



Final Report



Sacramento County Water Agency Zone 40 Water Development Fee Study *September 2023*





October 5, 2023

Mr. Michael Peterson
Sacramento County Water Agency
827 Seventh Street, Suite 301
Sacramento, CA 95814

Subject: Final Report Sacramento County Water Agency Zone 40 Water Development Fee Study

Dear Mr. Peterson:

Please find enclosed the final report regarding the Zone 40 water development fee study for Sacramento County Water Agency (Agency). Zone 40 fees include the Water Development Fee and the Special Capital Development Fee (User Fee). These fees are different in their establishment and assessment but work in tandem to support the Agency's Zone 40 capital infrastructure programs.

The focus of this report is the update of the Water Development Fee along with a summary review of the future capital funding approach to support the capital needs of Zone 40, which includes the Water Development Fee and User Fee. This report has been prepared using generally accepted financial and engineering principles. The Agency's Zone 40 financial, planning, and engineering data were the primary sources for the information contained in this report.

HDR would recommend that prior to implementing the fees, the water development fees be reviewed by the Agency's legal counsel for compliance with California State law. HDR appreciates the opportunity to assist the Agency in this matter. We also would like to thank you and your staff for the assistance provided to us. We look forward to future opportunities to assist the Agency.

Sincerely yours,
HDR Engineering, Inc.

A handwritten signature in black ink, appearing to read 'Shawn Koorn', written over a light blue horizontal line.

Shawn Koorn
Associate Vice President



Table of Contents

Executive Summary

Introduction	1
Legal Perspective for California.....	2
Study Overview	3
Consultant's Recommendations	5
Disclaimer.....	6
Summary	6

1 Introduction and Overview

1.1 Introduction	7
1.2 Defining Development Fees.....	7
1.3 Requirement Under California State Law	8
1.4 Methodology to Establish Development Fees	10
1.5 Summary	13

2 Calculation of the Water Development Fee

2.1 Introduction	14
2.2 Overview of the Agency's Zone 40 Water System	14
2.3 Present Water Development Fees	15
2.4 Calculation of the Water Development Fees.....	16
2.4.1 Water System Planning Criteria	16
2.4.2 Water System Determination of Service Connections.....	17
2.4.3 Water Valuation of System Components	17
2.4.4 Maximum Allowable Water Development Fee.....	23
2.4.5 Implementation of the Water Development Fee	25
2.5 Key Assumptions	27
2.6 Consultant's Recommendations	27
2.7 Summary	28

3 Review of the User Fee

3.1 Introduction	29
3.2 Present User Fee	30
3.3 Financial Forecast.....	30
3.4 Future of User Fee	33
3.5 Summary	33

Technical Appendix

Definitions

Agency	Sacramento County Water Agency
AWWA	American Water Works Association
CCI	Construction Cost Index
CSA	Central Service Area
CIP	Capital Improvement Plan
ENR	Engineering News Record
Fee	Agency's Zone 40 Water Development Fee
NSA	North Service Area
OC	Original Cost
OCLD	Original Cost Less Depreciation
RCN	Replacement Cost New
RCNLD	Replacement Cost New Less Depreciation
SDC	System Development Charge
SSA	South Service Area
WSIP	Water System Infrastructure Plan
WSMP	Water Supply Master Plan
User Fee	Agency's Zone 40 Special Capital Development Fee
UWMP	Urban Water Management Plan



Executive Summary

Introduction

Zone 40 was formed in 1985 under Resolution No. 663 as a capital development fund within the Water Agency Enterprise. This fund is a construction fund for the planning, design, and construction of major water supply facilities that support the Agency's conjunctive use water supply program that balances the use of groundwater and surface water for existing and future customers in the Zone 40 area. HDR Engineering Inc. (HDR) was retained by the Sacramento County Water Agency (Agency) to review and update the Water Development Fees for Zone 40 and review the Special Capital Development Fee (User Fee) to support the Agency's capital infrastructure programs. Along with this is the development of the projected funding levels for Zone 40 capital replacement program which will maximize the User Fee revenues for current debt and future capital replacement. Both of these fees (Water Development Fee and User Fee) are different in their establishment and assessment but work together to support the Agency's Zone 40 capital infrastructure programs. The focus of this study is the update of the Water Development Fee along with a review of the funding levels for the Zone 40 capital and replacement infrastructure through the User Fee and Water Development Fee.

The purpose of this report is to document the development of the Agency's Water Development Fee for Zone 40. The purpose of the Water Development Fee is to recover the costs of public facilities in existence at the time the fee is imposed, and for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged. These fees are charged to new customers connecting to the system, or the incremental increase for existing customers increasing their demands compared to value of their existing (pre-expansion) capacity. By establishing cost-based Water Development Fees, the Agency attempts to have growth-pay-for-growth by having new customers pay their equitable share of the infrastructure in place which will serve them, while also reflecting the system costs that the existing utility customers have funded for available capacity in the system.

The Agency's current Zone 40 Water Development Fees were established under Ordinance 18 in 1986 which were subsequently consolidated into the Sacramento County Water Agency Code (WAC) and includes Schedule A and C. Schedule A details the fees and later Schedule C was added which establishes the transmission credits received by developers. Both Schedule A and C may be updated by inflationary increases using the average of the two construction cost indexes of 20 US Cities and San Francisco as of January of each year, with fees effective in March of that year. General industry best practice recommends adjusting these development fees annually for changes in the costs of construction, and to update the development fees every three to five years, or whenever comprehensive planning documents for the systems are updated.

The SCWA's Zone 40 Water System Infrastructure Plan Update (WSIP), completed in September of 2016, evaluated and documented the growth in Zone 40's three service areas of North Service Area (NSA), the Central Service Area (CSA) and the South Service Area (SSA). The 2016 WSIP

demand growth was based on the two components of demographics and water demands¹. The demographics consisted of population, connections, and dwelling units and land use. The second part, water demands, were based on peak water use projections as outlined in the WSIP and the corresponding capital improvements to provide service to future customers. This process resulted in build out “service connections” per service area. The Agency has also completed the 2020 Urban Water Management Plan (UWMP)². Both the UWMP and the draft of the Zone 40 Water Supply Master Plan Amendment reflect the 2016 WSIP findings and approach to establishing service connections based on the growth expected for Zone 40. Given this, the growth and documented service connections to buildout in the three service areas was based on the 2020 UWMP for the calculation of the Zone 40 development fee. The review of the Zone 40 development fees is prudent for the Agency, based on updated planning documents, to determine parity between existing and new utility customers.

The report will also provide a summary of the User Fee and a projected funding forecast for the future capital replacement program. The User Fee is a monthly fee charged to all customers in the Zone 40 service area implemented to support annual debt service payments for Zone 40 improvements that were debt financed. The User Fee is subject to the legal requirements of Proposition 218 and may not exceed the cost of providing service. As noted, this fee is currently used to fund long-term debt. When debt is repaid the SCWA Board of Directors will review continued implementation and use of the User Fee revenues.

Legal Perspective for California

In establishing development fees, an important requirement is that they be developed and implemented in conformance with applicable laws and legal requirements. The main objective of most state laws is to provide the basis for the fees being established in such a manner that they are equitable and cost-based.

The California State Legislature passed California Government Code sections 66013, 66016, and 66022, which are interspersed within the ‘Mitigation Fee Act.’ The Mitigation Fee Act is comprehensive legislation dealing development fees and capacity charges imposed as a condition of development. The sections noted, set forth the requirements for imposition of development fees in California, calculation of the fees, noticing, accounting and reporting requirements, and processes for judicial review.

The basic principle that needs to be followed under California State law is that the fee be based on *“the estimated reasonable cost of providing the service for which the fee is imposed,”* and that the requirements for adoption and accounting be followed in compliance with the State of California law. The development fee implemented based on the size of the service line reflects the *“proportional benefit to the person or property being charged.”* Based on the capacity requested by the customer. The abbreviated discussion later in this report is intended to be a

¹ Zone 40, Water System Infrastructure Plan Updated, September 2016, Chapter 3, page 3-1, Description of Methodology.

² 2020 UWMP, page 2-10, footnote 25.

summary of our understanding of the relevant California law as it relates to establishing development fees. This abbreviated discussion is not a legal interpretation of state’s law by HDR.

On September 2021, Assembly Bill No. 602 (AB 602) was passed which changes how cities and counties impose development impact fees on housing. Capacity charges under Government Code section 66013, of which the Zone 40 development impact fee would be included, are expressly excluded from AB 602. AB 602 does not affect the Agency’s ability to impose water connection fees or capacity charges under Government Code section 66013. The Agency is not required but has, within this study, proposed implementation of the development fees based in part on lot size to reflect the trend to implementation based on square footage in AB 602 for single family customers.

Study Overview

The water development fees for Zone 40 are calculated in conformance with generally accepted rate and fee making practices, reflect California legal requirements, and based on the Agency’s Zone 40 planning and design criteria. As noted, development fees are based on the available capacity in existing infrastructure, and as applicable future capital improvements needed to serve growth, divided by the number of service connections that will be served by the new capacity. The total number of service connections within this report is based on Zone 40 planning documents (2016 WSIP and 2020 UWMP Public Draft). A component buy-in (existing) and expansion (future) approach is often taken in developing the development fees because each component can have different planning and design criteria. The Zone 40 service area is approximately fifty percent built out. As a result, the analysis will review existing and planned future expansion for a “combined” fee, both a buy-in component and an expansion component. This is a similar methodology used by the Agency for the current Zone 40 Water Development Fee.

The American Water Works Association (AWWA) states “The combined approach is based on a blended value of both the existing and expanded system’s capacity. This method is typically used where some capacity is available in parts of the existing system (e.g., supply), but new or incremental capacity will need to be built in other parts (e.g., treatment plant) to serve new development at some point in the future”³ The Agency’s Code, Title 4, Chapter 4.45 Fees and Charges clarifies the combined method and states the following:

“through the adoption of this Title which encourages the proper placement and construction of Major Facilities utilized in the Wholesale Supply of Water, an adequate and continuous water supply can be reasonably assured. It is only equitable that the beneficiaries of the Major Facilities contribute to this construction in the form of fees, charges or credits.”⁴

At its simplest form, the Agency’s Zone 40 Water Development Fees are based upon the value of existing capital infrastructure needed to accommodate future growth, divided by the number of total buildout service connections served by that capacity, plus the cost of expansion or future infrastructure needed to serve additional customers divided by the future service connections.

³ American Water Works Association (AWWA), M-1 Manual, 7th Edition, p. 330.

⁴ SCWA, Title 4, Chapter 4.05.010 Purpose.

Zone 40 future projects include surface water and groundwater conjunctive use projects. These projects benefit both existing and future customers and are divided by the total build-out service connections.

The calculations also take into account the financing mechanisms of capital improvements. Based on the sum of the value of the existing component costs, the net allowable water development fee is determined. “Net” refers to the calculated “gross” development fee, net of any debt service credits or contributions made from developers, available impact fee reserves, or grant funding. A debt service credit avoids double charging the customer for the asset value in the existing or buy-in component of the development fee, and also in the debt service component of the rates, or in the Agency’s case, the User Fee component of the rates. The development fee is based on infrastructure the Agency funded and therefore the developer contributions or grant funding is not included in the calculations. For the Agency’s study, the outstanding debt principle amount of the current outstanding debt issuances is deducted from the calculation of the fee. In this way, customers are not paying twice for the same asset given the majority of annual debt service payments are being funded through the User Fee. “Allowable” refers to the concept that the calculated development fees are the Agency Zone 40 maximum cost-based charge. The Agency, as a matter of policy, may charge any amount up to the cost-based development fee, but not in excess of that amount.

The development fees should be implemented according to the capacity requirement (i.e., the impact) each new service connection places on the water system. This way, the development fees are related to the costs the new customer places on the systems and the benefit they derive from infrastructure in place to serve them.

The Agency implements the Zone 40 water development fees based on line size. For multi-family, the fee is based on 75% of the water development fee per unit. Chapter 4.45 of the Agency’s Code defines each service, and the amount of the fees are established in Appendix 1, Schedule A of Title 4. Table ES-1, below, shows the existing and calculated water development fees based on the current line size implementation approach.

Table ES-1 Summary of the Present and Calculated Water Development Fees			
Line Size	Present Fee ^[1]	Calculated Fee ^[2]	\$ Change
1-inch or less	\$20,857	\$21,399	\$542
1-1/2-inch	47,971	49,218	1,247
2-inch	83,428	85,596	2,168
3-inch	187,713	192,591	4,878
4-inch	333,712	342,384	8,672
6-inch	750,852	770,364	19,512
Other	<i>TBD by Agency Engineer subject to Board approval</i>		

[1] Updated by ENR January 1, 2023, effective March 1, 2023.

[2] Based on “Combined” methodology established in AWWA M1, Seventh Edition, page 332.

The result of the water development fee analysis results in an increase from the present fee of \$20,857 to the calculated maximum fee of \$21,399 for an increase of \$542 for a one-inch or less service. As a point of reference, assets that were not funded by the Agency such as developer contributions, grants, or available impact fee reserves were not included in the analysis. As will be noted, outstanding debt principal is included in the fee as a reduction given the funding of annual debt service payments through the User Fee. This analysis valued the assets at Replacement Cost New (RCN). RCN is the original cost escalated to current-day dollars⁵. The RCN method reflects the value of the available capacity at the time the new customer is connected to the system and therefore reflects the carrying costs of the excess capacity built into the system in advance of the new customer's service connection.

As noted, the Agency has evaluated the implementation of the fees on the square footage of the lot for single family customers with 75% of the fee fixed. This approach was developed as lot size is not a significant factor in SCWA's infrastructure costs for SFR development because infrastructure sizing is based upon maximum day demand (or max hour demand, in some cases). Infrastructure does not depend on the average water use of a particular category of SFR lot size. Other infrastructure (e.g., service lines) are sized to accommodate maximum flows for any zoning category of SFR development at a point in time where demand is the highest. That max flow figure could be the same for various zones. Most SFR units are assigned a 1.0-inch service, regardless of zoning designation. In this way, the fee reflects the fixed costs of the Agency providing available capacity to customers, yet still provides a portion of the fee that would vary based on the size of the lot. For commercial customers the current implementation by line size is maintained. Multi-family customers are currently charged per living unit at 0.75 of an EDU. It is recommended that the Agency change the implementation approach for multi-family customers to a line size basis, which is the same as the commercial implementation approach. Section 2.4.5 provides a summary of the lot size square footage approach for single family residential customers.

Consultant's Recommendation

Based on our review and analysis of the Agency's Zone 40 water development fees, HDR makes the following recommendations:

- ✓ The Agency should adopt the Zone 40 water development fees for new service connections which are no greater than the net allowable water development fees as set forth in this report.
- ✓ The Agency should implement the water development fee based on an average square footage of lot size with 75% of the fee being fixed for single family customers and continue with service line size for commercial and implement the service line size approach for multi-family customers.
- ✓ The Agency should update the Zone 40 actual calculations for the water development fees at such time when a new capital improvement plan, public facilities plan,

⁵ AWWA M1 Manual, Seventh Edition, page 332.

comprehensive system plan, or a comparable plan is approved or updated, or every five years.

Disclaimer

HDR, in its calculation of the development fees for water presented in this report, has used generally accepted engineering, planning, and ratemaking principles. This should not be construed as a legal opinion with respect to California law. HDR recommends that the Agency have its legal counsel review the development fees for water as set forth in this report to ensure compliance with California law.

Summary

The water development fees for Zone 40 as presented in this report are based on the planning and engineering design criteria of the Agency's Zone 40 water system, the value of the existing assets, past financing of system infrastructure, and generally accepted principles. The calculated water development fees will provide multiple benefits to Zone 40 and will continue the practice of establishing equitable and cost-based water development fees for new customers connecting to the Zone 40 water system.



1.0 Introduction and Overview

1.1 Introduction

The purpose of development fees is to fund an equitable and a proportionate share of capital costs for the Zone 40 water system constructed or planned to be constructed. The objective of the analysis is to calculate the cost-based fees for new customers connecting to, or requesting additional capacity on, the Zone 40 water system. By establishing cost-based development fees, the Agency has growth-pay-for-growth by having new customers connecting to the system pay their equitable share of the infrastructure in place which will serve them, while also capturing the value of the portion existing customers have paid for funding the available capacity in the existing system, thereby shielding existing customers from the financial impacts of growth.

The Agency's development fees were established under Ordinance 18 and later transitioned to being housed in the Sacramento County Water Agency Code (WAC). Schedule A, development fees, may be adjusted annually for inflation based on the January 1 average construction cost index for 20 U.S. Cities and San Francisco, effective March 1 of each year. General industry recommendations are to update the charges every three to five years, or when comprehensive planning documents for the system have been updated. Given the recent public draft of the 2020 Urban Water Management Plan (UWMP) a review of the development fees is prudent at this time to maintain parity between existing and new Zone 40 customers.

1.2 Defining Development Fees

The first step in establishing cost-based development fees, sometimes referred to as system development charges (SDC), is to gain a better understanding of the definition of a development fee. For the purposes of this analysis, a development fee (or system development charge) is defined as follows:

*"System development charges are one-time charges paid by new development to finance construction of public facilities needed to serve them."*⁶

Development fees are generally imposed as a condition of service. The objective of development fees is not to generate revenue for the utility, but to create a fiscal balance (equity) between existing customers and new customers. In this way, all customers seeking to connect to the utility's system bear an equitable share of the cost of capacity that is invested in both the existing system and necessary future growth-related expansions to serve new customers. Through the implementation of equitable and cost-based development fees, existing customers will not be unduly burdened with the cost of new development (e.g., system expansion). If cost-based development fees are not implemented, then existing utility customers will bear (i.e., pay for) a portion of the costs associated with new development. Ultimately, the adoption of the final development fees is a policy decision by the Agency's Board regarding the sharing of costs

⁶ Arthur C. Nelson, System Development Charges for Water, Sewer, and Stormwater Facilities, Lewis Publishers, New York, 1995, p. 1,

between new development and existing customers. The adoption of a cost-based development fees moves towards a proportional balance of growth-pays-for-growth.

1.3 Requirement Under California State Law

In establishing development fees, an important requirement is that they be developed and implemented in conformance with State and local laws. California law provides the basis for the determination of development fees through a uniform framework for the imposition of development fees by local governments. Specifically, the requirement for the calculation of development fees in California are found in the California Government Code sections 66013, 66016, and 66022, which are interspersed within the ‘Mitigation Fee Act’.

A summary of the relevant statutes required in the calculation of development fees under California law is as follows:

“66013 (a) Notwithstanding any other provision of law, when a local agency imposes fees for water connections or sewer connections, or imposes capacity fees, those fees or charges shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed, unless a question regarding the amount of the fee or charge imposed in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.”

“66013 (b) (3) ‘Capacity charge’ means a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities. A “capacity charge” does not include a commodity charge.”

“66016 (a) Prior to levying a new fee or service charge, or prior to approving an increase in an existing fee or service charge, a local agency shall hold at least one open and public meeting, at which oral or written presentations can be made, as part of a regularly scheduled meeting.”

“66022 (a) Any judicial action or proceeding to attack, review, set aside, void, or annul an ordinance, resolution, or motion adopting a new fee or service charge, or modifying or amending an existing fee or service charge, adopted by a local agency, as defined in Section 66000, shall be commenced within 120 days of the effective date of the ordinance, resolution, or motion.”

In addition to the determination of “the estimated reasonable cost of providing the service for which the fee is imposed,” California law also requires date and time notifications similar to other rate and fee setting processes as follows:

- That notice (of the time and place of the meeting, including a general explanation of the matter to be considered) and a statement that certain data is available be mailed to those who filed a written request for such notice,

- That certain data (the estimated cost to provide the service and anticipated revenue sources) be made available to the public,
- An opportunity for public input at an open and public meeting to adopt or modify the fee, and
- That revenue in excess of actual cost be used to reduce the fee creating the excess.

In 1996, the voters of California approved Proposition 218, which required that the imposition of certain fees and assessments by municipal governments require a vote of the people to change or increase the fee or assessment. In *Richmond v. Shasta Community Services Dist.*, 32 Cal. 4th 409 (2004), the California Supreme Court held that development fees are not “assessments” under Proposition 218 because they are imposed only on those who are voluntarily seeking water and wastewater service, rather than being charged to particular identified parcels, and therefore such fees are not subject to the procedural or substantive requirements of Proposition 218. The court also held that such fees can properly be enacted by either ordinance or resolution.

In November 2010 the voters of California passed Proposition 26, an initiative-based state constitutional amendment that provided a new definition of the term “tax” in the California Constitution. Under Proposition 26 a fee or charge imposed by a public agency is a tax unless it meets one of seven exceptions. “Development fees” would be included within exceptions 1 and/or 2. These two exceptions note that the development fee or charge is:

- (1) “A charge imposed for a specific benefit conferred... directly to the payor that is not provided to those not charged, and which does not exceed the reasonable cost to the local government of conferring the benefit...,”
- (2) “A charge imposed for a specific government service... directly to the payor that is not provided to those not charged, and which does not exceed the reasonable cost to the local government of providing the service or product.”

In the case of the Agency’s Zone 40 water development fee, the Agency does not charge one fee payer more in order to charge another fee payer less (i.e., a cross-subsidy), and it does not exceed the reasonable costs to the local government of providing the service. Given this, a water development fee is not interpreted as being a tax within the meaning of Proposition 26.

In simplified terms, the basic principle that needs to be followed under California law is that the development fee be based on a proportionate share of the costs of the system required to provide service and that the requirements for adoptions and accounting be followed in compliance with California law.

In September 2021, Assembly Bill No. 602 (AB 602) was passed which changes how cities and counties impose development impact fees on housing. Water capacity charges under Government Code section 66013, of which the Zone 40 development impact fee would be included, are expressly excluded from AB 602. AB 602, in simple terms, requires the fees be developed proportional to the square footage of new development unless the analysis established one of the following⁷:

⁷ Gov. Code, 66016.5, sub. (a)(5)(A).

- Square footage is not an appropriate metric to calculate impact fees for a project
- An alternative method of calculating the fee establishes a reasonable relationship between the fee charges and the burden the development poses; and
- Smaller developments will not be charged disproportionately.⁸

These provisions are effective Jan 1, 2022 and deferred to July 1, 2022. AB 602 does not affect the Agency's ability to impose water connection fees or capacity charges under Government Code section 66013. The Agency is not required but has, within this study, proposed implementation of single family development fees based on lot size to reflect the implementation approach based on square footage as outlined in AB 602.

1.4 Methodology to Establish Development Fees

There are various approaches that can be used to establish development fees which ultimately depend on the available capacity in the utility system to meet future customer demands. The AWWA M-1 Manual discusses three generally accepted development fees methods:

- The *buy-in method*, is based on the value of the existing system's capacity. This method is typically used when the existing system has sufficient capacity to serve new development now and into the future.
- The *incremental cost method*, is based on the value or cost to expand the existing system's capacity. This method is typically used when the existing system has limited or no capacity to serve new development now and into the future.
- The *combined approach* is based on a blended value of both the existing and expanded system's capacity. This method is typically used where some capacity is available in parts of the existing system (e.g., water or wastewater treatment), but new or incremental capacity will need to be built in other parts (e.g., water storage, wastewater lift station) to serve new development at some point in the future."⁹

For Zone 40 there is capacity available within the existing system and also future projects that are necessary to meet future growth and expansion. Zone 40 is a construction fund and all future projects are growth related and included within the water development fee. Given that, a combined method (existing assets plus future or expansion capital improvements) was deemed to be the most equitable and appropriate methodology for Zone 40. The Agency's Zone 40 development fees are based on the value of existing capital infrastructure divided by the total service connections to be served, plus future infrastructure needed to accommodate future growth, divided by the number of future service connections served by that capacity.

⁸ Gov. Code, 66016.5, sub. (a)()(B)(i)-(iii).

⁹ AWWA M-1 Manual, 7th Edition, p. 330-337.

Within the generally accepted capacity fee methodologies¹⁰, there are a number of different steps used to establish cost-based and equitable development fees. These steps are as follows:

Step 1 – Determination of system planning criteria

Step 2 – Determination of connections

Step 3 – Valuation of system component costs

Step 4 – Determination of any credits

Step 1 – Determination of System Planning Criteria

The first step in establishing development fees is the determination of the system planning criteria. This implies calculating the amount of capacity required per service connection. The use of an adopted facility plan or master plan for the utility provides the basis for the development fees system planning criteria. These planning documents provide the rational planning basis and criteria for the facilities and investment needed to operate and maintain the system properly and adequately. The Agency's Zone 40 Water System Infrastructure Plan Update (WSIP), completed in September of 2016, evaluated and documented the growth in Zone 40's three service areas of North Service Area (NSA), the Central Service Area (CSA) and the South Service Area (SSA). The 2016 WSIP demand growth was based on two components which are demographics and water demands¹¹. The demographics consisted of population, connections, and dwelling units compared to land use criteria. The second part, water demands, were based on factors on the historical water use compared to the amount of developed areas, population, and dwelling units. This process resulted in build out "service connections" per service area. The Agency also completed the 2020 Urban Water Management Plan (UWMP)¹². Both the UWMP and the draft of the Zone 40 Water Supply Master Plan Amendment reflect the 2016 WSIP findings and approach to establishing service connections based on the growth expected for Zone 40. Given this, the growth and documented service connections to buildout in the three service areas was based on the 2020 UWMP provided the system planning criteria for the Zone 40 water system.

Step 2 – Determination of Number of Service Connections

The next step is the determination of the number of service connections. A service connection provides a "common denominator" for assessing impact on a utility system. The determination of the total system connections is an important calculation in that it provides the linkage between the amounts of infrastructure necessary to provide service to a set number of customers. This implies that if the system is designed to provide service for demands up to the year 2052, then the infrastructure costs are divided by the additional service connections projected to be served by the expansion capacity by 2052 to determine the equitable and proportionate cost per connection. As noted, the service connections were based on the 2020 UWMP reflecting the projection of growth in the Zone 40 service area.

¹⁰ Methodologies established in industry documents referenced as System Development Charges for Water, Wastewater, and Stormwater Facilities, by Arthur C. Nelson; AWWA M-1 Manual, 7th Edition.

¹¹ Zone 40, Water System Infrastructure Plan Updated, September 2016, Chapter 3, page 3-1, Description of Methodology.

¹² 2020 UWMP, page 2-10, footnote 25.

Step 3 – Valuation of System Component Costs

Once the number of service connections, or capacity for the system are determined, a component-by-component analysis is undertaken of the assets to determine the portion of the development fee attributable to each component in dollars per connection basis. In this process, the existing assets must be valued. Existing assets may be valued in a number of different ways. Valuation methods may include the following:

- Original Cost (OC) is cost of construction in year of construction
- Original Cost Less Depreciation (OCLD)
- Replacement Cost New (RCN) is current day dollars of replacing existing plant (infrastructure)
- Replacement Cost New Less Depreciation (RCNLD)

Given these four different methods for valuing the assets, the selection of the valuation method certainly arises. The American Water Works Association M-1 manual notes the following concerning these various generally accepted valuation methods:

“Using the OC and OCLD valuations, the [development fee] reflects the original investment in the existing capacity. The new customer “buys in” to the capacity at the OC or the net book value cost (OCLD) for the facilities and as a result pays an amount similar to what the existing customers paid for the capacity (OC) or the remaining value of the original investment (OCLD).

Using the RCN and the RCNLD valuations, the [development fee] reasonably reflects the cost of providing new expansion capacity to customers as if the capacity was added at the time the new customers connected to the water system. It may be also thought of as a valuation method to fairly compensate the existing customers for the carrying costs of the excess capacity built into the system in advance of when the new customers connect to the system. This is because, up to the point of the new customer connecting to the system, the existing customers have been financially responsible for the carrying costs of that excess capacity that is available to development.”¹³

As a point of reference for this study, the Agency’s Zone 40 development fee analysis will use the RCN methodology for all assets in the study. The Zone 40 existing assets are valued at replacement cost based on original cost escalated to current dollars using a construction cost index (e.g., the Engineering New Record, Construction Cost Index; or the ENR-CCI). This value reasonably reflects the carrying costs of the excess (available) capacity paid by existing customers. Infrastructure not paid by the utility, such as developer contributions or grants is not included in the fee.

The next step in the analysis is to determine the valuation of the system infrastructure. The combined approach is based on the existing infrastructure plus future expansion-related capital projects, based on an adopted capital plan or master plan and valued at today’s cost, regardless of the timing of when the facility will be built. The future component is related only to future capital projects which provide an expansion of capacity to accommodate future growth. The Agency’s future projects include conjunctive use surface and groundwater projects, and storage

¹³ AWWA M-1 Manual, 7th Edition, p. 332.

which benefit both existing and future customers and therefore are divided by total build-out service connections. The Agency’s future treatment and transmission projects are related to expansion and are divided by future service connections.

Given a value for capacity and the number of service connections, the basic formula for calculating the development fee charge is relatively straight-forward, and is as follows:

<u>Existing System (\$)</u>		<u>Conjunctive CIP (\$)</u>		<u>Expansion CIP (\$)</u>		<u>Gross Allowable</u>
Build-Out Service	+	Build-Out Service	+	Future Service	=	Development Fee
Connections		Connections		Connections		\$ per Service Connection

In the determination of the development fee, the cost per service connection as shown above is the “gross development fee”. The gross development fee is calculated before any credits.

Step 4 – Determination of Any Credits

The last step in the calculation of the development fee is the determination of any credits. The credit takes into account the method used to finance infrastructure on the system so that customers are not paying twice for infrastructure – once through the development fees and again through rates. The double payment can come in through the imposition of a development fee and then the requirement to pay debt service within a customer’s user rates (i.e., Zone 40 monthly User Fee).

This component accounts for the outstanding debt principal on existing assets. By segregating the debt service, the cost can be clearly identified and calculated appropriately. To avoid double-counting of the assets financed with debt, the remaining principal associated with those assets was deducted from the existing infrastructure value.

The “gross development fee” less any debt credits, results in the net “maximum allowable fee”. As a matter of policy, the Agency’s Board can set the final water development fee up to this level.

1.5 Summary

This section of the report has defined development fees; provided an overview of the requirements under California state law, the development fee approach which must be established between new development and the new or expanded facilities required to accommodate new development, and appropriate apportionment of the cost to the new development in relation to benefits reasonably to be received. The next section of the report will provide a discussion of the calculation of the Zone 40 water development fees.



2.0 Calculation of the Water Development Fee

2.1 Introduction

The water development fee is a one-time charge for new accounts or for existing customers requesting an increase in capacity. In 2008, a surface water component fee was also established for developments served by private wells, equal to 78.6% of the present water development fee. The surface water component fee is in a transition phase based on the Sustainable Groundwater Management Act (SIGMA) set in 2014. The revenue from this fee has been minimal and based on this transition and the Agency's Groundwater Sustainability Plan (GSP) this fee is not included in this analysis.

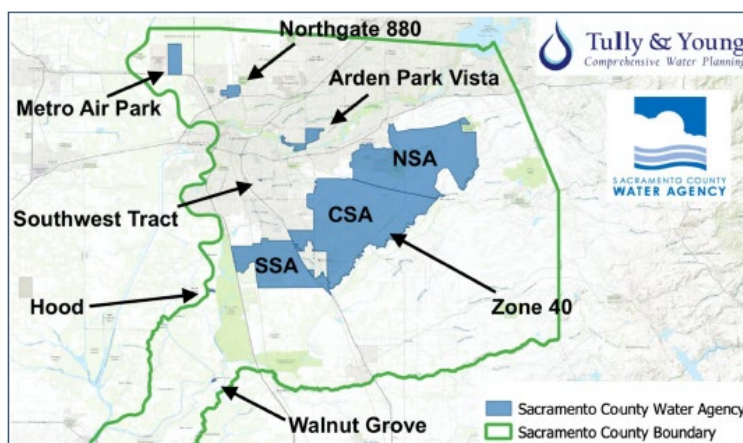
This section of the report presents the key assumptions and details used in calculating the Agency's Zone 40 water development fee. The water development fee is a one-time charge for new accounts based on service line size. The calculation of the water development fee is based on Zone 40-specific accounting, financial, and planning information. Specifically, the charges are based on the fixed asset records; current capital improvement plans; and existing and projected future connections for the Zone 40 service area.

To the extent that the cost and timing of future planning or capital improvements change, then the development fees presented in this section of the report should be updated to reflect the changes.

2.2 Overview of Agency's Zone 40 Water System

The Agency was formed in 1952 by a special legislative act of the State of California. Zone 40 was created in 1985 to acquire, construct, and maintain facilities for the production, conservation, transmittal, distribution, and sale of groundwater and surface water for the beneficial use of the inhabitants within the zone. Zone 40 is comprised of three areas: the North Service Area (NSA), the Central Service Area (CSA), and the South Service Area (SSA). The Zone 40 service area includes interconnected infrastructure facilities that facilitate the use of a diversity of water supplies. Zone 40 facilitates the construction of water supply, treatment, and transmission facilities. Figure ES-1¹⁴ from the 2020 UWMP details the Zone 40 service area.

Figure ES-1: SCWA Water Service Area



¹⁴ 2020 Urban Water Management Plan, page ES-2.

Zone 40 has historically paid for capital improvements using a “pay-as-you-go” approach for the transmission infrastructure. Recent treatment facility improvements have been funded in part by long-term debt. The system facilities are constructed by the Agency, or by a developer and then reimbursed by the Agency. The developer constructed facilities are reimbursed through fee credits and the credit amount is deducted from the amount of fees owed, or through a direct reimbursement process once the facilities are accepted by the Agency. The Agency constructed facilities have been historically paid through accumulated reserves.

A Water Supply Master Plan (WSMP) was adopted by the Board of Directors in 1987, and with a major update in 2005. The 2005 Zone 40 WSMP has been an important planning policy document for the Agency over the last 15 years. The Plan developed a conjunctive use program to meet future water demands through build-out.

Since the adoption of the 2005 WSMP, there have been a number of amendments and an update to the Water System Infrastructure Plan (WSIP) that was completed and approved by the Agency in 2016 to address changed conditions. The WSMP in conjunction with the Zone 40 WSIP identified a capital improvement program to meet the growth within Zone 40 throughout the estimated build-out in the year 2052. Based on the findings of the 2016 WSIP, the Agency updates its internal 10-year Capital Improvement Plan (CIP) document based on actual growth, number of building permit applications, actual demand, and actual operating conditions. The annual 5-year CIP, along with the budgets built upon the CIP, are presented to, and approved by the Board of Supervisors. The 2020 Urban Water Management Plan (UWMP) integrates local and regional land use planning, regional water supply, infrastructure, and demand management projects. The 2020 UWMP results were similar to the 2016 WSIP buildout service connections.

2.3 Present Water Development Fees

The Agency implements the Zone 40 water development fees based on size of service necessary for the customers water demands. Multi-family is 75% of the water development fee per living unit based on prior historical consumption patterns. Agency Code Chapter 4.45 defines each service, and the amount of the fees are established in Appendix 1, Schedule A of Title 4. Table 2-1, below, summarizes the existing water development fees.

Table 2-1
Summary of the Present Water Development Fees

Line Size	Ratio ^[1]	Present Fee \$/Connection ^[2]
1-inch or less	1.00	\$20,857
1-1/2-inch	2.30	47,971
2-inch	4.00	83,428
3-inch	9.00	187,713
4-inch	16.00	333,712
6-inch	36.00	750,852
Other	<i>TBD by Agency Engineer subject to Board Approval</i>	

[1] Based on Title 4, Appendix 1, Schedule A Water Development Fees.

[2] Updated by ENR January 1, 2023, effective March 1, 2023.

The water development fee may be adjusted annually for inflation based on the ENR-CCI inflation indexes, and it can also be increased in response to new programs or design standards that increase the capital cost of system facilities. The User Fee is not adjusted annually for inflation and would need to go through Board approval and the Proposition 218 process for any increases to meet funding needs for construction of major water supply infrastructure and/or debt service in Zone 40. The User Fee has not been adjusted since 2013 (effective July 1, 2014). As will be noted in Section 3 of this report, after the repayment of existing outstanding debt, the User Fee will be reviewed by the SCWA Board of Directors for continued implementation and use of the User Fee revenue.

2.4 Calculation of the Water Development Fees

As discussed in Section 1, the process of calculating development fees is based on a four-step process. In summary form, these steps are as follows:

- **Step 1** - Determination of system planning criteria
- **Step 2** - Determination of service connections
- **Step 3** - Valuation of system component costs
- **Step 4** - Determination of any credits

Each of these steps is discussed in more detail below.

2.4.1 Water System Planning Criteria

Growth in the three areas of Zone 40 was evaluated and documented in the Agency's Zone 40 Water System Infrastructure Plan Update (WSIP) completed in 2016¹⁵. The 2016 WSIP's projected connections over time for each service area were similar to those calculated in the

¹⁵ In January 2021 the SCWA prepared a draft Zone 40 Water Supply Master Plan Amendment that repeated much of the analysis and growth projections in the WSIP. 2020 UMWP, Public Draft, page 2-10.

public draft of the 2020 Urban Water Management Plan (UWMP). The projections were based on two components of demographics (population, land use, economy) and water demand. The projections were made in 2010 until buildout conditions in 2052.

2.4.2 Water System Determination of Service Connections

The projection of number of service connections in the 2020 UWMP shows approximately 58,800¹⁶ connections. The timing or growth of the service connections has been slower than anticipated. However, the 2020 UWMP agrees, based on 5-year increment projections, there will be a catchup to the 2052 build out target of 105,200 service connections¹⁷. The Agency, for Zone 40, reported 55,066 service connections as of April 2021, less 295 SSA recycled connection, resulting in 54,771 existing service connections for Zone 40. The term existing refers to service connections paid, which is the number to be used in the water development fee calculation. Total buildout service connections of 105,200 service connection less recycled of 295 service connections in SSA results in buildout service connections of 104,905. The buildout service connections, less existing service connections, results in 50,134 future service connections. This shows Zone 40 with an overall buildout percentage currently of 52.2%. A summary of the system planning criteria is presented in Table 2-2. Details of the system planning criteria are shown on Exhibit 2 in the Technical Appendix.

Table 2-2 Water Capacity Fee – Determination of Service Connections				
Area	2021 Existing Service Connections ^[1]	Buildout Service Connections ^[2]	Future Service Connections	Percentage Buildout
NSA	7,117	28,800	21,683	24.7%
CSA	14,696	38,300	23,604	38.4%
SSA	<u>33,253</u>	<u>38,100</u>	<u>4,847</u>	<u>87.3%</u>
Total	55,066	105,200	50,134	52.3%
Less: Recycled SSA ^[3]	<u>(295)</u>	<u>(295)</u>	<u>0</u>	
Net Svc. Connections	54,771	104,905	50,134	52.2%

[1] Zone 40 service connections as of April 2021 of 55,066 as provided by the Agency.

[2] Public Draft 2020 UWMP Figure 2-5, projected service connections, page 2-11, and 2016 WSIP, Table 3-3, page 3-14.

[3] Recycled is not included in the water development fee and is a separate calculation.

2.4.3 Water Valuation of System Components

The next step of the analysis is to review the major functional system infrastructure to determine the development fee for the system. This includes the system and infrastructure in place today that provides service (buy-in), future capital improvement needs to provide additional capacity to meet customer demands, other components, and a debt service credit so that customers are

¹⁶ Figure 2-5, 2020 UWMP, page 2-11.

¹⁷ Figure 2-5, 2020 UWMP, page 2-11

not paying twice for available capacity (and infrastructure costs). The methodology and approach used to calculate each of these components is described below.

EXISTING BUY-IN COMPONENT – To calculate the value of the existing assets for the buy-in component, the methodology considered the original cost of each asset. The Agency provided the most recent Zone 40 asset listing for the existing infrastructure and the installation date of each asset as of June 2020. The original cost of the asset was then adjusted to today's value to reflect replacement cost. As was noted in Section 1, there are different methods for valuing existing assets. In this case, a replacement cost new (RCN) method was used to reflect the value of the infrastructure in place to serve new customers. This method reflects the value of the capacity that has been installed and funded by existing customers at today's value. To accomplish this, the original cost of each asset, was escalated to current, June 2022 dollars, based on the ENR-CCI for the San Francisco area. The original asset total was \$801 million and the ENR assets at RCN totaled \$1.206 billion. As a point of reference, recycled and non-potable assets were not included in the fee. A summary of the valuation of existing assets can be seen on Exhibit 3 of the Technical Appendix A.

OTHER COMPONENTS - In addition to existing assets, work in progress projects were included that were not completed and booked as an asset yet. The total eligible work in progress, as of June 30, 2020, and escalated to June 2022 dollars, was \$46.7 million. Details of the construction work in progress are shown on Exhibit 4 in the Technical Appendix.

DEBT SERVICE COMPONENT – The final component of the buy-in fee is the debt service component. The inclusion of a debt service credit avoids double charging the customer for the asset value in the buy-in component of the capacity fee, and also in the debt service component of the rates, or in the Agency's case, the User Fee component of the rates. By segregating the debt service out, the cost can be clearly identified and calculated appropriately.

Zone 40 has two existing debt issues: the 2007B bond and the 2019 refunding bond which refunded 2007A bonds. The total outstanding principal and interest is \$430,550,628 (2007B \$350,358,628, 2019 \$80,192,000). The projected revenue for the User Fee was based on 1,500 connections annually, based on future connections to build out as projected in the 2020 UWMP. The following table shows, based on this projection, the User Fee pays a total of 98.656% of the total debt from 2022 to 2039. Table 2-3 shows a summary of the User Fee and Development Fee revenue allocation to debt service payments from year to year.

Table 2-3
Summary of Debt Service Revenue Allocation

Year	^[1] Svc. Connect.	Est. User Fee Revenue ^[2]	Available for Debt Service	Total Debt Service ^[3]	Dev. Fee Revenue ^[4]	% User Fee
6/30/22	61,800	\$21,358,080	\$21,358,080	\$23,328,103	\$1,970,023	91.5552%
6/30/23	63,300	21,876,480	21,876,480	23,335,603	1,459,123	93.7472%
6/30/24	64,800	22,394,880	22,394,880	23,390,264	995,384	95.7445%
6/30/25	66,300	22,913,280	22,913,280	23,306,708	393,428	98.3120%
6/30/26	67,800	23,431,680	23,431,680	23,305,863	0	100.0000%
6/30/27	69,300	23,950,080	23,950,080	23,332,510	0	100.0000%
6/30/28	70,800	24,468,480	24,468,480	23,338,378	0	100.0000%
6/30/29	72,300	24,986,880	24,986,880	25,707,745	720,865	97.1959%
6/30/30	73,800	25,505,280	25,505,280	25,754,133	248,853	99.0337%
6/30/31	75,300	26,023,680	26,023,680	25,683,992	0	100.0000%
6/30/32	76,800	26,542,080	26,542,080	25,686,732	0	100.0000%
6/30/33	78,300	27,060,480	27,060,480	25,708,911	0	100.0000%
6/30/34	79,800	27,578,880	27,578,880	25,708,907	0	100.0000%
6/30/35	81,300	28,097,280	28,097,280	22,594,101	0	100.0000%
6/30/36	82,800	28,615,680	28,615,680	22,603,057	0	100.0000%
6/30/37	84,300	29,134,080	29,134,080	22,582,850	0	100.0000%
6/30/38	85,800	29,652,480	29,652,480	22,592,870	0	100.0000%
6/30/39	87,300	<u>30,170,880</u>	<u>30,170,880</u>	<u>22,589,902</u>	<u>0</u>	<u>100.0000%</u>
Total		\$463,760,640	\$463,760,640	\$430,550,628	\$5,787,676	98.6558%

[1] Estimated service connections based on projected 1,500 annual connections.

[2] User fee revenues based on service connections times \$28.80 per month.

[3] Zone 40 debt obligations schedules for 2007B and 2019.

[4] Estimated need for Development Fee revenue, in addition to User Fee revenue, to meet debt service obligation.

The total principal balance of both issues is \$295.95 million. The reclaimed portion of \$20,300 was subtracted from the principal total for a net principal of \$295.93 million. The User Fee projected paid portion of 98.656% is applied to the total outstanding principal for a total debt credit of \$291.952 million. Details of the debt service are shown on Exhibit 5 in the Technical Appendix. Table 2-4 shows the summary of the debt credit calculation.

Table 2-4
Summary of Debt Credit

Component	Total
Total Outstanding Principal ^[1]	\$295,950,000
Less: Reclaimed Portion of Debt	<u>(20,300)</u>
Net Principal	\$295,929,700
User Fee Portion ^[2]	98.6558%
Total Debt Credit	\$291,951,666

[1] Zone 40 outstanding principal 2007B and 2019. (\$228,920,000 + \$67,030,000 = \$295,950,000)

[2] Allocation portion of debt paid User Fee (Special Development Fee). See Table 2-3.

SUMMARY OF EXISTING (BUY-IN) WATER DEVELOPMENT FEE COMPONENT - Based on the existing system infrastructure, the net existing (buy-in) component was calculated to be \$9,155 per service connection. It is important to note that the existing components are divided through by total build out service connections (both existing and future), as the existing system benefits all service connections, those in service today and those future service connections. Table 2-5 shows the summary of the existing portion of the water development fee.

Table 2-5
Existing or Buy-In Water Development Fee

Component	RCN Total	Build Out Svc. Connections ^[4]	\$/Service Connection
Existing Water System (RCN) ^[1]	\$1,205,675,279	104,905	\$11,493
Plus: Construction in Progress ^[2]	<u>46,716,721</u>	104,905	<u>445</u>
Total Existing Fee	\$1,252,392,000		\$11,938
Less: Outstanding Debt Princ. ^[3]	<u>(291,951,666)</u>	104,905	<u>(2,783)</u>
Net Total Existing Fee	\$960,440,334		\$9,155

[1] Technical Appendix, Exhibit 3, after contributions.

[2] Technical Appendix, Exhibit 4.

[3] Total debt credit applied to water development fee. See Table 2-3 and 2-4.

[4] Total net build-out service connections See Table 2-2 or Technical Appendix, Exhibit 2.

FUTURE COMPONENT – The next component in the water development fee study is the linkage between the anticipated future growth, or expansion, on the system and the necessary facilities required to accommodate that growth. These projects, as outlined in the WSIP are based on the growth assumptions and service connections based on the projected demands and demographics of the growth as further supported by the 2020 UWMP. The Agency staff reviewed the existing ten-year capital improvement plan (CIP) and projects necessary to meet demand for the water system and the 2016 capital improvement projects listed in the WSIP. Several projects were not included in the ten-year CIP or only partially included in the ten-year CIP. The projects listed in

the 2016 WSIP that were not included in the ten-year CIP are added to the future projects as buildout to 2032. These projects to build out to 2032 are listed as Phase 1 and Phase 2 of the 2016 WSIP capital projects. Specifically Poppy Ridge GWTP was not built and not included in the 10-year CIP in the amount of \$4.7 million. The NSA Phase B overlaps after the ten-year CIP and the difference is added to buildout through 2032, West Jackson GWTP-2 is not included in the ten-year CIP and is added to the 2032 buildout. Big Horn GWTP-7 is partially included in the ten-year CIP and the difference is applied to the 2032 buildout. Details of these items are shown in Exhibit 6A and 6B of the Technical Appendix. Table 2-6 shows the summary of total projects to 2032 of \$387.6 million.

Table 2-6
Summary of Ten-Year CIP and Buildout to 2032

Component	Ten-Year CIP ^[1]	Buildout to 2032 ^[2]	Total
Groundwater Projects	\$0	\$46,505,332	\$46,505,332
Treatment	91,276,004	4,738,500	96,014,504
Pipeline Projects	234,443,339	3,738,515	238,181,854
Non-Specific Projects	6,125,340	0	6,125,340
Meters	<u>729,835</u>	<u>0</u>	<u>729,835</u>
Total	\$332,574,518	\$54,982,347	\$387,556,865

[1] Ten-Year CIP from Technical Appendix Exhibit 6A in 2021 dollars.

[2] Projects from 2016 WSIP, page 6-16 that were not included in ten year CIP. Dollars are not adjusted to 2022 due to overlap in project costs.

Several large projects that impact the CIP are related to surface water, groundwater, storage projects, and transmission infrastructure which are primarily related to growth and expansion on the system, however these projects also benefit the system as a whole. The 2016 WSIP details these projects as \$441.0 million, Phase 3 to 2052 buildout capital projects. It should be noted that the City of Sacramento's point of use (POU) or buy-in portion of the surface water is deducted from the totals along with any recycled projects. Table 2-7 shows the summary of the projects to buildout 2052.

Table 2-7
Summary of Projects Buildout to 2052

Component	Phase 3 Costs ^[1]	Less City POU and Recycled ^[2]	Net Phase 3 Costs	Phase 3 in 2022 Dollars ^[3]
Surface Wtr Projects	\$202,034,400	(\$32,000,000)	\$170,034,400	\$227,057,028
Groundwater	73,100,600	0	73,100,600	97,615,571
Recycled Projects	20,000,000	(20,000,000)	0	0
Storage Projects	46,145,900	0	46,145,900	61,621,360
Pipeline Projects	99,778,150	0	99,778,150	133,239,687
Non-Specific Projects	0	0	0	0
Meters	0	0	0	0
Total	\$441,059,050	(\$52,000,000)	\$389,059,050	\$519,533,646

[1] 2016 WSIP, Table 6-12, page 6-20, Zone 40 CIP Cost Summary.

[2] 2016 WSIP, page 6-18, estimates the City POU buy-in of \$32 million in 2005 costs.

[3] 2016 WSIP, page 6-20 estimates Phase 3 costs, net of City POU estimate, in 2017 dollars brought to 2022 dollars.

Based on the sum of the component costs calculated above, the total future projects are \$907.091 million. Table 2-8 shows the summary of the total projects by component.

Table 2-8
Summary of Total CIP to 2052

Component	Buildout to 2032 ^[1]	Buildout to 2052	Total CIP
Surface Wtr Projects	\$0	\$227,057,028	\$227,057,028
Groundwater Projects	\$46,505,332	97,615,571	144,120,903
Treatment	96,014,504	0	96,014,504
Storage Projects	0	61,621,360	61,621,360
Pipeline Projects	238,181,854	133,239,687	371,421,541
Non-Specific Projects	6,125,340	0	6,125,340
Meters	729,835	0	729,835
Total	\$387,556,865	\$519,533,646	\$907,090,511

[1] Technical Appendix Exhibit 6A and 6B.

The future projects to buildout include surface and groundwater, and storage projects which are conjunctive use projects which benefit both existing and future customers. Therefore, the conjunctive use projects were divided by total build-out service connections. The remaining projects are for future expansion of the system and are divided through by future service connections only. Based on the total future capital improvements necessary to provide capacity to future customers, the future component of the water development fee was calculated. Table 2-9 shows the summary of the future portion of the water development fee.

Table 2-9
Summary of Future Component of Water Development Fee

Component	Total CIP ^[1]	Less: Contributions ^[2]	Net CIP	Future Svc. Connec. ^[3]	\$/Service Connection
Surface Wtr	\$227,057,028	\$0	\$227,057,028	104,905	\$2,164
Groundwater	144,120,903	0	144,120,903	104,905	1,374
Storage Projects	96,014,504	0	61,621,360	104,905	587
Treatment	61,621,360	0	96,014,504	50,134	1,915
Pipeline Projects	371,421,541	978,976	370,442,565	50,134	7,389
Non-Specific	6,125,340	0	6,125,340	50,134	122
Meters	<u>729,835</u>	<u>0</u>	<u>729,835</u>	50,134	<u>15</u>
Total Future Fee	\$907,090,511	\$978,976	\$906,111,535		\$13,566

[1] Technical Appendix Exhibit 6B.

[2] Technical Appendix Exhibit 6A.

[3] Technical Appendix Exhibit 2.

The Agency also has available reserves from the collection of development impact fee revenue. At the end of Fiscal Year 2022, the Agency had approximately \$66.3 million of development impact fee revenue in reserves. Given the availability of these funds to offset future capital improvement projects they are deducted from the total future capital improvements. Provided in Table 2-10 is a summary of calculation of the future component less available reserves.

Table 2-10
Net Future Water Development Fee

Component	Total	Build Out Svc. Connections ^[4]	\$/Service Connection
Total Future Fee			\$13,566
Less: Impact Fee Reserves	(66,299,925)	50,134	<u>(1,322)</u>
Net Total Existing Fee			\$12,244

2.4.4 Maximum Allowable Water Development Fee

The methodology used to establish the water development fee is a combined approach. The combined approach adds the existing component and the future component together, and accounts for any existing debt credit resulting in a net allowable development fee. “Allowable” refers to the concept that the calculated development fees are the Agency’s Zone 40 cost-based water development fees. The Agency, as a matter of policy, may charge any amount up to the allowable development fee, but not over that amount. Charging an amount greater than the allowable development fee would not meet the practical basis of a cost-based development fee.

Based on the sum of the component costs calculated above, the net allowable water development fee is \$21,399 per service connection. This is approximately \$542 higher than the

present fee of \$20,857 per service connection or a 2.6% increase overall in the water development fee. The increase in the development fees from the present to the calculated is the result of the asset listing and work-in-progress in this analysis being brought to June 2022 costs. The assets that were not funded by the Agency such as developer contributions or grants were not included in the analysis. This analysis valued the assets at Replacement Cost New (RCN). RCN is the original cost escalated to current-day dollars.¹⁸ The RCN method reflects the cost of the new expansion capacity at the time the new customer is connected to the system and therefore reflects the carrying costs of the excess capacity built into the system in advance of the new customer's service connection.

Table 2-11 shows a summary of the allowable water development fee. Details are provided in Exhibit 1 of the Technical Appendix.

Table 2-11 Maximum Allowable Zone 40 Water Development Fee			
Component	Total	Number of Svc. Connections	\$/Service Connection
Existing Component	\$960,440,334	104,905	\$9,155
Future Component			
Surface, Groundwater, Storage	\$432,799,291	104,905	4,125
Treatment, Trans., Other	473,312,244	50,134	9,441
Less: Reserves	<u>(66,299,925)</u>	50,134	<u>(1,322)</u>
Total Future	\$839,811,610		\$12,244
Total Water Development Fee	\$1,800,251,944		\$21,399
Present Development Fee			\$20,857
\$ Change			\$542

Agency Code Chapter 4.45 defines each service, and the amount of the fees are established in Appendix 1, Schedule A of Title 4. Table 2-12, shown below, summarizes the existing and calculated Zone 40 water development fees.

¹⁸ AWWA M1 Manual, Seventh Edition, page 332.

Table 2-12
Summary of the Present and Calculated Water Development Fees

Line Size	Present Fee ^[1]	Calculated Fee ^[2]	\$ Change
1-inch or less	\$20,857	\$21,399	\$542
1-1/2-inch	47,971	49,218	1,247
2-inch	83,428	85,596	2,168
3-inch	187,713	192,591	4,878
4-inch	333,712	342,384	8,672
6-inch	750,852	770,364	19,512
Other	<i>TBD by Agency Engineer subject to Board approval</i>		

[1] Updated by ENR January 1, 2023, effective March 1, 2023.

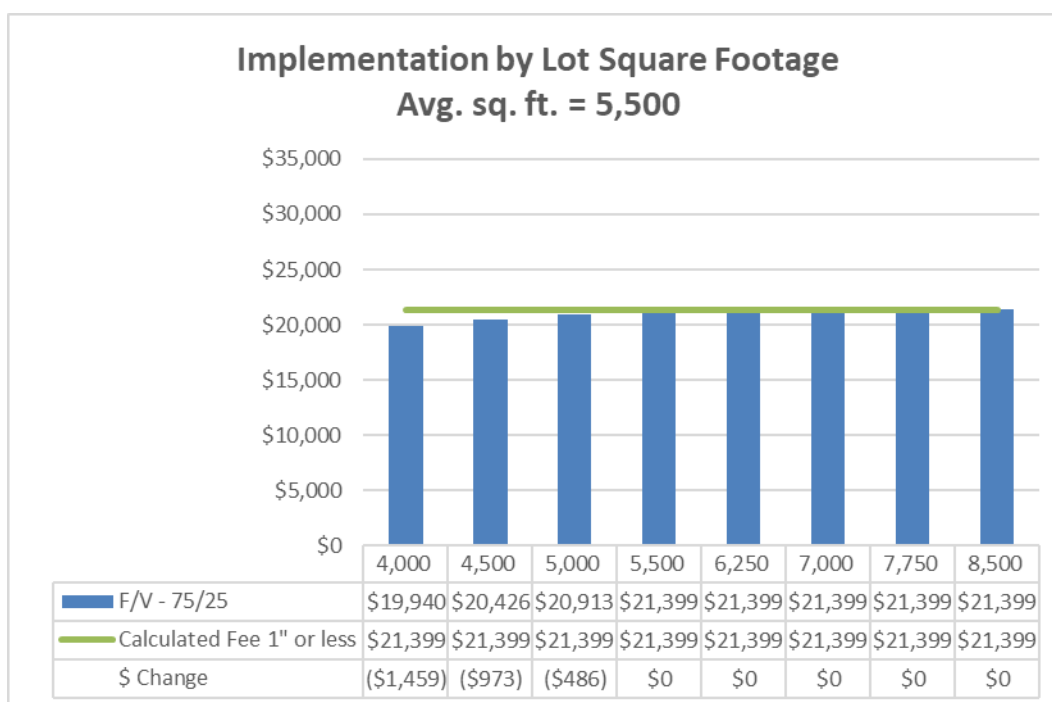
[2] Based on "Combined" methodology established in AWWA M1, Seventh Edition, page 332.

2.4.5 Implementation of the Water Development Fee

Assembly Bill No. 602 (AB 602) was adopted September 2021 and changes how cities and counties impose development impact fees on housing. Capacity charges under Government Code section 66013, of which the Zone 40 development impact fee would be included, are expressly excluded from AB 602. As a result, AB 602 does not affect the Agency's ability to impose water connection fees or capacity charges under Government Code section 66013. The Agency is not required to, but has within this study, proposed implementation of single family development fee based on lot size to reflect the approach of implementing development impact fees based on square footage as outlined in AB 602.

The Agency's existing single family water development fee is based on line size. Administratively, that is the value of one unit of capacity. As an alternative approach to the implementation of the water development fee a scalable approach was reviewed and evaluated by the Agency for the single family customers based on lot size. This approach is based on Zone 40 specific parcel data from 2017 to 2022 which shows an average residential lot size has a square footage of approximately 5,500. Several scenarios were presented to Agency staff for consideration to evaluate the approach. In discussion with Agency staff, it was determined that a fee would be developed that reflects 75% being collected on a fixed basis and the remaining 25% collected based on single family lot size. This approach was developed as lot size is not a significant factor in SCWA's infrastructure costs for SFR development because infrastructure sizing is based upon maximum day demand (or max hour demand, in some cases). Infrastructure does not depend on the average water use of a particular category of SFR lot size. Other infrastructure (e.g., service lines) are sized to accommodate maximum flows for any zoning category of SFR development at a point in time where demand is the highest. That max flow figure could be the same for various zones. Most SFR units are assigned a 1.0-inch service line, regardless of zoning designation.

Presented below is the graphical summary of the calculated fee and the alternative approach based on a scalable approach reflecting an average square foot lot size of 5,500. As a point of reference, commercial customers will continue to be charged on a service line size basis.



As can be seen from the above graph, the calculated water development fee of \$21,399 is based on the fee for a 1-inch or less line size. Using a partial square footage approach, the fee will then vary by lot size to reflect the potential water demands for the various lot sizes. The approach to establish a minimum fixed charge reflects the fixed costs associated with providing service to a lot regardless of lot size. As noted, the current approach does not vary by lot size, but by service line size, to reflect the capacity required to provide service. By establishing a fee based partially on lot size, the Agency is refining the implementation of the fee to recognize potential capacity differences due to lot size. By including a fixed component, the Agency also recognizes that a minimum level of service is required to meet future capacity requirements in the Zone 40 system that does not vary between single family customers or lot size.

As noted, the fixed component of 75% of the fee was recommended to establish a “minimum” charge regardless of lot size to reflect the potential peak day/hour demands and capacity needs required by all customers. The remainder of the fee is then based on the square footage of the lot size. Assuming a lot size of 5,500 square feet, the fixed fee portion of \$16,169 would be calculated as follows:

$$75\% \times \$21,399 = \$16,049$$

This fixed component of the fee would then be added to the variable lot size calculation based on 25% of the fee calculation. For a 5,500 square foot lot, this would result in a square footage charge of \$5,350 and is calculated as follows:

$$5,500 \times \frac{25\% \times \$21,399}{5,500 \text{ sq.ft.}} = \$5,350$$

The total fee for a 5,500 square foot lot would then be \$21,399 (\$16,049 + \$5,350). In this way, each lot size will pay a minimum water development fee, plus a fee based on the lot size. As noted, the implementation of the water development fee is not required to be based on square footage as it is expressly excluded from AB 602. However, the Agency determined that this approach for single family customer parcels would reflect the approach of other fees being implemented in the future.

Again, the lot size approach is only applicable to single family connections. The water development fee for commercial customers will be charged on the service line size basis as is the current practice. In addition, the Agency evaluated the approach to implementing the fees for multi-family customers. Currently, multi-family customers are charged based on 75% of the impact fee per living unit. Based on the review of the multi-family approach it is recommended that the implementation of the fee for multi-family be based on the service line size, or the same approach as for the commercial customers. Given the development of the analysis, the water development fee is increased from \$20,857 to \$21,399 per service connection.

2.5 Key Assumptions

In developing the water development fees for the Agency's Zone 40 water system, a number of key assumptions were utilized. These are as follows:

- The Agency's Zone 40 water development fees were developed on the basis of planning documents, and capacity service connections.
- The Agency's Zone 40 projections of service connections were based on the 2020 recent Urban Water Management and the 2016 Water Infrastructure System Plans which showed similar results.
- The Agency provided the asset records for Zone 40 as of June 2020 which were used to determine the value of existing infrastructure assets.
- 2022 budget was used as the basis for the CIP.
- The calculation of the debt credit component included current outstanding principal on existing assets.

2.6 Consultant's Recommendations

Based on our review and analysis of the Agency's Zone 40 water development fees, HDR makes the following recommendations:

1. The Agency should adopt the Zone 40 water development fees for new service connections which are no greater than the net allowable water development fees as set forth in this report.
2. The Agency should implement the water development fee based primarily on proportionate peak day/hour capacity needs and, secondarily, on an average square footage of lot size; with 75% of the fee being fixed for single family customers and 25% being based on lot size square footage.
3. Agency should continue with the service line size implementation of the water development fee for commercial customers and multi-family customers.

4. The Agency should update the Zone 40 actual calculations for the water development fees at such time when a new capital improvement plan, public facilities plan, comprehensive system plan, or a comparable plan is approved or updated, or every five years.

2.7 Summary

The water development fees developed and presented in this report are based on the planning and engineering design criteria of Agency's Zone 40 water system, the value of the existing assets, and generally accepted ratemaking principles. Reviewing the development fees every five years would continue to create equitable and cost-based charges for new customers connecting to the Agency's Zone 40 water systems.



3.0 Review of the Special Capital Development Fee (User Fee)

3.1 Introduction

Zone 40 was created by the Water Agency Board of Director's on May 14, 1985 by Resolution 663 to fund the planning design, and construction of major water supply facilities that benefit the Zone 40 service area. The Zone 40 Water Development Fee and Special Capital Development Fee (User Fee) provides the funding for the planning and construction of facilities to support the Agency's conjunctive use water supply program that balances the use of groundwater and surface water for existing and future customers. Projects built in recent years as part of the conjunctive use program include the Freeport Regional Water Project in 2010 and the Vineyard Surface Water Treatment Plant in 2011. The 2016 WSIP proposes future facilities listed by category and project based on four phases: Existing, Phase 1, Phase 2, and Build-out (2052). The overall timing of growth of the three service areas (NSA, CSA, SSA) is difficult to identify exactly when they will occur. In some areas, water constraints are driving the need for the next phase of a groundwater or surface water source of water supply. Financial planning for the future depends on many variables, some of which are within Zone 40's control, others which are not.

Previously Table 2-6 showed the total capital projects based on the Agency's Zone 40 internal ten-year CIP plan (which includes the Board adopted 5-Year CIP Plan) and the 2016 WSIP program which is estimated to be \$773 million. Historically, the Agency has paid for these improvements using a "pay-as-you-go" system where facilities are constructed by the Agency or by developer contributions and subsequent reimbursement by the Agency. With developer constructed facilities, payment (reimbursement) is made through fee credits where the credit amount is deducted from the amount of fees owed, or through a direct reimbursement process upon acceptance of the facilities by the Agency. The Agency constructed facilities, such as groundwater treatment plants, have historically been paid for through accumulated reserves or long-term borrowing. These reserve levels are provided from two revenue sources, the water Development Fee and/or the User Fee. Because the majority of revenue is generated as growth occurs, construction of larger water projects is dependent upon long-term borrowing to finance earlier program implementation.

The water development fee collected at the time of development is restricted to pay for construction of facilities, or debt associated with these facilities, related to the expansion of the system for capacity purposes. The User Fee is a monthly fee that is charged to all customers in Zone 40 and was implemented to fund long-term debt service. It is anticipated that once the long-term debt is paid off, the SCWA Board will review continued implementation and use of the User Fee revenues. While Zone 40's budget is combined with both fees, the cash, however, is restricted based on each fee's purpose.

The water development fee is specified in Agency Code, Title 4. Based on the March 1, 2021 effective date the development impact fee was \$17,985. The development fee is restricted to construction and debt service funding. Per WAC Title 4, section 4.45.020, the development fee may be adjusted annually for inflation; the index is the average Engineering News Record

Construction Cost Index (ENR-CCI) for San Francisco and the 20 Cities as published in the January edition of the ENR. The development fee can also be increased in response to new programs or design standards that increase the total capital cost of system facilities.

The User Fee is used in conjunction with the Water Development Fee to finance the construction of major water supply conjunctive use infrastructure required to meet current and future water demands in the Zone 40 service area. The nexus (i.e., connection) for having existing customers continue to pay into a capital fee program is based on the implementation of the conjunctive use water system that will benefit all Zone 40 water retail customers. The User Fee, and the water development fee when the User Fee revenue is not sufficient, funds the annual debt service which financed the construction of the conjunctive use projects. As previously explained in the water development calculations, the user fee is accounted for in the calculation of the development fee to avoid double charging the customer through the debt service credit. The water development fee can be said to pay for the majority of the necessary infrastructure costs, while the user fee continues to contribute to the capital fund until the conjunctive use program is fully implemented.

3.2 Present User Fee

The User Fee is a monthly fee charged to all customers in the Zone 40 service area. The User Fee is subject to the legal requirements of Proposition 218 and must not exceed the cost of providing the service. This fee is currently used to pay annual debt service on the financing of existing infrastructure. Once the long-term debt obligations are met by the revenues from this fee, the SCWA Board of Directors will review continued implementation and use of the User Fee revenues. The user fee is a monthly charge for residential and a percentage of the metered monthly charge for commercial services. The User Fee is specified in the Agency Code, Title 3. The last rate change of \$28.80 was effective July 1, 2014.

Table 3-1 Summary of the Special Capital Development Fee (User Fee)	
Type of Use	Present
Residential	\$28.80 per month
Commercial	Percentage of Metered and Usage Monthly Charge

3.3 Financial Forecast

A financial forecast was created to compare revenues and capital uses for Zone 40 through buildout year of 2052. Revenues were projected based on total buildout connections as outlined in the 2020 UWMP (public draft). The 2020 UWMP (public draft) concluded that although the growth has been slower than expected, the growth overall to buildout 2052 would catch up to the original 2016 WSIP connection 2052 buildout totals. The fees were based on the water development fee of \$17,985, at the time of the development of the analysis, per connection plus 1.5% annual fee escalation. The User Fee is based on \$28.80 per month with no escalation. The Zone 40 FY 2021/2022 budget served as the basis for forecasting. Future uses (capitalized costs)

were escalated using an inflation factor of 1.5%. Table 3-2 summarizes the projected available capital from 2022 to 2052 of \$1,210,359.

Table 3-2
Zone 40 Projected Available Capital for 2022 to 2052 (in \$1,000 dollars)

Year	Revenue				Uses			Available Capital
	User Fees ^[1]	Dev. Fee Revenue ^[1]	Misc. Fees	Total Revenue	Capitalized Costs ^[2]	Current Debt	Total Uses	
2022	\$21,358	\$27,382	\$6,324	\$55,064	\$12,508	\$23,328	\$35,836	\$19,228
2023	21,876	27,793	6,392	56,062	12,696	23,336	36,032	20,030
2024	22,395	28,210	6,461	57,066	12,886	23,390	36,277	20,790
2025	22,913	28,633	6,532	58,078	13,080	23,307	36,386	21,692
2026	23,432	29,062	6,603	59,097	13,276	23,306	36,582	22,516
2027	23,950	29,498	6,676	60,124	13,475	23,333	36,808	23,317
2028	24,468	29,941	6,749	61,158	13,677	23,338	37,015	24,143
2029	24,987	30,390	6,824	62,201	13,882	25,708	39,590	22,611
2030	25,505	30,846	6,899	63,250	14,091	25,754	39,845	23,406
2031	26,024	31,308	6,976	64,308	14,302	25,684	39,986	24,323
2032	26,542	31,778	7,054	65,374	14,516	25,687	40,203	25,171
2033	27,060	32,255	7,133	66,449	14,734	25,709	40,443	26,006
2034	27,579	32,739	7,214	67,531	14,955	25,709	40,664	26,867
2035	28,097	33,230	7,295	68,622	15,179	22,594	37,774	30,849
2036	28,616	33,728	7,378	69,722	15,407	22,603	38,010	31,712
2037	29,134	34,234	7,462	70,830	15,638	22,583	38,221	32,609
2038	29,652	34,748	7,548	71,948	15,873	22,593	38,466	33,482
2039	30,171	35,269	7,634	73,074	16,111	22,590	38,701	34,373
2040	30,689	35,269	7,722	73,680	16,353	0	16,353	57,328
2041	31,208	35,269	7,811	74,288	16,598	0	16,598	57,690
2042	31,726	35,269	7,902	74,897	16,847	0	16,847	58,050
2043	32,244	35,269	7,994	75,507	17,100	0	17,100	58,407
2044	32,763	35,269	8,087	76,119	17,356	0	17,356	58,763
2045	33,281	35,269	8,182	76,732	17,616	0	17,616	59,115
2046	33,800	35,269	8,278	77,346	17,881	0	17,881	59,466
2047	34,318	35,269	8,375	77,962	18,149	0	18,149	59,813
2048	34,836	35,269	8,474	78,580	18,421	0	18,421	60,159
2049	35,355	35,269	8,575	79,199	18,697	0	18,697	60,501
2050	35,873	35,269	8,677	79,819	18,978	0	18,978	60,841
2051	36,046	23,513	8,780	68,339	19,263	0	19,263	49,076
2052	36,357	22,337	8,885	67,579	19,551	0	19,551	48,028
TOTAL	\$902,258	\$994,849	\$232,899	\$2,130,006	\$489,097	\$430,551	\$919,647	\$1,210,359

[1] User Fee and Development Fee revenue projected based on 1,500 connections per year until buildout.

[2] Capitalized costs based on FY 2021/2022 budget escalated 1.5% annually.

Currently, the Agency does not anticipate any adjustments or increases to the User Fees. The \$1.210 million available for capital from Table 3-2, plus reserves from both the user fee of \$18.8 million and the water development fee of \$28.8 million (\$47.6 million), added to the balance/(shortfalls) over the time period from 2022 to 2052 shows a projected balance of \$59 million, in total at the end of 2052. However, on an annual basis the balance/shortfall varies. Table 3-3 summarizes this analysis.

Table 3-3
Zone 40 Projected Balance/(Shortfall) for 20202 to 2052 (in \$1,000 dollars)

Year	Available Capital	Less CIP	Grants	Available Replacement Funding	Balance/(Shortfall)
2022	\$19,228	31,976	(735)	0	(12,013)
2023	20,030	37,998	0	0	(17,968)
2024	20,790	34,767	(100)	0	(13,878)
2025	21,692	42,954	0	0	(21,262)
2026	22,516	44,290	0	0	(21,774)
2027	23,317	35,908	0	0	(12,591)
2028	24,143	14,948	0	0	9,195
2029	22,611	12,799	0	0	9,811
2030	23,406	8,342	0	0	15,064
2031	24,323	5,173	0	0	19,150
2032	25,171	48,143	0	0	(22,972)
2033	26,006	0	0	0	26,006
2034	26,867	0	0	0	26,867
2035	30,849	0	0	0	30,849
2036	31,712	0	0	0	31,712
2037	32,609	0	0	0	32,609
2038	33,482	0	0	0	33,482
2039	34,373	0	0	0	34,373
2040	57,328	39,964	0	30,689	(13,326)
2041	57,690	39,964	0	31,208	(13,482)
2042	58,050	39,964	0	31,726	(13,640)
2043	58,407	39,964	0	32,244	(13,801)
2044	58,763	39,964	0	32,763	(13,964)
2045	59,115	39,964	0	33,281	(14,130)
2046	59,466	39,964	0	33,800	(14,298)
2047	59,813	39,964	0	34,318	(14,469)
2048	60,159	39,964	0	34,836	(14,642)
2049	60,501	39,964	0	35,355	(14,818)
2050	60,841	39,964	0	35,873	(14,996)
2051	49,076	39,964	0	36,046	(26,934)
2052	48,028	39,964	0	36,357	(28,293)
TOTAL SUM 2022 to 2052	\$1,210,359	\$836,830	(\$835)	\$438,497	(\$64,133)

The Zone 40 CIP is showing large projects in the coming years which will require funding. Based on projections of the revenues of Zone 40 the balance and shortfalls vary in years. This forecast was based on total buildout connections by 2052 of 1,500 annually. Recent years have shown growth slowed down from original projections in the 2016 WSIP, however the UWMP confirmed the growth would pick up and still meet the 2052 target connections. As a result, the CIP may need to be adjusted in timing based on growth patterns and also will need to be revised to reflect the limited available funding in a given year.

3.4 Future of User Fee

The Agency is rapidly approaching the need for a capital replacement program which need to be funded through Agency rates and fees. This is shown in the previous projected balance/(shortfall) in Table 3-3. It is projected approximately \$438.5 million would be available for the capital replacement program, from 2040 to 2052. This is based on the total buildout connections connecting from 2022 to 2052. Table 3-4 summarizes the projection of Zone 40 capital replacement program.

Table 3-4 Zone 40 Projected Capital Replacement Program (in \$1,000 dollars)	
Year	Available Replacement Funding
2022 – 2039	\$0
2040	30,689
2041	31,208
2042	31,726
2043	32,244
2044	32,763
2045	33,281
2046	33,800
2047	34,318
2048	34,836
2049	35,355
2050	35,873
2051	36,046
2052	36,357
TOTAL	\$438,497

3.5 Summary

The Agency has relied on pay-as-you-go (PAYGO) and revenues from the water development fees as its primary sources of capital funding for Zone 40. Over the study period, the Agency plans to continue this strategy for the majority of capital projects. The financial forecasts presented in the previous tables were based on 2052 buildout of 50,134 connections from 2022 to 2052. The 2020 UWMP (public draft) concluded that although the growth has been slower than expected, the growth overall to buildout 2052 would catch up to the original 2016 WSIP connection 2052

buildout totals. It is important to note these financial forecast projections are based on the water development fee of \$17,985, at the time of the development of this analysis and effective in 2021, inflated annually at 1.5% and User Fee of \$28.80 per month which is not inflated. The Water Development Fee is being reviewed currently based on this report presented herein. The User Fee was last reviewed in 2013 and the Agency does not anticipate updating the fee at this time.

Based on these projected forecasts the Agency may need to seek additional outside funding, or the CIP will need to be revised to reflect funding availability, delay capital projects, incur debt, or seek additional rate increases for funding of the capital during these time period. The Water Development Fee and the User Fee are different in their establishment and assessment, but work in unison to support the Agency's Zone 40 capital infrastructure programs. It is important that the Agency continue reviewing the financial forecast on an annual basis to see that the funding levels will meet capital infrastructure requirements.



Technical Appendix

SCWA Zone 40 Development Fee Update

Exhibit 1

Development of the 2021 Water Development Fee - Summary of Calculation at Replacement ENR-CCI

	WDF Eligible at Replacement Cost ⁽¹⁾	WDF Eligible Construction WIP ⁽²⁾	Total Existing Cost \$	Total Buildout Service Connections ⁽³⁾	Existing \$/WDF	SCWA WDF Cost \$ ⁽⁴⁾	Less: Contributions Cost \$ ⁽⁴⁾	Total CIP	Future Service Connections ⁽⁵⁾	Future \$/WDF	Total \$ Per Service Connection
Water System											
Surface Water						\$227,057,028 -	\$0 =	\$227,057,028 ÷	104,905	=	\$2,164
Groundwater						144,120,903 -	0 =	144,120,903 ÷	104,905	=	1,374
Storage						61,621,360 -	0 =	61,621,360 ÷	104,905	=	587
Treatment	\$1,012,615,324 +	\$22,471,612 =	\$1,035,086,936 ÷	104,905	= \$9,867	96,014,504 -	0 =	96,014,504 ÷	50,134	=	1,915
Transmission	168,068,528 +	24,141,593 =	192,210,121 ÷	104,905	= 1,832	371,421,541 -	978,976 =	370,442,565 ÷	50,134	=	7,389
Other	24,991,427 +	0 =	24,991,427 ÷	104,905	= 238	6,125,340 -	0 =	6,125,340 ÷	50,134	=	122
Meters	<u>0</u> +	<u>103,516</u> =	<u>103,516</u> ÷	104,905	= <u>1</u>	729,835 -	0 =	729,835 ÷	50,134	=	15
	\$1,205,675,279	\$46,716,721	\$1,252,392,000		\$11,938						
Less: Debt Service Credit ⁽⁶⁾			(\$291,951,666) ÷	104,905	= (2,783)						(2,783)
Less: Zone 40 Impact Fee Balance ⁽⁷⁾								(66,299,925) ÷	50,134	=	(1,322)
Total	\$1,205,675,279	\$46,716,721	\$960,440,334		\$9,155	\$907,090,511	\$978,976	\$839,811,610		\$12,244	\$21,399
Present Development Fee as of 3/1/2023 ⁽⁸⁾											\$20,857
											\$ Change
											% Change
											\$542
											2.6%

NOTES:

[1] Existing assets June, 2020, specific in service date of asset and Jan 2021 Engineering News Record, for San Francisco construction cost index. Net of contributions. See Exhibit 3.

[2] Construction work in progress as of June 2020, plus Jan 2021 Engineering News Record, for San Francisco construction cost index. See Exhibit 4.

[3] Total buildout service connections based on 2016 Zone 40 Water System Infrastructure Plan (WSIP) Update, Table 3-3, page 3-14. See Exhibit 2.

[4] Future capital improvement projects based on 10-year plan for Zone 40, plus buildout 2032 and 2052. Net of contributions (Grants). See Exhibit 6A and 6B.

[5] Future service connections based on 2016 Zone 40 WSIP Update, Table 3-3, page 3-14, less recycled water. See Exhibit 2.

[6] Debt service credit based on outstanding debt principal as of 2022 and the percentage of Special Capital Fee to Development Fee annual funding of the payments. See Exhibit 5.

[7] Zone 40 Impact Fee Reserve Balance as of 06/30/22

[8] January 2021 SCWA Code 2.50.80 and 4.45.020 inflationary adjustment effective March 1, 2023.

SCWA Development Fee Update - Zone 40

Exhibit 2

Development of the 2021 Water Development Fee - System Planning Criteria Connections

Area	2021 Existing Service Connections [1]	Buildout Service Connections [2]	Future Service Connections	% Buildout
NSA	7,117	28,800	21,683	24.7%
CSA	14,696	38,300	23,604	38.4%
SSA	<u>33,253</u>	<u>38,100</u>	<u>4,847</u>	<u>87.3%</u>
Total	55,066	105,200	50,134	52.3%
Less Recycled SSA ^[3]	<u>(295)</u>	<u>(295)</u>	<u>0</u>	
Net Service Connections	54,771	104,905	50,134	52.2%

NOTES:

[1] Zone 40 service connections as of April 2021 of 55,066 per SCWA.

[2] 2020 UWMP Figure 2-5, Projected service connections, page 2-11. Also 2016 WSIP, Table 3-3, page 3-14.

[3] Recycled is not included in the water development fee and is a separate calculation.

	B	C	D	E	F	G	J	K	L	M	N	O	P
1	SCWA Development Fee Update - Zone 40												
2	Exhibit 3												
3	Development of the 2021 SDC - Assets as of June 30, 2020												
4													
5	San Fran ENR-CCI												
6	6/30/2022												
	15,356												
7	Type	Asset #	Sub-Number	Cap. date	Description	Acq.value	% Depr.	%Eligible	ENR Factor	Replacement Cost ^[1]	Asset Type	Contributed	Primary Funding Method
8													
9	Meters	66187	0	7/1/2006	Z40 Elk Grove Water Service Metering Structure	6,180.00	83%	0%	1.78	0.00	IM		Paygo
10	Meters	66192	0	7/1/2006	Z40 Bond/EGF Rds Water Metering Station	136,713.00	83%	0%	1.78	0.00	IM		Paygo
11	Meters	74374	0	7/1/2011	WR-AOTXX1 MISC-METER RETROFIT PROGRAM	565,623.29	45%	0%	1.51	0.00	OT		Paygo
12	Meters	80121	0	7/1/2014	WR-AIM006 IM Laguna Vineyard Meter/AMR Ins	2,719,814.19	30%	0%	1.41	0.00	IM	Contributed	Grant
13	Meters	80122	0	7/1/2014	WR-AIM009 IM Laguna Meter Install Project Area A	3,049,765.35	30%	0%	1.41	0.00	IM		Paygo
14	Meters	80123	0	7/1/2014	WR-AIM010 IM Laguna Meter Install Project Area B	2,789,686.90	30%	0%	1.41	0.00	IM		Paygo
15	Meters	80122	1	7/1/2015	WR-AIM009 IM Laguna Meter Install Project Area A	208,803.59	25%	0%	1.49	0.00	IM		Paygo
16	Meters	80123	1	7/1/2015	WR-AIM010 IM Laguna Meter Install Project Area B	113,528.43	25%	0%	1.49	0.00	IM		Paygo
17	Meters	81353	0	7/1/2015	WR-AIM011 IM Laguna Meter Install Project Area C	3,821,370.89	25%	0%	1.49	0.00	IM		Paygo
18	Meters	83534	0	7/1/2017	WR-AOT012 OT-EG Water Srvce Wholesale Meter(1)	931,638.69	15%	0%	1.30	0.00	OT		Paygo
19	Other	66177	0	7/1/2006	SCADA PHASE 1-OTHERS	1,026,955.00	95%	100%	1.78	1,829,915.42	OT		Paygo
20	Other	66178	0	7/1/2006	DOUGLAS ROAD PHASE-OTHERS	444	100%	100%	1.78	791.16	OT		Paygo
21	Other	66186	0	7/1/2006	Z40 Laguna/Vineyard Intertie	126,909.00	48%	100%	1.78	226,137.21	IM		Paygo
22	Other	66198	0	7/1/2006	Z40 Watermain Filter # 4 W69 IMP	1,046,864.00	83%	100%	1.78	1,865,390.96	IM		Paygo
23	Other	66200	0	7/1/2006	Z40 Franklin Blvd City/Co Cons. Upgrade	19,183.41	83%	100%	1.78	34,182.63	IM		Paygo
24	Other	72386	0	7/1/2006	Filter Vessel & Appurtenances - reclass from 66134	138,997.50	100%	100%	1.78	247,677.52	OT		Paygo
25	Other	69167	0	5/3/2007	Z40120 Misc E.County Replacement Wa. Supply	59,478.83	26%	100%	1.69	100,419.85	IM		Paygo
26	Other	71974	0	7/1/2008	Z40057 Meadows/White Lotus W133	773,556.47	30%	100%	1.64	1,268,706.94	OT		Paygo
27	Other	73170	0	7/1/2010	WR-AIM003 IM-SCWA Facilities Landscape Imp Proj	412,016.39	50%	100%	1.55	639,335.25	IM		Paygo
28	Other	73171	0	12/17/2010	066-0100-091 WR-ATP002-4A	1,600.00	0%	100%	1.55	2,482.76	LA		Paygo
29	Other	73172	0	12/17/2010	066-0100-106 WR-ATP002-4A	8,010.00	0%	100%	1.55	12,429.30	LA		Paygo
30	Other	73173	0	12/17/2010	122-0060-026 WR-ATP002-4A	3,100.00	0%	100%	1.55	4,810.34	LA		Paygo
31	Other	74375	0	7/1/2011	066-0100-100 Nora Coe WR-ATP002-4A	10,300.00	0%	100%	1.51	15,548.01	LA		Paygo
32	Other	74376	0	7/1/2011	066-0100-102 Karen Dixon WR-ATP002-4A	1,506.00	0%	100%	1.51	2,273.33	LA		Paygo
33	Other	79105	0	7/1/2013	WR-AOT006 - OT-Operations Manuals	301,635.50	70%	100%	1.46	440,719.94	OT		Paygo
34	Other	80119	0	7/1/2014	WR-AIM001 IM SCADA Replacement Project	2,147,537.95	60%	100%	1.41	3,025,299.10	IM		Paygo
35	Other	80120	0	7/1/2014	WR-AIM002 IM CMMS Replacement Project (Maximo)	448,994.76	60%	100%	1.41	632,511.96	IM		Paygo
36	Other	84520	0	7/1/2017	WR-ATP019 APN 134-0110-015	31,943.00	0%	100%	1.30	41,516.69	LA		Paygo
37	Other	83532	0	7/1/2017	WR-AIM012 IM-VSWTP Antenna Project	77,795.13	15%	100%	1.30	101,111.23	IM		Paygo
38	Transmission	66157	0	7/1/2006	BOND ROAD T MAIN	504,736.00	65%	100%	1.78	899,381.36	TM		Reimbursement Agreement
39	Transmission	66158	0	7/1/2006	CLARK FARM T MAIN	23,366.00	64%	100%	1.78	41,635.52	TM		Credit Agreement
40	Transmission	66159	0	7/1/2006	VINEYARD ROAD CALVINE TM TO SS NORTH	1,184,458.00	60%	100%	1.78	2,110,567.61	TM		Reimbursement Agreement
41	Transmission	66160	0	7/1/2006	WILDHAWK UNIT 1 T MAIN	5,247.00	60%	100%	1.78	9,349.55	TM		Credit Agreement
42	Transmission	66161	0	7/1/2006	BRADSHAW 1 T MAIN @ TRIBUTARY PT B	6,106.00	55%	100%	1.78	10,880.19	TM		Credit Agreement
43	Transmission	66162	0	7/1/2006	BIG HORN BLVD. W/O BRUCEVILLE TMAIN AND RWL	122,583.00	55%	100%	1.78	218,428.77	TM		Reimbursement Agreement
44	Transmission	66163	0	7/1/2006	POPPY RIDGE TMAIN	22,760.00	55%	100%	1.78	40,555.70	TM		Reimbursement Agreement
45	Transmission	66164	0	7/1/2006	CALVINE RD/LAGUNA CREEK TO BRAD TMAIN	2,299.00	55%	100%	1.78	4,096.55	TM		Paygo
46	Transmission	66165	0	7/1/2006	EG RAW WATER MAIN	29,988.00	55%	100%	1.78	53,435.16	TM		Paygo
47	Transmission	66166	0	7/1/2006	LAGUNA STONELAKE UNIT A T MAIN	854	55%	100%	1.78	1,521.73	TM		Reimbursement Agreement
48	Transmission	66167	0	7/1/2006	Z40131 TM EAST FRANKLIN N WS 16",18" TM	2,356,447.49	33%	100%	1.78	4,198,917.77	TM		Credit Agreement
49	Transmission	66168	0	7/1/2006	LAGUNA CRK 2A, 16",12", RAW WATER LINE	3,846.00	55%	100%	1.78	6,853.13	TM		Credit Agreement
50	Transmission	66169	0	7/1/2006	LAGUNA CRK SO UNIT 68, 12" RW FERRAGAMO	7,119.59	45%	100%	1.78	12,686.29	TM		Credit Agreement
51	Transmission	66171	0	7/1/2006	W STOCKTON PARK MEADOWS TMAIN & RWL	636,217.00	55%	100%	1.78	1,133,665.35	TM		Reimbursement Agreement
52	Transmission	66172	0	7/1/2006	WATERMAN RD s/o ELK GROVE TMAIN & RWL	115,221.00	55%	100%	1.78	205,310.54	TM		Reimbursement Agreement
53	Transmission	66173	0	7/1/2006	Z40015 ELK GROVE FLORIN RD T MAIN TMAIN & RWL	1,533,558.20	55%	100%	1.78	2,732,623.92	TM		Paygo
54	Transmission	66174	0	7/1/2006	LAGUNA CREEK SO. 18, 2A,2B,-10"&6" TMAIN & RWL	2,941.00	55%	100%	1.78	5,240.52	TM		Credit Agreement
55	Transmission	66175	0	7/1/2006	LEWIS STEIN RD /BIG HORN T MAIN	149,539.00	55%	100%	1.78	266,461.26	TM		Reimbursement Agreement
56	Transmission	66176	0	7/1/2006	E STOCKTON T MAIN	316,977.00	55%	100%	1.78	564,816.47	TM		Reimbursement Agreement
57	Transmission	66179	0	7/1/2006	FRANKLIN BOOSTER STATION-OTHERS	132,599.00	100%	100%	1.78	236,276.13	TB		Paygo
58	Transmission	66181	0	7/1/2006	Z40 Harbour Point Raw Water Main	586,930.00	48%	100%	1.78	1,045,841.60	TM		Reimbursement Agreement
59	Transmission	66182	0	7/1/2006	Z40 EGF Rd T-Main (Safeway)	89,435.00	48%	100%	1.78	159,362.86	TM		Reimbursement Agreement
60	Transmission	66183	0	7/1/2006	Z40 Elk Grove Auto Mall T-Main	398,789.00	48%	100%	1.78	710,596.02	TM		Reimbursement Agreement
61	Transmission	66184	0	7/1/2006	Z40 Calvine Road T-Main	2,176,972.00	48%	100%	1.78	3,879,113.13	TM		Paygo
62	Transmission	66188	0	7/1/2006	Z40 TM Elk Grove Florin /Calvine ROB	13,162.00	48%	100%	1.78	23,453.17	TM		Paygo
63	Transmission	66189	0	7/1/2006	Z40 TM Calvine SPA 4A	199,825.00	48%	100%	1.78	356,065.11	TM		Reimbursement Agreement
64	Transmission	66190	0	7/1/2006	Z40 TM Elk Grove Crossing Blvd	20,738.00	48%	100%	1.78	36,952.73	TM		Credit Agreement
65	Transmission	66191	0	7/1/2006	Z40 TM Vineyard Road # 1	91,340.31	41%	100%	1.78	162,757.90	TM		Paygo
66	Transmission	66193	0	7/1/2006	Z40 TM 24" Calvine/Kingsbridge Vineyard	31,718.18	48%	100%	1.78	56,518.14	TM		Paygo

	B	C	D	E	F	G	J	K	L	M	N	O	P
1	SCWA Development Fee Update - Zone 40												
2	Exhibit 3												
3	Development of the 2021 SDC - Assets as of June 30, 2020												
4													
5	San Fran ENR-CCI												
6	6/30/2022												
	15,356												
7	Type	Asset #	Sub-Number	Cap. date	Description	Acq.value	% Depr.	%Eligible	ENR Factor	Replacement Cost ^[1]	Asset Type	Contributed	Primary Funding Method
8													
67	Transmission	66194	0	7/1/2006	Z40 TM EGF Xing South	30,524.00	83%	100%	1.78	54,390.25	TM		Paygo
68	Transmission	66195	0	7/1/2006	Z40 Perry Ranch Raw Water Main (South)	148,826.00	83%	100%	1.78	265,190.77	TM		Paygo
69	Transmission	66196	0	7/1/2006	Z40 TM Clark Farm	130,865.00	48%	100%	1.78	233,186.34	TM		Credit Agreement
70	Transmission	66197	0	7/1/2006	Z40 Lakeside Raw Water Main (EG Fire)	2,966.00	83%	100%	1.78	5,285.07	TM		Paygo
71	Transmission	66202	0	7/1/2006	Z40 Waterman Rd. T-Main S/O EG	1,094,204.00	48%	100%	1.78	1,949,745.38	TM		Reimbursement Agreement
72	Transmission	66203	0	7/1/2006	Z40 Waterman Ranch Raw Water Line	119,016.70	48%	100%	1.78	212,074.04	TM		Reimbursement Agreement
73	Transmission	66207	0	7/1/2006	Z40 TM Wildhawk T-Main Unit No. 1	229,640.00	48%	100%	1.78	409,192.01	TM		Credit Agreement
74	Transmission	66208	0	7/1/2006	Z40 TM Wildhawk T-Main Unit No.2	34,315.00	48%	100%	1.78	61,145.37	TM		Credit Agreement
75	Transmission	66209	0	7/1/2006	Z40 TM Wildhawk T-Main Unit No.6	45,741.68	48%	100%	1.78	81,506.40	TM		Credit Agreement
76	Transmission	66214	0	7/1/2006	Z40 TM RW Silver Springs N RW Line	179,842.00	43%	100%	1.78	320,457.71	TM		Reimbursement Agreement
77	Transmission	66218	0	7/1/2006	Z40142 TM Poppy Ridge WTP offsite facilities	190,412.23	36%	100%	1.78	339,292.64	TM		Paygo
78	Transmission	66219	0	7/1/2006	Z40153 TM RW Lag.Stonelake/W.Teron,Riparian	39,625.56	36%	100%	1.78	70,608.18	TM		Reimbursement Agreement
79	Transmission	66221	0	7/1/2006	Z40168 TM Churchill Downs Unit 5 16"	1,056.27	36%	100%	1.78	1,882.15	TM		Credit Agreement
80	Transmission	66222	0	7/1/2006	Z40170 TM 24" Bradshaw @Vintage Park Dr.	61,252.14	36%	100%	1.78	109,144.25	TM		Paygo
81	Transmission	66223	0	7/1/2006	Z40171 TM Franklin Meadows Unit 2B 16"	76,811.93	35%	100%	1.78	136,870.00	TM		Reimbursement Agreement
82	Transmission	66224	0	7/1/2006	Z40178 TM Laguna Creek Apartment 24"	162,186.19	36%	100%	1.78	288,997.09	TM		Reimbursement Agreement
83	Transmission	66225	0	7/1/2006	Z40180 TM Dierks Ranch 16"	344,810.00	43%	100%	1.78	614,411.67	TM		Credit Agreement
84	Transmission	66225	0	7/1/2006	Z40180 TM Dierks Ranch 16"	70,154.09	0%	100%	1.78	125,006.50	TM		Reimbursement Agreement
85	Transmission	66228	0	7/1/2006	Z40198 TM Elk Grove Meadows Unit 1, 24"	129,742.85	35%	100%	1.78	231,186.80	TM		Reimbursement Agreement
86	Transmission	66229	0	7/1/2006	Z40204 TM East Stockton Blvd 30" & 16"	185.67	36%	100%	1.78	330.84	TM		Reimbursement Agreement
87	Transmission	66230	0	7/1/2006	Z40205 TM Waterman Rd/EG Blvd Impr 16"	128,344.98	35%	100%	1.78	228,695.96	TM		Credit Agreement
88	Transmission	66231	0	7/1/2006	Z40222 TM Vintage Park Drive 16"	123,786.72	35%	100%	1.78	220,573.66	TM		Reimbursement Agreement
89	Transmission	66232	0	7/1/2006	Z40239 TM Shirley Medeiros Moham. Acres 24"	4,976.61	36%	100%	1.78	8,867.75	TM		Credit Agreement
90	Transmission	69126	0	5/3/2007	Z40015 TM Arcadian Village#2, Power Inn Rd 24"	581,565.65	33%	100%	1.69	981,874.33	TM		Credit Agreement
91	Transmission	69127	0	5/3/2007	Z40235 TM Bilby Meadows Unit 1 20"	122,242.12	33%	100%	1.69	206,384.95	TM		Credit Agreement
92	Transmission	69128	0	5/3/2007	Z40237 TM Bradshaw Vnyrds Unit 1A 24 & 16	511,884.43	33%	100%	1.69	864,229.48	TM		Credit Agreement
93	Transmission	69129	0	5/3/2007	Z40051 TM Elk Grove Meadows 3C - 24"	505,380.57	33%	100%	1.69	853,248.82	TM		Reimbursement Agreement
94	Transmission	69130	0	5/3/2007	Z40128 TM Fieldstone Unit No. 3A	186,443.87	33%	100%	1.69	314,778.65	TM		Credit Agreement
95	Transmission	69131	0	5/3/2007	Z40163 TM Franklin 51 Unit 1,18"	90,385.24	33%	100%	1.69	152,600.05	TM		Reimbursement Agreement
96	Transmission	69132	0	5/3/2007	Z40052 TM Franklin Blvd Phase 1 (Sta 76-85)-2	3,905.93	33%	100%	1.69	6,594.50	TM		Credit Agreement
97	Transmission	69133	0	5/3/2007	Z40042 TM Gilliam Meadows Unit 2B 16" & 12" R	93,268.84	33%	100%	1.69	157,468.52	TM		Credit Agreement
98	Transmission	69135	0	5/3/2007	Z40077 TM Laguna Big Horn 16" WTM	37,586.71	33%	100%	1.69	63,458.74	TM		Paygo
99	Transmission	69139	0	5/3/2007	Z40129 TM Poppy Ridge Rd Ext/B-ville 24"	2,016,761.79	33%	100%	1.69	3,404,958.02	TM		Reimbursement Agreement
100	Transmission	69140	0	5/3/2007	Z40087 TM Poppy Ridge Rd Extension 24"	138,734.49	33%	100%	1.69	234,229.50	TM		Reimbursement Agreement
101	Transmission	69141	0	5/3/2007	Z40169 TM Quail Ridge 3-Ph-I, 20" & 16"	430,815.58	33%	100%	1.69	727,358.57	TM		Credit Agreement
102	Transmission	69142	0	5/3/2007	Z40184 TM RW Bishop Ranch 18" & 12"	247,290.63	33%	100%	1.69	417,508.02	TM		Credit Agreement
103	Transmission	69143	0	5/3/2007	Z40175 TM RW Calvine Crossing 24"	647,507.40	33%	100%	1.69	1,093,205.72	TM		Credit Agreement
104	Transmission	69144	0	5/3/2007	Z40236 TM RW Elk Grove Meadows Unit 3A 12"	4,569.75	33%	100%	1.69	7,715.24	TM		Credit Agreement
105	Transmission	69145	0	5/3/2007	Z40223 TM RW Machado Dairy 20"TM&18",16",12" R	933,350.69	33%	100%	1.69	1,575,803.32	TM		Credit Agreement
106	Transmission	69146	0	5/3/2007	Z40041 TM RW Maritime Estates 12" RW	177,307.96	33%	100%	1.69	299,354.22	TM		Credit Agreement
107	Transmission	69147	0	5/3/2007	Z40225 TM RW Newton Ranch 12"	23,604.14	33%	100%	1.69	39,851.56	TM		Credit Agreement
108	Transmission	69148	0	5/3/2007	Z40055 TM RW Newton Ranch Unit 2, 12" RW	40,493.48	33%	100%	1.69	68,366.33	TM		Credit Agreement
109	Transmission	69149	0	5/3/2007	Z40183 TM RW Quail Ridge Unit 7 Ph.1 12"	67,808.70	33%	100%	1.69	114,483.42	TM		Credit Agreement
110	Transmission	69150	0	5/3/2007	Z40140 TM RW Wildhawk Estates Unit No.6 12"	43,454.65	33%	100%	1.69	73,365.76	TM		Credit Agreement
111	Transmission	69151	0	5/3/2007	Z40197 TM Schuler Ranch Unit 1, 24"	149,514.28	33%	100%	1.69	252,429.34	TM		Credit Agreement
112	Transmission	69152	0	5/3/2007	Z40230 TM South Meadows Unit 1 20"	103,757.70	33%	100%	1.69	175,177.17	TM		Credit Agreement
113	Transmission	69153	0	5/3/2007	Z40135 TM Tributary Pointe Unit D 16"	22,740.73	33%	100%	1.69	38,393.84	TM		Credit Agreement
114	Transmission	69154	0	5/3/2007	Z40206 TM Vista Creek Village 18"	64,912.54	33%	100%	1.69	109,593.74	TM		Credit Agreement
115	Transmission	71996	0	6/1/2007	Z40155 Calvine/Kingsbridge-Vineyard 24" T-Main	1,990,697.11	33%	100%	1.69	3,360,952.26	TM		Paygo
116	Transmission	70074	0	7/1/2007	Z40221 TM VanRuiten Ranch 124" & 16" TM&20"RW	1,054,068.00	29%	100%	1.69	1,779,613.89	TM		Credit Agreement
117	Transmission	70074	0	7/1/2007	Z40221 TM VanRuiten Ranch 124" & 16" TM&20"RW	168,225.78	0%	100%	1.69	284,020.51	TM		Reimbursement Agreement
118	Transmission	70075	0	1/16/2008	Z40240 TM Rock church 16'	276,541.18	25%	100%	1.64	453,554.11	TM		Reimbursement Agreement
119	Transmission	71975	0	7/1/2008	Z40138 Tributary Pt 1B 16" T-Main	157,939.29	24%	100%	1.64	259,035.61	TM		Credit Agreement
120	Transmission	71976	0	7/1/2008	Z40138 Monaco Place 12" T-Main	16,362.24	24%	100%	1.64	26,835.65	TM		Reimbursement Agreement
121	Transmission	71978	0	7/1/2008	Z40166 Sonoma Creek Unit 1, 16" & 12RW T-Main	105,141.31	24%	100%	1.64	172,441.85	TM		Credit Agreement
122	Transmission	71979	0	7/1/2008	Z40176 Elk Grove Auto Mall 20" T-Main	13,744.99	24%	100%	1.64	22,543.10	TM		Credit Agreement
123	Transmission	71980	0	7/1/2008	Z40181 RW-Windsor Downs West 12" T-Main	9,704.96	24%	100%	1.64	15,917.07	TM		Credit Agreement
124	Transmission	71982	0	7/1/2008	Z40207 Quail Ridge Unite 11B 20" T-Main	2,234.18	24%	100%	1.64	3,664.27	TM		Credit Agreement

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4								San Fran	ENR-CCI				
5									6/30/2022				
6									15,356				
7	Type	Asset #	Sub-Number	Cap. date	Description	Acq.value	% Depr.	%Eligible	ENR Factor	Replacement Cost ^[1]	Asset Type	Contributed	Primary Funding Method
8													
125	Transmission	71985	0	7/1/2008	Z40243 Power Inn Road 30" T-Main	18,838.23	24%	100%	1.64	30,896.51	TM		Paygo
126	Transmission	71989	0	7/1/2008	Z40130 RW-Laguna Crk SH2A&6B 16" & 12" NP T-Main	26,340.77	24%	100%	1.64	43,201.39	TM		Credit Agreement
127	Transmission	71990	0	7/1/2008	Z40133 Wildhawk Estates Unit 3 30" & 12" RW T-Main	92,453.92	24%	100%	1.64	151,633.31	TM		Credit Agreement
128	Transmission	71991	0	7/1/2008	Z40134 RW-Elk Grove Raw Water Line 12" T-Main	224,074.90	24%	100%	1.64	367,504.37	TM		Reimbursement Agreement
129	Transmission	71992	0	7/1/2008	Z40136 Wildhawk Estates Unit 4 & RW T-Main	265,202.92	24%	100%	1.64	434,958.27	TM		Credit Agreement
130	Transmission	71993	0	7/1/2008	Z40164 Belaterra DR 16" T-Main	5,712.54	24%	100%	1.64	9,369.11	TM		Credit Agreement
131	Transmission	72482	0	7/1/2009	WR-ATM002 TM-Bilby Ranch Major Roads 24"&20" WTM	170,776.08	22%	100%	1.58	269,308.60	TM		Paygo
132	Transmission	72483	0	7/1/2009	WR-ATM004 TM-Bond/Bradshaw Rd Frontage Improv. 16"	139,771.81	22%	100%	1.58	220,415.82	TM		Reimbursement Agreement
133	Transmission	72484	0	7/1/2009	WR-ATM008 TM-Sonoma Creek Phase 2-20",16"&12"	331,654.33	22%	100%	1.58	523,008.62	TM		Credit Agreement
134	Transmission	72485	0	7/1/2009	WR-ATM010 CL-TM Lewis Stein R. 12" Distrib Main	503,112.19	22%	100%	1.58	793,392.37	TM		Paygo
135	Transmission	72486	0	7/1/2009	WR-ATM018 TM-Sheldon Rd, Sta. 30+60,50+50 30"	153,246.63	22%	100%	1.58	241,665.20	TM		Paygo
136	Transmission	72487	0	7/1/2009	WR-ATM019 TM-EG Blvd. STA 65+92 to Buville 16"	11,201.82	22%	100%	1.58	17,664.92	TM		Paygo
137	Transmission	72488	0	7/1/2009	WR-ATM025 TM-RW Agave Apartments 20" RW	76,075.45	22%	100%	1.58	119,968.63	TM		Reimbursement Agreement
138	Transmission	72489	0	7/1/2009	WR-ATM030 TM-Coventry Subdivision 18"	69,862.58	22%	100%	1.58	110,171.13	TM		Credit Agreement
139	Transmission	72490	0	7/1/2009	WR-ATM034 TM-Sheldon Rd.-Bruceville to Lewis Stein	816,962.81	22%	100%	1.58	1,288,325.09	TM		Paygo
140	Transmission	72491	0	7/1/2009	WR-ATM055 TM-Elk Grove Promenade-W Stockton Bl 20"	93,753.00	22%	100%	1.58	147,845.58	TM		Credit Agreement
141	Transmission	72492	0	7/1/2009	WR-ATM062 TM-Bilby Rd Sta 63+49 to 71+27 20"	129,252.51	22%	100%	1.58	203,827.21	TM		Reimbursement Agreement
142	Transmission	72493	0	7/1/2009	Z40109 TM-Churchhill Downs Unit 7-16" WTM	34,357.90	22%	100%	1.58	54,181.35	TM		Credit Agreement
143	Transmission	72494	0	7/1/2009	Z40100 Misc-Well Protection Program	34,038.79	22%	100%	1.58	53,678.12	TM		Paygo
144	Transmission	73167	0	7/1/2010	WR-ATM002c TM-Bilby Ranch Major Rds 24	5,271.90	20%	100%	1.55	8,180.53	TM		Paygo
145	Transmission	73168	0	7/1/2010	WR-ATM011 TM-Grantline Rd/Hwy 99 Interchange	2,675,172.53	20%	100%	1.55	4,151,126.35	TM		Paygo
146	Transmission	73169	0	7/1/2010	WR-ATM059 TM-Elk Grove Promenade Major Roads	2,323,128.59	20%	100%	1.55	3,604,851.72	TM		Reimbursement Agreement

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	15,356												
7	Type	Asset #	Sub-Number	Cap. date	Description	Acq.value	% Depr.	%Eligible	ENR Factor	Replacement Cost ^[1]	Asset Type	Contributed	Primary Funding Method
8													
183	Transmission	83536	2	7/1/2019	WR-ATM006 TM-Folsom So. Canal Bridge & 36" RWTM	292,368.37	2%	100%	1.24	363,034.60	TM		Credit Agreement
184	Transmission	83537	2	7/1/2019	WR-ATM012 TM-Sunrise-Keifer Blvd 24" & 16" TM's	45,571.59	2%	100%	1.24	56,586.37	TM		Credit Agreement
185	Transmission	83540	2	7/1/2019	WR-ATM027 TM-Anatolia 1 Major Roads 42"	344,006.30	2%	100%	1.24	427,153.56	TM		Credit Agreement
186	Transmission	83542	2	7/1/2019	WR-ATM094; TM-Anatolia III Major Roads 24" Water T	1,711,947.00	2%	100%	1.24	2,125,729.25	TM		Reimbursement Agreement
187	Transmission	86885	0	7/1/2019	WR-ATM007; TM-Sunrise Blvd WTM	8,628,004.01	2%	100%	1.24	10,713,416.05	TM		Credit Agreement
188	Transmission	86886	0	7/1/2019	WR-ATM067; TM-NSA Pipeline Phase 1 (aka NSA Phase	36,388.06	2%	100%	1.24	45,183.15	TM		Paygo
189	Transmission	86887	0	7/1/2019	WR-ATM084; TM-NGA-Big Horn Blvd	1,338,391.37	2%	100%	1.24	1,661,884.20	TM		Reimbursement Agreement
190	Transmission	86888	0	7/1/2019	WR-ATM085; TM-NGA-Bilby Rd	1,860,898.51	2%	100%	1.24	2,310,682.74	TM		Reimbursement Agreement
191	Transmission	New Asset 06/30/2020		7/1/2020	WR-ATM071; TM-Fieldstone South 12" RW	75,175.97	0%	100%	1.19	89,130.17	TM		Credit Agreement
192	Transmission	New Asset 06/30/2020		7/1/2020	WR-ATM075; TM-Sterling Meadows Phs 1C-12" RAW	118,143.92	0%	100%	1.19	140,073.85	TM		Credit Agreement
193	Transmission	New Asset 06/30/2020		7/1/2020	WR-ATM079; TM-8025 Waterman Road-16"	197,254.53	0%	100%	1.19	233,869.01	TM		Reimbursement Agreement
194	Treatment	73246	0	7/1/1999	City of Sacramento	4,294,140.00	0%	100%	2.53	10,883,352.19	OT		Paygo
195	Treatment	66135	0	7/1/2006	VW 68 TILLOTSON WELL	\$636,121.00	79%	100%	1.78	\$1,133,494.29	VWV		Paygo
196	Treatment	66136	0	7/1/2006	VW 69 PERRY RANCH WELL	600,000.00	70%	100%	1.78	1,069,130.83	VWV		Paygo
197	Treatment	66136	1	7/1/2006	VW 69 PERRY RANCH WELL	361,926.00	65%	100%	1.78	644,910.41	VWV		Paygo
198	Treatment	66137	0	7/1/2006	DWIGHT RD WELL # 41	284,965.00	65%	100%	1.78	507,774.78	VWV		Paygo
199	Treatment	66138	0	7/1/2006	VW 64 WESTRAY WELL	650,000.00	100%	100%	1.78	1,158,225.07	VWV		Paygo
200	Treatment	66139	0	7/1/2006	SHELDON/CAMDEN ST WELL	120,000.00	90%	100%	1.78	213,826.17	VWV		Paygo
201	Treatment	66140	0	7/1/2006	BOND RD/WHITTENMORE WELL	120,000.00	60%	100%	1.78	213,826.17	VWV		Paygo
202	Treatment	66141	0	7/1/2006	WATERMAN RD WELL	600,000.00	55%	100%	1.78	1,069,130.83	VWV		Paygo
203	Treatment	66142	0	7/1/2006	County Creeks Estates/Legends Well W76	805,727.27	40%	100%	1.78	1,435,713.11	VWV		Reimbursement Agreement
204	Treatment	66143	0	7/1/2006	LW 55 LAKESIDE WELL	588,389.00	55%	100%	1.78	1,048,441.37	VWV		Reimbursement Agreement
205	Treatment	66144	0	7/1/2006	W. STOCKTON BLVD. WELL # 74	550,056.00	55%	100%	1.78	980,136.38	VWV		Reimbursement Agreement
206	Treatment	66145	0	7/1/2006	EAST PARK SITE W 73 & OWFO3 WELL	3,047,088.87	47%	100%	1.78	5,429,561.09	VWV		Reimbursement Agreement
207	Treatment	66146	0	7/1/2006	Z40069 ELLIOT RANCH WELL #1 W 75 WEST TARON WELL	836,073.63	38%	100%	1.78	1,489,786.82	VWV		Reimbursement Agreement
208	Treatment	66147	0	7/1/2006	SADDLE CREEK WELL 81	799,524.55	39%	100%	1.78	1,424,660.58	VWV		Reimbursement Agreement
209	Treatment	66148	0	7/1/2006	LW 86 RIPARIAN	454,776.17	55%	100%	1.78	810,358.71	VWV		Paygo
210	Treatment	66149	0	7/1/2006	ELK GROVE BLVD. WELL # 87	118,719.00	55%	100%	1.78	211,543.57	VWV		Paygo
211	Treatment	66150	0	7/1/2006	E. ELK GROVE WELL	418,061.00	55%	100%	1.78	744,936.51	VWV		Paygo
212	Treatment	66151	0	7/1/2006	FORECAST WELLS WILDHAWK	717	90%	100%	1.78	1,277.61	VWV		Credit Agreement
213	Treatment	66152	0	7/1/2006	DWIGHT RD TREATMENT PLANT-BOOSTERS-STORAGE	6,000,000.00	73%	100%	1.78	10,691,308.30	VWV		Paygo
214	Treatment	66152	1	7/1/2006	DWIGHT RD TREATMENT PLANT-BOOSTERS-STORAGE	2,184,364.00	50%	100%	1.78	3,892,284.83	TP		Paygo
215	Treatment	66152	2	7/1/2006	DWIGHT RD TREATMENT PLANT-BOOSTERS-STORAGE	23,273.00	39%	100%	1.78	41,469.80	TP		Paygo
216	Treatment	66153	0	7/1/2006	MATHER HOUSING TREATMENT PLANT	5,000,000.00	55%	100%	1.78	8,909,423.58	TP		Paygo
217	Treatment	66154	0	7/1/2006	BLEND/BOOST EXP WTO2 TREATMENT AND STORAGE FAC.	735,954.00	50%	100%	1.78	1,311,385.18	TP		Paygo
218	Treatment	66155	0	7/1/2006	CALVINE MEADOWS PHASE II TREATMENT & STORAGE FAC.	3,658,576.00	50%	100%	1.78	6,519,160.66	TP		Paygo
219	Treatment	66155	1	7/1/2006	CALVINE MEADOWS PHASE II TREATMENT & STORAGE FAC.	405,479.00	47%	100%	1.78	722,516.83	TP		Paygo
220	Treatment	66156	0	7/1/2006	WATERMAN TREATMENT FACILITY (TANK2)	712,836.00	50%	100%	1.78	1,270,191.57	TP		Paygo
221	Treatment	66156	1	7/1/2006	WATERMAN TREATMENT FACILITY (TANK2)	270,095.00	39%	100%	1.78	481,278.15	TB		Paygo
222	Treatment	66185	0	7/1/2006	Z40 W92 Excelsior	177,778.00	48%	100%	1.78	316,779.90	VWV		Paygo
223	Treatment	66199	0	7/1/2006	Z40 W West Stockton Blvd Well (w74)	54,164.02	48%	100%	1.78	96,514.04	VWV		Paygo
224	Treatment	66201	0	7/1/2006	Z40 W Waterman Ranch Well (W77)	426,760.66	48%	100%	1.78	760,438.30	VWV		Reimbursement Agreement
225	Treatment	66201	1	7/1/2006	Z40 Waterman Ranch Well (W77)	192.51	42%	100%	1.78	343.03	VWV		Reimbursement Agreement
226	Treatment	66204	0	7/1/2006	Z40 W Poppyridge Offsite Well (W80)	241,200.88	43%	100%	1.78	429,792.16	VWV		Paygo
227	Treatment	66205	0	7/1/2006	Z40 TM Bruceville Rd. Bighorn to Dilusso	189,686.00	48%	100%	1.78	337,998.58	TM		Reimbursement Agreement
228	Treatment	66206	0	7/1/2006	Z40 W Elk Grove Blvd Well (W87)	66,738.63	48%	100%	1.78	118,920.54	VWV		Paygo
229	Treatment	66210	0	7/1/2006	Z40 W Forcast Wells Wildhawk (W105 & W106)	365,117.04	48%	100%	1.78	650,596.47	VWV		Credit Agreement
230	Treatment	66211	0	7/1/2006	Z40 W Terrazo Drive Well (W109)	605,837.65	48%	100%	1.78	1,079,532.85	VWV		Paygo
231	Treatment	66212	0	7/1/2006	Z40 W Ferragamo Drive Well (00W110)	622,206.38	48%	100%	1.78	1,108,700.04	VWV		Paygo
232	Treatment	66213	0	7/1/2006	Z40 W Terrazo & Ferragamo Well Site Poppy 1	558,335.44	34%	100%	1.78	994,889.39	VWV		Paygo
233	Treatment	66215	0	7/1/2006	Z40023 TP&W East Elk Grove WTP OWT03	12,029,378.58	29%	100%	1.78	21,434,965.84	TP		Paygo
234	Treatment	66216	0	7/1/2006	Z40024 TP&W Lakeside Plant Ph I	7,700,152.23	29%	100%	1.78	13,720,783.57	TP		Paygo
235	Treatment	66217	0	7/1/2006	Z40067 W Woodrow Well W72	84,246.81	36%	100%	1.78	150,118.10	VWV		Paygo
236	Treatment	66220	0	7/1/2006	Z40161 TP E.Elkhorn Filter#2 Installation	338,120.58	29%	100%	1.78	602,491.89	TP		Paygo
237	Treatment	66226	0	7/1/2006	Z40192 W Windrow Downs Well W114	596,527.20	36%	100%	1.78	1,062,942.70	VWV		Paygo
238	Treatment	66227	0	7/1/2006	Z40195 W Franklin 51 Well W115	382,317.69	36%	100%	1.78	681,246.05	VWV		Paygo
239	Treatment	66064	0	7/1/2006	APN 116-0340-011 WELL SITE-WATER AGENCY ZONE 40	25	0%	100%	1.78	44.55	LA		Paygo
240	Treatment	66065	0	7/1/2006	APN 116-0330-012 WELL SITE-WATER AGENCY ZONE 40	25	0%	100%	1.78	44.55	LA		Paygo

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241	Treatment	66066	0	7/1/2006	APN 116-0010-018 WELL SITE-WATER AGENCY ZONE 40	25	0%	100%	1.78	44.55	LA		Paygo
242	Treatment	66067	0	7/1/2006	APN 119-1110-029 WELL SITE-WATER AGENCY ZONE 40	25	0%	100%	1.78	44.55	LA		Paygo
243	Treatment	66068	0	7/1/2006	APN 116-0090-024 ZONE 40 WATER FACILITY	637,458.80	0%	100%	1.78	1,135,878.09	LA		Paygo
244	Treatment	66069	0	7/1/2006	APN 121-0100-043 WATER RESERVOIR SITE	245,912.00	0%	100%	1.78	438,186.83	LA		Paygo
245	Treatment	66070	0	7/1/2006	APN 122-0260-011 WELL SITE/WATER WELL ZONE 40	55,000.00	0%	100%	1.78	98,003.66	LA		Paygo
246	Treatment	66071	0	7/1/2006	APN 121-0640-048 WATERMAN ROAD WELL SITE	500	0%	100%	1.78	890.94	LA		Paygo
247	Treatment	66072	0	7/1/2006	APN 115-1330-074 LAND-WATER WELL SITE	34,580.00	0%	100%	1.78	61,617.57	LA		Paygo
248	Treatment	66073	0	7/1/2006	APN 119-1070-002 VACANT LAND AT BIG HORN BLVD	25	0%	100%	1.78	44.55	LA		Paygo
249	Treatment	66074	0	7/1/2006	APN 116-001-068 Water Well Site (0.072 Acres)	3,000.00	0%	100%	1.78	5,345.65	LA		Paygo
250	Treatment	66075	0	7/1/2006	APN 127-0530-025 Stonebrook Cr. Elk Grove 95624	301,643.00	0%	100%	1.78	537,493.05	LA		Paygo
251	Treatment	66076	0	7/1/2006	APN 119-0120-101 Lakeside Water Treatment Facility	197,285.10	0%	100%	1.78	351,539.30	LA		Paygo
252	Treatment	66077	0	7/1/2006	APN 132-0750-035 Laguna Creek South Village Well	18,114.55	0%	100%	1.78	32,278.04	LA		Paygo
253	Treatment	66078	0	7/1/2006	APN 132-0050-067 Old Poppy Ridge Storage & Treatme	392,232.00	0%	100%	1.78	698,912.21	LA		Paygo
254	Treatment	66079	0	7/1/2006	APN 122-0060-023 Wildhawk Water Storage Facility	445,145.50	0%	100%	1.78	793,197.96	LA		Paygo
255	Treatment	66080	0	7/1/2006	APN 132-0030-053 Franklin Blvd. WTP/Storage	551,352.00	0%	100%	1.78	982,445.70	LA		Paygo
256	Treatment	66081	0	7/1/2006	APN 132-1090-001 W -Franklin 51 Well W115 site	11,734.45	0%	100%	1.78	20,909.44	LA		Paygo
257	Treatment	66082	0	7/1/2006	APN 127-0860-081 Land-Bishop Ranch Well W113	13,553.00	0%	100%	1.78	24,149.88	LA		Paygo
258	Treatment	66083	0	7/1/2006	APN 132-0720-030 Land-Terrazo Dr. W109	4,324.68	0%	100%	1.78	7,706.08	LA		Paygo
259	Treatment	66084	0	7/1/2006	APN 132-1420-002,003 Land-Schuler Ranch Well W116	17,165.00	0%	100%	1.78	30,586.05	LA		Paygo
260	Treatment	66085	0	7/1/2006	APN 132-1390-049 Land- Elk Grove Meadows Well W117	20,315.00	0%	100%	1.78	36,198.99	LA		Paygo
261	Treatment	66086	0	7/1/2006	APN 122-0700-035 Land- Calvine Crossing Well W118	4,000.00	0%	100%	1.78	7,127.54	LA		Paygo
262	Treatment	66087	0	7/1/2006	APN 127-0810-012 Land- Remington Estates Well W85	34,865.00	0%	100%	1.78	62,125.41	LA		Paygo
263	Treatment	66088	0	7/1/2006	APN 122-0150-056 Land- Mohamed Acres Well	8,015.00	0%	100%	1.78	14,281.81	LA		Paygo
264	Treatment	66089	0	7/1/2006	APN 119-0120-103,108 Maritime Dr, W107 Z40144	18,115.00	0%	100%	1.78	32,278.84	LA		Paygo
265	Treatment	66090	0	7/1/2006	APN 134-0950-085 Newton Ranch Well 1 Down-Hole Con	10,523.89	0%	100%	1.78	18,752.36	LA		Paygo
266	Treatment	66091	0	7/1/2006	APN 066-0060-001 Freeport Reg.Proj-Jt Fac Z40201	2,827,857.00	0%	100%	1.78	5,038,915.17	LA		Paygo
267	Treatment	66092	0	7/1/2006	APN 134-0110-074 Newton Ranch Well 2 Downhole Cons	21,863.58	0%	100%	1.78	38,958.38	LA		Paygo
268	Treatment	66093	0	7/1/2006	APN 132-1650-001 Gilliam Meadows/White Lotus	25,546.55	0%	100%	1.78	45,521.01	LA		Paygo
269	Treatment	66094	0	7/1/2006	APN 127-0880-006 Van Ruiten WTP & Onsite Well	82,501.12	0%	100%	1.78	147,007.48	LA		Paygo
270	Treatment	69095	0	7/1/2006	APN 072-0300-033 North Douglas Tank & Booster Stat	140,980.00	0%	100%	1.78	251,210.11	LA		Paygo
271	Treatment	66096	0	7/1/2006	W-29 STOCKTON BLVD 1983	97,000.00	100%	100%	1.78	172,842.82	WW		Paygo
272	Treatment	66097	0	7/1/2006	W-40 BRUCEVILLE RD 1987	133,000.00	100%	100%	1.78	236,990.67	WW		Paygo
273	Treatment	66098	0	7/1/2006	SEASONS WATER WELL-LAGUNA DISTRICT	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
274	Treatment	66099	0	7/1/2006	BANYAN WATER WELL-LAGUNA DISTRICT	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
275	Treatment	66100	0	7/1/2006	DUCK SLOUGH WATER WELL-LAGUNA DIST	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
276	Treatment	66101	0	7/1/2006	KILCONNELL WATER WELL-LAGUNA DIST	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
277	Treatment	66102	0	7/1/2006	ACROPOLIS WATER WELL-LAGUNA DIST	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
278	Treatment	66103	0	7/1/2006	ASHURST WATER WELL-LAGUNA DISTRICT	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
279	Treatment	66104	0	7/1/2006	FEATHER CR(LP-7) WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
280	Treatment	66105	0	7/1/2006	WADENA WY(R-1) WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
281	Treatment	66106	0	7/1/2006	SOARING OAKS(R-2)WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
282	Treatment	66107	0	7/1/2006	WATER WELL; BIGHORN SOUTH WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
283	Treatment	66108	0	7/1/2006	BIGHORN CENTRAL WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
284	Treatment	66109	0	7/1/2006	BIGHORN NORTH WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
285	Treatment	66110	0	7/1/2006	SHELDON RD WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
286	Treatment	66111	0	7/1/2006	VINTAGE PK(LOT A)WATER WELL-VINEYD	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
287	Treatment	66112	0	7/1/2006	CAYMUS WATER WELL-VINEYARD	152,542.00	100%	100%	1.78	271,812.26	WW		Paygo
288	Treatment	66113	0	7/1/2006	ANDALUSIAN DR WATER WELL-VINEYARD	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
289	Treatment	66114	0	7/1/2006	EQUINE DR WATER WELL-VINEYARD	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
290	Treatment	66115	0	7/1/2006	DWIGHT RD WATER WELL-LAGUNA DIST	2,200,000.00	100%	100%	1.78	3,920,146.38	WW		Paygo
291	Treatment	66116	0	7/1/2006	WATER WELL-SITED AT APN115-1330-75	371,738.00	100%	100%	1.78	662,394.26	WW		Paygo
292	Treatment	73245	0	7/26/2006	SMUD	10,728,373.00	0%	100%	1.78	19,116,723.88	OT		Paygo
293	Treatment	69434	0	9/26/2006	Conservation Mitigation Easement (84.856 Acres)	1,111,884.48	0%	100%	1.78	1,981,249.96	LA		Paygo
294	Treatment	69155	0	5/3/2007	Z40245 TP East Elk Grove WTP Phase 3	4,094,464.22	26%	100%	1.69	6,912,803.91	TP		Paygo
295	Treatment	69156	0	5/3/2007	Z40272 TP Poppy Ridge Storage Tank No. 2	4,361.87	26%	100%	1.69	7,364.27	TP		Paygo
296	Treatment	69157	0	5/3/2007	Z40021 TP&W Calvine Meadows WTP Ph III	35,915.98	26%	100%	1.69	60,638.00	TP		Paygo
297	Treatment	69158	0	5/3/2007	Z40056 TP&W Monetta WTP and Well Field	14,372.40	26%	100%	1.69	24,265.34	TP		Paygo
298	Treatment	69159	0	5/3/2007	Z40190 W Calvine Crossing Well W118	635,168.93	33%	100%	1.69	1,072,374.32	WW		Paygo

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299	Treatment	69160	0	5/3/2007	Z40194 W Elk Grove Meadows Well W117	535,155.90	33%	100%	1.69	903,519.39	WW		Paygo
300	Treatment	69165	0	5/3/2007	Z40177 W Test hole E.Frnkn Grndwater Basin	159,547.84	33%	100%	1.69	269,369.29	WW		Paygo
301	Treatment	69166	0	5/3/2007	Z40187 W Van Ruiten Onsite Well	146.57	33%	100%	1.69	247.46	WW		Paygo
302	Treatment	70073	0	7/1/2007	APN 066-0080-027 North Vineyard Point Water Tank	347,185.80	0%	100%	1.69	586,163.96	LA		Paygo
303	Treatment	70076	0	7/1/2007	APN 132-0270-083, 084 TP & W-Big Horn WTP WT 7	31,794.00	0%	100%	1.69	53,678.74	LA		Paygo
304	Treatment	70077	0	7/1/2007	APN 067-0430-017 Anatolia Water Treatment Plant	881,944.25	0%	100%	1.69	1,489,012.32	LA		Paygo
305	Treatment	70352	0	7/1/2007	W-Auto Mall Well Downhole Constructionj	16,315.00	0%	100%	1.69	27,545.09	LA		Paygo
306	Treatment	70768	0	5/14/2008	APN 127-0870-013 TP & W Ran Ruiten	65,900.12	0%	100%	1.64	108,082.53	LA		Paygo
307	Treatment	70769	0	5/14/2008	APN 132-0126-086 W-Machado Dairy Well 1 Down-Hole	25,000.00	0%	100%	1.64	41,002.40	LA		Paygo
308	Treatment	70770	0	5/14/2008	APN 132-1280-027 W-Machado Dairy Well 2Down-Hole	25,000.00	0%	100%	1.64	41,002.40	LA		Paygo
309	Treatment	70771	0	5/14/2008	APN 132-1600-065 W- Elk Grove Meadows Unit 3A	28,118.17	0%	100%	1.64	46,116.50	LA		Paygo
310	Treatment	70772	0	5/14/2008	APN 134-0990-006 W- Sonoma Creek Well No. 1	30,065.00	0%	100%	1.64	49,309.49	LA		Paygo
311	Treatment	71977	0	7/1/2008	Z4015 Bighorn WTP Wells Down Hole Const Well	8,384.56	30%	100%	1.64	13,751.48	TP		Paygo
312	Treatment	71981	0	7/1/2008	Z40191 Mohamed Acres Well, WR-WW0191	633,576.59	30%	100%	1.64	1,039,126.49	WW		Paygo
313	Treatment	71983	0	7/1/2008	Z40231 Newon Ranch Well 1 Down Hole Constr Well	629,426.70	30%	100%	1.64	1,032,320.27	WW		Paygo
314	Treatment	71987	0	7/1/2008	Z40115 Remington Estates W86	702,452.22	30%	100%	1.64	1,152,089.14	WW		Paygo
315	Treatment	71988	0	7/1/2008	Z40119 Elk Grove Blvd W87	489,284.65	30%	100%	1.64	802,473.84	WW		Paygo
316	Treatment	71994	0	7/1/2008	Z40188 Bishop Ranch Well W113	571,292.99	30%	100%	1.64	936,975.40	WW		Paygo
317	Treatment	71999	0	7/1/2008	Big Horn WTP WT7 & Well Field Proj TP Z40157	5,278,234.48	24%	100%	1.64	8,656,811.74	TP		Credit Agreement
318	Treatment	72000	0	7/1/2008	Sunridge-Anatolia Rem Wate TP Z40186, WR-TP0186	13,703,065.18	24%	100%	1.64	22,474,343.64	TP		Reimbursement Agreement
319	Treatment	72001	0	7/1/2008	Dwight Road WTP Booster Expansion TP Z40267	862,557.27	24%	100%	1.64	1,414,676.81	TP		Paygo
320	Treatment	72080	0	3/26/2009	APN 132-0270-031 WR-ATP008-81	16,067.00	0%	100%	1.58	25,337.16	LA		Paygo
321	Treatment	72081	0	3/26/2009	APN 132-0270-087 WR-ATP008-81	1,203,718.58	0%	100%	1.58	1,898,226.98	LA		Paygo
322	Treatment	72082	0	3/26/2009	APN 132-2120-003 WR-ATP008-81	16,054.00	0%	100%	1.58	25,316.66	LA		Paygo
323	Treatment	72209	0	5/6/2009	APN 132-0280-018 WR-ATP008-83	30,776.00	0%	100%	1.58	48,532.80	LA		Paygo
324	Treatment	73247	0	7/1/2009	WR-AOT007 OT-Wheeling Capacity Cital Facilities	9,569,887.00	0%	100%	1.58	15,091,415.88	OT		Paygo
325	Treatment	72495	0	7/1/2009	WR-ATP008 TP&W-Big Horn WTP WT7&Well Field Pro	1,063,874.72	22%	100%	1.58	1,677,697.54	TP		Paygo
326	Treatment	72496	0	7/1/2009	WR-ATP014 CLTP-Lakeside WTP Retrofit	201,200.87	22%	100%	1.58	317,287.55	TP		Paygo
327	Treatment	72497	0	7/1/2009	WR-ATB001 TB-North Douglas Tank & Booster Station	9,973,948.98	22%	100%	1.58	15,728,609.13	TB		Paygo
328	Treatment	72498	0	7/1/2009	WR-ATB002 CL-TB Metro Air Park Tnk & Booster Stn	15,833.26	22%	100%	1.58	24,968.56	TP		Paygo
329	Treatment	72500	0	7/1/2009	WR-ATP001 TP&W-Poppy Ridge OWT	395,442.96	22%	100%	1.58	623,601.32	TP		Paygo
330	Treatment	72501	0	7/1/2009	WR-ATP003 TP-Wildhawk WTP PW705	964,459.86	22%	100%	1.58	1,520,923.38	TP		Paygo
331	Treatment	72502	0	7/1/2009	WR-ATP009 TP-RW, W&TP Sunridge-Anatolia Rem Water	3,410,205.85	22%	100%	1.58	5,377,789.18	TP		Reimbursement Agreement
332	Treatment	73248	0	7/1/2010	SMUD Transformer (Vineyard SWTP)	1,903,814.64	0%	100%	1.55	2,954,192.68	OT		Paygo
333	Treatment	71999	1	7/1/2010	WR-ATP008c TP&W-Big Horn WTP WT7	2,000,736.80	20%	100%	1.55	3,104,589.02	TP		Credit Agreement
334	Treatment	73357	0	2/8/2011	APN 066-0100-104 WR-ATP002-4A	98,214.00	0%	100%	1.51	148,255.55	LA		Paygo
335	Treatment	71999	2	7/1/2011	WR-ATP008 TP&W-BIG HORN WTP (PY CAP)	2,846,370.81	18%	100%	1.51	4,296,640.82	TP		Credit Agreement
336	Treatment	72502	1	7/1/2011	WR-ATP009 TP, W&TP Sunridge-Anat Rem Wtr (Pt3)	73,104.54	18%	100%	1.51	110,352.44	TP		Reimbursement Agreement
337	Treatment	75566	0	7/1/2012	132-2120-003 Big Horn Project	1,992.53	0%	100%	1.48	2,958.01	LA		Paygo
338	Treatment	75312	0	7/1/2012	WR-ATP008-W&TP Bighorn WTP (PY Cap)	829,061.64	16%	100%	1.48	1,230,783.36	TP		Reimbursement Agreement
339	Treatment	79103	0	7/1/2013	WR-AOT010 - OT-Punch-List Project - FRWA	470,268.69	0%	100%	1.46	687,110.07	OT		Paygo
340	Treatment	71999	3	7/1/2013	WR-ATP008 - TP-Bighorn WTP WT 7 Site Improvements	1,842,121.68	14%	100%	1.46	2,691,525.89	TP		Credit Agreement
341	Treatment	72502	2	7/1/2013	WR-ATP009 - TP-RW,W&TP Sunridge-Anatolia Rem Wtr	37,592.03	14%	100%	1.46	54,925.75	TP		Reimbursement Agreement
342	Treatment	75311	1	7/1/2013	WR-ATP018 - TP-Punch-List Project - VSWTP	714,778.80	14%	100%	1.46	1,044,364.04	TP		Paygo
343	Treatment	80304	0	7/1/2014	WR-ATP006 TP Laguna Ridge WTP-Land Acq Costs	32,229.82	0%	100%	1.41	45,403.08	LA		Paygo
344	Treatment	80305	0	7/1/2014	WR-ATP006 TP Laguna Ridge: APN #132-0280-057	50,000.00	0%	100%	1.41	70,436.45	LA		Paygo
345	Treatment	80306	0	7/1/2014	WR-AWW023 Sterling Meadows Well #1-Land Acq Costs	19,453.75	0%	100%	1.41	27,405.06	LA		Paygo
346	Treatment	80307	0	7/1/2014	WR-AWW024 Sterling Meadows Well #2-Land Acq Costs	14,881.85	0%	100%	1.41	20,964.49	LA		Paygo
347	Treatment	80308	0	7/1/2014	WR-ATP017 Whitelock WTP: APN #132-0280-066	838,128.00	0%	100%	1.41	1,180,695.26	LA		Paygo
348	Treatment	80309	0	7/1/2014	WR-AWW017 Fieldstone South: APN #134-0110-124	50,400.00	0%	100%	1.41	70,999.94	LA		Paygo
349	Treatment	71999	4	7/1/2014	WR-ATP008 TP-Bighorn WTP WT 7 Site Improvements	114,315.00	12%	100%	1.41	161,038.86	TP		Credit Agreement
350	Treatment	75311	2	7/1/2014	WR-ATP018 TP-VSWTP Punch List Project	130,660.00	12%	100%	1.41	184,064.54	TP		Paygo
351	Treatment	82285	0	7/1/2016	WR-AOT018 Z40-Water Supply Master Plan Amendments	63,378.34	20%	100%	1.34	84,632.86	OT		Paygo
352	Treatment	83533	0	7/1/2017	WR-AOT011 OT-Infrastructure Water SystmUpdate 2012	1,431,725.71	15%	100%	1.30	1,860,830.54	OT		Paygo
353	Treatment	84855	0	7/1/2018	WR-ATP022 VSWTP Gas Line Design	147,782.33	10%	100%	1.27	188,265.71	TP		Paygo
354	Treatment	86889	0	7/1/2019	WR-ATP012; TP -Anatolia WTP Phase 2 Expansion	45,730.13	2%	100%	1.24	56,783.23	TP		Paygo
355	Treatment	86884	0	7/1/2019	WR-ATP020; TP-VSWTP Redundant Fluoride Feed System	159,420.21	5%	100%	1.24	197,952.51	TP		Paygo
356	Treatment	New Asset 06/30/2020		7/1/2020	WR-ATP017; TP-Whitelock WTP Property Acquisition	917,722.06	0%	100%	1.19	1,088,070.04	TP		Paygo

	B	C	D	E	F	G	J	K	L	M	N	O	P	
1	SCWA Development Fee Update - Zone 40													
2	Exhibit 3													
3	Development of the 2021 SDC - Assets as of June 30, 2020													
4														
5	San Fran ENR-CCI													
6	6/30/2022													
	15,356													
7	Type	Asset #	Sub-Number	Cap. date	Description	Acq.value	% Depr.	%Eligible	ENR Factor	Replacement Cost ^[1]	Asset Type	Contributed	Primary Funding Method	
8														
357	Treatment	New Asset 06/30/2020		7/1/2020	WR-AWW027; WW-Rhone River Well Site Improvement Project	3,018,696.16		0%	100%	1.19	3,579,027.91	WW	Paygo	
358	Treatment	New Asset 06/30/2020		7/1/2020	WR-ATP017 - TP-Whitelock WTP Property Acquisition	1,484,582.39		0%	100%	1.19	1,760,151.25	LA	Paygo	
359	Treatment	New Asset 06/30/2020		7/1/2020	WR-ATP023; TP-Big Horn WTP Frontage Landscaping	73,327.96		0%	100%	1.19	86,939.13	TP	Paygo	
360	Transmission	72002	0	1/1/2006	Z40241 Franklin Blvd Surface Water Exten T-Main	3,662,079.69	36%	100%	1.78		6,525,403.83	TM	Bond Debt	
361	Treatment	69161	0	5/3/2007	Z40232 W Machado Dairy Well 1 Down-Hole Cons	812,853.15	33%	100%	1.69		1,372,363.79	WW	Bond Debt	
362	Treatment	69162	0	5/3/2007	Z40233 W Machado Dairy Well 2 Down-Hole Cons	784,971.99	33%	100%	1.69		1,325,291.21	WW	Bond Debt	
363	Treatment	69163	0	5/3/2007	Z40234 W Quail Ridge Well Down-Hole Construc	693,713.18	33%	100%	1.69		1,171,216.29	WW	Bond Debt	
364	Treatment	69164	0	5/3/2007	Z40185 W Terrazo & Ferragamo Well Site-Poppy	1,044,867.77	33%	100%	1.69		1,764,080.87	WW	Bond Debt	
365	Transmission	71986	0	7/1/2008	Z40009 Dwight Rd T-Main	4,337.00	24%	100%	1.64		7,113.10	TM	Bond Debt	
366	Treatment	71997	0	7/1/2008	Poppy Ridge OWT04 & W78 Ph1 TP Z40025, WR-TP0025	12,518,744.21	24%	100%	1.64		20,531,943.45	TP	Bond Debt	
367	Treatment	71998	0	7/1/2008	Wildhard WTP OWT05 TP Z40086, WR-TP0086	18,502,588.04	24%	100%	1.64		30,346,022.32	TP	Bond Debt	
368	Transmission	74372	0	7/1/2011	WR-ATM050 TM-CSA POTABLE WATER AND FLORIN SEWER PR	10,650,901.98	18%	100%	1.51		16,077,701.51	TM	Bond Debt	
369	Treatment	75311	0	7/1/2012	WR-ATP002-Vineyard SWTP Phase 1	213,885,255.69	22%	100%	1.48		317,523,331.92	TP	Bond Debt	
370	Treatment	75311	0	7/1/2012	WR-ATP002-Vineyard SWTP Phase 1	80,903,451.97	0%	100%	1.48		120,105,210.39	TP	Paygo	
371	Treatment	75307	0	7/1/2012	WR-AOT0020-FRWA Water Capacity Right	153,315,078.79	0%	100%	1.48		227,603,882.72	OT	Bond Debt	
372	Treatment	75307	0	7/1/2012	WR-AOT0020-FRWA Water Capacity Right	15,426,405.87	0%	100%	1.48		22,901,269.07	OT	Paygo	
373	Transmission	75308	0	7/1/2012	WR-ATM050-Potable Water, Florin Sewer Project	61,719.15	16%	100%	1.48		91,625.16	TM	Bond Debt	
374	Other	79104	0	7/1/2013	WR-AOT005 - OT-Pipeline Segment 4	9,924,137.41	14%	100%	1.46		14,500,167.40	OT	Bond Debt	
375						\$801,629,579.23					\$1,205,675,278.71			
376														
377						Total Bond Debt	\$425,861,248							
378														
379														
380	Type	Sub-Number	Cap. date	Description	Acq.value	Replacement Cost [1]								
381														
382	Treatment				\$656,002,486.79	\$1,012,615,323.57								
383	Transmission				\$114,723,003.76	\$168,068,528.14								
384	Other				\$16,560,964.35	\$24,991,427.00								
385	Meters				\$14,343,124.33	\$0.00								
386						\$801,629,579.23	\$1,205,675,278.71							
387														
388	Type	Sub-Number	Cap. date	Description	Acq.value	Contributed								
389	Treatment	Contributed			\$0.00	\$0.00								
390	Transmission	Contributed			\$0.00	\$0.00								
391	Other	Contributed			\$0.00	\$0.00								
392	Meters	Contributed			\$2,719,814.19	\$0.00								
393						\$2,719,814.19	\$0.00							
394														
395	Net Plant													
396	Treatment					\$1,012,615,323.57								
397	Transmission					\$168,068,528.14								
398	Other					\$24,991,427.00								
399	Meters					\$0.00								
400						\$1,205,675,278.71								
401														
402														
403	NOTES:													
404	[1] Existing assets June, 2020, specific in service date of asset and Jan 2021 Engineering News Record, for San Francisco construction cost index. Net of contributions.													
405	[2] Recycled, non-potable, and reclaimed not included.													
406														
407														
408														
409														
410														
411														
412														
413														
414														

	C	D	F	G	H	I	J	K
1	SCWA Development Fee Update - Zone 40							
2	Exhibit 4							
3	Work in Progress					San Francisco:		ENR-CCI
4								6/30/2022
5								15,356
6	New WBS		New WBS		Total Adjusted			
7	Project ID		Funding	Fund	Project ID	Project Cost		in 2021
8	Type	(WR = PY Cap)	Source		(WR = PY Cap)	6/30/20 ^[1]	ENR Factor	Dollars ^[2]
9	Meters	IM-Waterman/Grantline Wholesale Meter Station	PayGo	320A	WR-AIM005	\$86,326	1.20	\$103,516
10	Treatment	LA-Rio Del Oro Tank Site Land Acquisition	Credit Agreement	320A	WR-ALA002	2,929	1.20	3,512
11	Transmission	OT-Z40 Unassigned Costs	Other	320A	WR-AOT022	0	1.20	0
12	Treatment	TB-North Douglas Tank & Booster Statio	Credit Agreement	320A	WR-ATB001	996,919	1.20	1,195,441
13	Treatment	NSA Terminal Tank & Booster Station Phase 1	PayGo	320A	WR-ATB004	134,212	1.20	160,938
14	Treatment	TB-NSA Terminal Tank & Booster Site	PayGo	320A	WR-ATB006	1,712	1.20	2,053
15	Treatment	TB-Cordova Hills Storage Tank & Booster Pump Stn	PayGo	320A	WR-ATB007	23,745	1.20	28,474
16	Transmission	TM-North Douglas 36" & 24"	Credit Agreement	320A	WR-ATM028	2,522,740	1.20	3,025,107
17	Transmission	TM-Sheldon Rd/Waterman Rd Intersection	PayGo	320A	WR-ATM032	(65)	1.20	(78)
18	Transmission	TM Laguna Ridge Civic Center Big Horn	Credit Agreement	320A	WR-ATM035	1,647,758	1.20	1,975,884
19	Transmission	TM Laguna Ridge Whitelock Seg 1	Credit Agreement	320A	WR-ATM037	396,304	1.20	475,222
20	Transmission	TM Laguna Ridge Whitelock Seg 2	Credit Agreement	320A	WR-ATM039	548,508	1.20	657,735
21	Transmission	TM-RW-Elk Grove Automall Phase 3 TM-RW	Credit Agreement	320A	WR-ATM040	55,926	1.20	67,063
22	Transmission	TM-RW Laguna Ridge Lotz Pkwy	Credit Agreement	320A	WR-ATM041	266,649	1.20	319,749
23	Transmission	TM- Chrysanthy Blvd Sta 36 to 64 TM	Credit Agreement	320A	WR-ATM042	13,184	1.20	15,809
24	Transmission	TM Laguna Ridge Bruceville Phase 1	Credit Agreement	320A	WR-ATM043	21,105	1.20	25,308
25	Transmission	TM Laguna Ridge Elk Grove	Credit Agreement	320A	WR-ATM044	999,057	1.20	1,198,004
26	Transmission	TM Douglas Rd 42"	Credit Agreement	320A	WR-ATM045	4,538,219	1.20	5,441,938
27	Transmission	TM-Vineyard Pt Village C 36" & 42"TM	Credit Agreement	320A	WR-ATM049	(13,907)	1.20	(16,677)
28	Transmission	TM-Laguna Ridge Whitelock Seg 3	Credit Agreement	320A	WR-ATM054	1,060,511	1.20	1,271,696
29	Transmission	TM-NSA Pipeline Project - Phase 2	PayGo	320A	WR-ATM060	478,977	1.20	574,358
30	Transmission	TM-NSA Pipeline Phase 1 (aka NSA Phase 1...)	PayGo	320A	WR-ATM067	(2,390)	1.20	(2,866)
31	Transmission	TM-Fieldstone South 12" RW	Credit Agreement	320A	WR-ATM071	0	1.20	0
32	Transmission	TM-Sun Grove 20" Raw	Credit Agreement	320A	WR-ATM072	286,109	1.20	343,083
33	Transmission	TM-Vineyard Creek Unit 2 TMs	Credit Agreement	320A	WR-ATM073	784,978	1.20	941,295
34	Transmission	TM-Sterling Meadows Phs 1A-20"	Credit Agreement	320A	WR-ATM074	276,759	1.20	331,872
35	Transmission	TM-Sterling Meadows Phs 1C-12" RAW	Credit Agreement	320A	WR-ATM075	0	1.20	0
36	Transmission	TM-Madeira East Village 8 - 24" RAW	Credit Agreement	320A	WR-ATM076	268,847	1.20	322,384
37	Transmission	TM-Vineyard Creek Unit 4 - 24" TM	Credit Agreement	320A	WR-ATM077	1,491,418	1.20	1,788,412
38	Transmission	TM-EG Florin Rd Widening-Elder Creek to Florin	PayGo	320A	WR-ATM078	218,070	1.20	261,496
39	Transmission	TM-8025 Waterman Road-16"	Reimburs Agrmnt	320A	WR-ATM079	0	1.20	0
40	Transmission	TM-Sterling Meadows Phase 1D 12" RAW	Credit Agreement	320A	WR-ATM080	138,308	1.20	165,850
41	Transmission	TM-Rancho Cordova Pkwy 24"	Credit Agreement	320A	WR-ATM081	59,416	1.20	71,248
42	Transmission	Douglas Road Phase 2 - 24" TM	Credit Agreement	320A	WR-ATM082	19,611	1.20	23,517
43	Transmission	TM-Poppy Keys East 24" RAW	Credit Agreement	320A	WR-ATM083	851,403	1.20	1,020,947
44	Transmission	TM-NGA-Big Horn Blvd	Reimburs Agrmnt	320A	WR-ATM084	(22)	1.20	(26)
45	Transmission	TM-NGA-Bilby Rd	Reimburs Agrmnt	320A	WR-ATM085	(43)	1.20	(52)
46	Transmission	TM-Waterman Rd Sta 46 to 74	Credit Agreement	320A	WR-ATM086	461,857	1.20	553,829

	C	D	F	G	H	I	J	K
1	SCWA Development Fee Update - Zone 40							
2	Exhibit 4							
3	Work in Progress					San Francisco:	ENR-CCI	
4							6/30/2022	
5							15,356	
6	New WBS				New WBS	Total Adjusted		
7	Project ID		Funding	Fund	Project ID	Project Cost		in 2021
8	Type	(WR = PY Cap)	Source		(WR = PY Cap)	6/30/20^[1]	ENR Factor	Dollars^[2]
47	Transmission	TM-Chrysanthy Blvd Sta 36 to 64	Credit Agreement	320A	WR-ATM087	1,060,807	1.20	1,272,051
48	Transmission	TM-Madeira East Business Park Lotz Pkwy	Credit Agreement	320A	WR-ATM088	336,136	1.20	403,073
49	Transmission	TM-Grantline II New Waterman to Mosher	PayGo	320A	WR-ATM090	97,201	1.20	116,557
50	Transmission	TM-Elk Grove Landing Subdivision	PayGo	320A	WR-ATM092	(22)	1.20	(26)
51	Transmission	TM-E. NSA P-8-Douglas 98-Douglas Rd 24"	Credit Agreement	320A	WR-ATM093	738,302	1.20	885,324
52	Transmission	TM-Parkside Village 36"	Credit Agreement	320A	WR-ATM099	2,734	1.20	3,278
53	Transmission	TM-North Douglas Pressure Reduced Station	PayGo	320A	WR-ATM100	167,740	1.20	201,143
54	Transmission	TM-Bruceville Meadows-Bruceville Rd 16"	Credit Agreement	320A	WR-ATM101	156,515	1.20	187,683
55	Transmission	TM-Bruceville Meadows-Bilby Road 16"	Credit Agreement	320A	WR-ATM102	84,672	1.20	101,534
56	Transmission	TM-Power Inn Rd Calvine To Geneva Pointe	PayGo	320A	WR-ATM103	75,925	1.20	91,044
57	Transmission	TM-Sunrise Blvd Sidewalk Rehab Project	PayGo	320A	WR-ATM104	23,204	1.20	27,825
58	Treatment	TP-Poppy Ridge WTP Phase 2 Expansion	PayGo	320A	WR-ATP004	451,243	1.20	541,102
59	Treatment	TP-North Vineyard Station Storage Tanks	PayGo	320A	WR-ATP005	104,287	1.20	125,054
60	Treatment	TP-Laguna Ridge WTP Phase 1 (Whitelock 3 wells)(Madeira East)	PayGo	320A	WR-ATP006	9,690,085	1.20	11,619,722
61	Treatment	TP&W-Franklin Blvd WTP PH1 WT6 & W83	PayGo	320A	WR-ATP007	241,167	1.20	289,192
62	Treatment	TP-RW,W&TP Sunridge-Anatolia Rem Wtr (Pt4-FY08)	Credit Agreement	320A	WR-ATP009	1,992,155	1.20	2,388,864
63	Treatment	TP&W-Van Ruiten WTP & Onsite Well	PayGo	320A	WR-ATP010	88,356	1.20	105,951
64	Treatment	TP-Hanfield Drive engineering services	PayGo	320A	WR-ATP015	676,625	1.20	811,365
65	Treatment	TP-Big Horn On-Site Well Equip & Blend Line	PayGo	320A	WR-ATP016	1,435,275	1.20	1,721,089
66	Treatment	TP-Whitelock WTP Property Acquisition	Credit Agreement	320A	WR-ATP017	0	1.20	0
67	Treatment	TP-East Elk Grove WTP Phase 4 & Rhone River Well	PayGo	320A	WR-ATP019	721,767	1.20	865,496
68	Treatment	TP-VSWTP Redundant Fluoride Feed System	PayGo	320A	WR-ATP020	(5,107)	1.20	(6,123)
69	Treatment	TP-VSWTP Gas Line Design	PayGo	320A	WR-ATP022	0	1.20	0
70	Treatment	TP-Big Horn WTP Frontage Landscaping	PayGo	320A	WR-ATP023	0	1.20	0
71	Treatment	TP-Lakeside WTP Media Replacement	PayGo	320A	WR-ATP026	669,807	1.20	803,189
72	Treatment	W-Newton Ranch Well 2 Downhole Construct	PayGo	320A	WR-AWW002	24,495	1.20	29,372
73	Treatment	W-Auto Mall Well Downhole Construction	PayGo	320A	WR-AWW004	38,362	1.20	46,001
74	Treatment	W-Sonoma Creek Well No. 1 Downhole Const	PayGo	320A	WR-AWW005	14,265	1.20	17,105
75	Treatment	W-Sonoma Creek Well No. 2 Downhole Const	PayGo	320A	WR-AWW006	5,458	1.20	6,545
76	Treatment	W-Anatolia Well #4	PayGo	320A	WR-AWW007	76,208	1.20	91,383
77	Treatment	W -Maritime Dr, W107	PayGo	320A	WR-AWW008	334,269	1.20	400,833
78	Treatment	W -Remington Estates Well W85	PayGo	320A	WR-AWW010	61,417	1.20	73,648
79	Treatment	W-Elk Grove Meadows Unit 3A Well	PayGo	320A	WR-AWW014	50,526	1.20	60,588
80	Treatment	W-Excelsior Well No. 5	PayGo	320A	WR-AWW015	197,703	1.20	237,073
81	Treatment	W-Excelsior Well No. 6	PayGo	320A	WR-AWW016	1,835	1.20	2,201
82	Treatment	W-Fieldstone Well	PayGo	320A	WR-AWW017	52,527	1.20	62,987
83	Treatment	W-Big Horn Well #6 Downhole Const	PayGo	320A	WR-AWW020	1,334	1.20	1,600
84	Treatment	WW-Excelsior Well No. 4	PayGo	320A	WR-AWW022	81,895	1.20	98,203

	C	D	E	F	G	H	I	J	K
1	SCWA Development Fee Update - Zone 40								
2	Exhibit 4								
3	Work in Progress					San Francisco:		ENR-CCI	
4								6/30/2022	
5								15,356	
6	New WBS				New WBS		Total Adjusted		
7	Project ID				Project ID		Project Cost		in 2021
8	Type	(WR = PY Cap)		Funding Source	Fund	(WR = PY Cap)	6/30/20 ^[1]	ENR Factor	Dollars ^[2]
85	Treatment	WW-Sterling Meadows Well No. 1 (West)		PayGo	320A	WR-AWW023	118,524	1.20	142,126
86	Treatment	WW-Sterling Meadows Well No. 2 (East)		PayGo	320A	WR-AWW024	199,787	1.20	239,572
87	Treatment	WW-Madeira East Well Site #1		PayGo	320A	WR-AWW025	74,803	1.20	89,699
88	Treatment	WW-Big Horn Well No.#2		PayGo	320A	WR-AWW026	11,421	1.20	13,695
89	Treatment	WW-Rhone River Well Site Improvement Project		PayGo	320A	WR-AWW027	0	1.20	0
90	Treatment	WW-Madeira South Lot A		PayGo	320A	WR-AWW028	169,841	1.20	203,662
91	Total - Zone 40						\$38,958,675	\$46,716,721	
92									
93	SUMMARY BY FUNCTION								
94	Treatment								\$22,471,612
95	Transmission								24,141,593
96	Other								0
97	Meters								103,516
98	Total - Zone 40 Projects								\$46,716,721
99									
100									
101	NOTES:								
102	[1] Work in progress as of June, 2020, Recycled, non-potable, and reclaimed not included.								
103	[2] Jan 2021 Engineering News Record, for San Francisco construction cost index.								

Sacramento County Water Agency Enterprise Fund
Exhibit 5
Long-Term Debt Maturity Schedule
06/30/20

	2007B Bonds				2019 Bonds				Total Bond Debt ^[1]				Estimated User Fee ^[2]				Dev. Fee Debt		
	Total	Interest	Principal	Principal Balance	Total	Interest	Principal	Principal Balance	Total	Interest	Principal	Principal Balance	Z40 Connections	(\$)	320B Repayments	Available for Debt Service	Total Debt	Service (\$)	% User Fee Paid
06/30/22	\$9,626,603	\$9,626,603	\$0	\$228,920,000	\$13,701,500	\$3,351,500	\$10,350,000	\$56,680,000	\$23,328,103	\$12,978,103	\$10,350,000	\$285,600,000	61,800	\$21,358,080		\$21,358,080	\$23,328,103	\$1,970,023	91.5552%
06/30/23	11,531,603	9,626,603	1,905,000	227,015,000	11,804,000	2,834,000	8,970,000	47,710,000	23,335,603	12,460,603	10,875,000	274,725,000	63,300	21,876,480		21,876,480	23,335,603	1,459,123	93.7472%
06/30/24	11,584,764	9,599,764	1,985,000	225,030,000	11,805,500	2,385,500	9,420,000	38,290,000	23,390,264	11,985,264	11,405,000	263,320,000	64,800	22,394,880		22,394,880	23,390,264	995,384	95.7445%
06/30/25	11,502,208	9,437,208	2,065,000	222,965,000	11,804,500	1,914,500	9,890,000	28,400,000	23,306,708	11,351,708	11,955,000	251,365,000	66,300	22,913,280		22,913,280	23,306,708	393,428	98.3120%
06/30/26	11,500,863	9,350,863	2,150,000	220,815,000	11,805,000	1,420,000	10,385,000	18,015,000	23,305,863	10,770,863	12,535,000	238,830,000	67,800	23,431,680		23,431,680	23,305,863	0	100.0000%
06/30/27	11,531,760	9,286,760	2,245,000	218,570,000	11,800,750	900,750	10,900,000	7,115,000	23,332,510	10,187,510	13,145,000	225,685,000	69,300	23,950,080		23,950,080	23,332,510	0	100.0000%
06/30/28	15,867,628	9,192,628	6,675,000	211,895,000	7,470,750	355,750	7,115,000	0	23,338,378	9,548,378	13,790,000	211,895,000	70,800	24,468,480		24,468,480	23,338,378	0	100.0000%
06/30/29	25,707,745	8,912,745	16,795,000	195,100,000	0			0	25,707,745	8,912,745	16,795,000	195,100,000	72,300	24,986,880		24,986,880	25,707,745	720,865	97.1959%
06/30/30	25,754,133	8,254,133	17,500,000	177,600,000	0			0	25,754,133	8,254,133	17,500,000	177,600,000	73,800	25,505,280		25,505,280	25,754,133	248,853	99.0337%
06/30/31	25,683,992	7,453,992	18,230,000	159,370,000	0			0	25,683,992	7,453,992	18,230,000	159,370,000	75,300	26,023,680		26,023,680	25,683,992	0	100.0000%
06/30/32	25,686,732	6,691,732	18,995,000	140,375,000	0			0	25,686,732	6,691,732	18,995,000	140,375,000	76,800	26,542,080		26,542,080	25,686,732	0	100.0000%
06/30/33	25,708,911	5,913,911	19,795,000	120,580,000	0			0	25,708,911	5,913,911	19,795,000	120,580,000	78,300	27,060,480		27,060,480	25,708,911	0	100.0000%
06/30/34	25,708,907	5,083,907	20,625,000	99,955,000	0			0	25,708,907	5,083,907	20,625,000	99,955,000	79,800	27,578,880		27,578,880	25,708,907	0	100.0000%
06/30/35	22,594,101	4,219,101	18,375,000	81,580,000	0			0	22,594,101	4,219,101	18,375,000	81,580,000	81,300	28,097,280		28,097,280	22,594,101	0	100.0000%
06/30/36	22,603,057	3,453,057	19,150,000	62,430,000	0			0	22,603,057	3,453,057	19,150,000	62,430,000	82,800	28,615,680		28,615,680	22,603,057	0	100.0000%
06/30/37	22,582,850	2,627,850	19,955,000	42,475,000	0			0	22,582,850	2,627,850	19,955,000	42,475,000	84,300	29,134,080		29,134,080	22,582,850	0	100.0000%
06/30/38	22,592,870	1,792,870	20,800,000	21,675,000	0			0	22,592,870	1,792,870	20,800,000	21,675,000	85,800	29,652,480		29,652,480	22,592,870	0	100.0000%
06/30/39	22,589,902	914,902	21,675,000	0	0			0	22,589,902	914,902	21,675,000	0	87,300	30,170,880		30,170,880	22,589,902	0	100.0000%
	\$350,358,628	\$121,438,628	\$228,920,000		\$80,192,000	\$13,162,000	\$67,030,000		\$430,550,628	\$134,600,628	\$295,950,000			\$463,760,640		\$463,760,640	\$430,550,628	\$5,787,676	98.6558%
									Less Reclaimed portion ^[3]		-\$20,300 (\$20,300/\$67,030,000 X \$67,030,000)								
									Net Principal		\$295,929,700 Net Debt Principal								
									User Fee Paid ^[4]		98.6558% % of User Fee Debt Paid for 2007B and 2019 Bonds								
									Debt Credit		\$291,951,666								

NOTES:

- [1] Debt obligations 2007B and 2019 are for Zone 40 only.
[2] Zone 40 User Fees of \$28.80 per month, which is separate from the water development fee, are used to pay debt.
[3] Reclaimed is not included in the development fee.
[4] An estimate of user fee revenues paid debt based on \$28.80 per connection per month.

[illegible]

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	
1	SCWA Development Fee Update - Zone 40		Project Type: WT - water treatment wells and facilities TM - transmission mains FT - fluoridation treatment PR - pipeline replacement MP - master plans WM - water meters WR - water rights OP - other projects <div>San Francisco:</div> <div>ENR-CCI</div> <div>6/30/2022</div> <div>15,356</div> <div>Future Year Projections</div>																		
2	Exhibit 6A																				
3	10-Year Capital Improvement Plan																				
4																					
5	NSA Pipeline Project (Zone 40)																				
6	Arden Service Area (Zone 41)																				
7	Northgate 880 Projects - 320C (Zone 41)																				
8	Laguna Recycled Water Projects - 320D (Zone 40)																				
9																					
10																					
11																					
12	10-Year CIP Projects ^[1]		Function	Funding	Type	Project	Year-End												Total	ENR	in 2022
13				Source		Number	Estimates	Final Budget									^[2]	Cost	Factor	Dollars ^[3]	
66	Elk Grove TM / WTP Projects (Credits):																				
67	WTP - Bighorn WTP (LR-1)	Treatment	Credit Agreement	WT	P000128		\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000	1.17	\$3,517,278
68	TM - Civic Center-Big Horn TM & Raw Water (LR-1)	Transmission	Credit Agreement	TM	P000128		100,000	100,000	0	0	0	0	0	0	0	0	0	0	200,000	1.17	234,485
69	TM - Laguna Ridge - Bruceville Road Phase 1 (LR-1)	Transmission	Credit Agreement	TM	P000128		0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
70	TM - Laguna Ridge - Lotz Parkway (LR-1)	Transmission	Credit Agreement	TM	P000128		25,000	0	0	0	0	0	0	0	0	0	0	0	25,000	1.17	29,311
71	TM - Laguna Ridge - Whitelock I (LR-1)	Transmission	Credit Agreement	TM	P000128		25,000	25,000	0	0	0	0	0	0	0	0	0	0	50,000	1.17	58,621
72	TM - Laguna Ridge - Whitelock II (LR-1)	Transmission	Credit Agreement	TM	P000128		25,000	25,000	25,000	0	0	0	0	0	0	0	0	0	75,000	1.17	87,932
73	TM - Laguna Ridge - Elk Grove Blvd	Transmission	Credit Agreement	TM	P000128		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	0	500,000	1.17	586,213
74	TM - Whitelock III TM & Raw Water	Transmission	Credit Agreement	TM	P000128		50,000	0	0	0	0	0	0	0	0	0	0	0	50,000	1.17	58,621
75	TM - Elk Grove Auto Mall Phase 2	Transmission	Credit Agreement	TM	P000128		0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
76	TM - Fieldstone South	Transmission	Credit Agreement	TM	P000128		0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
77	TM - Sun Grove 20" Raw	Transmission	Credit Agreement	TM	P000128		0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
78	TM - Vineyard Creek Unit 2 TMs	Transmission	Credit Agreement	TM	P000128		0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
79	TM - Madeira East 83 TM	Transmission	Credit Agreement	TM	P000128		0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
80	TM - Sterling Meadows Phase 1A	Transmission	Credit Agreement	TM	P000128		0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
81	TM - Sterling Meadows Phase 1C	Transmission	Credit Agreement	TM	P000128		0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
82	TM - Sterling Meadows Phase 1D	Transmission	Credit Agreement	TM	P000128		0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
83	TM - Poppy Keys East Raw	Transmission	Credit Agreement	TM	P000128		0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
84	TM- Madeira East Business Park Lotz Parkway	Transmission	Credit Agreement	TM	P000128		0	100,000	100,000	0	0	0	0	0	0	0	0	0	200,000	1.17	234,485
85	TM - Sterling Meadows Phase 2B	Transmission	Credit Agreement	TM	P000128		200,000	100,000	0	0	0	0	0	0	0	0	0	0	300,000	1.17	351,728
86	TM - Bruceville Meadows – Bruceville Road	Transmission	Credit Agreement	TM	P000128		88,000	88,000	85,845	0	0	0	0	0	0	0	0	0	261,845	1.17	306,994
87	TM - Bruceville Meadows – Bilby Road	Transmission	Credit Agreement	TM	P000128		8,000	8,000	8,000	0	0	0	0	0	0	0	0	0	24,000	1.17	28,138
88	TOTAL:						\$1,571,000	\$1,496,000	\$1,268,845	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0	\$4,685,845		\$5,493,806
89																					
90	Elk Grove TM / WTP Projects (Credits): Future																				
91	TM - Rio Del Oro - Phase 1 - Village 67B	Transmission	Credit Agreement	TM	P000128		\$0	\$60,000	\$190,000	\$130,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$380,255	1.17	\$445,821	
92	TM - Rio Del Oro Pipeline NSA (P-2)	Transmission	Credit Agreement	TM	P000128		0	143,700	263,418	393,673	787,347	787,347	393,673	393,673	196,837	0	0	0	3,359,668	1.17	3,938,962
93	TM - Kiefer Blvd Pipeline - NSA (P-3)	Transmission	Credit Agreement	TM	P000128		0	713,600	713,648	713,648	1,427,295	1,427,295	713,648	713,648	356,824	356,824	0	0	7,136,430	1.17	8,366,936
94	TM - Eagles Nest Road Pipeline - NSA (P-4)	Transmission	Credit Agreement	TM	P000128		0	407,000	407,027	407,027	814,053	814,053	407,027	407,027	203,513	203,513	0	0	4,070,240	1.17	4,772,055
95	TM - Ranch Pipeline - NSA (P-5)	Transmission	Credit Agreement	TM	P000128		0	250,000	0	0	0	0	0	0	0	0	0	0	250,000	1.17	293,106
96	TM - Arboretum Pipe System - NSA (P-6)	Transmission	Credit Agreement	TM	P000128		0	59,400	59,354	118,707	118,707	237,414	237,414	118,707	118,707	59,354	0	0	1,127,764	1.17	1,322,220
97	TM - South Jaeger Pipeline - NSA (P-7)	Transmission	Credit Agreement	TM	P000128		0	61,600	61,561	123,123	123,123	246,245	246,245	123,123	123,123	61,561	0	0	1,169,704	1.17	1,371,391
98	TM - East NSA Pipeline - NSA (P-8)	Transmission	Credit Agreement	TM	P000128		0	0	980,197	1,960,395	1,960,395	3,920,790	3,920,790	1,960,395	1,960,395	980,197	980,197	0	18,623,751	1.17	21,834,970
99	TM - Rancho Cordova Parkway 24" (P-9)	Transmission	Credit Agreement	TM	P000128		0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
100	TM - Vineyard Road Pipeline - CSA (P-11)	Transmission	Credit Agreement	TM	P000128		0	157,300	157,291	314,582	314,582	629,164	629,164	314,582	314,582	157,291	0	0	2,988,538	1.17	3,503,840
101	TM - Fruitridge Road Pipeline - CSA (P-12)	Transmission	Credit Agreement	TM	P000128		0	0	145,990	145,990	291,981	291,981	583,962	583,962	291,981	0	0	0	2,335,847	1.17	2,738,608
102	TM - Elder Creek Pipeline - CSA (P-13)	Transmission	Credit Agreement	TM	P000128		0	491,700	491,724	983,447	983,447	1,966,895	1,966,895	983,447	983,447	491,724	0	0	9,342,726	1.17	10,953,655
103	TM - Bradshaw Road Pipeline - CSA (P-14)	Transmission	Credit Agreement	TM	P000128		0	483,000	483,038	483,038	966,076	966,076	483,038	483,038	241,519	241,519	0	0	4,830,342	1.17	5,663,218
104	TM - North Vineyard Sta. (Florin - Gerber) Pipeline - CSA (P-15)	Transmission	Credit Agreement	TM	P000128		0	232,500	232,480	464,960	464,960	232,480	232,480	116,240	116,240	0	0	0	2,092,340	1.17	2,453,114
105	TM - Elk Grove Loop Connector Pipelines - CSA (P-18)	Transmission	Credit Agreement	TM	P000128		0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
106	TM - Big Horn to Krammerer Pipeline - SSA (P-20)	Transmission	Credit Agreement	TM	P000128		0	0	93,641	93,641	187,282	187,282	93,641	93,641	46,820	46,820	0	0	842,768	1.17	988,083
107	TM - North Grant Road Pipeline - NSA (P-22)	Transmission	Credit Agreement	TM	P000128		0	0	246,915	246,915	493,830	493,830	987,659	987,659	493,830	0	0	0	3,950,638	1.17	4,631,831
108	TM - Florin-Watt - CSA (P-23)	Transmission	Credit Agreement	TM	P000128		0	0	223,362	223,362	446,724	446,724	893,449	893,449	446,724	0	0	0	3,573,794	1.17	4,190,009
109	TM - North Waterman - CSA (P-24)	Transmission	Credit Agreement	TM	P000128		0	61,200	61,212	61,212	122,424	122,424	61,212	61,212	30,606	30,606	0	0	612,108	1.17	717,651
110	TM - Sheldon-Waterman - CSA (P-25)	Transmission	Credit Agreement	TM	P000128		0	0	0	306,461	306,461	612,922	612,922	1,225,844	1,225,844	612,922	0	0	4,903,376	1.17	5,748,845
111	TM - South East Policy Area - SSA (P26)	Transmission	Credit Agreement	TM	P000128		0	0	298,710	597,419	597,419	1,194,838	1,194,838	597,419	597,419	298,710	298,710	0	5,675,482	1.17	6,654,083
112	Tank - Cordova Hills Tank	Treatment	Credit Agreement	WT	P000112		0	0	1,012,662	1,012,662	1,012,662	1,012,662	1,012,662	1,012,662	1,012,662	1,012,662	1,012,662	0	9,113,958	1.17	10,685,441
113	Total Elk Grove TM/WTP Projects (Credits)						\$0	\$3,121,000	\$5,729,325	\$8,780,517	\$11,025,862	\$15,590,422	\$13,884,909	\$11,069,728	\$9,546,883	\$5,339,514	\$2,291,569	\$0	\$86,379,729		\$101,273,839

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U		
1	SCWA Development Fee Update - Zone 40			Project Type:																		
2	Exhibit 6A			WT - water treatment wells and facilities																		
3	10-Year Capital Improvement Plan			TM - transmission mains																		
4				FT - fluoridation treatment																		
5	NSA Pipeline Project (Zone 40)			PR - pipeline replacement																		
6	Arden Service Area (Zone 41)			MP - master plans																		
7	Northgate 880 Projects - 320C (Zone 41)			WM - water meters																		
8	Laguna Recycled Water Projects - 320D (Zone 40)			WR - water rights																		
9				OP - other projects																		
10				Future Year Projections																		
11																						
12	10-Year CIP Projects ^[1]			Function	Funding Source	Type	Project Number	Year-End Estimates FY2020-21	Final Budget FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	^[2]	Total Cost	ENR Factor	in 2022 Dollars ^[3]
115	Elk Grove RAW WATER TM Projects (Credits): Future																					
116	TM - Big Horn Blvd 20" RAW TM - X to Poppy Ridge			Transmission	Credit Agreement	TM	P000128	\$5,000	\$2,200	\$14,449	\$14,449	\$28,899	\$28,899	\$14,449	\$14,449	\$7,225	\$7,225	\$0	\$0	\$137,244	1.17	\$160,908
117	TM - Big Horn Blvd 16" RAW TM - Poppy Ridge to Well			Transmission	Credit Agreement	TM	P000128	5,000	10,000	30,073	30,073	60,146	60,146	30,073	30,073	15,036	15,036	0	0	285,656	1.17	334,911
118	TM - Madeira South 12" RAW TM			Transmission	Credit Agreement	TM	P000128	5,000	7,700	25,346	25,346	50,693	50,693	25,346	25,346	12,673	12,673	0	0	240,816	1.17	282,339
119	TM - Whitelock Blvd 24" RAW TM - X to Lotz Pkwy			Transmission	Credit Agreement	TM	P000128	5,000	31,200	72,356	72,356	144,713	144,713	72,356	72,356	36,178	36,178	0	0	687,406	1.17	805,933
120	TM - Lotz Pkwy 18" RAW TM			Transmission	Credit Agreement	TM	P000128	5,000	104,100	109,149	27,287	0	0	0	0	0	0	0	0	245,536	1.17	287,873
121	Total Elk Grove Raw Water TM Projects (Credits)							\$25,000	\$155,200	\$251,373	\$169,511	\$284,451	\$284,451	\$142,224	\$142,224	\$71,112	\$71,112	\$0	\$0	\$1,596,658		\$1,871,964
122																						
123	SCWA Transmission Main Projects:																					
124	TM - Bradshaw /Sheldon Intersection (City of EG Project)			Transmission	Paygo	TM	P000139	\$0	\$100,000	\$899,000	\$0	\$0	\$0	\$0						\$999,000	1.17	\$1,171,254
125	TM - Bradshaw Rd - Crisswell to Elk Grove Blvd			Transmission	Paygo	TM	P688691	0	212,500	390,000	0	0	0	0						602,500	1.17	706,387
126	TM - Bradshaw Rd - Bond to Sheldon			Transmission	Paygo	TM	P000606	0	827,000	1,673,000	0	0	0	0						2,500,000	1.17	2,931,065
127	TM - Kammerer Rd. Widening; Lent Ranch to Big Horn			Transmission	Paygo	TM	P000607	0	0	0	0	0	0	0						0	1.17	0
128	TM - Kammerer Rd. Ext.; Bruceville to I-5			Transmission	Paygo	TM		0	0	0	0	0	0	0						0	1.17	0
129	TM - Sheldon Rd - EG Florin to Bradshaw			Transmission	Paygo	TM		0	0	0	0	0	0	0						0	1.17	0
130	TM - Sheldon/Waterman Intersection			Transmission	Paygo	TM		0	0	0	0	0	0	0						0	1.17	0
131	TM - Bond Rd. - Bradshaw to Grantline			Transmission	Paygo	TM		0	0	0	0	0	0	0						0	1.17	0
132	TM - Bradshaw - Calvine to Sheldon			Transmission	Paygo	TM		0	827,000	1,673,000	0	0	0	0						2,500,000	1.17	2,931,065
133	TM - Grantline II New Waterman to Bradshaw			Transmission	Paygo	TM		695,000	750,000	-	0	0	0	0						1,445,000	1.17	1,694,156
134	TM - Grantline III Mosher to Bradshaw			Transmission	Paygo	TM		0	0	-	0	0	0	0						0	1.17	0
135	TM - Phase 2 NP T-Main; UPRR to EG Blvd. (paygo)			Transmission	Paygo	TM		100,000	0	0	150,000	0	0	0						250,000	1.17	293,106
136	TM - Phase 2 NP T-Main; UPRR to EG Blvd. (grant)			Transmission	Grant funded	TM		0	0	0	100,000	0	0	0						100,000	1.17	117,243
137	TM - NSA Phase 2 (Pumps & Piping)			Transmission	Paygo	TM	P000133	30,000	523,500	3,227,400	6,868,200	16,916,800	16,916,800	16,916,800	0	0		3,738,515	65,138,015	1.17	76,369,501	
138	TM - NSA Pipeline Phase 2			Transmission	Bond funded	TM	P000128	0	0	0										0	1.17	0
139	TM - NSA Pipeline Phase 1			Transmission	Paygo	TM	P000128	0	0	0	0	0	0	0						0	1.17	0
140	TM - Rio Del Oro Pipeline NSA (P-2)			Transmission	Paygo	TM	P000121		0											0	1.17	0
141	TM - EG Florin Rd Widening - Elder Creek to Florin			Transmission	Paygo	TM	Closed	1,200,000	0	0	0	0	0	0						1,200,000	1.17	1,406,911
142	TM - EG Florin Rd - Sheldon to Bond			Transmission	Paygo	TM		0	0	0	0	0	0	0						0	1.17	0
143	TM - Power Inn Road - Calvine to Geneva Pointe			Transmission	Paygo	TM	P000130	195,000	191,000	0	0	0	0	0						386,000	1.17	452,556
144	TM - Power Inn Road - Calvine to Geneva Pointe			Transmission	Grant funded	TM	P708883	0	735,000	0	0	0	0	0						735,000	1.17	861,733
145	TM - Elk Grove Florin T main - Elder Creek Bridge			Transmission	Paygo	TM	P708883	0	0	0	0	0	0	0						0	1.17	0
146	TM - FRWA Fiber optic			Transmission	Paygo	TM	P000120	0	0	0	0	0	0	0						0	1.17	0
147	TM - North Douglas Pressure Reduced Station			Transmission	Paygo	TM	P000123	500,000	0											500,000	1.17	586,213
148	TM - Excelsior Pipeline			Transmission	Paygo	TM		50,000	0											50,000	1.17	58,621
149	TM - White Rock Road - Luyung Drive to Aerojet			Transmission	Paygo	TM	P000132	130,000	552,000											682,000	1.17	799,595
150	TM – Bruceville Road – Di Lusso Dr to Laguna Blvd			Transmission	Paygo	TM			304,500	514,700										819,200	1.17	960,451
151	TM – Elk Grove-Florin Road – Vintage Park Dr to Cobble Crest Dr			Transmission	Paygo	TM			533,500	1,076,000										1,609,500	1.17	1,887,020
152	Total SCWA Transmission Main Projects							\$2,900,000	\$5,556,000	\$9,453,100	\$7,118,200	\$16,916,800	\$16,916,800	\$16,916,800	\$0	\$0	\$0	\$0	\$3,738,515	\$79,516,215		\$93,226,877
153																						
154	Total Transmission Main Projects							\$7,446,000	\$12,057,000	\$18,130,435	\$17,566,020	\$29,414,905	\$33,674,465	\$31,826,725	\$11,834,744	\$9,917,995	\$5,460,626	\$2,291,569	\$3,738,515	\$183,358,999		\$214,974,856

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	
1	SCWA Development Fee Update - Zone 40			Project Type:																	
2	Exhibit 6A			WT - water treatment wells and facilities																	
3	10-Year Capital Improvement Plan			TM - transmission mains																	
4				FT - fluoridation treatment																	
5	NSA Pipeline Project (Zone 40)			PR - pipeline replacement																	
6	Arden Service Area (Zone 41)			MP - master plans																	
7	Northgate 880 Projects - 320C (Zone 41)			WM - water meters																	
8	Laguna Recycled Water Projects - 320D (Zone 40)			WR - water rights																	
9				OP - other projects																	
10				Future Year Projections																	
11																					
12	10-Year CIP Projects ^[1]			Function	Funding Source	Type	Project Number	Year-End											Total Cost	ENR Factor	in 2022 Dollars ^[3]
13								Estimates	Final Budget	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	^[2]		
156	SCWA Water Treatment Plant Projects:																				
157	TP - Poppy Ridge WTP Phase 2	Treatment	Paygo	WT	P000136	\$395,000	\$6,073,000	\$2,626,300										\$4,738,500	\$13,832,800	1.17	\$16,217,934
158	TP – Poppy Ridge WTP Phase 3 - Tank	Treatment	Paygo	WT			0				3,581,000	4,684,000							8,265,000	1.17	9,690,101
159	TP - East Elk Grove Phase 4 - Filter 4	Treatment	Paygo	WT	P583330	790,000	0	0	0	0	0	0	0	0					790,000	1.17	926,217
160	TP - Franklin Blvd WT Storage Facility	Treatment	Paygo	WT	P000136	0	0	0	0	0	0	0	0	0					0	1.17	0
161	TB - North Vineyard Station Tank and Booster (Hanfield Drive)	Treatment	Paygo	OP		0	0	0	0	0	0	0	0	0					0	1.17	0
162	TB - NSA Terminal Tank & Booster Station Phase 1	Treatment	Paygo	OP	P000122	0	813,300	4,141,700	6,649,000	6,636,900	0	0							18,240,900	1.17	21,386,105
163	Van Ruiten WTP and Onsite Well	Other	Paygo	WT		0	0	0	0	0	0	0	0	0					0	1.17	0
164	TP - Big Horn On-Site Well Equip & Blend Line	Treatment	Paygo	WT	P000111	0	0	0	0	0	0	0	0	0					0	1.17	0
165	TP - Whitelock WTP	Treatment	Credit Agreement	WT	P000136	0	0	0	0	0	0	0	0	0					0	1.17	0
166	TP - Whitelock WTP	Treatment		WT	P000136	0	0	0	0	0	0	0	0	0					0	1.17	0
167	TB-Laguna Tank and Boosters/New-Recycled Water, Phase 2, Elk Grove (Zone 40)	Treatment	Paygo	WT	P000136	0	0	0	2,420,997	0	0	0							2,420,997	1.17	2,838,440
168	VSWTP Filter Upgrades	Treatment	Paygo	WT	P000136		0												0	1.17	0
169	Dwight Road TTHM Treatment	Treatment	Paygo	WT	P000136	0	0			1,600,000									1,600,000	1.17	1,875,882
170	Seismic Retrofit of Mather Housing	Treatment	Paygo	WT	P000117	337,417	650,000	2,400,000	1,250,000										4,637,417	1.17	5,437,029
171	IM-Big Horn Generator	Treatment	Paygo	WT	P000136	260,000	0												260,000	1.17	304,831
172	VSWTP Clear Well High Service Pumps for CSA	Treatment	Paygo	WT	P000136	50,000	300,000												350,000	1.17	410,349
173	Big Horn GWTP Phase 2 – Elk Grove Auto Mall Well	Treatment	Paygo	WT	P000137	150,000	2,109,800	1,750,600											4,010,400	1.17	4,701,897
174	TB - Cordova Hills Storage Tank and Booster Pump Station	Treatment	Paygo	WT	P000112	0	320,000	500,000											820,000	1.17	961,389
175	Total Water Treatment Plant Projects					\$1,982,417	\$10,266,100	\$11,418,600	\$10,319,997	\$10,217,900	\$6,284,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,738,500	\$55,227,514		\$64,750,174
176																					
177	SCWA Water Well Projects:																				
178	WW - Madeira South Well Design	Treatment	Paygo	WT	P000137	\$0	\$0											\$0	1.17	\$0	
179	WW - Big Horn Well - NEW	Treatment	Paygo	WT	P000137	40,000	2,109,800	1,750,600											3,900,400	1.17	4,572,930
180	WW - ASR Pilot Wells on VSWTP - NEW	Treatment	Paygo	WT	P000137	0	2,500,000	2,500,000											5,000,000	1.17	5,862,130
181	WW ASR Well Construction Phase 1	Treatment	Paygo	WT		0	0	2,500,000											2,500,000	1.17	2,931,065
182	WW - Big Horn Well #6 Downhole Const	Treatment	Paygo	WT		0	0	0	0	0	0	0	0			0	0		0	1.17	0
183	Total Water Well Projects					\$40,000	\$4,609,800	\$4,250,600	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,400,400		\$13,366,125
184																					
185	Miscellaneous:																				
186	Sunrise-Douglas PRV Stations (2 Stations)	Other	Paygo	OP	P266510	\$50,000	\$589,500	\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$639,500	1.17	\$749,766	
187	Water System Infrastructure Plan (old: Infrastructure Water Sys Update 2012)	Other	Paygo	MP		0	0	0	0	0	0	0			0	0		0	1.17	0	
188	Water Supply Master Plan	Other	Paygo	MP	P000127	0	0	300,000	300,000		300,000	300,000						1,200,000	1.17	1,406,911	
189	Water Supply Master Plan - Chapter 1	Other	Paygo	MP	P000127	300,000	0											300,000	1.17	351,728	
190	Water Supply Master Plan - Chapter 2	Other	Paygo	MP			300,000											300,000	1.17	351,728	
191	Water Supply Master Plan Amendment	Other	Paygo	MP	P000127	0	0	0	0	0	0	0			0	0	0	0	1.17	0	
192	Water Supply Master Plan Update (Incorporate ASR)	Other	Paygo	MP			500,000											500,000	1.17	586,213	
193	Recycled Water Master Plan Phase 1 (Feasibility Study: Operating Exp)	Other	Paygo	MP	P000127	0	0	0	0	0	0	0			0	0	0	0	1.17	0	
194	Recycled Water Master Plan Phase 2	Other	Paygo	MP	P000127		0	0	0	0	0	0			0	0		0	1.17	0	
195	Water Supply Master Plan Environmental Impact Report	Other	Paygo	MP	P000127	0	0	500,000	500,000		500,000	500,000						2,000,000	1.17	2,344,852	
196	Urban Water Management Plan	Other	Paygo	MP	P000127	0	0	0	0	40,000	0	0						40,000	1.17	46,897	
197	IM-Waterman/Grantline Wholesale Meter Station	Meters	Paygo	WM	P000135	25,000	280,000	317,500	0	0	0	0			0	0		622,500	1.17	729,835	
198	Bradshaw / Bond Metering Station	Meters	Paygo	WM		0	0	0	0	0	0	0			0	0		0	1.17	0	
199	Zone 40 O&M Model	Other	Paygo	OP		0	0	0	0	0	0	0			0	0		0	1.17	0	
200	Water Storage or Groundwater Recharge Opportunities (ex. Mining Pit)	Other	Paygo	OP			0											0	1.17	0	
201	Lakeside Media Replacement	Treatment	Paygo	WT	P000116	75,000	0											75,000	1.17	87,932	
202	Z41 O&M-TP-Big Horn WTP Frontage Landscaping	Treatment	Paygo	WT	P000136		0											0	1.17	0	
203	Poppy Ridge WTP Frontage Landscaping	Treatment	Paygo	WT	P000136	70,000	0											70,000	1.17	82,070	
204	Zone 40 Fee Nexus Study	Treatment	Paygo	WT	P000127	0	0			250,000								250,000	1.17	293,106	
205	Hanfield Storage Tank Frontage Landscaping	Treatment	Paygo	WT	P000136	50,000	0											50,000	1.17	58,621	
206	Pre 1914 Surfacewater Rights	Water Rights	Paygo	WR			0											0	1.17	0	
207	Total Miscellaneous					\$570,000	\$1,669,500	\$1,117,500	\$800,000	\$40,000	\$1,050,000	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$6,047,000		\$7,089,659
208																					
209	Groundwater Projects																				
210	GWTP-2 West Jackson GWTP	Groundwater	Paygo	WT														28,932,200	28,932,200	1.17	33,920,863
211	GWTP-7 Big Horn GWTP Expansion	Groundwater	Paygo	WT														10,733,700	10,733,700	1.17	12,584,469
212	Total Groundwater					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,665,900	\$39,665,900		\$46,505,332
213																					
214	Total - Zone 40					\$13,263,375	\$31,975,500	\$37,998,235	\$34,767,117	\$42,953,905	\$44,289,565	\$35,907,825	\$14,947,844	\$12,799,095	\$8,341,726	\$5,172,669	\$48,142,915	\$330,559,771		\$387,556,867	

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U				
1	SCWA Development Fee Update - Zone 40		<div>Project Type:</div> <div>WT - water treatment wells and facilities</div> <div>TM - transmission mains</div> <div>FT - fluoridation treatment</div> <div>PR - pipeline replacement</div> <div>MP - master plans</div> <div>WM - water meters</div> <div>WR - water rights</div> <div>OP - other projects</div> <div>San Francisco:</div> <div>ENR-CCI</div> <div>6/30/2022</div> <div>15,356</div>																					
2	Exhibit 6A																							
3	10-Year Capital Improvement Plan																							
4																								
5	NSA Pipeline Project (Zone 40)																							
6	Arden Service Area (Zone 41)																							
7	Northgate 880 Projects - 320C (Zone 41)																							
8	Laguna Recycled Water Projects - 320D (Zone 40)																							
9																								
10																								
Future Year Projections																								
11																								
12	10-Year CIP Projects ^[1]		Function	Funding Source	Type	Project Number	Year-End Estimates FY2020-21	Final Budget FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	^[2]	Total Cost	ENR Factor	in 2022 Dollars ^[3]			
13																								
217	SUMMARY BY CATEGORY																							
218	Land/Easements:								\$400,000	\$492,000	\$200,000	\$700,000	\$400,000	\$400,000	\$400,000	\$232,000	\$0	\$0	\$0	\$0	\$3,224,000	1.17	\$3,779,901	
219	Groundwater Projects								0	0	0	0	0	0	0	0	0	0	39,665,900	39,665,900	1.17	46,505,332		
220	Equipment:								20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0	220,000	1.17	257,934			
221	Improvements:								2,804,958	2,861,100	2,861,100	2,861,100	2,861,100	2,861,100	2,861,100	2,861,100	2,861,100	0	31,415,958	1.17	36,832,885			
222	TM Projects (Reimbursements):								200,000	322,800	322,792	322,792	322,792	322,792	322,792	0	0	0	2,459,552	1.17	2,883,643			
223	Rancho Cordova TM Projects (Credits):								2,550,000	1,303,000	1,105,000	1,125,000	815,000	510,000	510,000	250,000	250,000	0	0	8,418,000	1.17	9,869,482		
224	North Vineyard Station TM Projects (Credits):								200,000	103,000	0	0	0	0	0	0	0	0	0	303,000	1.17	355,245		
225	Elk Grove TM / WTP Projects (Credits):								1,571,000	1,496,000	1,268,845	50,000	50,000	50,000	50,000	50,000	0	0	4,685,845	1.17	5,493,806			
226	Elk Grove TM / WTP Projects (Credits): Future								0	3,121,000	5,729,325	8,780,517	11,025,862	15,590,422	13,884,909	11,069,728	9,546,883	5,339,514	2,291,569	0	86,379,729	1.17	101,273,839	
227	Elk Grove RAW WATER TM Projects (Credits): Future								25,000	155,200	251,373	169,511	284,451	284,451	142,224	142,224	71,112	71,112	0	0	1,596,658	1.17	1,871,963	
228	SCWA Transmission Main Projects:								2,900,000	5,556,000	9,453,100	7,118,200	16,916,800	16,916,800	16,916,800	0	0	0	3,738,515	79,516,215	1.17	93,226,876		
229	SCWA Water Treatment Plant Projects:								1,982,417	10,266,100	11,418,600	10,319,997	10,217,900	6,284,000	0	0	0	0	4,738,500	55,227,514	1.17	64,750,173		
230	SCWA Water Well Projects:								40,000	4,609,800	4,250,600	2,500,000	0	0	0	0	0	0	0	11,400,400	1.17	13,366,125		
231	Miscellaneous:								570,000	1,669,500	1,117,500	800,000	40,000	1,050,000	800,000	0	0	0	0	6,047,000	1.17	7,089,660		
232	Total - Zone 40								\$13,263,375	\$31,975,500	\$37,998,235	\$34,767,117	\$42,953,905	\$44,289,565	\$35,907,825	\$14,947,844	\$12,799,095	\$8,341,726	\$5,172,669	\$48,142,915	\$330,559,771		\$387,556,864	
233																								
234	SUMMARY BY FUNCTION																							
235	Groundwater								\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,665,900	\$39,665,900	1.17	\$46,505,332		
236	Treatment								3,592,417	15,875,900	17,881,862	14,532,659	11,630,562	7,946,662	1,412,662	1,244,662	1,012,662	1,012,662	4,738,500	81,893,872	1.17	96,014,504		
237	Transmission								9,250,958	14,410,100	18,978,873	19,414,458	31,263,343	35,522,903	33,675,163	13,683,182	11,766,433	7,309,064	4,140,007	3,738,515	203,152,999	1.17	238,181,854	
238	Other								395,000	1,409,500	820,000	820,000	60,000	820,000	820,000	20,000	20,000	20,000	20,000	0	5,224,500	1.17	6,125,340	
239	Meters								25,000	280,000	317,500	0	0	0	0	0	0	0	0	622,500	1.17	729,835		
240	Total - Zone 40 Projects								\$13,263,375	\$31,975,500	\$37,998,235	\$34,767,117	\$42,953,905	\$44,289,565	\$35,907,825	\$14,947,844	\$12,799,095	\$8,341,726	\$5,172,669	\$48,142,915	\$330,559,771		\$387,556,865	
241																								
242	SUMMARY BY FUNDING																							
243	Paygo																							
244	Groundwater		Paygo							\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,665,900	\$39,665,900	1.17	\$46,505,332		
245	Treatment		Paygo							2,592,417	14,875,900	15,869,200	13,119,997	10,217,900	6,534,000	0	0	0	0	4,738,500	67,947,914	1.17	79,663,900	
246	Transmission		Paygo							5,704,958	8,174,100	12,314,200	9,879,300	19,777,900	19,777,900	2,861,100	2,861,100	2,861,100	2,861,100	3,738,515	110,589,173	1.17	129,657,620	
247	Other		Paygo							395,000	1,409,500	820,000	820,000	60,000	820,000	820,000	20,000	20,000	20,000	20,000	0	5,224,500	1.17	6,125,340
248	Meters		Paygo							25,000	280,000	317,500	0	0	0	0	0	0	0	0	622,500	1.17	729,835	
249	Total Paygo								\$8,717,375	\$24,739,500	\$29,320,900	\$23,819,297	\$30,055,800	\$27,131,900	\$20,597,900	\$2,881,100	\$2,881,100	\$2,881,100	\$2,881,100	\$48,142,915	\$224,049,987		\$262,682,027	
250																								
251	SB 1760 and Grant Funded																							
252	Treatment		Grant funded							\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.17	\$0	
253	Transmission		Grant funded							0	735,000	0	100,000	0	0	0	0	0	0	0	835,000	1.17	978,976	
254	Total Grant Funded								\$0	\$735,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$835,000		\$978,976	
255																								
256			Paygo + Grants																		\$263,661,003			
257	Credit Agreement																							
258	Treatment		Credit Agreement							\$1,000,000	\$1,000,000	\$2,012,662	\$1,412,662	\$1,412,662	\$1,412,662	\$1,412,662	\$1,012,662	\$1,012,662	\$1,012,662	\$0	\$13,945,958	1.17	\$16,350,604	
259	Transmission		Credit Agreement							3,346,000	5,125,200	6,341,881	9,112,366	11,162,651	15,422,211	13,574,471	10,499,290	8,905,333	4,447,964	1,278,907	0	89,216,274	1.17	104,599,478
260	Total Credit Agreement								\$4,346,000	\$6,125,200	\$8,354,543	\$10,525,028	\$12,575,313	\$16,834,873	\$14,987,133	\$11,743,952	\$9,917,995	\$5,460,626	\$2,291,569	\$0	\$103,162,232		\$120,950,082	
261																								
262	Reimbursement																							
263	Transmission		Reimbursement							200,000	375,800	322,792	322,792	322,792	322,792	322,792	0	0	0	0	2,512,552	1.17	2,945,781	
264	Total Reimbursement								\$200,000	\$375,800	\$322,792	\$322,792	\$322,792	\$322,792	\$322,792	\$322,792	\$0	\$0	\$0	\$0	\$2,512,552		\$2,945,781	
265																								
266																								
267	Total Funding								\$13,263,375	\$31,975,500	\$37,998,235	\$34,767,117	\$42,953,905	\$44,289,565	\$35,907,825	\$14,947,844	\$12,799,095	\$8,341,726	\$5,172,669	\$48,142,915	\$330,559,771		\$387,556,866	
268																								
269	NOTES:																							
270	[1] Ten-Year capital improvement plan as of "Final Budget FY 2021-22", Recycled, non-potable, and reclaimed not included.																							
271	[2] The WSIP 2016 showed items that are partially or not included in the 10-Yr CIP. Adjsutments were made as follows to include those projects:																							
272	- Poppy Ridge GWTP, as shown in 2016 WSIP, Table 6-8, page 6-16, wasn't built in Phase 1 and is included in 10-Yr CIP. The difference in cost between the 10-Yr and the 2016 WSIP is applied to 2032 to buildout. (\$13,832,800 - \$9,094,300 = \$4,738,500)																							
273	- NSA Phase B, as shown in the 2016 WSIP, Table 6-8, page 6-16, is partially included in the 10-Yr CIP. The difference in cost is applied to 2032 to buildout. (\$84,586,140-\$101,712-\$492,000-\$61,399,500-\$478,701-\$18,375,712=\$3,738,515)																							
274	- West Jackson GWTP-2, as shown in the 2016 WSIP, Table 6-10, page 6-18, is not included in the 10-Yr CIP. All is applied to 2032 to build-out. (\$28,932,200)																							
275	- Big Horn GWTP-7 , as shown in the 2016 WSIP, table 6-10, page 6-18, is partially included in the 10-Yr CIP. The difference is applied to 2032 buildout. (\$14,744,100-\$4,010,400=\$10,733,700)																							

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	
1	SCWA Development Fee Update - Zone 40		<div>Project Type:</div> <div>WT - water treatment wells and facilities</div> <div>TM - transmission mains</div> <div>FT - fluoridation treatment</div> <div>PR - pipeline replacement</div> <div>MP - master plans</div> <div>WM - water meters</div> <div>WR - water rights</div> <div>OP - other projects</div>																		
2	Exhibit 6A																				
3	10-Year Capital Improvement Plan																				
4																					
5	NSA Pipeline Project (Zone 40)																				
6	Arden Service Area (Zone 41)																				
7	Northgate 880 Projects - 320C (Zone 41)																				
8	Laguna Recycled Water Projects - 320D (Zone 40)																				
9																					
10																					
Future Year Projections																					
11	10-Year CIP Projects ^[1]		Function	Funding Source	Type	Project Number	Year-End											Total Cost	ENR Factor	in 2022 Dollars ^[3]	
12							Estimates	Final Budget													
13							FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31				^[2]
276	[3] Jan 2021 Engineering News Record, for San Francisco construction cost index.																				

SCWA Development Fee Update - Zone 40
Exhibit 6B
Full Capital Improvement Plan

San Francisco: ENR-CCI
6/30/2022
15,356

Table 6-12 Zone 40 CIP Cost Summary (page 6-20 of 2016 WSIP)

Projects	Ten Year ^[1]	2032 ^[2]	^[3] Phase 3 17 Yr. (2036 to 2052)	Less City POU Buy-In Cost and Recycled ^[4]	Net Phase 3 Costs	ENR Factor	Phase 3 in 2022 Dollars ^[5]	Total CIP
Surface Water Projects	\$0	\$0	\$202,034,400	(\$32,000,000)	\$170,034,400	1.34	\$227,057,028	\$227,057,028
Groundwater Projects	0	46,505,332	73,100,600	0	73,100,600	1.34	97,615,571	144,120,903
Treatment	91,276,004	4,738,500		0	0	1.34	0	96,014,504
Recycled Water Projects	0	0	20,000,000	(20,000,000)	0	1.34	0	0
Storage Projects	0	0	46,145,900	0	46,145,900	1.34	61,621,360	61,621,360
Pipeline Projects	234,443,339	3,738,515	99,778,150	0	99,778,150	1.34	133,239,687	371,421,541
Non-Specific Project Costs	6,125,340	0	0	0	0	1.34	0	6,125,340
Meters	<u>729,835</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	1.34	<u>0</u>	<u>729,835</u>
Total	\$332,574,518	\$54,982,347	\$441,059,050	(\$52,000,000)	\$389,059,050		\$519,533,646	\$907,090,511
		\$387,556,865						

NOTES:

[1] Ten-Year CIP from Exhibit 5A in 2021 dollars.

[2] Projects from 2016 WSIP, page 6-16 that were not included in ten year CIP. Dollars are not adjusted to 2021 due to overlap in project costs.

[3] 2016 WSIP, Table 6-12, page 6-20, Zone 40 CIP Cost Summary.

[4] 2016 WSIP, page 6-18, estimates the City POU buy-in of \$32 million in 2005 costs. Dollars are not adjusted to 2021 due to overlap in project costs.

[5] 2016 WSIP, page 6-20 estimates Phase 3 costs, net of City POU estimate, in 2017 dollars brought to 2021 dollars.

SCWA Zone 40 Development Fee Update

Exhibit 1

Development of the 2021 Water Development Fee - Summary of Calculation at Replacement ENR-CCI

	WDF Eligible at Replacement Cost ⁽¹⁾	WDF Eligible Construction WIP ⁽²⁾	Total Existing Cost \$	Total Buildout Service Connections ⁽³⁾	Existing \$/WDF	SCWA WDF Cost \$ ⁽⁴⁾	Less: Contributions Cost \$ ⁽⁴⁾	Total CIP	Future Service Connections ⁽⁵⁾	Future \$/WDF	Total \$ Per Service Connection
Water System											
Surface Water						\$227,057,028 -	\$0 =	\$227,057,028 ÷	104,905	=	\$2,164
Groundwater						144,120,903 -	0 =	144,120,903 ÷	104,905	=	1,374
Storage						61,621,360 -	0 =	61,621,360 ÷	104,905	=	587
Treatment	\$1,012,615,324 +	\$22,471,612 =	\$1,035,086,936 ÷	104,905	= \$9,867	96,014,504 -	0 =	96,014,504 ÷	50,134	=	1,915
Transmission	168,068,528 +	24,141,593 =	192,210,121 ÷	104,905	= 1,832	371,421,541 -	978,976 =	370,442,565 ÷	50,134	=	7,389
Other	24,991,427 +	0 =	24,991,427 ÷	104,905	= 238	6,125,340 -	0 =	6,125,340 ÷	50,134	=	122
Meters	<u>0</u> +	<u>103,516</u> =	<u>103,516</u> ÷	104,905	= <u>1</u>	729,835 -	0 =	729,835 ÷	50,134	=	15
	\$1,205,675,279	\$46,716,721	\$1,252,392,000		\$11,938						
Less: Debt Service Credit ⁽⁶⁾			(\$291,951,666) ÷	104,905	= (2,783)						(2,783)
Less: Zone 40 Impact Fee Balance ⁽⁷⁾								(66,299,925) ÷	50,134	=	(1,322)
Total	\$1,205,675,279	\$46,716,721	\$960,440,334		\$9,155	\$907,090,511	\$978,976	\$839,811,610		\$12,244	\$21,399
Present Development Fee as of 3/1/2023 ⁽⁸⁾											\$20,857
											\$ Change
											% Change
											2.6%

NOTES:

[1] Existing assets June, 2020, specific in service date of asset and Jan 2021 Engineering News Record, for San Francisco construction cost index. Net of contributions. See Exhibit 3.

[2] Construction work in progress as of June 2020, plus Jan 2021 Engineering News Record, for San Francisco construction cost index. See Exhibit 4.

[3] Total buildout service connections based on 2016 Zone 40 Water System Infrastructure Plan (WSIP) Update, Table 3-3, page 3-14. See Exhibit 2.

[4] Future capital improvement projects based on 10-year plan for Zone 40, plus buildout 2032 and 2052. Net of contributions (Grants). See Exhibit 6A and 6B.

[5] Future service connections based on 2016 Zone 40 WSIP Update, Table 3-3, page 3-14, less recycled water. See Exhibit 2.

[6] Debt service credit based on outstanding debt principal as of 2022 and the percentage of Special Capital Fee to Development Fee annual funding of the payments. See Exhibit 5.

[7] Zone 40 Impact Fee Reserve Balance as of 06/30/22

[8] January 2021 SCWA Code 2.50.80 and 4.45.020 inflationary adjustment effective March 1, 2023.

SCWA Development Fee Update - Zone 40

Exhibit 2

Development of the 2021 Water Development Fee - System Planning Criteria Connections

Area	2021 Existing Service Connections [1]	Buildout Service Connections [2]	Future Service Connections	% Buildout
NSA	7,117	28,800	21,683	24.7%
CSA	14,696	38,300	23,604	38.4%
SSA	<u>33,253</u>	<u>38,100</u>	<u>4,847</u>	<u>87.3%</u>
Total	55,066	105,200	50,134	52.3%
Less Recycled SSA ^[3]	<u>(295)</u>	<u>(295)</u>	<u>0</u>	
Net Service Connections	54,771	104,905	50,134	52.2%

NOTES:

[1] Zone 40 service connections as of April 2021 of 55,066 per SCWA.

[2] 2020 UWMP Figure 2-5, Projected service connections, page 2-11. Also 2016 WSIP, Table 3-3, page 3-14.

[3] Recycled is not included in the water development fee and is a separate calculation.

	B	C	D	E	F	G	J	K	L	M	N	O	P
1	SCWA Development Fee Update - Zone 40												
2	Exhibit 3												
3	Development of the 2021 SDC - Assets as of June 30, 2020												
4													
5	San Fran ENR-CCI												
6	6/30/2022												
	15,356												
7	Type	Asset #	Sub-Number	Cap. date	Description	Acq.value	% Depr.	%Eligible	ENR Factor	Replacement Cost ^[1]	Asset Type	Contributed	Primary Funding Method
8													
9	Meters	66187	0	7/1/2006	Z40 Elk Grove Water Service Metering Structure	6,180.00	83%	0%	1.78	0.00	IM		Paygo
10	Meters	66192	0	7/1/2006	Z40 Bond/EGF Rds Water Metering Station	136,713.00	83%	0%	1.78	0.00	IM		Paygo
11	Meters	74374	0	7/1/2011	WR-AOTXX1 MISC-METER RETROFIT PROGRAM	565,623.29	45%	0%	1.51	0.00	OT		Paygo
12	Meters	80121	0	7/1/2014	WR-AIM006 IM Laguna Vineyard Meter/AMR Ins	2,719,814.19	30%	0%	1.41	0.00	IM	Contributed	Grant
13	Meters	80122	0	7/1/2014	WR-AIM009 IM Laguna Meter Install Project Area A	3,049,765.35	30%	0%	1.41	0.00	IM		Paygo
14	Meters	80123	0	7/1/2014	WR-AIM010 IM Laguna Meter Install Project Area B	2,789,686.90	30%	0%	1.41	0.00	IM		Paygo
15	Meters	80122	1	7/1/2015	WR-AIM009 IM Laguna Meter Install Project Area A	208,803.59	25%	0%	1.49	0.00	IM		Paygo
16	Meters	80123	1	7/1/2015	WR-AIM010 IM Laguna Meter Install Project Area B	113,528.43	25%	0%	1.49	0.00	IM		Paygo
17	Meters	81353	0	7/1/2015	WR-AIM011 IM Laguna Meter Install Project Area C	3,821,370.89	25%	0%	1.49	0.00	IM		Paygo
18	Meters	83534	0	7/1/2017	WR-AOT012 OT-EG Water Srvce Wholesale Meter(1)	931,638.69	15%	0%	1.30	0.00	OT		Paygo
19	Other	66177	0	7/1/2006	SCADA PHASE 1-OTHERS	1,026,955.00	95%	100%	1.78	1,829,915.42	OT		Paygo
20	Other	66178	0	7/1/2006	DOUGLAS ROAD PHASE-OTHERS	444	100%	100%	1.78	791.16	OT		Paygo
21	Other	66186	0	7/1/2006	Z40 Laguna/Vineyard Intertie	126,909.00	48%	100%	1.78	226,137.21	IM		Paygo
22	Other	66198	0	7/1/2006	Z40 Watermain Filter # 4 W69 IMP	1,046,864.00	83%	100%	1.78	1,865,390.96	IM		Paygo
23	Other	66200	0	7/1/2006	Z40 Franklin Blvd City/Co Cons. Upgrade	19,183.41	83%	100%	1.78	34,182.63	IM		Paygo
24	Other	72386	0	7/1/2006	Filter Vessel & Appurtenances - reclass from 66134	138,997.50	100%	100%	1.78	247,677.52	OT		Paygo
25	Other	69167	0	5/3/2007	Z40120 Misc E.County Replacement Wa. Supply	59,478.83	26%	100%	1.69	100,419.85	IM		Paygo
26	Other	71974	0	7/1/2008	Z40057 Meadows/White Lotus W133	773,556.47	30%	100%	1.64	1,268,706.94	OT		Paygo
27	Other	73170	0	7/1/2010	WR-AIM003 IM-SCWA Facilities Landscape Imp Proj	412,016.39	50%	100%	1.55	639,335.25	IM		Paygo
28	Other	73171	0	12/17/2010	066-0100-091 WR-ATP002-4A	1,600.00	0%	100%	1.55	2,482.76	LA		Paygo
29	Other	73172	0	12/17/2010	066-0100-106 WR-ATP002-4A	8,010.00	0%	100%	1.55	12,429.30	LA		Paygo
30	Other	73173	0	12/17/2010	122-0060-026 WR-ATP002-4A	3,100.00	0%	100%	1.55	4,810.34	LA		Paygo
31	Other	74375	0	7/1/2011	066-0100-100 Nora Coe WR-ATP002-4A	10,300.00	0%	100%	1.51	15,548.01	LA		Paygo
32	Other	74376	0	7/1/2011	066-0100-102 Karen Dixon WR-ATP002-4A	1,506.00	0%	100%	1.51	2,273.33	LA		Paygo
33	Other	79105	0	7/1/2013	WR-AOT006 - OT-Operations Manuals	301,635.50	70%	100%	1.46	440,719.94	OT		Paygo
34	Other	80119	0	7/1/2014	WR-AIM001 IM SCADA Replacement Project	2,147,537.95	60%	100%	1.41	3,025,299.10	IM		Paygo
35	Other	80120	0	7/1/2014	WR-AIM002 IM CMMS Replacement Project (Maximo)	448,994.76	60%	100%	1.41	632,511.96	IM		Paygo
36	Other	84520	0	7/1/2017	WR-ATP019 APN 134-0110-015	31,943.00	0%	100%	1.30	41,516.69	LA		Paygo
37	Other	83532	0	7/1/2017	WR-AIM012 IM-VSWTP Antenna Project	77,795.13	15%	100%	1.30	101,111.23	IM		Paygo
38	Transmission	66157	0	7/1/2006	BOND ROAD T MAIN	504,736.00	65%	100%	1.78	899,381.36	TM		Reimbursement Agreement
39	Transmission	66158	0	7/1/2006	CLARK FARM T MAIN	23,366.00	64%	100%	1.78	41,635.52	TM		Credit Agreement
40	Transmission	66159	0	7/1/2006	VINEYARD ROAD CALVINE TM TO SS NORTH	1,184,458.00	60%	100%	1.78	2,110,567.61	TM		Reimbursement Agreement
41	Transmission	66160	0	7/1/2006	WILDHAWK UNIT 1 T MAIN	5,247.00	60%	100%	1.78	9,349.55	TM		Credit Agreement
42	Transmission	66161	0	7/1/2006	BRADSHAW 1 T MAIN @ TRIBUTARY PT B	6,106.00	55%	100%	1.78	10,880.19	TM		Credit Agreement
43	Transmission	66162	0	7/1/2006	BIG HORN BLVD. W/O BRUCEVILLE TMAIN AND RWL	122,583.00	55%	100%	1.78	218,428.77	TM		Reimbursement Agreement
44	Transmission	66163	0	7/1/2006	POPPY RIDGE TMAIN	22,760.00	55%	100%	1.78	40,555.70	TM		Reimbursement Agreement
45	Transmission	66164	0	7/1/2006	CALVINE RD/LAGUNA CREEK TO BRAD TMAIN	2,299.00	55%	100%	1.78	4,096.55	TM		Paygo
46	Transmission	66165	0	7/1/2006	EG RAW WATER MAIN	29,988.00	55%	100%	1.78	53,435.16	TM		Paygo
47	Transmission	66166	0	7/1/2006	LAGUNA STONELAKE UNIT A T MAIN	854	55%	100%	1.78	1,521.73	TM		Reimbursement Agreement
48	Transmission	66167	0	7/1/2006	Z40131 TM EAST FRANKLIN N WS 16",18" TM	2,356,447.49	33%	100%	1.78	4,198,917.77	TM		Credit Agreement
49	Transmission	66168	0	7/1/2006	LAGUNA CRK 2A, 16",12", RAW WATER LINE	3,846.00	55%	100%	1.78	6,853.13	TM		Credit Agreement
50	Transmission	66169	0	7/1/2006	LAGUNA CRK SO UNIT 68, 12" RW FERRAGAMO	7,119.59	45%	100%	1.78	12,686.29	TM		Credit Agreement
51	Transmission	66171	0	7/1/2006	W STOCKTON PARK MEADOWS TMAIN & RWL	636,217.00	55%	100%	1.78	1,133,665.35	TM		Reimbursement Agreement
52	Transmission	66172	0	7/1/2006	WATERMAN RD s/o ELK GROVE TMAIN & RWL	115,221.00	55%	100%	1.78	205,310.54	TM		Reimbursement Agreement
53	Transmission	66173	0	7/1/2006	Z40015 ELK GROVE FLORIN RD T MAIN TMAIN & RWL	1,533,558.20	55%	100%	1.78	2,732,623.92	TM		Paygo
54	Transmission	66174	0	7/1/2006	LAGUNA CREEK SO. 18, 2A,2B,-10"&6" TMAIN & RWL	2,941.00	55%	100%	1.78	5,240.52	TM		Credit Agreement
55	Transmission	66175	0	7/1/2006	LEWIS STEIN RD /BIG HORN T MAIN	149,539.00	55%	100%	1.78	266,461.26	TM		Reimbursement Agreement
56	Transmission	66176	0	7/1/2006	E STOCKTON T MAIN	316,977.00	55%	100%	1.78	564,816.47	TM		Reimbursement Agreement
57	Transmission	66179	0	7/1/2006	FRANKLIN BOOSTER STATION-OTHERS	132,599.00	100%	100%	1.78	236,276.13	TB		Paygo
58	Transmission	66181	0	7/1/2006	Z40 Harbour Point Raw Water Main	586,930.00	48%	100%	1.78	1,045,841.60	TM		Reimbursement Agreement
59	Transmission	66182	0	7/1/2006	Z40 EGF Rd T-Main (Safeway)	89,435.00	48%	100%	1.78	159,362.86	TM		Reimbursement Agreement
60	Transmission	66183	0	7/1/2006	Z40 Elk Grove Auto Mall T-Main	398,789.00	48%	100%	1.78	710,596.02	TM		Reimbursement Agreement
61	Transmission	66184	0	7/1/2006	Z40 Calvine Road T-Main	2,176,972.00	48%	100%	1.78	3,879,113.13	TM		Paygo
62	Transmission	66188	0	7/1/2006	Z40 TM Elk Grove Florin /Calvine ROB	13,162.00	48%	100%	1.78	23,453.17	TM		Paygo
63	Transmission	66189	0	7/1/2006	Z40 TM Calvine SPA 4A	199,825.00	48%	100%	1.78	356,065.11	TM		Reimbursement Agreement
64	Transmission	66190	0	7/1/2006	Z40 TM Elk Grove Crossing Blvd	20,738.00	48%	100%	1.78	36,952.73	TM		Credit Agreement
65	Transmission	66191	0	7/1/2006	Z40 TM Vineyard Road # 1	91,340.31	41%	100%	1.78	162,757.90	TM		Paygo
66	Transmission	66193	0	7/1/2006	Z40 TM 24" Calvine/Kingsbridge Vineyard	31,718.18	48%	100%	1.78	56,518.14	TM		Paygo

	B	C	D	E	F	G	J	K	L	M	N	O	P
1	SCWA Development Fee Update - Zone 40												
2	Exhibit 3												
3	Development of the 2021 SDC - Assets as of June 30, 2020												
4													
5	San Fran ENR-CCI												
6	6/30/2022												
	15,356												
7	Type	Asset #	Sub-Number	Cap. date	Description	Acq.value	% Depr.	%Eligible	ENR Factor	Replacement Cost ^[1]	Asset Type	Contributed	Primary Funding Method
8													
67	Transmission	66194	0	7/1/2006	Z40 TM EGF Xing South	30,524.00	83%	100%	1.78	54,390.25	TM		Paygo
68	Transmission	66195	0	7/1/2006	Z40 Perry Ranch Raw Water Main (South)	148,826.00	83%	100%	1.78	265,190.77	TM		Paygo
69	Transmission	66196	0	7/1/2006	Z40 TM Clark Farm	130,865.00	48%	100%	1.78	233,186.34	TM		Credit Agreement
70	Transmission	66197	0	7/1/2006	Z40 Lakeside Raw Water Main (EG Fire)	2,966.00	83%	100%	1.78	5,285.07	TM		Paygo
71	Transmission	66202	0	7/1/2006	Z40 Waterman Rd. T-Main S/O EG	1,094,204.00	48%	100%	1.78	1,949,745.38	TM		Reimbursement Agreement
72	Transmission	66203	0	7/1/2006	Z40 Waterman Ranch Raw Water Line	119,016.70	48%	100%	1.78	212,074.04	TM		Reimbursement Agreement
73	Transmission	66207	0	7/1/2006	Z40 TM Wildhawk T-Main Unit No. 1	229,640.00	48%	100%	1.78	409,192.01	TM		Credit Agreement
74	Transmission	66208	0	7/1/2006	Z40 TM Wildhawk T-Main Unit No.2	34,315.00	48%	100%	1.78	61,145.37	TM		Credit Agreement
75	Transmission	66209	0	7/1/2006	Z40 TM Wildhawk T-Main Unit No.6	45,741.68	48%	100%	1.78	81,506.40	TM		Credit Agreement
76	Transmission	66214	0	7/1/2006	Z40 TM RW Silver Springs N RW Line	179,842.00	43%	100%	1.78	320,457.71	TM		Reimbursement Agreement
77	Transmission	66218	0	7/1/2006	Z40142 TM Poppy Ridge WTP offsite facilities	190,412.23	36%	100%	1.78	339,292.64	TM		Paygo
78	Transmission	66219	0	7/1/2006	Z40153 TM RW Lag.Stonelake/W.Teron,Riparian	39,625.56	36%	100%	1.78	70,608.18	TM		Reimbursement Agreement
79	Transmission	66221	0	7/1/2006	Z40168 TM Churchill Downs Unit 5 16"	1,056.27	36%	100%	1.78	1,882.15	TM		Credit Agreement
80	Transmission	66222	0	7/1/2006	Z40170 TM 24" Bradshaw @Vintage Park Dr.	61,252.14	36%	100%	1.78	109,144.25	TM		Paygo
81	Transmission	66223	0	7/1/2006	Z40171 TM Franklin Meadows Unit 2B 16"	76,811.93	35%	100%	1.78	136,870.00	TM		Reimbursement Agreement
82	Transmission	66224	0	7/1/2006	Z40178 TM Laguna Creek Apartment 24"	162,186.19	36%	100%	1.78	288,997.09	TM		Reimbursement Agreement
83	Transmission	66225	0	7/1/2006	Z40180 TM Dierks Ranch 16"	344,810.00	43%	100%	1.78	614,411.67	TM		Credit Agreement
84	Transmission	66225	0	7/1/2006	Z40180 TM Dierks Ranch 16"	70,154.09	0%	100%	1.78	125,006.50	TM		Reimbursement Agreement
85	Transmission	66228	0	7/1/2006	Z40198 TM Elk Grove Meadows Unit 1, 24"	129,742.85	35%	100%	1.78	231,186.80	TM		Reimbursement Agreement
86	Transmission	66229	0	7/1/2006	Z40204 TM East Stockton Blvd 30" & 16"	185.67	36%	100%	1.78	330.84	TM		Reimbursement Agreement
87	Transmission	66230	0	7/1/2006	Z40205 TM Waterman Rd/EG Blvd Impr 16"	128,344.98	35%	100%	1.78	228,695.96	TM		Credit Agreement
88	Transmission	66231	0	7/1/2006	Z40222 TM Vintage Park Drive 16"	123,786.72	35%	100%	1.78	220,573.66	TM		Reimbursement Agreement
89	Transmission	66232	0	7/1/2006	Z40239 TM Shirley Medeiros Moham. Acres 24"	4,976.61	36%	100%	1.78	8,867.75	TM		Credit Agreement
90	Transmission	69126	0	5/3/2007	Z40015 TM Arcadian Village#2, Power Inn Rd 24"	581,565.65	33%	100%	1.69	981,874.33	TM		Credit Agreement
91	Transmission	69127	0	5/3/2007	Z40235 TM Bilby Meadows Unit 1 20"	122,242.12	33%	100%	1.69	206,384.95	TM		Credit Agreement
92	Transmission	69128	0	5/3/2007	Z40237 TM Bradshaw Vnyrds Unit 1A 24 & 16	511,884.43	33%	100%	1.69	864,229.48	TM		Credit Agreement
93	Transmission	69129	0	5/3/2007	Z40051 TM Elk Grove Meadows 3C - 24"	505,380.57	33%	100%	1.69	853,248.82	TM		Reimbursement Agreement
94	Transmission	69130	0	5/3/2007	Z40128 TM Fieldstone Unit No. 3A	186,443.87	33%	100%	1.69	314,778.65	TM		Credit Agreement
95	Transmission	69131	0	5/3/2007	Z40163 TM Franklin 51 Unit 1,18"	90,385.24	33%	100%	1.69	152,600.05	TM		Reimbursement Agreement
96	Transmission	69132	0	5/3/2007	Z40052 TM Franklin Blvd Phase 1 (Sta 76-85)-2	3,905.93	33%	100%	1.69	6,594.50	TM		Credit Agreement
97	Transmission	69133	0	5/3/2007	Z40042 TM Gilliam Meadows Unit 2B 16" & 12" R	93,268.84	33%	100%	1.69	157,468.52	TM		Credit Agreement
98	Transmission	69135	0	5/3/2007	Z40077 TM Laguna Big Horn 16" WTM	37,586.71	33%	100%	1.69	63,458.74	TM		Paygo
99	Transmission	69139	0	5/3/2007	Z40129 TM Poppy Ridge Rd Ext/B-ville 24"	2,016,761.79	33%	100%	1.69	3,404,958.02	TM		Reimbursement Agreement
100	Transmission	69140	0	5/3/2007	Z40087 TM Poppy Ridge Rd Extension 24"	138,734.49	33%	100%	1.69	234,229.50	TM		Reimbursement Agreement
101	Transmission	69141	0	5/3/2007	Z40169 TM Quail Ridge 3-Ph-I, 20" & 16"	430,815.58	33%	100%	1.69	727,358.57	TM		Credit Agreement
102	Transmission	69142	0	5/3/2007	Z40184 TM RW Bishop Ranch 18" & 12"	247,290.63	33%	100%	1.69	417,508.02	TM		Credit Agreement
103	Transmission	69143	0	5/3/2007	Z40175 TM RW Calvine Crossing 24"	647,507.40	33%	100%	1.69	1,093,205.72	TM		Credit Agreement
104	Transmission	69144	0	5/3/2007	Z40236 TM RW Elk Grove Meadows Unit 3A 12"	4,569.75	33%	100%	1.69	7,715.24	TM		Credit Agreement
105	Transmission	69145	0	5/3/2007	Z40223 TM RW Machado Dairy 20"TM&18",16",12" R	933,350.69	33%	100%	1.69	1,575,803.32	TM		Credit Agreement
106	Transmission	69146	0	5/3/2007	Z40041 TM RW Maritime Estates 12" RW	177,307.96	33%	100%	1.69	299,354.22	TM		Credit Agreement
107	Transmission	69147	0	5/3/2007	Z40225 TM RW Newton Ranch 12"	23,604.14	33%	100%	1.69	39,851.56	TM		Credit Agreement
108	Transmission	69148	0	5/3/2007	Z40055 TM RW Newton Ranch Unit 2, 12" RW	40,493.48	33%	100%	1.69	68,366.33	TM		Credit Agreement
109	Transmission	69149	0	5/3/2007	Z40183 TM RW Quail Ridge Unit 7 Ph.1 12"	67,808.70	33%	100%	1.69	114,483.42	TM		Credit Agreement
110	Transmission	69150	0	5/3/2007	Z40140 TM RW Wildhawk Estates Unit No.6 12"	43,454.65	33%	100%	1.69	73,365.76	TM		Credit Agreement
111	Transmission	69151	0	5/3/2007	Z40197 TM Schuler Ranch Unit 1, 24"	149,514.28	33%	100%	1.69	252,429.34	TM		Credit Agreement
112	Transmission	69152	0	5/3/2007	Z40230 TM South Meadows Unit 1 20"	103,757.70	33%	100%	1.69	175,177.17	TM		Credit Agreement
113	Transmission	69153	0	5/3/2007	Z40135 TM Tributary Pointe Unit D 16"	22,740.73	33%	100%	1.69	38,393.84	TM		Credit Agreement
114	Transmission	69154	0	5/3/2007	Z40206 TM Vista Creek Village 18"	64,912.54	33%	100%	1.69	109,593.74	TM		Credit Agreement
115	Transmission	71996	0	6/1/2007	Z40155 Calvine/Kingsbridge-Vineyard 24" T-Main	1,990,697.11	33%	100%	1.69	3,360,952.26	TM		Paygo
116	Transmission	70074	0	7/1/2007	Z40221 TM VanRuiten Ranch 124" & 16" TM&20"RW	1,054,068.00	29%	100%	1.69	1,779,613.89	TM		Credit Agreement
117	Transmission	70074	0	7/1/2007	Z40221 TM VanRuiten Ranch 124" & 16" TM&20"RW	168,225.78	0%	100%	1.69	284,020.51	TM		Reimbursement Agreement
118	Transmission	70075	0	1/16/2008	Z40240 TM Rock church 16'	276,541.18	25%	100%	1.64	453,554.11	TM		Reimbursement Agreement
119	Transmission	71975	0	7/1/2008	Z40138 Tributary Pt 1B 16" T-Main	157,939.29	24%	100%	1.64	259,035.61	TM		Credit Agreement
120	Transmission	71976	0	7/1/2008	Z40138 Monaco Place 12" T-Main	16,362.24	24%	100%	1.64	26,835.65	TM		Reimbursement Agreement
121	Transmission	71978	0	7/1/2008	Z40166 Sonoma Creek Unit 1, 16" & 12RW T-Main	105,141.31	24%	100%	1.64	172,441.85	TM		Credit Agreement
122	Transmission	71979	0	7/1/2008	Z40176 Elk Grove Auto Mall 20" T-Main	13,744.99	24%	100%	1.64	22,543.10	TM		Credit Agreement
123	Transmission	71980	0	7/1/2008	Z40181 RW-Windsor Downs West 12" T-Main	9,704.96	24%	100%	1.64	15,917.07	TM		Credit Agreement
124	Transmission	71982	0	7/1/2008	Z40207 Quail Ridge Unite 11B 20" T-Main	2,234.18	24%	100%	1.64	3,664.27	TM		Credit Agreement

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1	SCWA Development Fee Update - Zone 40												
2	Exhibit 3												
3	Development of the 2021 SDC - Assets as of June 30, 2020												
4								San Fran	ENR-CCI				
5									6/30/2022				
6									15,356				
7	Type	Asset #	Sub-Number	Cap. date	Description	Acq.value	% Depr.	%Eligible	ENR Factor	Replacement Cost ^[1]	Asset Type	Contributed	Primary Funding Method
8													
125	Transmission	71985	0	7/1/2008	Z40243 Power Inn Road 30" T-Main	18,838.23	24%	100%	1.64	30,896.51	TM		Paygo
126	Transmission	71989	0	7/1/2008	Z40130 RW-Laguna Crk SH2A&6B 16" & 12" NP T-Main	26,340.77	24%	100%	1.64	43,201.39	TM		Credit Agreement
127	Transmission	71990	0	7/1/2008	Z40133 Wildhawk Estates Unit 3 30" & 12" RW T-Main	92,453.92	24%	100%	1.64	151,633.31	TM		Credit Agreement
128	Transmission	71991	0	7/1/2008	Z40134 RW-Elk Grove Raw Water Line 12" T-Main	224,074.90	24%	100%	1.64	367,504.37	TM		Reimbursement Agreement
129	Transmission	71992	0	7/1/2008	Z40136 Wildhawk Estates Unit 4 & RW T-Main	265,202.92	24%	100%	1.64	434,958.27	TM		Credit Agreement
130	Transmission	71993	0	7/1/2008	Z40164 Belaterra DR 16" T-Main	5,712.54	24%	100%	1.64	9,369.11	TM		Credit Agreement
131	Transmission	72482	0	7/1/2009	WR-ATM002 TM-Bilby Ranch Major Roads 24"&20" WTM	170,776.08	22%	100%	1.58	269,308.60	TM		Paygo
132	Transmission	72483	0	7/1/2009	WR-ATM004 TM-Bond/Bradshaw Rd Frontage Improv. 16"	139,771.81	22%	100%	1.58	220,415.82	TM		Reimbursement Agreement
133	Transmission	72484	0	7/1/2009	WR-ATM008 TM-Sonoma Creek Phase 2-20",16"&12"	331,654.33	22%	100%	1.58	523,008.62	TM		Credit Agreement
134	Transmission	72485	0	7/1/2009	WR-ATM010 CL-TM Lewis Stein R. 12" Distrib Main	503,112.19	22%	100%	1.58	793,392.37	TM		Paygo
135	Transmission	72486	0	7/1/2009	WR-ATM018 TM-Sheldon Rd, Sta. 30+60,50+50 30"	153,246.63	22%	100%	1.58	241,665.20	TM		Paygo
136	Transmission	72487	0	7/1/2009	WR-ATM019 TM-EG Blvd. STA 65+92 to Buville 16"	11,201.82	22%	100%	1.58	17,664.92	TM		Paygo
137	Transmission	72488	0	7/1/2009	WR-ATM025 TM-RW Agave Apartments 20" RW	76,075.45	22%	100%	1.58	119,968.63	TM		Reimbursement Agreement
138	Transmission	72489	0	7/1/2009	WR-ATM030 TM-Coventry Subdivision 18"	69,862.58	22%	100%	1.58	110,171.13	TM		Credit Agreement
139	Transmission	72490	0	7/1/2009	WR-ATM034 TM-Sheldon Rd.-Bruceville to Lewis Stein	816,962.81	22%	100%	1.58	1,288,325.09	TM		Paygo
140	Transmission	72491	0	7/1/2009	WR-ATM055 TM-Elk Grove Promenade-W Stockton Bl 20"	93,753.00	22%	100%	1.58	147,845.58	TM		Credit Agreement
141	Transmission	72492	0	7/1/2009	WR-ATM062 TM-Bilby Rd Sta 63+49 to 71+27 20"	129,252.51	22%	100%	1.58	203,827.21	TM		Reimbursement Agreement
142	Transmission	72493	0	7/1/2009	Z40109 TM-Churchhill Downs Unit 7-16" WTM	34,357.90	22%	100%	1.58	54,181.35	TM		Credit Agreement
143	Transmission	72494	0	7/1/2009	Z40100 Misc-Well Protection Program	34,038.79	22%	100%	1.58	53,678.12	TM		Paygo
144	Transmission	73167	0	7/1/2010	WR-ATM002c TM-Bilby Ranch Major Rds 24	5,271.90	20%	100%	1.55	8,180.53	TM		Paygo
145	Transmission	73168	0	7/1/2010	WR-ATM011 TM-Grantline Rd/Hwy 99 Interchange	2,675,172.53	20%	100%	1.55	4,151,126.35	TM		Paygo
146	Transmission	73169	0	7/1/2010	WR-ATM059 TM-Elk Grove Promenade Major Roads	2,323,128.59	20%	100%	1.55	3,604,851.72	TM		Reimbursement Agreement

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1	SCWA Development Fee Update - Zone 40												
2	Exhibit 3												
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4													
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6	6/30/2022												
	15,356												
7	Type	Asset #	Sub-Number	Cap. date	Description	Acq.value	% Depr.	%Eligible	ENR Factor	Replacement Cost ^[1]	Asset Type	Contributed	Primary Funding Method
8													
183	Transmission	83536	2	7/1/2019	WR-ATM006 TM-Folsom So. Canal Bridge & 36" RWTM	292,368.37	2%	100%	1.24	363,034.60	TM		Credit Agreement
184	Transmission	83537	2	7/1/2019	WR-ATM012 TM-Sunrise-Keifer Blvd 24" & 16" TM's	45,571.59	2%	100%	1.24	56,586.37	TM		Credit Agreement
185	Transmission	83540	2	7/1/2019	WR-ATM027 TM-Anatolia 1 Major Roads 42"	344,006.30	2%	100%	1.24	427,153.56	TM		Credit Agreement
186	Transmission	83542	2	7/1/2019	WR-ATM094; TM-Anatolia III Major Roads 24" Water T	1,711,947.00	2%	100%	1.24	2,125,729.25	TM		Reimbursement Agreement
187	Transmission	86885	0	7/1/2019	WR-ATM007; TM-Sunrise Blvd WTM	8,628,004.01	2%	100%	1.24	10,713,416.05	TM		Credit Agreement
188	Transmission	86886	0	7/1/2019	WR-ATM067; TM-NSA Pipeline Phase 1 (aka NSA Phase	36,388.06	2%	100%	1.24	45,183.15	TM		Paygo
189	Transmission	86887	0	7/1/2019	WR-ATM084; TM-NGA-Big Horn Blvd	1,338,391.37	2%	100%	1.24	1,661,884.20	TM		Reimbursement Agreement
190	Transmission	86888	0	7/1/2019	WR-ATM085; TM-NGA-Bilby Rd	1,860,898.51	2%	100%	1.24	2,310,682.74	TM		Reimbursement Agreement
191	Transmission	New Asset 06/30/2020		7/1/2020	WR-ATM071; TM-Fieldstone South 12" RW	75,175.97	0%	100%	1.19	89,130.17	TM		Credit Agreement
192	Transmission	New Asset 06/30/2020		7/1/2020	WR-ATM075; TM-Sterling Meadows Phs 1C-12" RAW	118,143.92	0%	100%	1.19	140,073.85	TM		Credit Agreement
193	Transmission	New Asset 06/30/2020		7/1/2020	WR-ATM079; TM-8025 Waterman Road-16"	197,254.53	0%	100%	1.19	233,869.01	TM		Reimbursement Agreement
194	Treatment	73246	0	7/1/1999	City of Sacramento	4,294,140.00	0%	100%	2.53	10,883,352.19	OT		Paygo
195	Treatment	66135	0	7/1/2006	VW 68 TILLOTSON WELL	\$636,121.00	79%	100%	1.78	\$1,133,494.29	VWV		Paygo
196	Treatment	66136	0	7/1/2006	VW 69 PERRY RANCH WELL	600,000.00	70%	100%	1.78	1,069,130.83	VWV		Paygo
197	Treatment	66136	1	7/1/2006	VW 69 PERRY RANCH WELL	361,926.00	65%	100%	1.78	644,910.41	VWV		Paygo
198	Treatment	66137	0	7/1/2006	DWIGHT RD WELL # 41	284,965.00	65%	100%	1.78	507,774.78	VWV		Paygo
199	Treatment	66138	0	7/1/2006	VW 64 WESTRAY WELL	650,000.00	100%	100%	1.78	1,158,225.07	VWV		Paygo
200	Treatment	66139	0	7/1/2006	SHELDON/CAMDEN ST WELL	120,000.00	90%	100%	1.78	213,826.17	VWV		Paygo
201	Treatment	66140	0	7/1/2006	BOND RD/WHITTENMORE WELL	120,000.00	60%	100%	1.78	213,826.17	VWV		Paygo
202	Treatment	66141	0	7/1/2006	WATERMAN RD WELL	600,000.00	55%	100%	1.78	1,069,130.83	VWV		Paygo
203	Treatment	66142	0	7/1/2006	County Creeks Estates/Legends Well W76	805,727.27	40%	100%	1.78	1,435,713.11	VWV		Reimbursement Agreement
204	Treatment	66143	0	7/1/2006	LW 55 LAKESIDE WELL	588,389.00	55%	100%	1.78	1,048,441.37	VWV		Reimbursement Agreement
205	Treatment	66144	0	7/1/2006	W. STOCKTON BLVD. WELL # 74	550,056.00	55%	100%	1.78	980,136.38	VWV		Reimbursement Agreement
206	Treatment	66145	0	7/1/2006	EAST PARK SITE W 73 & OWFO3 WELL	3,047,088.87	47%	100%	1.78	5,429,561.09	VWV		Reimbursement Agreement
207	Treatment	66146	0	7/1/2006	Z40069 ELLIOT RANCH WELL #1 W 75 WEST TARON WELL	836,073.63	38%	100%	1.78	1,489,786.82	VWV		Reimbursement Agreement
208	Treatment	66147	0	7/1/2006	SADDLE CREEK WELL 81	799,524.55	39%	100%	1.78	1,424,660.58	VWV		Reimbursement Agreement
209	Treatment	66148	0	7/1/2006	LW 86 RIPARIAN	454,776.17	55%	100%	1.78	810,358.71	VWV		Paygo
210	Treatment	66149	0	7/1/2006	ELK GROVE BLVD. WELL # 87	118,719.00	55%	100%	1.78	211,543.57	VWV		Paygo
211	Treatment	66150	0	7/1/2006	E. ELK GROVE WELL	418,061.00	55%	100%	1.78	744,936.51	VWV		Paygo
212	Treatment	66151	0	7/1/2006	FORECAST WELLS WILDHAWK	717	90%	100%	1.78	1,277.61	VWV		Credit Agreement
213	Treatment	66152	0	7/1/2006	DWIGHT RD TREATMENT PLANT-BOOSTERS-STORAGE	6,000,000.00	73%	100%	1.78	10,691,308.30	VWV		Paygo
214	Treatment	66152	1	7/1/2006	DWIGHT RD TREATMENT PLANT-BOOSTERS-STORAGE	2,184,364.00	50%	100%	1.78	3,892,284.83	TP		Paygo
215	Treatment	66152	2	7/1/2006	DWIGHT RD TREATMENT PLANT-BOOSTERS-STORAGE	23,273.00	39%	100%	1.78	41,469.80	TP		Paygo
216	Treatment	66153	0	7/1/2006	MATHER HOUSING TREATMENT PLANT	5,000,000.00	55%	100%	1.78	8,909,423.58	TP		Paygo
217	Treatment	66154	0	7/1/2006	BLEND/BOOST EXP WTO2 TREATMENT AND STORAGE FAC.	735,954.00	50%	100%	1.78	1,311,385.18	TP		Paygo
218	Treatment	66155	0	7/1/2006	CALVINE MEADOWS PHASE II TREATMENT & STORAGE FAC.	3,658,576.00	50%	100%	1.78	6,519,160.66	TP		Paygo
219	Treatment	66155	1	7/1/2006	CALVINE MEADOWS PHASE II TREATMENT & STORAGE FAC.	405,479.00	47%	100%	1.78	722,516.83	TP		Paygo
220	Treatment	66156	0	7/1/2006	WATERMAN TREATMENT FACILITY (TANK2)	712,836.00	50%	100%	1.78	1,270,191.57	TP		Paygo
221	Treatment	66156	1	7/1/2006	WATERMAN TREATMENT FACILITY (TANK2)	270,095.00	39%	100%	1.78	481,278.15	TB		Paygo
222	Treatment	66185	0	7/1/2006	Z40 W92 Excelsior	177,778.00	48%	100%	1.78	316,779.90	VWV		Paygo
223	Treatment	66199	0	7/1/2006	Z40 W West Stockton Blvd Well (w74)	54,164.02	48%	100%	1.78	96,514.04	VWV		Paygo
224	Treatment	66201	0	7/1/2006	Z40 W Waterman Ranch Well (W77)	426,760.66	48%	100%	1.78	760,438.30	VWV		Reimbursement Agreement
225	Treatment	66201	1	7/1/2006	Z40 Waterman Ranch Well (W77)	192.51	42%	100%	1.78	343.03	VWV		Reimbursement Agreement
226	Treatment	66204	0	7/1/2006	Z40 W Poppyridge Offsite Well (W80)	241,200.88	43%	100%	1.78	429,792.16	VWV		Paygo
227	Treatment	66205	0	7/1/2006	Z40 TM Bruceville Rd. Bighorn to Dilusso	189,686.00	48%	100%	1.78	337,998.58	TM		Reimbursement Agreement
228	Treatment	66206	0	7/1/2006	Z40 W Elk Grove Blvd Well (W87)	66,738.63	48%	100%	1.78	118,920.54	VWV		Paygo
229	Treatment	66210	0	7/1/2006	Z40 W Forcast Wells Wildhawk (W105 & W106)	365,117.04	48%	100%	1.78	650,596.47	VWV		Credit Agreement
230	Treatment	66211	0	7/1/2006	Z40 W Terrazo Drive Well (W109)	605,837.65	48%	100%	1.78	1,079,532.85	VWV		Paygo
231	Treatment	66212	0	7/1/2006	Z40 W Ferragamo Drive Well (00W110)	622,206.38	48%	100%	1.78	1,108,700.04	VWV		Paygo
232	Treatment	66213	0	7/1/2006	Z40 W Terrazo & Ferragamo Well Site Poppy 1	558,335.44	34%	100%	1.78	994,889.39	VWV		Paygo
233	Treatment	66215	0	7/1/2006	Z40023 TP&W East Elk Grove WTP OWT03	12,029,378.58	29%	100%	1.78	21,434,965.84	TP		Paygo
234	Treatment	66216	0	7/1/2006	Z40024 TP&W Lakeside Plant Ph I	7,700,152.23	29%	100%	1.78	13,720,783.57	TP		Paygo
235	Treatment	66217	0	7/1/2006	Z40067 W Woodrow Well W72	84,246.81	36%	100%	1.78	150,118.10	VWV		Paygo
236	Treatment	66220	0	7/1/2006	Z40161 TP E.Elk Grove Filter#2 Installation	338,120.58	29%	100%	1.78	602,491.89	TP		Paygo
237	Treatment	66226	0	7/1/2006	Z40192 W Windsor Downs Well W114	596,527.20	36%	100%	1.78	1,062,942.70	VWV		Paygo
238	Treatment	66227	0	7/1/2006	Z40195 W Franklin 51 Well W115	382,317.69	36%	100%	1.78	681,246.05	VWV		Paygo
239	Treatment	66064	0	7/1/2006	APN 116-0340-011 WELL SITE-WATER AGENCY ZONE 40	25	0%	100%	1.78	44.55	LA		Paygo
240	Treatment	66065	0	7/1/2006	APN 116-0330-012 WELL SITE-WATER AGENCY ZONE 40	25	0%	100%	1.78	44.55	LA		Paygo

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7	Type	Asset #	Sub-Number	Cap. date	Description	Acq.value	% Depr.	%Eligible	ENR Factor	Replacement Cost ^[1]	Asset Type	Contributed	Primary Funding Method
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241	Treatment	66066	0	7/1/2006	APN 116-0010-018 WELL SITE-WATER AGENCY ZONE 40	25	0%	100%	1.78	44.55	LA		Paygo
242	Treatment	66067	0	7/1/2006	APN 119-1110-029 WELL SITE-WATER AGENCY ZONE 40	25	0%	100%	1.78	44.55	LA		Paygo
243	Treatment	66068	0	7/1/2006	APN 116-0090-024 ZONE 40 WATER FACILITY	637,458.80	0%	100%	1.78	1,135,878.09	LA		Paygo
244	Treatment	66069	0	7/1/2006	APN 121-0100-043 WATER RESERVOIR SITE	245,912.00	0%	100%	1.78	438,186.83	LA		Paygo
245	Treatment	66070	0	7/1/2006	APN 122-0260-011 WELL SITE/WATER WELL ZONE 40	55,000.00	0%	100%	1.78	98,003.66	LA		Paygo
246	Treatment	66071	0	7/1/2006	APN 121-0640-048 WATERMAN ROAD WELL SITE	500	0%	100%	1.78	890.94	LA		Paygo
247	Treatment	66072	0	7/1/2006	APN 115-1330-074 LAND-WATER WELL SITE	34,580.00	0%	100%	1.78	61,617.57	LA		Paygo
248	Treatment	66073	0	7/1/2006	APN 119-1070-002 VACANT LAND AT BIG HORN BLVD	25	0%	100%	1.78	44.55	LA		Paygo
249	Treatment	66074	0	7/1/2006	APN 116-001-068 Water Well Site (0.072 Acres)	3,000.00	0%	100%	1.78	5,345.65	LA		Paygo
250	Treatment	66075	0	7/1/2006	APN 127-0530-025 Stonebrook Cr. Elk Grove 95624	301,643.00	0%	100%	1.78	537,493.05	LA		Paygo
251	Treatment	66076	0	7/1/2006	APN 119-0120-101 Lakeside Water Treatment Facility	197,285.10	0%	100%	1.78	351,539.30	LA		Paygo
252	Treatment	66077	0	7/1/2006	APN 132-0750-035 Laguna Creek South Village Well	18,114.55	0%	100%	1.78	32,278.04	LA		Paygo
253	Treatment	66078	0	7/1/2006	APN 132-0050-067 Old Poppy Ridge Storage & Treatme	392,232.00	0%	100%	1.78	698,912.21	LA		Paygo
254	Treatment	66079	0	7/1/2006	APN 122-0060-023 Wildhawk Water Storage Facility	445,145.50	0%	100%	1.78	793,197.96	LA		Paygo
255	Treatment	66080	0	7/1/2006	APN 132-0030-053 Franklin Blvd. WTP/Storage	551,352.00	0%	100%	1.78	982,445.70	LA		Paygo
256	Treatment	66081	0	7/1/2006	APN 132-1090-001 W -Franklin 51 Well W115 site	11,734.45	0%	100%	1.78	20,909.44	LA		Paygo
257	Treatment	66082	0	7/1/2006	APN 127-0860-081 Land-Bishop Ranch Well W113	13,553.00	0%	100%	1.78	24,149.88	LA		Paygo
258	Treatment	66083	0	7/1/2006	APN 132-0720-030 Land-Terrazo Dr. W109	4,324.68	0%	100%	1.78	7,706.08	LA		Paygo
259	Treatment	66084	0	7/1/2006	APN 132-1420-002,003 Land-Schuler Ranch Well W116	17,165.00	0%	100%	1.78	30,586.05	LA		Paygo
260	Treatment	66085	0	7/1/2006	APN 132-1390-049 Land- Elk Grove Meadows Well W117	20,315.00	0%	100%	1.78	36,198.99	LA		Paygo
261	Treatment	66086	0	7/1/2006	APN 122-0700-035 Land- Calvine Crossing Well W118	4,000.00	0%	100%	1.78	7,127.54	LA		Paygo
262	Treatment	66087	0	7/1/2006	APN 127-0810-012 Land- Remington Estates Well W85	34,865.00	0%	100%	1.78	62,125.41	LA		Paygo
263	Treatment	66088	0	7/1/2006	APN 122-0150-056 Land- Mohamed Acres Well	8,015.00	0%	100%	1.78	14,281.81	LA		Paygo
264	Treatment	66089	0	7/1/2006	APN 119-0120-103,108 Maritime Dr, W107 Z40144	18,115.00	0%	100%	1.78	32,278.84	LA		Paygo
265	Treatment	66090	0	7/1/2006	APN 134-0950-085 Newton Ranch Well 1 Down-Hole Con	10,523.89	0%	100%	1.78	18,752.36	LA		Paygo
266	Treatment	66091	0	7/1/2006	APN 066-0060-001 Freeport Reg.Proj-Jt Fac Z40201	2,827,857.00	0%	100%	1.78	5,038,915.17	LA		Paygo
267	Treatment	66092	0	7/1/2006	APN 134-0110-074 Newton Ranch Well 2 Downhole Cons	21,863.58	0%	100%	1.78	38,958.38	LA		Paygo
268	Treatment	66093	0	7/1/2006	APN 132-1650-001 Gilliam Meadows/White Lotus	25,546.55	0%	100%	1.78	45,521.01	LA		Paygo
269	Treatment	66094	0	7/1/2006	APN 127-0880-006 Van Ruiten WTP & Onsite Well	82,501.12	0%	100%	1.78	147,007.48	LA		Paygo
270	Treatment	69095	0	7/1/2006	APN 072-0300-033 North Douglas Tank & Booster Stat	140,980.00	0%	100%	1.78	251,210.11	LA		Paygo
271	Treatment	66096	0	7/1/2006	W-29 STOCKTON BLVD 1983	97,000.00	100%	100%	1.78	172,842.82	WW		Paygo
272	Treatment	66097	0	7/1/2006	W-40 BRUCEVILLE RD 1987	133,000.00	100%	100%	1.78	236,990.67	WW		Paygo
273	Treatment	66098	0	7/1/2006	SEASONS WATER WELL-LAGUNA DISTRICT	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
274	Treatment	66099	0	7/1/2006	BANYAN WATER WELL-LAGUNA DISTRICT	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
275	Treatment	66100	0	7/1/2006	DUCK SLOUGH WATER WELL-LAGUNA DIST	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
276	Treatment	66101	0	7/1/2006	KILCONNELL WATER WELL-LAGUNA DIST	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
277	Treatment	66102	0	7/1/2006	ACROPOLIS WATER WELL-LAGUNA DIST	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
278	Treatment	66103	0	7/1/2006	ASHURST WATER WELL-LAGUNA DISTRICT	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
279	Treatment	66104	0	7/1/2006	FEATHER CR(LP-7) WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
280	Treatment	66105	0	7/1/2006	WADENA WY(R-1) WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
281	Treatment	66106	0	7/1/2006	SOARING OAKS(R-2)WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
282	Treatment	66107	0	7/1/2006	WATER WELL; BIGHORN SOUTH WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
283	Treatment	66108	0	7/1/2006	BIGHORN CENTRAL WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
284	Treatment	66109	0	7/1/2006	BIGHORN NORTH WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
285	Treatment	66110	0	7/1/2006	SHELDON RD WATER WELL-LAGUNA	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
286	Treatment	66111	0	7/1/2006	VINTAGE PK(LOT A)WATER WELL-VINEYD	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
287	Treatment	66112	0	7/1/2006	CAYMUS WATER WELL-VINEYARD	152,542.00	100%	100%	1.78	271,812.26	WW		Paygo
288	Treatment	66113	0	7/1/2006	ANDALUSIAN DR WATER WELL-VINEYARD	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
289	Treatment	66114	0	7/1/2006	EQUINE DR WATER WELL-VINEYARD	150,000.00	100%	100%	1.78	267,282.71	WW		Paygo
290	Treatment	66115	0	7/1/2006	DWIGHT RD WATER WELL-LAGUNA DIST	2,200,000.00	100%	100%	1.78	3,920,146.38	WW		Paygo
291	Treatment	66116	0	7/1/2006	WATER WELL-SITED AT APN115-1330-75	371,738.00	100%	100%	1.78	662,394.26	WW		Paygo
292	Treatment	73245	0	7/26/2006	SMUD	10,728,373.00	0%	100%	1.78	19,116,723.88	OT		Paygo
293	Treatment	69434	0	9/26/2006	Conservation Mitigation Easement (84.856 Acres)	1,111,884.48	0%	100%	1.78	1,981,249.96	LA		Paygo
294	Treatment	69155	0	5/3/2007	Z40245 TP East Elk Grove WTP Phase 3	4,094,464.22	26%	100%	1.69	6,912,803.91	TP		Paygo
295	Treatment	69156	0	5/3/2007	Z40272 TP Poppy Ridge Storage Tank No. 2	4,361.87	26%	100%	1.69	7,364.27	TP		Paygo
296	Treatment	69157	0	5/3/2007	Z40021 TP&W Calvine Meadows WTP Ph III	35,915.98	26%	100%	1.69	60,638.00	TP		Paygo
297	Treatment	69158	0	5/3/2007	Z40056 TP&W Monetta WTP and Well Field	14,372.40	26%	100%	1.69	24,265.34	TP		Paygo
298	Treatment	69159	0	5/3/2007	Z40190 W Calvine Crossing Well W118	635,168.93	33%	100%	1.69	1,072,374.32	WW		Paygo

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299	Treatment	69160	0	5/3/2007	Z40194 W Elk Grove Meadows Well W117	535,155.90	33%	100%	1.69	903,519.39	WW		Paygo
300	Treatment	69165	0	5/3/2007	Z40177 W Test hole E.Frnkn Grndwater Basin	159,547.84	33%	100%	1.69	269,369.29	WW		Paygo
301	Treatment	69166	0	5/3/2007	Z40187 W Van Ruiten Onsite Well	146.57	33%	100%	1.69	247.46	WW		Paygo
302	Treatment	70073	0	7/1/2007	APN 066-0080-027 North Vineyard Point Water Tank	347,185.80	0%	100%	1.69	586,163.96	LA		Paygo
303	Treatment	70076	0	7/1/2007	APN 132-0270-083, 084 TP & W-Big Horn WTP WT 7	31,794.00	0%	100%	1.69	53,678.74	LA		Paygo
304	Treatment	70077	0	7/1/2007	APN 067-0430-017 Anatolia Water Treatment Plant	881,944.25	0%	100%	1.69	1,489,012.32	LA		Paygo
305	Treatment	70352	0	7/1/2007	W-Auto Mall Well Downhole Constructionj	16,315.00	0%	100%	1.69	27,545.09	LA		Paygo
306	Treatment	70768	0	5/14/2008	APN 127-0870-013 TP & W Ran Ruiten	65,900.12	0%	100%	1.64	108,082.53	LA		Paygo
307	Treatment	70769	0	5/14/2008	APN 132-0126-086 W-Machado Dairy Well 1 Down-Hole	25,000.00	0%	100%	1.64	41,002.40	LA		Paygo
308	Treatment	70770	0	5/14/2008	APN 132-1280-027 W-Machado Dairy Well 2Down-Hole	25,000.00	0%	100%	1.64	41,002.40	LA		Paygo
309	Treatment	70771	0	5/14/2008	APN 132-1600-065 W- Elk Grove Meadows Unit 3A	28,118.17	0%	100%	1.64	46,116.50	LA		Paygo
310	Treatment	70772	0	5/14/2008	APN 134-0990-006 W- Sonoma Creek Well No. 1	30,065.00	0%	100%	1.64	49,309.49	LA		Paygo
311	Treatment	71977	0	7/1/2008	Z4015 Bighorn WTP Wells Down Hole Const Well	8,384.56	30%	100%	1.64	13,751.48	TP		Paygo
312	Treatment	71981	0	7/1/2008	Z40191 Mohamed Acres Well, WR-WW0191	633,576.59	30%	100%	1.64	1,039,126.49	WW		Paygo
313	Treatment	71983	0	7/1/2008	Z40231 Newon Ranch Well 1 Down Hole Constr Well	629,426.70	30%	100%	1.64	1,032,320.27	WW		Paygo
314	Treatment	71987	0	7/1/2008	Z40115 Remington Estates W86	702,452.22	30%	100%	1.64	1,152,089.14	WW		Paygo
315	Treatment	71988	0	7/1/2008	Z40119 Elk Grove Blvd W87	489,284.65	30%	100%	1.64	802,473.84	WW		Paygo
316	Treatment	71994	0	7/1/2008	Z40188 Bishop Ranch Well W113	571,292.99	30%	100%	1.64	936,975.40	WW		Paygo
317	Treatment	71999	0	7/1/2008	Big Horn WTP WT7 & Well Field Proj TP Z40157	5,278,234.48	24%	100%	1.64	8,656,811.74	TP		Credit Agreement
318	Treatment	72000	0	7/1/2008	Sunridge-Anatolia Rem Wate TP Z40186, WR-TP0186	13,703,065.18	24%	100%	1.64	22,474,343.64	TP		Reimbursement Agreement
319	Treatment	72001	0	7/1/2008	Dwight Road WTP Booster Expansion TP Z40267	862,557.27	24%	100%	1.64	1,414,676.81	TP		Paygo
320	Treatment	72080	0	3/26/2009	APN 132-0270-031 WR-ATP008-81	16,067.00	0%	100%	1.58	25,337.16	LA		Paygo
321	Treatment	72081	0	3/26/2009	APN 132-0270-087 WR-ATP008-81	1,203,718.58	0%	100%	1.58	1,898,226.98	LA		Paygo
322	Treatment	72082	0	3/26/2009	APN 132-2120-003 WR-ATP008-81	16,054.00	0%	100%	1.58	25,316.66	LA		Paygo
323	Treatment	72209	0	5/6/2009	APN 132-0280-018 WR-ATP008-83	30,776.00	0%	100%	1.58	48,532.80	LA		Paygo
324	Treatment	73247	0	7/1/2009	WR-AOT007 OT-Wheeling Capacity Cital Facilities	9,569,887.00	0%	100%	1.58	15,091,415.88	OT		Paygo
325	Treatment	72495	0	7/1/2009	WR-ATP008 TP&W-Big Horn WTP WT7&Well Field Pro	1,063,874.72	22%	100%	1.58	1,677,697.54	TP		Paygo
326	Treatment	72496	0	7/1/2009	WR-ATP014 CLTP-Lakeside WTP Retrofit	201,200.87	22%	100%	1.58	317,287.55	TP		Paygo
327	Treatment	72497	0	7/1/2009	WR-ATB001 TB-North Douglas Tank & Booster Station	9,973,948.98	22%	100%	1.58	15,728,609.13	TB		Paygo
328	Treatment	72498	0	7/1/2009	WR-ATB002 CL-TB Metro Air Park Tnk & Booster Stn	15,833.26	22%	100%	1.58	24,968.56	TP		Paygo
329	Treatment	72500	0	7/1/2009	WR-ATP001 TP&W-Poppy Ridge OWT	395,442.96	22%	100%	1.58	623,601.32	TP		Paygo
330	Treatment	72501	0	7/1/2009	WR-ATP003 TP-Wildhawk WTP PW705	964,459.86	22%	100%	1.58	1,520,923.38	TP		Paygo
331	Treatment	72502	0	7/1/2009	WR-ATP009 TP-RW, W&TP Sunridge-Anatolia Rem Water	3,410,205.85	22%	100%	1.58	5,377,789.18	TP		Reimbursement Agreement
332	Treatment	73248	0	7/1/2010	SMUD Transformer (Vineyard SWTP)	1,903,814.64	0%	100%	1.55	2,954,192.68	OT		Paygo
333	Treatment	71999	1	7/1/2010	WR-ATP008c TP&W-Big Horn WTP WT7	2,000,736.80	20%	100%	1.55	3,104,589.02	TP		Credit Agreement
334	Treatment	73357	0	2/8/2011	APN 066-0100-104 WR-ATP002-4A	98,214.00	0%	100%	1.51	148,255.55	LA		Paygo
335	Treatment	71999	2	7/1/2011	WR-ATP008 TP&W-BIG HORN WTP (PY CAP)	2,846,370.81	18%	100%	1.51	4,296,640.82	TP		Credit Agreement
336	Treatment	72502	1	7/1/2011	WR-ATP009 TP, W&TP Sunridge-Anat Rem Wtr (Pt3)	73,104.54	18%	100%	1.51	110,352.44	TP		Reimbursement Agreement
337	Treatment	75566	0	7/1/2012	132-2120-003 Big Horn Project	1,992.53	0%	100%	1.48	2,958.01	LA		Paygo
338	Treatment	75312	0	7/1/2012	WR-ATP008-W&TP Bighorn WTP (PY Cap)	829,061.64	16%	100%	1.48	1,230,783.36	TP		Reimbursement Agreement
339	Treatment	79103	0	7/1/2013	WR-AOT010 - OT-Punch-List Project - FRWA	470,268.69	0%	100%	1.46	687,110.07	OT		Paygo
340	Treatment	71999	3	7/1/2013	WR-ATP008 - TP-Bighorn WTP WT 7 Site Improvements	1,842,121.68	14%	100%	1.46	2,691,525.89	TP		Credit Agreement
341	Treatment	72502	2	7/1/2013	WR-ATP009 - TP-RW,W&TP Sunridge-Anatolia Rem Wtr	37,592.03	14%	100%	1.46	54,925.75	TP		Reimbursement Agreement
342	Treatment	75311	1	7/1/2013	WR-ATP018 - TP-Punch-List Project - VSWTP	714,778.80	14%	100%	1.46	1,044,364.04	TP		Paygo
343	Treatment	80304	0	7/1/2014	WR-ATP006 TP Laguna Ridge WTP-Land Acq Costs	32,229.82	0%	100%	1.41	45,403.08	LA		Paygo
344	Treatment	80305	0	7/1/2014	WR-ATP006 TP Laguna Ridge: APN #132-0280-057	50,000.00	0%	100%	1.41	70,436.45	LA		Paygo
345	Treatment	80306	0	7/1/2014	WR-AWW023 Sterling Meadows Well #1-Land Acq Costs	19,453.75	0%	100%	1.41	27,405.06	LA		Paygo
346	Treatment	80307	0	7/1/2014	WR-AWW024 Sterling Meadows Well #2-Land Acq Costs	14,881.85	0%	100%	1.41	20,964.49	LA		Paygo
347	Treatment	80308	0	7/1/2014	WR-ATP017 Whitelock WTP: APN #132-0280-066	838,128.00	0%	100%	1.41	1,180,695.26	LA		Paygo
348	Treatment	80309	0	7/1/2014	WR-AWW017 Fieldstone South: APN #134-0110-124	50,400.00	0%	100%	1.41	70,999.94	LA		Paygo
349	Treatment	71999	4	7/1/2014	WR-ATP008 TP-Bighorn WTP WT 7 Site Improvements	114,315.00	12%	100%	1.41	161,038.86	TP		Credit Agreement
350	Treatment	75311	2	7/1/2014	WR-ATP018 TP-VSWTP Punch List Project	130,660.00	12%	100%	1.41	184,064.54	TP		Paygo
351	Treatment	82285	0	7/1/2016	WR-AOT018 Z40-Water Supply Master Plan Amendments	63,378.34	20%	100%	1.34	84,632.86	OT		Paygo
352	Treatment	83533	0	7/1/2017	WR-AOT011 OT-Infrastructure Water SystmUpdate 2012	1,431,725.71	15%	100%	1.30	1,860,830.54	OT		Paygo
353	Treatment	84855	0	7/1/2018	WR-ATP022 VSWTP Gas Line Design	147,782.33	10%	100%	1.27	188,265.71	TP		Paygo
354	Treatment	86889	0	7/1/2019	WR-ATP012; TP - Anatolia WTP Phase 2 Expansion	45,730.13	2%	100%	1.24	56,783.23	TP		Paygo
355	Treatment	86884	0	7/1/2019	WR-ATP020; TP-VSWTP Redundant Fluoride Feed System	159,420.21	5%	100%	1.24	197,952.51	TP		Paygo
356	Treatment	New Asset 06/30/2020		7/1/2020	WR-ATP017; TP-Whitelock WTP Property Acquisition	917,722.06	0%	100%	1.19	1,088,070.04	TP		Paygo

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357	Treatment	New Asset 06/30/2020		7/1/2020	WR-AWW027; WW-Rhone River Well Site Improvement Project	3,018,696.16		0%	100%	1.19	3,579,027.91	WW	Paygo	
358	Treatment	New Asset 06/30/2020		7/1/2020	WR-ATP017 - TP-Whitelock WTP Property Acquisition	1,484,582.39		0%	100%	1.19	1,760,151.25	LA	Paygo	
359	Treatment	New Asset 06/30/2020		7/1/2020	WR-ATP023; TP-Big Horn WTP Frontage Landscaping	73,327.96		0%	100%	1.19	86,939.13	TP	Paygo	
360	Transmission	72002	0	1/1/2006	Z40241 Franklin Blvd Surface Water Exten T-Main	3,662,079.69	36%	100%	1.78		6,525,403.83	TM	Bond Debt	
361	Treatment	69161	0	5/3/2007	Z40232 W Machado Dairy Well 1 Down-Hole Cons	812,853.15	33%	100%	1.69		1,372,363.79	WW	Bond Debt	
362	Treatment	69162	0	5/3/2007	Z40233 W Machado Dairy Well 2 Down-Hole Cons	784,971.99	33%	100%	1.69		1,325,291.21	WW	Bond Debt	
363	Treatment	69163	0	5/3/2007	Z40234 W Quail Ridge Well Down-Hole Construc	693,713.18	33%	100%	1.69		1,171,216.29	WW	Bond Debt	
364	Treatment	69164	0	5/3/2007	Z40185 W Terrazo & Ferragamo Well Site-Poppy	1,044,867.77	33%	100%	1.69		1,764,080.87	WW	Bond Debt	
365	Transmission	71986	0	7/1/2008	Z40009 Dwight Rd T-Main	4,337.00	24%	100%	1.64		7,113.10	TM	Bond Debt	
366	Treatment	71997	0	7/1/2008	Poppy Ridge OWT04 & W78 Ph1 TP Z40025, WR-TP0025	12,518,744.21	24%	100%	1.64		20,531,943.45	TP	Bond Debt	
367	Treatment	71998	0	7/1/2008	Wildhard WTP OWT05 TP Z40086, WR-TP0086	18,502,588.04	24%	100%	1.64		30,346,022.32	TP	Bond Debt	
368	Transmission	74372	0	7/1/2011	WR-ATM050 TM-CSA POTABLE WATER AND FLORIN SEWER PR	10,650,901.98	18%	100%	1.51		16,077,701.51	TM	Bond Debt	
369	Treatment	75311	0	7/1/2012	WR-ATP002-Vineyard SWTP Phase 1	213,885,255.69	22%	100%	1.48		317,523,331.92	TP	Bond Debt	
370	Treatment	75311	0	7/1/2012	WR-ATP002-Vineyard SWTP Phase 1	80,903,451.97	0%	100%	1.48		120,105,210.39	TP	Paygo	
371	Treatment	75307	0	7/1/2012	WR-AOT0020-FRWA Water Capacity Right	153,315,078.79	0%	100%	1.48		227,603,882.72	OT	Bond Debt	
372	Treatment	75307	0	7/1/2012	WR-AOT0020-FRWA Water Capacity Right	15,426,405.87	0%	100%	1.48		22,901,269.07	OT	Paygo	
373	Transmission	75308	0	7/1/2012	WR-ATM050-Potable Water, Florin Sewer Project	61,719.15	16%	100%	1.48		91,625.16	TM	Bond Debt	
374	Other	79104	0	7/1/2013	WR-AOT005 - OT-Pipeline Segment 4	9,924,137.41	14%	100%	1.46		14,500,167.40	OT	Bond Debt	
375						\$801,629,579.23					\$1,205,675,278.71			
376														
377						Total Bond Debt	\$425,861,248							
378														
379														
380	Type	Sub-Number	Cap. date	Description	Acq.value	Replacement Cost [1]								
381														
382	Treatment				\$656,002,486.79	\$1,012,615,323.57								
383	Transmission				\$114,723,003.76	\$168,068,528.14								
384	Other				\$16,560,964.35	\$24,991,427.00								
385	Meters				\$14,343,124.33	\$0.00								
386						\$801,629,579.23	\$1,205,675,278.71							
387														
388	Type	Sub-Number	Cap. date	Description	Acq.value	Contributed								
389	Treatment	Contributed			\$0.00	\$0.00								
390	Transmission	Contributed			\$0.00	\$0.00								
391	Other	Contributed			\$0.00	\$0.00								
392	Meters	Contributed			\$2,719,814.19	\$0.00								
393						\$2,719,814.19	\$0.00							
394														
395														
396	Treatment					\$1,012,615,323.57								
397	Transmission					\$168,068,528.14								
398	Other					\$24,991,427.00								
399	Meters					\$0.00								
400						\$1,205,675,278.71								
401														
402														
403	NOTES:													
404	[1] Existing assets June, 2020, specific in service date of asset and Jan 2021 Engineering News Record, for San Francisco construction cost index. Net of contributions.													
405	[2] Recycled, non-potable, and reclaimed not included.													
406														
407														
408														
409														
410														
411														
412														
413														
414														

	C	D	F	G	H	I	J	K
1	SCWA Development Fee Update - Zone 40							
2	Exhibit 4							
3	Work in Progress					San Francisco:		ENR-CCI
4								6/30/2022
5								15,356
6	New WBS		New WBS		Total Adjusted			
7	Project ID		Funding	Fund	Project ID	Project Cost		in 2021
8	Type	(WR = PY Cap)	Source		(WR = PY Cap)	6/30/20 ^[1]	ENR Factor	Dollars ^[2]
9	Meters	IM-Waterman/Grantline Wholesale Meter Station	PayGo	320A	WR-AIM005	\$86,326	1.20	\$103,516
10	Treatment	LA-Rio Del Oro Tank Site Land Acquisition	Credit Agreement	320A	WR-ALA002	2,929	1.20	3,512
11	Transmission	OT-Z40 Unassigned Costs	Other	320A	WR-AOT022	0	1.20	0
12	Treatment	TB-North Douglas Tank & Booster Statio	Credit Agreement	320A	WR-ATB001	996,919	1.20	1,195,441
13	Treatment	NSA Terminal Tank & Booster Station Phase 1	PayGo	320A	WR-ATB004	134,212	1.20	160,938
14	Treatment	TB-NSA Terminal Tank & Booster Site	PayGo	320A	WR-ATB006	1,712	1.20	2,053
15	Treatment	TB-Cordova Hills Storage Tank & Booster Pump Stn	PayGo	320A	WR-ATB007	23,745	1.20	28,474
16	Transmission	TM-North Douglas 36" & 24"	Credit Agreement	320A	WR-ATM028	2,522,740	1.20	3,025,107
17	Transmission	TM-Sheldon Rd/Waterman Rd Intersection	PayGo	320A	WR-ATM032	(65)	1.20	(78)
18	Transmission	TM Laguna Ridge Civic Center Big Horn	Credit Agreement	320A	WR-ATM035	1,647,758	1.20	1,975,884
19	Transmission	TM Laguna Ridge Whitelock Seg 1	Credit Agreement	320A	WR-ATM037	396,304	1.20	475,222
20	Transmission	TM Laguna Ridge Whitelock Seg 2	Credit Agreement	320A	WR-ATM039	548,508	1.20	657,735
21	Transmission	TM-RW-Elk Grove Automall Phase 3 TM-RW	Credit Agreement	320A	WR-ATM040	55,926	1.20	67,063
22	Transmission	TM-RW Laguna Ridge Lotz Pkwy	Credit Agreement	320A	WR-ATM041	266,649	1.20	319,749
23	Transmission	TM- Chrysanthy Blvd Sta 36 to 64 TM	Credit Agreement	320A	WR-ATM042	13,184	1.20	15,809
24	Transmission	TM Laguna Ridge Bruceville Phase 1	Credit Agreement	320A	WR-ATM043	21,105	1.20	25,308
25	Transmission	TM Laguna Ridge Elk Grove	Credit Agreement	320A	WR-ATM044	999,057	1.20	1,198,004
26	Transmission	TM Douglas Rd 42"	Credit Agreement	320A	WR-ATM045	4,538,219	1.20	5,441,938
27	Transmission	TM-Vineyard Pt Village C 36" & 42"TM	Credit Agreement	320A	WR-ATM049	(13,907)	1.20	(16,677)
28	Transmission	TM-Laguna Ridge Whitelock Seg 3	Credit Agreement	320A	WR-ATM054	1,060,511	1.20	1,271,696
29	Transmission	TM-NSA Pipeline Project - Phase 2	PayGo	320A	WR-ATM060	478,977	1.20	574,358
30	Transmission	TM-NSA Pipeline Phase 1 (aka NSA Phase 1...)	PayGo	320A	WR-ATM067	(2,390)	1.20	(2,866)
31	Transmission	TM-Fieldstone South 12" RW	Credit Agreement	320A	WR-ATM071	0	1.20	0
32	Transmission	TM-Sun Grove 20" Raw	Credit Agreement	320A	WR-ATM072	286,109	1.20	343,083
33	Transmission	TM-Vineyard Creek Unit 2 TMs	Credit Agreement	320A	WR-ATM073	784,978	1.20	941,295
34	Transmission	TM-Sterling Meadows Phs 1A-20"	Credit Agreement	320A	WR-ATM074	276,759	1.20	331,872
35	Transmission	TM-Sterling Meadows Phs 1C-12" RAW	Credit Agreement	320A	WR-ATM075	0	1.20	0
36	Transmission	TM-Madeira East Village 8 - 24" RAW	Credit Agreement	320A	WR-ATM076	268,847	1.20	322,384
37	Transmission	TM-Vineyard Creek Unit 4 - 24" TM	Credit Agreement	320A	WR-ATM077	1,491,418	1.20	1,788,412
38	Transmission	TM-EG Florin Rd Widening-Elder Creek to Florin	PayGo	320A	WR-ATM078	218,070	1.20	261,496
39	Transmission	TM-8025 Waterman Road-16"	Reimburs Agrmnt	320A	WR-ATM079	0	1.20	0
40	Transmission	TM-Sterling Meadows Phase 1D 12" RAW	Credit Agreement	320A	WR-ATM080	138,308	1.20	165,850
41	Transmission	TM-Rancho Cordova Pkwy 24"	Credit Agreement	320A	WR-ATM081	59,416	1.20	71,248
42	Transmission	Douglas Road Phase 2 - 24" TM	Credit Agreement	320A	WR-ATM082	19,611	1.20	23,517
43	Transmission	TM-Poppy Keys East 24" RAW	Credit Agreement	320A	WR-ATM083	851,403	1.20	1,020,947
44	Transmission	TM-NGA-Big Horn Blvd	Reimburs Agrmnt	320A	WR-ATM084	(22)	1.20	(26)
45	Transmission	TM-NGA-Bilby Rd	Reimburs Agrmnt	320A	WR-ATM085	(43)	1.20	(52)
46	Transmission	TM-Waterman Rd Sta 46 to 74	Credit Agreement	320A	WR-ATM086	461,857	1.20	553,829

	C	D	F	G	H	I	J	K
1	SCWA Development Fee Update - Zone 40							
2	Exhibit 4							
3	Work in Progress					San Francisco:	ENR-CCI	
4							6/30/2022	
5							15,356	
6	New WBS				New WBS	Total Adjusted		
7	Project ID		Funding	Fund	Project ID	Project Cost		in 2021
8	Type	(WR = PY Cap)	Source		(WR = PY Cap)	6/30/20^[1]	ENR Factor	Dollars^[2]
47	Transmission	TM-Chrysanthy Blvd Sta 36 to 64	Credit Agreement	320A	WR-ATM087	1,060,807	1.20	1,272,051
48	Transmission	TM-Madeira East Business Park Lotz Pkwy	Credit Agreement	320A	WR-ATM088	336,136	1.20	403,073
49	Transmission	TM-Grantline II New Waterman to Mosher	PayGo	320A	WR-ATM090	97,201	1.20	116,557
50	Transmission	TM-Elk Grove Landing Subdivision	PayGo	320A	WR-ATM092	(22)	1.20	(26)
51	Transmission	TM-E. NSA P-8-Douglas 98-Douglas Rd 24"	Credit Agreement	320A	WR-ATM093	738,302	1.20	885,324
52	Transmission	TM-Parkside Village 36"	Credit Agreement	320A	WR-ATM099	2,734	1.20	3,278
53	Transmission	TM-North Douglas Pressure Reduced Station	PayGo	320A	WR-ATM100	167,740	1.20	201,143
54	Transmission	TM-Bruceville Meadows-Bruceville Rd 16"	Credit Agreement	320A	WR-ATM101	156,515	1.20	187,683
55	Transmission	TM-Bruceville Meadows-Bilby Road 16"	Credit Agreement	320A	WR-ATM102	84,672	1.20	101,534
56	Transmission	TM-Power Inn Rd Calvine To Geneva Pointe	PayGo	320A	WR-ATM103	75,925	1.20	91,044
57	Transmission	TM-Sunrise Blvd Sidewalk Rehab Project	PayGo	320A	WR-ATM104	23,204	1.20	27,825
58	Treatment	TP-Poppy Ridge WTP Phase 2 Expansion	PayGo	320A	WR-ATP004	451,243	1.20	541,102
59	Treatment	TP-North Vineyard Station Storage Tanks	PayGo	320A	WR-ATP005	104,287	1.20	125,054
60	Treatment	TP-Laguna Ridge WTP Phase 1 (Whitelock 3 wells)(Madeira East)	PayGo	320A	WR-ATP006	9,690,085	1.20	11,619,722
61	Treatment	TP&W-Franklin Blvd WTP PH1 WT6 & W83	PayGo	320A	WR-ATP007	241,167	1.20	289,192
62	Treatment	TP-RW,W&TP Sunridge-Anatolia Rem Wtr (Pt4-FY08)	Credit Agreement	320A	WR-ATP009	1,992,155	1.20	2,388,864
63	Treatment	TP&W-Van Ruiten WTP & Onsite Well	PayGo	320A	WR-ATP010	88,356	1.20	105,951
64	Treatment	TP-Hanfield Drive engineering services	PayGo	320A	WR-ATP015	676,625	1.20	811,365
65	Treatment	TP-Big Horn On-Site Well Equip & Blend Line	PayGo	320A	WR-ATP016	1,435,275	1.20	1,721,089
66	Treatment	TP-Whitelock WTP Property Acquisition	Credit Agreement	320A	WR-ATP017	0	1.20	0
67	Treatment	TP-East Elk Grove WTP Phase 4 & Rhone River Well	PayGo	320A	WR-ATP019	721,767	1.20	865,496
68	Treatment	TP-VSWTP Redundant Fluoride Feed System	PayGo	320A	WR-ATP020	(5,107)	1.20	(6,123)
69	Treatment	TP-VSWTP Gas Line Design	PayGo	320A	WR-ATP022	0	1.20	0
70	Treatment	TP-Big Horn WTP Frontage Landscaping	PayGo	320A	WR-ATP023	0	1.20	0
71	Treatment	TP-Lakeside WTP Media Replacement	PayGo	320A	WR-ATP026	669,807	1.20	803,189
72	Treatment	W-Newton Ranch Well 2 Downhole Construct	PayGo	320A	WR-AWW002	24,495	1.20	29,372
73	Treatment	W-Auto Mall Well Downhole Construction	PayGo	320A	WR-AWW004	38,362	1.20	46,001
74	Treatment	W-Sonoma Creek Well No. 1 Downhole Const	PayGo	320A	WR-AWW005	14,265	1.20	17,105
75	Treatment	W-Sonoma Creek Well No. 2 Downhole Const	PayGo	320A	WR-AWW006	5,458	1.20	6,545
76	Treatment	W-Anatolia Well #4	PayGo	320A	WR-AWW007	76,208	1.20	91,383
77	Treatment	W -Maritime Dr, W107	PayGo	320A	WR-AWW008	334,269	1.20	400,833
78	Treatment	W -Remington Estates Well W85	PayGo	320A	WR-AWW010	61,417	1.20	73,648
79	Treatment	W-Elk Grove Meadows Unit 3A Well	PayGo	320A	WR-AWW014	50,526	1.20	60,588
80	Treatment	W-Excelsior Well No. 5	PayGo	320A	WR-AWW015	197,703	1.20	237,073
81	Treatment	W-Excelsior Well No. 6	PayGo	320A	WR-AWW016	1,835	1.20	2,201
82	Treatment	W-Fieldstone Well	PayGo	320A	WR-AWW017	52,527	1.20	62,987
83	Treatment	W-Big Horn Well #6 Downhole Const	PayGo	320A	WR-AWW020	1,334	1.20	1,600
84	Treatment	WW-Excelsior Well No. 4	PayGo	320A	WR-AWW022	81,895	1.20	98,203

	C	D	E	F	G	H	I	J	K
1	SCWA Development Fee Update - Zone 40								
2	Exhibit 4								
3	Work in Progress						San Francisco:	ENR-CCI	
4								6/30/2022	
5								15,356	
6	New WBS				New WBS		Total Adjusted		
7	Project ID				Project ID		Project Cost		in 2021
8	Type	(WR = PY Cap)		Funding Source	Fund	(WR = PY Cap)	6/30/20 ^[1]	ENR Factor	Dollars ^[2]
85	Treatment	WW-Sterling Meadows Well No. 1 (West)		PayGo	320A	WR-AWW023	118,524	1.20	142,126
86	Treatment	WW-Sterling Meadows Well No. 2 (East)		PayGo	320A	WR-AWW024	199,787	1.20	239,572
87	Treatment	WW-Madeira East Well Site #1		PayGo	320A	WR-AWW025	74,803	1.20	89,699
88	Treatment	WW-Big Horn Well No.#2		PayGo	320A	WR-AWW026	11,421	1.20	13,695
89	Treatment	WW-Rhone River Well Site Improvement Project		PayGo	320A	WR-AWW027	0	1.20	0
90	Treatment	WW-Madeira South Lot A		PayGo	320A	WR-AWW028	169,841	1.20	203,662
91	Total - Zone 40						\$38,958,675	\$46,716,721	
92									
93	SUMMARY BY FUNCTION								
94	Treatment								\$22,471,612
95	Transmission								24,141,593
96	Other								0
97	Meters								103,516
98	Total - Zone 40 Projects								\$46,716,721
99									
100									
101	NOTES:								
102	[1] Work in progress as of June, 2020, Recycled, non-potable, and reclaimed not included.								
103	[2] Jan 2021 Engineering News Record, for San Francisco construction cost index.								

Sacramento County Water Agency Enterprise Fund
Exhibit 5
Long-Term Debt Maturity Schedule
06/30/20

	2007B Bonds				2019 Bonds				Total Bond Debt ⁽¹⁾				Estimated User Fee ⁽²⁾				Dev. Fee Debt		
	Total	Interest	Principal	Principal Balance	Total	Interest	Principal	Principal Balance	Total	Interest	Principal	Principal Balance	Z40 Connections	(\$)	320B Repayments	Available for Debt Service	Total Debt	Service (\$)	% User Fee Paid
06/30/22	\$9,626,603	\$9,626,603	\$0	\$228,920,000	\$13,701,500	\$3,351,500	\$10,350,000	\$56,680,000	\$23,328,103	\$12,978,103	\$10,350,000	\$285,600,000	61,800	\$21,358,080		\$21,358,080	\$23,328,103	\$1,970,023	91.5552%
06/30/23	11,531,603	9,626,603	1,905,000	227,015,000	11,804,000	2,834,000	8,970,000	47,710,000	23,335,603	12,460,603	10,875,000	274,725,000	63,300	21,876,480		21,876,480	23,335,603	1,459,123	93.7472%
06/30/24	11,584,764	9,599,764	1,985,000	225,030,000	11,805,500	2,385,500	9,420,000	38,290,000	23,390,264	11,985,264	11,405,000	263,320,000	64,800	22,394,880		22,394,880	23,390,264	995,384	95.7445%
06/30/25	11,502,208	9,437,208	2,065,000	222,965,000	11,804,500	1,914,500	9,890,000	28,400,000	23,306,708	11,351,708	11,955,000	251,365,000	66,300	22,913,280		22,913,280	23,306,708	393,428	98.3120%
06/30/26	11,500,863	9,350,863	2,150,000	220,815,000	11,805,000	1,420,000	10,385,000	18,015,000	23,305,863	10,770,863	12,535,000	238,830,000	67,800	23,431,680		23,431,680	23,305,863	0	100.0000%
06/30/27	11,531,760	9,286,760	2,245,000	218,570,000	11,800,750	900,750	10,900,000	7,115,000	23,332,510	10,187,510	13,145,000	225,685,000	69,300	23,950,080		23,950,080	23,332,510	0	100.0000%
06/30/28	15,867,628	9,192,628	6,675,000	211,895,000	7,470,750	355,750	7,115,000	0	23,338,378	9,548,378	13,790,000	211,895,000	70,800	24,468,480		24,468,480	23,338,378	0	100.0000%
06/30/29	25,707,745	8,912,745	16,795,000	195,100,000	0			0	25,707,745	8,912,745	16,795,000	195,100,000	72,300	24,986,880		24,986,880	25,707,745	720,865	97.1959%
06/30/30	25,754,133	8,254,133	17,500,000	177,600,000	0			0	25,754,133	8,254,133	17,500,000	177,600,000	73,800	25,505,280		25,505,280	25,754,133	248,853	99.0337%
06/30/31	25,683,992	7,453,992	18,230,000	159,370,000	0			0	25,683,992	7,453,992	18,230,000	159,370,000	75,300	26,023,680		26,023,680	25,683,992	0	100.0000%
06/30/32	25,686,732	6,691,732	18,995,000	140,375,000	0			0	25,686,732	6,691,732	18,995,000	140,375,000	76,800	26,542,080		26,542,080	25,686,732	0	100.0000%
06/30/33	25,708,911	5,913,911	19,795,000	120,580,000	0			0	25,708,911	5,913,911	19,795,000	120,580,000	78,300	27,060,480		27,060,480	25,708,911	0	100.0000%
06/30/34	25,708,907	5,083,907	20,625,000	99,955,000	0			0	25,708,907	5,083,907	20,625,000	99,955,000	79,800	27,578,880		27,578,880	25,708,907	0	100.0000%
06/30/35	22,594,101	4,219,101	18,375,000	81,580,000	0			0	22,594,101	4,219,101	18,375,000	81,580,000	81,300	28,097,280		28,097,280	22,594,101	0	100.0000%
06/30/36	22,603,057	3,453,057	19,150,000	62,430,000	0			0	22,603,057	3,453,057	19,150,000	62,430,000	82,800	28,615,680		28,615,680	22,603,057	0	100.0000%
06/30/37	22,582,850	2,627,850	19,955,000	42,475,000	0			0	22,582,850	2,627,850	19,955,000	42,475,000	84,300	29,134,080		29,134,080	22,582,850	0	100.0000%
06/30/38	22,592,870	1,792,870	20,800,000	21,675,000	0			0	22,592,870	1,792,870	20,800,000	21,675,000	85,800	29,652,480		29,652,480	22,592,870	0	100.0000%
06/30/39	22,589,902	914,902	21,675,000	0	0			0	22,589,902	914,902	21,675,000	0	87,300	30,170,880		30,170,880	22,589,902	0	100.0000%
	\$350,358,628	\$121,438,628	\$228,920,000		\$80,192,000	\$13,162,000	\$67,030,000		\$430,550,628	\$134,600,628	\$295,950,000			\$463,760,640		\$463,760,640	\$430,550,628	\$5,787,676	98.6558%
									Less Reclaimed portion ⁽³⁾		-\$20,300 (\$20,300/\$67,030,000 X \$67,030,000)								
									Net Principal		\$295,929,700 Net Debt Principal								
									User Fee Paid ⁽⁴⁾		98.6558% % of User Fee Debt Paid for 2007B and 2019 Bonds								
									Debt Credit		\$291,951,666								

NOTES:

- [1] Debt obligations 2007B and 2019 are for Zone 40 only.
[2] Zone 40 User Fees of \$28.80 per month, which is separate from the water development fee, are used to pay debt.
[3] Reclaimed is not included in the development fee.
[4] An estimate of user fee revenues paid debt based on \$28.80 per connection per month.

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U		
1	SCWA Development Fee Update - Zone 40 Exhibit 6A 10-Year Capital Improvement Plan NSA Pipeline Project (Zone 40) Arden Service Area (Zone 41) Northgate 880 Projects - 320C (Zone 41) Laguna Recycled Water Projects - 320D (Zone 40)		Project Type: WT - water treatment wells and facilities TM - transmission mains FT - fluoridation treatment PR - pipeline replacement MP - master plans WM - water meters WR - water rights OP - other projects																			
Future Year Projections																						
11																						
12			10-Year CIP Projects ^[1]	Function	Funding Source	Type	Project Number	Year-End Estimates FY2020-21	Final Budget FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	^[2]	Total Cost	ENR Factor	in 2022 Dollars ^[3]
13																						
14			Land/Easements:																			
15			TB-NSA Terminal Property Acquisition	Treatment	Paygo	WT	P000122	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	1.17	\$117,243
16			TM - NSA Pipeline Phase 2	Transmission	Paygo	TM	P000121	0	492,000	0	0	0	0	0	0	0	0	0	0	492,000	1.17	576,834
17			Sunrise-Douglas PRV Station	Other	Paygo	OP	P000115	25,000	0	0	0	0	0	0	0	0	0	0	0	25,000	1.17	29,311
18	Sterling Meadows 2 sites	Treatment	Paygo	WT	P000115	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0		
19	Madeira East Well #2	Treatment	Paygo	WT	P000115	0	0	0	150,000	0	0	0	0	0	0	0	0	150,000	1.17	175,864		
20	Madeira South Lot A	Treatment	Paygo	WT	P000115	260,000	0	0	0	0	0	0	0	0	0	0	0	260,000	1.17	304,831		
21	Arbor Ranch	Treatment	Paygo	WT	P000115	0	0	200,000	0	0	0	0	0	0	0	0	0	200,000	1.17	234,485		
22	Kassis Subdivision	Treatment	Paygo	WT	P000115	0	0	0	150,000	0	0	0	0	0	0	0	0	150,000	1.17	175,864		
23	Rio Del Oro Tank Site	Treatment	Credit Agreement	WT	P000125	0	0	0	200,000	200,000	200,000	200,000	116,000	0	0	0	0	916,000	1.17	1,073,942		
24	Cordova Hills Tank Site	Treatment	Credit Agreement	WT	P000112	0	0	0	200,000	200,000	200,000	200,000	116,000	0	0	0	0	916,000	1.17	1,073,942		
25	TP-E Elk Grove WTP Phs 4 & Rhone Rvr Well	Treatment	Paygo	WT	P000115	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0		
26	Waterman/Grantline Wholesale Meter Station	Treatment	Paygo	WT	P000135	15,000	0	0	0	0	0	0	0	0	0	0	0	15,000	1.17	17,586		
27	Whitelock WTP Site	Treatment	Credit Agreement	WT	P000115	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0		
28	Total Land/Easements					\$400,000	\$492,000	\$200,000	\$700,000	\$400,000	\$400,000	\$400,000	\$232,000	\$0	\$0	\$0	\$0	\$3,224,000		\$3,779,902		
29																						
30	Equipment:	Other	Paygo	OP	P000126	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$220,000	1.17	\$257,934		
31																						
32	Improvements:																					
33	Capital Project Management Orders - 320A	Transmission	Paygo	TM	NA	\$2,804,958	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$0	\$31,415,958	1.17	\$36,832,885		
34	Capital Project Management Orders - 320D	Transmission	Paygo	TM	NA	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0		
35	Total Improvements					\$2,804,958	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$2,861,100	\$0	\$31,415,958		\$36,832,885		
36																						
37	TM Projects (Reimbursements):																					
38	TM - Anatolia III Major Roads TM's (excess credits)	Transmission	Reimbursement	TM	P000128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.17	\$0		
39	TM - Folsom So. Canal Crossing (A III) (excess credits)	Transmission	Reimbursement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0		
40	TM - Sunrise Boulevard Sidewalk Rehab	Transmission	Reimbursement	TM	P000128	200,000	0	0	0	0	0	0	0	0	0	0	0	200,000	1.17	234,485		
41	TM - NGA Big Horn Blvd	Transmission	Reimbursement	TM	P000128	0	134,900	134,873	134,873	134,873	134,873	134,873	134,873					944,138	1.17	1,106,932		
42	TM - NGA Bilby Road	Transmission	Reimbursement	TM	P000128	0	187,900	187,919	187,919	187,919	187,919	187,919	187,919					1,315,414	1.17	1,542,226		
43	Total Reimbursements					\$200,000	\$322,800	\$322,792	\$322,792	\$322,792	\$322,792	\$322,792	\$322,792	\$0	\$0	\$0	\$0	\$2,459,552		\$2,883,643		
44																						
45	Rancho Cordova TM Projects (Credits):																					
46	TM - Excelsior TM & Anatolia WTP (A I/II)	Transmission	Credit Agreement	TM	P000128	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$2,250,000	1.17	\$2,637,958		
47	TM - Sunrise Blvd (A III)	Transmission	Credit Agreement	TM	P000128	1,250,000	250,000	0	0	0	0	0	0	0	0	0	0	1,500,000	1.17	1,758,639		
48	TM - N. Douglas Tank Engineering	Transmission	Credit Agreement	TM	P000128	100,000	0	0	0	0	0	0	0	0	0	0	0	100,000	1.17	117,243		
49	TM - N. Douglas T-Mains - 24" & 36"	Transmission	Credit Agreement	TM	P000128	100,000	0	0	0	0	0	0	0	0	0	0	0	100,000	1.17	117,243		
50	TM - Douglas Road 42" T-Main Sta. 71 - 140	Transmission	Credit Agreement	TM	P000128	300,000	300,000	300,000	300,000	0	0	0	0	0	0	0	0	1,200,000	1.17	1,406,911		
51	TM - Rancho Cordova Pkwy TM	Transmission	Credit Agreement	TM	P000128	250,000	250,000	55,000	0	0	0	0	0	0	0	0	0	555,000	1.17	650,696		
52	TM - Douglas Road Phase 2 - Sta 125 to Sta 178	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0		
53	TM - E NSA P-8-Douglas 98-Douglas Rd 24"	Transmission	Credit Agreement	TM	P000128	200,000	200,000	200,000	0	0	0	0	0	0	0	0	0	600,000	1.17	703,456		
54	TM - E NSA P-8-Arista Del Sol-Americanos Blvd 24"	Transmission	Credit Agreement	TM	P000128	0	0	0	135,000	125,000	125,000	125,000	0	0	0	0	0	510,000	1.17	597,937		
55	TM - E NSA P-8-Grantline 208-Americanos Blvd 24"	Transmission	Credit Agreement	TM	P000128	0	0	0	140,000	140,000	135,000	135,000	0	0	0	0	0	550,000	1.17	644,834		
56	TM - E NSA P-8-Arista Del Sol-Chrysanthy Blvd 24" & 16"	Transmission	Credit Agreement	TM	P000128	0	0	300,000	300,000	300,000	0	0	0	0	0	0	0	900,000	1.17	1,055,183		
57	TM - Chrysanthy Blvd Sta 36 to 64	Transmission	Credit Agreement	TM	P000128	100,000	0	0	0	0	0	0	0	0	0	0	0	100,000	1.17	117,243		
58	TM - NP - Douglas Road Sta. 71 to 141 (fund by 320A)	Transmission	Reimbursement	TM	P000128	0	53,000	0	0	0	0	0	0	0	0	0	0	53,000	1.17	62,139		
59	Total Rancho Cordova TM Projects (Credits)					\$2,550,000	\$1,303,000	\$1,105,000	\$1,125,000	\$815,000	\$510,000	\$510,000	\$250,000	\$250,000	\$0	\$0	\$0	\$8,418,000		\$9,869,482		
60																						
61	North Vineyard Station TM Projects (Credits):																					
62	TM - Vineyard Creek Unit 4	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0		
63	TM - Parkside Village	Transmission	Credit Agreement	TM	P000128	200,000	103,000	0	0	0	0	0	0	0	0	0	0	303,000	1.17	355,245		
64	Total Reimbursements					\$200,000	\$103,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$303,000		\$355,245		

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	
1	SCWA Development Fee Update - Zone 40		Project Type:																		
2	Exhibit 6A		WT - water treatment wells and facilities																		
3	10-Year Capital Improvement Plan		TM - transmission mains																		
4			FT - fluoridation treatment																		
5	NSA Pipeline Project (Zone 40)		PR - pipeline replacement																		
6	Arden Service Area (Zone 41)		MP - master plans																		
7	Northgate 880 Projects - 320C (Zone 41)		WM - water meters																		
8	Laguna Recycled Water Projects - 320D (Zone 40)		WR - water rights																		
9			OP - other projects																		
10																					
11			Future Year Projections																		
12	10-Year CIP Projects ^[1]		Function	Funding Source	Type	Project Number	Year-End Estimates FY2020-21	Final Budget FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	^[2]	Total Cost	ENR Factor	in 2022 Dollars ^[3]
66	Elk Grove TM / WTP Projects (Credits):																				
67	WTP - Bighorn WTP (LR-1)	Treatment	Credit Agreement	WT	P000128	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000	1.17	\$3,517,278
68	TM - Civic Center-Big Horn TM & Raw Water (LR-1)	Transmission	Credit Agreement	TM	P000128	100,000	100,000	0	0	0	0	0	0	0	0	0	0	0	200,000	1.17	234,485
69	TM - Laguna Ridge - Bruceville Road Phase 1 (LR-1)	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
70	TM - Laguna Ridge - Lotz Parkway (LR-1)	Transmission	Credit Agreement	TM	P000128	25,000	0	0	0	0	0	0	0	0	0	0	0	0	25,000	1.17	29,311
71	TM - Laguna Ridge - Whitelock I (LR-1)	Transmission	Credit Agreement	TM	P000128	25,000	25,000	0	0	0	0	0	0	0	0	0	0	0	50,000	1.17	58,621
72	TM - Laguna Ridge - Whitelock II (LR-1)	Transmission	Credit Agreement	TM	P000128	25,000	25,000	25,000	0	0	0	0	0	0	0	0	0	0	75,000	1.17	87,932
73	TM - Laguna Ridge - Elk Grove Blvd	Transmission	Credit Agreement	TM	P000128	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	0	500,000	1.17	586,213
74	TM - Whitelock III TM & Raw Water	Transmission	Credit Agreement	TM	P000128	50,000	0	0	0	0	0	0	0	0	0	0	0	0	50,000	1.17	58,621
75	TM - Elk Grove Auto Mall Phase 2	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
76	TM - Fieldstone South	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
77	TM - Sun Grove 20" Raw	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
78	TM - Vineyard Creek Unit 2 TMs	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
79	TM - Madeira East 83 TM	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
80	TM - Sterling Meadows Phase 1A	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
81	TM - Sterling Meadows Phase 1C	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
82	TM - Sterling Meadows Phase 1D	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
83	TM - Poppy Keys East Raw	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
84	TM- Madeira East Business Park Lotz Parkway	Transmission	Credit Agreement	TM	P000128	0	100,000	100,000	0	0	0	0	0	0	0	0	0	0	200,000	1.17	234,485
85	TM - Sterling Meadows Phase 2B	Transmission	Credit Agreement	TM	P000128	200,000	100,000	0	0	0	0	0	0	0	0	0	0	0	300,000	1.17	351,728
86	TM - Bruceville Meadows – Bruceville Road	Transmission	Credit Agreement	TM	P000128	88,000	88,000	85,845	0	0	0	0	0	0	0	0	0	0	261,845	1.17	306,994
87	TM - Bruceville Meadows – Bilby Road	Transmission	Credit Agreement	TM	P000128	8,000	8,000	8,000	0	0	0	0	0	0	0	0	0	0	24,000	1.17	28,138
88	TOTAL:					\$1,571,000	\$1,496,000	\$1,268,845	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0	\$4,685,845		\$5,493,806
89																					
90	Elk Grove TM / WTP Projects (Credits): Future																				
91	TM - Rio Del Oro - Phase 1 - Village 67B	Transmission	Credit Agreement	TM	P000128	\$0	\$60,000	\$190,000	\$130,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$380,255	1.17	\$445,821
92	TM - Rio Del Oro Pipeline NSA (P-2)	Transmission	Credit Agreement	TM	P000128	0	143,700	263,418	393,673	787,347	787,347	393,673	393,673	196,837	0	0	0	0	3,359,668	1.17	3,938,962
93	TM - Kiefer Blvd Pipeline - NSA (P-3)	Transmission	Credit Agreement	TM	P000128	0	713,600	713,648	713,648	1,427,295	1,427,295	713,648	713,648	356,824	356,824	0	0	0	7,136,430	1.17	8,366,936
94	TM - Eagles Nest Road Pipeline - NSA (P-4)	Transmission	Credit Agreement	TM	P000128	0	407,000	407,027	407,027	814,053	814,053	407,027	407,027	203,513	203,513	0	0	0	4,070,240	1.17	4,772,055
95	TM - Ranch Pipeline - NSA (P-5)	Transmission	Credit Agreement	TM	P000128	0	250,000	0	0	0	0	0	0	0	0	0	0	0	250,000	1.17	293,106
96	TM - Arboretum Pipe System - NSA (P-6)	Transmission	Credit Agreement	TM	P000128	0	59,400	59,354	118,707	118,707	237,414	237,414	118,707	118,707	59,354	0	0	0	1,127,764	1.17	1,322,220
97	TM - South Jaeger Pipeline - NSA (P-7)	Transmission	Credit Agreement	TM	P000128	0	61,600	61,561	123,123	123,123	246,245	246,245	123,123	123,123	61,561	0	0	0	1,169,704	1.17	1,371,391
98	TM - East NSA Pipeline - NSA (P-8)	Transmission	Credit Agreement	TM	P000128	0	0	980,197	1,960,395	1,960,395	3,920,790	3,920,790	1,960,395	1,960,395	980,197	980,197	0	0	18,623,751	1.17	21,834,970
99	TM - Rancho Cordova Parkway 24" (P-9)	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
100	TM - Vineyard Road Pipeline - CSA (P-11)	Transmission	Credit Agreement	TM	P000128	0	157,300	157,291	314,582	314,582	629,164	629,164	314,582	314,582	157,291	0	0	0	2,988,538	1.17	3,503,840
101	TM - Fruitridge Road Pipeline - CSA (P-12)	Transmission	Credit Agreement	TM	P000128	0	0		145,990	145,990	291,981	291,981	583,962	583,962	291,981	0	0	0	2,335,847	1.17	2,738,608
102	TM - Elder Creek Pipeline - CSA (P-13)	Transmission	Credit Agreement	TM	P000128	0	491,700	491,724	983,447	983,447	1,966,895	1,966,895	983,447	983,447	491,724	0	0	0	9,342,726	1.17	10,953,655
103	TM - Bradshaw Road Pipeline - CSA (P-14)	Transmission	Credit Agreement	TM	P000128	0	483,000	483,038	483,038	966,076	966,076	483,038	483,038	241,519	241,519	0	0	0	4,830,342	1.17	5,663,218
104	TM - North Vineyard Sta. (Florin - Gerber) Pipeline - CSA (P-15)	Transmission	Credit Agreement	TM	P000128	0	232,500	232,480	464,960	464,960	232,480	232,480	116,240	116,240	0	0	0	0	2,092,340	1.17	2,453,114
105	TM - Elk Grove Loop Connector Pipelines - CSA (P-18)	Transmission	Credit Agreement	TM	P000128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.17	0
106	TM - Big Horn to Krammerer Pipeline - SSA (P-20)	Transmission	Credit Agreement	TM	P000128	0	0	93,641	93,641	187,282	187,282	93,641	93,641	46,820	46,820	0	0	0	842,768	1.17	988,083
107	TM - North Grant Road Pipeline - NSA (P-22)	Transmission	Credit Agreement	TM	P000128	0		246,915	246,915	493,830	493,830	987,659	987,659	493,830		0	0	0	3,950,638	1.17	4,631,831
108	TM - Florin-Watt - CSA (P-23)	Transmission	Credit Agreement	TM	P000128	0		223,362	223,362	446,724	446,724	893,449	893,449	446,724	0	0	0	0	3,573,794	1.17	4,190,009
109	TM - North Waterman - CSA (P-24)	Transmission	Credit Agreement	TM	P000128	0	61,200	61,212	61,212	122,424	122,424	61,212	61,212	30,606	30,606	0	0	0	612,108	1.17	717,651
110	TM - Sheldon-Waterman - CSA (P-25)	Transmission	Credit Agreement	TM	P000128	0			306,461	306,461	612,922	612,922	1,225,844	1,225,844	612,922	0	0	0	4,903,376	1.17	5,748,845
111	TM - South East Policy Area - SSA (P26)	Transmission	Credit Agreement	TM	P000128	0	0	298,710	597,419	597,419	1,194,838	1,194,838	597,419	597,419	298,710	298,710	0	0	5,675,482	1.17	6,654,083
112	Tank - Cordova Hills Tank	Treatment	Credit Agreement	WT	P000112	0	0	1,012,662	1,012,662	1,012,662	1,012,662	1,012,662	1,012,662	1,012,662	1,012,662	1,012,662	1,012,662	0	9,113,958	1.17	10,685,441
113	Total Elk Grove TM/WTP Projects (Credits)					\$0	\$3,121,000	\$5,729,325	\$8,780,517	\$11,025,862	\$15,590,422	\$13,884,909	\$11,069,728	\$9,546,883	\$5,339,514	\$2,291,569	\$0	\$86,379,729		\$101,273,839	

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	SCWA Development Fee Update - Zone 40		Project Type:																	
2	Exhibit 6A		WT - water treatment wells and facilities																	
3	10-Year Capital Improvement Plan		TM - transmission mains																	
4			FT - fluoridation treatment																	
5	NSA Pipeline Project (Zone 40)		PR - pipeline replacement																	
6	Arden Service Area (Zone 41)		MP - master plans																	
7	Northgate 880 Projects - 320C (Zone 41)		WM - water meters																	
8	Laguna Recycled Water Projects - 320D (Zone 40)		WR - water rights																	
9			OP - other projects																	
10			Future Year Projections																	
11																				
12																				
13																				
115	Elk Grove RAW WATER TM Projects (Credits): Future																			
116	TM - Big Horn Blvd 20" RAW TM - X to Poppy Ridge	Transmission	Credit Agreement	TM	P000128	\$5,000	\$2,200	\$14,449	\$14,449	\$28,899	\$28,899	\$14,449	\$14,449	\$7,225	\$7,225	\$0	\$0	\$137,244	1.17	\$160,908
117	TM - Big Horn Blvd 16" RAW TM - Poppy Ridge to Well	Transmission	Credit Agreement	TM	P000128	5,000	10,000	30,073	30,073	60,146	60,146	30,073	30,073	15,036	15,036	0	0	285,656	1.17	334,911
118	TM - Madeira South 12" RAW TM	Transmission	Credit Agreement	TM	P000128	5,000	7,700	25,346	25,346	50,693	50,693	25,346	25,346	12,673	12,673	0	0	240,816	1.17	282,339
119	TM - Whitelock Blvd 24" RAW TM - X to Lotz Pkwy	Transmission	Credit Agreement	TM	P000128	5,000	31,200	72,356	72,356	144,713	144,713	72,356	72,356	36,178	36,178	0	0	687,406	1.17	805,933
120	TM - Lotz Pkwy 18" RAW TM	Transmission	Credit Agreement	TM	P000128	5,000	104,100	109,149	27,287	0	0	0	0	0	0	0	0	245,536	1.17	287,873
121	Total Elk Grove Raw Water TM Projects (Credits)					\$25,000	\$155,200	\$251,373	\$169,511	\$284,451	\$284,451	\$142,224	\$142,224	\$71,112	\$71,112	\$0	\$0	\$1,596,658		\$1,871,964
122																				
123	SCWA Transmission Main Projects:																			
124	TM - Bradshaw /Sheldon Intersection (City of EG Project)	Transmission	Paygo	TM	P000139	\$0	\$100,000	\$899,000	\$0	\$0	\$0	\$0						\$999,000	1.17	\$1,171,254
125	TM - Bradshaw Rd - Crisswell to Elk Grove Blvd	Transmission	Paygo	TM	P688691	0	212,500	390,000	0	0	0	0						602,500	1.17	706,387
126	TM - Bradshaw Rd - Bond to Sheldon	Transmission	Paygo	TM	P000606	0	827,000	1,673,000	0	0	0	0						2,500,000	1.17	2,931,065
127	TM - Kammerer Rd. Widening; Lent Ranch to Big Horn	Transmission	Paygo	TM	P000607	0	0	0	0	0	0	0						0	1.17	0
128	TM - Kammerer Rd. Ext.; Bruceville to I-5	Transmission	Paygo	TM		0	0	0	0	0	0	0						0	1.17	0
129	TM - Sheldon Rd - EG Florin to Bradshaw	Transmission	Paygo	TM		0	0	0	0	0	0	0						0	1.17	0
130	TM - Sheldon/Waterman Intersection	Transmission	Paygo	TM		0	0	0	0	0	0	0						0	1.17	0
131	TM - Bond Rd. - Bradshaw to Grantline	Transmission	Paygo	TM		0	0	0	0	0	0	0						0	1.17	0
132	TM - Bradshaw - Calvine to Sheldon	Transmission	Paygo	TM		0	827,000	1,673,000	0	0	0	0						2,500,000	1.17	2,931,065
133	TM - Grantline II New Waterman to Bradshaw	Transmission	Paygo	TM		695,000	750,000	-	0	0	0	0						1,445,000	1.17	1,694,156
134	TM - Grantline III Mosher to Bradshaw	Transmission	Paygo	TM		0	0	-	0	0	0	0						0	1.17	0
135	TM - Phase 2 NP T-Main; UPRR to EG Blvd. (paygo)	Transmission	Paygo	TM		100,000	0	0	150,000	0	0	0						250,000	1.17	293,106
136	TM - Phase 2 NP T-Main; UPRR to EG Blvd. (grant)	Transmission	Grant funded	TM		0	0	0	100,000	0	0	0						100,000	1.17	117,243
137	TM - NSA Phase 2 (Pumps & Piping)	Transmission	Paygo	TM	P000133	30,000	523,500	3,227,400	6,868,200	16,916,800	16,916,800	16,916,800	0	0			3,738,515	65,138,015	1.17	76,369,501
138	TM - NSA Pipeline Phase 2	Transmission	Bond funded	TM	P000128	0	0	0										0	1.17	0
139	TM - NSA Pipeline Phase 1	Transmission	Paygo	TM	P000128	0	0	0	0	0	0	0						0	1.17	0
140	TM - Rio Del Oro Pipeline NSA (P-2)	Transmission	Paygo	TM	P000121		0											0	1.17	0
141	TM - EG Florin Rd Widening - Elder Creek to Florin	Transmission	Paygo	TM	Closed	1,200,000	0	0	0	0	0	0						1,200,000	1.17	1,406,911
142	TM - EG Florin Rd - Sheldon to Bond	Transmission	Paygo	TM		0	0	0	0	0	0	0						0	1.17	0
143	TM - Power Inn Road - Calvine to Geneva Pointe	Transmission	Paygo	TM	P000130	195,000	191,000	0	0	0	0	0						386,000	1.17	452,556
144	TM - Power Inn Road - Calvine to Geneva Pointe	Transmission	Grant funded	TM	P708883	0	735,000	0	0	0	0	0						735,000	1.17	861,733
145	TM - Elk Grove Florin T main - Elder Creek Bridge	Transmission	Paygo	TM	P708883	0	0	0	0	0	0	0						0	1.17	0
146	TM - FRWA Fiber optic	Transmission	Paygo	TM	P000120	0	0	0	0	0	0	0						0	1.17	0
147	TM - North Douglas Pressure Reduced Station	Transmission	Paygo	TM	P000123	500,000	0											500,000	1.17	586,213
148	TM - Excelsior Pipeline	Transmission	Paygo	TM		50,000	0											50,000	1.17	58,621
149	TM - White Rock Road - Luyung Drive to Aerojet	Transmission	Paygo	TM	P000132	130,000	552,000											682,000	1.17	799,595
150	TM – Bruceville Road – Di Lusso Dr to Laguna Blvd	Transmission	Paygo	TM			304,500	514,700										819,200	1.17	960,451
151	TM – Elk Grove-Florin Road – Vintage Park Dr to Cobble Crest Dr	Transmission	Paygo	TM			533,500	1,076,000										1,609,500	1.17	1,887,020
152	Total SCWA Transmission Main Projects					\$2,900,000	\$5,556,000	\$9,453,100	\$7,118,200	\$16,916,800	\$16,916,800	\$16,916,800	\$0	\$0	\$0	\$0	\$3,738,515	\$79,516,215		\$93,226,877
153																				
154	Total Transmission Main Projects					\$7,446,000	\$12,057,000	\$18,130,435	\$17,566,020	\$29,414,905	\$33,674,465	\$31,826,725	\$11,834,744	\$9,917,995	\$5,460,626	\$2,291,569	\$3,738,515	\$183,358,999		\$214,974,856

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U		
1	SCWA Development Fee Update - Zone 40 Exhibit 6A 10-Year Capital Improvement Plan NSA Pipeline Project (Zone 40) Arden Service Area (Zone 41) Northgate 880 Projects - 320C (Zone 41) Laguna Recycled Water Projects - 320D (Zone 40)		Project Type: WT - water treatment wells and facilities TM - transmission mains FT - fluoridation treatment PR - pipeline replacement MP - master plans WM - water meters WR - water rights OP - other projects																			
Future Year Projections																						
11																						
12																						
13																						
156			SCWA Water Treatment Plant Projects:																			
157			TP - Poppy Ridge WTP Phase 2	Treatment	Paygo	WT	P000136	\$395,000	\$6,073,000	\$2,626,300									\$4,738,500	\$13,832,800	1.17	\$16,217,934
158			TP – Poppy Ridge WTP Phase 3 - Tank	Treatment	Paygo	WT			0			3,581,000	4,684,000							8,265,000	1.17	9,690,101
159			TP - East Elk Grove Phase 4 - Filter 4	Treatment	Paygo	WT	P583330	790,000	0	0	0	0	0	0	0					790,000	1.17	926,217
160			TP - Franklin Blvd WT Storage Facility	Treatment	Paygo	WT	P000136	0	0	0	0	0	0	0	0					0	1.17	0
161	TB - North Vineyard Station Tank and Booster (Hanfield Drive)	Treatment	Paygo	OP		0	0	0	0	0	0	0	0					0	1.17	0		
162	TB - NSA Terminal Tank & Booster Station Phase 1	Treatment	Paygo	OP	P000122	0	813,300	4,141,700	6,649,000	6,636,900	0	0						18,240,900	1.17	21,386,105		
163	Van Ruiten WTP and Onsite Well	Other	Paygo	WT		0	0	0	0	0	0	0	0					0	1.17	0		
164	TP - Big Horn On-Site Well Equip & Blend Line	Treatment	Paygo	WT	P000111	0	0	0	0	0	0	0	0					0	1.17	0		
165	TP - Whitelock WTP	Treatment	Credit Agreement	WT	P000136	0	0	0	0	0	0	0	0					0	1.17	0		
166	TP - Whitelock WTP	Treatment		WT	P000136	0	0	0	0	0	0	0	0					0	1.17	0		
167	TB-Laguna Tank and Boosters/New-Recycled Water, Phase 2, Elk Grove (Zone 40)	Treatment	Paygo	WT	P000136	0	0	0	2,420,997	0	0	0						2,420,997	1.17	2,838,440		
168	VSWTP Filter Upgrades	Treatment	Paygo	WT	P000136		0											0	1.17	0		
169	Dwight Road TTHM Treatment	Treatment	Paygo	WT	P000136	0	0				1,600,000							1,600,000	1.17	1,875,882		
170	Seismic Retrofit of Mather Housing	Treatment	Paygo	WT	P000117	337,417	650,000	2,400,000	1,250,000									4,637,417	1.17	5,437,029		
171	IM-Big Horn Generator	Treatment	Paygo	WT	P000136	260,000	0											260,000	1.17	304,831		
172	VSWTP Clear Well High Service Pumps for CSA	Treatment	Paygo	WT	P000136	50,000	300,000											350,000	1.17	410,349		
173	Big Horn GWTP Phase 2 – Elk Grove Auto Mall Well	Treatment	Paygo	WT	P000137	150,000	2,109,800	1,750,600										4,010,400	1.17	4,701,897		
174	TB - Cordova Hills Storage Tank and Booster Pump Station	Treatment	Paygo	WT	P000112	0	320,000	500,000										820,000	1.17	961,389		
175	Total Water Treatment Plant Projects					\$1,982,417	\$10,266,100	\$11,418,600	\$10,319,997	\$10,217,900	\$6,284,000	\$0	\$0	\$0	\$0	\$0	\$4,738,500	\$55,227,514		\$64,750,174		
176																						
177	SCWA Water Well Projects:																					
178	WW - Madeira South Well Design	Treatment	Paygo	WT	P000137	\$0	\$0											\$0	1.17	\$0		
179	WW - Big Horn Well - NEW	Treatment	Paygo	WT	P000137	40,000	2,109,800	1,750,600										3,900,400	1.17	4,572,930		
180	WW - ASR Pilot Wells on VSWTP - NEW	Treatment	Paygo	WT	P000137	0	2,500,000	2,500,000										5,000,000	1.17	5,862,130		
181	WW ASR Well Construction Phase 1	Treatment	Paygo	WT		0	0		2,500,000									2,500,000	1.17	2,931,065		
182	WW - Big Horn Well #6 Downhole Const	Treatment	Paygo	WT		0	0	0	0	0	0	0			0	0		0	1.17	0		
183	Total Water Well Projects					\$40,000	\$4,609,800	\$4,250,600	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,400,400		\$13,366,125		
184																						
185	Miscellaneous:																					
186	Sunrise-Douglas PRV Stations (2 Stations)	Other	Paygo	OP	P266510	\$50,000	\$589,500	\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$639,500	1.17	\$749,766		
187	Water System Infrastructure Plan (old: Infrastructure Water Sys Update 2012)	Other	Paygo	MP		0	0	0	0	0	0	0			0	0		0	1.17	0		
188	Water Supply Master Plan	Other	Paygo	MP	P000127	0	0	300,000	300,000		300,000	300,000						1,200,000	1.17	1,406,911		
189	Water Supply Master Plan - Chapter 1	Other	Paygo	MP	P000127	300,000	0											300,000	1.17	351,728		
190	Water Supply Master Plan - Chapter 2	Other	Paygo	MP			300,000											300,000	1.17	351,728		
191	Water Supply Master Plan Amendment	Other	Paygo	MP	P000127	0	0	0	0	0	0	0			0	0	0	0	1.17	0		
192	Water Supply Master Plan Update (Incorporate ASR)	Other	Paygo	MP			500,000											500,000	1.17	586,213		
193	Recycled Water Master Plan Phase 1 (Feasibility Study: Operating Exp)	Other	Paygo	MP	P000127	0	0	0	0	0	0	0			0	0	0	0	1.17	0		
194	Recycled Water Master Plan Phase 2	Other	Paygo	MP	P000127		0	0	0	0	0	0			0	0		0	1.17	0		
195	Water Supply Master Plan Environmental Impact Report	Other	Paygo	MP	P000127	0	0	500,000	500,000		500,000	500,000						2,000,000	1.17	2,344,852		
196	Urban Water Management Plan	Other	Paygo	MP	P000127	0	0	0	0	40,000	0	0			0	0		40,000	1.17	46,897		
197	IM-Waterman/Grantline Wholesale Meter Station	Meters	Paygo	WM	P000135	25,000	280,000	317,500	0	0	0	0			0	0		622,500	1.17	729,835		
198	Bradshaw / Bond Metering Station	Meters	Paygo	WM		0	0	0	0	0	0	0			0	0		0	1.17	0		
199	Zone 40 O&M Model	Other	Paygo	OP		0	0	0	0	0	0	0			0	0		0	1.17	0		
200	Water Storage or Groundwater Recharge Opportunities (ex. Mining Pit)	Other	Paygo	OP			0											0	1.17	0		
201	Lakeside Media Replacement	Treatment	Paygo	WT	P000116	75,000	0											75,000	1.17	87,932		
202	Z41 O&M-TP-Big Horn WTP Frontage Landscaping	Treatment	Paygo	WT	P000136		0											0	1.17	0		
203	Poppy Ridge WTP Frontage Landscaping	Treatment	Paygo	WT	P000136	70,000	0											70,000	1.17	82,070		
204	Zone 40 Fee Nexus Study	Treatment	Paygo	WT	P000127	0	0				250,000							250,000	1.17	293,106		
205	Hanfield Storage Tank Frontage Landscaping	Treatment	Paygo	WT	P000136	50,000	0											50,000	1.17	58,621		
206	Pre 1914 Surfacewater Rights	Water Rights	Paygo	WR			0											0	1.17	0		
207	Total Miscellaneous					\$570,000	\$1,669,500	\$1,117,500	\$800,000	\$40,000	\$1,050,000	\$800,000	\$0	\$0	\$0	\$0	\$0	\$6,047,000		\$7,089,659		
208																						
209	Groundwater Projects																					
210	GWTP-2 West Jackson GWTP	Groundwater	Paygo	WT													28,932,200	28,932,200	1.17	33,920,863		
211	GWTP-7 Big Horn GWTP Expansion	Groundwater	Paygo	WT													10,733,700	10,733,700	1.17	12,584,469		
212	Total Groundwater					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,665,900	\$39,665,900		\$46,505,332	
213																						
214	Total - Zone 40					\$13,263,375	\$31,975,500	\$37,998,235	\$34,767,117	\$42,953,905	\$44,289,565	\$35,907,825	\$14,947,844	\$12,799,095	\$8,341,726	\$5,172,669	\$48,142,915	\$330,559,771		\$387,556,867		

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	
1	SCWA Development Fee Update - Zone 40 Exhibit 6A 10-Year Capital Improvement Plan NSA Pipeline Project (Zone 40) Arden Service Area (Zone 41) Northgate 880 Projects - 320C (Zone 41) Laguna Recycled Water Projects - 320D (Zone 40)		Project Type: WT - water treatment wells and facilities TM - transmission mains FT - fluoridation treatment PR - pipeline replacement MP - master plans WM - water meters WR - water rights OP - other projects																		
San Francisco:																					
ENR-CCI																					
6/30/2022																					
15,356																					
Future Year Projections																					
11	10-Year CIP Projects ^[1]		Function	Funding Source	Type	Project Number	Year-End										Total Cost	ENR Factor	in 2022 Dollars ^[3]		
12							Estimates	Final Budget													
13							FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30				FY2030-31	^[2]
217							SUMMARY BY CATEGORY														
218	Land/Easements:					\$400,000	\$492,000	\$200,000	\$700,000	\$400,000	\$400,000	\$400,000	\$232,000	\$0	\$0	\$0	\$0	\$3,224,000	1.17	\$3,779,901	
219	Groundwater Projects					0	0	0	0	0	0	0	0	0	0	0	39,665,900	39,665,900	1.17	46,505,332	
220	Equipment:					20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0	220,000	1.17	257,934	
221	Improvements:					2,804,958	2,861,100	2,861,100	2,861,100	2,861,100	2,861,100	2,861,100	2,861,100	2,861,100	2,861,100	2,861,100	0	31,415,958	1.17	36,832,885	
222	TM Projects (Reimbursements):					200,000	322,800	322,792	322,792	322,792	322,792	322,792	322,792	322,792	0	0	0	2,459,552	1.17	2,883,643	
223	Rancho Cordova TM Projects (Credits):					2,550,000	1,303,000	1,105,000	1,125,000	815,000	510,000	510,000	250,000	250,000	0	0	0	8,418,000	1.17	9,869,482	
224	North Vineyard Station TM Projects (Credits):					200,000	103,000	0	0	0	0	0	0	0	0	0	0	303,000	1.17	355,245	
225	Elk Grove TM / WTP Projects (Credits):					1,571,000	1,496,000	1,268,845	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	0	4,685,845	1.17	5,493,806	
226	Elk Grove TM / WTP Projects (Credits): Future					0	3,121,000	5,729,325	8,780,517	11,025,862	15,590,422	13,884,909	11,069,728	9,546,883	5,339,514	2,291,569	0	86,379,729	1.17	101,273,839	
227	Elk Grove RAW WATER TM Projects (Credits): Future					25,000	155,200	251,373	169,511	284,451	284,451	142,224	142,224	71,112	71,112	0	0	1,596,658	1.17	1,871,963	
228	SCWA Transmission Main Projects:					2,900,000	5,556,000	9,453,100	7,118,200	16,916,800	16,916,800	16,916,800	0	0	0	0	3,738,515	79,516,215	1.17	93,226,876	
229	SCWA Water Treatment Plant Projects:					1,982,417	10,266,100	11,418,600	10,319,997	10,217,900	6,284,000	0	0	0	0	0	4,738,500	55,227,514	1.17	64,750,173	
230	SCWA Water Well Projects:					40,000	4,609,800	4,250,600	2,500,000	0	0	0	0	0	0	0	0	11,400,400	1.17	13,366,125	
231	Miscellaneous:					570,000	1,669,500	1,117,500	800,000	40,000	1,050,000	800,000	0	0	0	0	0	6,047,000	1.17	7,089,660	
232	Total - Zone 40					\$13,263,375	\$31,975,500	\$37,998,235	\$34,767,117	\$42,953,905	\$44,289,565	\$35,907,825	\$14,947,844	\$12,799,095	\$8,341,726	\$5,172,669	\$48,142,915	\$330,559,771		\$387,556,864	
233																					
234	SUMMARY BY FUNCTION																				
235	Groundwater					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,665,900	\$39,665,900	1.17	\$46,505,332	
236	Treatment					3,592,417	15,875,900	17,881,862	14,532,659	11,630,562	7,946,662	1,412,662	1,244,662	1,012,662	1,012,662	1,012,662	4,738,500	81,893,872	1.17	96,014,504	
237	Transmission					9,250,958	14,410,100	18,978,873	19,414,458	31,263,343	35,522,903	33,675,163	13,683,182	11,766,433	7,309,064	4,140,007	3,738,515	203,152,999	1.17	238,181,854	
238	Other					395,000	1,409,500	820,000	820,000	60,000	820,000	820,000	20,000	20,000	20,000	20,000	0	5,224,500	1.17	6,125,340	
239	Meters					25,000	280,000	317,500	0	0	0	0	0	0	0	0	0	622,500	1.17	729,835	
240	Total - Zone 40 Projects					\$13,263,375	\$31,975,500	\$37,998,235	\$34,767,117	\$42,953,905	\$44,289,565	\$35,907,825	\$14,947,844	\$12,799,095	\$8,341,726	\$5,172,669	\$48,142,915	\$330,559,771		\$387,556,865	
241																					
242	SUMMARY BY FUNDING																				
243	Paygo																				
244	Groundwater		Paygo			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,665,900	\$39,665,900	1.17	\$46,505,332	
245	Treatment		Paygo			2,592,417	14,875,900	15,869,200	13,119,997	10,217,900	6,534,000	0	0	0	0	0	4,738,500	67,947,914	1.17	79,663,900	
246	Transmission		Paygo			5,704,958	8,174,100	12,314,200	9,879,300	19,777,900	19,777,900	19,777,900	2,861,100	2,861,100	2,861,100	2,861,100	3,738,515	110,589,173	1.17	129,657,620	
247	Other		Paygo			395,000	1,409,500	820,000	820,000	60,000	820,000	820,000	20,000	20,000	20,000	20,000	0	5,224,500	1.17	6,125,340	
248	Meters		Paygo			25,000	280,000	317,500	0	0	0	0	0	0	0	0	0	622,500	1.17	729,835	
249	Total Paygo					\$8,717,375	\$24,739,500	\$29,320,900	\$23,819,297	\$30,055,800	\$27,131,900	\$20,597,900	\$2,881,100	\$2,881,100	\$2,881,100	\$2,881,100	\$48,142,915	\$224,049,987		\$262,682,027	
250																					
251	SB 1760 and Grant Funded																				
252	Treatment		Grant funded			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.17	\$0	
253	Transmission		Grant funded			0	735,000	0	100,000	0	0	0	0	0	0	0	0	835,000	1.17	978,976	
254	Total Grant Funded					\$0	\$735,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$835,000		\$978,976	
255																					
256	Paygo + Grants																				
257	Credit Agreement																				
258	Treatment		Credit Agreement			\$1,000,000	\$1,000,000	\$2,012,662	\$1,412,662	\$1,412,662	\$1,412,662	\$1,412,662	\$1,244,662	\$1,012,662	\$1,012,662	\$1,012,662	\$0	\$13,945,958	1.17	\$16,350,604	
259	Transmission		Credit Agreement			3,346,000	5,125,200	6,341,881	9,112,366	11,162,651	15,422,211	13,574,471	10,499,290	8,905,333	4,447,964	1,278,907	0	89,216,274	1.17	104,599,478	
260	Total Credit Agreement					\$4,346,000	\$6,125,200	\$8,354,543	\$10,525,028	\$12,575,313	\$16,834,873	\$14,987,133	\$11,743,952	\$9,917,995	\$5,460,626	\$2,291,569	\$0	\$103,162,232		\$120,950,082	
261																					
262	Reimbursement																				
263	Transmission		Reimbursement			200,000	375,800	322,792	322,792	322,792	322,792	322,792	322,792	0	0	0	0	2,512,552	1.17	2,945,781	
264	Total Reimbursement					\$200,000	\$375,800	\$322,792	\$322,792	\$322,792	\$322,792	\$322,792	\$322,792	\$0	\$0	\$0	\$0	\$2,512,552		\$2,945,781	
265																					
266																					
267	Total Funding					\$13,263,375	\$31,975,500	\$37,998,235	\$34,767,117	\$42,953,905	\$44,289,565	\$35,907,825	\$14,947,844	\$12,799,095	\$8,341,726	\$5,172,669	\$48,142,915	\$330,559,771		\$387,556,866	
268																					
269	NOTES:																				
270	[1] Ten-Year capital improvement plan as of "Final Budget FY 2021-22", Recycled, non-potable, and reclaimed not included.																				
271	[2] The WSIP 2016 showed items that are partially or not included in the 10-Yr CIP. Adjsutments were made as follows to include those projects:																				
272	- Poppy Ridge GWTP, as shown in 2016 WSIP, Table 6-8, page 6-16, wasn't built in Phase 1 and is included in 10-Yr CIP. The difference in cost between the 10-Yr and the 2016 WSIP is applied to 2032 to buildout. (\$13,832,800 - \$9,094,300 = \$4,738,500)																				
273	- NSA Phase B, as shown in the 2016 WSIP, Table 6-8, page 6-16, is partially included in the 10-Yr CIP. The difference in cost is applied to 2032 to buildout. (\$84,586,140-\$101,712-\$492,000-\$61,399,500-\$478,701-\$18,375,712=\$3,738,515)																				
274	- West Jackson GWTP-2, as shown in the 2016 WSIP, Table 6-10, page 6-18, is not included in the 10-Yr CIP. All is applied to 2032 to build-out. (\$28,932,200)																				
275	- Big Horn GWTP-7 , as shown in the 2016 WSIP, table 6-10, page 6-18, is partially included in the 10-Yr CIP. The difference is applied to 2032 buildout. (\$14,744,100-\$4,010,400=\$10,733,700)																				

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	SCWA Development Fee Update - Zone 40		<div>Project Type:</div> <div>WT - water treatment wells and facilities</div> <div>TM - transmission mains</div> <div>FT - fluoridation treatment</div> <div>PR - pipeline replacement</div> <div>MP - master plans</div> <div>WM - water meters</div> <div>WR - water rights</div> <div>OP - other projects</div>																	
2	Exhibit 6A																			
3	10-Year Capital Improvement Plan																			
4																				
5	NSA Pipeline Project (Zone 40)																			
6	Arden Service Area (Zone 41)																			
7	Northgate 880 Projects - 320C (Zone 41)																			
8	Laguna Recycled Water Projects - 320D (Zone 40)																			
9																				
10																				
Future Year Projections																				
11	<div>10-Year CIP Projects^[1]</div> <div>Function</div> <div>Funding Source</div> <div>Type</div> <div>Project Number</div> <div>Year-End Estimates</div> <div>Final Budget</div> <div>FY2022-23</div> <div>FY2023-24</div> <div>FY2024-25</div> <div>FY2025-26</div> <div>FY2026-27</div> <div>FY2027-28</div> <div>FY2028-29</div> <div>FY2029-30</div> <div>FY2030-31</div> <div>^[2]</div> <div>Total Cost</div> <div>ENR Factor</div> <div>in 2022 Dollars^[3]</div>																			
12																				
13																				
276	[3] Jan 2021 Engineering News Record, for San Francisco construction cost index.																			

SCWA Development Fee Update - Zone 40
Exhibit 6B
Full Capital Improvement Plan

San Francisco: ENR-CCI
6/30/2022
15,356

Table 6-12 Zone 40 CIP Cost Summary (page 6-20 of 2016 WSIP)

Projects	Ten Year ^[1]	2032 ^[2]	^[3] Phase 3 17 Yr. (2036 to 2052)	Less City POU Buy-In Cost and Recycled ^[4]	Net Phase 3 Costs	ENR Factor	Phase 3 in 2022 Dollars ^[5]	Total CIP
Surface Water Projects	\$0	\$0	\$202,034,400	(\$32,000,000)	\$170,034,400	1.34	\$227,057,028	\$227,057,028
Groundwater Projects	0	46,505,332	73,100,600	0	73,100,600	1.34	97,615,571	144,120,903
Treatment	91,276,004	4,738,500		0	0	1.34	0	96,014,504
Recycled Water Projects	0	0	20,000,000	(20,000,000)	0	1.34	0	0
Storage Projects	0	0	46,145,900	0	46,145,900	1.34	61,621,360	61,621,360
Pipeline Projects	234,443,339	3,738,515	99,778,150	0	99,778,150	1.34	133,239,687	371,421,541
Non-Specific Project Costs	6,125,340	0	0	0	0	1.34	0	6,125,340
Meters	<u>729,835</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	1.34	<u>0</u>	<u>729,835</u>
Total	\$332,574,518	\$54,982,347	\$441,059,050	(\$52,000,000)	\$389,059,050		\$519,533,646	\$907,090,511
		\$387,556,865						

NOTES:

[1] Ten-Year CIP from Exhibit 6A in 2022 dollars.

[2] Projects from 2016 WSIP, page 6-16 that were not included in ten year CIP. Dollars are not adjusted to 2021 due to overlap in project costs.

[3] 2016 WSIP, Table 6-12, page 6-20, Zone 40 CIP Cost Summary.

[4] 2016 WSIP, page 6-18, estimates the City POU buy-in of \$32 million in 2005 costs. Dollars are not adjusted to 2021 due to overlap in project costs.

[5] 2016 WSIP, page 6-20 estimates Phase 3 costs, net of City POU estimate, in 2017 dollars brought to 2021 dollars.