

**Exhibit "A"**

**NEVADA COUNTY SANITATION DISTRICT NO. 1  
DESCRIPTION OF REAL PROPERTY RECEIVING SEWER CHARGES  
FOR FISCAL YEAR 2016-2017**

**Zone 1 - Lake Wildwood O&M - Fund 4728**

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All improved parcels within Tax Rate Area Codes 80003, 80006, 80007, 80008 shall be charged the following fees per connected EDU:

Sewer Maintenance and Operation: \$712.00 (4728-91005-709-2000-451040)  
**Capital Acquisition and Improvement:** \$283.00 (4728-91005-709-2000-451170)

All unimproved parcels within Tax Rate Area Codes 80003, 80006, 80007 and 80008 shall be charged the following fees per standby EDU:

Sewer Maintenance: \$102.00 (4728-91005-709-2000-451040)  
**Capital Acquisition and Improvement:** \$283.00 (4728-91005-709-2000-451170)

The following parcel list shall be charged for other than one EDU (connected and/or standby):

APN	Connected	Total Conn.	Standby	Total S/B	Total Charge
31-330-30	2	\$ 1,990	0	\$ -	\$ 1,990
50-020-32	12	\$ 11,940	3	\$ 1,155	\$ 13,095
50-320-39	8	\$ 7,960	2	\$ 770	\$ 8,730
50-320-40	7	\$ 6,965	1	\$ 385	\$ 7,350
50-410-01	0	\$ -	159	\$ 61,215	\$ 61,215
50-410-02	0	\$ -	200	\$ 77,000	\$ 77,000
51-030-01	15	\$ 14,925	4	\$ 1,540	\$ 16,465
51-030-02	0	\$ -	0	\$ -	\$ -
51-030-05	0	\$ -	0	\$ -	\$ -

Billed w/ 51-030-01  
 Billed w/ 51-030-01

All other parcels which are included in the above described Tax Rate Area Codes shall be charged at the single EDU rate (connected or standby). These charges shall be placed on and collected through the County property tax bill excepting therefrom those particular parcels which do not receive a County property tax bill which will be billed separately by the Department of Sanitation.

**Zone 2 - Lake of the Pines O&M - Fund 4740**

All improved parcels within Tax Rate Area Code 72009, and APN's 21-730-51, 21-730-87, 57-141-67 and 57-200-03 shall be charged the following fees per connected EDU:

Sewer Maintenance and Operation:	\$810.00	<b>(4740-91005-709-2000-451040)</b>
Capital Acquisition and Improvement:	\$375.00	<b>(4740-91005-709-2000-451170)</b>

The following improved parcels within TAC 72009 have prepaid their capital fees and are to be exempt from the Capital Acquisition and Improvement fee per connected EDU.

11-151-14, 11-171-11, 11-171-19, 11-171-42, 11-171-49, 11-171-64, 11-221-30, 21-780-14, 57-300-16, 57-300-17, 57-300-18, 57-300-19, 57-300-20, 57-300-21, and 57-300-22

All unimproved parcels within Tax Rate Area Code 72009, and APN's 21-730-51, 21-730-87, 57-141-67, 57-200-03 and 57-300-15 shall be charged the following fees per standby EDU:

Sewer Maintenance:	\$100.00	<b>(4740-91005-709-2000-451040)</b>
Capital Acquisition and Improvement:	\$375.00	<b>(4740-91005-709-2000-451170)</b>

The following unimproved parcels within TAC 72009 have prepaid their capital fees and are to be exempt from the Capital Acquisition and Improvement fee per connected EDU.

57-320-11 and 57-320-12

Improved parcels with the following APN's:

11-151-05, 11-151-17, 11-151-24, 11-151-27, 11-151-28, 11-151-39, 11-161,04, 11-161-07, 11-161-17, 11-161-18, 11-161-20, 11-171-08, 11-171-20, 11-171-28, 11-171-31, 11-171-34, 11-171-38, 11-171-45, 11-171-53, 11-171-54, 11-171-55, 11-171-60, 11-171-62, 11-171-63, 11-171-65, 11-171-70, 11-171-78, 11-191-28, 11-191-45, and 11-191-50

shall be charged the following fees per connected EDU:

Sewer Maintenance:	\$810.00	<b>(4740-91005-709-2000-451040)</b>
Capital Acquisition and Improvement:	\$1,748.00	<b>(4740-91005-709-2000-451170)</b>

The following parcel list shall be charged for other than one EDU (connected and/or standby):

APN	Connected	Total Conn.	Standby	Total S/B	Total Charge	
11-181-05	12	\$ 9,720	0	0	\$ 9,720	Cap. chgs. prepaid
21-010-25	42	\$ 49,770	1	\$ 475	\$ 50,245	
21-730-38	4	\$ 4,740	2	\$ 950	\$ 5,690	
21-730-51	0	\$ -	3	\$ 1,425	\$ 1,425	
21-730-87	0	\$ -	16	\$ 7,600	\$ 7,600	
21-740-12	2	\$ 2,370	0	\$ -	\$ 2,370	
21-740-16	2	\$ 2,370	0	\$ -	\$ 2,370	
21-740-19	2	\$ 2,370	0	\$ -	\$ 2,370	
SD08-17 21-780-15	0	\$ -	0	\$ -	\$ -	EDUs not purchased
57-141-68	5	\$ 5,925	0	\$ -	\$ 5,925	2 EDUs w/Cap. chgs. prepaid
57-141-95	0	\$ -	0	\$ -	\$ -	unbuildable parcel
57-200-03	0	\$ -	2	\$ 950	\$ 950	

All other parcels which are included in the above Tax Rate Area Code or specifically identified shall be charged at the single EDU rate (connected or standby). These charges shall be placed on and collected through the County property tax bill excepting therefrom those particular parcels which do not receive a County property tax bill which will be billed separately by the Department of Sanitation.

Memo

Memo:								
To:	Auditor / Controller							
From:	DOTS Finance - Wastewater Div.							
Reference:	Sanitation District No. 1 BOS Reso. No. SD04-14 and attached Exhibit A, Placing sewer charges for 0405 on Nev Co Tax Roll							
	Reso.SD04-14, Item 3, requests that sewer charges be collected and placed into the appropriate funds as specifically detailed in Exhibit "A". It has been observed that there were some clerical-type errors in Exhibit A. Fund numbers were not clearly specified for the purpose of placing collections into the appropriate fund, particularly in the case of the Lake Wildwood Capital Improvement fund. We have modified Exhibit A to include the Fund No. (and org code) to match the verbal description for the sewer charges applicable to each fund.							
	According to Dee Murphy of County Counsel, minor changes to Reso's may be done without going back through the BOS approval process - the "clerical error" exception. This Reso and Exhibit were reviewed with Dee, and it was her opinion that the changes we are making fall within the realm of clerical error.							
	One other error was found in Exhibit A during this process. Gold Creek, Zone 5, had a Sewer O&M rate listed as \$75, and a Capital Acquisition and Improvement rate of \$70, for a total sewer charge of \$145. This is how the charges were split in the previous year. However, in 0405 the approved budget reclassified the capital charge as O&M and the Capital charge was zero. The total sewer charge for Gold Creek remains the same at \$145, but should have been listed in Exhibit A entirely as Sewer O&M.							
	Attached please find a copy of the Reso SD04-14, with the modified Exhibit "A"; a copy of the LWW Capital Improvement (approved) 0405 budget; and a copy of the Gold Creek (approved) 0405 budget.							