal 7287 PeopleSoft Financial Charge	\$ 3,653.00	\$ -	\$ -	\$ -	\$ 3,653.00
			ix. 7295 Professional & Specialized Services					
1			a. Pumping	\$ 4,249.38	\$ -	\$ -	\$ -	\$ 4,249.38
2			b. Water Treatment	\$ 23,659.92	\$ -	\$ -	\$ -	\$ 23,659.92
3			c. Transmission & Distribution	\$ 3,131.00	\$ -	\$ -	\$ -	\$ 3,131.00
4			d. Customer Accounts-Water	\$ 9,023.00	\$ -	\$ -	\$ -	\$ 9,023.00
5			e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 492.93	\$ -	\$ -	\$ -	\$ 492.93
6			f. Administration - Water	\$ 18,041.00	\$ -	\$ -	\$ -	\$ 18,041.00
7			g. Other Expense - Water Supply	\$ 5,659.28	\$ -	\$ -	\$ -	\$ 5,659.28
8			h. Sewage Collection	\$ -	\$ 4,174.00	\$ -	\$ -	\$ 4,174.00
9			i. Sewage Treatment	\$ -	\$ 6,262.00	\$ -	\$ -	\$ 6,262.00
10			j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
13			k. Administration-Sewer	\$ -	\$ 15,134.00	\$ -	\$ -	\$ 15,134.00
14			l. Other Expense - Sewer	\$ -	\$ 1,044.00	\$ -	\$ -	\$ 1,044.00
17			m. Street Lighting	\$ -	\$ -	\$ -	\$ 2,296.00	\$ 2,296.00
18			n. Road Maintenance	\$ -	\$ -	\$ 5,218.00	\$ -	\$ 5,218.00
6, 13, 17, 18			o. Proposition 218 Fees and Assessments Proceeding	\$ 24,118.70	\$ 10,641.47	\$ 4,250.00	\$ 4,250.00	\$ 43,260.17
32			p. Sewer System Management Plan	\$ -	\$ 522.00	\$ -	\$ -	\$ 522.00
			q. Subtotal 7295 Professional & Specialized Services	\$ 88,375.21	\$ 37,777.47	\$ 9,468.00	\$ 6,546.00	\$ 142,166.68
			x. 7400 Specialized Departmental Expense					
2			a. Water Treatment	\$ 392.51	\$ 0	\$ -	\$ -	\$ 392.51
5			b. Water Purchases - Arvin Edison Water Storage Dist.	\$ 1,131.68	\$ 0	\$ -	\$ -	\$ 1,131.68
6			c. Administration - Water	\$ 1,044.00	\$ 0	\$ -	\$ -	\$ 1,044.00
7			d. Other Expense - Water Supply	\$ 1,131.68	\$ 0	\$ -	\$ -	\$ 1,131.68
9			e. Sewage Treatment	\$ -	\$ 522.00	\$ -	\$ -	\$ 522.00
14			f. Other Expense - Sewer	\$ -	\$ 1,565.00	\$ -	\$ -	\$ 1,565.00
			g. Subtotal 7400 Specialized Departmental Expense	\$ 3,699.87	\$ 2,087.00	\$ -	\$ -	\$ 5,786.87
			xi. 7430 Utilities					
1			a. Pumping	\$ 131,497.22	\$ -	\$ -	\$ -	\$ 131,497.22
8			b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
9			c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
17			d. Street Lighting	\$ -	\$ -	\$ -	\$ 3,131.00	\$ 3,131.00
			e. Subtotal 7430 Utilities	\$ 131,497.22	\$ -	\$ -	\$ 3,131.00	\$ 134,628.22
			xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ 82,601.89	\$ -	\$ -	\$ 82,601.89
			xiii. Total Operating Expenditures	\$ 584,934.91	\$ 174,959.36	\$ 16,774.00	\$ 13,643.00	\$ 790,311.27
			B. CAPITAL EXPENDITURES					
			i. 8150 Buildings & Improvements					
3			a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -
1			b. Project 90675 - Pump & Platform Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
1			c. Platform Repair - SC34A & SC34PUMP	\$ -	\$ -	\$ -	\$ -	\$ -
1			d. Motor Control Center -SC4MMC	\$ -	\$ -	\$ -	\$ -	\$ -
1			e. Lake Pumps Conduit Failure Repair	\$ -	\$ -	\$ -	\$ -	\$ -
1			f. Pumping - Water Supply Facilities Repair Reserve	\$ 13,285.40	\$ -	\$ -	\$ -	\$ 13,285.40
1			g. Winchell Cove Transformer Repair Cost Recovery	\$ 186,168.00	\$ -	\$ -	\$ -	\$ 186,168.00
			ii. Total Capital Expenditures	\$ 199,453.40	\$ -	\$ -	\$ -	\$ 199,453.40
			C. SUBTOTAL OPERATING EXPENDITURES	\$ 584,934.91	\$ 174,959.36	\$ 16,774.00	\$ 13,643.00	\$ 790,311.27
			D. SUBTOTAL CAPITAL EXPENDITURES	\$ 199,453.40	\$ -	\$ -	\$ -	\$ 199,453.40
			E. TOTAL EXPENDITURES	\$ 784,388.31	\$ 174,959.36	\$ 16,774.00	\$ 13,643.00	\$ 989,764.67
			V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 58,493.00	\$ 17,496.00	\$ 1,677.00	\$ 1,364.00	\$ 79,031.00
			VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + Line V)	\$ 842,881.31	\$ 192,455.36	\$ 18,451.00	\$ 15,007.00	\$ 1,068,795.67
			VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 60,561.00	\$ 17,227.00	\$ -	\$ -	\$ 77,788.00
			VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + Line VII)	\$ 903,442.31	\$ 209,682.36	\$ 18,451.00	\$ 15,007.00	\$ 1,146,583.67
			IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ 50,464.63	\$ (14,229.97)	\$ 3.62	\$ 6.07	\$ 36,243.35
			X. EST. ENDING CASH BALANCE 06-30-2016 (Line I.C + Line IX)	\$ 158,787.76	\$ (255,350.64)	\$ 27,926.08	\$ 17,654.05	\$ (50,983.75)

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT R-3**

**COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2016-2017 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2016-17
			FY 2016-17 WATER REVENUES & EXPENDITURES	FY 2016-17 WASTEWATER REVENUES & EXPENDITURES	FY 2016-17 ROADS REVENUES & EXPENDITURES	FY 2016-17 STREETLIGHTS REVENUES & EXPENDITURES	
<b>I. BEGINNING CASH BALANCE 07-01-2016</b>							
	A.	Funds in County Treasury	\$ 158,787.76	\$ (255,350.64)	\$ 27,926.08	\$ 17,654.05	\$ (50,982.75)
	B.	Less Warrants Outstanding					\$ -
	C.	TOTAL CASH ON HAND	\$ 158,787.76	\$ (255,350.64)	\$ 27,926.08	\$ 17,654.05	\$ (50,982.75)
<b>II. REVENUES</b>							
<b>A. OPERATING REVENUES</b>							
	i.	5060 Other Charges for Current Services	\$ 638,264.78	\$ 171,848.88			\$ 810,113.66
	ii.	5066 Charges for Special Assessment	\$ 112,950.31	\$ 15,859.07	\$ 14,074.03	\$ 10,554.47	\$ 153,437.88
	iii.	4986 Water Meter Installation Fees	\$ 879.22				\$ 879.22
	iv.	5800 Other Miscellaneous	\$ -				\$ -
	v.	Total Operating Revenues	\$ 752,094.31	\$ 187,707.95	\$ 14,074.03	\$ 10,554.47	\$ 964,430.76
<b>B. NON-OPERATING REVENUES</b>							
	i.	3007 To 3025 Tax Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
	ii.	3380 Interest	\$ 372.14	\$ 113.35	\$ 8.29	\$ 6.22	\$ 500.00
	iii.	5800 Other Miscellaneous Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	iv.	Total Non-Operating Revenues	\$ 372.14	\$ 113.35	\$ 8.29	\$ 6.22	\$ 500.00
	C.	TOTAL OPERATING REVENUES	\$ 752,094.31	\$ 187,707.95	\$ 14,074.03	\$ 10,554.47	\$ 964,430.76
	D.	TOTAL NON-OPERATING REVENUES	\$ 372.14	\$ 113.35	\$ 8.29	\$ 6.22	\$ 500.00
	E.	TOTAL REVENUES	\$ 752,466.45	\$ 187,821.30	\$ 14,082.32	\$ 10,560.69	\$ 964,930.76
<b>III. TOTAL REVENUES AND CASH ON HAND</b>							
			\$ 911,254.21	\$ (67,529.34)	\$ 42,008.40	\$ 28,214.74	\$ 913,948.01
<b>IV. EXPENDITURES</b>							
<b>A. OPERATING EXPENDITURES</b>							
<b>i. 7010 Agriculture - Water Supply</b>							
5	a.	Water Purchases - Arvin Edison Water Storage Dist.	\$ 316,167.03	\$ -	\$ -	\$ -	\$ 316,167.03
6	b.	Administration - Water (Bureau Rec)	\$ 6,285.00	\$ -	\$ -	\$ -	\$ 6,285.00
7	c.	Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 4,240.00	\$ -	\$ -	\$ -	\$ 4,240.00
	d.	Subtotal 7010 Agriculture - Water Supply	\$ 326,692.03	\$ -	\$ -	\$ -	\$ 326,692.03
<b>ii. 7040 Communication</b>							
6	a.	Administration - Water	\$ 746.00	\$ -	\$ -	\$ -	\$ 746.00
	b.	Subtotal 7040 Communication	\$ 746.00	\$ -	\$ -	\$ -	\$ 746.00
<b>iii. 7101 Liability Insurance</b>							
2	a.	Water Treatment	\$ 486.97	\$ -	\$ -	\$ -	\$ 486.97
6	b.	Administration - Water	\$ 1,067.00	\$ -	\$ -	\$ -	\$ 1,067.00
9	c.	Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
13	d.	Administration - Sewer	\$ -	\$ 693.00	\$ -	\$ -	\$ 693.00
	e.	Subtotal 7101 Liability Insurance	\$ 1,553.97	\$ 693.00	\$ -	\$ -	\$ 2,246.97
<b>iv. 7205 Maintenance - Equipment</b>							
2	a.	Water Treatment	\$ 11,151.27	\$ -	\$ -	\$ -	\$ 11,151.27
3	b.	Transmission & Distribution	\$ 374.00	\$ -	\$ -	\$ -	\$ 374.00
6	c.	Administration - Water	\$ 7,661.00	\$ -	\$ -	\$ -	\$ 7,661.00
7	d.	Other Expense - Water Supply	\$ 642.49	\$ -	\$ -	\$ -	\$ 642.49
8	e.	Sewage Collection	\$ -	\$ 2,025.00	\$ -	\$ -	\$ 2,025.00
9	f.	Sewage Treatment	\$ -	\$ 800.00	\$ -	\$ -	\$ 800.00
13	g.	Administration - Sewer	\$ -	\$ 4,691.00	\$ -	\$ -	\$ 4,691.00
17	h.	Street Lighting	\$ -	\$ -	\$ -	\$ 1,812.00	\$ 1,812.00
30	i.	Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -
	j.	Subtotal 7205 Maintenance - Equipment	\$ 19,828.76	\$ 7,516.00	\$ -	\$ 1,812.00	\$ 29,156.76
<b>v. 7220 Maintenance - Building and Grounds</b>							
1	a.	Pumping	\$ 1,826.36	\$ -	\$ -	\$ -	\$ 1,826.36
2	b.	Water Treatment	\$ 5,505.76	\$ -	\$ -	\$ -	\$ 5,505.76
3	c.	Transmission & Distribution	\$ 5,331.00	\$ -	\$ -	\$ -	\$ 5,331.00
6	d.	Administration - Water	\$ 4,264.00	\$ -	\$ -	\$ -	\$ 4,264.00
7	e.	Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
8	f.	Sewage Collection	\$ -	\$ 4,264.00	\$ -	\$ -	\$ 4,264.00
9	g.	Sewage Treatment	\$ -	\$ 36,250.00	\$ -	\$ -	\$ 36,250.00
14	h.	Other Expense - Sewer	\$ -	\$ 4,264.00	\$ -	\$ -	\$ 4,264.00
17	i.	Street Lighting	\$ -	\$ -	\$ -	\$ 2,239.00	\$ 2,239.00
18	j.	Road Maintenance	\$ -	\$ -	\$ 2,346.00	\$ -	\$ 2,346.00
30	k.	Street Sweeping	\$ -	\$ -	\$ 5,118.00	\$ -	\$ 5,118.00
	l.	Subtotal 7220 Maintenance - Building and Grounds	\$ 16,927.12	\$ 44,778.00	\$ 7,464.00	\$ 2,239.00	\$ 71,408.12
<b>vi. 7265 Office Expense</b>							
2	a.	Water Treatment	\$ 101.78	\$ -	\$ -	\$ -	\$ 101.78
6	b.	Administration - Water	\$ 106.00	\$ -	\$ -	\$ -	\$ 106.00
9	c.	Sewage Treatment	\$ -	\$ 106.00	\$ -	\$ -	\$ 106.00
13	d.	Administration - Sewer	\$ -	\$ 533.00	\$ -	\$ -	\$ 533.00
	e.	Subtotal 7265 Office Expense	\$ 207.78	\$ 639.00	\$ -	\$ -	\$ 846.78
<b>vii. 7268 Postage</b>							
6	a.	Administration - Water	\$ 427.00	\$ -	\$ -	\$ -	\$ 427.00
	b.	Subtotal 7268 Postage	\$ 427.00	\$ -	\$ -	\$ -	\$ 427.00



**REPORT EXHIBIT R-3**  
**COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2016-2017 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2016-17
			FY 2016-17 WATER REVENUES & EXPENDITURES	FY 2016-17 WASTEWATER REVENUES & EXPENDITURES	FY 2016-17 ROADS REVENUES & EXPENDITURES	FY 2016-17 STREETLIGHTS REVENUES & EXPENDITURES	
		viii. 7287 PeopleSoft Financial Charge					
6		a. Administration - Water	\$ 3,732.00	\$ -	\$ -	\$ -	\$ 3,732.00
		b. Subtotal 7287 PeopleSoft Financial Charge	\$ 3,732.00	\$ -	\$ -	\$ -	\$ 3,732.00
		ix. 7295 Professional & Specialized Services					
1		a. Pumping	\$ 4,351.59	\$ -	\$ -	\$ -	\$ 4,351.59
2		b. Water Treatment	\$ 24,390.25	\$ -	\$ -	\$ -	\$ 24,390.25
3		c. Transmission & Distribution	\$ 3,199.00	\$ -	\$ -	\$ -	\$ 3,199.00
4		d. Customer Accounts-Water	\$ 9,218.00	\$ -	\$ -	\$ -	\$ 9,218.00
5		e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 504.69	\$ -	\$ -	\$ -	\$ 504.69
6		f. Administration - Water	\$ 18,431.00	\$ -	\$ -	\$ -	\$ 18,431.00
7		g. Other Expense - Water Supply	\$ 5,794.96	\$ -	\$ -	\$ -	\$ 5,794.96
8		h. Sewage Collection	\$ -	\$ 4,264.00	\$ -	\$ -	\$ 4,264.00
9		i. Sewage Treatment	\$ -	\$ 6,397.00	\$ -	\$ -	\$ 6,397.00
10		j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
13		k. Administration-Sewer	\$ -	\$ 15,461.00	\$ -	\$ -	\$ 15,461.00
14		l. Other Expense - Sewer	\$ -	\$ 1,067.00	\$ -	\$ -	\$ 1,067.00
17		m. Street Lighting	\$ -	\$ -	\$ -	\$ 2,346.00	\$ 2,346.00
18		n. Road Maintenance	\$ -	\$ -	\$ 5,331.00	\$ -	\$ 5,331.00
6, 13, 17, 18		o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -
32		p. Sewer System Management Plan	\$ -	\$ 533.00	\$ -	\$ -	\$ 533.00
		q. Subtotal 7295 Professional & Specialized Services	\$ 65,889.49	\$ 27,722.00	\$ 5,331.00	\$ 2,346.00	\$ 101,288.49
		x. 7400 Specialized Departmental Expense					
2		a. Water Treatment	\$ 403.73	\$ 0	\$ -	\$ -	\$ 403.73
5		b. Water Purchases - Arvin Edison Water Storage Dist.	\$ 1,158.81	\$ 0	\$ -	\$ -	\$ 1,158.81
6		c. Administration - Water	\$ 1,067.00	\$ 0	\$ -	\$ -	\$ 1,067.00
7		d. Other Expense - Water Supply	\$ 1,158.81	\$ 0	\$ -	\$ -	\$ 1,158.81
9		e. Sewage Treatment	\$ -	\$ 533.00	\$ -	\$ -	\$ 533.00
14		f. Other Expense - Sewer	\$ -	\$ 1,599.00	\$ -	\$ -	\$ 1,599.00
		g. Subtotal 7400 Specialized Departmental Expense	\$ 3,788.35	\$ 2,132.00	\$ -	\$ -	\$ 5,920.35
		xi. 7430 Utilities					
1		a. Pumping	\$ 134,666.55	\$ 0	\$ -	\$ -	\$ 134,666.55
8		b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
9		c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
17		d. Street Lighting	\$ -	\$ -	\$ -	\$ 3,199.00	\$ 3,199.00
		e. Subtotal 7430 Utilities	\$ 134,666.55	\$ -	\$ -	\$ 3,199.00	\$ 137,865.55
		xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ 91,497.35	\$ -	\$ -	\$ 91,497.35
		xiii. Total Operating Expenditures	\$ 574,459.05	\$ 174,977.35	\$ 12,795.00	\$ 9,596.00	\$ 771,827.40
		B. CAPITAL EXPENDITURES					
		i. 8150 Buildings & Improvements					
3		a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -
1		b. Project 90675 - Pump & Platform Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
1		c. Platform Repair - SC34A & SC34PUMP	\$ -	\$ -	\$ -	\$ -	\$ -
1		d. Motor Control Center -SC4MMC	\$ -	\$ -	\$ -	\$ -	\$ -
1		e. Lake Pumps Conduit Failure Repair	\$ -	\$ -	\$ -	\$ -	\$ -
1		f. Pumping - Water Supply Facilities Repair Reserve	\$ 13,285.40	\$ -	\$ -	\$ -	\$ 13,285.40
1		g. Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
		ii. Total Capital Expenditures	\$ 13,285.40	\$ -	\$ -	\$ -	\$ 13,285.40
		C. SUBTOTAL OPERATING EXPENDITURES	\$ 574,459.05	\$ 174,977.35	\$ 12,795.00	\$ 9,596.00	\$ 771,827.40
		D. SUBTOTAL CAPITAL EXPENDITURES	\$ 13,285.40	\$ -	\$ -	\$ -	\$ 13,285.40
		E. TOTAL EXPENDITURES	\$ 587,744.45	\$ 174,977.35	\$ 12,795.00	\$ 9,596.00	\$ 785,112.80
		V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 57,446.00	\$ 17,498.00	\$ 1,280.00	\$ 960.00	\$ 77,184.00
		VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + Line V)	\$ 645,190.45	\$ 192,475.35	\$ 14,075.00	\$ 10,556.00	\$ 862,296.80
		VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 60,561.00	\$ 17,227.00	\$ -	\$ -	\$ 77,788.00
		VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + Line VII)	\$ 705,751.45	\$ 209,702.35	\$ 14,075.00	\$ 10,556.00	\$ 940,084.80
		IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ 46,715.00	\$ (21,881.05)	\$ 7.32	\$ 4.69	\$ 24,845.96
		X. EST. ENDING CASH BALANCE 06-30-2017 (Line I.C + Line IX)	\$ 205,502.76	\$ (277,231.69)	\$ 27,933.40	\$ 17,658.74	\$ (26,136.79)

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT R-4**

**COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2017-2018 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2017-18
			FY 2017-18 WATER REVENUES & EXPENDITURES	FY 2017-18 WASTEWATER REVENUES & EXPENDITURES	FY 2017-18 ROADS REVENUES & EXPENDITURES	FY 2017-18 STREETLIGHTS REVENUES & EXPENDITURES	
I. BEGINNING CASH BALANCE 07-01-2017							
A.		Funds in County Treasury	\$ 205,502.76	\$ (277,231.69)	\$ 27,933.40	\$ 17,658.74	\$ (26,136.79)
B.		Less Warrants Outstanding					\$ -
C.		TOTAL CASH ON HAND	\$ 205,502.76	\$ (277,231.69)	\$ 27,933.40	\$ 17,658.74	\$ (26,136.79)
II. REVENUES							
A. OPERATING REVENUES							
i.		5060 Other Charges for Current Services	\$ 659,033.70	\$ 176,037.84			\$ 835,071.54
ii.		5066 Charges for Special Assessment	\$ 113,365.66	\$ 16,153.77	\$ 14,372.94	\$ 10,786.02	\$ 154,678.39
iii.		4986 Water Meter Installation Fees	\$ 879.22				\$ 879.22
iv.		5800 Other Miscellaneous	\$ -				\$ -
v.		Total Operating Revenues	\$ 773,278.58	\$ 192,191.61	\$ 14,372.94	\$ 10,786.02	\$ 990,629.15
B. NON-OPERATING REVENUES							
i.		3007 To 3025 Tax Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
ii.		3380 Interest	\$ 373.73	\$ 112.00	\$ 8.15	\$ 6.12	\$ 500.00
iii.		5800 Other Miscellaneous Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
iv.		Total Non-Operating Revenues	\$ 373.73	\$ 112.00	\$ 8.15	\$ 6.12	\$ 500.00
C.		TOTAL OPERATING REVENUES	\$ 773,278.58	\$ 192,191.61	\$ 14,372.94	\$ 10,786.02	\$ 990,629.15
D.		TOTAL NON-OPERATING REVENUES	\$ 373.73	\$ 112.00	\$ 8.15	\$ 6.12	\$ 500.00
E.		TOTAL REVENUES	\$ 773,652.31	\$ 192,303.61	\$ 14,381.09	\$ 10,792.14	\$ 991,129.15
III. TOTAL REVENUES AND CASH ON HAND			\$ 979,155.07	\$ (84,928.08)	\$ 42,314.49	\$ 28,450.88	\$ 964,992.36
IV. EXPENDITURES							
A. OPERATING EXPENDITURES							
i. 7010 Agriculture - Water Supply							
5		a. Water Purchases - Arvin Edison Water Storage Dist.	\$ 334,468.84	\$ -	\$ -	\$ -	\$ 334,468.84
6		b. Administration - Water (Bureau Rec)	\$ 6,421.00	\$ -	\$ -	\$ -	\$ 6,421.00
7		c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 4,332.00	\$ -	\$ -	\$ -	\$ 4,332.00
		d. Subtotal 7010 Agriculture - Water Supply	\$ 345,221.84	\$ -	\$ -	\$ -	\$ 345,221.84
ii. 7040 Communication							
6		a. Administration - Water	\$ 762.00	\$ -	\$ -	\$ -	\$ 762.00
		b. Subtotal 7040 Communication	\$ 762.00	\$ -	\$ -	\$ -	\$ 762.00
iii. 7101 Liability Insurance							
2		a. Water Treatment	\$ 500.33	\$ -	\$ -	\$ -	\$ 500.33
6		b. Administration - Water	\$ 1,090.00	\$ -	\$ -	\$ -	\$ 1,090.00
9		c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
13		d. Administration - Sewer	\$ -	\$ 708.00	\$ -	\$ -	\$ 708.00
		e. Subtotal 7101 Liability Insurance	\$ 1,590.33	\$ 708.00	\$ -	\$ -	\$ 2,298.33
iv. 7205 Maintenance - Equipment							
2		a. Water Treatment	\$ 11,508.07	\$ -	\$ -	\$ -	\$ 11,508.07
3		b. Transmission & Distribution	\$ 382.00	\$ -	\$ -	\$ -	\$ 382.00
6		c. Administration - Water	\$ 7,826.00	\$ -	\$ -	\$ -	\$ 7,826.00
7		d. Other Expense - Water Supply	\$ 657.87	\$ -	\$ -	\$ -	\$ 657.87
8		e. Sewage Collection	\$ -	\$ 2,069.00	\$ -	\$ -	\$ 2,069.00
9		f. Sewage Treatment	\$ -	\$ 817.00	\$ -	\$ -	\$ 817.00
13		g. Administration - Sewer	\$ -	\$ 4,792.00	\$ -	\$ -	\$ 4,792.00
17		h. Street Lighting	\$ -	\$ -	\$ -	\$ 1,851.00	\$ 1,851.00
30		i. Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -
		j. Subtotal 7205 Maintenance - Equipment	\$ 20,373.94	\$ 7,678.00	\$ -	\$ 1,851.00	\$ 29,902.94
v. 7220 Maintenance - Building and Grounds							
1		a. Pumping	\$ 1,870.69	\$ -	\$ -	\$ -	\$ 1,870.69
2		b. Water Treatment	\$ 5,675.48	\$ -	\$ -	\$ -	\$ 5,675.48
3		c. Transmission & Distribution	\$ 5,446.00	\$ -	\$ -	\$ -	\$ 5,446.00
6		d. Administration - Water	\$ 4,356.00	\$ -	\$ -	\$ -	\$ 4,356.00
7		e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
8		f. Sewage Collection	\$ -	\$ 4,356.00	\$ -	\$ -	\$ 4,356.00
9		g. Sewage Treatment	\$ -	\$ 37,033.00	\$ -	\$ -	\$ 37,033.00
14		h. Other Expense - Sewer	\$ -	\$ 4,356.00	\$ -	\$ -	\$ 4,356.00
17		i. Street Lighting	\$ -	\$ -	\$ -	\$ 2,287.00	\$ 2,287.00
18		j. Road Maintenance	\$ -	\$ -	\$ 2,397.00	\$ -	\$ 2,397.00
30		k. Street Sweeping	\$ -	\$ -	\$ 5,229.00	\$ -	\$ 5,229.00
		l. Subtotal 7220 Maintenance - Building and Grounds	\$ 17,348.17	\$ 45,745.00	\$ 7,626.00	\$ 2,287.00	\$ 73,006.17
vi. 7265 Office Expense							
2		a. Water Treatment	\$ 104.71	\$ -	\$ -	\$ -	\$ 104.71
6		b. Administration - Water	\$ 108.00	\$ -	\$ -	\$ -	\$ 108.00
9		c. Sewage Treatment	\$ -	\$ 108.00	\$ -	\$ -	\$ 108.00
13		d. Administration - Sewer	\$ -	\$ 545.00	\$ -	\$ -	\$ 545.00
		e. Subtotal 7265 Office Expense	\$ 212.71	\$ 653.00	\$ -	\$ -	\$ 865.71
vii. 7268 Postage							
6		a. Administration - Water	\$ 436.00	\$ -	\$ -	\$ -	\$ 436.00
		b. Subtotal 7268 Postage	\$ 436.00	\$ -	\$ -	\$ -	\$ 436.00

**REPORT EXHIBIT R-4**  
**COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2017-2018 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE	ACCT CODE	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2017-18
			FY 2017-18 WATER REVENUES & EXPENDITURES	FY 2017-18 WASTEWATER REVENUES & EXPENDITURES	FY 2017-18 ROADS REVENUES & EXPENDITURES	FY 2017-18 STREETLIGHTS REVENUES & EXPENDITURES	
		viii. 7287 PeopleSoft Financial Charge					
6		a. Administration - Water	\$ 3,813.00	\$ -	\$ -	\$ -	\$ 3,813.00
		b. Subtotal 7287 PeopleSoft Financial Charge	\$ 3,813.00	\$ -	\$ -	\$ -	\$ 3,813.00
		ix. 7295 Professional & Specialized Services					
1		a. Pumping	\$ 4,456.53	\$ -	\$ -	\$ -	\$ 4,456.53
2		b. Water Treatment	\$ 25,140.53	\$ -	\$ -	\$ -	\$ 25,140.53
3		c. Transmission & Distribution	\$ 3,268.00	\$ -	\$ -	\$ -	\$ 3,268.00
4		d. Customer Accounts-Water	\$ 9,417.00	\$ -	\$ -	\$ -	\$ 9,417.00
5		e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 517.35	\$ -	\$ -	\$ -	\$ 517.35
6		f. Administration - Water	\$ 18,829.00	\$ -	\$ -	\$ -	\$ 18,829.00
7		g. Other Expense - Water Supply	\$ 5,934.28	\$ -	\$ -	\$ -	\$ 5,934.28
8		h. Sewage Collection	\$ -	\$ 4,356.00	\$ -	\$ -	\$ 4,356.00
9		i. Sewage Treatment	\$ -	\$ 6,535.00	\$ -	\$ -	\$ 6,535.00
10		j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
13		k. Administration-Sewer	\$ -	\$ 15,795.00	\$ -	\$ -	\$ 15,795.00
14		l. Other Expense - Sewer	\$ -	\$ 1,090.00	\$ -	\$ -	\$ 1,090.00
17		m. Street Lighting	\$ -	\$ -	\$ -	\$ 2,397.00	\$ 2,397.00
18		n. Road Maintenance	\$ -	\$ -	\$ 5,446.00	\$ -	\$ 5,446.00
6, 13, 17, 18		o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -
32		p. Sewer System Management Plan	\$ -	\$ 545.00	\$ -	\$ -	\$ 545.00
		q. Subtotal 7295 Professional & Specialized Services	\$ 67,562.69	\$ 28,321.00	\$ 5,446.00	\$ 2,397.00	\$ 103,726.69
		x. 7400 Specialized Departmental Expense					
2		a. Water Treatment	\$ 415.04	\$ 0	\$ -	\$ -	\$ 415.04
5		b. Water Purchases - Arvin Edison Water Storage Dist.	\$ 1,186.86	\$ 0	\$ -	\$ -	\$ 1,186.86
6		c. Administration - Water	\$ 1,090.00	\$ 0	\$ -	\$ -	\$ 1,090.00
7		d. Other Expense - Water Supply	\$ 1,186.86	\$ 0	\$ -	\$ -	\$ 1,186.86
9		e. Sewage Treatment	\$ -	\$ 545.00	\$ -	\$ -	\$ 545.00
14		f. Other Expense - Sewer	\$ -	\$ 1,634.00	\$ -	\$ -	\$ 1,634.00
		g. Subtotal 7400 Specialized Departmental Expense	\$ 3,878.76	\$ 2,179.00	\$ -	\$ -	\$ 6,057.76
		xi. 7430 Utilities					
1		a. Pumping	\$ 137,911.64	\$ 0	\$ -	\$ -	\$ 137,911.64
8		b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
9		c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
17		d. Street Lighting	\$ -	\$ -	\$ -	\$ 3,268.00	\$ 3,268.00
		e. Subtotal 7430 Utilities	\$ 137,911.64	\$ -	\$ -	\$ 3,268.00	\$ 141,179.64
		xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ 94,250.05	\$ -	\$ -	\$ 94,250.05
		xiii. Total Operating Expenditures	\$ 599,111.08	\$ 179,534.05	\$ 13,072.00	\$ 9,803.00	\$ 801,520.13
		<b>B. CAPITAL EXPENDITURES</b>					
		i. 8150 Buildings & Improvements					
3		a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -
1		b. Project 90675 - Pump & Platform Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
1		c. Platform Repair - SC34A & SC34PUMP	\$ -	\$ -	\$ -	\$ -	\$ -
1		d. Motor Control Center -SC4MMC	\$ -	\$ -	\$ -	\$ -	\$ -
1		e. Lake Pumps Conduit Failure Repair	\$ -	\$ -	\$ -	\$ -	\$ -
1		f. Pumping - Water Supply Facilities Repair Reserve	\$ 13,285.40	\$ -	\$ -	\$ -	\$ 13,285.40
1		g. Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
		ii. Total Capital Expenditures	\$ 13,285.40	\$ -	\$ -	\$ -	\$ 13,285.40
		<b>C. SUBTOTAL OPERATING EXPENDITURES</b>	\$ 599,111.08	\$ 179,534.05	\$ 13,072.00	\$ 9,803.00	\$ 801,520.13
		<b>D. SUBTOTAL CAPITAL EXPENDITURES</b>	\$ 13,285.40	\$ -	\$ -	\$ -	\$ 13,285.40
		<b>E. TOTAL EXPENDITURES</b>	\$ 612,396.48	\$ 179,534.05	\$ 13,072.00	\$ 9,803.00	\$ 814,805.53
		<b>V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)</b>	\$ 59,911.00	\$ 17,953.00	\$ 1,307.00	\$ 980.00	\$ 80,152.00
		<b>VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + Line V)</b>	\$ 672,307.48	\$ 197,487.05	\$ 14,379.00	\$ 10,783.00	\$ 894,957.53
		<b>VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING</b>	\$ 60,561.00	\$ 17,227.00	\$ -	\$ -	\$ 77,788.00
		<b>VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + Line VII)</b>	\$ 732,868.48	\$ 214,714.05	\$ 14,379.00	\$ 10,783.00	\$ 972,745.53
		<b>IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)</b>	\$ 40,783.83	\$ (22,410.44)	\$ 2.09	\$ 9.14	\$ 18,383.62
		<b>X. EST. ENDING CASH BALANCE 06-30-2018 (Line I.C + Line IX)</b>	\$ 246,286.59	\$ (299,642.13)	\$ 27,935.49	\$ 17,667.88	\$ (7,753.17)

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT R-5**

**COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2018-2019 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2018-19
			FY 2018-19 WATER REVENUES & EXPENDITURES	FY 2018-19 WASTEWATER REVENUES & EXPENDITURES	FY 2018-19 ROADS REVENUES & EXPENDITURES	FY 2018-19 STREETLIGHTS REVENUES & EXPENDITURES	
		I. BEGINNING CASH BALANCE 07-01-2018					
	A.	Funds in County Treasury	\$ 246,286.59	\$ (299,642.13)	\$ 27,935.49	\$ 17,667.88	\$ (7,752.17)
	B.	Less Warrants Outstanding					\$ -
	C.	TOTAL CASH ON HAND	\$ 246,286.59	\$ (299,642.13)	\$ 27,935.49	\$ 17,667.88	\$ (7,752.17)
		II. REVENUES					
	A.	OPERATING REVENUES					
	i.	5060 Other Charges for Current Services	\$ 682,421.25	\$ 180,540.00			\$ 862,961.25
	ii.	5066 Charges for Special Assessment	\$ 115,411.62	\$ 16,267.44	\$ 14,688.69	\$ 11,017.57	\$ 157,385.32
	iii.	4986 Water Meter Installation Fees	\$ 879.22				\$ 879.22
	iv.	5800 Other Miscellaneous	\$ -				\$ -
	v.	Total Operating Revenues	\$ 798,712.09	\$ 196,807.44	\$ 14,688.69	\$ 11,017.57	\$ 1,021,225.79
	B.	NON-OPERATING REVENUES					
	i.	3007 To 3025 Tax Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
	ii.	3380 Interest	\$ 375.81	\$ 110.21	\$ 7.99	\$ 5.99	\$ 500.00
	iii.	5800 Other Miscellaneous Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	iv.	Total Non-Operating Revenues	\$ 375.81	\$ 110.21	\$ 7.99	\$ 5.99	\$ 500.00
	C.	TOTAL OPERATING REVENUES	\$ 798,712.09	\$ 196,807.44	\$ 14,688.69	\$ 11,017.57	\$ 1,021,225.79
	D.	TOTAL NON-OPERATING REVENUES	\$ 375.81	\$ 110.21	\$ 7.99	\$ 5.99	\$ 500.00
	E.	TOTAL REVENUES	\$ 799,087.90	\$ 196,917.65	\$ 14,696.68	\$ 11,023.56	\$ 1,021,725.79
		III. TOTAL REVENUES AND CASH ON HAND	\$ 1,045,374.49	\$ (102,724.48)	\$ 42,632.17	\$ 28,691.44	\$ 1,013,973.62
		IV. EXPENDITURES					
	A.	OPERATING EXPENDITURES					
	i.	7010 Agriculture - Water Supply					
5	a.	Water Purchases - Arvin Edison Water Storage Dist.	\$ 357,029.54	\$ -	\$ -	\$ -	\$ 357,029.54
6	b.	Administration - Water (Bureau Rec)	\$ 6,560.00	\$ -	\$ -	\$ -	\$ 6,560.00
7	c.	Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ 4,426.00	\$ -	\$ -	\$ -	\$ 4,426.00
	d.	Subtotal 7010 Agriculture - Water Supply	\$ 368,015.54	\$ -	\$ -	\$ -	\$ 368,015.54
	ii.	7040 Communication					
6	a.	Administration - Water	\$ 778.00	\$ -	\$ -	\$ -	\$ 778.00
	b.	Subtotal 7040 Communication	\$ 778.00	\$ -	\$ -	\$ -	\$ 778.00
	iii.	7101 Liability Insurance					
2	a.	Water Treatment	\$ 514.56	\$ -	\$ -	\$ -	\$ 514.56
6	b.	Administration - Water	\$ 1,114.00	\$ -	\$ -	\$ -	\$ 1,114.00
9	c.	Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
13	d.	Administration - Sewer	\$ -	\$ 723.00	\$ -	\$ -	\$ 723.00
	e.	Subtotal 7101 Liability Insurance	\$ 1,628.56	\$ 723.00	\$ -	\$ -	\$ 2,351.56
	iv.	7205 Maintenance - Equipment					
2	a.	Water Treatment	\$ 11,794.91	\$ -	\$ -	\$ -	\$ 11,794.91
3	b.	Transmission & Distribution	\$ 390.00	\$ -	\$ -	\$ -	\$ 390.00
6	c.	Administration - Water	\$ 7,995.00	\$ -	\$ -	\$ -	\$ 7,995.00
7	d.	Other Expense - Water Supply	\$ 672.37	\$ -	\$ -	\$ -	\$ 672.37
8	e.	Sewage Collection	\$ 672.37	\$ 2,114.00	\$ -	\$ -	\$ 2,786.37
9	f.	Sewage Treatment	\$ -	\$ 835.00	\$ -	\$ -	\$ 835.00
13	g.	Administration - Sewer	\$ -	\$ 4,896.00	\$ -	\$ -	\$ 4,896.00
17	h.	Street Lighting	\$ -	\$ -	\$ -	\$ 1,891.00	\$ 1,891.00
30	i.	Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -
	j.	Subtotal 7205 Maintenance - Equipment	\$ 21,524.65	\$ 7,845.00	\$ -	\$ 1,891.00	\$ 31,260.65
	v.	7220 Maintenance - Building and Grounds					
1	a.	Pumping	\$ 1,911.45	\$ -	\$ -	\$ -	\$ 1,911.45
2	b.	Water Treatment	\$ 5,820.18	\$ -	\$ -	\$ -	\$ 5,820.18
3	c.	Transmission & Distribution	\$ 5,564.00	\$ -	\$ -	\$ -	\$ 5,564.00
6	d.	Administration - Water	\$ 4,450.00	\$ -	\$ -	\$ -	\$ 4,450.00
7	e.	Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -
8	f.	Sewage Collection	\$ -	\$ 4,450.00	\$ -	\$ -	\$ 4,450.00
9	g.	Sewage Treatment	\$ -	\$ 37,833.00	\$ -	\$ -	\$ 37,833.00
14	h.	Other Expense - Sewer	\$ -	\$ 4,450.00	\$ -	\$ -	\$ 4,450.00
17	i.	Street Lighting	\$ -	\$ -	\$ -	\$ 2,336.00	\$ 2,336.00
18	j.	Road Maintenance	\$ -	\$ -	\$ 2,449.00	\$ -	\$ 2,449.00
30	k.	Street Sweeping	\$ -	\$ -	\$ 5,342.00	\$ -	\$ 5,342.00
	l.	Subtotal 7220 Maintenance - Building and Grounds	\$ 17,745.63	\$ 46,733.00	\$ 7,791.00	\$ 2,336.00	\$ 74,605.63
	vi.	7265 Office Expense					
2	a.	Water Treatment	\$ 107.66	\$ -	\$ -	\$ -	\$ 107.66
6	b.	Administration - Water	\$ 110.00	\$ -	\$ -	\$ -	\$ 110.00
9	c.	Sewage Treatment	\$ -	\$ 110.00	\$ -	\$ -	\$ 110.00
13	d.	Administration - Sewer	\$ -	\$ 557.00	\$ -	\$ -	\$ 557.00
	e.	Subtotal 7265 Office Expense	\$ 217.66	\$ 667.00	\$ -	\$ -	\$ 884.66
	vii.	7268 Postage					
6	a.	Administration - Water	\$ 445.00	\$ -	\$ -	\$ -	\$ 445.00
	b.	Subtotal 7268 Postage	\$ 445.00	\$ -	\$ -	\$ -	\$ 445.00

**REPORT EXHIBIT R-5**  
**COUNTY SERVICE AREA 34 ZONE A FISCAL YEAR 2018-2019 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34A REVENUES AND EXPENDITURES BY UTILITY SERVICE				TOTALS FISCAL YEAR FY 2018-19
			FY 2018-19 WATER REVENUES & EXPENDITURES	FY 2018-19 WASTEWATER REVENUES & EXPENDITURES	FY 2018-19 ROADS REVENUES & EXPENDITURES	FY 2018-19 STREETLIGHTS REVENUES & EXPENDITURES	
6		viii. 7287 PeopleSoft Financial Charge					
		a. Administration - Water	\$ 3,895.00	\$ -	\$ -	\$ -	\$ 3,895.00
		b. Subtotal 7287 PeopleSoft Financial Charge	\$ 3,895.00	\$ -	\$ -	\$ -	\$ 3,895.00
		ix. 7295 Professional & Specialized Services					
1		a. Pumping	\$ 4,553.46	\$ -	\$ -	\$ -	\$ 4,553.46
2		b. Water Treatment	\$ 25,779.04	\$ -	\$ -	\$ -	\$ 25,779.04
3		c. Transmission & Distribution	\$ 3,339.00	\$ -	\$ -	\$ -	\$ 3,339.00
4		d. Customer Accounts-Water	\$ 9,620.00	\$ -	\$ -	\$ -	\$ 9,620.00
5		e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 528.22	\$ -	\$ -	\$ -	\$ 528.22
6		f. Administration - Water	\$ 19,236.00	\$ -	\$ -	\$ -	\$ 19,236.00
7		g. Other Expense - Water Supply	\$ 6,064.72	\$ -	\$ -	\$ -	\$ 6,064.72
8		h. Sewage Collection	\$ -	\$ 4,450.00	\$ -	\$ -	\$ 4,450.00
9		i. Sewage Treatment	\$ -	\$ 6,676.00	\$ -	\$ -	\$ 6,676.00
10		j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
13		k. Administration-Sewer	\$ -	\$ 16,136.00	\$ -	\$ -	\$ 16,136.00
14		l. Other Expense - Sewer	\$ -	\$ 1,114.00	\$ -	\$ -	\$ 1,114.00
17		m. Street Lighting	\$ -	\$ -	\$ -	\$ 2,449.00	\$ 2,449.00
18		n. Road Maintenance	\$ -	\$ -	\$ 5,564.00	\$ -	\$ 5,564.00
6, 13, 17, 18		o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -
32		p. Sewer System Management Plan	\$ -	\$ 557.00	\$ -	\$ -	\$ 557.00
		q. Subtotal 7295 Professional & Specialized Services	\$ 69,120.44	\$ 28,933.00	\$ 5,564.00	\$ 2,449.00	\$ 106,066.44
		x. 7400 Specialized Departmental Expense					
2		a. Water Treatment	\$ 426.82	\$ 0	\$ -	\$ -	\$ 426.82
5		b. Water Purchases - Arvin Edison Water Storage Dist.	\$ 1,213.12	\$ 0	\$ -	\$ -	\$ 1,213.12
6		c. Administration - Water	\$ 1,114.00	\$ 0	\$ -	\$ -	\$ 1,114.00
7		d. Other Expense - Water Supply	\$ 1,213.12	\$ 0	\$ -	\$ -	\$ 1,213.12
9		e. Sewage Treatment	\$ -	\$ 557.00	\$ -	\$ -	\$ 557.00
14		f. Other Expense - Sewer	\$ -	\$ 1,669.00	\$ -	\$ -	\$ 1,669.00
		g. Subtotal 7400 Specialized Departmental Expense	\$ 3,967.06	\$ 2,226.00	\$ -	\$ -	\$ 6,193.06
		xi. 7430 Utilities					
1		a. Pumping	\$ 140,925.43	\$ 0	\$ -	\$ -	\$ 140,925.43
8		b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -
9		c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -
17		d. Street Lighting	\$ -	\$ -	\$ -	\$ 3,339.00	\$ 3,339.00
		e. Subtotal 7430 Utilities	\$ 140,925.43	\$ -	\$ -	\$ 3,339.00	\$ 144,264.43
		xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ 97,112.41	\$ -	\$ -	\$ 97,112.41
		xiii. Total Operating Expenditures	\$ 628,262.97	\$ 184,239.41	\$ 13,355.00	\$ 10,015.00	\$ 835,872.38
		B. CAPITAL EXPENDITURES					
		i. 8150 Buildings & Improvements					
3		a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -
1		b. Project 90675 - Pump & Platform Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
1		c. Platform Repair - SC34A & SC34PUMP	\$ -	\$ -	\$ -	\$ -	\$ -
1		d. Motor Control Center -SC4MMC	\$ -	\$ -	\$ -	\$ -	\$ -
1		e. Lake Pumps Conduit Failure Repair	\$ -	\$ -	\$ -	\$ -	\$ -
1		f. Pumping - Water Supply Facilities Repair Reserve	\$ 13,285.40	\$ -	\$ -	\$ -	\$ 13,285.40
1		g. Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
		ii. Total Capital Expenditures	\$ 13,285.40	\$ -	\$ -	\$ -	\$ 13,285.40
		C. SUBTOTAL OPERATING EXPENDITURES	\$ 628,262.97	\$ 184,239.41	\$ 13,355.00	\$ 10,015.00	\$ 835,872.38
		D. SUBTOTAL CAPITAL EXPENDITURES	\$ 13,285.40	\$ -	\$ -	\$ -	\$ 13,285.40
		E. TOTAL EXPENDITURES	\$ 641,548.37	\$ 184,239.41	\$ 13,355.00	\$ 10,015.00	\$ 849,157.78
		V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 62,826.00	\$ 18,424.00	\$ 1,336.00	\$ 1,002.00	\$ 83,587.00
		VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + Line V)	\$ 704,374.37	\$ 202,663.41	\$ 14,691.00	\$ 11,017.00	\$ 932,744.78
		VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 60,561.00	\$ 17,227.00	\$ -	\$ -	\$ 77,788.00
		VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + Line VII)	\$ 764,935.37	\$ 219,890.41	\$ 14,691.00	\$ 11,017.00	\$ 1,010,532.78
		IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ 34,152.53	\$ (22,972.76)	\$ 5.68	\$ 6.56	\$ 11,193.01
		X. EST. ENDING CASH BALANCE 06-30-2019 (Line I.C + Line IX)	\$ 280,439.12	\$ (322,614.89)	\$ 27,941.17	\$ 17,674.44	\$ 3,440.84

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT S**

**EXHIBIT S TABLES S-1 THROUGH S-5 – COUNTY SERVICE AREA 34 ZONE C FISCAL  
YEAR 2014-2015 (TABLE S-1) ESTIMATED REVENUES AND EXPENDITURES ALL  
OPERATIONS AND MAINTENANCE ACTIVITIES, THROUGH COUNTY SERVICE  
AREA 34 ZONE C FISCAL YEAR 2018-2019 (TABLE S-5) ESTIMATED REVENUES AND  
EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT S-1  
COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2014-2015 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE	ACCT CODE	MEMO CODE	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2014-15
				FY 2014-15 WATER REVENUES & EXPENDITURES	FY 2014-15 WASTEWATER REVENUES & EXPENDITURES	FY 2014-15 ROADS REVENUES & EXPENDITURES	FY 2014-15 STREETLIGHTS REVENUES & EXPENDITURES	FY 2014-15 LNDSACP. MAINT. REVENUES & EXPENDITURES	FY 2014-15 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
<b>I. BEGINNING CASH BALANCE 07-01-2014</b>										
A.			Funds in County Treasury	\$ (125,854.61)	\$ (32,171.54)	\$ 76,444.22	\$ 10,385.06	\$ 119,416.51	\$ 8,193.80	\$ 56,413.44
B.			Less Warrants Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C.			TOTAL CASH ON HAND	\$ (125,854.61)	\$ (32,171.54)	\$ 76,444.22	\$ 10,385.06	\$ 119,416.51	\$ 8,193.80	\$ 56,413.44
<b>II. REVENUES</b>										
A.			OPERATING REVENUES							
i.			5060 Other Charges for Current Services	\$ 77,592.00	\$ 69,792.00					\$ 147,384.00
ii.			5066 Charges for Special Assessment	\$ 15,074.43	\$ -	\$ 18,006.24	\$ 3,353.63	\$ 32,278.89	\$ 2,216.97	\$ 70,930.16
iii.			4986 Water Meter Installation Fees	\$ 14,926.00						\$ 14,926.00
iv.			5800 Other Miscellaneous	\$ -	\$ -					\$ -
v.			Total Operating Revenues	\$ 107,592.43	\$ 69,792.00	\$ 18,006.24	\$ 3,353.63	\$ 32,278.89	\$ 2,216.97	\$ 233,240.16
B.			NON-OPERATING REVENUES							
i.			3007 To 3025 Tax Revenues	\$ -						\$ -
ii.			3380 Interest	\$ -	\$ -	\$ 1,528.88	\$ 207.70	\$ 2,388.33	\$ 163.88	\$ 4,288.79
iii.			5068 Subdivider Financing	\$ -	\$ -					\$ -
iv.			5800 Other Miscellaneous Transfers	\$ -	\$ -					\$ -
v.			Total Non-Operating Revenues	\$ -	\$ -	\$ 1,528.88	\$ 207.70	\$ 2,388.33	\$ 163.88	\$ 4,288.79
C.			TOTAL OPERATING REVENUES	\$ 107,592.43	\$ 69,792.00	\$ 18,006.24	\$ 3,353.63	\$ 32,278.89	\$ 2,216.97	\$ 233,240.16
D.			TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ 1,528.88	\$ 207.70	\$ 2,388.33	\$ 163.88	\$ 4,288.79
E.			TOTAL REVENUES	\$ 107,592.43	\$ 69,792.00	\$ 19,535.12	\$ 3,561.33	\$ 34,667.22	\$ 2,380.85	\$ 237,528.95
<b>III. TOTAL REVENUES AND CASH ON HAND</b>				\$ (18,262.18)	\$ 37,620.46	\$ 95,979.34	\$ 13,946.39	\$ 154,083.73	\$ 10,574.65	\$ 293,942.39
<b>IV. EXPENDITURES</b>										
A.			OPERATING EXPENDITURES							
i.			7010 Agriculture - Water Supply							
5			a. Water Purchases - Arvin Edison Water Storage Dist.	\$ 23,428.24	\$ -	\$ -	\$ -	\$ 13,000.00	\$ -	\$ 36,428.24
6			b. Administration - Water (Bureau Rec)	\$ 538.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 538.00
7			c. Other Expense-Water Supply (LTRID+Firming Pmnt.)	\$ 386.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386.00
			d. Subtotal 7010 Agriculture - Water Supply	\$ 24,352.24	\$ -	\$ -	\$ -	\$ 13,000.00	\$ -	\$ 37,352.24
ii.			7040 Communication							
6			a. Administration - Water	\$ 715.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715.00
			b. Subtotal 7040 Communication	\$ 715.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715.00
iii.			7101 Liability Insurance							
2			a. Water Treatment	\$ 663.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663.92
6			b. Administration - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9			c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13			d. Administration - Sewer	\$ -	\$ 620.00	\$ -	\$ -	\$ -	\$ -	\$ 620.00
			e. Subtotal 7101 Liability Insurance	\$ 663.92	\$ 620.00	\$ -	\$ -	\$ -	\$ -	\$ 1,283.92

REPORT EXHIBIT S-1  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2014-2015 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE					FY 2014-15 OPEN SPACE MAINT. REVENUES & EXPENDITURES	TOTALS FISCAL YEAR FY 2014-15
			FY 2014-15 WATER REVENUES & EXPENDITURES	FY 2014-15 WASTEWATER REVENUES & EXPENDITURES	FY 2014-15 ROADS REVENUES & EXPENDITURES	FY 2014-15 STREETLIGHTS REVENUES & EXPENDITURES	FY 2014-15 LNDS SCP. MAINT. REVENUES & EXPENDITURES		
		iv. 7205 Maintenance - Equipment							
2		a. Water Treatment	\$ 3,652.45	\$ -	\$ -	\$ -	\$ -	\$ 3,652.45	
3		b. Transmission & Distribution	\$ 14,926.00	\$ -	\$ -	\$ -	\$ -	\$ 14,926.00	
4		c. Customer Accounts-Water	\$ 18.00	\$ -	\$ -	\$ -	\$ -	\$ 18.00	
6		d. Administration - Water	\$ 778.00	\$ -	\$ -	\$ -	\$ -	\$ 778.00	
7		e. Other Expense - Water Supply	\$ 50.33	\$ -	\$ -	\$ -	\$ -	\$ 50.33	
8		f. Sewage Collection	\$ -	\$ 3,587.00	\$ -	\$ -	\$ -	\$ 3,587.00	
9		g. Sewage Treatment	\$ -	\$ 5.00	\$ -	\$ -	\$ -	\$ 5.00	
13		h. Administration - Sewer	\$ -	\$ 775.00	\$ -	\$ -	\$ -	\$ 775.00	
17		i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21		j. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,940.00	\$ 1,940.00	
		k. Subtotal 7205 Maintenance - Equipment	\$ 19,424.78	\$ 4,367.00	\$ -	\$ -	\$ 1,940.00	\$ 25,731.78	
		v. 7220 Maintenance - Building and Grounds							
1		a. Pumping	\$ 143.11	\$ -	\$ -	\$ -	\$ -	\$ 143.11	
2		b. Water Treatment	\$ 2,646.81	\$ -	\$ -	\$ -	\$ -	\$ 2,646.81	
3		c. Transmission & Distribution	\$ 9,424.00	\$ -	\$ -	\$ -	\$ -	\$ 9,424.00	
6		d. Administration - Water	\$ 1,983.00	\$ -	\$ -	\$ -	\$ -	\$ 1,983.00	
7		e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8		f. Sewage Collection	\$ -	\$ 1,022.00	\$ -	\$ -	\$ -	\$ 1,022.00	
9		g. Sewage Treatment	\$ -	\$ 5,557.00	\$ -	\$ -	\$ -	\$ 5,557.00	
14		h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17		i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18		j. Road Maintenance	\$ -	\$ -	\$ 5,894.00	\$ -	\$ -	\$ 5,894.00	
21		k. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 24,060.00	\$ 24,060.00	
27		l. Open Space Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,799.00	\$ 1,799.00	
		m. Subtotal 7220 Maintenance - Building and Grounds	\$ 14,196.92	\$ 6,579.00	\$ 5,894.00	\$ -	\$ 24,060.00	\$ 52,528.92	
		vi. 7265 Office Expense							
2		a. Water Treatment	\$ 138.92	\$ -	\$ -	\$ -	\$ -	\$ 138.92	
6		b. Administration - Water	\$ 185.00	\$ -	\$ -	\$ -	\$ -	\$ 185.00	
9		c. Sewage Treatment	\$ -	\$ 102.00	\$ -	\$ -	\$ -	\$ 102.00	
13		d. Administration - Sewer	\$ -	\$ 487.00	\$ -	\$ -	\$ -	\$ 487.00	
		e. Subtotal 7265 Office Expense	\$ 323.92	\$ 589.00	\$ -	\$ -	\$ -	\$ 912.92	
		vii. 7268 Postage							
6		a. Administration - Water	\$ 306.00	\$ -	\$ -	\$ -	\$ -	\$ 306.00	
		b. Subtotal 7268 Postage	\$ 306.00	\$ -	\$ -	\$ -	\$ -	\$ 306.00	
		viii. 7287 PeopleSoft Financial Charge							
6		a. Administration - Water	\$ 2,474.00	\$ -	\$ -	\$ -	\$ -	\$ 2,474.00	
		b. Subtotal 7287 PeopleSoft Financial Charge	\$ 2,474.00	\$ -	\$ -	\$ -	\$ -	\$ 2,474.00	
		ix. 7295 Professional & Specialized Services							
1		a. Pumping	\$ 340.95	\$ -	\$ -	\$ -	\$ -	\$ 340.95	
2		b. Water Treatment	\$ 11,724.99	\$ -	\$ -	\$ -	\$ -	\$ 11,724.99	
3		c. Transmission & Distribution	\$ 234.00	\$ -	\$ -	\$ -	\$ -	\$ 234.00	
4		d. Customer Accounts-Water	\$ 2,409.00	\$ -	\$ -	\$ -	\$ -	\$ 2,409.00	
5		e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 39.55	\$ -	\$ -	\$ -	\$ -	\$ 39.55	
6		f. Administration - Water	\$ 5,057.00	\$ -	\$ -	\$ -	\$ -	\$ 5,057.00	
7		g. Other Expense - Water Supply	\$ 454.07	\$ -	\$ -	\$ -	\$ -	\$ 454.07	
8		h. Sewage Collection	\$ -	\$ 24.00	\$ -	\$ -	\$ -	\$ 24.00	
9		i. Sewage Treatment	\$ -	\$ 7,584.00	\$ -	\$ -	\$ -	\$ 7,584.00	
10		j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13		k. Administration-Sewer	\$ -	\$ 7,858.00	\$ -	\$ -	\$ -	\$ 7,858.00	
14		l. Other Expense - Sewer	\$ -	\$ 367.00	\$ -	\$ -	\$ -	\$ 367.00	
17		m. Street Lighting	\$ -	\$ -	\$ -	\$ 550.00	\$ -	\$ 550.00	
18		n. Road Maintenance	\$ -	\$ -	\$ 3,946.00	\$ -	\$ -	\$ 3,946.00	
6, 13, 17, 18		o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21		p. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	
		q. Subtotal 7295 Professional & Specialized Services	\$ 20,259.56	\$ 15,833.00	\$ 3,946.00	\$ 550.00	\$ 2,000.00	\$ 42,588.56	



REPORT EXHIBIT S-1  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2014-2015 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2014-15
			FY 2014-15 WATER REVENUES & EXPENDITURES	FY 2014-15 WASTEWATER REVENUES & EXPENDITURES	FY 2014-15 ROADS REVENUES & EXPENDITURES	FY 2014-15 STREETLIGHTS REVENUES & EXPENDITURES	FY 2014-15 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2014-15 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
		x. 7400 Specialized Departmental Expense							
2		a. Water Treatment	\$ 550.31	0 \$	- \$	- \$	- \$	- \$	550.31
5		b. Water Purchases - Arvin Edison Water Storage Dist.	\$ 90.80	0 \$	- \$	- \$	- \$	- \$	90.80
6		c. Administration - Water	\$ 511.00	0 \$	- \$	- \$	- \$	- \$	511.00
7		d. Other Expense - Water Supply	\$ 90.80	0 \$	- \$	- \$	- \$	- \$	90.80
9		e. Sewage Treatment	\$ -	\$ 511.00	- \$	- \$	- \$	- \$	511.00
14		f. Other Expense - Sewer	\$ -	\$ 1,500.00	- \$	- \$	- \$	- \$	1,500.00
		g. Subtotal 7400 Specialized Departmental Expense	\$ 1,242.91	\$ 2,011.00	- \$	- \$	- \$	- \$	3,253.91
		xi. 7430 Utilities							
1		a. Pumping	\$ 10,238.59	0 \$	- \$	- \$	2,000.00	\$ -	12,238.59
8		b. Sewage Collection	\$ -	- \$	- \$	- \$	- \$	- \$	-
9		c. Sewage Treatment (Lift Station PG&E)	\$ -	\$ 2,272.00	- \$	- \$	- \$	- \$	2,272.00
17		d. Street Lighting	\$ -	- \$	- \$	2,069.00	- \$	- \$	2,069.00
		e. Subtotal 7430 Utilities	\$ 10,238.59	\$ 2,272.00	- \$	\$ 2,069.00	\$ 2,000.00	- \$	16,579.59
		xii. 7901 Operating Transfer Out-VVWTP Enterprise Fund	\$ -	\$ 105,388.13	- \$	- \$	- \$	- \$	105,388.13
		xiii. Total Operating Expenditures	\$ 94,197.84	\$ 137,659.13	\$ 9,840.00	\$ 2,619.00	\$ 43,000.00	\$ 1,799.00	\$ 289,114.97
		B. CAPITAL EXPENDITURES							
		i. 8150 Buildings & Improvements							
3		a. Project 90675 - Parallel Pipeline	\$ -	- \$	- \$	- \$	- \$	- \$	-
1		b. Project 90675 - Pump & Platform Replacement	\$ -	- \$	- \$	- \$	- \$	- \$	-
1		c. Platform Repair - SC34A & SC34PUMP	\$ -	- \$	- \$	- \$	- \$	- \$	-
1		d. Motor Control Center -SC4MMC	\$ -	- \$	- \$	- \$	- \$	- \$	-
1		e. Lake Pumps Conduit Failure Repair	\$ -	- \$	- \$	- \$	- \$	- \$	-
1		f. Pumping - Water Supply Facilities Repair Reserve	\$ 1,267.00	- \$	- \$	- \$	- \$	- \$	1,267.00
1		g. Winchell Cove Transformer Repair Cost Recovery	\$ -	- \$	- \$	- \$	- \$	- \$	-
18		h. TR4870 Marina Drive 16-Year Overlay Sinking Fund	\$ -	- \$	3,765.00	- \$	- \$	- \$	3,765.00
18		i. TR4870 Interior Sts. 10-Year Slurry Seal Sinking Fund	\$ -	- \$	4,938.00	- \$	- \$	- \$	4,938.00
		ii. Total Capital Expenditures	\$ 1,267.00	- \$	\$ 8,703.00	- \$	- \$	- \$	\$ 9,970.00
		C. SUBTOTAL OPERATING EXPENDITURES	\$ 94,197.84	\$ 137,659.13	\$ 9,840.00	\$ 2,619.00	\$ 43,000.00	\$ 1,799.00	\$ 289,114.97
		D. SUBTOTAL CAPITAL EXPENDITURES	\$ 1,267.00	- \$	\$ 8,703.00	- \$	- \$	- \$	\$ 9,970.00
		E. TOTAL EXPENDITURES	\$ 95,464.84	\$ 137,659.13	\$ 18,543.00	\$ 2,619.00	\$ 43,000.00	\$ 1,799.00	\$ 299,084.97
		V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 9,420.00	\$ 13,766.00	\$ 984.00	\$ 262.00	\$ 4,300.00	\$ 180.00	\$ 28,912.00
		VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + Line V)	\$ 104,884.84	\$ 151,425.13	\$ 19,527.00	\$ 2,881.00	\$ 47,300.00	\$ 1,979.00	\$ 327,996.97
		VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 15,613.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 44,482.00
		VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + Line VII)	\$ 120,497.84	\$ 160,071.13	\$ 37,533.00	\$ 2,881.00	\$ 47,300.00	\$ 4,196.00	\$ 372,478.97
		IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ (12,905.41)	\$ (90,279.13)	\$ (17,997.88)	\$ 680.33	\$ (12,632.78)	\$ (1,815.15)	\$ (134,950.02)
		X. EST. ENDING CASH BALANCE 06-30-2015 (Line I.C + Line IX)	\$ (138,760.02)	\$ (122,450.67)	\$ 58,446.34	\$ 11,065.39	\$ 106,783.73	\$ 6,378.65	\$ (78,536.58)

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT S-2  
COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2015-2016 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODE CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE					TOTALS FISCAL YEAR FY 2015-16	
			FY 2015-16 WATER REVENUES & EXPENDITURES	FY 2015-16 WASTEWATER REVENUES & EXPENDITURES	FY 2015-16 ROADS REVENUES & EXPENDITURES	FY 2015-16 STREETLIGHTS REVENUES & EXPENDITURES	FY 2015-16 LNDSKP. MAINT. REVENUES & EXPENDITURES		FY 2015-16 OPEN SPACE MAINT. REVENUES & EXPENDITURES
<b>I. BEGINNING CASH BALANCE 07-01-2015</b>									
	A.	Funds in County Treasury	\$ (138,760.02)	\$ (122,450.67)	\$ 58,446.34	\$ 11,065.39	\$ 106,783.73	\$ 6,378.65	\$ (78,536.58)
	B.	Less Warrants Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	C.	TOTAL CASH ON HAND	\$ (138,760.02)	\$ (122,450.67)	\$ 58,446.34	\$ 11,065.39	\$ 106,783.73	\$ 6,378.65	\$ (78,536.58)
<b>II. REVENUES</b>									
	A.	OPERATING REVENUES							
	i.	5060 Other Charges for Current Services	\$ 168,337.36	\$ 186,495.96					\$ 354,833.32
	ii.	5066 Charges for Special Assessment	\$ 46,765.67	\$ 18,023.95	\$ 41,785.94	\$ 6,584.90	\$ 52,386.18	\$ 7,922.81	\$ 173,469.45
	iii.	4986 Water Meter Installation Fees	\$ -	\$ -					\$ -
	iv.	5800 Other Miscellaneous	\$ -	\$ -					\$ -
	v.	Total Operating Revenues	\$ 215,103.03	\$ 204,519.91	\$ 41,785.94	\$ 6,584.90	\$ 52,386.18	\$ 7,922.81	\$ 528,302.77
	B.	NON-OPERATING REVENUES							
	i.	3007 To 3025 Tax Revenues	\$ -	\$ -					\$ -
	ii.	3380 Interest	\$ -	\$ -	\$ 1,168.93	\$ 221.31	\$ 2,135.67	\$ 127.57	\$ 3,653.48
	iii.	5068 Subdivider Financing	\$ -	\$ -					\$ -
	iv.	5800 Other Miscellaneous Transfers	\$ -	\$ -					\$ -
	v.	Total Non-Operating Revenues	\$ -	\$ -	\$ 1,168.93	\$ 221.31	\$ 2,135.67	\$ 127.57	\$ 3,653.48
	C.	TOTAL OPERATING REVENUES	\$ 215,103.03	\$ 204,519.91	\$ 41,785.94	\$ 6,584.90	\$ 52,386.18	\$ 7,922.81	\$ 528,302.77
	D.	TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ 1,168.93	\$ 221.31	\$ 2,135.67	\$ 127.57	\$ 3,653.48
	E.	TOTAL REVENUES	\$ 215,103.03	\$ 204,519.91	\$ 42,954.87	\$ 6,806.21	\$ 54,521.85	\$ 8,050.38	\$ 531,956.25
<b>III. TOTAL REVENUES AND CASH ON HAND</b>									
			\$ 76,343.01	\$ 82,069.24	\$ 101,401.21	\$ 17,871.60	\$ 161,305.58	\$ 14,429.03	\$ 453,419.67
<b>IV. EXPENDITURES</b>									
	A.	OPERATING EXPENDITURES							
	i.	7010 Agriculture - Water Supply							
5	a.	Water Purchases - Arvin Edison Water Storage Dist.	\$ 36,371.21	\$ -	\$ -	\$ -	\$ 13,390.00	\$ -	\$ 49,761.21
6	b.	Administration - Water (Bureau Rec)	\$ 550.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550.00
7	c.	Other Expense-Water Supply (LTRID+Firming Pmnt.)	\$ 394.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394.00
	d.	Subtotal 7010 Agriculture - Water Supply	\$ 37,315.21	\$ -	\$ -	\$ -	\$ 13,390.00	\$ -	\$ 50,705.21
	ii.	7040 Communication							
6	a.	Administration - Water	\$ 730.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 730.00
	b.	Subtotal 7040 Communication	\$ 730.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 730.00
	iii.	7101 Liability Insurance							
2	a.	Water Treatment	\$ 785.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 785.66
6	b.	Administration - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	c.	Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	d.	Administration - Sewer	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00
	e.	Subtotal 7101 Liability Insurance	\$ 785.66	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,285.66

REPORT EXHIBIT S-2  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2015-2016 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE MEMO CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2015-16
			FY 2015-16 WATER REVENUES & EXPENDITURES	FY 2015-16 WASTEWATER REVENUES & EXPENDITURES	FY 2015-16 ROADS REVENUES & EXPENDITURES	FY 2015-16 STREETLIGHTS REVENUES & EXPENDITURES	FY 2015-16 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2015-16 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
		iv. 7205 Maintenance - Equipment							
2		a. Water Treatment	\$ 5,363.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,363.87
3		b. Transmission & Distribution	\$ 15,248.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,248.00
4		c. Customer Accounts-Water	\$ 18.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18.00
6		d. Administration - Water	\$ 795.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 795.00
7		e. Other Expense - Water Supply	\$ 73.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73.88
8		f. Sewage Collection	\$ -	\$ 3,664.00	\$ -	\$ -	\$ -	\$ -	\$ 3,664.00
9		g. Sewage Treatment	\$ -	\$ 5.00	\$ -	\$ -	\$ -	\$ -	\$ 5.00
13		h. Administration - Sewer	\$ -	\$ 792.00	\$ -	\$ -	\$ -	\$ -	\$ 792.00
17		i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		j. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,998.00	\$ -	\$ 1,998.00
		k. Subtotal 7205 Maintenance - Equipment	\$ 21,498.75	\$ 4,461.00	\$ -	\$ -	\$ 1,998.00	\$ -	\$ 27,957.75
		v. 7220 Maintenance - Building and Grounds							
1		a. Pumping	\$ 210.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210.16
2		b. Water Treatment	\$ 3,632.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,632.91
3		c. Transmission & Distribution	\$ 9,628.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,628.00
6		d. Administration - Water	\$ 2,026.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,026.00
7		e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8		f. Sewage Collection	\$ -	\$ 1,044.00	\$ -	\$ -	\$ -	\$ -	\$ 1,044.00
9		g. Sewage Treatment	\$ -	\$ 5,677.00	\$ -	\$ -	\$ -	\$ -	\$ 5,677.00
14		h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17		i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		j. Road Maintenance	\$ -	\$ -	\$ 6,571.00	\$ -	\$ -	\$ -	\$ 6,571.00
21		k. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 24,782.00	\$ -	\$ 24,782.00
27		l. Open Space Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,353.47	\$ 2,353.47
		m. Subtotal 7220 Maintenance - Building and Grounds	\$ 15,497.07	\$ 6,721.00	\$ 6,571.00	\$ -	\$ 24,782.00	\$ 2,353.47	\$ 55,924.54
		vi. 7265 Office Expense							
2		a. Water Treatment	\$ 164.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164.74
6		b. Administration - Water	\$ 189.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189.00
9		c. Sewage Treatment	\$ -	\$ 104.00	\$ -	\$ -	\$ -	\$ -	\$ 104.00
13		d. Administration - Sewer	\$ -	\$ 498.00	\$ -	\$ -	\$ -	\$ -	\$ 498.00
		e. Subtotal 7265 Office Expense	\$ 353.74	\$ 602.00	\$ -	\$ -	\$ -	\$ -	\$ 955.74
		vii. 7268 Postage							
6		a. Administration - Water	\$ 313.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313.00
		b. Subtotal 7268 Postage	\$ 313.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313.00
		viii. 7287 PeopleSoft Financial Charge							
6		a. Administration - Water	\$ 2,527.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,527.00
		b. Subtotal 7287 PeopleSoft Financial Charge	\$ 2,527.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,527.00
		ix. 7295 Professional & Specialized Services							
1		a. Pumping	\$ 500.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.62
2		b. Water Treatment	\$ 16,093.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,093.08
3		c. Transmission & Distribution	\$ 239.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239.00
4		d. Customer Accounts-Water	\$ 2,461.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,461.00
5		e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 58.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58.07
6		f. Administration - Water	\$ 5,166.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,166.00
7		g. Other Expense - Water Supply	\$ 666.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 666.72
8		h. Sewage Collection	\$ -	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ 25.00
9		i. Sewage Treatment	\$ -	\$ 7,748.00	\$ -	\$ -	\$ -	\$ -	\$ 7,748.00
10		j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		k. Administration-Sewer	\$ -	\$ 8,028.00	\$ -	\$ -	\$ -	\$ -	\$ 8,028.00
14		l. Other Expense - Sewer	\$ -	\$ 375.00	\$ -	\$ -	\$ -	\$ -	\$ 375.00
17		m. Street Lighting	\$ -	\$ -	\$ -	\$ 1,067.00	\$ -	\$ -	\$ 1,067.00
18		n. Road Maintenance	\$ -	\$ -	\$ 4,064.00	\$ -	\$ -	\$ -	\$ 4,064.00
6, 13, 17, 18		o. Proposition 218 Fees and Assessments Proceeding	\$ 3,370.15	\$ 8,500.00	\$ 4,250.00	\$ 4,250.00	\$ 4,250.00	\$ 4,250.00	\$ 28,870.15
21		p. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,561.00	\$ -	\$ 2,561.00
		q. Subtotal 7295 Professional & Specialized Services	\$ 28,554.64	\$ 24,676.00	\$ 8,314.00	\$ 5,317.00	\$ 6,811.00	\$ 4,250.00	\$ 77,922.64

REPORT EXHIBIT S-2  
COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2015-2016 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODE CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE					TOTALS FISCAL YEAR FY 2015-16	
			FY 2015-16 WATER REVENUES & EXPENDITURES	FY 2015-16 WASTEWATER REVENUES & EXPENDITURES	FY 2015-16 ROADS REVENUES & EXPENDITURES	FY 2015-16 STREETLIGHTS REVENUES & EXPENDITURES	FY 2015-16 LNDSCP. MAINT. REVENUES & EXPENDITURES		FY 2015-16 OPEN SPACE MAINT. REVENUES & EXPENDITURES
		x. 7400 Specialized Departmental Expense							
2		a. Water Treatment	\$ 651.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 651.49
5		b. Water Purchases - Arvin Edison Water Storage Dist.	\$ 133.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133.32
6		c. Administration - Water	\$ 522.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522.00
7		d. Other Expense - Water Supply	\$ 133.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133.32
9		e. Sewage Treatment	\$ -	\$ 522.00	\$ -	\$ -	\$ -	\$ -	\$ 522.00
14		f. Other Expense - Sewer	\$ -	\$ 1,532.00	\$ -	\$ -	\$ -	\$ -	\$ 1,532.00
		g. Subtotal 7400 Specialized Departmental Expense	\$ 1,440.13	\$ 2,054.00	\$ -	\$ -	\$ -	\$ -	\$ 3,494.13
		xi. 7430 Utilities							
1		a. Pumping	\$ 15,491.78	\$ -	\$ -	\$ -	\$ 2,060.00	\$ -	\$ 17,551.78
8		b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		c. Sewage Treatment (Lift Station PG&E)	\$ -	\$ 3,250.00	\$ -	\$ -	\$ -	\$ -	\$ 3,250.00
17		d. Street Lighting	\$ -	\$ -	\$ -	\$ 2,086.00	\$ -	\$ -	\$ 2,086.00
		e. Subtotal 7430 Utilities	\$ 15,491.78	\$ 3,250.00	\$ -	\$ 2,086.00	\$ 2,060.00	\$ -	\$ 22,887.78
		xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ 156,217.63	\$ -	\$ -	\$ -	\$ -	\$ 156,217.63
		xiii. Total Operating Expenditures	\$ 124,506.98	\$ 198,481.63	\$ 14,885.00	\$ 7,403.00	\$ 49,041.00	\$ 6,603.47	\$ 400,921.08
		B. CAPITAL EXPENDITURES							
		i. 8150 Buildings & Improvements							
3		a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1		b. Project 90675 - Pump & Platform Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1		c. Platform Repair - SC34A & SC34PUMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1		d. Motor Control Center -SC4MMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1		e. Lake Pumps Conduit Failure Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1		f. Pumping - Water Supply Facilities Repair Reserve	\$ 1,267.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,267.00
1		g. Winchell Cove Transformer Repair Cost Recovery	\$ 12,011.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,011.00
18		h. TR4870 Marina Drive 16-Year Overlay Sinking Fund	\$ -	\$ -	\$ 3,878.00	\$ -	\$ -	\$ -	\$ 3,878.00
18		i. TR4870 Interior Sts. 10-Year Slurry Seal Sinking Fund	\$ -	\$ -	\$ 5,086.00	\$ -	\$ -	\$ -	\$ 5,086.00
		ii. Total Capital Expenditures	\$ 13,278.00	\$ -	\$ 8,964.00	\$ -	\$ -	\$ -	\$ 22,242.00
		C. SUBTOTAL OPERATING EXPENDITURES	\$ 124,506.98	\$ 198,481.63	\$ 14,885.00	\$ 7,403.00	\$ 49,041.00	\$ 6,603.47	\$ 400,921.08
		D. SUBTOTAL CAPITAL EXPENDITURES	\$ 13,278.00	\$ -	\$ 8,964.00	\$ -	\$ -	\$ -	\$ 22,242.00
		E. TOTAL EXPENDITURES	\$ 137,784.98	\$ 198,481.63	\$ 23,849.00	\$ 7,403.00	\$ 49,041.00	\$ 6,603.47	\$ 423,163.08
		V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 12,451.00	\$ 19,848.00	\$ 1,489.00	\$ 740.00	\$ 4,904.00	\$ 660.00	\$ 40,092.00
		VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + Line V)	\$ 150,235.98	\$ 218,329.63	\$ 25,338.00	\$ 8,143.00	\$ 53,945.00	\$ 7,263.47	\$ 463,255.08
		VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 15,613.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 44,482.00
		VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + Line VII)	\$ 165,848.98	\$ 226,975.63	\$ 43,344.00	\$ 8,143.00	\$ 53,945.00	\$ 9,480.47	\$ 507,737.08
		IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ 49,254.05	\$ (22,455.72)	\$ (389.13)	\$ (1,336.79)	\$ 576.85	\$ (1,430.09)	\$ 24,219.17
		X. EST. ENDING CASH BALANCE 06-30-2016 (Line I.C + Line IX)	\$ (89,505.97)	\$ (144,906.39)	\$ 58,057.21	\$ 9,728.60	\$ 107,360.58	\$ 4,948.56	\$ (54,317.41)

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT S-3

COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2016-2017 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODE	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE					TOTALS FISCAL YEAR FY 2016-17	
			FY 2016-17 WATER REVENUES & EXPENDITURES	FY 2016-17 WASTEWATER REVENUES & EXPENDITURES	FY 2016-17 ROADS REVENUES & EXPENDITURES	FY 2016-17 STREETLIGHTS REVENUES & EXPENDITURES	FY 2016-17 LNDSCP. MAINT. REVENUES & EXPENDITURES		FY 2016-17 OPEN SPACE MAINT. REVENUES & EXPENDITURES
I. BEGINNING CASH BALANCE 07-01-2016									
A.		Funds in County Treasury	\$ (89,505.97)	\$ (144,906.39)	\$ 58,057.21	\$ 9,728.60	\$ 107,360.58	\$ 4,948.56	\$ (54,317.41)
B.		Less Warrants Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C.		TOTAL CASH ON HAND	\$ (89,505.97)	\$ (144,906.39)	\$ 58,057.21	\$ 9,728.60	\$ 107,360.58	\$ 4,948.56	\$ (54,317.41)
II. REVENUES									
A.		OPERATING REVENUES							
i.		5060 Other Charges for Current Services	\$ 165,535.96	\$ 178,690.68					\$ 344,226.64
ii.		5066 Charges for Special Assessment	\$ 31,287.13	\$ 15,042.23	\$ 39,288.83	\$ 3,572.59	\$ 50,748.81	\$ 4,883.13	\$ 144,822.72
iii.		4986 Water Meter Installation Fees	\$ -	\$ -					\$ -
iv.		5800 Other Miscellaneous	\$ -	\$ -					\$ -
v.		Total Operating Revenues	\$ 196,823.09	\$ 193,732.91	\$ 39,288.83	\$ 3,572.59	\$ 50,748.81	\$ 4,883.13	\$ 489,049.36
B.		NON-OPERATING REVENUES							
i.		3007 To 3025 Tax Revenues	\$ -	\$ -					\$ -
ii.		3380 Interest	\$ -	\$ -	\$ 1,161.14	\$ 194.57	\$ 2,147.21	\$ 98.97	\$ 3,601.90
iii.		5068 Subdivider Financing	\$ -	\$ -					\$ -
iv.		5800 Other Miscellaneous Transfers	\$ -	\$ -					\$ -
v.		Total Non-Operating Revenues	\$ -	\$ -	\$ 1,161.14	\$ 194.57	\$ 2,147.21	\$ 98.97	\$ 3,601.90
C.		TOTAL OPERATING REVENUES	\$ 196,823.09	\$ 193,732.91	\$ 39,288.83	\$ 3,572.59	\$ 50,748.81	\$ 4,883.13	\$ 489,049.36
D.		TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ 1,161.14	\$ 194.57	\$ 2,147.21	\$ 98.97	\$ 3,601.90
E.		TOTAL REVENUES	\$ 196,823.09	\$ 193,732.91	\$ 40,449.97	\$ 3,767.16	\$ 52,896.02	\$ 4,982.10	\$ 492,651.26
III. TOTAL REVENUES AND CASH ON HAND			\$ 107,317.12	\$ 48,826.52	\$ 98,507.19	\$ 13,495.76	\$ 160,256.61	\$ 9,930.66	\$ 438,333.85
IV. EXPENDITURES									
A.		OPERATING EXPENDITURES							
i.		7010 Agriculture - Water Supply							
5		a. Water Purchases - Arvin Edison Water Storage Dist.	\$ 37,156.97	\$ -	\$ -	\$ -	\$ 13,792.00	\$ -	\$ 50,948.97
6		b. Administration - Water (Bureau Rec)	\$ 562.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562.00
7		c. Other Expense-Water Supply (LTRID+Firming Pmnt.)	\$ 403.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403.00
		d. Subtotal 7010 Agriculture - Water Supply	\$ 38,121.97	\$ -	\$ -	\$ -	\$ 13,792.00	\$ -	\$ 51,913.97
ii.		7040 Communication							
6		a. Administration - Water	\$ 746.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 746.00
		b. Subtotal 7040 Communication	\$ 746.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 746.00
iii.		7101 Liability Insurance							
2		a. Water Treatment	\$ 800.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800.03
6		b. Administration - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		d. Administration - Sewer	\$ -	\$ 511.00	\$ -	\$ -	\$ -	\$ -	\$ 511.00
		e. Subtotal 7101 Liability Insurance	\$ 800.03	\$ 511.00	\$ -	\$ -	\$ -	\$ -	\$ 1,311.03

REPORT EXHIBIT S-3  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2016-2017 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE					FY 2016-17 OPEN SPACE MAINT. REVENUES & EXPENDITURES	TOTALS FISCAL YEAR FY 2016-17
			FY 2016-17 WATER REVENUES & EXPENDITURES	FY 2016-17 WASTEWATER REVENUES & EXPENDITURES	FY 2016-17 ROADS REVENUES & EXPENDITURES	FY 2016-17 STREETLIGHTS REVENUES & EXPENDITURES	FY 2016-17 LNDSCP. MAINT. REVENUES & EXPENDITURES		
		iv. 7205 Maintenance - Equipment							
2		a. Water Treatment	\$ 5,479.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,479.73
3		b. Transmission & Distribution	\$ 15,577.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,577.00
4		c. Customer Accounts-Water	\$ 18.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18.00
6		d. Administration - Water	\$ 812.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 812.00
7		e. Other Expense - Water Supply	\$ 75.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75.51
8		f. Sewage Collection	\$ -	\$ 3,743.00	\$ -	\$ -	\$ -	\$ -	\$ 3,743.00
9		g. Sewage Treatment	\$ -	\$ 5.00	\$ -	\$ -	\$ -	\$ -	\$ 5.00
13		h. Administration - Sewer	\$ -	\$ 809.00	\$ -	\$ -	\$ -	\$ -	\$ 809.00
17		i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		j. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,058.00	\$ -	\$ 2,058.00
		k. Subtotal 7205 Maintenance - Equipment	\$ 21,962.24	\$ 4,557.00	\$ -	\$ -	\$ 2,058.00	\$ -	\$ 28,577.24
		v. 7220 Maintenance - Building and Grounds							
1		a. Pumping	\$ 214.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214.64
2		b. Water Treatment	\$ 3,709.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,709.24
3		c. Transmission & Distribution	\$ 9,836.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,836.00
6		d. Administration - Water	\$ 2,070.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,070.00
7		e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8		f. Sewage Collection	\$ -	\$ 1,067.00	\$ -	\$ -	\$ -	\$ -	\$ 1,067.00
9		g. Sewage Treatment	\$ -	\$ 5,800.00	\$ -	\$ -	\$ -	\$ -	\$ 5,800.00
14		h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17		i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		j. Road Maintenance	\$ -	\$ -	\$ 6,768.00	\$ -	\$ -	\$ -	\$ 6,768.00
21		k. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 25,525.00	\$ -	\$ 25,525.00
27		l. Open Space Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,424.00	\$ 2,424.00
		m. Subtotal 7220 Maintenance - Building and Grounds	\$ 15,829.88	\$ 6,867.00	\$ 6,768.00	\$ -	\$ 25,525.00	\$ 2,424.00	\$ 57,413.88
		vi. 7265 Office Expense							
2		a. Water Treatment	\$ 167.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167.22
6		b. Administration - Water	\$ 193.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193.00
9		c. Sewage Treatment	\$ -	\$ 106.00	\$ -	\$ -	\$ -	\$ -	\$ 106.00
13		d. Administration - Sewer	\$ -	\$ 509.00	\$ -	\$ -	\$ -	\$ -	\$ 509.00
		e. Subtotal 7265 Office Expense	\$ 360.22	\$ 615.00	\$ -	\$ -	\$ -	\$ -	\$ 975.22
		vii. 7268 Postage							
6		a. Administration - Water	\$ 320.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320.00
		b. Subtotal 7268 Postage	\$ 320.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320.00
		viii. 7287 PeopleSoft Financial Charge							
6		a. Administration - Water	\$ 2,582.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,582.00
		b. Subtotal 7287 PeopleSoft Financial Charge	\$ 2,582.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,582.00
		ix. 7295 Professional & Specialized Services							
1		a. Pumping	\$ 511.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 511.41
2		b. Water Treatment	\$ 16,431.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,431.75
3		c. Transmission & Distribution	\$ 244.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244.00
4		d. Customer Accounts-Water	\$ 2,514.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,514.00
5		e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 59.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59.31
6		f. Administration - Water	\$ 5,278.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,278.00
7		g. Other Expense - Water Supply	\$ 681.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 681.04
8		h. Sewage Collection	\$ -	\$ 26.00	\$ -	\$ -	\$ -	\$ -	\$ 26.00
9		i. Sewage Treatment	\$ -	\$ 7,915.00	\$ -	\$ -	\$ -	\$ -	\$ 7,915.00
10		j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		k. Administration-Sewer	\$ -	\$ 8,201.00	\$ -	\$ -	\$ -	\$ -	\$ 8,201.00
14		l. Other Expense - Sewer	\$ -	\$ 383.00	\$ -	\$ -	\$ -	\$ -	\$ 383.00
17		m. Street Lighting	\$ -	\$ -	\$ -	\$ 1,099.00	\$ -	\$ -	\$ 1,099.00
18		n. Road Maintenance	\$ -	\$ -	\$ 4,186.00	\$ -	\$ -	\$ -	\$ 4,186.00
6, 13, 17, 18		o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		p. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,638.00	\$ -	\$ 2,638.00
		q. Subtotal 7295 Professional & Specialized Services	\$ 25,719.51	\$ 16,525.00	\$ 4,186.00	\$ 1,099.00	\$ 2,638.00	\$ -	\$ 50,167.51

REPORT EXHIBIT S-3  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2016-2017 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE	ACCT CODE	MEMO CODE	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2016-17	
				FY 2016-17 WATER REVENUES & EXPENDITURES	FY 2016-17 WASTEWATER REVENUES & EXPENDITURES	FY 2016-17 ROADS REVENUES & EXPENDITURES	FY 2016-17 STREETLIGHTS REVENUES & EXPENDITURES	FY 2016-17 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2016-17 OPEN SPACE MAINT. REVENUES & EXPENDITURES		
		x.	7400 Specialized Departmental Expense								
2		a.	Water Treatment	\$ 663.27	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663.27
5		b.	Water Purchases - Arvin Edison Water Storage Dist.	\$ 136.19	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136.19
6		c.	Administration - Water	\$ 533.00	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 533.00
7		d.	Other Expense - Water Supply	\$ 136.19	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136.19
9		e.	Sewage Treatment	\$ -	\$ 533.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 533.00
14		f.	Other Expense - Sewer	\$ -	\$ 1,565.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,565.00
		g.	Subtotal 7400 Specialized Departmental Expense	\$ 1,468.65	\$ 2,098.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,566.65
		xi.	7430 Utilities								
1		a.	Pumping	\$ 15,826.45	0	\$ -	\$ -	\$ 2,122.00	\$ -	\$ -	\$ 17,948.45
8		b.	Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		c.	Sewage Treatment (Lift Station PG&E)	\$ -	\$ 3,320.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,320.00
17		d.	Street Lighting	\$ -	\$ -	\$ -	\$ 2,149.00	\$ -	\$ -	\$ -	\$ 2,149.00
		e.	Subtotal 7430 Utilities	\$ 15,826.45	\$ 3,320.00	\$ -	\$ 2,149.00	\$ 2,122.00	\$ -	\$ -	\$ 23,417.45
		xii.	7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ 163,086.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,086.25
		xiii.	Total Operating Expenditures	\$ 123,736.95	\$ 197,579.25	\$ 10,954.00	\$ 3,248.00	\$ 46,135.00	\$ 2,424.00	\$ -	\$ 384,077.20
		B.	CAPITAL EXPENDITURES								
		i.	8150 Buildings & Improvements								
3		a.	Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1		b.	Project 90675 - Pump & Platform Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1		c.	Platform Repair - SC34A & SC34PUMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1		d.	Motor Control Center -SC4MMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1		e.	Lake Pumps Conduit Failure Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1		f.	Pumping - Water Supply Facilities Repair Reserve	\$ 1,267.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,267.00
1		g.	Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		h.	TR4870 Marina Drive 16-Year Overlay Sinking Fund	\$ -	\$ -	\$ 3,994.00	\$ -	\$ -	\$ -	\$ -	\$ 3,994.00
18		i.	TR4870 Interior Sts. 10-Year Slurry Seal Sinking Fund	\$ -	\$ -	\$ 5,239.00	\$ -	\$ -	\$ -	\$ -	\$ 5,239.00
		ii.	Total Capital Expenditures	\$ 1,267.00	\$ -	\$ 9,233.00	\$ -	\$ -	\$ -	\$ -	\$ 10,500.00
		C.	SUBTOTAL OPERATING EXPENDITURES	\$ 123,736.95	\$ 197,579.25	\$ 10,954.00	\$ 3,248.00	\$ 46,135.00	\$ 2,424.00	\$ -	\$ 384,077.20
		D.	SUBTOTAL CAPITAL EXPENDITURES	\$ 1,267.00	\$ -	\$ 9,233.00	\$ -	\$ -	\$ -	\$ -	\$ 10,500.00
		E.	TOTAL EXPENDITURES	\$ 125,003.95	\$ 197,579.25	\$ 20,187.00	\$ 3,248.00	\$ 46,135.00	\$ 2,424.00	\$ -	\$ 394,577.20
		V.	OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 12,374.00	\$ 19,758.00	\$ 1,095.00	\$ 325.00	\$ 4,614.00	\$ 242.00	\$ -	\$ 38,408.00
		VI.	SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + Line V)	\$ 137,377.95	\$ 217,337.25	\$ 21,282.00	\$ 3,573.00	\$ 50,749.00	\$ 2,666.00	\$ -	\$ 432,985.20
		VII.	CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 15,613.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ -	\$ 44,482.00
		VIII.	TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + Line VII)	\$ 152,990.95	\$ 225,983.25	\$ 39,288.00	\$ 3,573.00	\$ 50,749.00	\$ 4,883.00	\$ -	\$ 477,467.20
		IX.	TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ 43,832.14	\$ (32,250.34)	\$ 1,161.97	\$ 194.16	\$ 2,147.02	\$ 99.10	\$ -	\$ 15,184.06
		X.	EST. ENDING CASH BALANCE 06-30-2017 (Line I.C + Line IX)	\$ (45,673.83)	\$ (177,156.73)	\$ 59,219.19	\$ 9,922.76	\$ 109,507.61	\$ 5,047.66	\$ -	\$ (39,133.35)

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT S-4

COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2017-2018 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE					FY 2017-18 OPEN SPACE MAINT. REVENUES & EXPENDITURES	TOTALS FISCAL YEAR FY 2017-18
			FY 2017-18 WATER REVENUES & EXPENDITURES	FY 2017-18 WASTEWATER REVENUES & EXPENDITURES	FY 2017-18 ROADS REVENUES & EXPENDITURES	FY 2017-18 STREETLIGHTS REVENUES & EXPENDITURES	FY 2017-18 LNDSCP. MAINT. REVENUES & EXPENDITURES		
<b>I. BEGINNING CASH BALANCE 07-01-2017</b>									
A.		Funds in County Treasury	\$ (45,673.83)	\$ (177,156.73)	\$ 59,219.19	\$ 9,922.76	\$ 109,507.61	\$ 5,047.66	\$ (39,133.35)
B.		Less Warrants Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C.		TOTAL CASH ON HAND	\$ (45,673.83)	\$ (177,156.73)	\$ 59,219.19	\$ 9,922.76	\$ 109,507.61	\$ 5,047.66	\$ (39,133.35)
<b>II. REVENUES</b>									
<b>A. OPERATING REVENUES</b>									
i.		5060 Other Charges for Current Services	\$ 166,405.36	\$ 182,554.68					\$ 348,960.04
ii.		5066 Charges for Special Assessment	\$ 31,599.47	\$ 15,180.69	\$ 39,924.78	\$ 3,680.46	\$ 49,940.59	\$ 4,963.63	\$ 145,289.62
iii.		4986 Water Meter Installation Fees	\$ -	\$ -					\$ -
iv.		5800 Other Miscellaneous	\$ -	\$ -					\$ -
v.		Total Operating Revenues	\$ 198,004.83	\$ 197,735.37	\$ 39,924.78	\$ 3,680.46	\$ 49,940.59	\$ 4,963.63	\$ 494,249.66
<b>B. NON-OPERATING REVENUES</b>									
i.		3007 To 3025 Tax Revenues	\$ -	\$ -					\$ -
ii.		3380 Interest	\$ -	\$ -	\$ 1,184.38	\$ 198.46	\$ 2,190.15	\$ 100.95	\$ 3,673.94
iii.		5068 Subdivider Financing	\$ -	\$ -					\$ -
iv.		5800 Other Miscellaneous Transfers	\$ -	\$ -					\$ -
v.		Total Non-Operating Revenues	\$ -	\$ -	\$ 1,184.38	\$ 198.46	\$ 2,190.15	\$ 100.95	\$ 3,673.94
C.		TOTAL OPERATING REVENUES	\$ 198,004.83	\$ 197,735.37	\$ 39,924.78	\$ 3,680.46	\$ 49,940.59	\$ 4,963.63	\$ 494,249.66
D.		TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ 1,184.38	\$ 198.46	\$ 2,190.15	\$ 100.95	\$ 3,673.94
E.		TOTAL REVENUES	\$ 198,004.83	\$ 197,735.37	\$ 41,109.16	\$ 3,878.92	\$ 52,130.74	\$ 5,064.58	\$ 497,923.60
<b>III. TOTAL REVENUES AND CASH ON HAND</b>									
			\$ 152,331.00	\$ 20,578.64	\$ 100,328.35	\$ 13,801.68	\$ 161,638.35	\$ 10,112.24	\$ 458,790.26
<b>IV. EXPENDITURES</b>									
<b>A. OPERATING EXPENDITURES</b>									
<b>i. 7010 Agriculture - Water Supply</b>									
5		a. Water Purchases - Arvin Edison Water Storage Dist.	\$ 39,212.16	\$ -	\$ -	\$ -	\$ 14,206.00	\$ -	\$ 53,418.16
6		b. Administration - Water (Bureau Rec)	\$ 574.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 574.00
7		c. Other Expense-Water Supply (LTRID+Firming Pmnt.)	\$ 412.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412.00
		d. Subtotal 7010 Agriculture - Water Supply	\$ 40,198.16	\$ -	\$ -	\$ -	\$ 14,206.00	\$ -	\$ 54,404.16
<b>ii. 7040 Communication</b>									
6		a. Administration - Water	\$ 762.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 762.00
		b. Subtotal 7040 Communication	\$ 762.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 762.00
<b>iii. 7101 Liability Insurance</b>									
2		a. Water Treatment	\$ 813.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 813.67
6		b. Administration - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		d. Administration - Sewer	\$ -	\$ 522.00	\$ -	\$ -	\$ -	\$ -	\$ 522.00
		e. Subtotal 7101 Liability Insurance	\$ 813.67	\$ 522.00	\$ -	\$ -	\$ -	\$ -	\$ 1,335.67



REPORT EXHIBIT S-4  
COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2017-2018 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE							TOTALS FISCAL YEAR FY 2017-18
			FY 2017-18 WATER REVENUES & EXPENDITURES	FY 2017-18 WASTEWATER REVENUES & EXPENDITURES	FY 2017-18 ROADS REVENUES & EXPENDITURES	FY 2017-18 STREETLIGHTS REVENUES & EXPENDITURES	FY 2017-18 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2017-18 OPEN SPACE MAINT. REVENUES & EXPENDITURES		
		iv. 7205 Maintenance - Equipment								
2		a. Water Treatment	\$ 5,597.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,597.93
3		b. Transmission & Distribution	\$ 15,913.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,913.00
4		c. Customer Accounts-Water	\$ 18.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18.00
6		d. Administration - Water	\$ 830.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 830.00
7		e. Other Expense - Water Supply	\$ 77.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77.13
8		f. Sewage Collection	\$ -	\$ 3,824.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,824.00
9		g. Sewage Treatment	\$ -	\$ 5.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.00
13		h. Administration - Sewer	\$ -	\$ 826.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 826.00
17		i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		j. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		k. Subtotal 7205 Maintenance - Equipment	\$ 22,436.06	\$ 4,655.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,091.06
		v. 7220 Maintenance - Building and Grounds								
1		a. Pumping	\$ 219.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219.31
2		b. Water Treatment	\$ 3,787.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,787.52
3		c. Transmission & Distribution	\$ 10,048.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,048.00
6		d. Administration - Water	\$ 2,115.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,115.00
7		e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8		f. Sewage Collection	\$ -	\$ 1,090.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,090.00
9		g. Sewage Treatment	\$ -	\$ 5,925.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,925.00
14		h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17		i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		j. Road Maintenance	\$ -	\$ -	\$ 6,971.00	\$ -	\$ -	\$ -	\$ -	\$ 6,971.00
21		k. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 26,291.00	\$ -	\$ -	\$ 26,291.00
27		l. Open Space Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,497.00	\$ -	\$ 2,497.00
		m. Subtotal 7220 Maintenance - Building and Grounds	\$ 16,169.83	\$ 7,015.00	\$ 6,971.00	\$ -	\$ 26,291.00	\$ 2,497.00	\$ -	\$ 58,943.83
		vi. 7265 Office Expense								
2		a. Water Treatment	\$ 170.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170.29
6		b. Administration - Water	\$ 197.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197.00
9		c. Sewage Treatment	\$ -	\$ 108.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108.00
13		d. Administration - Sewer	\$ -	\$ 520.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520.00
		e. Subtotal 7265 Office Expense	\$ 367.29	\$ 628.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 995.29
		vii. 7268 Postage								
6		a. Administration - Water	\$ 327.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 327.00
		b. Subtotal 7268 Postage	\$ 327.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 327.00
		viii. 7287 PeopleSoft Financial Charge								
6		a. Administration - Water	\$ 2,638.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,638.00
		b. Subtotal 7287 PeopleSoft Financial Charge	\$ 2,638.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,638.00
		ix. 7295 Professional & Specialized Services								
1		a. Pumping	\$ 522.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522.47
2		b. Water Treatment	\$ 16,777.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,777.47
3		c. Transmission & Distribution	\$ 249.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249.00
4		d. Customer Accounts-Water	\$ 2,568.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,568.00
5		e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 60.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60.65
6		f. Administration - Water	\$ 5,392.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,392.00
7		g. Other Expense - Water Supply	\$ 695.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695.72
8		h. Sewage Collection	\$ -	\$ 27.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27.00
9		i. Sewage Treatment	\$ -	\$ 8,086.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,086.00
10		j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		k. Administration-Sewer	\$ -	\$ 8,378.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,378.00
14		l. Other Expense - Sewer	\$ -	\$ 391.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 391.00
17		m. Street Lighting	\$ -	\$ -	\$ -	\$ 1,132.00	\$ -	\$ -	\$ -	\$ 1,132.00
18		n. Road Maintenance	\$ -	\$ -	\$ 4,312.00	\$ -	\$ -	\$ -	\$ -	\$ 4,312.00
6, 13, 17, 18		o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		p. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,717.00	\$ -	\$ -	\$ 2,717.00
		q. Subtotal 7295 Professional & Specialized Services	\$ 26,265.31	\$ 16,882.00	\$ 4,312.00	\$ 1,132.00	\$ 2,717.00	\$ -	\$ -	\$ 51,308.31

REPORT EXHIBIT S-4  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2017-2018 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE	ACCT CODE	MEMO CODE	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2017-18
				FY 2017-18 WATER REVENUES & EXPENDITURES	FY 2017-18 WASTEWATER REVENUES & EXPENDITURES	FY 2017-18 ROADS REVENUES & EXPENDITURES	FY 2017-18 STREETLIGHTS REVENUES & EXPENDITURES	FY 2017-18 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2017-18 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
			x. 7400 Specialized Departmental Expense							
2			a. Water Treatment	\$ 674.96	0 \$	\$ -	\$ -	\$ -	\$ -	\$ 674.96
5			b. Water Purchases - Arvin Edison Water Storage Dist.	\$ 139.14	0 \$	\$ -	\$ -	\$ -	\$ -	\$ 139.14
6			c. Administration - Water	\$ 545.00	0 \$	\$ -	\$ -	\$ -	\$ -	\$ 545.00
7			d. Other Expense - Water Supply	\$ 139.14	0 \$	\$ -	\$ -	\$ -	\$ -	\$ 139.14
9			e. Sewage Treatment	\$ -	\$ 545.00	\$ -	\$ -	\$ -	\$ -	\$ 545.00
14			f. Other Expense - Sewer	\$ -	\$ 1,599.00	\$ -	\$ -	\$ -	\$ -	\$ 1,599.00
			g. Subtotal 7400 Specialized Departmental Expense	\$ 1,498.24	\$ 2,144.00	\$ -	\$ -	\$ -	\$ -	\$ 3,642.24
			xi. 7430 Utilities							
1			a. Pumping	\$ 16,168.36	0 \$	\$ -	\$ -	\$ 2,186.00	\$ -	\$ 18,354.36
8			b. Sewage Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9			c. Sewage Treatment (Lift Station PG&E)	\$ -	\$ 3,392.00	\$ -	\$ -	\$ -	\$ -	\$ 3,392.00
17			d. Street Lighting	\$ -	\$ -	\$ -	\$ 2,213.00	\$ -	\$ -	\$ 2,213.00
			e. Subtotal 7430 Utilities	\$ 16,168.36	\$ 3,392.00	\$ -	\$ 2,213.00	\$ 2,186.00	\$ -	\$ 23,959.36
			xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	\$ -	\$ 166,325.16	\$ -	\$ -	\$ -	\$ -	\$ 166,325.16
			xiii. Total Operating Expenditures	\$ 127,643.92	\$ 201,563.16	\$ 11,283.00	\$ 3,345.00	\$ 45,400.00	\$ 2,497.00	\$ 391,732.08
			B. CAPITAL EXPENDITURES							
			i. 8150 Buildings & Improvements							
3			a. Project 90675 - Parallel Pipeline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1			b. Project 90675 - Pump & Platform Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1			c. Platform Repair - SC34A & SC34PUMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1			d. Motor Control Center -SC4MMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1			e. Lake Pumps Conduit Failure Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1			f. Pumping - Water Supply Facilities Repair Reserve	\$ 1,267.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,267.00
1			g. Winchell Cove Transformer Repair Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18			h. TR4870 Marina Drive 16-Year Overlay Sinking Fund	\$ -	\$ -	\$ 4,114.00	\$ -	\$ -	\$ -	\$ 4,114.00
18			i. TR4870 Interior Sts. 10-Year Slurry Seal Sinking Fund	\$ -	\$ -	\$ 5,396.00	\$ -	\$ -	\$ -	\$ 5,396.00
			ii. Total Capital Expenditures	\$ 1,267.00	\$ -	\$ 9,510.00	\$ -	\$ -	\$ -	\$ 10,777.00
			C. SUBTOTAL OPERATING EXPENDITURES	\$ 127,643.92	\$ 201,563.16	\$ 11,283.00	\$ 3,345.00	\$ 45,400.00	\$ 2,497.00	\$ 391,732.08
			D. SUBTOTAL CAPITAL EXPENDITURES	\$ 1,267.00	\$ -	\$ 9,510.00	\$ -	\$ -	\$ -	\$ 10,777.00
			E. TOTAL EXPENDITURES	\$ 128,910.92	\$ 201,563.16	\$ 20,793.00	\$ 3,345.00	\$ 45,400.00	\$ 2,497.00	\$ 402,509.08
			V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 12,764.00	\$ 20,156.00	\$ 1,128.00	\$ 335.00	\$ 4,540.00	\$ 250.00	\$ 39,173.00
			VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + Line V)	\$ 141,674.92	\$ 221,719.16	\$ 21,921.00	\$ 3,680.00	\$ 49,940.00	\$ 2,747.00	\$ 441,682.08
			VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 15,613.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	\$ 44,482.00
			VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + Line VII)	\$ 157,287.92	\$ 230,365.16	\$ 39,927.00	\$ 3,680.00	\$ 49,940.00	\$ 4,964.00	\$ 486,164.08
			IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ 40,716.91	\$ (32,629.79)	\$ 1,182.16	\$ 198.92	\$ 2,190.74	\$ 100.58	\$ 11,759.52
			X. EST. ENDING CASH BALANCE 06-30-2018 (Line I.C + Line IX)	\$ (4,956.92)	\$ (209,786.52)	\$ 60,401.35	\$ 10,121.68	\$ 111,698.35	\$ 5,148.24	\$ (27,373.82)

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT S-5

COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2018-2019 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE					TOTALS FISCAL YEAR FY 2018-19	
			FY 2018-19 WATER REVENUES & EXPENDITURES	FY 2018-19 WASTEWATER REVENUES & EXPENDITURES	FY 2018-19 ROADS REVENUES & EXPENDITURES	FY 2018-19 STREETLIGHTS REVENUES & EXPENDITURES	FY 2018-19 LNDSCP. MAINT. REVENUES & EXPENDITURES		FY 2018-19 OPEN SPACE MAINT. REVENUES & EXPENDITURES
I. BEGINNING CASH BALANCE 07-01-2018									
A.		Funds in County Treasury	\$ (4,956.92)	\$ (209,786.52)	\$ 60,401.35	\$ 10,121.68	\$ 111,698.35	\$ 5,148.24	\$ (27,373.82)
B.		Less Warrants Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C.		TOTAL CASH ON HAND	\$ (4,956.92)	\$ (209,786.52)	\$ 60,401.35	\$ 10,121.68	\$ 111,698.35	\$ 5,148.24	\$ (27,373.82)
II. REVENUES									
A. OPERATING REVENUES									
i.		5060 Other Charges for Current Services	\$ 167,274.76	\$ 186,553.92					\$ 353,828.68
ii.		5066 Charges for Special Assessment	\$ 32,074.42	\$ 15,320.76	\$ 40,583.27	\$ 3,789.94	\$ 51,437.89	\$ 5,047.35	\$ 148,253.63
iii.		4986 Water Meter Installation Fees	\$ -	\$ -					\$ -
iv.		5800 Other Miscellaneous	\$ -	\$ -					\$ -
v.		Total Operating Revenues	\$ 199,349.18	\$ 201,874.68	\$ 40,583.27	\$ 3,789.94	\$ 51,437.89	\$ 5,047.35	\$ 502,082.31
B. NON-OPERATING REVENUES									
i.		3007 To 3025 Tax Revenues	\$ -	\$ -	\$ 1,208.03	\$ 202.43	\$ 2,233.97	\$ 102.96	\$ 3,747.39
ii.		3380 Interest	\$ -	\$ -					\$ -
iii.		5068 Subdivider Financing	\$ -	\$ -					\$ -
iv.		5800 Other Miscellaneous Transfers	\$ -	\$ -					\$ -
v.		Total Non-Operating Revenues	\$ -	\$ -	\$ 1,208.03	\$ 202.43	\$ 2,233.97	\$ 102.96	\$ 3,747.39
C.		TOTAL OPERATING REVENUES	\$ 199,349.18	\$ 201,874.68	\$ 40,583.27	\$ 3,789.94	\$ 51,437.89	\$ 5,047.35	\$ 502,082.31
D.		TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ 1,208.03	\$ 202.43	\$ 2,233.97	\$ 102.96	\$ 3,747.39
E.		TOTAL REVENUES	\$ 199,349.18	\$ 201,874.68	\$ 41,791.30	\$ 3,992.37	\$ 53,671.86	\$ 5,150.31	\$ 505,829.70
III. TOTAL REVENUES AND CASH ON HAND									
			\$ 194,392.26	\$ (7,911.84)	\$ 102,192.65	\$ 14,114.05	\$ 165,370.21	\$ 10,298.56	\$ 478,455.88
IV. EXPENDITURES									
A. OPERATING EXPENDITURES									
i. 7010 Agriculture - Water Supply									
5		a. Water Purchases - Arvin Edison Water Storage Dist.	\$ 41,755.46	\$ -	\$ -	\$ -	\$ 14,632.00	\$ -	\$ 56,387.46
6		b. Administration - Water (Bureau Rec)	\$ 586.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 586.00
7		c. Other Expense-Water Supply (LTRID+Firming Pmnt.)	\$ 421.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 421.00
		d. Subtotal 7010 Agriculture - Water Supply	\$ 42,762.46	\$ -	\$ -	\$ -	\$ 14,632.00	\$ -	\$ 57,394.46
ii. 7040 Communication									
6		a. Administration - Water	\$ 778.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 778.00
		b. Subtotal 7040 Communication	\$ 778.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 778.00
iii. 7101 Liability Insurance									
2		a. Water Treatment	\$ 828.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 828.44
6		b. Administration - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		c. Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		d. Administration - Sewer	\$ -	\$ 533.00	\$ -	\$ -	\$ -	\$ -	\$ 533.00
		e. Subtotal 7101 Liability Insurance	\$ 828.44	\$ 533.00	\$ -	\$ -	\$ -	\$ -	\$ 1,361.44

REPORT EXHIBIT S-5  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2018-2019 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	ACCT CODE NO.	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE					TOTALS FISCAL YEAR FY 2018-19
			FY 2018-19 WATER REVENUES & EXPENDITURES	FY 2018-19 WASTEWATER REVENUES & EXPENDITURES	FY 2018-19 ROADS REVENUES & EXPENDITURES	FY 2018-19 STREETLIGHTS REVENUES & EXPENDITURES	FY 2018-19 LNDSCP. MAINT. REVENUES & EXPENDITURES	
		iv. 7205 Maintenance - Equipment						
2		a. Water Treatment	\$ 5,680.09	\$ -	\$ -	\$ -	\$ -	\$ 5,680.09
3		b. Transmission & Distribution	\$ 16,257.00	\$ -	\$ -	\$ -	\$ -	\$ 16,257.00
4		c. Customer Accounts-Water	\$ 18.00	\$ -	\$ -	\$ -	\$ -	\$ 18.00
6		d. Administration - Water	\$ 848.00	\$ -	\$ -	\$ -	\$ -	\$ 848.00
7		e. Other Expense - Water Supply	\$ 78.63	\$ -	\$ -	\$ -	\$ -	\$ 78.63
8		f. Sewage Collection	\$ -	\$ 3,907.00	\$ -	\$ -	\$ -	\$ 3,907.00
9		g. Sewage Treatment	\$ -	\$ 5.00	\$ -	\$ -	\$ -	\$ 5.00
13		h. Administration - Sewer	\$ -	\$ 844.00	\$ -	\$ -	\$ -	\$ 844.00
17		i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		j. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		k. Subtotal 7205 Maintenance - Equipment	\$ 22,881.72	\$ 4,756.00	\$ -	\$ -	\$ -	\$ 27,637.72
		v. 7220 Maintenance - Building and Grounds						
1		a. Pumping	\$ 223.55	\$ -	\$ -	\$ -	\$ -	\$ 223.55
2		b. Water Treatment	\$ 3,847.82	\$ -	\$ -	\$ -	\$ -	\$ 3,847.82
3		c. Transmission & Distribution	\$ 10,265.00	\$ -	\$ -	\$ -	\$ -	\$ 10,265.00
6		d. Administration - Water	\$ 2,161.00	\$ -	\$ -	\$ -	\$ -	\$ 2,161.00
7		e. Other Expense - Water Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8		f. Sewage Collection	\$ -	\$ 1,114.00	\$ -	\$ -	\$ -	\$ 1,114.00
9		g. Sewage Treatment	\$ -	\$ 6,053.00	\$ -	\$ -	\$ -	\$ 6,053.00
14		h. Other Expense - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17		i. Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		j. Road Maintenance	\$ -	\$ -	\$ 7,180.00	\$ -	\$ -	\$ 7,180.00
21		k. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 27,080.00	\$ 27,080.00
27		l. Open Space Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,572.00
		m. Subtotal 7220 Maintenance - Building and Grounds	\$ 16,497.37	\$ 7,167.00	\$ 7,180.00	\$ -	\$ 27,080.00	\$ 60,496.37
		vi. 7265 Office Expense						
2		a. Water Treatment	\$ 173.34	\$ -	\$ -	\$ -	\$ -	\$ 173.34
6		b. Administration - Water	\$ 201.00	\$ -	\$ -	\$ -	\$ -	\$ 201.00
9		c. Sewage Treatment	\$ -	\$ 110.00	\$ -	\$ -	\$ -	\$ 110.00
13		d. Administration - Sewer	\$ -	\$ 531.00	\$ -	\$ -	\$ -	\$ 531.00
		e. Subtotal 7265 Office Expense	\$ 374.34	\$ 641.00	\$ -	\$ -	\$ -	\$ 1,015.34
		vii. 7268 Postage						
6		a. Administration - Water	\$ 334.00	\$ -	\$ -	\$ -	\$ -	\$ 334.00
		b. Subtotal 7268 Postage	\$ 334.00	\$ -	\$ -	\$ -	\$ -	\$ 334.00
		viii. 7287 PeopleSoft Financial Charge						
6		a. Administration - Water	\$ 2,695.00	\$ -	\$ -	\$ -	\$ -	\$ 2,695.00
		b. Subtotal 7287 PeopleSoft Financial Charge	\$ 2,695.00	\$ -	\$ -	\$ -	\$ -	\$ 2,695.00
		ix. 7295 Professional & Specialized Services						
1		a. Pumping	\$ 532.54	\$ -	\$ -	\$ -	\$ -	\$ 532.54
2		b. Water Treatment	\$ 17,042.96	\$ -	\$ -	\$ -	\$ -	\$ 17,042.96
3		c. Transmission & Distribution	\$ 254.00	\$ -	\$ -	\$ -	\$ -	\$ 254.00
4		d. Customer Accounts-Water	\$ 2,623.00	\$ -	\$ -	\$ -	\$ -	\$ 2,623.00
5		e. Water Purchases - Arvin Edison Water Storage Dist.	\$ 61.78	\$ -	\$ -	\$ -	\$ -	\$ 61.78
6		f. Administration - Water	\$ 5,508.00	\$ -	\$ -	\$ -	\$ -	\$ 5,508.00
7		g. Other Expense - Water Supply	\$ 709.28	\$ -	\$ -	\$ -	\$ -	\$ 709.28
8		h. Sewage Collection	\$ -	\$ 28.00	\$ -	\$ -	\$ -	\$ 28.00
9		i. Sewage Treatment	\$ -	\$ 8,261.00	\$ -	\$ -	\$ -	\$ 8,261.00
10		j. Sewage Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		k. Administration-Sewer	\$ -	\$ 8,559.00	\$ -	\$ -	\$ -	\$ 8,559.00
14		l. Other Expense - Sewer	\$ -	\$ 399.00	\$ -	\$ -	\$ -	\$ 399.00
17		m. Street Lighting	\$ -	\$ -	\$ -	\$ 1,166.00	\$ -	\$ 1,166.00
18		n. Road Maintenance	\$ -	\$ -	\$ 4,441.00	\$ -	\$ -	\$ 4,441.00
6, 13, 17, 18		o. Proposition 218 Fees and Assessments Proceeding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		p. Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,799.00	\$ 2,799.00
		q. Subtotal 7295 Professional & Specialized Services	\$ 26,731.56	\$ 17,247.00	\$ 4,441.00	\$ 1,166.00	\$ 2,799.00	\$ 52,384.56

REPORT EXHIBIT S-5  
 COUNTY SERVICE AREA 34 ZONE C FISCAL YEAR 2018-2019 ESTIMATED REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE	ACCT CODE	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	CSA 34C REVENUES AND EXPENDITURES BY UTILITY SERVICE						TOTALS FISCAL YEAR FY 2018-19
			FY 2018-19 WATER REVENUES & EXPENDITURES	FY 2018-19 WASTEWATER REVENUES & EXPENDITURES	FY 2018-19 ROADS REVENUES & EXPENDITURES	FY 2018-19 STREETLIGHTS REVENUES & EXPENDITURES	FY 2018-19 LNDSCP. MAINT. REVENUES & EXPENDITURES	FY 2018-19 OPEN SPACE MAINT. REVENUES & EXPENDITURES	
		x. 7400 Specialized Departmental Expense							
2		a. Water Treatment	\$ 687.18	0 \$	- \$	- \$	- \$	- \$	687.18
5		b. Water Purchases - Arvin Edison Water Storage Dist.	142.00	0 \$	- \$	- \$	- \$	- \$	142.00
6		c. Administration - Water	557.00	0 \$	- \$	- \$	- \$	- \$	557.00
7		d. Other Expense - Water Supply	141.88	0 \$	- \$	- \$	- \$	- \$	141.88
9		e. Sewage Treatment	141.88	\$ 557.00	- \$	- \$	- \$	- \$	698.88
14		f. Other Expense - Sewer	-	\$ 1,634.00	- \$	- \$	- \$	- \$	1,634.00
		g. Subtotal 7400 Specialized Departmental Expense	\$ 1,669.94	\$ 2,191.00	\$ -	\$ -	\$ -	\$ -	3,860.94
		xi. 7430 Utilities							
1		a. Pumping	16,481.57	0 \$	- \$	- \$	2,252.00	- \$	18,733.57
8		b. Sewage Collection	-	-	-	-	-	-	-
9		c. Sewage Treatment (Lift Station PG&E)	-	\$ 3,465.00	-	-	-	-	3,465.00
17		d. Street Lighting	-	-	-	2,279.00	-	-	2,279.00
		e. Subtotal 7430 Utilities	\$ 16,481.57	\$ 3,465.00	-	\$ 2,279.00	\$ 2,252.00	-	24,477.57
		xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	-	\$ 169,679.92	-	-	-	-	169,679.92
		xiii. Total Operating Expenditures	\$ 132,034.40	\$ 205,679.92	\$ 11,621.00	\$ 3,445.00	\$ 46,763.00	\$ 2,572.00	402,115.32
		B. CAPITAL EXPENDITURES							
		i. 8150 Buildings & Improvements							
3		a. Project 90675 - Parallel Pipeline	-	-	-	-	-	-	-
1		b. Project 90675 - Pump & Platform Replacement	-	-	-	-	-	-	-
1		c. Platform Repair - SC34A & SC34PUMP	-	-	-	-	-	-	-
1		d. Motor Control Center -SC4MMC	-	-	-	-	-	-	-
1		e. Lake Pumps Conduit Failure Repair	-	-	-	-	-	-	-
1		f. Pumping - Water Supply Facilities Repair Reserve	1,267.00	-	-	-	-	-	1,267.00
1		g. Winchell Cove Transformer Repair Cost Recovery	-	-	-	-	-	-	-
18		h. TR4870 Marina Drive 16-Year Overlay Sinking Fund	-	-	\$ 4,237.00	-	-	-	4,237.00
18		i. TR4870 Interior Sts. 10-Year Slurry Seal Sinking Fund	-	-	\$ 5,558.00	-	-	-	5,558.00
		ii. Total Capital Expenditures	\$ 1,267.00	\$ -	\$ 9,795.00	\$ -	\$ -	\$ -	11,062.00
		C. SUBTOTAL OPERATING EXPENDITURES	\$ 132,034.40	\$ 205,679.92	\$ 11,621.00	\$ 3,445.00	\$ 46,763.00	\$ 2,572.00	402,115.32
		D. SUBTOTAL CAPITAL EXPENDITURES	\$ 1,267.00	\$ -	\$ 9,795.00	\$ -	\$ -	\$ -	11,062.00
		E. TOTAL EXPENDITURES	\$ 133,301.40	\$ 205,679.92	\$ 21,416.00	\$ 3,445.00	\$ 46,763.00	\$ 2,572.00	413,177.32
		V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 13,203.00	\$ 20,568.00	\$ 1,162.00	\$ 345.00	\$ 4,676.00	\$ 257.00	40,212.00
		VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + Line V)	\$ 146,504.40	\$ 226,247.92	\$ 22,578.00	\$ 3,790.00	\$ 51,439.00	\$ 2,829.00	453,389.32
		VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 15,613.00	\$ 8,646.00	\$ 18,006.00	\$ -	\$ -	\$ 2,217.00	44,482.00
		VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + Line VII)	\$ 162,117.40	\$ 234,893.92	\$ 40,584.00	\$ 3,790.00	\$ 51,439.00	\$ 5,046.00	497,871.32
		IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ 37,231.78	\$ (33,019.24)	\$ 1,207.30	\$ 202.37	\$ 2,232.86	\$ 104.31	7,958.38
		X. EST. ENDING CASH BALANCE 06-30-2019 (Line I.C + Line IX)	\$ 32,274.86	\$ (242,805.76)	\$ 61,608.65	\$ 10,324.05	\$ 113,931.21	\$ 5,252.56	(19,415.44)

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**EXHIBIT T**

**EXHIBIT T TABLES T-1 THROUGH T-5 – COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2014-2015 (TABLE T-1) REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES, THROUGH COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2018-2019 (TABLE T-5) REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT T-1  
COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2014-2015  
REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2014-15
	I. BEGINNING CASH BALANCE 07-01-2014	
	A. Funds in County Treasury	\$ 44,988.16
	B. Less Warrants Outstanding	\$ -
	C. TOTAL CASH ON HAND	\$ 44,988.16
	II. REVENUES	
	A. OPERATING REVENUES	
	i. 5060 Other Charges for Current Services	\$ -
	ii. 5066 Charges for Special Assessment	\$ -
	iii. 4986 Water Meter Installation Fees	\$ -
	iv. 5800 Other Miscellaneous	\$ 188,630.99
	v. Total Operating Revenues	\$ 188,630.99
	B. NON-OPERATING REVENUES	
	i. 3007 To 3025 Tax Revenues	\$ -
	ii. 3380 Interest	\$ 160.00
	iii. 5800 Other Miscellaneous Transfers	\$ -
	iv. Total Non-Operating Revenues	\$ 160.00
	C. TOTAL OPERATING REVENUES	\$ 188,630.99
	D. TOTAL NON-OPERATING REVENUES	\$ 160.00
	E. TOTAL REVENUES	\$ 188,790.99
	III. TOTAL REVENUES AND CASH ON HAND	\$ 233,779.15
	IV. EXPENDITURES	
	A. OPERATING EXPENDITURES	
	i. 7010 Agriculture - Water Supply	
5	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	b. Administration - Water (Bureau Rec)	\$ -
7	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
	d. Subtotal 7010 Agriculture - Water Supply	\$ -
	ii. 7040 Communication	
6	a. Administration - Water	\$ -
	b. Subtotal 7040 Communication	\$ -
	iii. 7101 Liability Insurance	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7101 Liability Insurance	\$ -

**REPORT EXHIBIT T-1  
COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2014-2015  
REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2014-15
	iv. 7205 Maintenance - Equipment	
2	a. Water Treatment	\$ -
3	b. Transmission & Distribution	\$ -
6	c. Administration - Water	\$ -
7	d. Other Expense - Water Supply	\$ -
8	e. Sewage Collection	\$ -
9	f. Sewage Treatment	\$ 6,453.02
13	g. Administration - Sewer	\$ -
17	h. Street Lighting	\$ -
30	i. Street Sweeping	\$ -
	j. Subtotal 7205 Maintenance - Equipment	\$ 6,453.02
	v. 7220 Maintenance - Building and Grounds	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
6	d. Administration - Water	\$ -
7	e. Other Expense - Water Supply	\$ -
8	f. Sewage Collection	\$ -
9	g. Sewage Treatment	\$ 4,158.85
14	h. Other Expense - Sewer - WWTF Sludge Disposal - WWTF Sludge Dispos	\$ 13,080.21
17	i. Street Lighting	\$ -
18	j. Road Maintenance	\$ -
30	k. Street Sweeping	\$ -
	l. Subtotal 7220 Maintenance - Building and Grounds	\$ 17,239.06
	vi. 7265 Office Expense	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ 3.94
13	d. Administration - Sewer	\$ -
	e. Subtotal 7265 Office Expense	\$ 3.94
	vii. 7268 Postage	
6	a. Administration - Water	\$ -
	b. Subtotal 7268 Postage	\$ -
	viii. 7287 PeopleSoft Financial Charge	
6	a. Administration - Water	\$ -
	b. Subtotal 7287 PeopleSoft Financial Charge	\$ -



**REPORT EXHIBIT T-1**  
**COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2014-2015**  
**REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2014-15
	ix. 7295 Professional & Specialized Services	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
4	d. Customer Accounts-Water	\$ -
5	e. Water Purchases - LTRID	\$ -
6	f. Administration - Water	\$ -
7	g. Other Expense - Water Supply	\$ -
8	h. Sewage Collection	\$ -
9	i. Sewage Treatment	\$ 60,562.00
10	j. Sewage Disposal	\$ -
13	k. Administration-Sewer	\$ -
14	l. Other Expense - Sewer - WWTF Sludge Disposal	\$ 5,261.47
17	m. Street Lighting	\$ -
18	n. Road Maintenance	\$ -
6, 13, 17, 18	o. Proposition 218 Fees and Assessments Proceeding	\$ -
32	p. Sewer System Management Plan	\$ -
	q. Subtotal 7295 Professional & Specialized Services	\$ 65,823.47
	x. 7400 Specialized Departmental Expense	
2	a. Water Treatment	\$ -
5	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	c. Administration - Water	\$ -
7	d. Other Expense - Water Supply	\$ -
9	e. Sewage Treatment	\$ 30,918.48
13	f. Administration - Sewer	\$ -
14	g. Other Expense - Sewer	\$ -
	h. Subtotal 7400 Specialized Departmental Expense	\$ 30,918.48
	xi. 7430 Utilities	
1	a. Pumping	\$ -
8	b. Sewage Collection	\$ -
9	c. Sewage Treatment	\$ 37,264.02
17	d. Street Lighting	\$ -
	e. Subtotal 7430 Utilities	\$ 37,264.02
	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	
	xiii. Total Operating Expenditures	\$ 157,701.99
	B. CAPITAL EXPENDITURES	
	i. 8150 Buildings & Improvements	
3	a. Project 90675 - Parallel Pipeline	\$ -
1	b. Project 90675 - Pump & Platform Replacement	\$ -
1	c. Platform Repair - SC34A & SC34PUMP	\$ -
1	d. Motor Control Center -SC4MMC	\$ -
1	e. Lake Pumps Conduit Failure Repair	\$ -
1	f. Pumping - Water Supply Facilities Repair Reserve	\$ -
	ii. Total Capital Expenditures	\$ -
	C. SUBTOTAL OPERATING EXPENDITURES	\$ 157,701.99
	D. SUBTOTAL CAPITAL EXPENDITURES	\$ -
	E. TOTAL EXPENDITURES	\$ 157,701.99
	V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 15,770.00
	VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + LINE V)	\$ 173,471.99
	VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 15,159.00
	VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + LINE VII)	\$ 188,630.99
	IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ 160.00
	X. EST. ENDING CASH BALANCE 06-30-2015 (Line I.C + Line IX)	\$ 45,148.16

**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 T-2  
COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2015-2016  
REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2015-16
	I. BEGINNING CASH BALANCE 07-01-2015	
	A. Funds in County Treasury	\$ 45,148.16
	B. Less Warrants Outstanding	\$ -
	C. TOTAL CASH ON HAND	\$ 45,148.16
	II. REVENUES	
	A. OPERATING REVENUES	
	i. 5060 Other Charges for Current Services	\$ -
	ii. 5066 Charges for Special Assessment	\$ -
	iii. 4986 Water Meter Installation Fees	\$ -
	iv. 5800 Other Miscellaneous	\$ 238,819.52
	v. Total Operating Revenues	\$ 238,819.52
	B. NON-OPERATING REVENUES	
	i. 3007 To 3025 Tax Revenues	\$ -
	ii. 3380 Interest	\$ 3,000.00
	iii. 5800 Other Miscellaneous Transfers	\$ -
	iv. Total Non-Operating Revenues	\$ 3,000.00
	C. TOTAL OPERATING REVENUES	\$ 238,819.52
	D. TOTAL NON-OPERATING REVENUES	\$ 3,000.00
	E. TOTAL REVENUES	\$ 241,819.52
	III. TOTAL REVENUES AND CASH ON HAND	\$ 286,967.68
	IV. EXPENDITURES	
	A. OPERATING EXPENDITURES	
	i. 7010 Agriculture - Water Supply	
5	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	b. Administration - Water (Bureau Rec)	\$ -
7	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
	d. Subtotal 7010 Agriculture - Water Supply	\$ -
	ii. 7040 Communication	
6	a. Administration - Water	\$ -
	b. Subtotal 7040 Communication	\$ -
	iii. 7101 Liability Insurance	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7101 Liability Insurance	\$ -

**REPORT EXHIBIT T-2**  
**COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2015-2016**  
**REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2015-16
	iv. 7205 Maintenance - Equipment	
2	a. Water Treatment	\$ -
3	b. Transmission & Distribution	\$ -
6	c. Administration - Water	\$ -
7	d. Other Expense - Water Supply	\$ -
8	e. Sewage Collection	\$ -
9	f. Sewage Treatment	\$ 8,449.79
13	g. Administration - Sewer	\$ -
17	h. Street Lighting	\$ -
30	i. Street Sweeping	\$ -
	j. Subtotal 7205 Maintenance - Equipment	\$ 8,449.79
	v. 7220 Maintenance - Building and Grounds	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
6	d. Administration - Water	\$ -
7	e. Other Expense - Water Supply	\$ -
8	f. Sewage Collection	\$ -
9	g. Sewage Treatment	\$ 5,445.73
14	h. Other Expense - Sewer - WWTF Sludge Disposal	\$ 17,127.64
17	i. Street Lighting	\$ -
18	j. Road Maintenance	\$ -
30	k. Street Sweeping	\$ -
	l. Subtotal 7220 Maintenance - Building and Grounds	\$ 22,573.37
	vi. 7265 Office Expense	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ 5.16
13	d. Administration - Sewer	\$ -
	e. Subtotal 7265 Office Expense	\$ 5.16
	vii. 7268 Postage	
6	a. Administration - Water	\$ -
	b. Subtotal 7268 Postage	\$ -
	viii. 7287 PeopleSoft Financial Charge	
6	a. Administration - Water	\$ -
	b. Subtotal 7287 PeopleSoft Financial Charge	\$ -

**REPORT EXHIBIT T-2**  
**COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2015-2016**  
**REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2015-16
	ix. 7295 Professional & Specialized Services	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
4	d. Customer Accounts-Water	\$ -
5	e. Water Purchases - LTRID	\$ -
6	f. Administration - Water	\$ -
7	g. Other Expense - Water Supply	\$ -
8	h. Sewage Collection	\$ -
9	i. Sewage Treatment	\$ 79,301.80
10	j. Sewage Disposal	\$ -
13	k. Administration-Sewer	\$ -
14	l. Other Expense - Sewer - WWTF Sludge Disposal	\$ 6,889.54
17	m. Street Lighting	\$ -
18	n. Road Maintenance	\$ -
6, 13, 17, 18	o. Proposition 218 Fees and Assessments Proceeding	\$ 17,000.00
32	p. Sewer System Management Plan	\$ -
	q. Subtotal 7295 Professional & Specialized Services	\$ 103,191.34
	x. 7400 Specialized Departmental Expense	
2	a. Water Treatment	\$ -
5	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	c. Administration - Water	\$ -
7	d. Other Expense - Water Supply	\$ -
9	e. Sewage Treatment	\$ 40,485.64
13	f. Administration - Sewer	\$ -
14	g. Other Expense - Sewer - Reclaimed Water Delivery	\$ 5,712.00
	h. Subtotal 7400 Specialized Departmental Expense	\$ 46,197.64
	xi. 7430 Utilities	
1	a. Pumping	\$ -
8	b. Sewage Collection	\$ -
9	c. Sewage Treatment	\$ 48,794.69
17	d. Street Lighting	\$ -
	e. Subtotal 7430 Utilities	\$ 48,794.69
	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	
	xiii. Total Operating Expenditures	\$ 229,211.99
	B. CAPITAL EXPENDITURES	
	i. 8150 Buildings & Improvements	
3	a. Project 90675 - Parallel Pipeline	\$ -
1	b. Project 90675 - Pump & Platform Replacement	\$ -
1	c. Platform Repair - SC34A & SC34PUMP	\$ -
1	d. Motor Control Center -SC4MMC	\$ -
1	e. Lake Pumps Conduit Failure Repair	\$ -
1	f. Pumping - Water Supply Facilities Repair Reserve	\$ -
	ii. Total Capital Expenditures	\$ -
	C. SUBTOTAL OPERATING EXPENDITURES	\$ 229,211.99
	D. SUBTOTAL CAPITAL EXPENDITURES	\$ -
	E. TOTAL EXPENDITURES	\$ 229,211.99
	V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 22,921.00
	VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + LINE V)	\$ 252,132.99
	VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 15,159.00
	VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + LINE VII)	\$ 267,291.99
	IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ (25,472.47)
	X. EST. ENDING CASH BALANCE 06-30-2016 (Line I.C + Line IX)	\$ 19,675.69

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT T-3  
COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2016-2017  
REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2016-17
	I. BEGINNING CASH BALANCE 07-01-2016	
	A. Funds in County Treasury	\$ 19,675.69
	B. Less Warrants Outstanding	\$ -
	C. TOTAL CASH ON HAND	\$ 19,675.69
	II. REVENUES	
	A. OPERATING REVENUES	
	i. 5060 Other Charges for Current Services	\$ -
	ii. 5066 Charges for Special Assessment	\$ -
	iii. 4986 Water Meter Installation Fees	\$ -
	iv. 5800 Other Miscellaneous	\$ 254,583.60
	v. Total Operating Revenues	\$ 254,583.60
	B. NON-OPERATING REVENUES	
	i. 3007 To 3025 Tax Revenues	\$ -
	ii. 3380 Interest	\$ 3,000.00
	iii. 5800 Other Miscellaneous Transfers	\$ -
	iv. Total Non-Operating Revenues	\$ 3,000.00
	C. TOTAL OPERATING REVENUES	\$ 254,583.60
	D. TOTAL NON-OPERATING REVENUES	\$ 3,000.00
	E. TOTAL REVENUES	\$ 257,583.60
	III. TOTAL REVENUES AND CASH ON HAND	\$ 277,259.29
	IV. EXPENDITURES	
	A. OPERATING EXPENDITURES	
	i. 7010 Agriculture - Water Supply	
5	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	b. Administration - Water (Bureau Rec)	\$ -
7	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
	d. Subtotal 7010 Agriculture - Water Supply	\$ -
	ii. 7040 Communication	
6	a. Administration - Water	\$ -
	b. Subtotal 7040 Communication	\$ -
	iii. 7101 Liability Insurance	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7101 Liability Insurance	\$ -

**REPORT EXHIBIT T-3**  
**COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2016-2017**  
**REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2016-17
	iv. 7205 Maintenance - Equipment	
2	a. Water Treatment	\$ -
3	b. Transmission & Distribution	\$ -
6	c. Administration - Water	\$ -
7	d. Other Expense - Water Supply	\$ -
8	e. Sewage Collection	\$ -
9	f. Sewage Treatment	\$ 8,666.66
13	g. Administration - Sewer	\$ -
17	h. Street Lighting	\$ -
30	i. Street Sweeping	\$ -
	j. Subtotal 7205 Maintenance - Equipment	\$ 8,666.66
	v. 7220 Maintenance - Building and Grounds	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
6	d. Administration - Water	\$ -
7	e. Other Expense - Water Supply	\$ -
8	f. Sewage Collection	\$ -
9	g. Sewage Treatment	\$ 5,585.50
14	h. Other Expense - Sewer - WWTF Sludge Disposal	\$ 17,567.24
17	i. Street Lighting	\$ -
18	j. Road Maintenance	\$ -
30	k. Street Sweeping	\$ -
	l. Subtotal 7220 Maintenance - Building and Grounds	\$ 23,152.74
	vi. 7265 Office Expense	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ 5.29
13	d. Administration - Sewer	\$ -
	e. Subtotal 7265 Office Expense	\$ 5.29
	vii. 7268 Postage	
6	a. Administration - Water	\$ -
	b. Subtotal 7268 Postage	\$ -
	viii. 7287 PeopleSoft Financial Charge	
6	a. Administration - Water	\$ -
	b. Subtotal 7287 PeopleSoft Financial Charge	\$ -

**REPORT EXHIBIT T-3  
COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2016-2017  
REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2016-17
	ix. 7295 Professional & Specialized Services	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
4	d. Customer Accounts-Water	\$ -
5	e. Water Purchases - LTRID	\$ -
6	f. Administration - Water	\$ -
7	g. Other Expense - Water Supply	\$ -
8	h. Sewage Collection	\$ -
9	i. Sewage Treatment	\$ 81,337.15
10	j. Sewage Disposal	\$ -
13	k. Administration-Sewer	\$ -
14	l. Other Expense - Sewer - WWTF Sludge Disposal	\$ 7,066.37
17	m. Street Lighting	\$ -
18	n. Road Maintenance	\$ -
6, 13, 17, 18	o. Proposition 218 Fees and Assessments Proceeding	\$ -
32	p. Sewer System Management Plan	\$ -
	q. Subtotal 7295 Professional & Specialized Services	\$ 88,403.52
	x. 7400 Specialized Departmental Expense	
2	a. Water Treatment	\$ -
5	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	c. Administration - Water	\$ -
7	d. Other Expense - Water Supply	\$ -
9	e. Sewage Treatment	\$ 41,524.74
13	f. Administration - Sewer	\$ -
14	g. Other Expense - Sewer - Reclaimed Water Delivery	\$ 5,858.60
	h. Subtotal 7400 Specialized Departmental Expense	\$ 47,383.34
	xi. 7430 Utilities	
1	a. Pumping	\$ -
8	b. Sewage Collection	\$ -
9	c. Sewage Treatment	\$ 50,047.05
17	d. Street Lighting	\$ -
	e. Subtotal 7430 Utilities	\$ 50,047.05
	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	
	xiii. Total Operating Expenditures	\$ 217,658.60
	B. CAPITAL EXPENDITURES	
	i. 8150 Buildings & Improvements	
3	a. Project 90675 - Parallel Pipeline	\$ -
1	b. Project 90675 - Pump & Platform Replacement	\$ -
1	c. Platform Repair - SC34A & SC34PUMP	\$ -
1	d. Motor Control Center -SC4MMC	\$ -
1	e. Lake Pumps Conduit Failure Repair	\$ -
1	f. Pumping - Water Supply Facilities Repair Reserve	\$ -
	ii. Total Capital Expenditures	\$ -
	C. SUBTOTAL OPERATING EXPENDITURES	\$ 217,658.60
	D. SUBTOTAL CAPITAL EXPENDITURES	\$ -
	E. TOTAL EXPENDITURES	\$ 217,658.60
	V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 21,766.00
	VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + LINE V)	\$ 239,424.60
	VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 15,159.00
	VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + LINE VII)	\$ 254,583.60
	IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ 3,000.00
	X. EST. ENDING CASH BALANCE 06-30-2017 (Line I.C + Line IX)	\$ 22,675.69

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 A (BRIGHTON CREST) AND C (BELLA VISTA)

REPORT EXHIBIT T-4  
COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2017-2018  
REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2017-18
	I. BEGINNING CASH BALANCE 07-01-2017	
	A. Funds in County Treasury	\$ 22,675.69
	B. Less Warrants Outstanding	\$ -
	C. TOTAL CASH ON HAND	\$ 22,675.69
	II. REVENUES	
	A. OPERATING REVENUES	
	i. 5060 Other Charges for Current Services	\$ -
	ii. 5066 Charges for Special Assessment	\$ -
	iii. 4986 Water Meter Installation Fees	\$ -
	iv. 5800 Other Miscellaneous	\$ 260,575.21
	v. Total Operating Revenues	\$ 260,575.21
	B. NON-OPERATING REVENUES	
	i. 3007 To 3025 Tax Revenues	\$ -
	ii. 3380 Interest	\$ 3,000.00
	iii. 5800 Other Miscellaneous Transfers	\$ -
	iv. Total Non-Operating Revenues	\$ 3,000.00
	C. TOTAL OPERATING REVENUES	\$ 260,575.21
	D. TOTAL NON-OPERATING REVENUES	\$ 3,000.00
	E. TOTAL REVENUES	\$ 263,575.21
	III. TOTAL REVENUES AND CASH ON HAND	\$ 286,250.90
	IV. EXPENDITURES	
	A. OPERATING EXPENDITURES	
	i. 7010 Agriculture - Water Supply	
5	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	b. Administration - Water (Bureau Rec)	\$ -
7	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
	d. Subtotal 7010 Agriculture - Water Supply	\$ -
	ii. 7040 Communication	
6	a. Administration - Water	\$ -
	b. Subtotal 7040 Communication	\$ -
	iii. 7101 Liability Insurance	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7101 Liability Insurance	\$ -



**REPORT EXHIBIT T-4**  
**COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2017-2018**  
**REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2017-18
	iv. 7205 Maintenance - Equipment	
2	a. Water Treatment	\$ -
3	b. Transmission & Distribution	\$ -
6	c. Administration - Water	\$ -
7	d. Other Expense - Water Supply	\$ -
8	e. Sewage Collection	\$ -
9	f. Sewage Treatment	\$ 8,883.53
13	g. Administration - Sewer	\$ -
17	h. Street Lighting	\$ -
30	i. Street Sweeping	\$ -
	j. Subtotal 7205 Maintenance - Equipment	\$ 8,883.53
	v. 7220 Maintenance - Building and Grounds	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
6	d. Administration - Water	\$ -
7	e. Other Expense - Water Supply	\$ -
8	f. Sewage Collection	\$ -
9	g. Sewage Treatment	\$ 5,725.27
14	h. Other Expense - Sewer - WWTF Sludge Disposal	\$ 18,006.84
17	i. Street Lighting	\$ -
18	j. Road Maintenance	\$ -
30	k. Street Sweeping	\$ -
	l. Subtotal 7220 Maintenance - Building and Grounds	\$ 23,732.11
	vi. 7265 Office Expense	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ 5.42
13	d. Administration - Sewer	\$ -
	e. Subtotal 7265 Office Expense	\$ 5.42
	vii. 7268 Postage	
6	a. Administration - Water	\$ -
	b. Subtotal 7268 Postage	\$ -
	viii. 7287 PeopleSoft Financial Charge	
6	a. Administration - Water	\$ -
	b. Subtotal 7287 PeopleSoft Financial Charge	\$ -

**REPORT EXHIBIT T-4**  
**COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2017-2018**  
**REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2017-18
	ix. 7295 Professional & Specialized Services	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
4	d. Customer Accounts-Water	\$ -
5	e. Water Purchases - LTRID	\$ -
6	f. Administration - Water	\$ -
7	g. Other Expense - Water Supply	\$ -
8	h. Sewage Collection	\$ -
9	i. Sewage Treatment	\$ 83,372.50
10	j. Sewage Disposal	\$ -
13	k. Administration-Sewer	\$ -
14	l. Other Expense - Sewer - WWTF Sludge Disposal	\$ 7,243.20
17	m. Street Lighting	\$ -
18	n. Road Maintenance	\$ -
6, 13, 17, 18	o. Proposition 218 Fees and Assessments Proceeding	\$ -
32	p. Sewer System Management Plan	\$ -
	q. Subtotal 7295 Professional & Specialized Services	\$ 90,615.70
	x. 7400 Specialized Departmental Expense	
2	a. Water Treatment	\$ -
5	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	c. Administration - Water	\$ -
7	d. Other Expense - Water Supply	\$ -
9	e. Sewage Treatment	\$ 42,563.84
13	f. Administration - Sewer	\$ -
14	g. Other Expense - Sewer - Reclaimed Water Delivery	\$ 6,005.20
	h. Subtotal 7400 Specialized Departmental Expense	\$ 48,569.04
	xi. 7430 Utilities	
1	a. Pumping	\$ -
8	b. Sewage Collection	\$ -
9	c. Sewage Treatment	\$ 51,299.41
17	d. Street Lighting	\$ -
	e. Subtotal 7430 Utilities	\$ 51,299.41
	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	
	xiii. Total Operating Expenditures	\$ 223,105.21
	B. CAPITAL EXPENDITURES	
	i. 8150 Buildings & Improvements	
3	a. Project 90675 - Parallel Pipeline	\$ -
1	b. Project 90675 - Pump & Platform Replacement	\$ -
1	c. Platform Repair - SC34A & SC34PUMP	\$ -
1	d. Motor Control Center -SC4MMC	\$ -
1	e. Lake Pumps Conduit Failure Repair	\$ -
1	f. Pumping - Water Supply Facilities Repair Reserve	\$ -
	ii. Total Capital Expenditures	\$ -
	C. SUBTOTAL OPERATING EXPENDITURES	\$ 223,105.21
	D. SUBTOTAL CAPITAL EXPENDITURES	\$ -
	E. TOTALEXPENDITURES	\$ 223,105.21
	V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)	\$ 22,311.00
	VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + LINE V)	\$ 245,416.21
	VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING	\$ 15,159.00
	VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + LINE VII)	\$ 260,575.21
	IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line II.E - Line VIII)	\$ 3,000.00
	X. EST. ENDING CASH BALANCE 06-30-2018 (Line I.C + Line IX)	\$ 25,675.69

**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 A (BRIGHTON CREST) AND C (BELLA VISTA)**

**REPORT EXHIBIT T-5  
COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2018-2019  
REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2018-19
	<b>I. BEGINNING CASH BALANCE 07-01-2018</b>	
A.	Funds in County Treasury	\$ 25,675.69
B.	Less Warrants Outstanding	\$ -
C.	<b>TOTAL CASH ON HAND</b>	<b>\$ 25,675.69</b>
	<b>II. REVENUES</b>	
A.	<b>OPERATING REVENUES</b>	
i.	5060 Other Charges for Current Services	\$ -
ii.	5066 Charges for Special Assessment	\$ -
iii.	4986 Water Meter Installation Fees	\$ -
iv.	5800 Other Miscellaneous	\$ 266,792.33
v.	<b>Total Operating Revenues</b>	<b>\$ 266,792.33</b>
B.	<b>NON-OPERATING REVENUES</b>	
i.	3007 To 3025 Tax Revenues	\$ -
ii.	3380 Interest	\$ 3,000.00
iii.	5800 Other Miscellaneous Transfers	\$ -
iv.	<b>Total Non-Operating Revenues</b>	<b>\$ 3,000.00</b>
C.	<b>TOTAL OPERATING REVENUES</b>	<b>\$ 266,792.33</b>
D.	<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 3,000.00</b>
E.	<b>TOTAL REVENUES</b>	<b>\$ 269,792.33</b>
	<b>III. TOTAL REVENUES AND CASH ON HAND</b>	<b>\$ 295,468.02</b>
	<b>IV. EXPENDITURES</b>	
A.	<b>OPERATING EXPENDITURES</b>	
	i. 7010 Agriculture - Water Supply	
5	a. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	b. Administration - Water (Bureau Rec)	\$ -
7	c. Other Expense-Water Supply (LTRID+Firming Pmnt)	\$ -
	d. Subtotal 7010 Agriculture - Water Supply	\$ -
	ii. 7040 Communication	
6	a. Administration - Water	\$ -
	b. Subtotal 7040 Communication	\$ -
	iii. 7101 Liability Insurance	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ -
13	d. Administration - Sewer	\$ -
	e. Subtotal 7101 Liability Insurance	\$ -

**REPORT EXHIBIT T-5  
COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2018-2019  
REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2018-19
	iv. 7205 Maintenance - Equipment	
2	a. Water Treatment	\$ -
3	b. Transmission & Distribution	\$ -
6	c. Administration - Water	\$ -
7	d. Other Expense - Water Supply	\$ -
8	e. Sewage Collection	\$ -
9	f. Sewage Treatment	\$ 9,108.58
13	g. Administration - Sewer	\$ -
17	h. Street Lighting	\$ -
30	i. Street Sweeping	\$ -
	j. Subtotal 7205 Maintenance - Equipment	\$ 9,108.58
	v. 7220 Maintenance - Building and Grounds	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
6	d. Administration - Water	\$ -
7	e. Other Expense - Water Supply	\$ -
8	f. Sewage Collection	\$ -
9	g. Sewage Treatment	\$ 5,870.31
14	h. Other Expense - Sewer - WWTF Sludge Disposal	\$ 18,463.02
17	i. Street Lighting	\$ -
18	j. Road Maintenance	\$ -
30	k. Street Sweeping	\$ -
	l. Subtotal 7220 Maintenance - Building and Grounds	\$ 24,333.33
	vi. 7265 Office Expense	
2	a. Water Treatment	\$ -
6	b. Administration - Water	\$ -
9	c. Sewage Treatment	\$ 5.56
13	d. Administration - Sewer	\$ -
	e. Subtotal 7265 Office Expense	\$ 5.56
	vii. 7268 Postage	
6	a. Administration - Water	\$ -
	b. Subtotal 7268 Postage	\$ -
	viii. 7287 PeopleSoft Financial Charge	
6	a. Administration - Water	\$ -
	b. Subtotal 7287 PeopleSoft Financial Charge	\$ -

**REPORT EXHIBIT T-5**  
**COUNTY SERVICE AREA 34 WASTEWATER TREATMENT FACILITY ESTIMATED FISCAL YEAR 2018-2019**  
**REVENUES AND EXPENDITURES ALL OPERATIONS AND MAINTENANCE ACTIVITIES**

SERVICE TYPE MEMO CODES	MEMO CODE AND ACCOUNT ITEM DESCRIPTIONS	TOTALS FISCAL YEAR FY 2018-19
	ix. 7295 Professional & Specialized Services	
1	a. Pumping	\$ -
2	b. Water Treatment	\$ -
3	c. Transmission & Distribution	\$ -
4	d. Customer Accounts-Water	\$ -
5	e. Water Purchases - LTRID	\$ -
6	f. Administration - Water	\$ -
7	g. Other Expense - Water Supply	\$ -
8	h. Sewage Collection	\$ -
9	i. Sewage Treatment	\$ 85,484.65
10	j. Sewage Disposal	\$ -
13	k. Administration-Sewer	\$ -
14	l. Other Expense - Sewer - WWTF Sludge Disposal	\$ 7,426.70
17	m. Street Lighting	\$ -
18	n. Road Maintenance	\$ -
6, 13, 17, 18	o. Proposition 218 Fees and Assessments Proceeding	\$ -
32	p. Sewer System Management Plan	\$ -
	q. Subtotal 7295 Professional & Specialized Services	\$ 92,911.35
	x. 7400 Specialized Departmental Expense	
2	a. Water Treatment	\$ -
5	b. Water Purchases - Arvin Edison Water Storage Dist.	\$ -
6	c. Administration - Water	\$ -
7	d. Other Expense - Water Supply	\$ -
9	e. Sewage Treatment	\$ 43,642.15
13	f. Administration - Sewer	\$ -
14	g. Other Expense - Sewer - Reclaimed Water Delivery	\$ 6,157.34
	h. Subtotal 7400 Specialized Departmental Expense	\$ 49,799.49
	xi. 7430 Utilities	
1	a. Pumping	\$ -
8	b. Sewage Collection	\$ -
9	c. Sewage Treatment	\$ 52,599.02
17	d. Street Lighting	\$ -
	e. Subtotal 7430 Utilities	\$ 52,599.02
	xii. 7901 Operating Transfer Out-WWTP Enterprise Fund	
	xiii. Total Operating Expenditures	\$ 228,757.33
	<b>B. CAPITAL EXPENDITURES</b>	
	i. 8150 Buildings & Improvements	
3	a. Project 90675 - Parallel Pipeline	\$ -
1	b. Project 90675 - Pump & Platform Replacement	\$ -
1	c. Platform Repair - SC34A & SC34PUMP	\$ -
1	d. Motor Control Center -SC4MMC	\$ -
1	e. Lake Pumps Conduit Failure Repair	\$ -
1	f. Pumping - Water Supply Facilities Repair Reserve	\$ -
	ii. Total Capital Expenditures	\$ -
	<b>C. SUBTOTAL OPERATING EXPENDITURES</b>	\$ 228,757.33
	<b>D. SUBTOTAL CAPITAL EXPENDITURES</b>	\$ -
	<b>E. TOTAL EXPENDITURES</b>	\$ 228,757.33
	<b>V. OPERATIONS EXPENDITURES CONTINGENCY (10% of Line IV.C)</b>	\$ 22,876.00
	<b>VI. SUBTOTAL EXPENDITURES AND CONTINGENCY (Line IV.E + LINE V)</b>	\$ 251,633.33
	<b>VII. CAPITAL FACILITIES REPLACEMENT RESERVE ANNUAL FUNDING</b>	\$ 15,159.00
	<b>VIII. TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE (Line VI + LINE VII)</b>	\$ 266,792.33
	<b>IX. TOTAL REVENUES - TOTAL EXPENDITURES, CONTINGENCY, AND RESERVE</b> (Line II.E - Line VIII)	\$ 3,000.00
	<b>X. EST. ENDING CASH BALANCE 06-30-2019 (Line I.C + Line IX)</b>	\$ 28,675.69

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

**APPENDIX A**

**COPIES OF FRESNO COUNTY ASSESSOR MAPS BOOK 300 PAGES 34  
AND 54**

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

Tax Rate Area

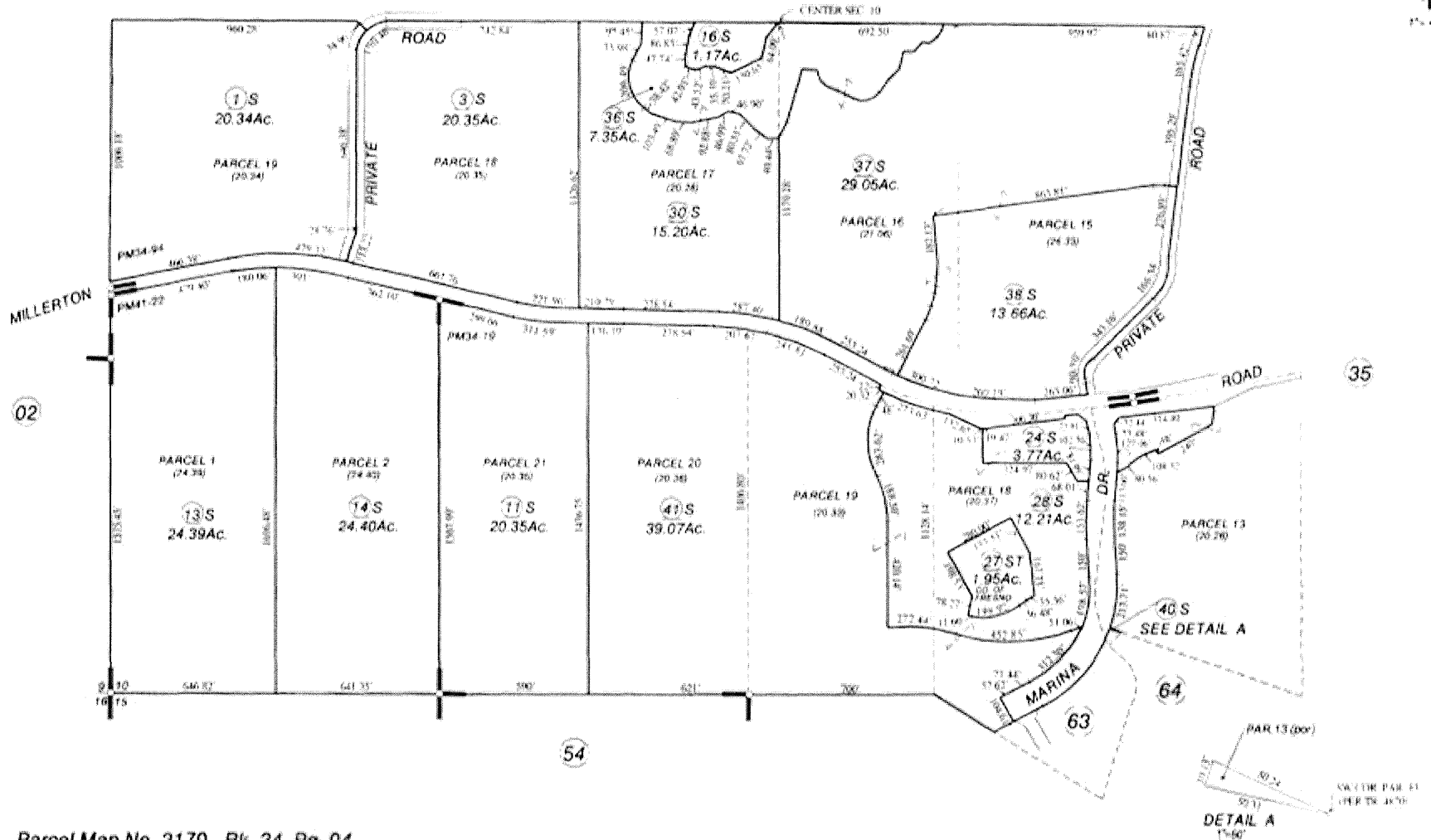
300-34

76 024  
76 092  
199 014

--- NOTE ---

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

03

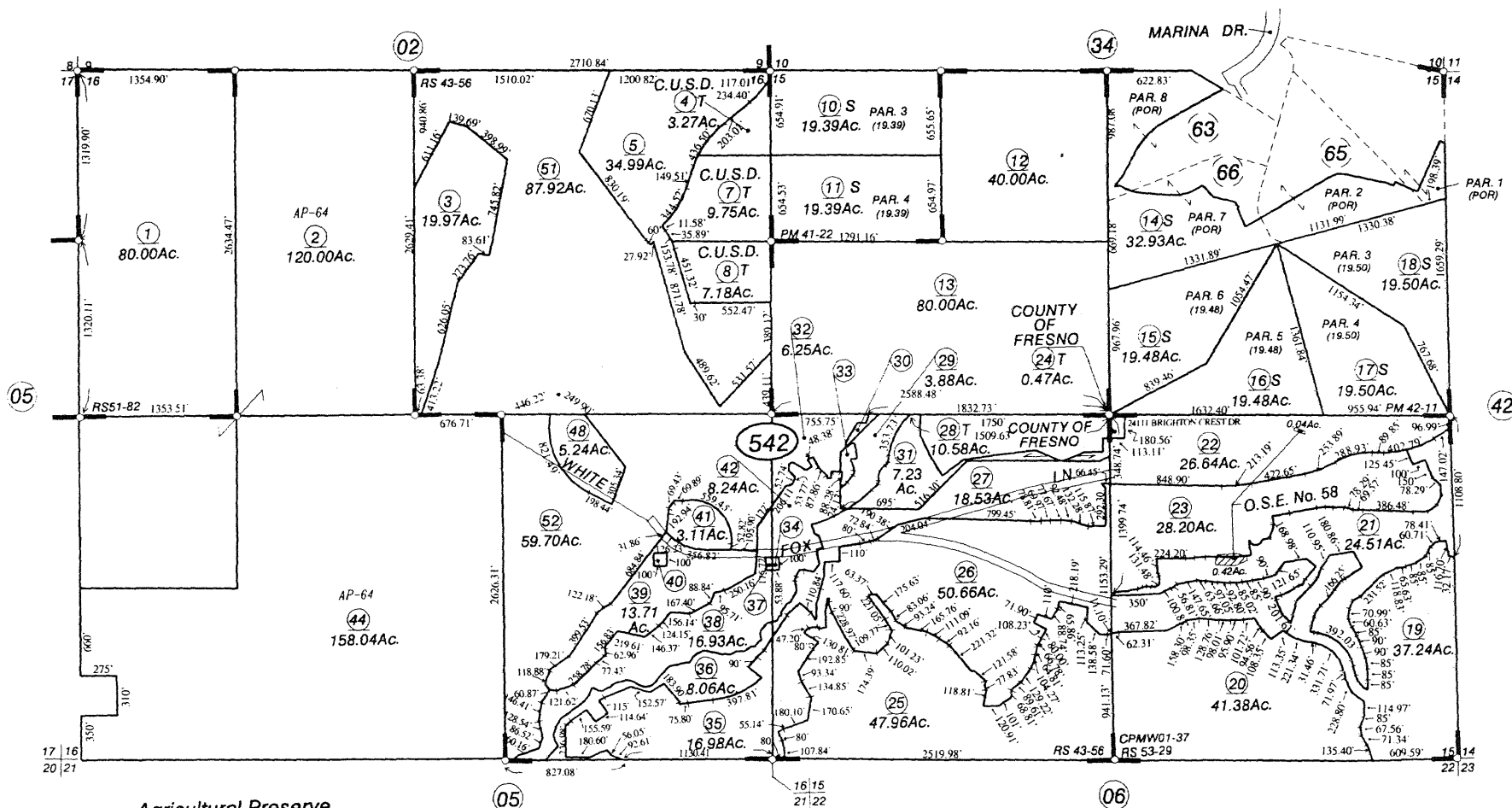


Parcel Map No. 3179 - Bk. 34, Pg. 94  
Parcel Map No. 5349 - Bk. 34, Pg. 19 & 20  
Parcel Map No. 5988 - Bk. 41, Pg. 22

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.

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



Agricultural Preserve  
 Certificate of Parcel Map Waiver No. 01-37, Doc. 15915, 2-4-08  
 Record of Survey - Bk. 43, Pgs. 56  
 Parcel Map No. 5988 - Bk. 41, Pg. 22  
 Record of Survey - Bk. 51, Pgs. 82-88  
 Parcel Map No. 5768 - Bk. 42, Pg. 11  
 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.



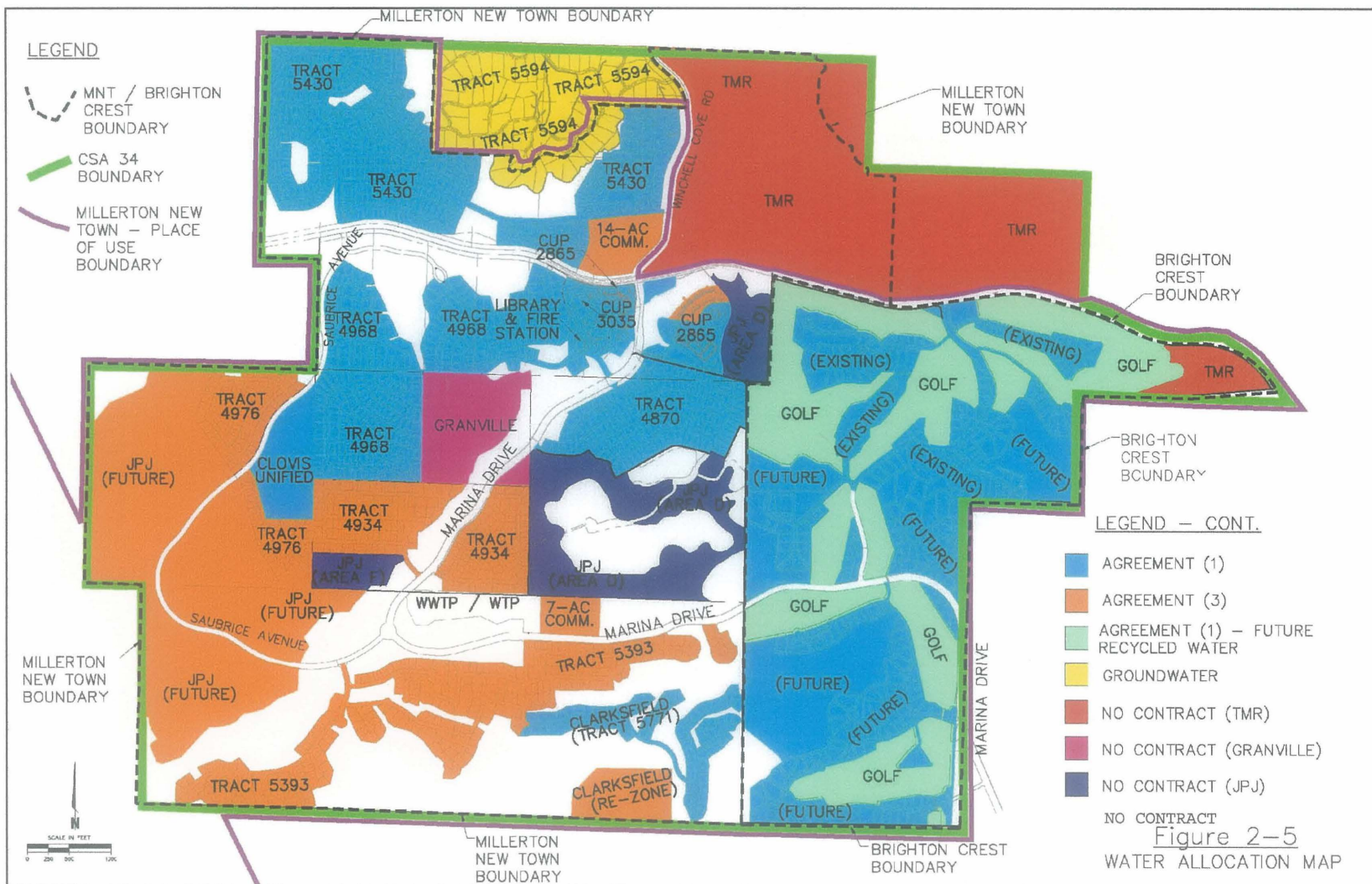
**CONSOLIDATED ENGINEER'S REPORT  
ON PROPOSED CHANGES TO EXISTING  
WATER AND WASTEWATER SERVICE FEES AND TO  
EXISTING INFRASTRUCTURE OPERATIONS AND MAINTENANCE  
BENEFIT ASSESSMENTS FOR  
FRESNO COUNTY SERVICE AREA 34, AND ITS ZONES A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE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

**APPENDIX B**

**MAP PROVIDED BY FRESNO COUNTY DEPARTMENT OF PUBLIC WORKS AND  
PLANNING SHOWING THE AREA OF USE FOR 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

**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

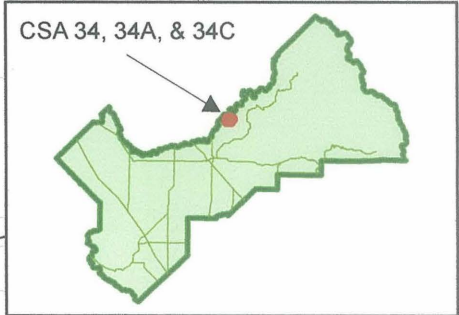
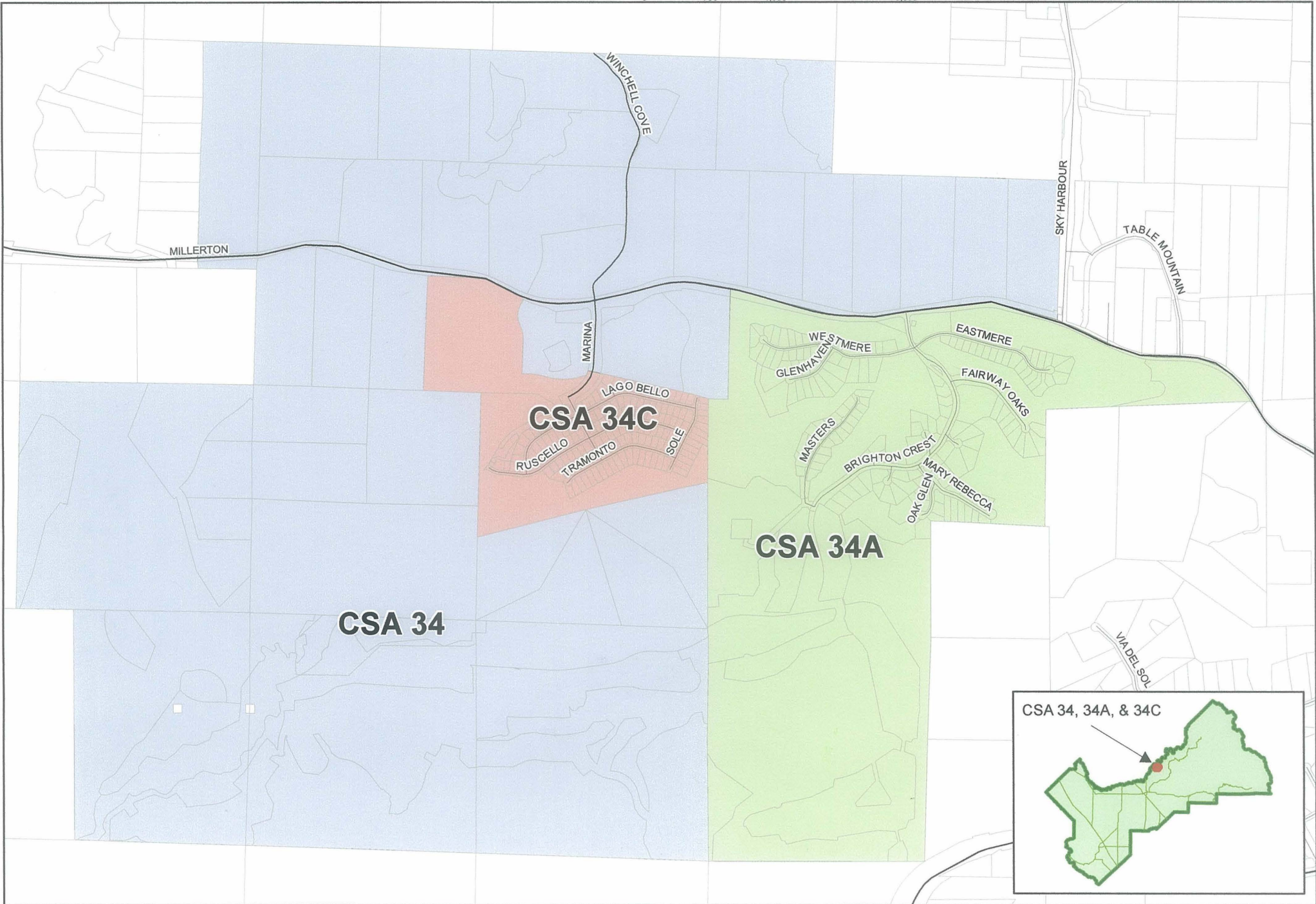
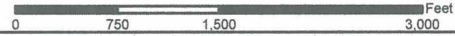
**APPENDIX C**

**MAP PROVIDED BY FRESNO COUNTY DEPARTMENT OF PUBLIC WORKS AND  
PLANNING SHOWING THE CURRENT BOUNDARIES OF CSA 34, AND OF  
ITS ZONES CSA 34A AND CSA 34C**



# County of Fresno

County Service Area 34, 34A, & 34C



**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 A  
(BRIGHTON CREST) AND C (BELLA VISTA)  
COUNTY OF FRESNO, STATE OF CALIFORNIA**

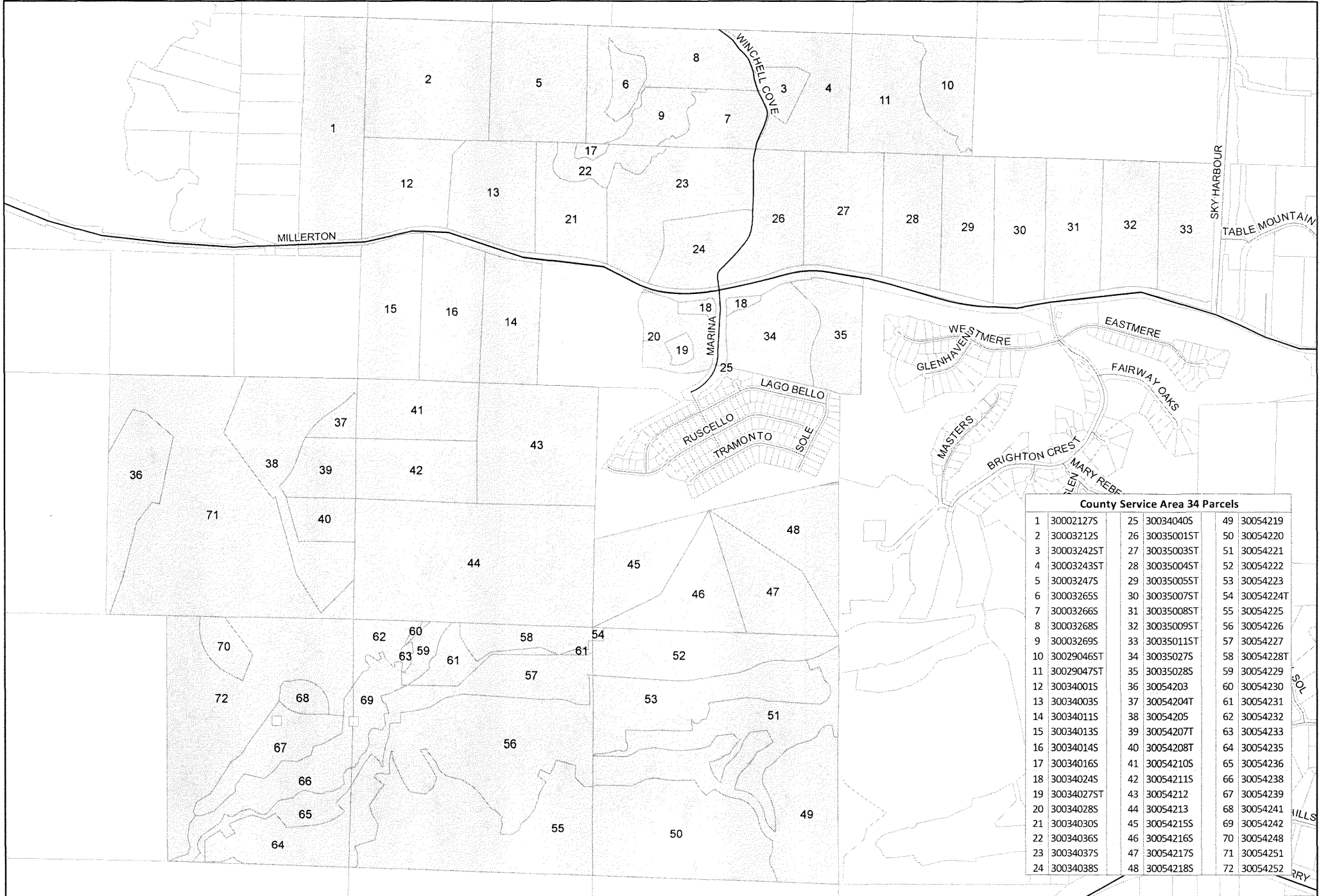
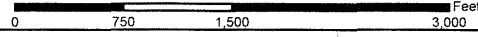
**APPENDIX D**

**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 NUMBERS**



# County of Fresno

## County Service Area 34

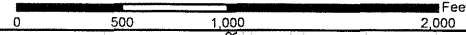


County Service Area 34 Parcels					
1	30002127S	49	30054219		
2	30003212S	26	30035001ST	50	30054220
3	30003242ST	27	30035003ST	51	30054221
4	30003243ST	28	30035004ST	52	30054222
5	30003247S	29	30035005ST	53	30054223
6	30003265S	30	30035007ST	54	30054224T
7	30003266S	31	30035008ST	55	30054225
8	30003268S	32	30035009ST	56	30054226
9	30003269S	33	30035011ST	57	30054227
10	30029046ST	34	30035027S	58	30054228T
11	30029047ST	35	30035028S	59	30054229
12	30034001S	36	30054203	60	30054230
13	30034003S	37	30054204T	61	30054231
14	30034011S	38	30054205	62	30054232
15	30034013S	39	30054207T	63	30054233
16	30034014S	40	30054208T	64	30054235
17	30034016S	41	30054210S	65	30054236
18	30034024S	42	30054211S	66	30054238
19	30034027ST	43	30054212	67	30054239
20	30034028S	44	30054213	68	30054241
21	30034030S	45	30054215S	69	30054242
22	30034036S	46	30054216S	70	30054248
23	30034037S	47	30054217S	71	30054251
24	30034038S	48	30054218S	72	30054252



# County of Fresno

## County Service Area 34A

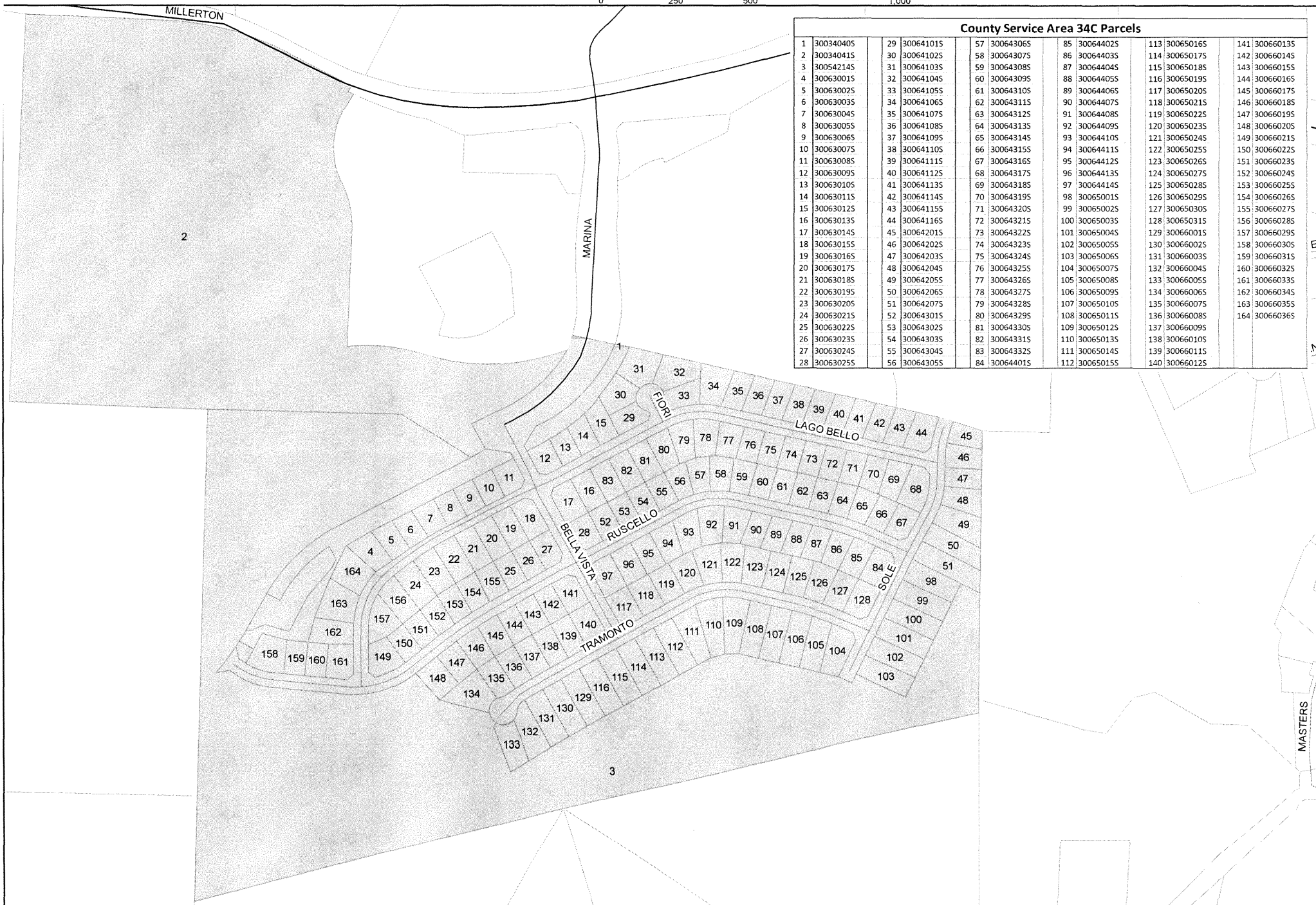
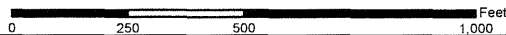
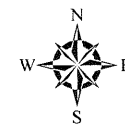


1	300210195	29	300440135	57	300470025	85	300490045	113	300500095	141	300520025
2	300420025	30	300440145	58	300470035	86	300490055	114	300500105	142	300520055
3	300420035	31	300440155	59	300470045	87	300490065	115	300500115	143	300520065
4	300420045	32	300440165	60	300470055	88	300490075	116	300500125	144	300520075
5	300420115	33	300440185	61	300470085	89	300490085	117	300500135	145	300520085
6	300420215	34	300440205	62	300470095	90	300490095	118	300500145	146	300520095
7	300420225	35	300450105	63	300470105	91	300490105	119	300500155	147	300520105
8	300420255	36	300450115	64	300470115	92	300490115	120	300500165	148	300520115
9	300420295	37	300450125	65	300470125	93	300490125	121	300500175	149	300520125
10	300420335	38	300450135	66	300470135	94	300490135	122	300500185	150	300520135
11	300430015	39	300450145	67	300470145	95	300490145	123	300500195	151	300520145
12	300430025	40	300450155	68	300470165	96	300490155	124	300500205	152	300520155
13	300430035	41	300450165	69	300470185	97	300490165	125	300500215	153	300520165
14	300430065	42	300450175	70	300480015	98	300490175	126	300500225	154	300520175
15	300430075	43	300450185	71	300480025	99	300490185	127	300500335	155	300520185
16	300430085	44	300450205	72	300480035	100	300490195	128	300500345	156	300520195
17	300430105	45	300450215	73	300480045	101	300490205	129	300500375	157	300520205
18	300430125	46	300450235	74	300480055	102	300490215	130	300500385	158	300520215
19	300440015	47	300450255	75	300480065	103	300490225	131	300510015	159	300520225
20	300440025	48	300450275	76	300480075	104	300490235	132	300510025	160	300520235
21	300440035	49	300450295	77	300480085	105	300490245	133	300510035	161	300520245
22	300440045	50	300450315	78	300480095	106	300490265	134	300510045	162	300520255
23	300440055	51	300450335	79	300480105	107	300490275	135	300510055		
24	300440065	52	300460015	80	300480115	108	300500015	136	300510065		
25	300440075	53	300460025	81	300480125	109	300500055	137	300510075		
26	300440085	54	300460035	82	300480135	110	300500065	138	300510085		
27	300440095	55	300460045	83	300480145	111	300500075	139	300510095		
28	300440115	56	300470015	84	300490035	112	300500085	140	300520015		



# County of Fresno

County Service Area 34C



1	300340405	29	300641015	57	300643065	85	300644025	113	300650165	141	300660135
2	300340415	30	300641025	58	300643075	86	300644035	114	300650175	142	300660145
3	300542145	31	300641035	59	300643085	87	300644045	115	300650185	143	300660155
4	300630015	32	300641045	60	300643095	88	300644055	116	300650195	144	300660165
5	300630025	33	300641055	61	300643105	89	300644065	117	300650205	145	300660175
6	300630035	34	300641065	62	300643115	90	300644075	118	300650215	146	300660185
7	300630045	35	300641075	63	300643125	91	300644085	119	300650225	147	300660195
8	300630055	36	300641085	64	300643135	92	300644095	120	300650235	148	300660205
9	300630065	37	300641095	65	300643145	93	300644105	121	300650245	149	300660215
10	300630075	38	300641105	66	300643155	94	300644115	122	300650255	150	300660225
11	300630085	39	300641115	67	300643165	95	300644125	123	300650265	151	300660235
12	300630095	40	300641125	68	300643175	96	300644135	124	300650275	152	300660245
13	300630105	41	300641135	69	300643185	97	300644145	125	300650285	153	300660255
14	300630115	42	300641145	70	300643195	98	300650015	126	300650295	154	300660265
15	300630125	43	300641155	71	300643205	99	300650025	127	300650305	155	300660275
16	300630135	44	300641165	72	300643215	100	300650035	128	300650315	156	300660285
17	300630145	45	300642015	73	300643225	101	300650045	129	300660015	157	300660295
18	300630155	46	300642025	74	300643235	102	300650055	130	300660025	158	300660305
19	300630165	47	300642035	75	300643245	103	300650065	131	300660035	159	300660315
20	300630175	48	300642045	76	300643255	104	300650075	132	300660045	160	300660325
21	300630185	49	300642055	77	300643265	105	300650085	133	300660055	161	300660335
22	300630195	50	300642065	78	300643275	106	300650095	134	300660065	162	300660345
23	300630205	51	300642075	79	300643285	107	300650105	135	300660075	163	300660355
24	300630215	52	300643015	80	300643295	108	300650115	136	300660085	164	300660365
25	300630225	53	300643025	81	300643305	109	300650125	137	300660095		
26	300630235	54	300643035	82	300643315	110	300650135	138	300660105		
27	300630245	55	300643045	83	300643325	111	300650145	139	300660115		
28	300630255	56	300643055	84	300644015	112	300650155	140	300660125		



