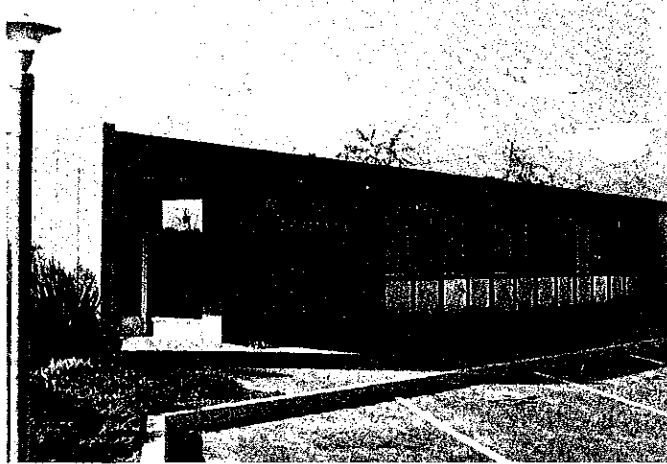


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ANNUAL REPORT

**COUNTY SANITATION DISTRICT NO. 4
OF SANTA CLARA COUNTY, CALIFORNIA**

FISCAL YEAR 1960 - 1961

COUNTY SANITATION DISTRICT NO. 4
OF SANTA CLARA COUNTY

100 E. Sunnyoaks Ave.
P. O. Box 535
CAMPBELL, CALIFORNIA
Telephone FRanklin 8-0008

September 30, 1961

Honorable Board of Directors
County Sanitation District No. 4
Santa Clara County
California

Gentlemen:

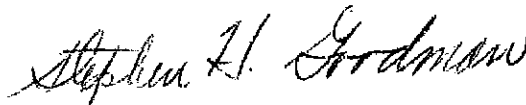
It is with pleasure that I submit to you the Annual Report for fiscal year 1960-61, the eleventh operating year of County Sanitation District No. 4.

The report indicates the ability of the Sanitation District to provide good sanitary sewerage facilities and services to its area of responsibility at a moderate cost.

I also believe that the past history of the District's operation indicates that it can and will adequately cope with the future problems that face and will face it.

The ability of the District to provide this type of service is due largely to the unvarying support of the Board of Directors and the interest and enthusiasm of the entire staff.

Respectfully yours,



Stephen H. Goodman
District Manager

SHG:bw

ANNUAL REPORT

COUNTY SANITATION DISTRICT NO. 4
OF SANTA CLARA COUNTY, CALIFORNIA

FISCAL YEAR 1960-1961

BOARD OF DIRECTORS

Burton R. Brazil	Mayor of City of Saratoga
Thomas B. Inglis	Mayor of City of Monte Sereno
Alberto E. Merrill	Mayor of Town of Los Gatos
Ralph H. Mehrkens	Supervisor of Santa Clara County
Paul F. Moore	Mayor of City of San Jose
Robert H. Simons	Councilman of City of Santa Clara
Henry A. Weitzel	Mayor of City of Campbell

ADMINISTRATIVE OFFICERS

Stephen H. Goodman	District Manager
Thelo A. Perrott	District Engineer
David H. Adams	District Counsel
DeLora Spence	District Secretary

TABLE OF CONTENTS

<u>ADMINISTRATIVE REPORT</u>	<u>PAGE</u>
The District	1
Boundary Changes	1
Extension of Sewerage System	3
Sewage Treatment	6
Buildings and Grounds	7
Agreements and Contracts	7
District Personnel	8
Department Activities	10
Summary	15
 <u>FINANCIAL REPORT</u>	
General	16
Balance Sheet	Exhibit A
Comparative Operating Statement	Exhibit B
Tax Levy and Collections	Exhibit C
Actual Revenue Compared to Budget	Schedule 1
Actual Expenditures Compared with Budget	Schedule 2
Statement of Bonded Indebtedness	Schedule 3
Reconciliation of Surplus	Schedule 4
Capital Outlay Expenditures	Schedule 5
Rate Schedule	Schedule 6

ADMINISTRATIVE REPORT

THE DISTRICT

In the year 1949 the residents of the Southwestern area of Santa Clara Valley foresaw the need of an extensive sanitary sewerage system to serve their area, as agricultural lands were converted to residential subdivisions. The following year a \$1,650,000 bond issue was approved to implement the sanitary sewerage plan developed for the District.

The District contained 19,100 acres of land as of June 30, 1961 and provides sanitary sewerage facilities for the Cities of Campbell, Monte Sereno and Saratoga, Town of Los Gatos and the adjacent unincorporated areas.

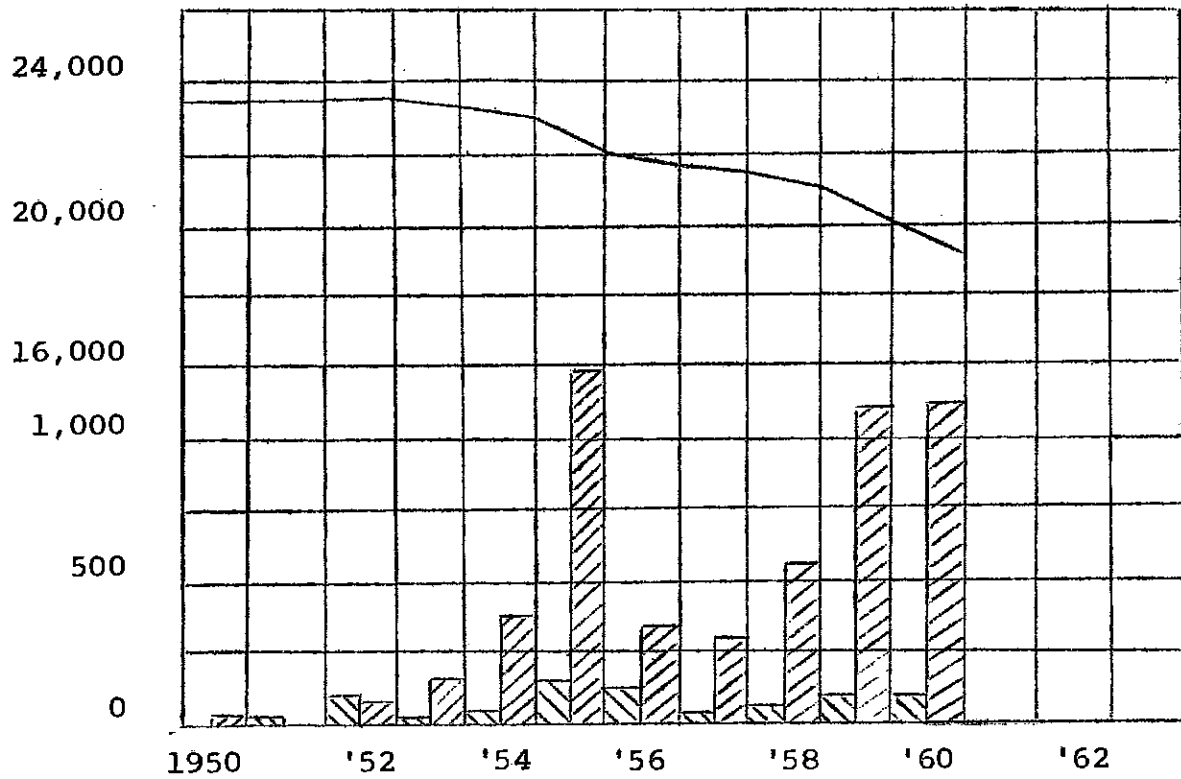
BOUNDARY CHANGES

Annexations. During the 1960-61 fiscal year 356 acres of land was annexed to the District and was subsequently subdivided into residential lots. A total of 1040 acres have been annexed to the District since its formation and it is predicted that annexations to the District will continue at the rate of approximately 200 acres per year for the next several years.

Withdrawals. In accordance with contractual arrangements, the District has continued to expedite withdrawal of area annexed to the City of San Jose. During the 1960-61 fiscal year, 434 acres of land were withdrawn. Also 18 acres were withdrawn from the District to eliminate double taxation on property annexed to and provided sewerage service by the City of Santa Clara. A total of 5,450 acres have been withdrawn from the District since its formation. Withdrawals at the rate of approximately 300 acres per year is expected to occur for the next several years.

Graph No. 1 below sets forth past and future estimated annexations and withdrawals from the District.

Area in
Acres



ANNEXATIONS AND WITHDRAWALS

Graph No. 1

EXTENSION OF SEWERAGE SYSTEM

Construction. The sanitary sewers serving County Sanitation District No. 4 are being extended continually to serve new subdivisions and other developments, and to existing residential areas formerly served by septic tank systems. Table No. 1 sets forth the amount of sanitary sewers extended during the 1960-61 fiscal year.

Table No. 1

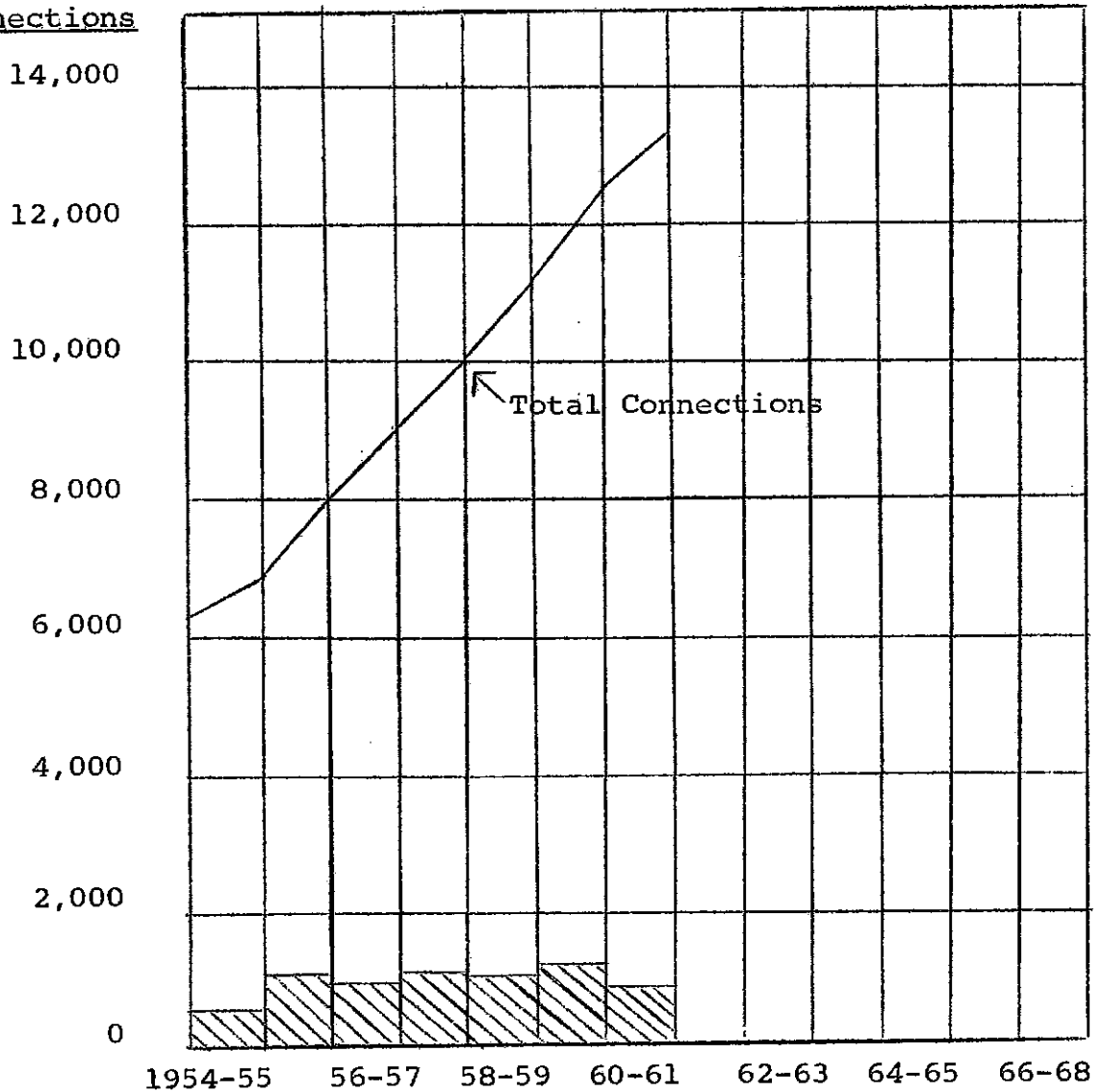
COUNTY SANITATION DISTRICT NO. 4
SANITARY SEWERAGE SYSTEM

<u>Item</u>	<u>Classification</u>	
	<u>Trunks & Mains</u>	<u>Laterals</u>
*Totals, June 30, 1960	161.8 miles	57.9 miles
Extensions by developers	8.6	4.3
Extensions by assessment districts	1.7	0.3
Extensions by District	<u>0.3</u>	<u>None</u>
*Totals, June 30, 1961	172.4 miles	62.5 miles

*Not including collection sewers within Town of Los Gatos.

Sewer Connections. Connections are made to the District's sanitary sewerage system as new homes and commercial buildings are constructed and as existing septic tanks fail. Graph No. 2 sets forth the growth in number of sewer connections over the preceding fiscal years.

Number of Connections



SANITARY SEWER CONNECTIONS

Graph No. 2

Table No. 2 sets forth the distribution of sewer connections within the several jurisdictional areas of the District.

Table No. 2

DISTRIBUTION OF SEWER CONNECTIONS
WITHIN COUNTY SANITATION DISTRICT NO. 4

<u>Area</u>	<u>Number of Sewer Connections</u>	
	<u>June 30, 1960</u>	<u>June 30, 1961</u>
*Part of City of Campbell	1,375	1,383
Town of Los Gatos	3,035	3,216
Remainder of District	<u>8,120</u>	<u>8,864</u>
Total Connections	12,530	13,463

*Part of City lying within former Campbell Sanitary District.

Sewer Extension Reimbursement Program. County Sanitation District No. 4 maintains a program for reimbursement of sewer costs to installer when the sewers are subject to use by others. Table No. 3 indicates the activity of this program for the past several fiscal years.

Table No. 3

SEWER EXTENSION REIMBURSEMENT ACCOUNTS LISTED BY
COUNTY SANITATION DISTRICT NO. 4

<u>Period Ending</u>	<u>Number of Accounts</u>			<u>Total Value</u>	
	<u>Added</u>	<u>Retired</u>	<u>Total</u>	<u>Listed</u>	<u>Reimbursed</u>
<u>April 1</u>					
1954	5	None	5	\$ 36,760	\$ 5,094
1955	7	"	12	50,018	11,044
1956	11	"	23	99,552	23,241
1957	13	5	31	134,769	16,472
1958	16	1	46	205,687	16,698
1959	21	1	66	265,430	21,440
1960	11	8	69	296,093	51,869
*1961	11	2	78	320,101	31,419

*As of April 1, 1961 the District was listed for the total value of \$115,090 for sewers installed and subject to reimbursement.

Trunk Sewer Extension Program. The District also maintains a program for participation, on a priority basis, in the cost of extending trunk sewers to developments and assessment districts. Table No. 4 indicates the use that has been made of this program.

Table No. 4

TRUNK SEWER EXTENSIONS BY
COUNTY SANITATION DISTRICT NO. 4
UNDER RESOLUTION NO. 247.4

<u>Closing Date</u>	<u>Applications</u>		<u>Sewers Installed</u>	
	<u>Submitted</u>	<u>Accepted</u>	<u>Footage</u>	<u>Cost</u>
July, 1958	1	1	1,288	\$5,120.13
Nov., 1958	None	None	None	None
May, 1959	2	2	*97	3,452.91
Nov., 1959	None	None	None	None
May, 1960	2	2	1,182	4,725.66
**Nov., 1960	4	3	5,597	30,785.00
**May, 1961	2	1	1,780	17,500.00

*State highway crossing requiring bore and jacking.

**Estimated amounts, projects not completed.

SEWAGE TREATMENT

Present Facilities. County Sanitation District No. 4 contracts with the City of San Jose for treatment and disposal of its sewage through the City's primary sewage treatment plant situated on the Southern extremity of San Francisco Bay. The past costs for treatment of the sewage was set forth in the following Table No. 5.

Table No. 5

PRIMARY SEWAGE TREATMENT COSTS OF
COUNTY SANITATION DISTRICT NO. 4

<u>Calendar Year</u>	<u>Average Daily Sewage Flow</u>	<u>*Treatment Cost Per Million Gallons</u>
1957	2.218 million gallons	\$35.00
1958	2.515 "	30.80
1959	2.737 "	30.22
1960	3.039 "	30.17

*Includes share at plant amortization cost chargeable to use.

Future Facilities. The City of San Jose is presently having plans and specifications prepared for expansion of its sewage treatment facilities to provide for increased capacity and secondary treatment. The estimated cost of the expansion program is approximately \$27,000,000. It has been proposed that County Sanitation District reserve a capacity of 8 million gallons per day in the proposed expanded treatment plant at an estimated cost of \$2,300,000.

County Sanitation District has also been considering the feasibility of constructing a sewage treatment-water reclamation plant in partnership with the Santa Clara Valley Water Conservation District. Preliminary estimates indicate that the Sanitation District could construct and operate the sewage treatment-water reclamation plant at the same cost for treatment of its sewage in the San Jose sewage treatment plant, providing the Water Conservation District will purchase the water produced at the rate of \$10.30 per acre-foot.

At present both alternatives for treatment and disposal of sewage from the Sanitation District are being considered. The main reason for the indecision is the lack of a definite contract offer from the City of San Jose and a firm commitment from the Santa Clara Valley Water Conservation District for purchase of reclaimed water.

A bond election for approval of a bond issue to finance the cost of either alternatives for sewage treatment will be necessary, and steps have been initiated already to carry on this bond election as soon as a decision has been reached.

BUILDINGS AND GROUNDS

The Office and Corporation Yard of County Sanitation District No. 4 situated at 100 East Sunnyoaks Avenue in the industrial section of the City of Campbell provides the District with adequate facilities for its operations and is readily accessible to the public.

AGREEMENTS AND CONTRACTS

County Sanitation District No. 4 inherently must negotiate and enter into agreements and contracts with both municipalities within and adjacent to its boundaries. Following is a brief summary of existing and proposed agreements and contracts.

City of Campbell. The Sanitation District is providing the portion of the City of Campbell within the former Campbell Sanitary District with sewerage service on an interim basis in accordance with terms set forth in an agreement that expired on June 30, 1959. The City of Campbell is now considering a proposed agreement submitted by the Sanitation District.

City of San Jose. The most complicated and demanding of negotiations is an agreement or agreements with the City of San Jose replacing an outdated and inadequate agreement entered into in year 1950 providing for joint use of sanitary sewers and capacity in the San Jose Sewage treatment plant. Negotiations have been carried on since year 1957 and are still being carried on.

Town of Los Gatos. A contract between the Town of Los Gatos and the Sanitation District entered into on December 1, 1958 has proved satisfactory and there seems to be no need to consider any changes or additions at this time.

City of Saratoga. On January 4, 1961 the City Council of the City of Saratoga transferred the sewerage system within the former Saratoga Sanitary District to the Sanitation District which accepted the system and assumed all subsequent responsibility for the maintenance and operation of the system.

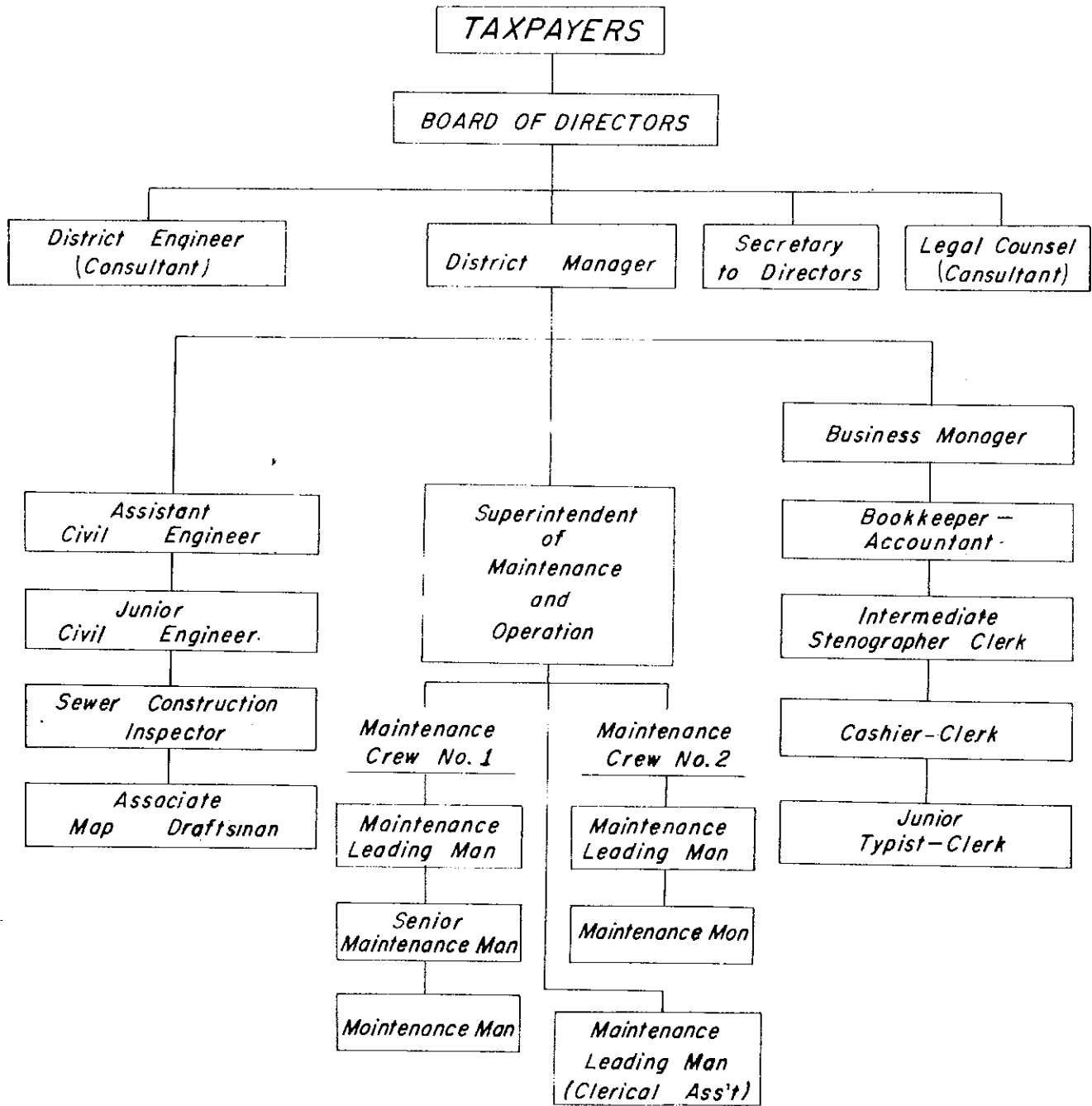
DISTRICT PERSONNEL

Over the past nine years County Sanitation District has developed an organization of personnel and equipment necessary to meet the needs for sanitary sewer design, installation and then subsequent operation and maintenance. The following paragraph highlights the more interesting aspects of this organization.

Personnel Organization. The following Plate No. 1 and Table No. 6 set forth the organization of District personnel into departments and the names and classifications of personnel as of July, 1961.

COUNTY SANITATION DISTRICT No 4
OF SANTA CLARA COUNTY

ORGANIZATION CHART



June, 1961

Table No. 6

NAMES AND CLASSIFICATIONS OF PERSONNEL
OF COUNTY SANITATION DISTRICT NO. 4

<u>Name</u>	<u>Classification</u>
Stephen H. Goodman	District Manager
<u>Business Department</u>	
Claribel S. Johnson	Intermediate Stenographer-Clerk
George L. Michaelson	Bookkeeper-Accountant
Everett M. Olson	Business Manager
DeLora M. Spence	Cashier-Clerk
Elizabeth I. Williams	Junior Typist-Clerk
<u>Engineering Department</u>	
John M. Dickinson	Associate Map Draftsman
John S. Jones	Junior Civil Engineer
LeRoy E. Weaver	Assistant Civil Engineer
Fremont O. Zschokke	Sewer Construction Inspector
<u>Maintenance and Operation Department</u>	
Paul D. Brownfield	Maintenance Leadingman
Willard C. Cary	Senior Maintenance Man
Fred H. Hieber	Maintenance Leadingman
Albert J. Landers	Maintenance Leadingman
Norman P. Slifkoff	Maintenance Man
Walter R. Silberbauer	Superintendent
Edward J. Zarate	Maintenance Man

Consulting Services. Thelo A. Perrott, Civil Engineer, provided engineering services that could not be furnished by the Engineering Department due to peak work loads. Services provided included preparation of standard sewer construction specifications and preparation of plans, specifications, assessment diagrams and rolls, surveys and inspection for special sanitary sewer assessment projects.

All legal services required by the District are provided by David H. Adams, Attorney, except for special services required for assessment projects which were provided by the law firm of Kirkbride, Wilson, Harzfeld and Wallace.

As noted previously, some initial work has been done on a sewage treatment bond program. The firm of Stone and Youngberg, Municipal Financing Consultants, have been retained and have prepared a report entitled "Financing Report, Sewage Facilities, County Sanitation District No. 4, Santa Clara County, California." The law firm of Orrick, Dahlquist, Herrington and Sutcliffe has also been consulted concerning the proposed bond election and issue.

DEPARTMENTAL ACTIVITIES

The several departments of County Sanitation District No. 4 attempt to maintain a high efficiency of operation which in turn is reflected in the quality of the services provided and their cost to the Taxpayers. The following paragraphs highlight the measurable activities and accomplishments of these departments.

Business Department. The Business Department under the guidance of Everett M. Olson, Business Manager, is responsible for the general business phases of the operation of the Sanitation District and also provides a clerical pool for the other departments. Table No. 7 sets forth quantity of work performed by the Business Department.

Table No. 7

MAJOR ACTIVITIES OF BUSINESS DEPARTMENT
OF COUNTY SANITATION DISTRICT NO. 4

<u>Activity</u>	<u>Quantity for Year Ending</u>	
	<u>June 30, 1960</u>	<u>*June 30, 1961</u>
Addition of sewer service charges to County tax bill	8,800	9,690
Direct billing of accounts receivable	1,600	2,160
Filing and refiling, number of pieces	12,680	12,110
Grants of easements negotiated	28	26
Letters and reports, etc., typed, number	3,340	3,746
Mailing, number of pieces	6,960	15,010
Mimeographing and photocopying, number of pieces	24,645	30,000
People received and directed	2,776	2,217
Phone calls received and directed	6,280	5,839
Sewer connection inspection reports processed	670	712
Sewer connection permits issued	<u>908</u>	<u>751</u>
TOTALS	68,687	82,261

*Position of Junior Typist-Clerk was filled in July, 1961

Unit costs of the individual items above were not determined due to the amount of accounting that would be necessary. However, the average cost per work item can be obtained by dividing the total office expense by the total number of work items which results in the average cost of \$0.53 per item for the year ending June 30, 1961.

The unit cost of billing and collecting the standard sewer service charge is an exception to the cost accounting procedure noted above. The following Table No. 8 indicates how unit cost of an operation can be reduced by the continual adoption of more efficient methods of operation.

Table No. 8

COST OF SEWER SERVICE CHARGE, BILLING AND
COLLECTION METHOD USED BY COUNTY
SANITATION DISTRICT NO. 4

<u>Collection Method and Period</u>	<u>Costs Per Account Per Year</u>
Direct billing by mail prior to June 30, 1958	70.0¢
Addition to County tax bill for year 1958-59	51.8
" " " " " " " 1959-60	33.6
" " " " " " " 1960-61	18.2
" " " " " " " 1961-62	14.0

Engineering Department. The Engineering Department under the supervision of LeRoy E. Weaver, Assistant Civil Engineer, provided all routine engineering services required by the Sanitation District and in addition provided services in conjunction with several special projects. The following Table No. 9 highlights the major and measurable activities of this department.

Table No. 9

MAJOR ACTIVITIES OF ENGINEERING DEPARTMENT
OF COUNTY SANITATION DISTRICT NO. 4

<u>Activity</u>	<u>Quantity for Year Ending</u>	
	<u>June 30, 1960</u>	<u>June 30, 1961</u>
District code map sheets drafted	70	23
District code map sheets revised	69	60
Lateral sewer construction inspections	85	49
Main and trunk sewer construction projects inspected	15	30
Engineering studies and cost estimates for proposed assessment projects and other sewer extensions	36	31
Sewer assessment projects coordinated to completion	3	1
Sewer extension plans prepared	5	7
Sewer plans checked, approved, costs estimated and fees computed:		
A. Under District Jurisdiction	19	15
B. Under Town of Los Gatos jurisdiction	<u>9</u>	<u>9</u>
TOTALS	311	225

A Junior Civil Engineer was employed by the Sanitation District in August, 1960 primarily for assisting in the preparation of a report on the expansion of the District's trunk sewerage system to provide capacity to year 2,000. This report is about 30 percent complete at this time.

Considerable service in conjunction with the studies being carried to determine the best method for future treatment of the sewage from the Sanitation District was provided also by the Engineering Department, as well as services in conjunction with the sewage treatment bond program.

The operating expense of the Engineering Department has been summarized in the financial report included herein.

MAINTENANCE AND OPERATION DEPARTMENT

The prime activity of the Maintenance and Operation Department, under the guidance of Walter R. Silberbauer, Superintendent, is the implementation of a preventative maintenance program for the 172 miles of trunk and main sewers within the District. This program is backed with a comprehensive record system and modern maintenance equipment. Table No. 10 sets forth the various phases and costs of the Department's activities, and indicates that approximately 200 miles of trunk and main sewers were inspected or cleaned during the 1960-61 fiscal year at an average cost of 2.3 cents per foot. The inspection or cleaning of the entire 172 miles of District sewers at least once a year results in the minimum of stoppages, only 32 during the year, odor and other nuisance complaints from the people served by the District's sewerage system.

Table No. 10

MAJOR ACTIVITIES AND COSTS OF MAINTENANCE
AND OPERATION DEPARTMENT OF
COUNTY SANITATION DISTRICT NO. 4

<u>Activity</u>	<u>For Year Ending</u>			
	<u>June 30, 1960</u>		<u>June 30, 1961</u>	
	<u>Quantity</u>	<u>Unit Cost</u>	<u>Quantity</u>	<u>Unit Cost</u>
<u>Sewer Cleaning</u>				
With "Wayne" Balls, feet	179,923		213,758	
With flexible rods and tools, feet	20,409		15,465	
With flushing water, feet	<u>8,371</u>		<u>8,573</u>	
Total Cleaned	208,703	7.5¢	237,796	6.5¢ 15456.74
Weight of sediment removed, pounds	33,072	47.5¢	38,639	40.0¢
Stoppages removed				
Main sewers, number	38	\$23.64	32	\$26.44 846.93
Lateral sewers, number	54	\$21.77	104	\$20.51 2133.09
<u>Control</u>				
Sewers inspected using float method, feet	618,468	0.9¢	825,325	1.1¢ 9078.58
Flow measurements, number	191	\$7.31	436	\$7.83 3413.88
Odor inhibitor dosages, number	61	\$7.23	30	\$5.36 160.80
Root inhibitor dosages, number	91	\$5.91	116	\$3.73 432.68
Rat poison dosages, number	82	\$3.73	301	\$1.51 454.51
Pump station inspections, number	223	\$7.71	282	\$6.16 1737.12
Locating lost laterals, number	21	\$6.04	30	\$8.02 240.60
<u>Repairs</u>				
Main sewer reconstruction, feet	261	\$7.00	28	\$18.29 512.12
Lateral sewer reconstruction, feet	105	\$6.43	113	\$15.83 1788.79
Manhole repairs, number	179	\$14.51	156	\$17.06 2661.36
Street surfacing, square feet	2,356	.61¢	4,539	.18¢ 817.02

\$ 39,733.32

SUMMARY

It has been and continues to be the aim of the personnel of County Sanitation District No. 4, from the Board of Directors to a Maintenance Man, to provide the Users of the District's Sewerage System and Taxpayers, with the best possible service at the lowest possible cost.

The preceding statistical data and the following financial data are set forth as an aid for both the public and the Sanitation District itself to determine if this aim is being fulfilled.

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FINANCIAL REPORT

GENERAL

County Sanitation District No. 4 expends funds to provide sanitary sewerage facilities for the area within its boundaries and obtains income to offset these expenditures from taxes, direct charges and fees. The following Table 11 sets forth the general financial structure of the District.

Table No. 11

GENERAL FINANCIAL STRUCTURE OF
COUNTY SANITATION DISTRICT NO. 4

<u>Expenditures</u>	<u>Income</u>
Administrative Services	Taxation
Engineering Services	Direct Service Charges
Sewer Construction	Assessments
Maintenance and Operation	Connection Fees
Sewage Treatment	Sewer Service Charges

In order to provide the greatest equity in apportionment of expenditures to property owners within the District an attempt is made to keep operating expenses approximately equal to operating income. However, due to the variables involved and the inflexibility of the fee and service charge schedule, there is some difference between expenses and income. The difference is absorbed within the tax rate of the District.

The accounting procedures used by the District are changed as better methods become apparent. The engineering expenses for the 1960-61 fiscal year have been separated from maintenance and office expense categories. Therefore, the total expense shown under "Engineering Expense" category for fiscal year 1960-61 is considerably higher than the total shown for fiscal year 1959-60. However, the total operating expense for fiscal year 1960-61 is approximately 15 percent higher than the total expense for fiscal year 1959-60, an increase commensurate with the growth of the District.

EXHIBITS

The following financial exhibits were prepared by the Business Department of County Sanitation District No. 4 and are subject to audit by the Office of the County Controller of Santa Clara County, California.

These data are submitted in advance of audit to provide a current report of the financial condition of the District.

COUNTY SANITATION DISTRICT NO. 4
BALANCE SHEET
AS OF JUNE 30, 1961

(Page 1 of 3)
EXHIBIT A

<u>ASSETS</u>		Operating Fund	Trust Fund	General Construction Fund	Local Improvement Dist.		Fixed Assets	Long Term Liabili- ties
<u>Current Assets</u>	<u>Total</u>				Bond Funds	Construction Funds		
Cash on Deposit with County Treas. Revolving Fund	430,724.98 75.00	*146,054.94 75.00	5,913.67	1,305.51	225,506.46	412.86		51,531.54
Accounts Receivable:								
Sewer Service Charges	29,829.81	29,829.81						
Other	2,755.88	1,995.55	760.33					
Investments	656,000.00	260,000.00	14,000.00	302,000.00		80,000.00		
Maintenance Supplies Inventory	1,831.90	1,831.90						
Total Current Assets	1,121,217.57	439,787.20	20,674.00	303,305.51	225,506.46	80,412.86		51,531.54
<u>Fixed Assets</u>								
Work in Progress	17,116.69						17,116.69	
District Sewer System (Note I)	4,850,988.53						4,850,988.53	
Construction & Maint. Equipment	37,887.96						37,887.96	
Office Furniture & Fixtures	16,087.98						16,087.98	
Building & Grounds	73,238.48						73,238.48	
Small Tools & Equipment	2,824.41						2,824.41	
Total Fixed Assets	4,998,144.05						4,998,144.05	
<u>Other Assets</u>								
Property Acquisition Deposits	5,406.84	2,453.34				2,953.50		
Amount to be Provided for Payment of Long Term Debt	1,645,667.21							1,645,667.21
Due from Future Connectors to Oversize Sewer Lines	114,341.16		114,341.16					
Total Other Assets	1,765,415.21	2,453.34	114,341.16			2,953.50		1,645,667.21
Total Assets	7,884,776.83	442,240.54	135,015.16	303,305.51	225,506.46	83,366.36	4,998,144.05	1,697,198.75

*Board of Directors Approved Investment of \$100,000 on 6/28/61,
Time Deposit Made in 61/62 Fiscal Year.

COUNTY SANITATION DISTRICT NO. 4
BALANCE SHEET
AS OF JUNE 30, 1961

(Page 2 of 3)
EXHIBIT A

LIABILITIES AND SURPLUS

<u>Current Liabilities</u>	<u>Total</u>	<u>Operating Fund</u>	<u>Trust Fund</u>	<u>General Construction Fund</u>	<u>Local Improvement Dist.</u>		<u>Fixed Assets</u>	<u>Long Term Liabilities</u>
					<u>Bond Funds</u>	<u>Construction Funds</u>		
Accounts Payable	59,998.63	35,189.66						
Payroll Deductions Payable	105.41	105.41				24,808.97		
Overtime Payable (Time Off)	1,655.17	1,655.17						
Matured Bond Interest Payable	550.00							550.00
Long Term Indebtedness Due Within One Year	71,790.00							71,790.00
Collections for Payment of Local Improvement District Bonds Due Contributors of Oversize Installations	225,506.46				225,506.46			
Other Deposits	9,493.86		9,493.86					
Inspection & Construction Deposits	4,428.23		4,428.23					
	6,751.91		6,751.91					
Total Current Liabilities	380,279.67	36,950.24	20,674.00		225,506.46	24,808.97		72,340.00
<u>Long Term Indebtedness</u>								
General Obligation Bonds Due After July 1, 1962	1,287,000.00							1,287,000.00
Unmatured Bond Interest Payable After July 1, 1962	337,256.25							337,256.25
Total Long Term Indebtedness	1,624,256.25							1,624,256.25
<u>Other Liabilities</u>								
Due Installers on Oversize Installations (Note 2)	114,341.16		114,341.16					
Surplus (Schedule #4)	5,765,297.25	405,290.30		303,305.51		58,557.39	4,998,144.05	
Undetermined Difference To Be Audited								602.50
Total Liabilities And Surplus	7,884,776.83	442,240.54	135,015.16	303,305.51	225,506.46	83,366.36	4,998,144.05	1,697,198.75

COUNTY SANITATION DISTRICT NO. 4

BALANCE SHEET NOTES
AS OF JUNE 30, 1961

1. Sewer lines are reviewed annually and contributed lines from contractors, subdividers, etc., are estimated by District Engineers and are included as sewer lines on the balance sheet.
2. This amount is contingent on the collection of amounts due from future connectors to oversize lines.

Public Improvement Bonds issued under the Municipal Improvement Act of 1913 are primarily obligations of the property owners and only contingent liabilities of the District and are excluded from the balance sheet. See schedule 4.

An Inventory of Supplies was not taken at June 30, 1961 and is not reflected in the balance sheet. The value of the supplies is estimated to be less than \$1,000.00.

COUNTY SANITATION DISTRICT NO. 4
 COMPARATIVE OPERATING STATEMENT
 FISCAL YEARS ENDING JUNE 30, 1960 AND 1961

(Page 1 of 2 Pages)
EXHIBIT B

JULY 1, 1960 TO JUNE 30, 1961

JULY 1, 1959 TO JUNE 30, 1960

Operating Income

Sewer Service Charges	156,967.94		141,209.60	
Inspection Fees	5,523.00		6,789.27	
Plan Checking Fees	1,193.00		2,225.97	
Equipment Rental	1,233.25		1,421.86	
Overhead Billed	5,831.46		4,565.46	
Other Income	4,715.60		1,575.43	
Job Compensation	-	175,464.25	<u>12,399.07</u>	170,186.66
Less Refunds		<u>555.40</u>		<u>283.80</u>
TOTAL OPERATING INCOME			174,908.85	169,902.86

OPERATING EXPENSES

DIRECT OPERATION & MAINTENANCE

Labor - Maintenance Men	19,597.40		25,702.19	
Maintenance Supervision	8,207.27		6,594.54	
Payroll Taxes	1,385.15		1,140.36	
Utilities & Telephone	1,269.75		1,865.08	
Maintenance Supplies & Materials	5,367.28		4,799.02	
Maintenance Building & Grounds	1,058.71		192.95	
Vacation & Sick Leave	2,692.04		2,551.68	
Hospital Insurance Contributions	244.28		427.84	
Employees Travel & Mileage	114.15		1,646.37	
Street Repair Materials	103.40		156.38	
Gasoline & Oil	710.59		802.21	
Equipment Repairs & Maintenance	2,934.30		2,696.28	
Equipment Rental	129.75		518.80	
Sewerage Rental & Sewerage Treatment	51,688.76		47,312.24	
Miscellaneous	<u>77.13</u>		<u>134.33</u>	
Total Direct Operation & Maintenance		95,579.96		96,540.27

ENGINEERING EXPENSE

Engineering Supervision	3,167.25			
Supplies & Blueprinting	2,154.78			
Payroll Taxes	1,004.88			
Planning & Cost Estimating	12,867.39			
Plan Checking Fee Computations	886.43		742.63	
Surveying & Sewage Flow Measurements	1,999.07			
Vacation & Sick Leave	1,308.34			
Hospital Insurance Contributions	130.92			
Employees Travel & Mileage	728.44			
Drafting & Inspections	<u>7,150.02</u>		<u>7,355.26</u>	
Total Engineering Expense		31,397.52		8,097.89

COUNTY SANITATION DISTRICT NO. 4
 COMPARATIVE OPERATING STATEMENT
 FISCAL YEARS ENDING JUNE 30, 1960 AND 1961

EXHIBIT B
 (Page 2 of 2 Pages)

JULY 1, 1960 TO JUNE 30, 1961

JULY 1, 1959 TO JUNE 30, 1960

OFFICE EXPENSE

Clerical Salaries	20,871.99		32,698.50	
Clerical Supervision	1,781.78		-	
Office Supplies	4,297.44		3,576.49	
Payroll Taxes	848.92		1,027.37	
Tax Roll Expense - Sewer Service Chgs.	908.66		2,285.56	
City & County Inspection Fees	1,652.50		2,272.00	
Utilities & Telephone	1,509.58		1,314.21	
Maintenance Building & Grounds	509.14		519.23	
Vacation & Sick Leave	1,242.91		2,056.98	
Hospital Insurance Contribution	255.47		605.80	
Employee Travel & Mileage	466.40		-	
Insurance	7,165.80		4,753.30	
Rental Expense	46.47		18.00	
Repairs & Maintenance	330.27		739.63	
Miscellaneous	<u>*1,600.55</u>		<u>131.56</u>	
TOTAL OFFICE EXPENSES		43,487.88		51,998.63

BOARD OF DIRECTORS

Directors Fees & Expenses	4,353.36		4,100.00	
Secretary's Salary	770.00		800.00	
Legal Notices & Printing	<u>951.65</u>		<u>497.66</u>	
TOTAL BOARD OF DIRECTORS EXPENSE		6,075.01		5,397.66

PROFESSIONAL SERVICES

Accounting	805.00		400.00	
Engineering	6,839.96		1,267.29	
Legal	<u>9,636.23</u>		<u>4,773.60</u>	
TOTAL PROFESSIONAL SERVICES		<u>17,281.19</u>		<u>6,440.89</u>
TOTAL OPERATING EXPENSE		<u>193,821.56</u>		<u>168,475.34</u>
NET OPERATING PROJECT (LOSS)		(18,912.71)		1,427.52

NON-OPERATING INCOME

Tax Collections (Property Taxes)	178,837.53		160,119.39	
Connection Fees	31,949.28		34,737.59	
Income from Invested Funds	6,092.65		6,409.53	
Other ACCRUED INCOME	<u>2,648.45</u>		<u>-</u>	
TOTAL NON-OPERATING INCOME		<u>219,527.91</u>		<u>201,266.51</u>
NET INCOME		<u>200,615.20</u>		<u>202,694.03</u>

*Includes \$1,500 to Stone & Youngberg for Bond Election Expense.

COUNTY SANITATION DISTRICT NO. 4

TAX LEVY AND COLLECTIONS
FISCAL YEAR 1960-1961

EXHIBIT C

TAX LEVY

	<u>Equalized Assessed Valuation</u>	<u>Rate Per \$100</u>	<u>Total Levy</u>
<u>Maintenance & Operation</u>			
Secured	\$122,241,490	.131	160,136.35
Unsecured	518,200	.147	<u>761.75</u>
			<u>160,898.10</u>
<u>Bond Interest and Redemption</u>			
<u>Fund No. 1</u>			
Secured	183,517,130	.030	55,055.14
Unsecured	637,940	.030	<u>191.38</u>
			<u>55,246.52</u>
<u>Fund No. 2</u>			
Secured	148,654,430	None	-0-
Unsecured	None	None	<u>-0-</u>
			<u>-0-</u>
			<u>216,144.62</u>

TOTAL LEVY

TAX COLLECTIONS

	<u>Current Year Levy</u>		<u>Prior Year</u>		<u>Total</u>
	<u>Secured</u>	<u>Unsecured</u>	<u>Delinquent</u>	<u>Redemptions</u>	<u>Collections</u>
Maintenance & Operation	172,628.24	909.92	2,517.91	2,781.46	178,837.53
Bond Interest & Redemption					
Fund No. 1	52,551.09	231.96	672.84	795.92	54,255.81
Fund No. 2	-	-	-	-	-
TOTAL					
COLLECTIONS	<u>\$225,179.33</u>	<u>1,141.88</u>	<u>3,190.75</u>	<u>3,581.38</u>	<u>233,093.34</u>

COUNTY SANITATION DISTRICT NO. 4

ACTUAL REVENUE COMPARED TO BUDGET
 JULY 1, 1960 TO JUNE 30, 1961

SCHEDULE I

	<u>Actual Revenue</u>	<u>Budgeted Revenue</u>	<u>Excess of Budget Over Actual</u>
Sewer Service Charges	\$156,967.94	\$131,770.00	\$25,197.94
Connection Fees	31,949.28	27,000.00	4,949.28
Inspection Fees	5,523.00	7,000.00	(1,477.00)
Plan Checking Fees	1,193.00	1,500.00	(307.00)
Interest From Investments:			
Maintenance Fund	6,092.65	8,000.00	(1,907.35)
Other	<u>11,780.31</u>	<u>9,000.00</u>	<u>2,780.31</u>
TOTAL REVENUE	<u><u>\$213,506.18</u></u>	<u><u>\$184,270.00</u></u>	<u><u>\$29,236.18</u></u>

Schedule 2

<u>Actual</u> <u>Expenditures</u>	Excess of Budget Over Actual <u>Expenditures</u>
<u>98,235.56</u>	<u>1,432.44</u>
555.40	560.60
4,609.14	(309.14)
692.88	317.12
6,994.50	(34.50)
1,568.45	-
5,600.93	-
17,281.19	818.81
264.53	575.47
3,714.54	2,195.46
1,954.84	685.16
1,757.50	1,242.50
3,038.89	301.11
4,335.92	504.08
1,689.20	25.80
<u>50,499.27</u>	<u>53,000.73</u>
<u>104,557.18</u>	<u>59,883.20</u>
44,918.13	203,331.87
12,491.79	1,638.21
1,307.32	2,162.68
<u>548.70</u>	<u>181.30</u>
<u>59,265.94</u>	<u>207,314.06</u>
	21,449.62
	<u>45,000.00</u>
	<u>66,449.62</u>
<u>262,058.68</u>	<u>335,079.32</u>

COUNTY SANITATION DISTRICT NO. 4
ACTUAL EXPENDITURES COMPARED WITH BUDGET
JULY 1, 1960 TO JUNE 30, 1961

	<u>Budget</u>	<u>Budget Adjustments</u>	<u>Adjusted Budget</u>
<u>SALARIES AND WAGES</u>	99,668.00		<u>99,668.00</u>
<u>MAINTENANCE & OPERATION</u>			
Refunds	660.00	456.00	1,116.00
Directors' Fees & Expenses	4,300.00		4,300.00
Advertising	1,010.00		1,010.00
Office Supplies & Expense	5,160.00	1,800.00	6,960.00
Election Expense	-	1,568.45	1,568.45
Insurance	2,850.00	2,750.93	5,600.93
Professional Services	7,100.00	11,000.00	18,100.00
Equipment & Plant Repair	840.00		840.00
Maintenance Expense	5,910.00		5,910.00
Motor Vehicle Supplies	2,640.00		2,640.00
City & County Inspections	3,000.00		3,000.00
Utilities & Telephone	3,340.00		3,340.00
Payroll Taxes & Employee Ins.	4,840.00		4,840.00
Travel & Mileage Expense	1,240.00	475.00	1,715.00
Sewage Treatment & Use Charge	<u>103,500.00</u>		<u>103,500.00</u>
TOTAL MAINTENANCE AND OPERATION	<u>146,390.00</u>	<u>18,050.38</u>	<u>164,440.38</u>
<u>CAPITAL OUTLAY</u>			
Purchase & Construction of Sewers	248,250.00		248,250.00
Construction & Maintenance Equipment	14,130.00		14,130.00
Office Equipment	3,470.00		3,470.00
Building & Grounds	<u>730.00</u>		<u>730.00</u>
TOTAL CAPITAL OUTLAY	<u>266,580.00</u>		<u>266,580.00</u>
<u>RESERVES</u>			
Unappropriated Reserve	39,500.00	(18,050.38)	21,449.62
General Reserve	<u>45,000.00</u>		<u>45,000.00</u>
TOTAL RESERVES	<u>84,500.00</u>	<u>(18,050.38)</u>	<u>66,449.62</u>
TOTAL EXPENDITURES	<u>597,138.00</u>		<u>597,138.00</u>

COUNTY SANITATION DISTRICT NO. 4
STATEMENT OF BONDED INDEBTEDNESS
AS OF JUNE 30, 1961

GENERAL OBLIGATION BONDS

General Obligation <u>Bonds</u>	Amount Authorized For <u>All Series</u>	Amount <u>Sold</u>	Date of <u>Issue</u>	Date of <u>Maturity</u>
Series A	1,650,000.00	400,000.00	4-1-50	4-1-51/80
Series B		400,000.00	9-1-50	9-1-51/81
Series C		450,000.00	1-1-51	1-1-52/81
Series D		300,000.00	1-1-56	1-1-57/86
	<u>1,650,000.00</u>	<u>1,550,000.00</u>		

PUBLIC IMPROVEMENT BONDS

Public Improvement <u>Bonds</u>	Amount <u>Issued</u>	Date of <u>Maturity</u>	Percentage Interest <u>Rates</u>
Project	1952-1 232,500.00	7-2-54/68	3½ - 3 3/4
Project	1953-1 179,132.25	7-2-55/69	3½ - 5
Project	1954-1 125,207.85	7-2-56/70	3 - 3½
Project	1955-1 112,552.70	7-2-57/71	3½ - 3 3/4
Project	1956-1 47,205.90	7-2-57/71	3 - 3/4
Project	1957-1 194,578.95	7-2-59/73	4 3/4 - 5½
Project	1957-2 28,731.45	7-2-59/73	5 - ½
Project	1958-1 89,496.90	7-2-59/73	3 3/4 - 4
Project	1958-2 315,289.05	7-2-60/74	4 - 5
Project	1959-1 54,572.00	7-2-60/74	4½ - 4½
Project	1959-2 68,857.75	7-2-61/75	4½ - 4 3/4
Project	1960-1 93,504.30	7-2-62/76	4½ - 4½
*Project	1961-1 <u>114,747.46</u>	7-2-62/76	4 - 4½
	<u>1,656,376.56</u>		

NOTE: The public improvement bonds were issued under provisions of the Municipal Improvement ^{bond} Act of ¹⁹¹⁵ 1913 and are primarily obligations of the individual property owners and contingent liabilities of the District.

* Bonds sold on July 5, 1961.

Schedule 3

Percentage Interest Rates	Bonds Outstanding 7-1-60	Retired 1960-61	Bonds Out- Standing 6-30-61	Interest Paid 1960-61	Interest Due but Unpaid 6-30-61	Redemption Requirements 1961-62		Balance Due After July 1, 1962		
						Bonds	Interest	Bonds	Interest	Total
2 - 5	335,000.00	12,000.00	323,000.00	7,342.50	350.00	12,000.00	7,175.00	311,000.00	67,782.50	378,782.50
1½ - 4½	343,000.00	8,000.00	335,000.00	7,067.50		12,000.00	6,752.50	323,000.00	60,691.25	383,691.25
1½ - 2	393,000.00	8,000.00	385,000.00	7,632.50	50.00	12,000.00	7,512.50	373,000.00	84,782.50	457,782.50
3 -5	288,000.00	3,000.00	285,000.00	9,350.00	150.00	5,000.00	9,350.00	280,000.00	124,000.00	404,000.00
	<u>1,359,000.00</u>	<u>31,000.00</u>	<u>1,328,000.00</u>	<u>31,392.50</u>	<u>550.00</u>	<u>41,000.00</u>	<u>30,790.00</u>	<u>1,287,000.00</u>	<u>337,256.25</u>	<u>1,624,256.25</u>

Bonds Outstanding 7-1-60	Retired During Year	Bonds Outstanding 6-30-61	Prior Year Unpaid		Current Year			Controllers Fund Balance
			Interest	Bond	Interest	Bond	Total	
128,000.00	33,000.00	95,000.00			2,633.75	10,000.00	12,633.75	31,664.02
102,421.50	6,942.15	95,479.35			2,502.83	3,942.15	6,444.98	41,108.18
86,735.95	11,694.38	75,041.57			2,140.01	7,000.00	9,140.01	19,240.03
56,605.30	1,000.00	55,605.30	105.00		1,898.90	-	1,898.90	20,437.95
28,000.00	-	28,000.00			975.00	2,000.00	2,975.00	7,315.57
162,663.16	10,500.00	152,163.16	243.75		7,299.63	500.00	7,799.63	22,631.11
22,900.59	415.43	22,485.16			1,167.10	500.00	1,667.10	11,346.51
79,530.44	8,966.46	70,563.98			2,648.33	5,966.46	8,614.79	12,802.39
306,134.89	35,077.08	271,057.81			10,726.17	17,019.27	27,745.44	43,285.66
53,572.00	5,572.00	48,000.00			2,071.25	3,000.00	5,071.25	6,738.83
68,857.75	4,000.00	64,857.75			2,865.37	4,857.75	7,723.12	7,908.98
		93,504.30			5,536.67	-	5,536.67	328.64
		114,747.46			2,405.57	-	2,405.57	698.59
<u>1,095,421.58</u>	<u>117,167.50</u>	<u>1,186,505.84</u>	<u>348.75</u>		<u>44,870.58</u>	<u>54,785.63</u>	<u>99,656.21</u>	<u>225,506.46</u>

COUNTY SANITATION DISTRICT NO.
RECONCILIATION OF SURPLUS
AS OF JUNE 30, 1961

Schedule 4

	<u>TOTAL</u>	<u>OPERATING FUND</u>	<u>GENERAL CONSTRUCTION FUND</u>	<u>LOCAL IMPROVE- MEND DISTRICT CONSTRUCTION FUND</u>	<u>GENERAL FIXED ASSETS</u>
Surplus Balance 6-30-60	5,315,607.34	261,928.64	303,332.11	98,498.73	4,651,847.86
Add:					
Net Income 1960-1961	348,694.16	200,615.20		148,078.96	
Transfer of Cost of Fairbanks-Morse Sewer Pump from Supplies Inventory to Construc- tion & Maintenance Equipment	3,475.00				3,475.00
Cancellation of Warrants issued for Refund of Construction of Project 1953-1 Surplus	171.32				
Interfund Transfers	4,344.38	4,344.38		171.32	
Contributed Facilities	113,840.00	113,840.00			
Adjustment of Work in Progress	11.31	11.31			
Total Additions	<u>470,536.17</u>	<u>318,810.89</u>		<u>148,250.28</u>	<u>3,475.00</u>
Deduct:					
Transfer of Court Deposit to M & O Fund	26.60		26.60		
Reclassification of Costs from Construction & Maintenance Equipment to Supplies Inventory	6,502.44				6,502.44
Refund of Construction Surplus to Property Owners (Project 55-1)	3,733.71			3,733.71	
Refund of Construction Surplus to Property Owners (Project 54-1)	4,246.79			4,246.79	
Transfer to Maintenance & Operation Fund (Project 53-1)	1,267.83			1,267.83	
Adjustment of Accounts Receivable from estimate to actual for 59-60 Fiscal Year	4,399.99	4,399.99			
Interfund Transfers	213.56	213.56			
Write-off Uncollectible Sewer Service Charges	30.80	30.80			
Write-off Uncollectible Accounts Receivable	347.08	347.08			
Miscellaneous Adjustment	77.46	77.46			
Total Deductions	<u>20,846.26</u>	<u>5,068.89</u>	<u>26.60</u>	<u>9,248.33</u>	<u>6,502.44</u>
Transfers:					
Transfers of Fixed Assets					
Office Furniture		(1,958.60)			1,958.60
Construction & Maintenance Equipment		(11,404.75)			11,404.75
Small Tools and Equipment		(1,985.36)			1,985.36
Corporation Yard, Buildings & Grounds		(573.73)			573.73
Sewer Construction	(149,396.09)				
Add: Net Change in Work in Progress	(5,061.81)	(154,457.90)		(178,943.29)	333,401.19
Total Transfers		<u>(170,380.34)</u>		<u>(178,943.29)</u>	<u>349,323.63</u>
Balance June 30, 1961	<u>5,765,297.25</u>	<u>405,290.30</u>	<u>303,305.51</u>	<u>58,557.39</u>	<u>4,998,144.05</u>

COUNTY SANITATION DISTRICT NO. 4

CAPITAL OUTLAY EXPENDITURES
 JULY 1, 1960 TO JUNE 30, 1961

SCHEDULE 5
 (Page 1 of 2 Pages)

OFFICE FURNITURE & FIXTURES

Steelmaster 2 Drawer Gray Cardfile	21.40	
Mayline Top Drafting Table	188.24	
Mayline 5 Drawer Plan File	280.81	
Used Remington Rand Electric Printing Calculator	398.38	
Remington Rand Drafting Chair	38.23	
Office Music System - Tuner, Amplifier, Preamplifier, 8' Roof Antenna, Speakers	276.26	
Carrying Case for Norelco '35	22.36	
One Volume Deerings 1961 Health & Safety Code	24.44	
All Steel Desk	236.48	
A. S. E. Posture Chair	55.47	
I. B. M. Standard Electric Typewriter	<u>416.53</u>	
		1,958.60

CONSTRUCTION & MAINTENANCE EQUIPMENT

Flexicrome Rods & Attachments	72.80	
½ Ton Chevrolet Cab & Chassis	520.00	
Generator, Regulator & 60 AMP Visual Meter	275.71	
Heavy Duty Wheeler Cutter & Galv. Bell Reducer	117.46	
Transistorized Electric Witch Pipe & Cable Finder	202.55	
Right Horizontal Door for Pickup Truck	31.35	
Sierra Hydrant Wrenches & Safety Harness	32.77	
Misc. Equipment & Parts for Pickup Truck	42.72	
Motorola Mobile Radio with Tone Kit & Switch	241.40	
Generator & 60 AMP 12 Volt Alternator	130.00	
1961 Chevrolet 6 Pass. 4 Dr. Station Wagon	2,441.86	
Suction Hose with Connections	21.84	
Jaeger Model 1½ A.P. Gas Driven Pump	165.36	
Used Dry Chemical Fire Extinguisher	22.88	
Model 540 C Group T Case Tractor & Backhoe	7,075.87	
First Aid Kit	<u>10.18</u>	
		11,404.75

COUNTY SANITATION DISTRICT NO. 4

CAPITAL OUTLAY EXPENDITURES
JULY 1, 1960 TO JUNE 30, 1961

SCHEDULE 5

(Page 2 of 2 Pages)

SMALL TOOLS & EQUIPMENT

1,985.36

CORPORATION YARD, BUILDINGS & GROUNDS

Building Materials, Lumber	221.86
Awning & Installation	274.60
Installation of Air Compressor	32.71
Pipes, Plugs & Nipples	31.20
Couples, Nipples & Blow Gun	<u>13.36</u>

573.73

SEWER CONSTRUCTION FROM THE FOLLOWING FUNDS:

Project Construction Funds	178,943.29
Operating Fund (Including Contributed Facilities)	<u>149,396.09</u>

328,339.38

Total Capital Outlay Expenditures

344,261.82

COUNTY SANITATION DISTRICT NO. 4

Schedule 6

RATE SCHEDULE AS OF JULY 1, 1961

<u>Item</u>	<u>Amount</u>
Taxes	See Following Plate No. 2
Sewer Service Charge:	
Residential, single family, per month	\$1.10
Residential, multiple family, per unit per month	\$0.80
Commercial, per unit per month,	\$1.10
plus surcharge per 100 cubic feet over 1000	
cubic feet per month	\$0.15
Industrial, per unit per month	\$2.25
plus surcharge per 100 cubic feet over	
2000 cubic feet per month	\$0.15
High Schools, per pupil per year	\$0.50
Elementary School, per pupil per year	\$0.35
Construction Inspection Charge	Direct Labor plus 70% Overhead
Plan Checking Fee	1¼% of Project Cost
Equipment Rental	Cost of Equipment Amortization
Sewer Connection Fees:	
Land fronting on existing sewer, per foot;	
Zone 1, (valley area)	\$3.25
Zone 2, (hill area)	\$4.50
Land removed from existing sewer, per acre;	
Zone 1, (valley area)	\$55.00
Zone 2, (hill area)	\$55.00
Sewer Construction Assessments	Variable
Engineering Services	Direct Labor plus 70% Overhead
Maintenance Services	Direct Labor plus 50% Overhead

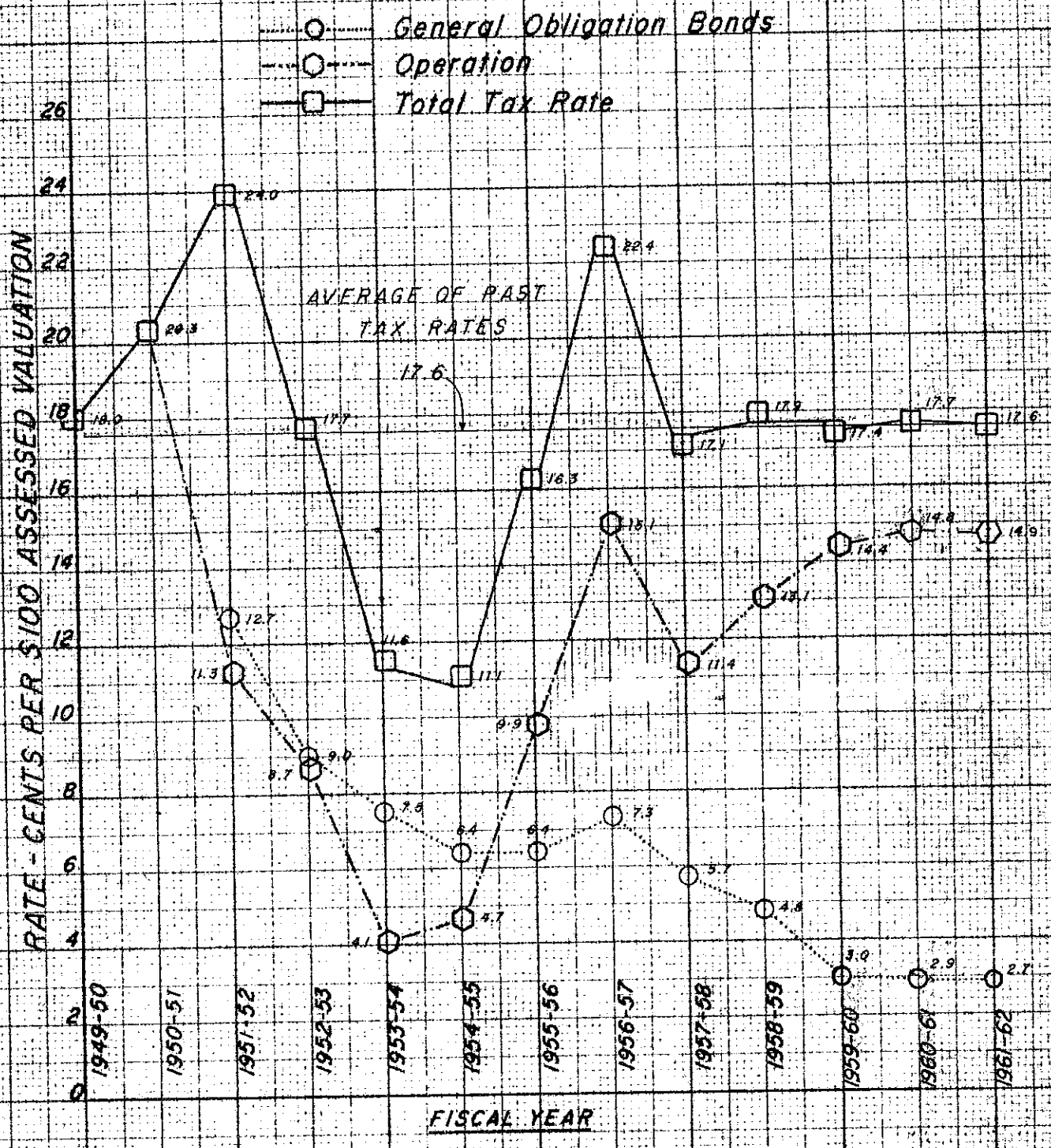


Plate No. 2

TAX RATES PER \$100 ASSESSED VALUATION
 COUNTY SANITATION DISTRICT No. 4 of SANTA CLARA COUNTY

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