



Mariposa County Department of Public Works

Airport – Cemeteries – Engineering – Facilities
Fleet Maintenance – Parks & Rec – Plant Operations
Roads – Solid Waste – Surveyor – Transportation

4639 Ben Hur Road
Mariposa, CA 95338
(209) 966-5356 office
(209) 966-2828 fax
www.mariposacounty.org

Team, Service, Stewardship

YOSEMITE WEST DISTRICT ADVISORY COMMITTEE NOTICE OF MEETING AND REVISED AGENDA

DATE:	November 5, 2020
TIME:	2:00 PM
LOCATIONS:	Virtual Meeting via Microsoft Team Meeting 1-866-679-9995 Conference ID 759183991#

1. Call to Order and Introductions

2. Public Comment

Persons wishing to speak on a matter not on the Agenda, but within the jurisdiction of the Committee. No action may be taken by the Committee. The public will also be given the opportunity to comment before or during the Committee's consideration of items that are on the Agenda.

3. Approval of Minutes

No minutes to approve.

4. Discussion & Action Items

- a. Discussion, Direction, and Recommendation of the Engineering Water Capacity Report for the NESC Water Service Connection.
- b. Recommendation to the Board of Directors regarding NESC Water Service Connection.
- c. Discussion of Bartle Wells rate study.
- d. Discussion and recommendation regarding refunds as a result of ZOB lawsuit.
- e. Discussion of appraisals and status of land acquisition for possible leach field expansion and timeline for DAC recommendation to Directors.

5. Updates and Reports

- a. Update on status of repair and maintenance issues at the wastewater treatment plant.
- b. Report on flow rates and challenges arising from low usage (PW Staff).
- c. Account Status Update for Funds 322 & 535 (PW Staff)
- d. Meter Change Out Program
- e. Hydrant Clearing Maintenance Program
- f. Withdrawal of Permit Applications
 - a. Scenic Wonders
 - b. Yosemite Conservancy

6. Next Meeting

- a. Agenda Items for December 10, 2020 Meeting

7. Meeting Adjournment

Draft Motion on Adding New Customers to YWWSA

The Provost & Pritchard assessment of existing Yosemite West water supply and the effects of adding the NPS/Nature Bridge National Environmental Science Campus as a customer of the Yosemite West Water Service Area leaves unanswered questions about the ability of the YW WSA to provide affordable safe drinking water to current YWWSA customers in the reasonably foreseeable future.

THE YWDAC does not expect the P&P assessment to provide a plan for adequate water supply. However, the YWDAC finds that without clear plans of how to address the problems and binding assurances that they will be resolved, the **YWDAC cannot recommend the addition of new customers to the YWWSA** nor recommend that the process to add new customers move forward.

Facts:

1. The Provost & Pritchard report states that the additional demand of the NESC on the YWWSA at full build-out exceeds the California Waterworks Standard Section 64558(a) which requires that “At all times, a public water system’s water source(s) shall have the capacity to meet the system’s maximum day demand (MDD).” This means that in the foreseeable future, if the water demand of the NESC is added to YWWSA, there will come a point in time when the water supply of the YWWSA becomes insufficient.
2. All owners of unbuilt lots within the Yosemite West Unit 1 Subdivision pay a monthly standby charge for both water and sewer service. This charge is deemed an assessment (Uniform Standby Charge Procedure Act Section 54984.1). This assessment is paid to ensure availability of domestic water supply which provides value to the assessed property. This means that in the foreseeable future, there will come a point in time when the water demand of the NESC results in a taking of economic value from unbuilt lots within the YW subdivision.
3. The YWWSA is not in compliance with a special provision of its current water permit, which is to develop a second water source. Without a clear, actionable plan for the YWWSA to develop a second water source, the YWWSA water supply will inevitably become insufficient.
4. There is a documented history of inadequacy of water supply to the YWWSA from the inception of the YW development (County of Mariposa v. Yosemite West Associates No. F008068 Court of Appeal of California, Fifth Appellate District 202 Cal. App. 3d 791; 248 Cal. Rptr. 778; 1988 Cal. App. LEXIS 615 June 30, 1988), that continues to the present. The YW Unit 1 subdivision does not meet the current water capacity provisions of Mariposa County Code 16.20.230.C.1.

The YWDAC recognizes that these problems are interrelated and that resolving one means resolving all.

The YWDAC recognizes that these are not the only problems facing the YWWSA. At this point, when the YWDAC seeks to advise the Directors of the YW Special District regarding the Provost & Pritchard assessment, the YWDAC finds that the above-stated problems must be addressed before moving forward with any addition of new customers to the YWWSA. Additional problems can and must be addressed in the processes that result from addressing the problems identified above.

Discussion & Action Items Updates 10/26/2020

- Discussion and recommendation regarding refunds as a result of ZOB lawsuit.
UPDATE: As of October 21, 2020, Public Works has processed 70 Claims resulting in a total of \$ 300,384.54 in refunds.
- Discussion of appraisals and status of land acquisition for possible leach field expansion and timeline for DAC recommendation to Directors.
UPDATE: Negotiations are ongoing between the CAO and the landowners with the County Surveyor preparing land documents in the event of successful negotiations and possible land transfer.
- Discussion of status of Bartle Wells rate study and timeline for DAC review and recommendation to Directors.
UPDATE: Preliminary Draft rate conversation took place during the last week of September to ensure that all revenue sources and liabilities are included in the rate scenarios. Also included in the Roads Rate discussions are all parcel within the subdivision as well as those parcels that require the use of Y/W Roads to access their parcels. Public Works received DRAFT Rate Tables that will be shared with the Advisory Committee. Please remember that these are DRAFT Documents and not final.

Updates & Reports

- Report on flow rates and challenges arising from low usage (PW Staff).
UPDATE: Flows are getting back to more manageable flow rates up in the area of 30,000 plus gpd from 8,000-10,000 gpd although we are seeing lack of day to day consistency primarily due to Park Daily Permits and lodging visitor numbers.
- Account Status Update for Funds 322 & 535 (PW Staff)
UPDATE: Data report submitted for Committee review
- Meter Change Out Program
UPDATE: Meters are changed out when they no longer read or when dramatic differences are seen in usage. As active meters age the accuracy declines always in the favor of the customer as they register less water than is going through the meter. Staff are using stainless steel meter connectors that last longer than plastic meter connectors.
- Hydrant Clearing Maintenance Program

UPDATE: Completed

- Withdrawal of Permit Applications
 - Scenic Wonders
 - Yosemite Conservancy

UPDATE: Both Scenic Wonders and Yosemite Conservancy withdrew their Water Service Applications as their plans or lack thereof have changed.



Draft Tables

Mariposa County

Yosemite West Water, Wastewater & Roads (Approximately 178 Accounts)



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

October 2020

Table 1
 Yosemite West
 Estimated YW Operating & Capital Funds

Fund	7/1/2019	Plus Net Income	7/1/2020
YW Utility Capital	\$103,885	\$13,182	\$117,067
YW Operations	\$192,685	\$367,305	\$559,990
Reimbursement Amount			(\$520,000)
Adjusted Fund Balances			7/1/2020
YW Utility Capital*			\$117,067
YW Operations*			<u>\$39,990</u>
			\$157,056

*Projections allocate fund balances 50% to water and 50% to sewer

Table 2
Yosemite West
Adopted Rate Schedule

			<u>3/1/2018</u>	<u>7/1/2019</u>	<u>7/1/2020</u>	<u>7/1/2021</u>	<u>7/1/2022</u>
<i>Water Rates Effective: January 1, 2006</i>			<i>adopted rates</i>				
Single Home Water Rates (Monthly)							
Base Rate		\$26.90	\$41.16	\$51.45	\$54.02	\$54.94	\$54.94
<u>Tier</u>	<u>Use Amount</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>
Tier 1	1 - 8 kgal	\$6.25	-	-	-	-	-
Tier 2	>8 - 12 kgal	\$6.75	-	-	-	-	-
Tier 3	>12 - 16 kgal	\$7.35	-	-	-	-	-
Tier 4	>16 - 20 kgal	\$8.00	-	-	-	-	-
Tier 5	>20 - 28 kgal	\$9.90	-	-	-	-	-
Tier 6	>28 - 36 kgal	\$11.80	-	-	-	-	-
Tier 7	>36 - 44 kgal	\$14.30	-	-	-	-	-
Tier 8	>44 - 52 kgal	\$16.80	-	-	-	-	-
Tier 9	>52 kgal	\$18.10	-	-	-	-	-
New Rate - All Use per kgal			\$11.48	\$14.35	\$15.07	\$15.32	\$15.32
Condominium Complex Water Rates (Monthly)							
Base Rate		\$26.90	\$41.16	\$51.45	\$54.02	\$54.94	\$54.94
<u>Tier</u>	<u>Use Amount</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>
Tier 1	1 - 8 kgal	\$6.25	-	-	-	-	-
Tier 2	>8 - 12 kgal	\$6.75	-	-	-	-	-
Tier 3	>12 - 16 kgal	\$7.35	-	-	-	-	-
Tier 4	>16 - 20 kgal	\$8.00	-	-	-	-	-
Tier 5	>20 - 28 kgal	\$9.90	-	-	-	-	-
Tier 6	>28 - 36 kgal	\$11.80	-	-	-	-	-
Tier 7	>36 - 44 kgal	\$14.30	-	-	-	-	-
Tier 8	>44 - 52 kgal	\$16.80	-	-	-	-	-
Tier 9	>52 kgal	\$18.10	-	-	-	-	-
New Rate - All Use per kgal			\$11.48	\$14.35	\$15.07	\$15.32	\$15.32
<i>Wastewater Rates Effective: June 1, 2004</i>			<i>adopted rates</i>				
Wastewater Rates (Monthly)							
Base Rate		\$20.75	\$41.50	\$80.93	\$84.16	\$84.16	\$84.16
<u>Tier</u>	<u>Use Amount</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>
Tier 1	1 - 8 kgal	\$2.45	-	-	-	-	-
Tier 2	>8 - 12 kgal	\$2.70	-	-	-	-	-
Tier 3	>12 - 16 kgal	\$3.00	-	-	-	-	-
Tier 4	>16 - 20 kgal	\$3.35	-	-	-	-	-
Tier 5	>20 - 28 kgal	\$4.60	-	-	-	-	-
Tier 6	>28 - 36 kgal	\$6.20	-	-	-	-	-
Tier 7	>36 - 44 kgal	\$8.45	-	-	-	-	-
Tier 8	>44 - 52 kgal	\$11.00	-	-	-	-	-
Tier 9	>52 kgal	\$12.30	-	-	-	-	-
New Rate - All Use per kgal			\$6.77	\$13.20	\$13.73	\$13.73	\$13.73
Road Rates							
Road Fee (Monthly)		\$8.00					
Road Standby Fee (Annual)		\$96.00					
New Rate - All Users (Monthly)							

Table 3
Yosemite West
Estimated Annual Revenue - Rate Rollback

Estimated Water Revenue		Residential Parcels: 176			Commercial Parcels: 2	
Base Rate -	\$26.90					
Estimated Water & Revenue by Tier						
Tier	<u>\$/kgal</u>	<u>Tier Breakpoint</u>	<u>Usage to Break Point</u>	<u>% Water Sold</u>	<u>Volumetric Revenue</u>	<u>Fixed Revenue</u>
Tier 1	\$6.25	8	5,960	69%	\$37,250	
Tier 2	\$6.75	12	894	10%	\$6,035	
Tier 3	\$7.35	16	425	5%	\$3,124	
Tier 4	\$8.00	20	227	3%	\$1,816	
Tier 5	\$9.90	28	257	3%	\$2,544	
Tier 6	\$11.80	36	171	2%	\$2,018	
Tier 7	\$14.30	44	136	2%	\$1,945	
Tier 8	\$16.80	52	131	2%	\$2,201	
Tier 9	\$18.10	> 52	434	5%	\$7,855	
Total			8,635	100%	\$64,787	\$57,458
Estimated Wastewater Revenue		Residential Parcels: 176			Commercial Parcels: 2	
Base rate -	\$20.75					
Estimated Water & Revenue by Tier						
Tier	<u>\$/kgal</u>	<u>Tier Breakpoint</u>	<u>Usage to Break Point</u>	<u>% WW Sold</u>	<u>Volumetric Revenue</u>	<u>Fixed Revenue</u>
Tier 1	\$2.45	8	5,960	69%	\$14,602	
Tier 2	\$2.70	12	894	10%	\$2,414	
Tier 3	\$3.00	16	425	5%	\$1,275	
Tier 4	\$3.35	20	227	3%	\$760	
Tier 5	\$4.60	28	257	3%	\$1,182	
Tier 6	\$6.20	36	171	2%	\$1,060	
Tier 7	\$8.45	44	136	2%	\$1,149	
Tier 8	\$11.00	52	131	2%	\$1,441	
Tier 9	\$12.30	> 52	434	5%	\$5,338	
Total			8,635	100%	\$29,222	\$44,322
Estimated Roads Revenue		Active Parcels: 173			Standby Parcels: 140	
	<u>\$/parcel</u>	<u>Revenue</u>				
Active Parcels (Monthly)	\$8.00	\$16,608				
Standby Parcels (Annual)	\$96.00	\$13,440				
Total		\$30,048				
<u>O&M Fund Balance 07/20</u>		<u>Capital Fund Balance 07/20</u>	<u>Volumetric Revenue</u>	<u>Fixed Revenue</u>	<u>Total Revenue</u>	
Water			\$64,787	\$57,458	\$122,246	
Wastewater			29,222	44,322	73,544	
Total	\$39,990	\$117,067	\$94,009	\$101,780	\$195,790	

Table 4
Yosemite West
Historical Revenue and Expenses

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>5-Year Avg</u>
<u>Water</u>						
Rate Revenue						
Water – Residential	\$119,827	\$125,421	\$155,589	\$179,952	\$238,998	
Miscellaneous Revenue	50%	50%	50%	50%	50%	
Current Secure Tax	\$91,340	\$96,229	\$98,539	\$107,238	\$115,428	
Current Unsecured Tax	1,508	1,522	7,441	7,855	8,139	
Delinquent Secure Tax	6,272	3,660	3,679	3,696	1,512	
Delinquent Unsecured Tax	174	213	107	263	186	
Supplemental Taxes Current	879	1,183	1,104	5,685	1,865	
Timber Tax	15	92	69	147	102	
Interest	225	157	231	1,757	2,412	
Homeowners Exemption	1,307	1,336	1,371	1,402	1,428	
In Lieu Taxes	24	23	30	32	0	
W&S Standby Fees	3,703	4,010	3,624	3,427	2,971	
User Fees	0	0	0	0	0	
YWMD Del Standby Fees	0	0	0	0	0	
Other Revenue	<u>1,644</u>	<u>4,014</u>	<u>1,897</u>	<u>2,057</u>	<u>2,432</u>	
	\$107,093	\$112,439	\$118,092	\$133,559	\$136,474	
Total Water Revenue	\$226,921	\$237,860	\$273,680	\$313,512	\$375,472	
<i>% change</i>						
Water Expenses						
Communications	\$21	\$311	\$178	\$240	\$220	\$194
Insurance	3,105	12,666	318	312	337	\$3,348
Maintenance Equipment	27,321	36,066	18,917	20,368	31,265	\$26,788
Lab Expense	7,098	8,270	14,575	12,144	12,231	\$10,864
Office Expense	456	564	596	689	378	\$537
Professional Services	118,201	39,491	47,227	36,921	18,698	\$52,108
Labor	0	73,855	76,087	75,570	98,626	\$64,828
Service Agreements	1,130	1,200	313	325	338	\$661
Publication	41	0	111	0	0	\$30
Rents and Lease Equipment	400	550	667	33	0	\$330
Maintenance/Admin Fee	3,612	3,216	3,360	5,390	3,872	\$3,890
Special Fees	1,131	1,169	1,221	1,395	1,285	\$1,240
Utilities	51,428	54,011	65,951	63,966	60,750	\$59,221
Equipment	0	0	0	2,119	0	\$424
Training & Seminar	0	0	0	0	1,484	\$297
Private Vehicle Use	0	0	0	0	0	\$0
NSF Charge	0	0	0	0	0	\$0
Well Pump	0	0	0	0	0	\$0
Vertical Pump	0	0	0	0	0	\$0
Air Bubbler	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$0</u>
	\$213,945	\$231,369	\$229,520	\$219,474	\$229,484	\$224,758
Total Water Expenses	\$213,945	\$231,369	\$229,520	\$219,474	\$229,484	
<i>% change</i>						
Water Net Revenue	\$12,976	\$6,491	\$44,160	\$94,037	\$145,988	

Table 4 (continued)

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>5-Year Avg</u>
<u>Wastewater</u>						
Wastewater Rate Revenue						
Sewer – Residential	\$73,069	\$79,769	\$115,982	\$143,361	\$282,481	
Miscellaneous Revenue	50%	50%	50%	50%	50%	
Current Secure Tax	\$91,340	\$96,229	\$98,539	\$107,238	\$115,428	
Current Unsecured Tax	1,508	1,522	7,441	7,855	8,139	
Delinquent Secure Tax	6,272	3,660	3,679	3,696	1,512	
Delinquent Unsecured Tax	174	213	107	263	186	
Supplemental Taxes Current	879	1,183	1,104	5,685	1,865	
Timber Tax	15	92	69	147	102	
Interest	225	157	231	1,757	2,412	
Homeowners Exemption	1,307	1,336	1,371	1,402	1,428	
In Lieu Taxes	24	23	30	32	0	
W&S Standby Fees	3,703	4,010	3,624	3,427	2,971	
User Fees	0	0	0	0	0	
YWMD Del Standby Fees	0	0	0	0	0	
Other Revenue	<u>1,644</u>	<u>4,014</u>	<u>1,897</u>	<u>2,057</u>	<u>2,432</u>	
	\$107,093	\$112,439	\$118,092	\$133,559	\$136,474	
Total Wastewater Revenue	\$180,163	\$192,207	\$234,074	\$276,921	\$418,955	
% change						
Wastewater Expenses						
Communications	\$21	\$311	\$178	\$240	\$220	\$194
Food	0	0	0	0	\$96	\$19
Insurance	625	460	454	483	329	\$470
Maintenance Equipment	75,627	38,591	57,016	22,909	19,347	\$42,698
Lab Expense	10,471	4,847	4,247	4,032	1,842	\$5,088
Office Expense	564	495	596	715	482	\$570
Professional Services	175,011	142,509	25,480	17,457	8,661	\$73,824
Labor	0	121,520	85,392	113,505	63,338	\$76,751
Service Agreements	1,130	1,300	313	325	338	\$681
Rents and Leases Equipment	400	756	667	33	0	\$371
Maintenance/Admin Fee	3,612	3,216	3,360	6,370	3,872	\$4,086
Special Fees	17,347	17,347	17,361	18,977	21,949	\$18,596
Utilities	20,307	26,775	28,839	30,570	31,261	\$27,550
Training and Seminars	490	0	0	1,362	1,325	\$635
Private Vehicle Use	45	0	0	232	0	\$55
Equipment	0	0	0	650	0	\$130
Office Building	0	0	0	0	0	\$0
	\$305,650	\$358,128	\$223,902	\$217,860	\$153,062	\$251,720
Total Wastewater Expenses	\$305,650	\$358,128	\$223,902	\$217,860	\$153,062	
% change						
Wastewater Net Revenue	(\$125,488)	(\$165,920)	\$10,171	\$59,061	\$265,893	

Table 4 (continued)

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>5-Year Avg</u>
<u>Roads</u>						
Road Revenue						
Road Maintenance Fees	\$31,031	\$30,873	\$34,652	\$28,429		
Yosemite W. Del Rd. fees	\$31,031	\$30,873	\$34,652	\$28,429		
Total Revenue	\$31,031	\$30,873	\$34,652	\$28,429	\$40,642	
<i>% change</i>						
Road Expenses						
Food	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	88	67	101	121	151	\$106
Maintenance Equipment	11,601	17,756	18,907	12,089	24,112	\$16,893
Maintenance Building/Structure	627	16	469	0	111	\$245
Office Expense	456	495	596	667	331	\$509
Professional Services	6,280	30,739	25,856	10,890	30,573	\$20,868
Labor	0	0	36,225	3,233	0	\$7,892
Service Agreements	288	300	313	325	338	\$313
Rents and Lease Equipment	400	100	67	33		\$150
Snowplowing	23,871	33,681	12,504	20,882	16,989	\$21,586
Maintenance/Admin Fee	22,149	3,216	3,360	6,327	3,872	\$7,785
Fuel Expense	2,161	3,248	4,590	5,014	1,242	\$3,251
NSF Charge	0	0	0	20	0	\$4
Equipment	0	0	0	0	0	\$0
	\$67,921	\$89,619	\$102,988	\$59,602	\$77,719	\$79,600
Total Expenses	\$67,921	\$89,619	\$102,988	\$59,602	\$77,719	
Net Road Revenue	(\$36,890)	(\$58,747)	(\$68,336)	(\$31,173)	(\$37,077)	
Fund Transfers	\$41,997	\$125,000	\$79,200	(\$26,030)	(\$7,500)	
Total Area Net Revenue	(\$107,404)	(\$93,176)	\$65,196	\$95,895	\$367,305	

Table 5
Yosemite West
Expense Projection

Fiscal Year	5-Yr. Avg.	Inflation	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water												
Communications	\$194	3.0%	\$200	\$206	\$212	\$218	\$225	\$232	\$239	\$246	\$253	\$261
Insurance	3,348	3.0%	3,448	3,551	3,658	3,768	3,881	3,997	4,117	4,241	4,368	4,499
Maintenance Equipment	26,788	3.0%	27,581	28,419	29,272	30,150	31,054	31,986	32,945	33,934	34,952	36,000
Lab Expense	10,864	3.0%	11,190	11,525	11,871	12,227	12,594	12,972	13,361	13,762	14,175	14,600
Office Expense	537	3.0%	553	569	586	604	622	641	660	680	700	721
Professional Services	52,108	3.0%	53,571	55,281	56,940	58,648	60,407	62,219	64,086	66,009	67,989	70,028
Labor	64,828	3.0%	66,772	68,776	70,839	72,964	75,153	77,408	79,730	82,122	84,585	87,123
Service Agreements	661	3.0%	681	701	723	744	767	790	813	838	863	889
Publication	30	3.0%	31	32	33	34	35	36	37	38	40	41
Rents and Lease Equipment	330	3.0%	340	350	361	371	383	394	406	418	431	444
Maintenance/Admin Fee	3,880	3.0%	4,007	4,127	4,251	4,378	4,510	4,645	4,784	4,928	5,076	5,228
Special Fees	1,240	3.0%	1,278	1,316	1,355	1,396	1,438	1,481	1,525	1,571	1,618	1,667
Utilities	59,221	3.0%	60,998	62,828	64,713	66,654	68,654	70,713	72,835	75,020	77,270	79,588
Equipment	424	3.0%	437	450	463	477	491	506	521	537	553	570
Training & Seminar	297	3.0%	306	315	324	334	344	354	365	376	387	399
Total	\$224,758		\$231,501	\$238,446	\$245,600	\$252,968	\$260,557	\$268,373	\$276,425	\$284,717	\$293,259	\$302,057
Wastewater												
Communications	\$194	3.0%	\$200	\$206	\$212	\$218	\$225	\$232	\$239	\$246	\$253	\$261
Food	19	3.0%	20	20	21	22	22	23	24	24	25	26
Insurance	470	3.0%	484	499	514	529	545	561	578	596	614	632
Maintenance Equipment	42,698	3.0%	43,979	45,299	46,658	48,057	49,499	50,984	52,513	54,089	55,712	57,383
Lab Expense	5,088	3.0%	5,240	5,398	5,560	5,726	5,898	6,075	6,257	6,445	6,638	6,837
Office Expense	570	3.0%	587	605	623	642	661	681	701	722	744	766
Professional Services	73,824	3.0%	76,038	78,320	80,669	83,089	85,582	88,149	90,794	93,518	96,323	99,213
Labor	76,751	3.0%	79,054	81,425	83,868	86,384	88,975	91,645	94,394	97,226	100,143	103,147
Service Agreements	681	3.0%	702	723	744	767	790	813	838	863	889	916
Rents and Lease Equipment	371	3.0%	382	394	406	418	430	443	457	470	484	499
Maintenance/Admin Fee	4,086	3.0%	4,209	4,335	4,465	4,599	4,737	4,879	5,025	5,176	5,331	5,491
Special Fees	18,596	3.0%	19,154	19,729	20,321	20,931	21,559	22,205	22,871	23,557	24,264	24,992
Utilities	27,550	3.0%	28,377	29,228	30,105	31,008	31,938	32,897	33,883	34,900	35,947	37,025
Training and Seminars	635	3.0%	654	674	694	715	737	759	781	805	829	854
Private Vehicle Use	55	3.0%	57	59	61	62	64	66	68	70	72	74
Equipment	130	3.0%	134	138	142	146	151	155	160	165	170	175
Total	\$251,720		\$259,272	\$267,050	\$275,062	\$283,313	\$291,813	\$300,567	\$309,584	\$318,872	\$328,438	\$338,291
Road Maintenance												
Food	\$0	3.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	\$106	3.0%	109	112	115	119	122	126	130	134	138	142
Maintenance Equipment	\$16,893	3.0%	17,400	17,922	18,459	19,013	19,584	20,171	20,776	21,399	22,041	22,703
Maintenance Building/Structure	\$245	3.0%	252	260	267	275	284	292	301	310	319	329
Office Expense	\$509	3.0%	524	540	556	573	590	608	626	645	664	684
Professional Services	\$20,868	3.0%	21,494	22,139	22,803	23,487	24,191	24,917	25,665	26,435	27,228	28,044
Labor	\$7,892	3.0%	8,128	8,372	8,623	8,882	9,149	9,423	9,706	9,997	10,297	10,606
Service Agreements	\$313	3.0%	322	332	342	352	363	374	385	397	408	421
Rents and Lease Equipment	\$150	3.0%	155	159	164	169	174	179	184	190	196	202
Snowplowing	\$21,585	3.0%	22,233	22,900	23,587	24,295	25,024	25,774	26,547	27,344	28,164	29,009
Maintenance/Admin Fee	\$7,785	3.0%	8,018	8,259	8,507	8,762	9,025	9,295	9,574	9,862	10,157	10,462
Fuel Expense	\$3,251	3.0%	3,349	3,449	3,553	3,659	3,769	3,882	3,998	4,118	4,242	4,369
NSF Charge	\$4	3.0%	4	4	4	5	5	5	5	5	5	5
Total	\$79,600		\$81,988	\$84,447	\$86,981	\$89,590	\$92,278	\$95,046	\$97,898	\$100,835	\$103,860	\$106,976

Table 6
Yosemite West
CIP Summary - Pinnacle Engineering

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Total</u>
<u>Water System - Planned</u>						
Tree Cutting (Ferguson Fire)	\$160,000	\$0	\$0	\$0	\$0	\$160,000
Collection System	\$0	\$173,250	\$0	\$0	\$0	\$173,250
Booster Station	0	0	25,000	0	2,500	27,500
Reservoir	120,000	0	0	0	0	120,000
Well	0	105,000	5,000	0	0	110,000
PW Distribution	10,000	0	0	0	0	10,000
Hydrants	50,000	50,000	50,000	50,000	50,000	250,000
Meters	80,000	80,000	80,000	80,000	80,000	400,000
Subtotal	\$420,000	\$408,250	\$160,000	\$130,000	\$132,500	\$1,250,750
<u>Miscellaneous (40% Total Misc Cost)</u>						
CIP	\$0	\$0	\$0	\$0	\$29,580	\$29,580
Subtotal	\$0	\$0	\$0	\$0	\$29,580	\$29,580
Total Water Planned	\$420,000	\$408,250	\$160,000	\$130,000	\$162,080	\$1,280,330
	<u>Year 6</u>	<u>Year 7</u>	<u>Year 8</u>	<u>Year 9</u>	<u>Year 10</u>	<u>Total</u>
<u>Water System - Deferred</u>						
Well	\$0	\$0	\$5,000	\$0	\$5,000	\$10,000
PW Distribution	0	39,000	10,000	0	0	49,000
Telemetry	100,000	0	0	0	0	100,000
Booster Station	0	0	5,000	0	7,500	12,500
Total Water Deferred	\$100,000	\$39,000	\$20,000	\$0	\$12,500	\$171,500
Total Water Planned and Deferred						\$1,451,830
	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Total</u>
<u>Wastewater System - Planned</u>						
<u>WWTP</u>						
Additional Sprayfield Project	\$85,000	\$40,000	\$0	\$0	\$0	\$125,000
Aeration Pond	\$20,000	\$32,000	\$14,000	\$0	\$0	\$66,000
Effluent Disposal	0	50,000	30,000	0	0	80,000
Headworks	1,000	0	0	0	0	1,000
Headworks Building	0	20,000	0	0	0	20,000
Transfer Lift Station	80,000	0	15,000	0	0	95,000
Clarifier	25,000	3,000	25,000	0	0	53,000
Leachfields	0	415,000	0	0	0	415,000
Subtotal	\$211,000	\$560,000	\$84,000	\$0	\$0	\$855,000
<u>One-Time Set-Up Costs</u>						
SOPs	\$29,610	\$0	\$0	\$0	\$0	\$29,610
ORD (Daily/Weekly)	1,800	0	0	0	0	1,800
Reporting Docs	0	1,800	0	0	0	1,800
FMEA	30,000	0	0	0	0	30,000
Training Program	7,200	0	0	0	0	7,200
Safety Program	1,800	0	0	0	0	1,800
Sampling Program	1,800	0	0	0	0	1,800
ERP	0	2,880	0	0	0	2,880
PMs	21,600	0	0	0	0	21,600
Misc.	0	0	0	0	17,143	17,143
CMMS	40,000	0	0	0	0	40,000
Subtotal	\$133,810	\$4,680	\$0	\$0	\$17,143	\$155,633
<u>Miscellaneous (60% Total Misc Cost)</u>						
CIP	\$0	\$0	\$0	\$0	\$44,370	\$44,370
Subtotal	\$0	\$0	\$0	\$0	\$44,370	\$44,370
Total Wastewater Planned	\$344,810	\$564,680	\$84,000	\$0	\$61,513	\$1,055,003
	<u>Year 6</u>	<u>Year 7</u>	<u>Year 8</u>	<u>Year 9</u>	<u>Year 10</u>	<u>Total</u>
<u>Wastewater System - Deferred</u>						
Aeration Pond	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Headworks	10,000	0	0	0	10,000	20,000
Effluent Disposal	0	20,000	0	0	0	20,000
Total Wastewater Deferred	\$30,000	\$20,000	\$0	\$0	\$10,000	\$60,000
Total Wastewater Planned and Deferred						\$1,115,003

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Total</u>
<u>Roads - Planned</u>						
3.5 Mile Road Repair	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$1,200,000
Total Roads Planned	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$1,200,000
	<u>Year 6</u>	<u>Year 7</u>	<u>Year 8</u>	<u>Year 9</u>	<u>Year 10</u>	<u>Total</u>
<u>Roads - Deferred</u>						
3.5 Mile Road Repair	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Total Roads Deferred	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Total YW Planned	\$764,810	\$1,272,930	\$544,000	\$430,000	\$523,593	\$3,535,333
Total YW Deferred	\$430,000	\$59,000	\$20,000	\$0	\$22,500	\$531,500
Total Yosemite West CIP						\$4,066,833

Table 7
Yosemite West
Water Cash Flow Projection

	Actual	Projection					Estimated Projection				
	7/1/2019	7/1/2020	7/1/2021	7/1/2022	7/1/2023	7/1/2024	7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029
Beginning Unrestricted Fund Balance		\$19,995	\$45,882	\$641,761	\$262,523	\$135,770	\$46,518	\$182,857	\$117,593	\$115,067	\$134,073
Beginning Capital Fund Balance		\$28,343	\$59,333	\$59,333	\$59,333	\$59,333	\$59,333	\$59,333	\$59,333	\$59,333	\$59,333
% Rate Revenue Increase		22.00%	22.00%	22.00%	6.00%	6.00%	5.00%	5.00%	3.00%	3.00%	3.00%
Growth - %		0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
REVENUES											
Operating Revenue											
Water Revenue	\$236,998	\$136,371	\$193,775	\$225,326	\$240,040	\$255,714	\$289,843	\$284,751	\$294,761	\$305,121	\$315,846
Tax Revenue	128,659	129,302	129,849	130,556	131,251	131,908	132,567	133,230	133,896	134,566	135,238
Interest (Projected 1% of Beg. Fund Balance)	2,412	785	1,044	7,003	3,211	1,843	1,051	2,414	1,761	1,738	1,629
Miscellaneous Revenues	5,403	5,430	5,457	5,485	5,512	5,540	5,567	5,595	5,623	5,651	5,679
Total	\$375,472	\$271,889	\$320,225	\$366,412	\$380,014	\$395,105	\$409,028	\$425,990	\$436,041	\$447,074	\$458,690
Non-Operating Revenue											
Loan (5% Interest, 20 Years)	\$0	\$0	\$988,250	\$0	\$0	\$0	\$262,080	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$988,250	\$0	\$0	\$0	\$262,080	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$375,472	\$271,889	\$1,308,475	\$368,412	\$380,014	\$395,105	\$671,108	\$425,990	\$436,041	\$447,074	\$458,690
EXPENSES											
Operating Expenses											
Communications	\$194	\$200	\$206	\$212	\$216	\$225	\$232	\$239	\$246	\$253	\$261
Insurance	3,348	3,448	3,551	3,658	3,768	3,881	3,997	4,117	4,241	4,368	4,499
Maintenance Equipment	26,788	27,591	28,419	29,272	30,150	31,054	31,986	32,945	33,934	34,952	36,000
Lab Expense	10,864	11,190	11,525	11,871	12,227	12,594	12,972	13,361	13,762	14,175	14,600
Office Expense	537	553	569	586	604	622	641	660	680	700	721
Professional Services	52,108	53,671	55,281	56,940	58,648	60,407	62,219	64,088	66,009	67,989	70,028
Office Expense	64,828	66,772	68,776	70,839	72,964	75,153	77,408	79,730	82,122	84,585	87,123
Service Agreements	661	661	701	723	744	767	780	813	838	863	888
Publication	30	31	32	33	34	35	36	37	38	40	41
Rents and Lease Equipment	330	340	350	361	371	383	394	406	418	431	444
Maintenance/Admin Fee	3,850	4,007	4,127	4,251	4,378	4,510	4,645	4,784	4,928	5,076	5,228
Special Fees	1,240	1,316	1,396	1,478	1,565	1,656	1,751	1,851	1,956	2,066	2,181
Utilities	59,221	60,998	62,828	64,713	66,654	68,654	70,713	72,833	75,020	77,270	79,588
Equipment	424	437	450	463	477	491	506	521	537	553	570
Training & Seminar	267	308	315	324	334	344	354	365	376	387	399
Total	\$224,758	\$231,501	\$238,446	\$246,600	\$252,988	\$260,657	\$268,373	\$276,425	\$284,717	\$293,259	\$302,067
Non Operating Expenses											
Transfer Out - Capital Fund											
Water Capital Projects			\$420,000	\$408,250	\$160,000	\$130,000	\$162,080	\$100,000	\$39,000	\$20,000	\$0
Loan Debt Service	0	0	\$9,339	\$9,339	\$9,339	\$9,339	\$9,339	\$9,339	\$9,339	\$9,339	\$9,339
Fund 755 Bond Repayment	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500
Total Non Operating Expenses	\$14,500	\$14,500	\$474,150	\$502,050	\$263,800	\$223,800	\$266,395	\$214,630	\$163,830	\$134,830	\$114,830
TOTAL EXPENSES	\$239,258	\$246,001	\$712,596	\$747,649	\$506,787	\$484,355	\$534,768	\$491,254	\$438,547	\$428,089	\$416,896
NET REVENUES	\$136,214	\$25,887	\$585,879	(\$379,237)	(\$126,754)	(\$89,252)	\$136,339	(\$65,264)	(\$2,506)	\$18,886	\$41,804
Ending Fund Balance		\$45,882	\$641,761	\$262,523	\$135,770	\$46,518	\$182,857	\$117,593	\$115,067	\$134,073	\$175,877
Ending Capital Fund Balance		\$59,333	\$59,333	\$59,333	\$59,333	\$59,333	\$59,333	\$59,333	\$59,333	\$59,333	\$59,333
Total Unrestricted Fund Target (90 days O&M)		\$57,875	\$59,612	\$61,400	\$63,242	\$65,139	\$67,093	\$69,106	\$71,179	\$73,315	\$75,514
# days O&M covered		72	982	390	196	65	249	155	148	167	213
Debt Service Coverage (Min. 1.3x)	10.39	2.79	1.51	1.31	1.35	1.43	1.35	1.30	1.32	1.34	1.36
Target Met	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes

Yosemite West Water Projected Revenue, Expenses & Reserves

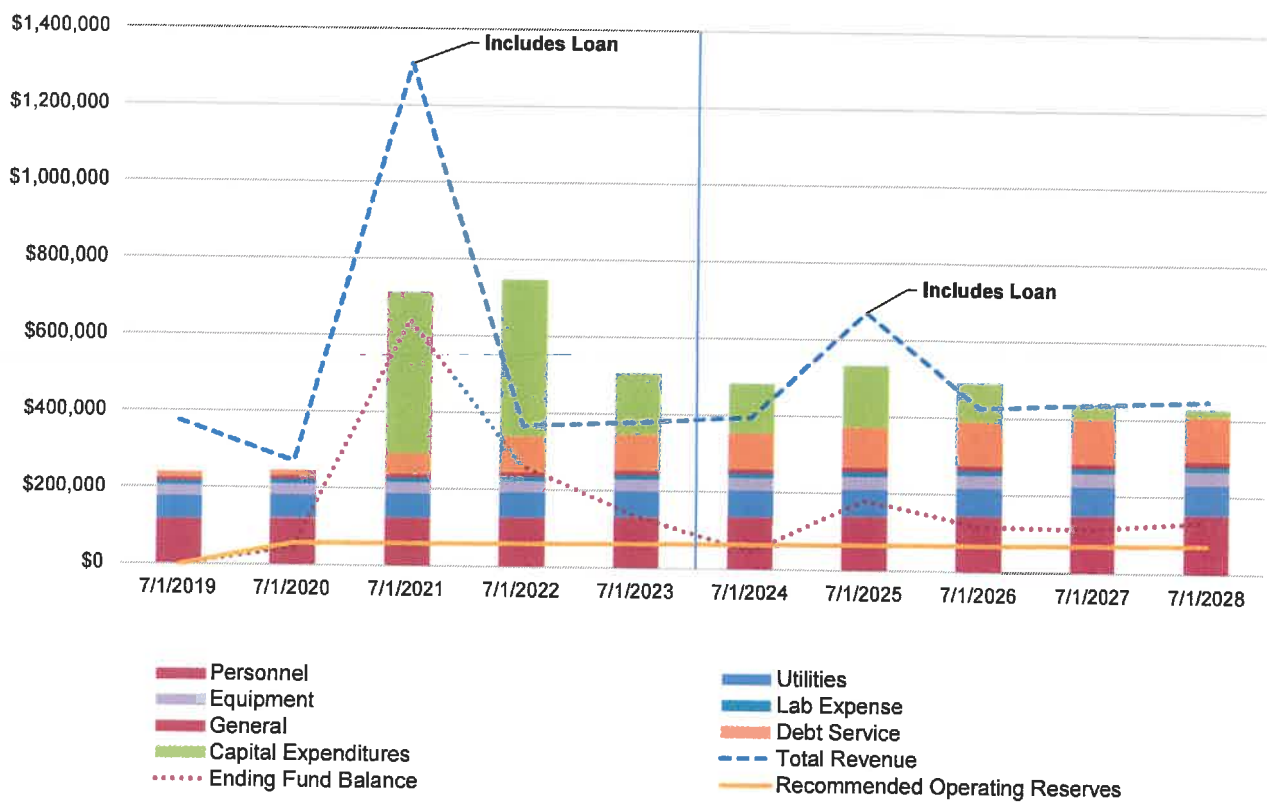


Table 8
Yosemite West
Wastewater Cash Flow Projection

	Actual	Projection					Extended Projection				
	7/1/2019	7/1/2020	7/1/2021	7/1/2022	7/1/2023	7/1/2024	7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029
Beginning Unrestricted Fund Balance		\$19,895	\$28,462	\$730,687	\$194,513	\$138,780	\$170,106	\$140,880	\$144,623	\$160,241	\$197,943
Beginning Capital Fund Balance		\$58,333	\$40,333	\$68,133	\$28,333	\$28,633	\$38,333	\$58,333	\$58,333	\$68,333	\$78,333
% Rate Revenue Increase		210.00%	6.00%	6.00%	5.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Growth - %		0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
REVENUES											
Operating Revenue											
Sewer Revenue	\$282,481	\$147,721	\$237,870	\$253,510	\$267,516	\$276,819	\$286,653	\$296,729	\$307,158	\$317,956	\$329,132
Tax Revenue	128,558	129,302	128,949	130,598	131,251	131,508	132,567	133,230	133,898	134,566	135,238
Interest (Projected 1% of Beg. Fund Balance)	2,412	785	397	7,895	7,530	1,563	2,286	1,994	2,032	2,188	2,685
Miscellaneous Revenues	5,403	5,430	5,457	5,485	5,512	5,540	5,567	5,595	5,623	5,651	5,679
Total Operating Revenue	\$418,955	\$283,239	\$374,256	\$397,488	\$406,810	\$416,350	\$427,074	\$437,548	\$448,710	\$460,360	\$472,614
Non-Operating Revenue											
Loan (5% Interest, 20 Years)	\$0	\$0	\$893,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$893,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$418,955	\$283,239	\$1,367,746	\$397,488	\$406,810	\$416,350	\$427,074	\$437,548	\$448,710	\$460,360	\$472,614
EXPENSES											
Operating Expenses											
Communications	\$194	\$200	\$206	\$212	\$218	\$225	\$232	\$239	\$246	\$253	\$261
Food	19	20	20	21	22	22	23	24	25	25	26
Insurance	470	484	499	514	529	545	561	578	596	614	632
Maintenance Equipment	42,686	43,879	45,299	46,658	48,057	49,499	50,894	52,513	54,089	55,712	57,383
Lab Expense	5,088	5,243	5,398	5,560	5,726	5,898	6,075	6,257	6,445	6,538	6,837
Office Expense	570	587	605	623	642	661	681	701	722	744	766
Professional Services	73,824	76,038	78,320	80,669	83,089	85,582	88,149	90,784	93,518	96,323	99,213
Labor	76,751	79,054	81,425	83,868	86,384	88,975	91,645	94,394	97,226	100,143	103,147
Service Agreements	681	702	723	744	767	789	813	838	863	889	916
Rents and Leases Equipment	371	392	406	420	435	450	463	477	490	504	518
Maintenance/Admin Fee	4,086	4,205	4,335	4,465	4,599	4,737	4,878	5,025	5,176	5,331	5,489
Special Fees	18,598	19,154	19,729	20,321	20,931	21,558	22,205	22,871	23,557	24,264	24,992
Utilities	27,550	28,377	29,228	30,105	31,008	31,938	32,897	33,883	34,890	35,947	37,025
Training and Seminars	635	654	674	694	715	737	759	781	805	829	854
Private Vehicle Use	55	57	59	61	62	64	66	68	70	72	74
Equipment	130	134	138	142	146	151	155	160	165	170	175
Total Operating Expenses	\$251,720	\$258,272	\$267,060	\$275,062	\$283,313	\$291,813	\$300,567	\$309,584	\$318,872	\$328,438	\$338,281
Non Operating Expenses											
Transfer Out - Capital Fund											
Wastewater Capital Projects	\$0	\$0	\$344,810	\$564,680	\$84,000	\$0	\$81,513	\$30,000	\$20,000	\$0	\$0
Loan Debt Service	0	0	39,880	79,720	79,720	79,720	79,720	79,720	79,720	79,720	79,720
Fund 755 Bond Repayment	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500
Total Non Operating Expenses	\$14,500	\$14,500	\$386,170	\$668,800	\$178,220	\$94,220	\$165,733	\$124,220	\$114,220	\$94,220	\$94,220
TOTAL EXPENSES	\$266,220	\$273,772	\$666,220	\$933,982	\$461,534	\$386,033	\$466,300	\$433,804	\$433,092	\$422,658	\$432,511
NET REVENUES	\$152,734	\$9,467	\$701,528	(\$536,474)	(\$54,724)	\$30,317	(\$29,227)	\$3,744	\$15,618	\$37,702	\$40,103
Ending Fund Balance											
Ending Capital Fund Balance		\$58,533	\$68,533	\$80,533	\$86,533	\$90,533	\$94,533	\$98,533	\$102,533	\$106,533	\$110,533
Total Unrestricted Fund Target (90 Days O&M)		\$64,818	\$66,763	\$68,765	\$70,828	\$72,853	\$75,142	\$77,396	\$79,716	\$82,109	\$84,573
# Days O&M covered		41	999	258	180	213	171	171	183	220	257
Debt Service Coverage (Min. 1.3x)											
Target Met	11.53	1.65	1.97	1.30	1.31	1.32	1.34	1.36	1.38	1.40	1.43
	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes

Yosemite West Wastewater Projected Revenue, Expenses & Reserves

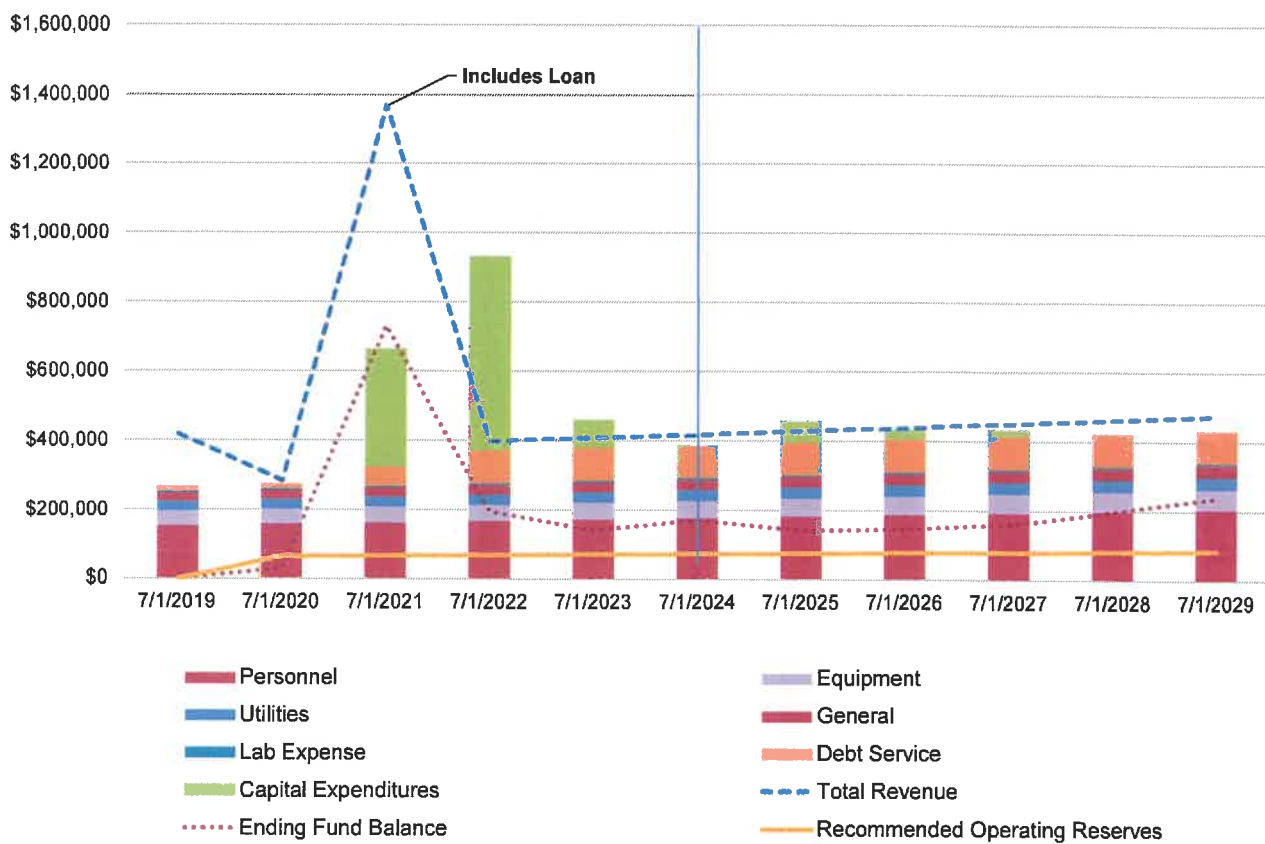


Table 9
Yosemite West
Road Cash Flow Projection

	Actual	Projection					Extended Projection				
	7/1/2019	7/1/2020	7/1/2021	7/1/2022	7/1/2023	7/1/2024	7/1/2025	7/1/2026	7/1/2027	7/1/2028	7/1/2029
Beginning Unrestricted Fund Balance		\$0	(\$51,940)	\$88,973	\$791,243	\$554,794	\$315,658	\$289,726	\$26,915	\$61,168	\$92,395
Beginning Capital Fund Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Maintenance Fee Increase		0.00%	660.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Growth - %		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
REVENUES											
Road Maintenance Fees/Yosemite West		\$18,808	\$124,560	\$124,560	\$124,560	\$124,560	\$124,560	\$124,560	\$124,560	\$124,560	\$124,560
Road Standby Fees		13,440	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800
Loan		\$0	\$0	\$990,000	\$0	\$0	\$225,000	\$0	\$90,000	\$0	\$0
TOTAL REVENUES	\$40,642	\$30,048	\$225,360	\$1,125,360	\$225,360	\$225,360	\$450,360	\$225,360	\$225,360	\$225,360	\$225,360
EXPENSES											
Operating Expenses											
Food	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	106	109	112	115	119	122	126	130	134	138	142
Maintenance Equipment	16,893	17,400	17,922	18,459	19,013	19,584	20,171	20,776	21,399	22,041	22,703
Maintenance Building/Structure	245	252	260	267	275	284	292	301	310	319	329
Office Expense	508	524	540	556	573	590	608	626	645	664	684
Professional Services	20,868	21,494	22,139	22,803	23,487	24,191	24,917	25,665	26,435	27,228	28,044
Labor	7,892	8,128	8,372	8,623	8,882	9,149	9,423	9,706	9,997	10,297	10,606
Service Agreements	313	322	332	342	352	363	374	385	397	409	421
Rents and Lease Equipment	150	155	159	164	169	174	179	184	190	196	202
Snowplowing	21,586	22,233	22,900	23,587	24,295	25,024	25,774	26,547	27,344	28,164	29,009
Maintenance/Admin Fee	7,785	8,018	8,259	8,507	8,762	9,025	9,295	9,574	9,862	10,157	10,462
Fuel Expense	3,251	3,349	3,449	3,553	3,659	3,769	3,882	3,988	4,118	4,242	4,369
NSF Charge	4	4	4	4	5	5	5	5	5	5	5
Total Operating Expenses	\$79,600	\$81,988	\$84,447	\$86,981	\$89,590	\$92,278	\$95,046	\$97,898	\$100,835	\$103,860	\$106,976
Non Operating Expenses											
Transfer Out - Capital Fund											
Roads Capital Project	\$0	\$0	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$0	\$0	\$0
Loan (5% Interest, 20 Years)	\$0	\$0	\$0	\$38,109	\$72,218	\$72,218	\$81,246	\$90,273	\$90,273	\$90,273	\$90,273
Total Non Operating Expenses	\$0	\$0	\$0	\$336,109	\$372,218	\$372,218	\$381,246	\$390,273	\$90,273	\$90,273	\$90,273
TOTAL EXPENSES	\$79,600	\$81,988	\$84,447	\$423,090	\$461,809	\$464,496	\$476,292	\$488,171	\$191,108	\$194,133	\$197,248
NET REVENUES	(\$38,958)	(\$51,940)	\$140,913	\$702,270	(\$236,449)	(\$239,136)	(\$25,932)	(\$292,811)	\$34,252	\$31,227	\$28,112
Ending Fund Balance											
Ending Capital Fund Balance		(\$51,940)	\$88,973	\$791,243	\$554,794	\$315,658	\$289,726	\$26,915	\$61,168	\$92,395	\$120,506
Total Unrestricted Fund Target (90 Days O&M)	\$19,627	\$20,216	\$20,823	\$21,447	\$22,091	\$22,753	\$23,436	\$24,139	\$24,883	\$25,609	\$26,378
# days O&M covered		(231)	385	663	438	248	222	20	117	174	223
Debt Service Coverage (Min. 1.3x)	-	-	-	3.83	1.88	1.84	1.60	1.41	1.38	1.35	1.31
Target Met	-	-	-	-	-	-	-	-	-	-	-

Yosemite West Roads Projected Revenue, Expenses & Reserves

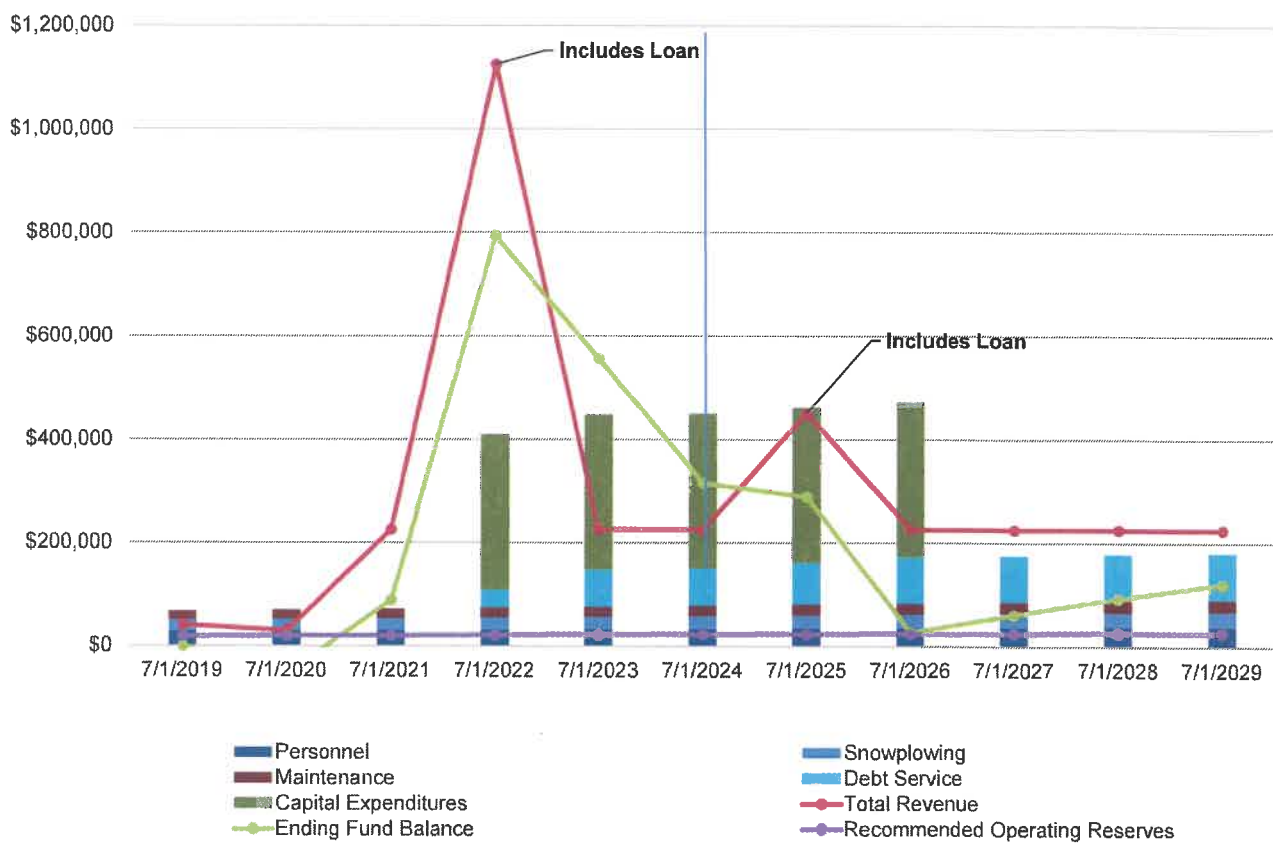


Table 10

Yosemite West

Proposed Rate Structure Calculation - Single Volumetric Tier

	Current Equivalent ¹	1/1/2021	7/1/2021	7/1/2022	7/1/2023	7/1/2024
Water Rate Structure						
% increase	Baseline	22.00%	22.00%	22.00%	6.00%	6.00%
% growth	Baseline	0.50%	0.50%	0.50%	0.50%	0.50%
Number of Accounts ²	178	179	180	181	182	182
Fixed Rate	\$26.90	\$32.82	\$40.04	\$48.85	\$51.78	\$54.88
Total Fixed Revenue	\$57,458	\$70,450	\$86,378	\$105,909	\$112,824	\$120,192
Total Volumetric Revenue Requirement ³	\$64,787	\$79,436	\$97,396	\$119,417	\$127,215	\$135,523
Total Water Use (kgal) ²	8,635	8,678	8,722	8,765	8,809	8,853
Adjusted \$/kgal	\$7.50	\$9.15	\$11.17	\$13.62	\$14.44	\$15.31
Total Estimated Water Revenue	\$122,246	\$149,886	\$183,775	\$225,326	\$240,040	\$255,714
Sewer Rate Structure						
% increase	Baseline	210.00%	6.00%	6.00%	5.00%	3.00%
% growth	Baseline	0.50%	0.50%	0.50%	0.50%	0.50%
Number of Accounts ²	178	179	180	181	182	182
Fixed Rate	\$20.75	\$64.33	\$68.18	\$72.28	\$75.89	\$78.17
Total Fixed Revenue	\$44,322	\$138,085	\$147,102	\$156,708	\$165,366	\$171,179
Total Volumetric Revenue Requirement ³	\$29,222	\$85,298	\$90,868	\$96,802	\$102,150	\$105,741
Total Water Use (kgal) ²	8,635	8,678	8,722	8,765	8,809	8,853
Adjusted \$/kgal	\$3.38	\$9.83	\$10.42	\$11.04	\$11.60	\$11.94
Total Estimated Sewer Revenue	\$73,544	\$223,383	\$237,970	\$253,510	\$267,516	\$276,919
Road Rate Structure						
% rate increase	Baseline	0.00%	650.00%	0.00%	0.00%	0.00%
% growth	Baseline	0.00%	0.00%	0.00%	0.00%	0.00%
Total Revenue Requirement	\$30,048	\$30,048	\$225,360	\$225,360	\$225,360	\$225,360
Total Number of Parcels	313	313	313	313	313	313
Fixed Annual Rate	\$96.00	\$96.00	\$720.00	\$720.00	\$720.00	\$720.00
Fixed Monthly Rate	\$8.00	\$8.00	\$60.00	\$60.00	\$60.00	\$60.00
	\$30,048	\$30,048	\$225,360	\$225,360	\$225,360	\$225,360

1 - Estimated revenue based on rate rollback

2 - Escalated by growth percentage

3 - Total Revenue Requirement from Cash Flow less Fixed Revenue

Table 11
Yosemite West
Proposed Rate Schedule

			<u>1/1/2021</u>	<u>7/1/2021</u>	<u>7/1/2022</u>	<u>7/1/2023</u>	<u>7/1/2024</u>
<i>Water Rates Effective: January 1, 2006</i>			<i>projected rates</i>				
Water Rates (Monthly)							
Base Rate		\$26.90	\$32.82	\$40.04	\$48.85	\$51.78	\$54.88
<u>Tier</u>	<u>Use Amount</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>
Tier 1	1 - 8 kgal	\$6.25	-	-	-	-	-
Tier 2	8 - 12 kgal	\$6.75	-	-	-	-	-
Tier 3	12 - 16 kgal	\$7.35	-	-	-	-	-
Tier 4	16 - 20 kgal	\$8.00	-	-	-	-	-
Tier 5	20 - 28 kgal	\$9.90	-	-	-	-	-
Tier 6	28 - 36 kgal	\$11.80	-	-	-	-	-
Tier 7	36 - 44 kgal	\$14.30	-	-	-	-	-
Tier 8	44 - 52 kgal	\$16.80	-	-	-	-	-
Tier 9	>52 kgal	\$18.10	-	-	-	-	-
New Rate - All Use per kgal			\$9.15	\$11.17	\$13.62	\$14.44	\$15.31
<i>Wastewater Rates Effective: June 1, 2004</i>			<i>projected rates</i>				
Wastewater Rates (Monthly)							
Base Rate		\$20.75	\$64.33	\$68.18	\$72.28	\$75.89	\$78.17
<u>Tier</u>	<u>Use Amount</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>	<u>\$/kgal</u>
Tier 1	1 - 8 kgal	\$2.45	-	-	-	-	-
Tier 2	8 - 12 kgal	\$2.70	-	-	-	-	-
Tier 3	12 - 16 kgal	\$3.00	-	-	-	-	-
Tier 4	16 - 20 kgal	\$3.35	-	-	-	-	-
Tier 5	20 - 28 kgal	\$4.60	-	-	-	-	-
Tier 6	28 - 36 kgal	\$6.20	-	-	-	-	-
Tier 7	36 - 44 kgal	\$8.45	-	-	-	-	-
Tier 8	44 - 52 kgal	\$11.00	-	-	-	-	-
Tier 9	>52 kgal	\$12.30	-	-	-	-	-
New Rate - All Use per kgal			\$9.83	\$10.42	\$11.04	\$11.60	\$11.94
Road Rates			<i>projected rates</i>				
Road Fee (Monthly)		\$8.00	-	-	-	-	-
Road Standby Fee (Annual)		\$96.00	-	-	-	-	-
New Rate - All Users (Monthly)			\$8.00	\$60.00	\$60.00	\$60.00	\$60.00

Table 12
Yosemite West
Monthly Bill Impact

	<u>Use (kgals)</u>	<u>Current</u>	<u>1/1/2021</u>	<u>7/1/2021</u>	<u>7/1/2022</u>	<u>7/1/2023</u>	<u>7/1/2024</u>
<u>Water</u>							
<i>projected monthly bills (with structure change)</i>							
<u>Single Family Homes</u>							
Minimum	0	\$26.90	\$32.82	\$40.04	\$48.85	\$51.78	\$54.88
25th percentile*	2	\$39.40	\$51.13	\$62.37	\$76.09	\$80.66	\$85.50
50th percentile*	4	\$51.90	\$69.43	\$84.71	\$103.34	\$109.54	\$116.12
75th percentile*	8	\$76.90	\$106.05	\$129.38	\$157.84	\$167.31	\$177.35
Maximum	35	\$327.10	\$353.19	\$430.89	\$525.69	\$557.23	\$590.66
<u>Condominium Complex</u>							
Minimum	0	\$26.90	\$32.82	\$40.04	\$48.85	\$51.78	\$54.88
25th percentile*	35	\$327.10	\$353.19	\$430.89	\$525.69	\$557.23	\$590.66
50th percentile*	61	\$732.50	\$586.61	\$715.66	\$873.10	\$925.49	\$981.02
75th percentile*	72	\$949.70	\$689.58	\$841.29	\$1,026.37	\$1,087.96	\$1,153.23
Maximum	160	\$2,542.50	\$1,497.38	\$1,826.80	\$2,228.70	\$2,362.42	\$2,504.17
<u>Wastewater</u>							
<i>projected monthly bills (with structure change)</i>							
<u>Single Family Homes</u>							
Minimum	0	\$20.75	\$64.33	\$68.18	\$72.28	\$75.89	\$78.17
25th percentile*	2	\$25.65	\$83.98	\$89.02	\$94.36	\$99.08	\$102.05
50th percentile*	4	\$30.55	\$103.64	\$109.86	\$116.45	\$122.27	\$125.94
75th percentile*	8	\$40.35	\$142.96	\$151.53	\$160.63	\$168.66	\$173.72
Maximum	35	\$156.75	\$408.34	\$432.84	\$458.81	\$481.75	\$496.21
<u>Condominium Complex</u>							
Minimum	0	\$20.75	\$64.33	\$68.18	\$72.28	\$75.89	\$78.17
25th percentile*	35	\$156.75	\$403.43	\$427.63	\$453.29	\$475.95	\$490.23
50th percentile*	61	\$429.25	\$658.98	\$698.52	\$740.43	\$777.45	\$800.78
75th percentile*	72	\$564.55	\$769.56	\$815.73	\$864.68	\$907.91	\$935.15
Maximum	160	\$1,646.95	\$1,636.97	\$1,735.19	\$1,839.30	\$1,931.27	\$1,989.20
<u>Roads</u>							
All Users (Monthly)		\$8.00	\$8.00	\$60.00	\$60.00	\$60.00	\$60.00

*percentile of values greater than 0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ADJUSTED BUDGET	YEAR TO DATE REVENUE OR DISBURSEMENTS	AVAILABLE BUDGET	PERCENTAGE OF ANNUAL BUDGET USED	CURRENT MONTH REVENUE OR DISBURSEMENTS
YOSEMITE WEST MAINT DIST						
REVENUE						
CURRENT SECURED						
322-0912-301.01-00	CURRENT SECURED	190,000-	-----	190,000.00-	-----	-----
* CURRENT SECURED		190,000-	-----	190,000.00-	-----	-----
CURRENT UNSECURED						
322-0912-301.02-00	CURRENT UNSECURED	16,000-	-----	16,000.00-	-----	-----
* CURRENT UNSECURED		16,000-	-----	16,000.00-	-----	-----
DELINQUENT SECURED						
322-0912-301.03-00	DELINQUENT SECURED	5,000-	-----	5,000.00-	-----	-----
* DELINQUENT SECURED		5,000-	-----	5,000.00-	-----	-----
DELINQUENT UNSECURED						
322-0912-301.04-00	DELINQUENT UNSECURED	300-	-----	300.00-	-----	-----
* DELINQUENT UNSECURED		300-	-----	300.00-	-----	-----
SUPPLEMENTAL TAXES						
322-0912-301.06-00	SUPPLEMENTAL TAXES	2,000-	-----	2,000.00-	-----	-----
* SUPPLEMENTAL TAXES		2,000-	-----	2,000.00-	-----	-----
PROPERTY & OTHER TAXES						
322-0912-301.09-03	TIMBER TAX	20-	-----	20.00-	-----	-----
* PROPERTY & OTHER TAXES		20-	-----	20.00-	-----	-----
INTEREST						
322-0912-304.30-00	INTEREST	7,500-	2,201.30-	5,298.70-	29	2,201.30-
* INTEREST		7,500-	2,201.30-	5,298.70-	29	2,201.30-
HOMEOWNERS' EXEMPTION						
322-0912-305.60-00	HOMEOWNERS' EXEMPTION	1,500-	-----	1,500.00-	-----	-----
* HOMEOWNERS' EXEMPTION		1,500-	-----	1,500.00-	-----	-----
CHARGES FOR SERVICES						
322-0912-307.01-01	WATER - RESIDENTIAL	260,000-	28,668.78	288,668.78-	11-	29,974.57
322-0912-307.01-03	SEWER - RESIDENTIAL	290,000-	84,385.84	374,385.84-	29-	76,671.54
322-0912-307.01-10	W & S STANDBY FEES	8,600-	2,850.00-	5,750.00-	33	2,850.00-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ADJUSTED BUDGET	YEAR TO DATE REVENUE OR DISBURSEMENTS	AVAILABLE BUDGET	PERCENTAGE OF ANNUAL BUDGET USED	CURRENT MONTH REVENUE OR DISBURSEMENTS
* CHARGES FOR SERVICES		558,600-	110,204.62	668,804.62-	20-	103,796.11
SANITATION SERVICES						
322-0912-307.10-01	DELINQUENT W/S/R FEES	3,000-		3,000.00-		
322-0912-307.10-08	DELINQ W/S/R STANBY FEES	1,000-		1,000.00-		
* SANITATION SERVICES		4,000-		4,000.00-		
ROAD AND STREET SERVICES						
322-0912-307.96-02	YVMD - ROAD MAINT FEES	30,000-	3,643.50-	26,356.50-	12	2,183.85-
* ROAD AND STREET SERVICES		30,000-	3,643.50-	26,356.50-	12	2,183.85-
MISCELLANEOUS REVENUE						
322-0912-308.11-00	MISCELLANEOUS REVENUE	0	1,190.00-	1,190.00		
* MISCELLANEOUS REVENUE		0	1,190.00-	1,190.00		
BEGINNING FUND BALANCE						
322-0912-399.99-99	BEGINNING FUND BALANCE	580,007-		580,007.00-		
* BEGINNING FUND BALANCE		580,007-		580,007.00-		
REVENUE						
**		1,394,927-	103,169.82	1,498,096.82-	7-	99,410.96
EXPENDITURE						
YOSE WEST SERV - ROAD						
322-0912-862.04-10	INSURANCE	106	26.50	79.50	25	26.50
322-0912-862.04-12	MAINTENANCE OF EQUIPMENT	26,000	33.34	25,966.66		33.34
322-0912-862.04-13	MAINTENANCE OF BUILDINGS	400	447.17	47.17-	112	447.17
322-0912-862.04-17	OFFICE EXPENSE	644	157.34	486.66	24	157.34
322-0912-862.04-18	PROFESSIONAL SERVICES	20,000	9,429.42	10,570.58	47	7,675.60
322-0912-862.04-19	LABOR	42,000		42,000.00		
322-0912-862.04-24	SERVICE AGREEMENTS	360		360.00		
322-0912-862.04-30	RENTS & LEASES-EQUIPMENT	400		400.00		
322-0912-862.04-33	SNOW PLOWING	25,000		25,000.00		
322-0912-862.04-34	MAINTENANCE OF ROADS	5,081	1,269.00	3,812.00	25	252.49-
322-0912-862.04-70	NSF CHARGES	40		40.00		423.00
322-0912-862.04-88	FUEL EXPENSE	5,000		5,000.00		
* YOSE WEST SERV - ROAD		125,031	11,362.77	113,668.23	9	8,510.46
YOSE WEST SERV - SEWER						
322-0912-863.04-06	COMMUNICATIONS	500	40.02	459.98	8	20.01
322-0912-863.04-08	FOOD	350		350.00		
322-0912-863.04-10	INSURANCE	387	96.75	290.25	25	96.75

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ADJUSTED BUDGET	YEAR TO DATE REVENUE OR DISBURSEMENTS	AVAILABLE BUDGET	PERCENTAGE OF ANNUAL BUDGET USED	CURRENT MONTH REVENUE OR DISBURSEMENTS
322-0912-863.04-12	MAINTENANCE OF EQUIPMENT	61,707	2,552.94	59,154.06	4	170.63
322-0912-863.04-14	LABORATORY EXPENSE	7,000	189.00	6,811.00	3	
322-0912-863.04-17	OFFICE SUPPLIES	700	157.34	542.66	22	157.34
322-0912-863.04-18	PROFESSIONAL SERVICES	97,169	6.10	97,162.90		
322-0912-863.04-19	LABOR	115,000	17,501.92	97,498.08	15	
322-0912-863.04-24	SERVICE AGREEMENTS	1,200		1,200.00		
322-0912-863.04-30	RENTS & LEASES-EQUIPMENT	5,000		5,000.00		
322-0912-863.04-32	SMALL TOOLS	5,500		5,500.00		
322-0912-863.04-34	ADMINISTRATIVE SERVICES	5,081	1,269.00	3,812.00	25	423.00
322-0912-863.04-36	SPECIAL FEES	23,000		23,000.00		
322-0912-863.04-40	SAFETY EQUIPMENT	5,353		5,353.00		
322-0912-863.04-60	UTILITIES	45,000	10,045.02	34,954.98	22	6,408.90
322-0912-863.04-80	EQUIPMENT	9,500		9,500.00		
322-0912-863.04-90	TRAINING & SEMINARS	3,250		3,250.00		
* YOSE WEST SERV - SEWER						
		385,697	31,858.09	353,838.91	8	7,276.63
CONTINGENCY APPROPRIATION						
322-0912-863.10-90	CONTINGENCY APPROPRIATION	234,336		234,336.00		
* CONTINGENCY APPROPRIATION						
		234,336		234,336.00		
YOSE WEST SERV - WATER						
322-0912-871.04-06	COMMUNICATIONS	294	40.00	254.00	14	20.00
322-0912-871.04-10	INSURANCE	390	97.50	292.50	25	97.50
322-0912-871.04-12	MAINTENANCE OF EQUIPMENT	63,950	10,795.36	53,154.64	17	4,109.02
322-0912-871.04-14	LABORATORY EXPENSE	14,000	2,415.00	11,585.00	17	755.00
322-0912-871.04-17	OFFICE EXPENSE	800	157.34	642.66	20	157.34
322-0912-871.04-18	PROFESSIONAL SERVICES	70,000	486.89	69,513.11	1	432.24
322-0912-871.04-19	LABOR	115,000	14,230.26	100,769.74	12	
322-0912-871.04-24	SERVICE AGREEMENTS	1,000		1,000.00		
322-0912-871.04-29	PUBLICATION/LEGAL NOTICE	0	6.11	6.11-		
322-0912-871.04-30	RENTS & LEASES- EQUIPMENT	30,000		30,000.00		
322-0912-871.04-32	SMALL TOOLS	6,500		6,500.00		
322-0912-871.04-34	ADMINISTRATIVE SERVICES	5,081	1,269.00	3,812.00	25	423.00
322-0912-871.04-36	SPECIAL FEES	1,800		1,800.00		
322-0912-871.04-40	SAFETY EQUIPMENT	6,681		6,681.00		
322-0912-871.04-60	UTILITIES	75,000	11,392.83	63,607.17	15	4,672.31
322-0912-871.04-70	NSF CHARGES	30		30.00		
322-0912-871.04-80	EQUIPMENT	9,000		9,000.00		
322-0912-871.04-90	TRAINING & SEMINARS	3,000		2,890.00	4	
* YOSE WEST SERV - WATER						
		402,526	41,000.29	361,525.71	10	10,666.41
FIXED ASSETS						
322-0912-871.06-43	CONEX BOX	13,000		13,000.00		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ADJUSTED BUDGET	YEAR TO DATE REVENUE OR DISBURSEMENTS	AVAILABLE BUDGET	PERCENTAGE OF ANNUAL BUDGET USED	CURRENT MONTH REVENUE OR DISBURSEMENTS
* FIXED ASSETS		13,000		13,000.00		
CONTINGENCY APPROPRIATION						
322-0912-871.10-90	CONTINGENCY APPROPRIATION	234,337		234,337.00		
* CONTINGENCY APPROPRIATION		234,337		234,337.00		
EXPENDITURE						
** EXPENDITURE		1,394,927	84,221.15	1,310,705.85	6	26,453.50
YOSEMITE WEST MAINT DIST						
***		0	187,390.97	187,390.97-		125,864.46
		0	187,390.97	187,390.97-		125,864.46

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ADJUSTED BUDGET	YEAR TO DATE REVENUE OR DISBURSEMENTS	AVAILABLE BUDGET	PERCENTAGE OF ANNUAL BUDGET USED	CURRENT MONTH REVENUE OR DISBURSEMENTS
YMMD UTILITY CAPITAL						
REVENUE						
INTEREST						
535-1405-304.30-00	INTEREST	1,500-	507.70-	992.30-	34	507.70-
*	INTEREST	1,500-	507.70-	992.30-	34	507.70-
MISCELLANEOUS REVENUE						
535-1405-308.11-00	MISCELLANEOUS REVENUE	0	8,522.34-	8,522.34		4,880.00-
*	MISCELLANEOUS REVENUE	0	8,522.34-	8,522.34		4,880.00-
BEGINNING FUND BALANCE						
535-1405-399.99-99	BEGINNING FUND BALANCE	121,682-		121,682.00-		
*	BEGINNING FUND BALANCE	121,682-		121,682.00-		
REVENUE						
**	REVENUE	123,182-	9,030.04-	114,151.96-	7	5,387.70-
EXPENDITURE						
YMMD UTILITY CAP SERVICES						
535-1405-825.04-16	MISCELLANEOUS EXPENSE	123,182		123,182.00		
*	YMMD UTILITY CAP SERVICES	123,182		123,182.00		
EXPENDITURE						
**	EXPENDITURE	123,182		123,182.00		
YMMD UTILITY CAPITAL						
***	YMMD UTILITY CAPITAL	0	9,030.04-	9,030.04		5,387.70-
		0	9,030.04-	9,030.04		5,387.70-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ADJUSTED BUDGET	YEAR TO DATE REVENUE OR DISBURSEMENTS	AVAILABLE BUDGET	PERCENTAGE OF ANNUAL BUDGET USED	CURRENT MONTH REVENUE OR DISBURSEMENTS
YOSEMITE WEST BOND 2004						
REVENUE						
INTEREST						
753-1501-304.30-00	INTEREST	1,700-	771.40-	928.60-	45	771.40-
*	INTEREST	1,700-	771.40-	928.60-	45	771.40-
SPECIAL ASSESSMENTS						
753-1501-307.81-15	YOSE WEST BOND ASSESSMENT	158,155-	169,250.75-	11,095.75	107	169,145.50-
*	SPECIAL ASSESSMENTS	158,155-	169,250.75-	11,095.75	107	169,145.50-
BEGINNING FUND BALANCE						
753-1501-399.99-99	BEGINNING FUND BALANCE	221,492-		221,492.00-		
*	BEGINNING FUND BALANCE	221,492-		221,492.00-		
REVENUE						
**	REVENUE	381,347-	170,022.15-	211,324.85-	45	169,916.90-
EXPENDITURE						
YOSE WEST BOND 2004 SERV						
753-1501-971.04-16	MISCELLANEOUS	214,192		214,192.00		
*	YOSE WEST BOND 2004 SERV	214,192		214,192.00		
TRANSFERS OUT						
753-1501-971.07-87	TRANSFERS OUT	9,000		9,000.00		
*	TRANSFERS OUT	9,000		9,000.00		
DEBT PAYMENTS						
753-1501-971.11-20 BOND REDEMPTION						
753-1501-971.11-30	INTEREST EXPENSE	58,000	58,000.00	48,523.13	100	58,000.00
		100,155	51,631.87		52	51,631.87
*	DEBT PAYMENTS	158,155	109,631.87	48,523.13	69	109,631.87
EXPENDITURE						
**	EXPENDITURE	381,347	109,631.87	271,715.13	29	109,631.87
YOSEMITE WEST BOND 2004						
***	YOSEMITE WEST BOND 2004	0	60,390.28-	60,390.28		60,285.03-
		0	60,390.28-	60,390.28		60,285.03-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ADJUSTED BUDGET	YEAR TO DATE REVENUE OR DISBURSEMENTS	AVAILABLE BUDGET	PERCENTAGE OF ANNUAL BUDGET USED	CURRENT MONTH REVENUE OR DISBURSEMENTS
YOSE WEST BOND RESERVE						
REVENUE						
	BEGINNING FUND BALANCE	171,280-		171,280.00-		
754-1502-399.99-99	BEGINNING FUND BALANCE					
*	BEGINNING FUND BALANCE	171,280-		171,280.00-		
EXPENDITURE						
RESERVE						
**	REVENUE	171,280-		171,280.00-		
EXPENDITURE						
RESERVE						
754-1502-399.99-99	BUDGETED RESERVE	171,280		171,280.00		
*	RESERVE	171,280		171,280.00		
**	EXPENDITURE	171,280		171,280.00		
***	YOSE WEST BOND RESERVE	0				
		0				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ADJUSTED BUDGET	YEAR TO DATE REVENUE OR DISBURSEMENTS	AVAILABLE BUDGET	PERCENTAGE OF ANNUAL BUDGET USED	CURRENT MONTH REVENUE OR DISBURSEMENTS
YW - RENEWAL & EXTENSION						
REVENUE						
INTEREST						
755-1503-304.30-00	INTEREST	2,700-	1,162.70-	1,537.30-	43	1,162.70-
*	INTEREST	2,700-	1,162.70-	1,537.30-	43	1,162.70-
SPECIAL ASSESSMENTS						
755-1503-307.81-14	YOSEM WEST BOND RESERVE	16,900-	16,923.99-	23.99	100	16,913.46-
*	SPECIAL ASSESSMENTS	16,900-	16,923.99-	23.99	100	16,913.46-
BEGINNING FUND BALANCE						
755-1503-399.99-99	BEGINNING FUND BALANCE	112,429-		112,429.00-		
*	BEGINNING FUND BALANCE	112,429-		112,429.00-		
REVENUE						
**	REVENUE	132,029-	18,086.69-	113,942.31-	14	18,076.16-
EXPENDITURE						
RESERVE						
755-1503-999.99-99	BUDGETED RESERVE	132,029		132,029.00		
*	RESERVE	132,029		132,029.00		
EXPENDITURE						
**	EXPENDITURE	132,029		132,029.00		
YW - RENEWAL & EXTENSION						
***	YW - RENEWAL & EXTENSION	0	18,086.69-	18,086.69		18,076.16-
		0	18,086.69-	18,086.69		18,076.16-