

ENGINEER'S REPORT

FOR

**KNIGHTS LANDING COMMUNITY
SERVICES DISTRICT**

OCTOBER 23, 2020

Prepared By:

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- EXHIBIT B – Capital Replacement Cost Opinions
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I. BACKGROUND OF DISTRICT FUNCTIONS:

A. GENERAL:

Knights Landing Community Services District (KLCSD) is located within Yolo County, bounded on the north by the Sacramento River, on the west by the Colusa Basin Drainage Canal, on the south by the Knights Landing Ridge Cut, and extends a short distance beyond the abandoned Southern Pacific Railroad embankment to the east. The KLCSD comprises a portion of Township 11 North, Range 2 East, Mount Diablo Base and Meridian. A general location map of the KLCSD is found on **Figure 1, Vicinity Map** and a boundary map of the KLCSD is shown on **Figure 2, Boundary of KLCSD**.

B. HISTORY:

The KLCSD was created by Resolution No. 68-41 on May 28, 1968. The Resolution provides for the supply of water and the collection, treatment and disposal of sewage within the KLCSD area. The gross area within the KLCSD is approximately 154.5± acres.

C. LAND USE:

Lands within the District are used extensively for residential purposes with some industrial and commercial uses dispersed throughout the area.

D. EXISTING WATER SUPPLY:

There are three (3) water wells that supply water to the distribution system: (1) School Yard/Railroad Street Well (Well #3); (2) Ridge Cut Well (Well #4); and (3) Third Street Well (Well #5).

Well #3 was constructed in 1971 and has a capacity of approximately 700 gallons per minute. Due to the age and the low capacity of Well #3, it is recommended to build-up the KLCSD's reserves for the eventual replacement of this well and hydro-pneumatic tanks. Well #4 was constructed in 1981 and has a capacity of approximately 1,000 gallons per minute after being converted to a submersible pump. Well #5 was constructed in 1999 and has a capacity of approximately 1,000 gallons per minute after being converted to a submersible pump. Well #5 has been converted to a standby well and is not used unless there is an emergency as this well tests above the maximum contaminant level (MCL) for arsenic.

The three wells are connected to a distribution system consisting of 4-inch, 6-inch and 8-inch diameter water lines of which the majority was installed at KLCSD's inception in the early 1970s. Due to the age of the distribution system it is recommended to build-up the KLCSD's reserves for the eventual repairs that will be needed as these pipelines approach the limits of their design life.

Reserves will also be needed for the replacement of smaller diameter pipes as well as a water storage tank and booster pump to improve fire flows. A detailed analysis will be needed to determine main line replacement and tank size, however, a preliminary study has indicated that a 1,000,000 gallon tank would be required.

E. EXISTING WASTEWATER COLLECTION AND TREATMENT SYSTEM:

Wastewater is conveyed by a collection system consisting of 6-inch, 8-inch, 10-inch, and 12-inch diameter sewer lines of which the majority was installed at KLCSD's inception in the early 1970s. Due to the age of the distribution system it is recommended to build-up the KLCSD's reserves for the repairs that will be needed as these pipelines approach the limits of their design life. Reserves should also be added so that the collection system can be cleaned and then inspected by a TV camera on a regular basis.

Another issue with the collection system is that there is significant inflow/infiltration that appears to be related to extended high-water levels within the Sacramento River. Maintenance funds will be needed to investigate this issue so that repairs can be made to alleviate potential capacity issues at the wastewater treatment ponds.

F. OPERATION AND MAINTENANCE:

The KLCSD is required to operate and maintain its sewer and water systems to certain minimum standards. The wastewater system monitoring and reporting must comply with Waste Discharge Requirements Order No. R5-2007-0149-01, issued by the California Regional Water Quality Control Board. The water system is inspected annually by the State Water Resources Control Board – Division of Drinking Water. These activities and compliance with the applicable standards are costly and the costs are only expected to increase.

II. SPECIAL BENEFITS OF WORKS

The water system and sewer system works that have been described provide special benefits to all the lands within the KLCSD boundary. This Engineer's Report has analyzed the lands, water system and sewer system works of the KLCSD and has considered the impact upon those lands as to the special benefits received from maintenance and operation of the District works.

This Engineer's Report also determines that operation and maintenance of the KLCSD's sewer and water systems provides a special benefit to all of the lands within the KLCSD boundary.

III. PROPOSED RATE INCREASE

Pursuant to passage of Proposition 218 by the voters of the State of California on November 5, 1996, the KLCSD requested preparation of this Engineer's Report.

The purpose of this Report is to provide background on the KLCSD's existing operations and maintenance activities, and the proposed increase in the KLCSD's sewer and water rates necessary to raise funds for the continued maintenance, repair and operation of the works, the payment of incidental expenses, and for construction or reconstruction or replacement of works necessary for carrying out the original or supplemental plan of the KLCSD.

A. BACKGROUND:

Since the last sewer and water rate increase on January 1, 2020, the KLCSD has been unable to build-up its reserves that will be needed for maintenance and improvement projects.

The Board of Directors is proposing another increase in the KLCSD's water and sewer rates beginning in 2021. The purposes of the proposed increase are: (1) to increase the KLCSD's cash reserves so that they will be able to install necessary improvements, replacements, and repairs; and (2) increases in general operation and maintenance funds.

KLCSD operation and maintenance activities on the sewer and water systems include clearing debris from the sewer pumping plant, mechanical and routine lubrication and maintenance of the pumps, motors and electrical systems, cost of electricity to run sewer pumping plant and water wells, disinfection of wells, sewer pond monitoring, weed abatement, repairs of broken sewer and water services and water well testing and monitoring.

B. SEWER AND WATER RATES DETERMINATION:

These special benefits for both sewer and water services are over and above any general benefits accruing to the KLCSD properties and the increase shall be levied per the following criteria:

1. The special benefit provided by the KLCSD to each parcel within KLCSD, shall be proportionate to the continued maintenance, repair and operation of the KLCSD works, the payment of incidental expenses and for construction or reconstruction or replacement of KLCSD works necessary for carrying out the original or supplemental plan of KLCSD.
2. No sewer and water rates (assessment) shall be imposed on any parcel within the KLCSD which exceeds the reasonable cost of the proportional special benefit conferred on the parcel.
3. Only special benefits provided to the parcels within the KLCSD are assessable.
4. The parcels or properties assessed shall receive a special benefit over and above the general benefits afforded to the parcels or properties within the KLCSD.
5. The amount of the increase shall be proportional to, and no greater than, the special benefit conferred on the parcel.

The KLCSD's Budget Projections, shown in **Exhibit A – Budgets for 2020-2021, 2021-2022 & 2022-2023**, details the maintenance, repair and operation of the KLCSD works, the payment of incidental expenses thereof, and the construction of the KLCSD works supplemental to, or in replacement of, existing works through fiscal years 2022-2023. This budget is based on additional operation, maintenance, repair, rehabilitation, and replacement

of the water and wastewater systems, as well as increasing expenditures on overdue maintenance and to build reserves for replacing the aging system components. See **Exhibit B – Capital Replacement Cost Opinions**, for estimated replacement costs. Note that this budget does not include any allowances for extra ordinary circumstances or catastrophic events.

The budget scenario presented in **Exhibit A – Budgets for 2020-2021, 2021-2022 & 2022-2023**, for the budget of existing expenditures for the 2020-2021, 2021-2022 & 2022-2023 fiscal years adds only \$10,000.00 to the reserve fund by the end of 2023 while replacement costs are well over \$8,000,000. Once the Development Impact Fee Loan (**Exhibit C – Resolution of Internal Loan**) is repaid this will improve slightly but still nowhere near the funds needed for the eventual replacement needs of the system.

As noted above, the KLCSD's activities provide special benefits to all parcels of land within the KLCSD. The proposed increases in the sewer and water rates meet the criteria stated above for a valid rate increase pursuant to Proposition 218.

C. ANNUAL ESCALATION:

In order to ensure that KLCSD is able to provide the needed services over time, it may be important to increase the Assessment Rate subject to the rising costs of labor and materials over time. The Assessment Engineer has determined that an appropriate escalation factor is reflective of construction labor and materials used for the services provided. Therefore, beginning in fiscal year 2021-2022, the maximum authorized Assessment Rate will be subject to an annual inflationary escalator pursuant to Government Code §53739(b) based on the annual change in the Consumer Price Index June to June CPI-W – Size Class B/C, all items, with Base Period December 1996 = 100, published by the U.S. Department of Labor, Bureau of Labor Statistics, subject to a minimum of 0% and a maximum of 2% in any given year. The KLCSD Board may elect to levy the Assessment up to the maximum authorized Assessment Rate in any given year, based on an annual budget analysis.

Dated: **OCTOBER 23, 2020**

Laugenour and Meikle, District Engineer

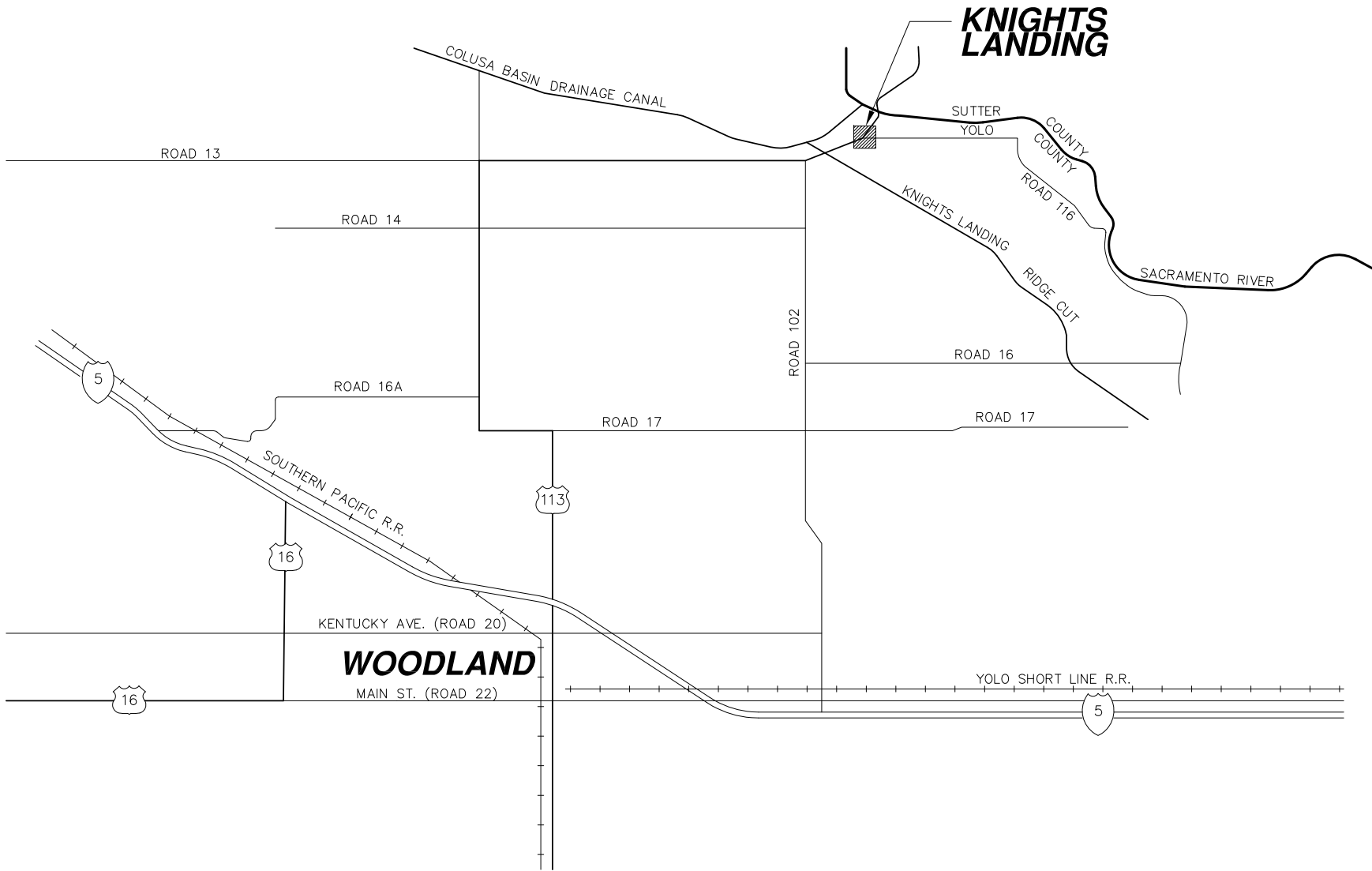
By: 

TODD C. TOMMERAASON

FIGURES

Figure 1: KLCSD - VICINITY MAP

Figure 2: KLSCD - BOUNDARY MAP



N.T.S.

FIGURE 1
VICINITY MAP

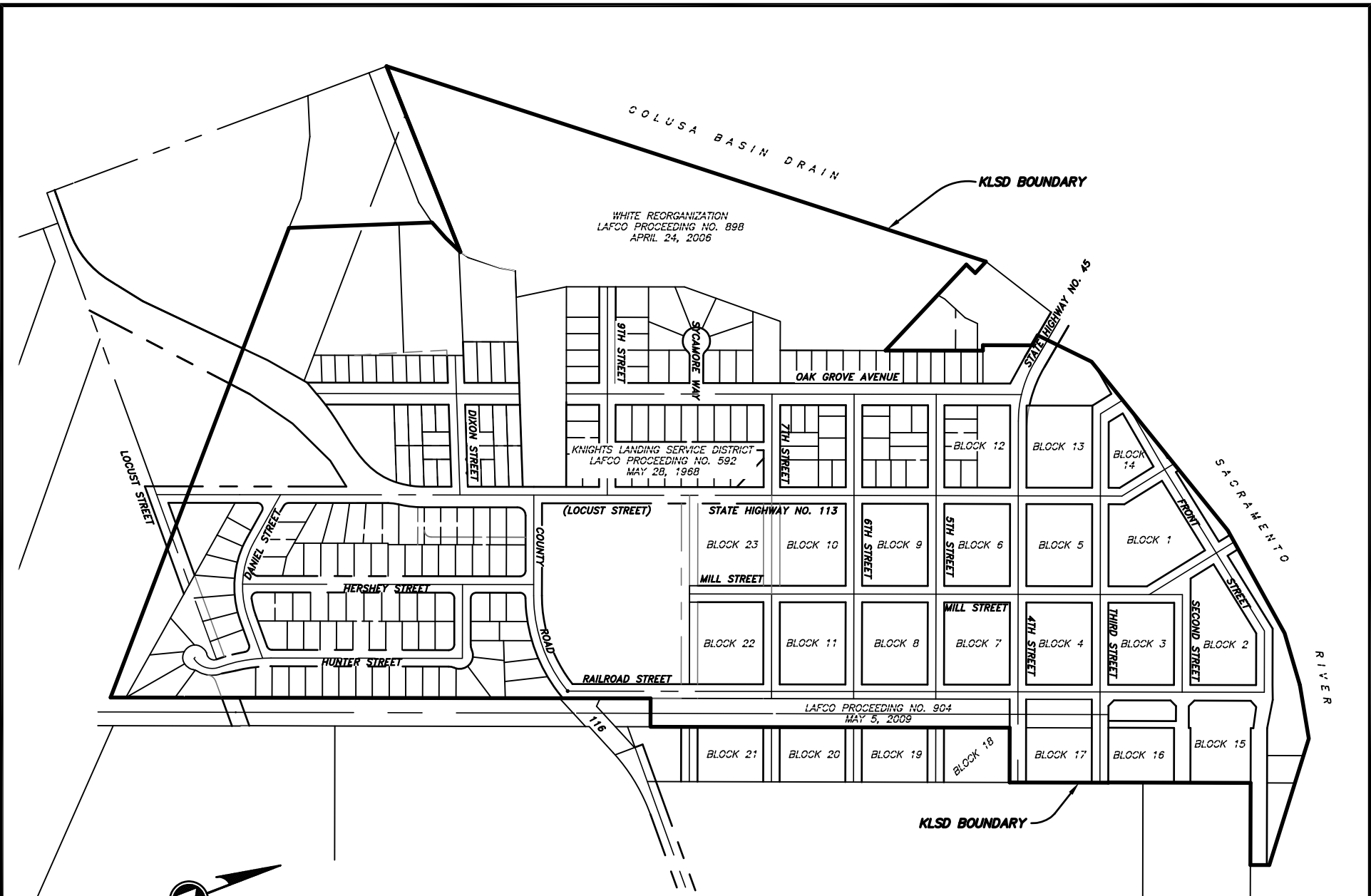


FIGURE 2
BOUNDARY
 OF
KNIGHTS LANDING COMMUNITY SERVICE DISTRICT
 BEING A PORTION OF SECTIONS 14 & 23
 TOWNSHIP 11 NORTH, RANGE 2 EAST,
 MOUNT DIABLO BASE AND MERIDIAN
 YOLO COUNTY, CALIFORNIA

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928_KLSD_BOUNDARY.dwg

EXHIBIT A

KNIGHTS LANDING COMMUNITY SERVICES DISTRICT

BUDGETS FOR 2020-2021, 2021-2022 & 2022-2023

YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES
COMMUNITY SERVICE DISTRICT BUDGET WORKSHEET - FINANCING SOURCES -SCHEDULE A
FISCAL YEAR: 2020-2021
DISTRICT NAME: KNIGHTS LANDING COMMUNITY SERVICES DISTRICT
FUND NO: 6350-53-4999-XXXX

ACCOUNT NUMBER	ACCOUNT NAME	TOTOAL EST REVENUE	ADMIN 301	OPER 300	WATER 302	SEWER 303	LIGHTING 304	PARKS 305	DRAINAGE 308
400100	PROP TAXES-CURRENT SECURED	\$ 15,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,900	\$ -
400101	PROP TAXES-CURRENT UNSECURED	200	-	-	-	-	-	200	-
400111	PROP TAXES-PRIOR UNSECURED	-	-	-	-	-	-	-	-
400120	SUPPLEMENTAL PROP TAXES CURR	100	-	-	-	-	-	100	-
400700	INVESTMENT EARNINGS-POOL	-	-	-	-	-	-	-	-
401061	ST-HIGHWAY PROPERTY RENTALS	-	-	-	-	-	-	-	-
401240	ST-HOMEOWNERS PROP TAX RELIEF	-	-	-	-	-	-	-	-
403030	SPECIAL ASSESSMENT	3,150	-	-	-	-	-	-	3,150
403320	SANITATION SERVICES	173,940	-	-	-	173,940	-	-	-
403325	WATER COMMERCIAL	-	-	-	-	-	-	-	-
403326	WATER RESIDENT	173,940	-	-	173,940	-	-	-	-
401340	ST-OTHER	-	-	-	-	-	-	-	-
401700	FED-OTHER	-	-	-	-	-	-	-	-
403540	OTH CHRG FR SVC-STREET LIGHTG	9,000	-	-	-	-	9,000	-	-
403699	OTHER CHARGES FOR SERVICES	3,500	-	-	-	-	-	-	-
TOTAL REVENUE		\$ 379,730	\$ -	\$ -	\$ 173,940	\$ 173,940	\$ 9,000	\$ 16,200	\$ 3,150
	ESTIMATED FUND BALANCE AVAILABLE JULY 1 , 2020	\$0							
	DECREASE IN GENERAL RESERVE	\$0							
	DECREASE IN EQUIP REPL RESERVE	\$0							
	DECREASE IN CAPITAL PROJECTS RESERVE	\$0							
TOTAL FINANCING SOURCES		\$ 379,730	\$ -	\$ -	\$ 173,940	\$ 173,940	\$ 9,000	\$ 16,200	\$ 3,150

YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES
COMMUNITY SERVICE DISTRICT BUDGET WORKSHEET - FINANCING USES -SCHEDULE B
FISCAL YEAR: 2020-2021
PROPOSED BUDGET
DISTRICT NAME: KNIGHTS LANDING COMMUNITY SERVICES DISTRICT
FUND NO: 6350-53-4999-XXXX

ACCOUNT NUMBER	ACCOUNT NAME	TOTAL APPRO- PRIATIONS	ADMIN 8301	OPER 8300	WATER 8302	SEWER 8303	LIGHTING 8304	PARKS 8305	DRAINAGE 8308
500100	REGULAR EMPLOYEES	\$ 43,600	\$ 31,000	\$ 12,600	\$ -	\$ -	\$ -	\$ -	\$ -
500110	EXTRA HELP	-	-	-	-	-	-	-	-
500120	OVERTIME	-	-	-	-	-	-	-	-
500320	OASDI	2,675	1,900	775	-	-	-	-	-
500330	FICA/MEDICARE	575	400	175	-	-	-	-	-
500340	HEALTH INSURANCE	3,750	-	3,750	-	-	-	-	-
500380	UNEMPLOYMENT INSURANCE	420	210	210	-	-	-	-	-
500390	WORKERS' COMPENSATION INSURANCE	5,000	-	5,000	-	-	-	-	-
TOTAL SALARY & BENEFITS		56,020	33,510	22,510	-	-	-	-	-
501010	CLOTHING & PERSONAL SUPPLIES	200	-	200	-	-	-	-	-
501020	COMMUNICATIONS	5,000	-	5,000	-	-	-	-	-
501040	HOUSEHOLD EXPENSE	1,800	-	1,800	-	-	-	-	-
501051	INSURANCE-PUBLIC LIABILITY	5,000	5,000	-	-	-	-	-	-
501070	MAINTENANCE-EQUIPMENT	500	-	500	-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT NAME	TOTAL APPROPRIATIONS	ADMIN 8301	OPER 8300	WATER 8302	SEWER 8303	LIGHTING 8304	PARKS 8305	DRAINAGE 8308
501071	MAINTENANCE-BUILDG IMPROVMNTS	22,000	-	-	18,000	4,000	-	-	-
501080	MED, DENTAL, & LAB SUPPLIES	1,000	-	-	500	500	-	-	-
501090	MEMBERSHIPS	1,500	1,500	-	-	-	-	-	-
501100	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-
501102	MISC EXP-CREDIT CARD SVC CHRGS	1,000	-	-	-	-	-	-	-
501110	OFFICE EXPENSE	3,000	3,000	-	-	-	-	-	-
501111	OFFICE EXP-POSTAGE	2,500	2,500	-	-	-	-	-	-
501151	PROF & SPEC SVC-AUDITG & ACCTG	6,542	6,479	-	-	-	-	-	63
501152	PROF & SPEC SVC-INFO TECH SVC	900	900	-	-	-	-	-	-
501155	PROF & SPEC SVC-MED,DENTAL,LAB	20,000	-	-	14,000	6,000	-	-	-
501156	PROF & SPEC SVC-LEGAL SVC	2,000	2,000	-	-	-	-	-	-
501165	PROF & SPEC SVC-OTHER	173,668	5,000	-	84,164	84,164	-	-	340
501180	PUBLICATIONS AND LEGAL NOTICES	500	-	-	-	-	-	-	-
501190	RENTS AND LEASES - EQUIPMENT	2,000	-	-	1,000	1,000	-	-	-
501191	RENTS & LEASES-BUILDG & IMPRV	-	-	-	-	-	-	-	-
501205	TRAINING	-	-	-	-	-	-	-	-
501210	MINOR EQUIPMENT	500	-	500	-	-	-	-	-
501232	SPEC DPT EXP-ELECTION SUPPL/SVC	-	-	-	-	-	-	-	-
501249	SPEC DPT EXP-OTHER	5,000	-	-	5,000	-	-	-	-
501250	TRANSPORTATION AND TRAVEL	7,000	-	7,000	-	-	-	-	-
501260	UTILITIES	37,000	-	-	25,000	3,000	9,000	-	-
TOTAL SERVICES & SUPPLIES		298,610	26,379	15,000	147,664	98,664	9,000	-	403
502031	RETIRE LTD-CAP LEASE OBLGTN	-	-	-	-	-	-	-	-
502039	RETIRE LTD-OTHER	-	-	-	-	-	-	-	-
502049	INTEREST LTD-OTHER	-	-	-	-	-	-	-	-
502080	TAXES AND ASSESSMENTS	900	900	-	-	-	-	-	-
502090	DEPRECIATION	-	-	-	-	-	-	-	-
502201	PAYMENTS TO OTH GOV INSTITUTN	24,200	-	400	2,000	21,800	-	-	-
TOTAL OTHER CHARGES		25,100	900	400	2,000	21,800	-	-	-
503160	EXPENSE TRANSFER REIMBURSEMENT	-	(60,789)	(37,910)	\$49,350	49,349	-	-	-
503300	APPROP FOR CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS		379,730	-	-	199,014	169,813	9,000	-	403
	ADD TO GENERAL RESERVE	\$0	-	-	-	-	-	-	-
	ADD TO EQUIP REPLACEMENT RESERVE	\$0	-	-	-	-	-	-	-
	ADD TO CAPITAL PROJECTS RESERVE	\$0	-	-	-	-	-	-	-
TOTAL FINANCING USES*		\$ 379,730	\$ -	\$ -	\$ 199,014	\$ 169,813	\$ 9,000	\$ -	\$ 403
		\$ -	\$ -	\$ -	\$ (25,074)	\$ 4,127	\$ -	\$ 16,200	\$ 2,747

YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES
COMMUNITY SERVICE DISTRICT BUDGET WORKSHEET - FINANCING SOURCES - SCHEDULE A
FISCAL YEAR: 2021-2022
DISTRICT NAME: KNIGHTS LANDING COMMUNITY SERVICES DISTRICT
FUND NO: 6350-53-4999-XXXX

ACCOUNT NUMBER	ACCOUNT NAME	TOTAL EST REVENUE	ADMIN 301	OPER 300	WATER 302	SEWER 303	LIGHTING 304	PARKS 305	DRAINAGE 308
400100	PROP TAXES-CURRENT SECURED	\$ 15,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,900	\$ -
400101	PROP TAXES-CURRENT UNSECURED	200	-	-	-	-	-	200	-
400111	PROP TAXES-PRIOR UNSECURED	-	-	-	-	-	-	-	-
400120	SUPPLEMENTAL PROP TAXES CURR	100	-	-	-	-	-	100	-
400700	INVESTMENT EARNINGS-POOL	-	-	-	-	-	-	-	-
401061	ST-HIGHWAY PROPERTY RENTALS	-	-	-	-	-	-	-	-
401240	ST-HOMEOWNERS PROP TAX RELIEF	-	-	-	-	-	-	-	-
403030	SPECIAL ASSESSMENT	3,150	-	-	-	-	-	-	3,150
403320	SANITATION SERVICES	205,000	-	-	-	205,000	-	-	-
403325	WATER COMMERCIAL	-	-	-	-	-	-	-	-
403326	WATER RESIDENT	211,437	-	-	211,437	-	-	-	-
401340	ST-OTHER	-	-	-	-	-	-	-	-
401700	FED-OTHER	-	-	-	-	-	-	-	-
403540	OTH CHRG FR SVC-STREET LIGHTG	9,000	-	-	-	-	9,000	-	-
403699	OTHER CHARGES FOR SERVICES	3,000	-	-	-	-	-	-	-
	TOTAL REVENUE	\$ 447,787	\$ -	\$ -	\$ 211,437	\$ 205,000	\$ 9,000	\$ 16,200	\$ 3,150
	ESTIMATED FUND BALANCE AVAILABLE JULY 1 , 2020	\$0							
	DECREASE IN GENERAL RESERVE	\$0							
	DECREASE IN EQUIP REPL RESERVE	\$0							
	DECREASE IN CAPITAL PROJECTS RESERVE	\$0							
	TOTAL FINANCING SOURCES	\$ 447,787	\$ -	\$ -	\$ 211,437	\$ 205,000	\$ 9,000	\$ 16,200	\$ 3,150

YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES
COMMUNITY SERVICE DISTRICT BUDGET WORKSHEET - FINANCING USES - SCHEDULE B
FISCAL YEAR: 2021-2022
PROPOSED BUDGET
DISTRICT NAME: KNIGHTS LANDING COMMUNITY SERVICES DISTRICT
FUND NO: 6350-53-4999-XXXX

ACCOUNT NUMBER	ACCOUNT NAME	TOTAL APPRO- PRIATIONS	ADMIN 8301	OPER 8300	WATER 8302	SEWER 8303	LIGHTING 8304	PARKS 8305	DRAINAGE 8308
500100	REGULAR EMPLOYEES	\$ 31,000	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500110	EXTRA HELP	-	-	-	-	-	-	-	-
500120	OVERTIME	-	-	-	-	-	-	-	-
500320	OASDI	1,900	1,900	-	-	-	-	-	-
500330	FICA/MEDICARE	400	400	-	-	-	-	-	-
500340	HEALTH INSURANCE	-	-	-	-	-	-	-	-
500380	UNEMPLOYMENT INSURANCE	210	210	-	-	-	-	-	-
500390	WORKERS' COMPENSATION INSURANC	5,000	5,000	-	-	-	-	-	-
	TOTAL SALARY & BENEFITS	38,510	38,510	-	-	-	-	-	-
501010	CLOTHING & PERSONAL SUPPLIES	250	-	250	-	-	-	-	-
501020	COMMUNICATIONS	5,000	-	5,000	-	-	-	-	-
501040	HOUSEHOLD EXPENSE	2,000	-	2,000	-	-	-	-	-
501051	INSURANCE-PUBLIC LIABILITY	5,000	5,000	-	-	-	-	-	-
501070	MAINTENANCE-EQUIPMENT	5,000	-	5,000	-	-	-	-	-
501071	MAINTENANCE-BUILDG IMPROVMNTS	60,000	-	-	40,000	20,000	-	-	-
501080	MED, DENTAL, & LAB SUPPLIES	1,000	-	-	500	500	-	-	-

ACCOUNT NUMBER	ACCOUNT NAME	TOTAL APPROPRIATIONS	ADMIN 8301	OPER 8300	WATER 8302	SEWER 8303	LIGHTING 8304	PARKS 8305	DRAINAGE 8308
501090	MEMBERSHIPS	1,500	1,500	-	-	-	-	-	-
501100	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-
501102	MISC EXP-CREDIT CARD SVC CHRGS	1,000	1,000	-	-	-	-	-	-
501110	OFFICE EXPENSE	3,000	3,000	-	-	-	-	-	-
501111	OFFICE EXP-POSTAGE	2,500	2,500	-	-	-	-	-	-
501151	PROF & SPEC SVC-AUDITG & ACCTG	10,387	10,324	-	-	-	-	-	63
501152	PROF & SPEC SVC-INFO TECH SVC	900	900	-	-	-	-	-	-
501155	PROF & SPEC SVC-MED,DENTAL,LAB	20,000	-	-	14,000	6,000	-	-	-
501156	PROF & SPEC SVC-LEGAL SVC	5,000	5,000	-	-	-	-	-	-
501165	PROF & SPEC SVC-OTHER	185,340	5,000	-	90,000	90,000	-	-	340
501180	PUBLICATIONS AND LEGAL NOTICES	500	500	-	-	-	-	-	-
501190	RENTS AND LEASES - EQUIPMENT	5,300	-	300	2,000	3,000	-	-	-
501191	RENTS & LEASES-BUILDG & IMPRV	-	-	-	-	-	-	-	-
501205	TRAINING	-	-	-	-	-	-	-	-
501210	MINOR EQUIPMENT	2,500	-	2,500	-	-	-	-	-
501232	SPECDPT EXP-ELECTION SUPPL/SVC	1,000	1,000	-	-	-	-	-	-
501249	SPECDPT EXP-OTHER	5,000	-	-	5,000	-	-	-	-
501250	TRANSPORTATION AND TRAVEL	7,000	-	7,000	-	-	-	-	-
501260	UTILITIES	37,000	-	-	25,000	3,000	9,000	-	-
TOTAL SERVICES & SUPPLIES		366,177	35,724	22,050	176,500	122,500	9,000	-	403
502031	RETIRE LTD-CAP LEASE OBLGTM	-	-	-	-	-	-	-	-
502039	RETIRE LTD-OTHER	-	-	-	-	-	-	-	-
502049	INTEREST LTD-OTHER	-	-	-	-	-	-	-	-
502080	TAXES AND ASSESSMENTS	900	900	-	-	-	-	-	-
502090	DEPRECIATION	-	-	-	-	-	-	-	-
502201	PAYMENTS TO OTH GOV INSTITUTN	24,200	-	400	2,000	21,800	-	-	-
TOTAL OTHER CHARGES		25,100	900	400	2,000	21,800	-	-	-
503160	EXPENSE TRANSFER REIMBURSEMENT	-	(75,134)	(22,450)	\$48,792	48,792	-	-	-
503300	APPROP FOR CONTINGENCY	5,000	-	-	2,500	2,500	-	-	-
TOTAL APPROPRIATIONS		434,787	-	-	229,792	195,592	9,000	-	403
	ADD TO GENERAL RESERVE	-	-	-	-	-	-	-	-
	ADD TO EQUIP REPLACEMENT RESERVE	5,000	-	-	-	-	-	-	-
	ADD TO CAPITAL PROJECTS RESERVE	-	-	-	-	-	-	-	-
	REPAYMENT DIF	8,000	-	-	-	-	-	-	-
TOTAL FINANCING USES*		\$ 447,787	\$ -	\$ -	\$ 229,792	\$ 195,592	\$ 9,000	\$ -	\$ 403
		\$ -	\$ -	\$ -	\$ (18,355)	\$ 9,408	\$ -	\$ 16,200	\$ 2,747

YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES
COMMUNITY SERVICE DISTRICT BUDGET WORKSHEET - FINANCING SOURCES -SCHEDULE A
FISCAL YEAR: 2022-2023
DISTRICT NAME: KNIGHTS LANDING COMMUNITY SERVICES DISTRICT
FUND NO: 6350-53-4999-XXXX

ACCOUNT NUMBER	ACCOUNT NAME	TOTOAL EST REVENUE	ADMIN 301	OPER 300	WATER 302	SEWER 303	LIGHTING 304	PARKS 305	DRAINAGE 308
400100	PROP TAXES-CURRENT SECURED	\$ 15,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,900	\$ -
400101	PROP TAXES-CURRENT UNSECURED	200	-	-	-	-	-	200	-
400111	PROP TAXES-PRIOR UNSECURED	-	-	-	-	-	-	-	-
400120	SUPPLEMENTAL PROP TAXES CURR	100	-	-	-	-	-	100	-
400700	INVESTMENT EARNINGS-POOL	-	-	-	-	-	-	-	-
401061	ST-HIGHWAY PROPERTY RENTALS	-	-	-	-	-	-	-	-
401240	ST-HOMEOWNERS PROP TAX RELIEF	-	-	-	-	-	-	-	-
403030	SPECIAL ASSESSMENT	3,150	-	-	-	-	-	-	3,150
403320	SANITATION SERVICES	215,700	-	-	-	215,700	-	-	-
403325	WATER COMMERCIAL	-	-	-	-	-	-	-	-
403326	WATER RESIDENT	221,842	-	-	221,842	-	-	-	-
401340	ST-OTHER	-	-	-	-	-	-	-	-
401700	FED-OTHER	-	-	-	-	-	-	-	-
403540	OTH CHRG FR SVC-STREET LIGHTG	9,000	-	-	-	-	9,000	-	-
403699	OTHER CHARGES FOR SERVICES	3,500	-	-	-	-	-	-	-
	TOTAL REVENUE	\$ 469,392	\$ -	\$ -	\$ 221,842	\$ 215,700	\$ 9,000	\$ 16,200	\$ 3,150
	ESTIMATED FUND BALANCE AVAILABLE JULY 1 , 2020	\$0							
	DECREASE IN GENERAL RESERVE	\$0							
	DECREASE IN EQUIP REPL RESERVE	\$0							
	DECREASE IN CAPITAL PROJECTS RESERVE	\$0							
	TOTAL FINANCING SOURCES	\$ 469,392	\$ -	\$ -	\$ 221,842	\$ 215,700	\$ 9,000	\$ 16,200	\$ 3,150

YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES
COMMUNITY SERVICE DISTRICT BUDGET WORKSHEET - FINANCING USES -SCHEDULE B
FISCAL YEAR: 2022-2023
PROPOSED BUDGET
DISTRICT NAME: KNIGHTS LANDING COMMUNITY SERVICES DISTRICT
FUND NO: 6350-53-4999-XXXX

ACCOUNT NUMBER	ACCOUNT NAME	TOTOAL APPRO- PRIATIONS	ADMIN 8301	OPER 8300	WATER 8302	SEWER 8303	LIGHTING 8304	PARKS 8305	DRAINAGE 8308
500100	REGULAR EMPLOYEES	\$ 31,000	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500110	EXTRA HELP	-	-	-	-	-	-	-	-
500120	OVERTIME	-	-	-	-	-	-	-	-
500320	OASDI	1,900	1,900	-	-	-	-	-	-
500330	FICA/MEDICARE	400	400	-	-	-	-	-	-
500340	HEALTH INSURANCE	-	-	-	-	-	-	-	-
500380	UNEMPLOYMENT INSURANCE	210	210	-	-	-	-	-	-
500390	WORKERS' COMPENSATION INSURANCE	5,000	5,000	-	-	-	-	-	-
	TOTAL SALARY & BENEFITS	38,510	38,510	-	-	-	-	-	-
501010	CLOTHING & PERSONAL SUPPLIES	350	-	350	-	-	-	-	-
501020	COMMUNICATIONS	5,000	-	5,000	-	-	-	-	-
501040	HOUSEHOLD EXPENSE	3,600	-	3,600	-	-	-	-	-
501051	INSURANCE-PUBLIC LIABILITY	5,000	5,000	-	-	-	-	-	-
501070	MAINTENANCE-EQUIPMENT	6,000	-	6,000	-	-	-	-	-
501071	MAINTENANCE-BUILDG IMPROVMNTS	63,825	-	-	43,825	20,000	-	-	-
501080	MED, DENTAL, & LAB SUPPLIES	1,300	-	-	500	500	-	-	-
501090	MEMBERSHIPS	1,500	1,500	-	-	-	-	-	-
501100	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-
501102	MISC EXP-CREDIT CARD SVC CHRGS	1,000	1,000	-	-	-	-	-	-
501110	OFFICE EXPENSE	3,000	3,000	-	-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT NAME	TOTAL APPROPRIATIONS	ADMIN 8301	OPER 8300	WATER 8302	SEWER 8303	LIGHTING 8304	PARKS 8305	DRAINAGE 8308
501111	OFFICE EXP-POSTAGE	2,500	2,500	-	-	-	-	-	-
501151	PROF & SPEC SVC-AUDITG & ACCTG	10,313	10,250	-	-	-	-	-	63
501152	PROF & SPEC SVC-INFO TECH SVC	900	900	-	-	-	-	-	-
501155	PROF & SPEC SVC-MED,DENTAL,LAB	20,000	-	-	14,000	6,000	-	-	-
501156	PROF & SPEC SVC-LEGAL SVC	5,000	5,000	-	-	-	-	-	-
501165	PROF & SPEC SVC-OTHER	190,394	5,000	-	92,527	92,527	-	-	340
501180	PUBLICATIONS AND LEGAL NOTICES	500	500	-	-	-	-	-	-
501190	RENTS AND LEASES - EQUIPMENT	6,000	-	-	3,000	3,000	-	-	-
501191	RENTS & LEASES-BUILDG & IMPRV	-	-	-	-	-	-	-	-
501205	TRAINING	-	-	-	-	-	-	-	-
501210	MINOR EQUIPMENT	5,000	-	5,000	-	-	-	-	-
501232	SPEC DPT EXP-ELECTION SUPPL/SVC	1,000	1,000	-	-	-	-	-	-
501249	SPEC DPT EXP-OTHER	6,000	-	-	6,000	-	-	-	-
501250	TRANSPORTATION AND TRAVEL	7,000	-	7,000	-	-	-	-	-
501260	UTILITIES	37,000	-	-	25,000	3,000	9,000	-	-
TOTAL SERVICES & SUPPLIES		382,182	35,650	26,950	184,852	125,027	9,000	-	403
502031	RETIRE LTD-CAP LEASE OBLGTN	-	-	-	-	-	-	-	-
502039	RETIRE LTD-OTHER	-	-	-	-	-	-	-	-
502049	INTEREST LTD-OTHER	-	-	-	-	-	-	-	-
502080	TAXES AND ASSESSMENTS	900	900	-	-	-	-	-	-
502090	DEPRECIATION	-	-	-	-	-	-	-	-
502201	PAYMENTS TO OTH GOV INSTITUTN	24,200	-	400	2,000	21,800	-	-	-
TOTAL OTHER CHARGES		25,100	900	400	2,000	21,800	-	-	-
503160	EXPENSE TRANSFER REIMBURSEMENT	-	(75,060)	(27,350)	\$51,205	51,205	-	-	-
503300	APPROP FOR CONTINGENCY	6,600	-	1,000	2,500	2,500	-	-	600
TOTAL APPROPRIATIONS		452,392	-	1,000	240,557	200,532	9,000	-	1,003
	ADD TO GENERAL RESERVE	-	-	-	-	-	-	-	-
	ADD TO EQUIP REPLACEMENT RESERVE	5,000	-	-	-	-	-	-	-
	ADD TO CAPITAL PROJECTS RESERVE	-	-	-	-	-	-	-	-
	REPAYMENT DIF	12,000	-	-	-	-	-	-	-
TOTAL FINANCING USES*		\$ 469,392	\$ -	\$ 1,000	\$ 240,557	\$ 200,532	\$ 9,000	\$ -	\$ 1,003
		\$ -	\$ -	\$ (1,000)	\$ (18,715)	\$ 15,168	\$ -	\$ 16,200	\$ 2,147

EXHIBIT B

KNIGHTS LANDING COMMUNITY SERVICES DISTRICT

CAPITAL REPLACEMENT COST OPINIONS

EXHIBIT B-1
KNIGHTS LANDING COMMUNITY SERVICES DISTRICT
KNIGHTS LANDING, YOLO COUNTY

SEWER SYSTEM REPLACEMENT ENGINEER'S OPINION OF COST				
ITEM	DESCRIPTION	ESTIMATED QUANTITY	UNIT PRICE	TOTAL PRICE
1.	MOBILIZATION/DEMOBILIZATION	4 EACH	50,000	200,000
2.	TRAFFIC CONTROL	4 EACH	1,000	4,000
3.	8-INCH GRAVITY SEWER	21,900 LF	120	2,628,000
4.	10-INCH GRAVITY SEWER, STEEP SLOPE	400 LF	150	60,000
5.	12-INCH GRAVITY SEWER	2,400 LF	180	432,000
6.	48-INCH SEWER MANHOLE	70 EACH	5,753	402,710
7.	CLEANOUT	10 EACH	2,000	20,000
SUBTOTAL				\$3,746,710
ESTIMATING CONTINGENCY (25%)				\$936,678
TOTAL				\$4,683,388

EXHIBIT B-2
KNIGHTS LANDING COMMUNITY SERVICES DISTRICT
KNIGHTS LANDING, YOLO COUNTY

WATER DISTRIBUTION SYSTEM REPLACEMENT				
ENGINEER'S OPINION OF COST				
ITEM	DESCRIPTION	ESTIMATED QUANTITY	UNIT PRICE	TOTAL PRICE
1.	MOBILIZATION/DEMOBILIZATION	4 EACH	50,000	200,000
2.	TRAFFIC CONTROL	4 EACH	1,000	4,000
3.	8-INCH WATER MAIN	26,300 LF	120	3,156,000
4.	WATER VALVE	110 EACH	1,917	210,870
5.	BLOWOFF VALVE	10 EACH	3,274	32,740
6.	FIRE HYDRANT	40 EACH	5,146	205,840
SUBTOTAL				\$3,809,450
ESTIMATING CONTINGENCY (25%)				\$952,363
TOTAL				\$4,761,813

EXHIBIT B-3
KNIGHTS LANDING COMMUNITY SERVICES DISTRICT
KNIGHTS LANDING, YOLO COUNTY

WELL REPLACEMENT				
ENGINEER'S OPINION OF COST BREAKDOWN				
ITEM	DESCRIPTION	ESTIMATED QUANTITY	UNIT PRICE	TOTAL PRICE
1.	MOBILIZATION/DEMOBILIZATOIN	1 EACH	25,000	25,000
3.	WELL #3 REPLACEMENT	1 JOB	500,000	500,000
SUBTOTAL				\$525,000
ESTIMATING CONTINGENCY (25%)				\$131,250
TOTAL				\$656,250

EXHIBIT B-4
KNIGHTS LANDING COMMUNITY SERVICES DISTRICT
KNIGHTS LANDING, YOLO COUNTY

WATER TANK				
ENGINEER'S OPINION OF COST				
ITEM	DESCRIPTION	ESTIMATED QUANTITY	UNIT PRICE	TOTAL PRICE
1.	MOBILIZATION/DEMOBILIZATION	1 EACH	50,000	50,000
3.	500,000 GALLON WATER STORAGE TANK	1 JOB	700,000	700,000
4.	BOOSTER PUMP	1 JOB	150,000	150,000
SUBTOTAL				\$900,000
ESTIMATING CONTINGENCY (25%)				\$225,000
TOTAL				\$1,125,000

EXHIBIT B-5
KNIGHTS LANDING COMMUNITY SERVICES DISTRICT
KNIGHTS LANDING, YOLO COUNTY

WATER METER INSTALLATION				
ENGINEER'S OPINION OF COST				
ITEM	DESCRIPTION	ESTIMATED QUANTITY	UNIT PRICE	TOTAL PRICE
1.	MOBILIZATION/DEMOBILIZATION	1 EACH	25,000	25,000
3.	WATER METERS	296 EACH	1,325	392,200
SUBTOTAL				\$417,200.00
ESTIMATING CONTINGENCY (25%)				\$104,300
TOTAL				\$521,500
NOTE: METERS MUST BE INSTALLED BY JANUARY 1, 2025.				

EXHIBIT C

KNIGHTS LANDING COMMUNITY SERVICES DISTRICT

RESOLUTION OF INTERNAL LOAN

RESOLUTION NO. 05/2020

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE KNIGHTS LANDING
COMMUNITY SERVICES DISTRICT, APPROVING A FIVE YEAR INTERNAL LOAN OF
DEVELOPMENT IMPACT FEES FOR DISTRICT OPERATING COSTS**

WHEREAS, pursuant to California Government Code section 66006 (a), the Knights Landing County Service District (KLCSD) may require the payment of development fees in connection with specific projects and shall deposit it with other fees for the improvement in a separate capital facilities account to avoid commingling of the fees and shall only expend those fees for the purpose for which the fee was collected; and

WHEREAS, KLCSD has previously established development impact fees for Parks, Water, Sewer, Sewer Ponds and an Auxiliary Power Generator; and

WHEREAS, according to California Government Code section 66006 (G), interfund transfers or loans of Development fees may be made, so long as the District reports within 180 days after the last day of the fiscal year, a report is prepared documenting a description of the interfund transfer or loan made, the public improvement on which the transferred fees or loaned fees will be expended, the date the interfund loan will be repaid, and the rate of interest that the account will receive on the loan; and

WHEREAS, the KLCSD Board was notified on April 27, 2020 by the Chief Financial Officer of the County of Yolo that the district had exhausted its unrestricted cash resources in the County Treasury and needed to indentify a source of operating resources, otherwise the district would no longer be allowed to expend from the Treasury until achieving a positive cash balance; and

WHEREAS, the KLCSD plans to borrow formally from its restricted development impact fees in order to allow the district time to improve their financial position which will be repaid over a measured time period; and

WHEREAS, the District expects borrowing \$250,000 for these fees will allow sufficient time of six to twelve months for the district to make steps to improve their financial sustainability.

NOW, THEREFORE, BE IT RESOLVED by the Knights Landing Community Services District as follows:

1. The Board finds and determines that the foregoing recitals are true and correct.
2. The Board finds good cause to approve a loan of Development Impact Fees from its restricted accounts in the amount of \$250,000 which shall be repaid within five years of

the date of the Loan (May 19, 2025) with interest payable at the County Treasurer's pooled rate.

3. The KLCSD Board specifically will utilize the following Development Impact Fee accounts and amounts to execute this loan:

- Parks \$29,000
- Water \$79,000
- Sewer \$114,000
- Sewer Ponds \$19,000
- Auxiliary Power \$9,000

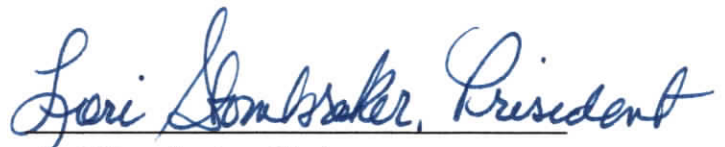
PASSED AND ADOPTED by the KLCSD Board of Directors at a regular meeting on May 19, 2020 by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:



Lori Stonebraker, Chair

Knights Landing Community Services District