ENGINEER'S REPORT

TENAYA PARK ASSESSMENT DISTRICT

FRESNO COUNTY SERVICE AREA NO. 2

ANNUAL BENEFIT ASSESSMENT FOR

TENAYA PARK

OPERATIONS & MAINTENANCE

Prepared By:

County of Fresno Department of Public Works and Planning

Steven E. White, P.E., Director

May 2019

TABLE OF CONTENTS

The undersigned submits this written Engineer's Report to the Board of Supervisors as follows:

1. **Engineer's Report:** This Engineer's Report supports the 2019 annual levy of a park maintenance assessment in the Tenaya Park Assessment District by the Board of Supervisors on behalf of County Service Area No. 2. The Tenaya Park Assessment District is coterminous with County Service Area No. 2, which was formed solely for the purpose of operating and maintaining Tenaya Park.

2. **Authorization:** This Engineer's Report is submitted under the County Service Area law found in Title 3, Division 2, Part 2, Chapter 2.5 of the Government Code (beginning with section 25210), particularly Government Code section 25215.3, the Landscaping and Lighting Act of 1972 (Streets and Highways Code, Division 15, Part 2, beginning with section 22520), and Article XIIID, Section 4, of the California Constitution (Proposition 218).

3. **Purpose of the Benefit Assessment:** The purpose of this annual assessment is to provide park maintenance for Tenaya Park in County Service Area No. 2 (CSA 2). Tenaya Park specially benefits the 142 parcels in CSA 2, which is also known as Tenaya Estates. Those parcels were created by Tract Map 1939. The Tenaya Park Assessment District includes all of the parcels in CSA 2 that are identified by Assessor's Parcel Number in the Assessment Roll attached to this Report as Exhibit "D." The CSA 2 Citizens Advisory Council (CAC) in 2014 requested a proceeding to levy and collect an assessment of the total cost of the maintenance and operation expenses and to build reserves for Tenaya Park. That proceeding resulted in the formation of the Tenaya Park Assessment District, the first levy of such an assessment for those costs, and approval under Proposition 218 by the owners of specially benefitted property for the Board of Supervisors on behalf of CSA 2 to levy annual assessments according to the methodology set forth in the April 2014 Engineer's Report for the Tenaya Park Assessment District (2014 Proposition 218 Proceeding). Included in the costs assessed are the following "improvements" as that term is defined in Streets and Highways Code section 22525:
   - Sprinkler system maintenance
   - Sidewalk repairs
   - Curbs and gutter repairs
   - Street lighting maintenance
   - Electrical system maintenance for street lighting and sprinkler system
   - Landscaping
   - Playground equipment maintenance
   - Recreational improvements (as detailed in Exhibit C)
   - Electrical power and water costs
   - County administration costs (labor, annual audits)

   The assessments approved under Proposition 218 in 2014 allow for reserves to build over a ten-year period to fund the replacement of the aging playground surface, curbs and gutters, sidewalks, street lights, sprinkler and electrical controls for the sprinkler, the basketball court, turf reseeding, and any other maintenance needs that may arise.

4. **Current Funding**: This section of the report has been revised due to a refinement in the projection of ad valorem tax revenue. A portion of the ad valorem property taxes levied on properties in CSA 2 is allocated to CSA 2 for providing services. The ad valorem property tax revenue is estimated to be $11,501 for Fiscal Year 2019-20 and is included in the Assessment calculations of this report. The ad valorem property tax amount estimated to be allocated is a one percent increase over the prior year's amount, to reflect the trend of a one percent inflation factor over the past three years of the assessed value, within the base

inflaction factor provided in section 51 of the Revenue and Taxation Code. Currently, ad valorem property taxes paid by the community are considered non-volatile and, aside from inflation increases in assessed value, there are no anticipated significant changes in that amount for the foreseeable future. For that reason, the ad valorem property tax revenue allocated to CSA 2 is estimated to increase for FY 2019-20 by one percent over FY 2018-19. Assessments projected in this report and the portion of CSA 2 costs paid 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 assessment listed in Exhibit B for FY 2019-20 includes the ad valorem projection of $11,359 and spread in equal shares to each assessed parcel. CSA 2 also receives interest on the cash reserve balance. The interest rate on cash reserves is equal to the current treasury pool rate for the County of Fresno (as of December 31, 2018 the rate is 2.023%).

5. **Determination of Necessity:** The total amount assessed is estimated to be sufficient to ensure that Tenaya Park conforms to the State Parks and Playground regulations found in the Health and Safety Code, sections 115725 through 115735.

6. **Limitation on Expending Assessment Proceeds**: Any funds collected from the assessment will be expended only for the operation and maintenance of Tenaya Park, which specially benefits all of the parcels within CSA 2. Any unexpended funds raised by the assessment remaining at the end of the fiscal year will be carried over for the same purpose in the next fiscal year.

7. **Basis for Assessment:**

   A. The historical costs and current fiscal year budget for the operation and maintenance of CSA 2 is detailed in Exhibit B of this report. Exhibit B also details the forecasted annual budget, the cash reserve balance for fiscal year 2018-19, and the projected annual assessment. The amounts for the forecasted budgets are derived from the historical costs and include the annual replacement reserve accumulation target amount of $13,580 shown in Exhibit C, and an annual inflation factor of 5% over the prior year. The cost of the operation and maintenance of Tenaya Park includes the price under a contractual agreement with Tenaya Estates, Inc., to provide park maintenance, utilities, parts, and repairs and the cost for County staff to administer CSA 2, which was formed for the sole purpose of operating and maintaining Tenaya Park. The current agreement with Tenaya Estates, Inc., most recently amended on April 25, 2016 (County Agreement No. 10-432-2), and effective through June 30, 2020, provides for a maximum payment to Tenaya Estates, Inc., of $55,664 for FY 2019-20.

   B. Each parcel in Tenaya Park Assessment District receives an equal special benefit from the park operation and maintenance service of Tenaya Park. No parcel owned by any public agency, the State of California or the United States but not identified, and described on the attached Exhibit A, will receive any special benefit from the park operation and maintenance service to be funded by the assessment. The amount of the assessment for each parcel is proportional to the special benefit derived by that parcel in relationship to the entirety of the cost of the park maintenance service to be provided. Although Tenaya Park is accessible to the public, there is no general benefit derived because the park is centrally located within boundary of CSA 2 and expressly designed as a recreational use park only for Tract Map 1939, which has 142 residential parcels. No assessment proposed for any parcel exceeds the reasonable cost of the proportional special benefit conferred on that parcel.

C. The assessment for all services may be adjusted in FY 2019-20 for inflation not to exceed 5% over FY 2018-19. The assessments as presented in the Exhibit B and further shown in the Exhibit D are the maximum assessments that may be imposed to each of the 142 parcels in CSA 2 in FY 2019-20.

D. The proposed assessment is comprised of the following:

The estimated costs for park maintenance, administration, and contributions to a maintenance and operations reserve and to a replacement reserve. To lessen the impact of the creation of the reserve, the amount of the assessment contributed to the reserve is spread over a period of years, beginning in fiscal year 2014-15, and ending in fiscal year 2023-24. The assessments are derived by taking the sum of the total forecasted expenses, minus the ad valorem revenues, minus the estimated interest, plus an amount to meet the reserve target, all not to exceed the maximum assessment approved by the property owners in a Proposition 218 proceeding in 2014, and dividing that by the 142 parcels.

As stated previously in this report, no assessment may be imposed on any parcel that exceeds the reasonable cost of the services provided to that parcel. 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 projected assessments may reflect the projected adjustments and the projected assessments may, for the fiscal year in which the assessment has exceeded the revenues, be fixed in an amount necessary to provide service at a rate sufficient to pay the cost of service with no or reduced contribution to reserves, in any event no greater than the maximum projected assessments provided in this report.

E. For the fiscal year 2019-20, the assessment for each of the 142 developed single family residence parcels in CSA 2 is $392.00. That amount is based on each parcel receiving an equal special benefit from the operation and maintenance of Tenaya Park. The projected assessment for each of the 142 developed single family residence parcels in CSA 2 may be increased by no more than 5% over the previous year to build the reserves required by policy of the Board of Supervisors. The maximum assessment per parcel as approved by the property owners in a Proposition 218 proceeding in 2014 is shown below:

FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
308.00	$324.00	$340.00	$356.00	$374.00	$392.00	$412.00	$432.00	$454.00	$476.00

F. The lien date will be that prescribed by law.

8. **Collection:** The assessment will be collected by the County of Fresno on behalf of CSA 2 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 proposed assessment.

9. **Contents:** As required by the Landscaping and Lighting Act of 1972 and Article XIIID of the California Constitution, this written Engineer's Report contains the following:

A. Exhibit "A" identifies all parcels that have a special benefit conferred on them and on which the annual Assessment will be imposed.

B. Exhibit "B" identifies the entirety of the cost of park maintenance services and assessment for CSA 2.

C. Exhibit "C" specifies the improvements, which are in addition to the operation and maintenance of Tenaya Park.

D. An estimate of the costs of the improvements.

E. An assessment of the estimated costs of the improvements.

F. A determination that the proportionate special benefit derived by each identified parcel in relationship to the entirety of the cost of park maintenance service to be provided is as set forth in Exhibit D.

G. A determination that no assessment on any parcel exceeds the reasonable cost of the proportional special benefit conferred on that parcel.

H. A determination that the only benefits assessed are special benefits, that general benefits have been separated from the special benefits conferred on each parcel, and that there is no general benefit derived from the park maintenance service to be provided.

I. A determination that no parcel owned by any public agency, the State of California or the United States but not identified and described on the attached Exhibit D receives any special benefit from the proposed Assessment.

10. **Procedure for Annual Assessments Levied After The Formation of an Assessment District**

A. Under current law, a procedure must be followed by the County to levy annual assessments under California Streets and Highways Code, Division 15, Part 2, Chapter 3 of the Landscaping and Lighting Act of 1972.

B. As required by Government Code section 6061, and California Streets and Highways Code, Division 15, Part 2, Chapter 3 of the Landscaping and Lighting Act of 1972, Sections 22552 and 22553, the Board of Supervisors shall direct the Clerk of the Board to give notice by causing the resolution of intention to be published one time, no later than 10 days prior to the public hearing.

Any interested person may, prior to the conclusion of the hearing, file a written protest with the clerk or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by him or her. Because the assessment described in this report is not "increased" as the term is used in Streets and Highways Code section 22630.5, Government Code section 54954.6, subdivision (a)(1), or Government Code section 53750, subdivision (h)(1), the procedural requirements of Proposition 218, including the provision of printed protest ballots, are not applicable here.

At the public hearing, the Board of Supervisors must consider all oral statements and all written protests made or filed by any interested person. The Board of Supervisors may approve or disapprove the annual assessment based on their independent discretion. The

Board of Supervisors may continue the hearing from time to time, provided that no continuance shall be made to a date after August 10 without the prior consent of the County Auditor.

During the course or upon the conclusion of the hearing, the Board of Supervisors may order changes in any of the matters provided in the report, provided that none of those changes increases any applicable rate used to calculate the assessment or revises the methodology by which the assessment is calculated, if that revision results in an amount being levied on any person or parcel that exceeds what was approved in the 2014 Proposition 218 proceeding.

The Board of Supervisors may adopt a resolution confirming the assessment, either as originally proposed or as changed by the Board. The adoption of the resolution shall constitute the levy of an assessment for FY 2019-20.

Any person may obtain additional information concerning the proposed Assessment in Tenaya Park Assessment District through CSA 2 by contacting Special Districts Administration, Resources Division, County of Fresno Department of Public Works and Planning, 2220 Tulare Street, Sixth Floor, Fresno, CA 93721, telephone (559) 600-4259.

11. **General Rules Regarding Protests:**

A. All written protests must be filed with the Clerk to the Board of Supervisors on or before the close of the public portion of the public hearing. Written protests from registered voters, property owners, taxpayers or other interested parties may be withdrawn in writing at any time prior to conclusion to the hearing.

B. Property owners wishing to preserve the opportunity to file a lawsuit challenging the assessment, if levied, must file a written protest and state therein the specific grounds of protest. Any grounds of protest not stated in a written protest filed prior to the close of the public portion of the hearing are deemed waived in any subsequent lawsuit and may not be raised in such lawsuit.

C. The validity of the assessment announced by the Board of Supervisors shall not be contested in any action or proceeding unless the action or proceeding is commenced within thirty days after the assessment is announced and adopted (Fresno County Ordinance Code Section 4.28.040).

Under subdivision (b) of Section 4 of Article XIIID of the California Constitution, I certify that I am a registered professional engineer certified by the State of California and that I prepared this report. I hereby submit this report to the Board of Supervisors for the County of Fresno.

Dated: 5/1, 2019

37402, RCE

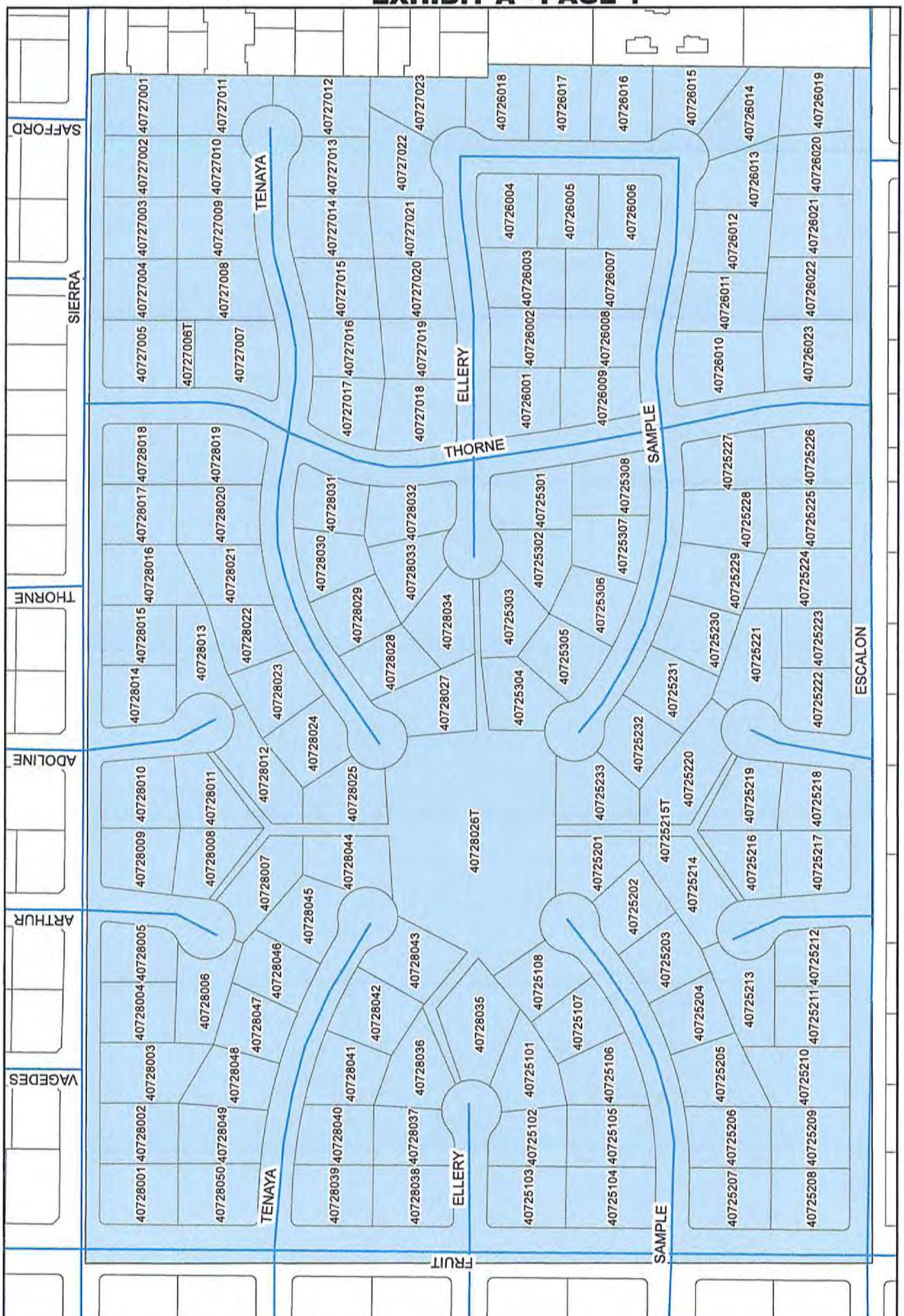
(SEAL)

REGISTERED PROFESSIONAL ENGINEER
STEVEN E. WHITE
C 37402
EXP. 6/30/20
5/1/19
CIVIL
STATE OF CALIFORNIA

EXHIBIT A - PAGE 1

CSA 2 - Tenaya Park

Public Works and Planning



Public Works and Planning
Resources, Special Districts

EXHIBIT A - PAGE 2

TENAYA PARK ASSESSMENT DISTRICT
COUNTY SERVICE AREA NO. 2
TRACT 1939 TENAYA ESTATES
BOUNDARY DESCRIPTION
(BOUNDARY MAP ATTACHED)

County Service Area No. 2 is described as that certain real property situate and being a portion of lots 28, 29, 30, 31, 32, and 33 in Section 5. T. 13 S., N. 20 E., M.D.B. & M., of Bullard Lands Irrigated Subdivision No. 1, according to map thereof recorded in volume 9 page 2 of Record of Surveys in the office of the County Recorder, Fresno County, California, and being more particularly described as follows:

Beginning at the Northwest corner of the Southeast ¼ of said Section 5, thence S. 1° 02' 30" W. and along the West line of said Southeast ½ a distance of 1313.27 feet more or less to its point of intersection with no westerly prolongation of the centerline of that certain County Road known as Escalon Avenue; thence S. 89° 26' 12" E. and along the centerline a distance of 653.50 feet from the East line of said Southeast ¼; thence N. 1° 08' 03" E. and parallel to the East line of said Southeast ¼ a distance of 22.50 feet to the Southeast corner of the West ½ of said lot 26; thence N. 1° 05' 11" E. and along the East line of the West ½ of said lot 28 and its Northerly prolongation a distance of 668.45 feet to a point on the North line of said Southeast ¼ of Section 5; thence N. 89° 23' 48" W. and along said North line of distance of 1963.51 feet to the Point of Beginning, said parcel of land contains 59.48 acres a little more or less.

G:\4360Resources\SPECIAL DISTRICTS\CSA\CSA 2\FIN\Annual Hearing 2019\Exhibits\EXHIBIT A DESCRIPTION PAGE 2.docx

HISTORICAL COSTS / CURRENT and FORCASTED BUDGET

CSA 2 Tenaya Park (Fund 0160, Org. 9142)

	Actual	Actual	Actual	Actual	Current Budget	Projected Budget
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Beginning Carryover Cash Balance	$ 11,985	$ 2,109	$ 5,473	$ 7,834	$ 9,101	$ 12,538
Annual Revenues						
Property Taxes	$ 10,044	$ 11,052	$ 11,162	$ 11,027	$ 11,567	$ 11,683
Interest, etc.	$ 174	$ 173	$ 215	$ 233	$ 189	$ 221
Existing Assessments	$ 43,712	$ 45,984	$ 48,280	$ 48,257	$ 50,529	$ 55,664
TOTAL REVENUES	**$ 53,930**	**$ 57,209**	**$ 59,657**	**$ 59,517**	**$ 62,285**	**$ 67,568**
Expenditures						
Maintenance-Equipment (Cross Connection Inspection)	$ 101	$ 211	$ 165	$ 249	$ 256	$ 258
Maintenance Buildings & Grounds (**Tenaya Estates Inc. Reimbursement - Actual & Estimated**)	$ 53,043	$ 47,917	$ 50,164	$ 51,075	$ 51,879	$ 52,500
Postage/Office Expense	$ -	$ 9	$ -	$ -	$ -	$ -
Public Works Admin. Costs	$ 9,748	$ 4,429	$ 5,638	$ 5,700	$ 5,546	$ 5,500
PeopleSoft Accounting System	$ 523	$ 542	$ 779	$ 750	$ 682	$ 788
Independent Auditor	$ 391	$ 463	$ 476	$ 476	$ 485	$ 500
Countywide Cost Allocation	$ -	$ 274	$ 74	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 63,806**	**$ 53,845**	**$ 57,296**	**$ 58,250**	**$ 58,848**	**$ 59,546**
Contracted Maximum Reimbursement to Tenaya Estates Inc.	$ 57,232	$ 48,000	$ 50,500	$ 52,500	$ 54,500	$ 56,500
Infrastructure Improvement Cost Breakdown 2015-16						
Playground Resurfacing (**Completed**)	$ 22,000	-	-	-	-	-
Aging Electrical System					$ 10,000	$ 10,000
Incremental Sprinkler System Repair (FY 2018-19 includes Controls and Wiring)	$ 18,000	$ 36,000	$ 15,000	$ 10,000	$ 4,000	$ 4,500
Broken Water Fountain	$ -	$ -	$ -	$ -	$ 3,000	$ 3,500
Tree Maintenance and Preventative Maintenance	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000
Street Light Fixtures Update to LED					$ 11,000	$ 11,000
Playground Equipment			$ 15,000	$ 15,000	$ -	$ -
Total Infrastructure Projected Improvement Cost	**$ 40,000**	**$ 36,000**	**$ 30,000**	**$ 25,000**	**$ 38,000**	**$ 39,000**
Target Amount for Improvement Reserve Accumulation from (Exhibit C)	$ 13,580	$ 13,580	$ 13,580	$ 13,580	$ 13,580	$ 13,581
Actual Improvement Reserve Accumulation	$ 2,109	$ 5,473	$ 7,834	$ 9,101	$ 12,538	$ 20,560
Estimated Operational Reserves at Year End	**$ 2,109**	**$ 5,473**	**$ 7,834**	**$ 9,101**	**$ 12,538**	**$ 20,560**
Reserves, % of Operational Expenditures	3%	10%	14%	16%	21%	35%
Annual Assessment	**$ 308.00**	**$ 324.00**	**$ 340.00**	**$ 356.00**	**$ 374.00**	**$ 392.00**

Updated 3/7/2019

EXHIBIT B

REVISED PROPOSED IMPROVEMENTS

TENAYA PARK CSA NO. 2

IMPROVEMENTS
Estimated values
Updated 3/11/2015

QUANTITY	UNIT OF MEASURE	ITEM	UNIT COST	TOTAL COST	LIFE EXPECTANCY, YRS.	ANTICIPATED PROPORTION OF FUNDING FROM OTHER SOURCES, %	ANNUAL REPLACEMENT RESERVE ACCUMULATION
26640	LF	Curb and Gutter	$15	$399,600	75	70	$1,598
112740	SF	Sidewalk	$6	$676,440	75	50	$4,510
2.3	ACRE	Irrigation System (Including Controls and Wiring) **Completed in FY 2015-16**	$15,652	$36,000	30	20	$1,200
9	EA	Street Lights	$3,500	$31,500	50	0	$630
2.3	ACRE	Turf /Reseeding	$4,000	$9,200	10	0	$920
1	LS	Play Equipment	$60,000	$60,000	25	20	$1,920
1	LS	Fall Protection Surface - **Done**	**$24,750**	$24,750	10	0	$2,475
1960	SF	Basketball Court	$5.56	$10,898	30	10	$327
					varies	0	
				$1,248,388			**$13,580.00**

Notes.

Unit costs are at present rates. No inflation factor was used.

Replacement cost for curb & gutter and sidewalk is based on small quantities (50' to 100') constructed at one time. Replacement of larger or smaller sections would generally affect the unit price. A significant amount if very small or very large sections are replaced under one contract.

Miscellaneous (Basketball hoop, bollards and chain, and trash receptacles) estimated annual maintenance/replacement expense $100/each.

Miscellaneous (drinking fountain, benches, Street light bulbs, and picnic tables) estimated annual maintenance/replacement expense $200/each.

It is anticipated that concrete improvements will be partially funded by County Roads and that grants may be available over time to partially offset the replacement cost of the play equipment.

EXHIBIT C

EXHIBIT D
PROPOSED BENEFIT ASSESSMENT
COUNTY SERVICE AREA NO. 2
ASSESSMENT ROLL

Number	APN	Owner Name	FY 2019-20
1	40725101	DODSON DANIEL J & MICHELE	$392.00
2	40725102	LUCIDO WILLIAM S & ELIZABETH S TRUSTEES	$392.00
3	40725103	WITHROW ROBERT & MARGARET	$392.00
4	40725104	FLAGLER WALTER GEORGE & MARGARET B	$392.00
5	40725105	WIENS JAMES A & ANGELA M	$392.00
6	40725106	NAKAGUCHI RUSSELL K & JEAN M	$392.00
7	40725107	KALEMKARIAN STEPHEN A & PEGGY	$392.00
8	40725108	HUSHEK JOSEPH C & KATHLEEN L TRS	$392.00
9	40725201	HEATH PAUL W & LINDA D TRUSTEES	$392.00
10	40725202	BRADLEY PATRICK W	$392.00
11	40725203	PEREZ AUGUSTINE A & KATHRYN M PAPE	$392.00
12	40725204	CADY DANIEL J & LISA H BENNETT	$392.00
13	40725205	RITTER KENNETH M	$392.00
14	40725206	KREBS HANNA TRUSTEE	$392.00
15	40725207	MERZOIAN MITCHELL & ELEANOR TRUSTEES	$392.00
16	40725208	DI NUZZO MICHELE & ANGELINA TRUSTEES	$392.00
17	40725209	DWYER JAMES C & LIDIA G	$392.00
18	40725210	PATTERSON JAMES D & RENEE B TRS	$392.00
19	40725211	SMITH PATRICK M & WENDY L	$392.00
20	40725212	BLOHM PHILIP TRUSTEE	$392.00
21	40725213	SOSA SUSANA L & DANIEL NADANER	$392.00
22	40725214	CONWAY WILLIAM JOSEPH JR & JOAN R TRS	$392.00
23	40725216	TAN KELLY LEE	$392.00
24	40725217	QUAN PATRICK M & ANDREA L	$392.00
25	40725218	ARMSTRONG CRAIG W & JESSICA T	$392.00
26	40725219	STARBUCK JEFFERY R & MIRANDA N	$392.00
27	40725220	KELLEY MICHAEL E & JESSICA M TRUSTEES	$392.00
28	40725221	BUSH PAUL D TRS	$392.00
29	40725222	REBA SCOTT J & DEBORAH S	$392.00
30	40725223	ABEL HOWARD & BETTY	$392.00
31	40725224	FALCONE PATRICIA L	$392.00
32	40725225	AMARO ANGELINA M	$392.00
33	40725226	LEONIK BENJAMIN JAMES & SARA KIRA	$392.00
34	40725227	KAUSIN ANNE MARIE	$392.00
35	40725228	ZARATE CRISTINA E	$392.00
36	40725229	ELLSWORTH TERRY TRUSTEE	$392.00
37	40725230	VINCENT DAVID D TRUSTEE	$392.00
38	40725231	WHITEHEAD THOMAS & CYNTHIA	$392.00
39	40725232	MCCULLOUGH GILBERT L	$392.00
40	40725233	LUM STANLEY & JANE	$392.00
41	40725301	SPARKS ROBIN	$392.00
42	40725302	SCHOLES JULIE A TRUSTEE	$392.00
43	40725303	MOTT TRAVIS R & JOHANNA R	$392.00
44	40725304	TAKESHITA-DOTY KRISTINE & DAVID DOTY II	$392.00

EXHIBIT D
PROPOSED BENEFIT ASSESSMENT
COUNTY SERVICE AREA NO. 2
ASSESSMENT ROLL

Number	APN	Owner Name	FY 2019-20
45	40725305	EWALT KEVIN D & RAQUEL A	$392.00
46	40725306	PUCHEU JACQUELINE MCDONALD & JASON E	$392.00
47	40725307	WILLIAMSON DEAN & LISA K	$392.00
48	40725308	MARKS STANLEY A & JUDITH K	$392.00
49	40726001	BRANCH DANIEL & KERRI	$392.00
50	40726002	KORETOFF BILL J TRS	$392.00
51	40726003	SANDERS SKYLAR G	$392.00
52	40726004	CAVELLA RONALD E & SHIRLEY ANNE	$392.00
53	40726005	O'NEAL BRUCE W & DOLORES I TRUSTEES	$392.00
54	40726006	COTTON DAVID A & NICOLE C	$392.00
55	40726007	HARO MIGUEL & ESVELIA	$392.00
56	40726008	DUKE BILLIE D & ROBIN A TRUSTEES	$392.00
57	40726009	STEVENS BRAD W & ROBIN RUSSO TRS	$392.00
58	40726010	CERBO LUCY	$392.00
59	40726011	POLGLASE VAN N & ANGELA TRUSTEES	$392.00
60	40726012	TALLEY RANDALL E	$392.00
61	40726013	SNYDER JOAN TRUSTEE	$392.00
62	40726014	MCKELVEY JAMES ALAN & DIANE CLARE	$392.00
63	40726015	CROSBY KENNETH O & CATHY TRUSTEES	$392.00
64	40726016	EARL SHANNON M & JEFF	$392.00
65	40726017	PETERSON MICHELE & DARIN	$392.00
66	40726018	ADAMS JULIE A TRUSTEE	$392.00
67	40726019	SMOKE LEO & LAURA	$392.00
68	40726020	FRAZIER MARLENE A TRUSTEE	$392.00
69	40726021	CAVANAGH JANE	$392.00
70	40726022	SETTERQUIST ALLYSON	$392.00
71	40726023	NELSON MICHAEL K & CINDY A	$392.00
72	40727001	GOMEZ MANUEL JR & MARY	$392.00
73	40727002	GEARY ELMYRA	$392.00
74	40727003	COLLINS MIKE & JUDY	$392.00
75	40727004	SANCHEZ MARCELA	$392.00
76	40727005	LLA LEASING COMPANY LLC	$392.00
77	40727007	LARSON ROSALENE L	$392.00
78	40727008	LONE TODD A & ANNETTE E LEVI	$392.00
79	40727009	MARTIN RONALD S & NORMA M TRUSTEES	$392.00
80	40727010	DOLATA CYNTHIA A	$392.00
81	40727011	MACIAS AGAPITO & ERICA GAMINO	$392.00
82	40727012	DOMINGO ERIC R	$392.00
83	40727013	WEIGANDT BRENT & DIANE CASSANO	$392.00
84	40727014	HARDING CLARKE T III & LINLEY B TRS	$392.00
85	40727015	TOPOOZIAN DUSTIN J	$392.00
86	40727016	BECERRA JAVIER & LUZ E	$392.00
87	40727017	MENEFEE TERRY & ROSALIE	$392.00
88	40727018	SHEEHAN PETER M & MICHELLE	$392.00
89	40727019	BERGER THOMAS E & CHERYL L	$392.00
90	40727020	BREMSETH DOUGLAS & EMILY N	$392.00

EXHIBIT D
PROPOSED BENEFIT ASSESSMENT
COUNTY SERVICE AREA NO. 2
ASSESSMENT ROLL

Number	APN	Owner Name	FY 2019-20
91	40727021	LACY WILLIAM J III	$392.00
92	40727022	EMERSON RICHARD A G & MARY E TRS	$392.00
93	40727023	FORREST ALAN H & CAROL TRUSTEES	$392.00
94	40728001	GUERRERO MARCOS & MARIA	$392.00
95	40728002	NAVARRO NATHANIEL J	$392.00
96	40728003	GUZMAN LINDA M	$392.00
97	40728004	GUZMAN LISA M TRUSTEE	$392.00
98	40728005	SAMARIN VERNA J	$392.00
99	40728006	BURNETT ASHLEY C	$392.00
100	40728007	GRANT VERNON H JR & CARLA M	$392.00
101	40728008	LUNDBERG BRUCE E & KATHLEEN A	$392.00
102	40728009	CROSSMAN KEITH V & CHARLENE M	$392.00
103	40728010	JEFFREYS GEORGE W & WILLENE P	$392.00
104	40728011	ROJO ENRIQUE & SARAH C	$392.00
105	40728012	DRANDELL HARRY M	$392.00
106	40728013	XIONG ZONG	$392.00
107	40728014	AGUAYO DANNY & MONA DIANE	$392.00
108	40728015	WANG JAIXIN	$392.00
109	40728016	THUESEN GERALDINE TRUSTEE	$392.00
110	40728017	BERRETT NATALIE TRUSTEE	$392.00
111	40728018	STRAUSS SHIRLEY J TRUSTEE	$392.00
112	40728019	WIEST FREDRICK R & BECKY L	$392.00
113	40728020	DASHJIAN ELIZABETH TRUSTEE	$392.00
114	40728021	DRENTH JAN	$392.00
115	40728022	DOWNING THOMAS H & CYNTHIA A TRUSTEES	$392.00
116	40728023	BIRD DONALD L & JOYCE A TRS	$392.00
117	40728024	PRIESTER RAE ANN G & RANDALL G	$392.00
118	40728025	PAPULIAS THEODORE ALEXANDER & SUSAN L	$392.00
119	40728027	NORMART ARA FRANK JR TRUSTEE	$392.00
120	40728028	SURABIAN STANLEY R & CHERYL L TRUSTEES	$392.00
121	40728029	ROBINSON RODERICK H JR & MARLENE B TRS	$392.00
122	40728030	MORIZONO MARK T & KELLY L	$392.00
123	40728031	DAVIS CATHERINE TRUSTEE	$392.00
124	40728032	WALLACE SUZANNE L	$392.00
125	40728033	CHEESEBOROUGH DERIK E & MARY	$392.00
126	40728034	LAZARUS GORDON & KAREN DIANE TRUSTEES	$392.00
127	40728035	MCGANN PETER D & KRIS A TRUSTEES	$392.00
128	40728036	BIGHAM CRAIG CARTER & SUSAN J	$392.00
129	40728037	ALLEN MARK L & SUSAN L TRUSTEES	$392.00
130	40728038	LAMBRECHT KAREN E	$392.00
131	40728039	LOPEZ FRANCISCO & ROSA GONZALEZ	$392.00
132	40728040	COCKBURN TIMOTHY P & TRACEY J DUNN	$392.00
133	40728041	REYNOLDS CHRISTOPHER & LORA	$392.00
134	40728042	MISKULIN PAUL & LAURIE	$392.00
135	40728043	HABIBE MICHAEL N	$392.00

EXHIBIT D
PROPOSED BENEFIT ASSESSMENT
COUNTY SERVICE AREA NO. 2
ASSESSMENT ROLL

Number	APN	Owner Name	FY 2019-20
136	40728044	BARNES JAY & TRACY	$392.00
137	40728045	JENKINS MICHAEL GREGORY	$392.00
138	40728046	SMITH GLENNA LEE TRUSTEE	$392.00
139	40728047	RUELAS JOSEPH M & ELISA T	$392.00
140	40728048	NAZZARETTA ADALA M TRS	$392.00
141	40728049	ROBERTSON W NEIL & ANGELA M	$392.00
142	40728050	MC CLUNE JAMES B & DOLORES M	$392.00
TOTAL			**$55,664.00**