

ENGINEER'S REPORT

**BELMONT MANOR
FRESNO COUNTY SERVICE AREA NO. 14**

**PROPOSED BENEFIT ASSESSMENT FOR
OPERATIONS & MAINTENANCE
STREET LIGHTS AND STORM DRAINAGE FACILITIES**

AND

**PROPOSED STANDBY CHARGE ASSESSMENT FOR
OPERATIONS & MAINTENANCE
POTABLE WATER FACILITIES**



Prepared By:

**County of Fresno Department of Public Works and Planning
Alan Weaver, Director**

June 2013

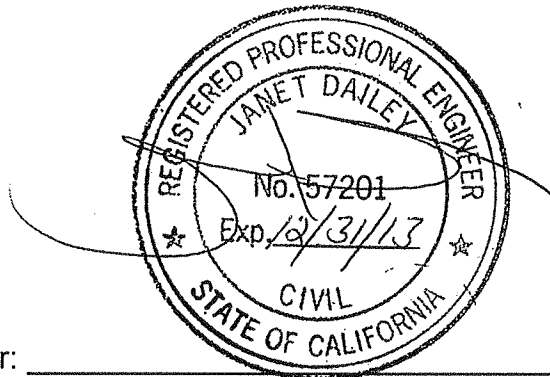
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PREAMBLE AND CERTIFICATES

BENEFIT ASSESSMENT FOR THE OPERATIONS AND MAINTENANCE OF STREETLIGHTS AND STORM DRAINAGE FACILITIES, AND STANDBY CHARGE ASSESSMENT FOR POTABLE WATER FACILITIES, COUNTY SERVICE AREA No. 14

Under Subsection (b) of Section 4 of Article XIID of the California Constitution, Section 54984.3 of the California Government Code, in the "Uniform Standby Charge Procedures Act," and Section 54716 of the California Government Code, in the "Benefit Assessment Act of 1982," I certify that I am a registered professional engineer certified by the State of California, and hereby respectfully submit the enclosed Engineer's Report.



6/21/13
Date Signed

Design Engineer: _____

FRESNO COUNTY
Department of Public Works and Planning
2220 Tulare Street, Seventh Floor
Fresno, CA 93721-2106

Janet Dailey, PE C57201
Lic. Expiration: 12/31/13

I Hereby Certify that the enclosed Engineer's Report and attached Benefit Assessment and Standby Charge Assessment Roll was delivered and filed with me on June 21, 2013.

Bernice E Siedel, Clerk to the Board
County of Fresno, State of California

By Janet Dailey, Deputy

Engineer's Report
Proposed Benefit Assessment and Standby Charge Assessment CSA 14

EXECUTIVE SUMMARY

County Service Area No. 14 (CSA 14) was formed in 1965 to provide storm drainage facilities, potable water service, and street lighting for the subdivision of Belmont Manor located at Belmont and Leonard Avenues. Through the Fresno Waterworks District Reorganization which became effective on June 30, 1989, CSA 14 operations and maintenance responsibilities was transferred from the City of Fresno to the County of Fresno.

The last Proposition 218 hearing that established assessment rates was conducted on June 25, 2002. The rates were determined based on services, supplies, and labor costs at the time with no adjustments for inflation.

The costs of operating CSA 14 facilities exceeded revenues generated by the current assessment imposed on property in CSA 14. From 2002 to today, the average annual years' operations & maintenance budget was \$30,557, while revenues from assessments have been constant at \$17,171. Cash reserves have been depleted. Revenues need to be increased to not only meet expenses, but also, in accordance with Board policy adopted November 7, 2006, to build a cash reserve of a minimum of fifty percent of the average of the last three fiscal years' annual operation costs.

During FY 10/11 staff established a Citizens Advisory Council (CAC). On September 10, 2012, Department of Public Works and Planning staff met with the recently installed CAC and discussed the need to initiate the Proposition 218 process to increase assessment rates due to the deficiency in funds to operate and maintain the CSA 14 facilities. The CAC indicated its desire to maintain and appropriately fund their community water system and services and recommended proceeding with the Proposition 218 proceedings to increase CSA 14 assessments.

A notice and assessment ballot will be mailed to all of the property owners within CSA 14 no later than 45 days prior to the public protest hearing scheduled for August 6, 2013 in accordance with Proposition 218.

The proposed assessment, if adopted, will fund the supply, treatment, and distribution of potable water; the maintenance of community storm drainage; and provide street lights; including performing all operations and maintenance of those facilities; fund and maintain an operations and maintenance reserve; and the administration and work necessary to provide the aforementioned.

The total amount of the proposed assessment chargeable to the entire CSA 14 is **\$47,692.47 in fiscal year 2013–2014, \$31,737.16 in fiscal year 2014–2015, \$36,824.47 in fiscal year 2015–2016, and \$33,669.69 in fiscal year 2016–2017**. Each year after that, beginning in fiscal year 2017–2018, the maximum annual assessment may be increased over the previous year's assessment to account for inflation, as stated in the Engineer's Report.

The amount of the proposed assessment chargeable to each parcel identified in this Report is **\$1,163.23 in fiscal year 2013–2014, \$774.08 in fiscal year 2014–2015, \$898.16 in fiscal year 2015–2016, and \$821.21 in fiscal year 2016–2017**. Each year after that, beginning in fiscal year 2017–2018, the maximum annual assessment chargeable to the parcel identified in this Report may be increased over the previous year's assessment to account for inflation, as stated in the Engineer's Report.

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PART 1 – INTRODUCTION

1.1 Preface

County Service Area No. 14 (CSA 14) was formed in 1965 to provide storm drainage facilities, potable water service, and street lighting for the subdivision of Belmont Manor which is located at Belmont and Leonard Avenues. Through the Fresno Waterworks District Reorganization which became effective on June 30, 1989, this district's operations and maintenance was transferred from the City of Fresno to the County of Fresno.

The last Proposition 218 hearing that established assessments was conducted on June 25, 2002. The assessments were determined based on services, supplies, and labor costs at the time and there were no adjustments for inflation approved by the CSA 14 property owners in that Proposition 218 initiative.

The costs of operating the aforementioned facilities have exceeded revenues. From 2002 to today, the average annual operations & maintenance budget was \$30,557, while revenues from assessments have been constant at \$17,171. Consequently, cash reserves have been depleted. Going forward, revenues need to be increased to not only meet expenses, but also, in accordance with Board policy adopted November 7, 2006, to build a cash reserve of a minimum of fifty percent of the average of the last three fiscal years' annual operation costs. Also, repairs or maintenance not ordinarily performed must be completed, including installation of a new well pump and controls, perform hydro pneumatic tank cleaning, and install well site security.

As required by the Uniform Standby Charge Procedures Act, at Section 54984.3 (a) of the Government Code, the Benefit Assessment Act of 1982, at Section 54716 (a) of the Government Code, and the California Constitution Article XIII D, an Engineer's Report (Report) prepared by a registered professional engineer certified by the State of California must be on file with the Clerk to the Board and available for public inspection in its entirety.

This Report, prepared pursuant to the provisions of the California Constitution Article XIII D, the Benefit Assessment Act of 1982, and the Uniform Standby Charge Procedures Act, includes the cost to fund the continued maintenance of the community water system, street lighting and storm drainage to each of the 41 single family residential parcels in CSA 14.

Owners of property within CSA 14 will have the opportunity, in a single ballot measure, to indicate their support of or opposition to the levy by the Board of the proposed benefit assessment and standby charge assessment (collectively, Assessment) in the amount described in this Report, for an amount that is specific to each parcel's financial obligation, to fund the continued operation and maintenance of the community water system, storm drainage facilities, street lighting, and to fund an operations and maintenance reserve for those facilities.

The procedures and requirements for imposing the Assessment are provided in Section 4 of Article XIII D of the California Constitution, the Proposition 218 Omnibus Implementation Act, Government Code, Section 53750 et seq. (collectively, Assessment Law), the Standby Charge Procedures Act, and the Benefit Assessment Act of 1982.

1.2 Background

CSA 14 was formed in 1965 to provide services for the subdivision of Belmont Manor which is located at Belmont and Leonard Avenues. Through the Fresno Waterworks District Reorganization which became effective on June 30, 1989, this district's operations and maintenance was transferred from the City of Fresno to the County of Fresno. The services provided are storm drainage facilities, community water, and street lighting.

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Maintenance of the community water system is provided by the Department of Public Works and Planning (Department) staff, street lighting is provided by contract with PG&E and storm drainage maintenance is currently provided through a contract with Shinen Landscaping.

The costs of operating the aforementioned facilities have exceeded revenues. From 2002 to today, the average years' Operations & Maintenance budget was \$30,557, while revenues from assessments have been constant at \$17,171. Consequently, cash reserves have depleted. Going forward, revenues need to be increased to not only meet expenses, but also, in accordance with Board policy adopted November 7, 2006, to build a cash reserve of a minimum of fifty percent of the average of the last three fiscal year's annual operation. Also, repairs or maintenance not ordinarily performed must be completed including installation of a new well pump and controls, perform hydro pneumatic tank cleaning, and install well site security.

During FY 10/11, Department staff assisted the CSA 14 property owners to establish a Citizens Advisory Council (CAC). On September 10, 2012, Department staff met with the recently installed CAC and discussed the need to initiate the Proposition 218 process to increase assessment rates due to the deficiency in funds to operate and maintain the water system, storm drainage facilities, and street lighting. At that meeting, the need for a new well pump and controls, hydro pneumatic tank cleaning, and installation well site security was also discussed. The CAC indicated its desire to maintain and appropriately fund their community water system and services and recommended proceeding with the Proposition 218 proceedings to increase CSA 14 assessments.

A notice and assessment ballot will be mailed to all of the property owners within CSA 14 no later than 45 days prior to the public protest hearing scheduled for August 6, 2013, in accordance with Proposition 218

1.3 Description of Lands Subject to Assessment

CSA 14 is described as that portion of Tract Map No. 2031, recorded in Volume 22 of Plats at Page 75 of Fresno County Records and all of Parcel 1 of Parcel Map No. 3265, recorded in Book 24 of Parcel Maps at Page 50 of Fresno County Records, the location of which is in the Northeast one-quarter of Section 1, Township 14 South, Range 21 East, Mount Diablo Base and Meridian.

For a detailed boundary description of CSA 14, reference is made to Exhibit "A" of the Resolution of Formation, approved by the County Board of Supervisors on December 21, 1965. The boundary description for Annexation No. 1 to CSA 14 is described in Exhibit "A" to the Resolution approved by the County Board of Supervisors on April 19, 1977 (Index No. 77-848). Both Resolutions are filed in the office of the Clerk to the Board of Supervisors of the County of Fresno.

Those parcels in CSA 14 benefiting from the facilities, including the operation and maintenance of those facilities, and any improvements or repairs to those facilities, identified by Assessor's Parcel Number in the Assessment Roll attached to this Report as Exhibit A are subject to the proposed Assessment described in this Report.

For a detailed description of the parcels subject to the Assessment presented in this Report, reference is made to the maps of record on file in the office of the Assessor for the County. Those maps shall govern for all details concerning the lines and dimensions for such parcels.

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1.4 Determination of Special Benefit

The acquisition, treatment, and distribution of water; and the maintenance of community storm drainage; and providing street lights; including all operations and maintenance; maintain an operations and maintenance reserve; and the administration and work necessary to provide the aforementioned (collectively, Services); are not services generally provided by the County.

The Services described above serve only properties within CSA 14 and therefore provide added benefit to those properties. Revenues from the proposed Assessment will be expended only for such maintenance and operation of services to benefit property within CSA 14.

Potable water service to be funded by the proposed Assessment is provided only to the properties in CSA 14 through individual service connections to the water distribution system. Potable water supply from CSA 14 facilities is not available to properties other than CSA14. Storm drainage facilities serve only those properties within the boundaries of CSA 14. The slopes and grades of the properties, streets, and drainage course ways drain only those properties in CSA 14. The proposed Assessment will provide the funds necessary to maintain and operate street lights within CSA 14 only. No other lighting will be funded through the proposed Assessment.

Considering the facts in the preceding paragraph, there is no general benefit from the Services described and only those properties within CSA 14 for which the Assessment is proposed receive benefit

PART 2 – ASSESSMENT

2.1 Description of Assessment and Method of Levy

The proposed Assessment is to provide a method for all parcels benefiting from the Services to pay their proportional share of the cost of providing those Services.

The proposed Assessment described in this Report is to fund:

- the supply, treatment, and distribution of water
- the collection and disposal of storm water run-off
- the streetlights within the community
- installation of a new well pump and controls, perform hydro pneumatic tank cleaning, and install well site security
- an operations and maintenance reserve
- costs associated with administering utility bills, financial audit requirements, liability insurance and other administrative costs incurred by County staff for providing the Services.

The County as the tax levying and tax collecting agency for CSA 14, and for which the County acts as the legal depository of funds collected from CSA 14, will fix the proposed Assessments, on or before the start of each fiscal year with respect to the taxes or assessments that are collected by the County, on parcels within CSA 14 to which Services are used.

Collection of the proposed Assessment shall be by the County in the same manner, and subject to the same penalties, as other fees, charges, and taxes fixed and collected by the County. The County's reasonable cost to collect the Assessment each year is included in the CSA 14 operation and maintenance budget attached as Exhibit B.

Penalties may be collected for late payment of the Assessment, or unpaid amount, in the manner and at the same rates as that applicable for late payment or the amount thereof unpaid of County general taxes.

The Assessment will be imposed, if no majority protest exists, beginning in tax year 2013–2014 and each year after in accordance with the Assessment Roll attached as Exhibit A of this Report until the Board, at the Board's discretion, reduces or terminates the Assessment, or until a proposed increase in the Assessment, if any, is approved in another Proposition 218 proceeding.

The revenue derived from the Assessment shall not be used to pay the cost of any service other than the Services for which the Assessment was levied. The annual aggregate amount of the Assessment shall not exceed the estimated annual cost of providing the Services. The Board may impose any other fee, charge, or tax for the provision of these Services if such fee, charge, or tax is approved by the owners of property in CSA 14 in a Proposition 218 proceeding separate from the proceeding described in this Report.

2.2 Methodology for Degree of Benefit Conferred

Benefit, for the purposes of this Report, and the apportionment of the proposed Assessment, is based on the cost of the Services described in this Report. This Assessment, as proposed, for the services described in Section 2.1 of this Report, is to provide the revenues necessary to pay the cost of providing Services to CSA 14 and does

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not exceed the reasonable cost of the special benefit conferred on the parcels within CSA 14.

As stated in Section 1.2 of this Report, the costs of providing the Services exceed revenues generated from the current assessments. From 2002 to today, the average year's operations & maintenance budget was \$30,557, while revenues from current assessments have been constant at \$17,171. Consequently, cash reserves have depleted. Going forward, revenues need to be increased to not only meet expenses, but also, in accordance with Board policy adopted November 7, 2006, maintain a cash reserve for operations and maintenance of a minimum of fifty percent of the average of the last three fiscal years' annual operation costs.

Funds to provide the Services are generated from assessments and ad valorem property taxes levied on properties in CSA 14 allocated to CSA 14. No other fees or charges are collected for the Services. The revenue collected from the proposed Assessment as estimated in Exhibit B of this Report meets but does not exceed the funding necessary to provide the Services as described in Section 1.4 of this Report.

2.3 Method of Apportionment

The method of apportioning the total cost of providing Services to the community of CSA 14 in proportion to the estimated special benefit each property will receive from the Services is based on how these Services benefit each property in the community relative to the community as a whole. The cost of providing those services is based on historical expenditure data provided by the Department's Special District's administration and the estimated cost to continue providing the Services. Expenditures for fiscal year 2012/2013 and estimated expenditures for fiscal years 2013/2014 through 2022/2023 are presented in Exhibit B of this Report. The discussion on the apportionment of those costs is as follows:

Potable Water Service

Potable water service for which the Assessment is proposed is provided only to the properties in CSA 14 through individual service connections to the water distribution system. All water service laterals and connections are of equal size and pressure. Potential potable supply is equal to all properties in CSA 14. Based on equal potential for use of the potable water system the proportional benefit to each property for water service is equal and the cost of that service is apportioned equally to all properties in CSA 14.

Street Lights

Streetlights located in CSA 14 are at the roadway intersections that serve the community. These lights and their location are provided for pedestrian and driver safety. Pedestrian and vehicle safety is enhanced by these lights by providing light at night increasing visibility. All properties within CSA 14 are accessed by these streets and equally share the special benefit derived from these street lights. The proportional benefit to each property for street lights is equal and the cost of that service is apportioned equally to all properties in CSA 14.

Storm Drainage

The slopes and grades of the properties, streets, and drainage course ways drain only those properties in CSA 14. The streets within the community are constructed with cross slopes that drain storm water from the street to gutter or drainage courses. These drainage courses and gutters are sloped such that storm water run-off is collected and moved to the community's drainage basin wherein storm water evaporates or percolates into the ground. All properties in CSA 14 benefit equally from these facilities in that all properties may drain storm water run-off to the collection system to be ultimately disposed of in the CSA 14

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drainage basin. The proportional benefit to each of providing property for storm drainage is equal and the cost of that service is apportioned equally to all properties in CSA 14.

With all properties benefitting equally for the Services each property's proportionate share of cost will be equal as shown in the Assessment Roll attached as Exhibit A of this Report.

The proposed Assessment is proportional to the special benefit derived by each individual property in relationship to the entirety of the cost of the Services provided. No assessment exceeds the reasonable cost of the proportional special benefit conferred on each property.

2.4 Compilation of Assessment

The Assessment presented in this Report and discussed herein is comprised of an annual base assessment and one-time assessments proposed to be levied in fiscal years 2013/14, 2014/15/ and 2015/16 for repairs or maintenance not included in the base assessment. The base assessment is for the acquisition, treatment, and distribution of water; and the maintenance of community storm drainage; and providing street lights; including all operations and maintenance; funding and maintaining an operations and maintenance reserve; and the administration and work necessary to provide the aforementioned.

A portion of the ad valorem property taxes levied on properties in CSA 14 is allocated to CSA 14 for providing services. The ad valorem property tax revenue so allocated is estimated to be \$8,629.00 per year for the next ten years included in the Assessment calculations of this Report. The ad valorem property tax amount estimated to be allocated is based on prior year's amounts. Currently, ad valorem property taxes paid by the community are considered non-volatile and there are no anticipated significant changes in that amount for the duration of the Assessment presented in this Report. For that reason, the ad valorem property tax revenue allocated to CSA 14 is estimated to be constant for the next ten years assessments calculated in this Report and the portion of CSA 14 costs paid for by ad valorem property tax revenue is considered to be contributed in equal shares by each assessed parcel for the purposes of the Assessment. Thus, the maximum base assessment listed in Table 1 and Table 2 below includes a credit of \$8,629.00 for the total base assessment chargeable to CSA 14, spread in equal shares to each assessed parcel. Ad valorem taxes credit back to CSA14 is shown on Exhibit b of this report.

The total proposed base assessment chargeable to each parcel in CSA 14 is listed in Table 1 below:

Table 1

Fiscal Year									
13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
\$680.74	\$725.30	\$772.08	\$821.21	\$872.80	\$917.52	\$973.92	\$1,033.14	\$1,095.32	\$1,160.61

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The total proposed base assessment chargeable to CSA 14 is listed in Table 2.

Table 2

Fiscal Year				
13/14	14/15	15/16	16/17	17/18
\$27,910.20	\$29,737.16	\$31,655.47	\$33,669.69	35,784.63

Fiscal Year				
18/19	19/20	20/21	21/22	22/23
\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14

Table 1 presents the maximum base assessment that may be charged to each parcel in CSA 14 and Table 2 presents the maximum total base assessment chargeable to CSA 14. The proposed maximum base assessment includes a maximum inflation factor of 5% per year for every year shown. The indexing for inflation is discussed later in this section. The maximum base assessment as indexed for inflation may not be increased more than the cost to provide the Services. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the Services. Base assessment calculations are found in Exhibit B of this Report.

The total Assessment for each of the 41 benefiting properties in CSA 14 for fiscal years 2013/14, 2014/15, and 2015/16 includes a base assessment indexed for inflation at 5% per year as discussed later in this section and a one-time assessment chargeable to CSA 14 for the installation of a well pump in fiscal year 2013/14 of \$19,782.27; and a one-time assessment for cleaning a hydro-pneumatic tank in fiscal year 2014/15 of \$2000.00; and a one-time assessment for the installation of security fencing at the well site in fiscal year 2015/16 of \$5,169.00. The one-time assessments for the aforementioned special work are not indexed for inflation. The maximum base assessment and maximum one-time assessment for fiscal years 2013/14, 2014/15, and 2015/16 presented in Table 3 are the maximum Assessments chargeable to each parcel in CSA 14 for fiscal years 2013/14, 2014/15, and 2015/16.

Table 3

Fiscal Year	2013/14	2014/15	2015/16
Base Assessment/parcel	\$680.74	\$725.30	\$772.08
Well Pump Installation/parcel	\$482.49		
Clean Hydro tank/parcel		\$48.78	
Install Security Fence			\$126.07
Total Assessment/parcel	\$1,163.23	\$774.08	\$898.16

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For fiscal years 2016/17 through 2022/23 there are no special repairs, installations, or maintenance items considered so the maximum Assessment will be the base assessment indexed for inflation at 5% per year as discussed later in this section. The maximum Assessment for fiscal years 2016/17 through 2022/23 are listed below in Table 4.

Table 4

Fiscal Year	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Base Assessment/parcel	\$821.21	\$872.80	\$917.52	\$973.92	\$1,033.14	\$1,095.32	1,1160.61

The total Assessment paid by all properties within CSA 14 is listed in Table 5 below.

Table 5

Fiscal Year				
13/14	14/15	15/16	16/17	17/18
\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63

Fiscal Year				
18/19	19/20	20/21	21/22	22/23
\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14

The annual base assessment for all services may be adjusted each year for inflation as presented below. However, the Assessments as presented in the Assessment Roll (Exhibit A) and further shown in the Assessment Calculations Summary (Exhibit B) under Total Assessment / parcel are the maximum assessment that may be imposed to each parcel in CSA 14. After the tenth year, the Assessment will remain at the same level as the tenth year Assessment unless the property owners approve an increased level of assessment.

The base assessment is comprised of:

- Annual assessment for potable water service;
- annual assessment for storm drainage; and
- annual assessment for street lighting, including contributions from the base assessments to a maintenance and operations reserve.

The base assessment, including contributions from the base assessments to a maintenance and operations reserve along with the maximum one-time assessments, and credit for property taxes returned to CSA 14, comprise the Assessments as referred to and discussed herein and elsewhere in this report. The Board on November 7, 2006, adopted a policy that all County special districts must maintain a minimum maintenance and operations reserve equal to 50% of the average of the three previous years' expenditures. To lessen the impact of the creation of this reserve, the increase in the assessment to establish this

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reserve is spread over 5 years. After 5 years, the amount of funds in the reserve may continue to increase based upon a continuing contribution from assessments imposed or the reserve may be depleted by a single unforeseen repair not funded otherwise. The reserves amounts presented in Exhibit B represent a continuing increase in reserve amounts after 5 years from the first year the proposed assessment imposed. These amounts are established and carried based on the maximum Assessments being charged every year for ten years.

As stated previously in this section and elsewhere in this Report, no assessment will be imposed on any parcel that exceeds the reasonable cost of the Services. In the event that there are no reductions in the reserve balance caused by unforeseen repairs or other events that cause the cost of Service to exceed revenues the Assessment will be adjusted in accordance with section 2.1 and the Assessment will be fixed for the fiscal year in which the Assessment exceeded the revenues necessary to provide Service at rate sufficient to pay the cost of Service with no or reduced contribution to reserves.

The itemization of the proposed Assessment, including project reserve amounts, is shown on Exhibit B of this Report.

Indexing for Inflation

As required by assessment law, proposed assessments or increases in existing assessments must be approved by the property owners subject to the increase or proposed assessment. For a small increase in an assessment, the cost of raising the assessment would possibly surpass the cumulative amount of the increase. Allowing for a cost increase as part of the Assessment will permit a minor increase without incurring the costs associated with Proposition 218 proceedings.

The Assessment is as presented on the Assessment Roll located in Appendix A of this report.

The maximum base assessment for each year for a ten year period as presented in Exhibit B of this report includes an inflation factor of 5%. The base assessment is indexed by a factor equal to the average annual change for the San Francisco-Oakland-San Jose Consumer Price Index – All Items (SFCPI-U) up to 3% plus 2%.

The factored increase will only be imposed as necessary to cover costs related to the cost of operation and maintenance of the facilities and only for an amount up to the actual SFCPI-U for plus 2%, but no more than 5% total.

If the SFCPI-U exceeds 3%, the County may only increase the Base Assessment indexed by factor equal to an SFCPI-U of 3% plus 2%, or 5% (the Maximum Rate of Inflation) without the need for Proposition 218 proceedings. The County, at its option, may initiate Proposition 218 proceedings to increase the Assessment if the costs exceed the Maximum Assessment, however the increase will be subject to a majority property owner protest.

Any change in the amount of the Assessment beyond the maximum Assessment presented in this report including, cost of operations and maintenances of the facilities, or a change in the services provided, or other significant changes to CSA14, would require Proposition 218 proceedings.

PART 3 – SUMMARY

3.1 Summary of Procedures

The assessment methodology utilized is as described in the text of this Report. Based on this methodology, the Assessment for each parcel was calculated, and is as shown on the Assessment Roll attached as Exhibit A to this Report.

Each parcel of land within CSA 14 has been identified by Assessor's Parcel Number. A Noticing List containing parcel ownership and mailing address information has been prepared and is shown in Exhibit C of this Report.

Upon preliminary approval of this Report, the Clerk will give notice of the public hearing and proposed Assessment by mailing an official notice to all persons owning real property subject to the proposed Assessment. In accordance with Assessment Law, a ballot will be mailed with the official notice. The ballot will make provision for casting an affirmative or protest vote.

As required by Section 4 of Article XIID of the California Constitution, a Property Owner Ballot must be enclosed with the notice, along with a self-addressed, return envelope by which the ballot may be returned to the Clerk to the Board. This ballot may be used by the owner or owners of any parcel to express either support for or opposition to the proposed Assessment. The ballot instructions will describe the alternative methods for submitting the ballot either by mail or by personal delivery, either prior to or at the time of the public hearing of protests.

Immediately following the close of the public hearing of protests, the returned ballots will be tabulated, both in support of and in opposition to the proposed Assessment, with each ballot being weighted in accordance with the amount of the proposed Assessment, and the results will be announced; provided that, in the event that the clerk requires opportunity to determine whether any ballot has been properly signed by an owner or authorized representative of any owner, the Board reserves the right to continue the matter of announcing results to provide the clerk with such opportunity.

If ballots in opposition exceed ballots in support, there will be a "majority protest" and the Board will be precluded from proceeding with the proposed Assessment.

If a weighted simple majority of ballots cast by parcel owners (weighted according to each parcel's proportional financial obligation) are affirmative, the Board will proceed to confirm the Assessment and order the Assessment to be levied as proposed in this Report. If a weighted majority of the ballots cast protest the proposed Assessment, the proposed Assessment must be abandoned.

3.2 Declarations

1. Contents: Article XIID. This written Report, pursuant to Article XIID, Section 4 of the Constitution, contains all of the following:
 - A. The attached Exhibit A identifies the Assessment schedule for the District.
 - B. Section 1.3 of this Report identifies and describes parcels which have special benefit conferred on them and on which the Assessment will be imposed.

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- C. It is my determination that the proportionate special benefit derived by each identified parcel in relationship to the entirety of the Assessment to be levied is as set in Section 2.3 of this Report.
- D. It is my determination pursuant to Sections 2.2 and 2.3 of this Report that no Assessment proposed to be levied on any parcel exceeds the reasonable cost of the proportional special benefit conferred on that parcel.
- E. It is my determination that the only benefits assessed are special and that general benefits have been separated from the special benefits conferred on that parcel.
- F. There are no parcels owned by any public agency identified and described on the attached Exhibit A receiving a special benefit from the proposed Assessment.

EXHIBIT A

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ASSESSMENT ROLL

Assessment Number	APN	Owner Name	Fiscal Year												
			2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23			
1	313-251-01	RUSH ALLEN M	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
2	313-251-02	RICHARDSON GARY LEON & KATHY MARIE	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
3	313-251-03	VELEZ JESSE J & MONICA Y	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
4	313-251-04	LE MON JAMES S & KATHRYN I	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
5	313-251-05	SWIRIDOFF ALEX & ANNE TRUSTEES	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
6	313-251-10	KRAMER RODNEY L & JUDY E	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
7	313-251-11	PILLOR WILLIAM N & MARY W	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
8	313-251-12	DIETZ GORDON P & PATRICIA J TRS	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
9	313-251-23	TAFOYA SANTOS L & LAURIE S TRUSTEES	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
10	313-251-25	HOFER GARY E & MARDYS T TRUSTEES	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
11	313-251-26	MCDONALD PATRICIA MAE TRUSTEE	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
12	313-251-27	ERICKSON SUZIE E & MARK	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
13	313-251-28	NETHERTON PHYLLIS ANN	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
14	313-251-29	MAGANA FERMIN C & ANNA M	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
15	313-251-31	NETHERTON PHYLLIS ANN TRUSTEE	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
16	313-251-32	HUDIBURGH HAROLD GLENN & LOURA MARIE	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
17	313-251-33	GONZALES CARLOS T	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
18	313-251-34	ORIGEL MARCELO & MARIA M	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
19	313-251-35	DENMAN MICHAEL E & LINDA F TRUSTEES	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
20	313-251-37	TGP INVESTMENTS LLC	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
21	313-251-38	GUINN ARTHUR D & ANGIE A TRUSTEES	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
22	313-251-39	GRAHAM ALLAN J & ELAINE R	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
23	313-251-40	DILDINE NATHAN H TRUSTEE	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
24	313-261-01	MC MENAMIN EARL W	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
25	313-261-10	WAYNE GEORGE D & LOIS	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
26	313-261-11	ARNOLD JOHN SCOTT & JANIS LEE	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
27	313-261-12	HARKEY JOHN L & PATRICIA A	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
28	313-261-15	PAPENDORF WILLIAM H & DONITA B	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
29	313-261-16	ROBINSON DAVID L & ANITA J	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
30	313-261-17	GOMEZ JOSE DANIEL RUVALCABA	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
31	313-261-18	STAFFORD PHILLIP J SR & JACQUELINE A	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
32	313-261-19	MC QUAID JOSEPH J SR & ELOISE ESMAL	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
33	313-261-20	HASKELL CLINT M & KELLY M	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
34	313-261-21	LEE BENNETT W & JENNIFER E TRUSTEES	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
35	313-261-22	MORRISON MARTHA A TRUSTEE	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			
36	313-261-23S	MISAKI TAKESHI W & GAIL A TRS	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14			

EXHIBIT A

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ASSESSMENT ROLL

Assessment Number	APN	Owner Name	Fiscal Year									
			2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
37	313-262-03	ZEHENDER MARIA E TRUSTEE	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14
38	313-262-04	PATTERSON DENISE M	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14
39	313-262-05	GIGLIO JAMES P & DEBORAH E	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14
40	313-262-07	DEMPSEY JEFF	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14
41	313-262-08	LOTT RONALD W & SILVIA M	\$47,692.47	\$31,737.16	\$36,824.47	\$33,669.69	\$35,784.63	\$37,618.52	\$39,930.89	\$42,358.89	\$44,908.28	\$47,585.14

EXHIBIT B.1

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ESTIMATED EXPENDITURES

Expenditures FY 12-13 (6/10/2013)		Water	Drainage	Strightg
7010 Agriculture	\$ -	\$ -	\$ -	\$ -
7025 Clothes & Personal Supplies	\$ -	\$ -	\$ -	\$ -
7070 Household Expenses	\$ -	\$ -	\$ -	\$ -
7101 Insurance	\$ 325	\$ 325	\$ -	\$ -
7205 Maintenance - Equipment	\$ 1,250	\$ 1,250	\$ -	\$ -
7220 Maintenance - Buildings/Grounds	\$ 3,998	\$ 1,321	\$ 2,677	\$ -
7250 Memberships	\$ 150	\$ 150	\$ -	\$ -
7265 Office Expense	\$ 1	\$ 1	\$ -	\$ -
7268 Postage	\$ 43	\$ 40	\$ 3	\$ -
7287 PeopleSoft	\$ 1,070	\$ 1,004	\$ 66	\$ -
7295 Professional and Specialized Services	\$ 14,298	\$ 12,316	\$ 1,882	\$ 99
7325 Publications and Legal Notices	\$ -	\$ -	\$ -	\$ -
7385 Small Tools and Instruments	\$ -	\$ -	\$ -	\$ -
7400 Special Departmental Expense	\$ 250	\$ 250	\$ -	\$ -
7430 Utilities	\$ 7,766	\$ 6,551	\$ 138	\$ 1,077
7504 Legal Expense	\$ -	\$ -	\$ -	\$ -
ESTIMATED TOTAL BASE EXPENDITURES	\$ 29,150			
TOTAL BASE EXPENDITURES BY SERVICES		\$ 23,208	\$ 4,766	\$ 1,176
7205 Maintenance - Equipment (Special)	\$ -			
7220 Maintenance - Buildings/Grounds (Special)	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 29,150	\$ 23,208	\$ 4,766	\$ 1,176

EXHIBIT B.1

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ESTIMATED EXPENDITURES

Estimated Expenditures FY 13-14		Water	Drainage	Strlghtg
7010 Agriculture	\$ -	\$ -	\$ -	\$ -
7025 Clothes & Personal Supplies	\$ -	\$ -	\$ -	\$ -
7070 Household Expenses	\$ -	\$ -	\$ -	\$ -
7101 Insurance	\$ 341	\$ 341	\$ -	\$ -
7205 Maintenance - Equipment	\$ 1,875	\$ 1,875	\$ -	\$ -
7220 Maintenance - Buildings/Grounds	\$ 4,198	\$ 1,387	\$ 2,811	\$ -
7250 Memberships	\$ 158	\$ 158	\$ -	\$ -
7265 Office Expense	\$ 1	\$ 1	\$ -	\$ -
7268 Postage	\$ 45	\$ 42	\$ 3	\$ -
7287 PeopleSoft	\$ 1,124	\$ 1,054	\$ 69	\$ -
7295 Professional and Specialized Services	\$ 14,766	\$ 12,686	\$ 1,976	\$ 104
7325 Publications and Legal Notices	\$ -	\$ -	\$ -	\$ -
7385 Small Tools and Instruments	\$ -	\$ -	\$ -	\$ -
7400 Special Departmental Expense	\$ 263	\$ 263	\$ -	\$ -
7430 Utilities	\$ 8,154	\$ 6,878	\$ 145	\$ 1,131
7504 Legal Expense	\$ -	\$ -	\$ -	\$ -
ESTIMATED TOTAL BASE EXPENDITURES	\$ 30,924			
TOTAL BASE EXPENDITURES BY SERVICES		\$ 24,685	\$ 5,004	\$ 1,235
7205 Maintenance - Equipment (Special)	\$ 19,782	\$ 19,782	\$ -	\$ -
7220 Maintenance - Buildings/Grounds (Special)	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 50,706	\$ 44,467	\$ 5,004	\$ 1,235

EXHIBIT B.1

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ESTIMATED EXPENDITURES

Estimated Expenditures FY 14-15		Water	Drainage	Strlightg
7010 Agriculture	\$ -	\$ -	\$ -	\$ -
7025 Clothes & Personal Supplies	\$ -	\$ -	\$ -	\$ -
7070 Household Expenses	\$ -	\$ -	\$ -	\$ -
7101 Insurance	\$ 358	\$ 358	\$ -	\$ -
7205 Maintenance - Equipment	\$ 1,969	\$ 1,969	\$ -	\$ -
7220 Maintenance - Buildings/Grounds	\$ 4,408	\$ 1,457	\$ 2,951	\$ -
7250 Memberships	\$ 165	\$ 165	\$ -	\$ -
7265 Office Expense	\$ 1	\$ 1	\$ -	\$ -
7268 Postage	\$ 47	\$ 44	\$ 3	\$ -
7287 PeopleSoft	\$ 1,180	\$ 1,107	\$ 73	\$ -
7295 Professional and Specialized Services	\$ 15,504	\$ 13,320	\$ 2,075	\$ 109
7325 Publications and Legal Notices	\$ -	\$ -	\$ -	\$ -
7385 Small Tools and Instruments	\$ -	\$ -	\$ -	\$ -
7400 Special Departmental Expense	\$ 276	\$ 276	\$ -	\$ -
7430 Utilities	\$ 8,562	\$ 7,222	\$ 152	\$ 1,187
7504 Legal Expense	\$ -	\$ -	\$ -	\$ -
ESTIMATED TOTAL BASE EXPENDITURES	\$ 32,470			
TOTAL BASE EXPENDITURES BY SERVICES		\$ 25,919	\$ 5,254	\$ 1,297
7205 Maintenance - Equipment (Special)	\$ 2,000	\$ 2,000	\$ -	\$ -
7220 Maintenance - Buildings/Grounds (Special)	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 34,470	\$ 27,919	\$ 5,254	\$ 1,297

EXHIBIT B.1

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ESTIMATED EXPENDITURES

Estimated Expenditures FY 15-16		Water	Drainage	Strightg
7010 Agriculture	\$ -	\$ -	\$ -	\$ -
7025 Clothes & Personal Supplies	\$ -	\$ -	\$ -	\$ -
7070 Household Expenses	\$ -	\$ -	\$ -	\$ -
7101 Insurance	\$ 376	\$ 376	\$ -	\$ -
7205 Maintenance - Equipment	\$ 2,067	\$ 2,067	\$ -	\$ -
7220 Maintenance - Buildings/Grounds	\$ 4,628	\$ 1,529	\$ 3,099	\$ -
7250 Memberships	\$ 174	\$ 174	\$ -	\$ -
7265 Office Expense	\$ 1	\$ 1	\$ -	\$ -
7268 Postage	\$ 50	\$ 47	\$ 3	\$ -
7287 PeopleSoft	\$ 1,239	\$ 1,162	\$ 77	\$ -
7295 Professional and Specialized Services	\$ 16,280	\$ 13,986	\$ 2,179	\$ 115
7325 Publications and Legal Notices	\$ -	\$ -	\$ -	\$ -
7385 Small Tools and Instruments	\$ -	\$ -	\$ -	\$ -
7400 Special Departmental Expense	\$ 289	\$ 289	\$ -	\$ -
7430 Utilities	\$ 8,990	\$ 7,583	\$ 160	\$ 1,247
7504 Legal Expense	\$ -	\$ -	\$ -	\$ -
ESTIMATED TOTAL BASE EXPENDITURES	\$ 34,094	\$ -	\$ -	\$ -
TOTAL BASE EXPENDITURES BY SERVICES	\$ -	\$ 27,215	\$ 5,517	\$ 1,361
7205 Maintenance - Equipment (Special)	\$ 5,169	\$ 5,169	\$ -	\$ -
7220 Maintenance - Buildings/Grounds (Special)	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 39,263	\$ 32,384	\$ 5,517	\$ 1,361

EXHIBIT B.1

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ESTIMATED EXPENDITURES

Estimated Expenditures FY 16-17		Water	Drainage	Strightg
7010 Agriculture	\$ -	\$ -	\$ -	\$ -
7025 Clothes & Personal Supplies	\$ -	\$ -	\$ -	\$ -
7070 Household Expenses	\$ -	\$ -	\$ -	\$ -
7101 Insurance	\$ 395	\$ 395	\$ -	\$ -
7205 Maintenance - Equipment	\$ 2,171	\$ 2,171	\$ -	\$ -
7220 Maintenance - Buildings/Grounds	\$ 4,860	\$ 1,606	\$ 3,254	\$ -
7250 Memberships	\$ 182	\$ 182	\$ -	\$ -
7265 Office Expense	\$ 1	\$ 1	\$ -	\$ -
7268 Postage	\$ 52	\$ 49	\$ 3	\$ -
7287 PeopleSoft	\$ 1,301	\$ 1,220	\$ 80	\$ -
7295 Professional and Specialized Services	\$ 17,094	\$ 14,686	\$ 2,288	\$ 120
7325 Publications and Legal Notices	\$ -	\$ -	\$ -	\$ -
7385 Small Tools and Instruments	\$ -	\$ -	\$ -	\$ -
7400 Special Departmental Expense	\$ 304	\$ 304	\$ -	\$ -
7430 Utilities	\$ 9,439	\$ 7,963	\$ 168	\$ 1,309
7504 Legal Expense	\$ -	\$ -	\$ -	\$ -
ESTIMATED TOTAL BASE EXPENDITURES	\$ 35,798			
TOTAL BASE EXPENDITURES BY SERVICES		\$ 28,576	\$ 5,793	\$ 1,429
7205 Maintenance - Equipment (Special)	\$ -	\$ -	\$ -	\$ -
7220 Maintenance - Buildings/Grounds (Special)	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 35,798	\$ 28,576	\$ 5,793	\$ 1,429

EXHIBIT B.1

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ESTIMATED EXPENDITURES

Estimated Expenditures FY 17-18		Water	Drainage	Strlightg
7010 Agriculture	\$ -	\$ -	\$ -	\$ -
7025 Clothes & Personal Supplies	\$ -	\$ -	\$ -	\$ -
7070 Household Expenses	\$ -	\$ -	\$ -	\$ -
7101 Insurance	\$ 415	\$ 415	\$ -	\$ -
7205 Maintenance - Equipment	\$ 2,279	\$ 2,279	\$ -	\$ -
7220 Maintenance - Buildings/Grounds	\$ 5,103	\$ 1,686	\$ 3,417	\$ -
7250 Memberships	\$ 191	\$ 191	\$ -	\$ -
7265 Office Expense	\$ 1	\$ 1	\$ -	\$ -
7268 Postage	\$ 55	\$ 51	\$ 3	\$ -
7287 PeopleSoft	\$ 1,366	\$ 1,281	\$ 84	\$ -
7295 Professional and Specialized Services	\$ 17,948	\$ 15,420	\$ 2,402	\$ 126
7325 Publications and Legal Notices	\$ -	\$ -	\$ -	\$ -
7385 Small Tools and Instruments	\$ -	\$ -	\$ -	\$ -
7400 Special Departmental Expense	\$ 319	\$ 319	\$ -	\$ -
7430 Utilities	\$ 9,911	\$ 8,361	\$ 176	\$ 1,374
7504 Legal Expense	\$ -	\$ -	\$ -	\$ -
ESTIMATED TOTAL BASE EXPENDITURES	\$ 37,588			
TOTAL BASE EXPENDITURES BY SERVICES	\$	\$ 30,005	\$ 6,083	\$ 1,501
7205 Maintenance - Equipment (Special)	\$ -	\$ -	\$ -	\$ -
7220 Maintenance - Buildings/Grounds (Special)	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 37,588	\$ 30,005	\$ 6,083	\$ 1,501

EXHIBIT B.1

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ESTIMATED EXPENDITURES

Estimated Expenditures FY 18-19		Water	Drainage	Strlightg
7010 Agriculture	\$ -	\$ -	\$ -	\$ -
7025 Clothes & Personal Supplies	\$ -	\$ -	\$ -	\$ -
7070 Household Expenses	\$ -	\$ -	\$ -	\$ -
7101 Insurance	\$ 436	\$ 436	\$ -	\$ -
7205 Maintenance - Equipment	\$ 2,393	\$ 2,393	\$ -	\$ -
7220 Maintenance - Buildings/Grounds	\$ 5,358	\$ 1,771	\$ 3,587	\$ -
7250 Memberships	\$ 201	\$ 201	\$ -	\$ -
7265 Office Expense	\$ 1	\$ 1	\$ -	\$ -
7268 Postage	\$ 57	\$ 54	\$ 3	\$ -
7287 PeopleSoft	\$ 1,434	\$ 1,345	\$ 89	\$ -
7295 Professional and Specialized Services	\$ 18,846	\$ 16,191	\$ 2,522	\$ 133
7325 Publications and Legal Notices	\$ -	\$ -	\$ -	\$ -
7385 Small Tools and Instruments	\$ -	\$ -	\$ -	\$ -
7400 Special Departmental Expense	\$ 335	\$ 335	\$ -	\$ -
7430 Utilities	\$ 10,407	\$ 8,779	\$ 185	\$ 1,443
7504 Legal Expense	\$ -	\$ -	\$ -	\$ -
ESTIMATED TOTAL BASE EXPENDITURES	\$ 39,468			
TOTAL BASE EXPENDITURES BY SERVICES		\$ 31,505	\$ 6,387	\$ 1,576
7205 Maintenance - Equipment (Special)	\$ -	\$ -	\$ -	\$ -
7220 Maintenance - Buildings/Grounds (Special)	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 39,468	\$ 31,505	\$ 6,387	\$ 1,576

EXHIBIT B.1

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ESTIMATED EXPENDITURES

Estimated Expenditures FY 19-20		Water	Drainage	Strightg
7010 Agriculture	\$ -	\$ -	\$ -	\$ -
7025 Clothes & Personal Supplies	\$ -	\$ -	\$ -	\$ -
7070 Household Expenses	\$ -	\$ -	\$ -	\$ -
7101 Insurance	\$ 457	\$ 457	\$ -	\$ -
7205 Maintenance - Equipment	\$ 2,513	\$ 2,513	\$ -	\$ -
7220 Maintenance - Buildings/Grounds	\$ 5,626	\$ 1,859	\$ 3,767	\$ -
7250 Memberships	\$ 211	\$ 211	\$ -	\$ -
7265 Office Expense	\$ 1	\$ 1	\$ -	\$ -
7268 Postage	\$ 60	\$ 57	\$ 4	\$ -
7287 PeopleSoft	\$ 1,506	\$ 1,413	\$ 93	\$ -
7295 Professional and Specialized Services	\$ 19,788	\$ 17,000	\$ 2,648	\$ 139
7325 Publications and Legal Notices	\$ -	\$ -	\$ -	\$ -
7385 Small Tools and Instruments	\$ -	\$ -	\$ -	\$ -
7400 Special Departmental Expense	\$ 352	\$ 352	\$ -	\$ -
7430 Utilities	\$ 10,927	\$ 9,218	\$ 194	\$ 1,515
7504 Legal Expense	\$ -	\$ -	\$ -	\$ -
ESTIMATED TOTAL BASE EXPENDITURES	\$ 41,441			
TOTAL BASE EXPENDITURES BY SERVICES		\$ 33,080	\$ 6,706	\$ 1,655
7205 Maintenance - Equipment (Special)	\$ -	\$ -	\$ -	\$ -
7220 Maintenance - Buildings/Grounds (Special)	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 41,441	\$ 33,080	\$ 6,706	\$ 1,655

EXHIBIT B.1

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ESTIMATED EXPENDITURES

Estimated Expenditures FY 20-21		Water	Drainage	Strightg
7010 Agriculture	\$ -	\$ -	\$ -	\$ -
7025 Clothes & Personal Supplies	\$ -	\$ -	\$ -	\$ -
7070 Household Expenses	\$ -	\$ -	\$ -	\$ -
7101 Insurance	\$ 480	\$ 480	\$ -	\$ -
7205 Maintenance - Equipment	\$ 2,638	\$ 2,638	\$ -	\$ -
7220 Maintenance - Buildings/Grounds	\$ 5,907	\$ 1,952	\$ 3,955	\$ -
7250 Memberships	\$ 222	\$ 222	\$ -	\$ -
7265 Office Expense	\$ 1	\$ 1	\$ -	\$ -
7268 Postage	\$ 63	\$ 59	\$ 4	\$ -
7287 PeopleSoft	\$ 1,581	\$ 1,483	\$ 98	\$ -
7295 Professional and Specialized Services	\$ 20,778	\$ 17,850	\$ 2,781	\$ 146
7325 Publications and Legal Notices	\$ -	\$ -	\$ -	\$ -
7385 Small Tools and Instruments	\$ -	\$ -	\$ -	\$ -
7400 Special Departmental Expense	\$ 369	\$ 369	\$ -	\$ -
7430 Utilities	\$ 11,474	\$ 9,678	\$ 204	\$ 1,591
7504 Legal Expense	\$ -	\$ -	\$ -	\$ -
ESTIMATED TOTAL BASE EXPENDITURES	\$ 43,513			
TOTAL BASE EXPENDITURES BY SERVICES		\$ 34,734	\$ 7,041	\$ 1,737
7205 Maintenance - Equipment (Special)	\$ -	\$ -	\$ -	\$ -
7220 Maintenance - Buildings/Grounds (Special)	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 43,513	\$ 34,734	\$ 7,041	\$ 1,737

EXHIBIT B.1

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ESTIMATED EXPENDITURES

Estimated Expenditures FY 21-22		Water	Drainage	Strightg
7010 Agriculture	\$ -	\$ -	\$ -	\$ -
7025 Clothes & Personal Supplies	\$ -	\$ -	\$ -	\$ -
7070 Household Expenses	\$ -	\$ -	\$ -	\$ -
7101 Insurance	\$ 504	\$ 504	\$ -	\$ -
7205 Maintenance - Equipment	\$ 2,770	\$ 2,770	\$ -	\$ -
7220 Maintenance - Buildings/Grounds	\$ 6,203	\$ 2,050	\$ 4,153	\$ -
7250 Memberships	\$ 233	\$ 233	\$ -	\$ -
7265 Office Expense	\$ 1	\$ 1	\$ -	\$ -
7268 Postage	\$ 66	\$ 62	\$ 4	\$ -
7287 PeopleSoft	\$ 1,660	\$ 1,557	\$ 103	\$ -
7295 Professional and Specialized Services	\$ 21,816	\$ 18,743	\$ 2,920	\$ 154
7325 Publications and Legal Notices	\$ -	\$ -	\$ -	\$ -
7385 Small Tools and Instruments	\$ -	\$ -	\$ -	\$ -
7400 Special Departmental Expense	\$ 388	\$ 388	\$ -	\$ -
7430 Utilities	\$ 12,047	\$ 10,162	\$ 214	\$ 1,671
7504 Legal Expense	\$ -	\$ -	\$ -	\$ -
ESTIMATED TOTAL BASE EXPENDITURES	\$ 45,689			
TOTAL BASE EXPENDITURES BY SERVICES		\$ 36,471	\$ 7,393	\$ 1,824
7205 Maintenance - Equipment (Special)	\$ -	\$ -	\$ -	\$ -
7220 Maintenance - Buildings/Grounds (Special)	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 45,689	\$ 36,471	\$ 7,393	\$ 1,824

EXHIBIT B.1

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ESTIMATED EXPENDITURES

Estimated Expenditures FY 22-23		Water	Drainage	Strlightg
7010 Agriculture	\$ -	\$ -	\$ -	\$ -
7025 Clothes & Personal Supplies	\$ -	\$ -	\$ -	\$ -
7070 Household Expenses	\$ -	\$ -	\$ -	\$ -
7101 Insurance	\$ 529	\$ 529	\$ -	\$ -
7205 Maintenance - Equipment	\$ 2,909	\$ 2,909	\$ -	\$ -
7220 Maintenance - Buildings/Grounds	\$ 6,513	\$ 2,152	\$ 4,361	\$ -
7250 Memberships	\$ 244	\$ 244	\$ -	\$ -
7265 Office Expense	\$ 1	\$ 1	\$ -	\$ -
7268 Postage	\$ 70	\$ 65	\$ 4	\$ -
7287 PeopleSoft	\$ 1,743	\$ 1,635	\$ 108	\$ -
7295 Professional and Specialized Services	\$ 22,907	\$ 19,680	\$ 3,066	\$ 161
7325 Publications and Legal Notices	\$ -	\$ -	\$ -	\$ -
7385 Small Tools and Instruments	\$ -	\$ -	\$ -	\$ -
7400 Special Departmental Expense	\$ 407	\$ 407	\$ -	\$ -
7430 Utilities	\$ 12,650	\$ 10,671	\$ 225	\$ 1,754
7504 Legal Expense	\$ -	\$ -	\$ -	\$ -
ESTIMATED TOTAL BASE EXPENDITURES	\$ 47,973			
TOTAL BASE EXPENDITURES BY SERVICES		\$ 38,294	\$ 7,763	\$ 1,916
7205 Maintenance - Equipment (Special)	\$ -	\$ -	\$ -	\$ -
7220 Maintenance - Buildings/Grounds (Special)	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 47,973	\$ 38,294	\$ 7,763	\$ 1,916

EXHIBIT B.2

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

BASE ASSESSMENT REVENUE EXPENDITURE WORKSHEET - STORM DRAIN

Line	Base Revenue / Expenditure (Storm Drainage)	Fiscal Year																			
		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23										
1	Storm Drainage																				
2	Number of Developed Parcels	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41
3	Current Annual Drainage Assessment/developed parcel																				
4	Proposed Annual Drainage Assessment/developed parcel	\$155.00	\$162.75	\$170.89	\$179.43	\$188.40	\$197.82	\$207.71	\$218.10	\$229.01	\$240.46	\$252.46	\$265.01	\$278.12	\$291.81	\$306.11	\$321.04	\$336.63	\$352.89	\$369.84	\$387.50
5	Total Base Assessment Revenues (Line 2 x Line 4)	\$6,355.00	\$6,672.75	\$7,006.39	\$7,356.71	\$7,724.54	\$8,110.77	\$8,516.31	\$8,942.12	\$9,389.23	\$9,858.69	\$10,350.00	\$10,854.00	\$11,371.00	\$11,901.00	\$12,445.00	\$12,993.00	\$13,555.00	\$14,122.00	\$14,694.00	\$15,271.00
6	Expenditures ¹	\$5,004.18	\$5,254.39	\$5,517.11	\$5,792.97	\$6,082.62	\$6,386.75	\$6,706.09	\$7,041.39	\$7,393.46	\$7,763.13	\$8,145.00	\$8,538.00	\$8,942.00	\$9,357.00	\$9,783.00	\$10,220.00	\$10,668.00	\$11,127.00	\$11,597.00	\$12,078.00
7	Balance Remaining (Revenues less Expenditures, Line 5 - Line 6)	\$1,350.82	\$1,418.36	\$1,489.27	\$1,563.74	\$1,641.92	\$1,724.02	\$1,810.22	\$1,900.73	\$1,995.77	\$2,095.56	\$2,195.00	\$2,295.00	\$2,395.00	\$2,495.00	\$2,595.00	\$2,695.00	\$2,795.00	\$2,895.00	\$2,995.00	\$3,095.00
8	Reserves																				
9	Contribution to Reserves (Total from Balance Remaining, Line 7)	\$1,350.82	\$1,418.36	\$1,489.27	\$1,563.74	\$1,641.92	\$1,724.02	\$1,810.22	\$1,900.73	\$1,995.77	\$2,095.56	\$2,195.00	\$2,295.00	\$2,395.00	\$2,495.00	\$2,595.00	\$2,695.00	\$2,795.00	\$2,895.00	\$2,995.00	\$3,095.00
10	Cumulative Reserve Balance (contribution from drainage)	-\$3,047.71	-\$1,629.36	-\$140.08	\$1,423.65	\$3,065.58	\$4,789.60	\$6,599.32	\$8,500.55	\$10,496.32	\$12,591.88	\$14,695.00	\$16,795.00	\$18,895.00	\$20,995.00	\$23,095.00	\$25,195.00	\$27,295.00	\$29,395.00	\$31,495.00	\$33,595.00
11	Reserve Target Amount of 50% of Expenditures ² (contribution from drainage)	2,442.52	2,504.08	2,629.28	2,760.75	2,898.78	3,043.72	3,195.91	3,355.70	3,523.49	3,699.66	3,883.00	4,073.00	4,269.00	4,471.00	4,679.00	4,893.00	5,113.00	5,339.00	5,566.00	5,794.00
12	Reserve Balance Percentage of Expenditures (contribution from drainage)	-61%	-31%	-3%	25%	50%	75%	98%	121%	142%	162%	182%	202%	222%	242%	262%	282%	302%	322%	342%	362%

EXHIBIT B.4

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

ASSESSMENT CALCULATION WORKSHEET

Line		Fiscal Year										
		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	
1	Total CSA 14 Annual Base Assessment	36,539.20	38,366.16	40,284.47	42,298.69	44,413.63	46,247.52	48,559.89	50,987.89	53,537.28	56,214.14	
2	Estimated Property Tax Revenue Returned to Community Credited to Assessments	8,629.00	8,629.00	8,629.00	8,629.00	8,629.00	8,629.00	8,629.00	8,629.00	8,629.00	8,629.00	
3	Total Annual Base Assessment Less Property Tax Credit (Line 1 - Line 2)	27,910.20	29,737.16	31,655.47	33,669.69	35,784.63	37,618.52	39,930.89	42,358.89	44,908.28	47,585.14	
4	Total Annual Base Assessment / Parcel (Line 3 / 41 Parcels)	680.74	725.30	772.08	821.21	872.80	917.52	973.92	1,033.14	1,095.32	1,160.61	
5	Special Expenditures (well pump, hydro tank cleaning, security fencing)	19,782.27	2,000.00	5,169.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6	One-Time Total CSA 14 Assessment for Special Expenditures	19,782.27	2,000.00	5,169.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7	Total One-Time Assessment / Parcel (Line 6 / 41 Parcels)	482.49	48.78	126.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	Total Assessment To CSA 14 (Line 3 + Line 6)	47,692.47	31,737.16	36,824.47	33,669.69	35,784.63	37,618.52	39,930.89	42,358.89	44,908.28	47,585.14	
9	Total Assessment / Parcel (Line 8 / 41 Parcels)	1,163.23	774.08	898.16	821.21	872.80	917.52	973.92	1,033.14	1,095.32	1,160.61	

PROPOSED BENEFIT ASSESSMENT AND STANDBY CHARGE ASSESSMENT

COUNTY SERVICE AREA No. 14

NOTICING LIST

Assessment				
No.	APN	Property Owner Name	Street Address	City, Zip
1	31325101	RUSH ALLEN M	6459 BIG OAK	SANGER CA 93657
2	31325102	RICHARDSON GARY LEON & KATHY MARIE	924 N LEONARD	FRESNO CA 93727
3	31325103	VELEZ JESSE J & MONICA Y	904 N LEONARD	FRESNO CA 93727
4	31325104	LE MON JAMES S & KATHRYN I	890 N LEONARD	FRESNO CA 93727
5	31325105	SWIRIDOFF ALEX & ANNE TRUSTEES	880 N LEONARD	FRESNO CA 93727
6	31325110	KRAMER RODNEY L & JUDY E	850 N LEONARD	FRESNO CA 93727
7	31325111	PILLOR WILLIAM N & MARY W	833 N RECTOR	FRESNO CA 93737
8	31325112	DIETZ GORDON P & PATRICIA J TRS	851 N RECTOR	FRESNO CA 93727
9	31325123	TAFOYA SANTOS L & LAURIE S TRUSTEES	930 N RECTOR	FRESNO CA 93737
10	31325125	HOFER GARY E & MARDYS T TRUSTEES	918 N RECTOR WAY	FRESNO CA 93727
11	31325126	MCDONALD PATRICIA MAE TRUSTEE	890 RECTOR WAY	FRESNO CA 93727
12	31325127	ERICKSON SUZIE E & MARK	8590 E MADISON	FRESNO CA 93727
13	31325128	NETHERTON PHYLLIS ANN	885 N RECTOR	FRESNO CA 93727
14	31325129	MAGANA FERMIN C & ANNA M	860 N LEONARD	FRESNO CA 93727
15	31325131	NETHERTON PHYLLIS ANN TRUSTEE	P O BOX 8443	FRESNO CA 93747
16	31325132	HUDIBURGH HAROLD GLENN & LOURA MARIE	901 N RECTOR WAY	FRESNO CA 93727
17	31325133	GONZALES CARLOS T	919 N RECTOR WAY	FRESNO CA 93727
18	31325134	ORIGEL MARCELO & MARIA M	935 N RECTOR	FRESNO CA 93737
19	31325135	DENMAN MICHAEL E & LINDA F TRUSTEES	P O BOX 779	CLOVIS CA 93613
20	31325137	TGP INVESTMENTS LLC	711 W ALLUVIAL #103	FRESNO CA 93711
21	31325138	GUINN ARTHUR D & ANGIE A TRUSTEES	822 N RECTOR WAY	FRESNO CA 93727
22	31325139	GRAHAM ALLAN J & ELAINE R	8612 E MADISON	FRESNO CA 93737
23	31325140	DILDINE NATHAN H TRUSTEE	8610 E MADISON	FRESNO CA 93727
24	31326101	MC MENAMIN EARL W	326 N MAINE	FRESNO CA 93737
25	31326110	WAYNE GEORGE D & LOIS	790 N LEONARD	FRESNO CA 93727
26	31326111	ARNOLD JOHN SCOTT & JANIS LEE	764 N LEONARD	FRESNO CA 93727
27	31326112	HARKEY JOHN L & PATRICIA A	8520 E MC KENZIE	FRESNO CA 93727
28	31326115	PAPENDORF WILLIAM H & DONITA B	765 N RECTOR WAY	FRESNO CA 93727
29	31326116	ROBINSON DAVID L & ANITA J	783 N RECTOR WAY	FRESNO CA 93727
30	31326117	GOMEZ JOSE DANIEL RUVALCABA	799 N RECTOR	FRESNO CA 93727
31	31326118	STAFFORD PHILLIP J SR & JACQUELINE A	817 N RECTOR	FRESNO CA 93737
32	31326119	MC QUAID JOSEPH J SR & ELOISE ESMAEL	822 N LEONARD	FRESNO CA 93727
33	31326120	HASKELL CLINT M & KELLY M	806 N LEONARD	FRESNO CA 93737
34	31326121	LEE BENNETT W & JENNIFER E TRUSTEES	798 N LEONARD	FRESNO CA 93727
35	31326122	MORRISON MARTHA A TRUSTEE	6370 N 6TH ST	FRESNO CA 93710
36	31326203	ZEHENDER MARIA E TRUSTEE	8555 E MC KENZIE	FRESNO CA 93727
37	31326204	PATTERSON DENISE M	8571 E MC KENZIE	FRESNO CA 93727
38	31326205	GIGLIO JAMES P & DEBORAH E	8589 E MC KENZIE	FRESNO CA 93727
39	31326207	DEMPSEY JEFF	790 N RECTOR WAY	FRESNO CA 93727
40	31326208	LOTT RONALD W & SILVIA M	8590 E MC KENZIE AVE	FRESNO CA 93737
41	31326123S	MISAKI TAKESHI W & GAIL A TRS	8534 E MC KENZIE	FRESNO CA 93737