



2026 WATER AND SEWER RATE STUDY

Report – January 2026

Prepared by: **Water Resources Economics, LLC**



**Water Resources
Economics**

**Promoting the Value
and Price of Water Service**



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January 14, 2026

Mark Toy
General Manager
Yorba Linda Water District
1717 E. Miraloma Avenue
Placentia, California 92870

Subject: Yorba Linda Water District 2026 Water and Sewer Rate Study Report

Dear Mr. Toy,

Water Resources Economics LLC (WRE) is pleased to submit this 2026 Water and Sewer Rate Study Report to Yorba Linda Water District (District). This report documents the results and recommendations of the District's 2026 Water and Sewer Rate Study. The goal of the study was to develop an updated five-year schedule of water and sewer rates that will sufficiently fund the District's water and sewer system expenses, help the District to meet its financial goals, and comply with cost-of-service principles.

This study utilized industry-standard rate-setting methodology in accordance with guidelines developed by the American Water Works Association and incorporates guidance provided by the District's Board of Directors and staff. Our project team has a proven record of developing fair and equitable water and sewer rates for numerous public agencies in California over the past 25 years. We are confident in our ability to develop sound water and sewer rates that satisfy the requirements of Proposition 218.

It has been a pleasure assisting the District, and we appreciate the support you provided along with Ms. McIlrevey, Mr. Davert, Ms. Phuong, and other District staff during this study.

Sincerely,

Sanjay Gaur
Founder / President

Nancy Phan
Principal Consultant

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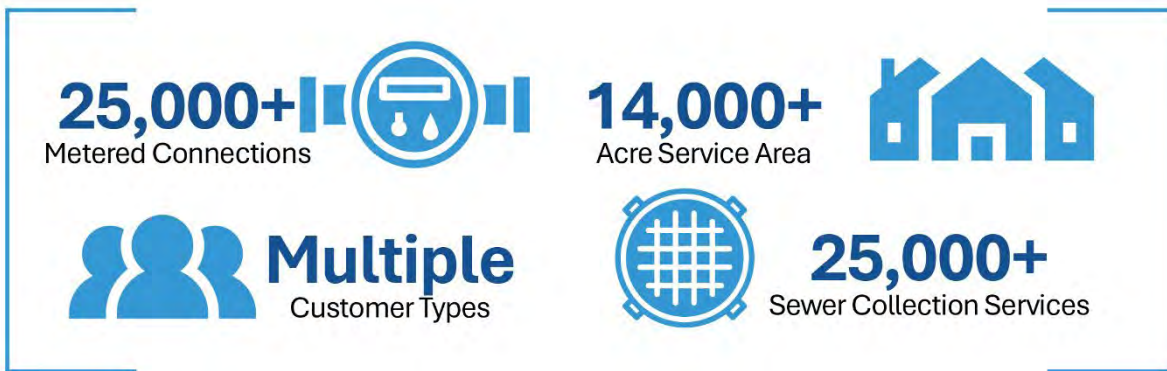
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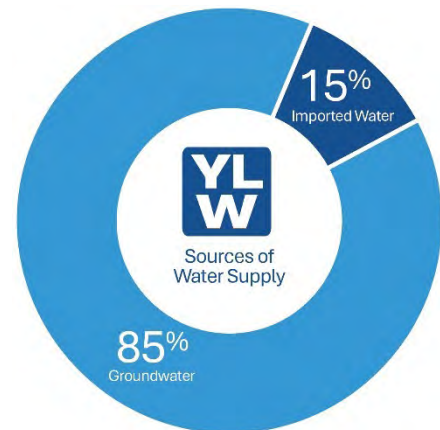
1. EXECUTIVE SUMMARY

1.1 SYSTEM OVERVIEW

Yorba Linda Water District (District) provides potable water service to over 25,000 metered connections, which include Single Family, Multi-Family, Commercial, Landscape, and Construction customer classes. The District also provides sewer collection services to over 25,000 customers, including sewer service to a 400-acre Residential development known as Locke Ranch which receives sewer collection but not water service from the District. The District’s service area encompasses most of the City of Yorba Linda, as well as portions of Placentia, Brea, Anaheim, and other unincorporated areas of Orange County, and covers more than 14,000 acres.



The water system, which is owned and operated by the District, consists of 10 groundwater wells, 4 imported water connections, 1 water treatment plant, and approximately 355 miles of distribution pipelines. The District also has 14 water storage reservoirs and 13 booster pump stations that convey water throughout the District’s distribution system. The District’s water supply includes groundwater from the Orange County Groundwater Basin (OC Basin) which accounts for approximately 85% of the District’s supply and imported water from the Municipal Water District of Orange County (MWDOC). The sewer collection system, which is owned and operated by the District, consists of approximately 270 miles of pipelines, 6,297 manholes, and 1 sewer lift station. Sewer collected by the District is sent to the Orange County Sanitation District for treatment.



1.2 RATE STUDY OVERVIEW

Public retail agencies in California typically conduct a cost-of-service study every five years to ensure that customers are appropriately charged for water and sewer service and to reestablish

the cost-of-service nexus that is required by Proposition 218. The District’s existing rate structure was developed in 2021 in a prior cost-of-service study.

The District engaged Water Resources Economics, LLC (WRE) in 2025 to conduct a comprehensive water and sewer rate study, with the following objectives:

- Develop a five-year water and sewer financial plan to meet financial targets for Fiscal Year (FY) 2027¹ to FY 2031.
- Conduct a water and sewer cost-of-service analysis based on the most recent data and customer use characteristics.
- Develop a five-year water and sewer rate schedule for FY 2027 through FY 2031.

1.3 LEGAL REQUIREMENTS

Legal considerations relating to retail water and sewer rates in California are governed by Proposition 218, which was enacted in 1996 and is now reflected in Article XIII C and Article XIII D of the California Constitution, and the Proposition 218 Omnibus Implementation Act (“Proposition 218 Act”). Proposition 218 requires, among other requirements, “property related fees and charges” (which include retail water and sewer rates) not to exceed the proportional cost of providing the service to the customer’s parcel and not to be used for any purpose other than providing said service. The practical implication is that public retail water and sewer agencies in California must demonstrate a sufficient nexus between the costs incurred by the agency to provide water and sewer service and the rates charged to customers. The primary means by which agencies address this requirement is by conducting a “cost-of-service analysis” memorialized in this report.

Proposition 218 and the Proposition 218 Act also govern the rate adoption process by requiring agencies to hold a public hearing to adopt rates. The agency must mail public hearing notices to all customers no fewer than 45 days prior to the public hearing. The public hearing notices must clearly disclose, among other disclosures, all proposed rate changes, information on the public hearing date/time/location, and instructions on how customers may protest and/or legally object to the proposed rate changes. If a majority of customers submit a protest, the proposed rate changes cannot be adopted.



¹ FY 2027 is the fiscal year starting July 1, 2026 and ending June 30, 2027.

1.4 RATE-SETTING METHODOLOGY

This rate study was conducted using industry-standard methodology outlined by the American Water Works Association (AWWA) in its *Manual of Water Supply Practices M1: Principles of Water Rates, Fees and Charges, Seventh Edition* (M1 Manual).

The overall rate study process is summarized in the steps outlined below.



1. **Financial Plan:** Annual revenues and expenses are projected over the rate-setting period to determine the magnitude of rate increases needed to maintain financial sufficiency. Financial policies, such as reserve targets, are also evaluated and updated if necessary.
2. **Cost-of-Service Analysis:** Costs are allocated to customers in proportion to use of and burden on the system. The overall goal is to establish a robust nexus between the costs incurred by an agency and the rates charged to customers, as required by Proposition 218.
3. **Rate Design:** The existing rate structure is evaluated, and potential changes are identified. A multi-year proposed rate schedule is then calculated directly from the results of the financial plan and cost-of-service analysis.
4. **Rate Study Documentation:** A rate study report is developed to document the proposed rate development process. This provides transparency and enhances legal defensibility in light of Proposition 218 requirements. This document serves as the report for this rate study.

1.5 ADDITIONAL INFORMATION AND DISCLAIMERS

This report summarizes the data, analyses, processes, and results of the District's water and sewer rate study. Some important information to keep in mind when reading the report includes the following:

- All study projections are based on the best available data as of November 2025.
- All table values are rounded to the nearest digit shown unless stated otherwise. However, all calculations are based on precise values. Attempting to manually replicate the calculations described in this report from the values displayed in tables may therefore produce slightly different results.
- All current and proposed rates and charges in this report are shown on a monthly basis.
- In the Executive Summary, current rates and information are shown in **blue** and proposed rates and information are shown in **green**.

1.6 CURRENT WATER RATES

The District’s current water rates include a fixed monthly service charge based on meter size, a variable monthly commodity rate based on water usage in hundred cubic feet (ccf), a fixed annual capital finance charge, and a monthly fixed fire service charge based on fire line diameter (for customers with private fire service). **The District’s fixed annual capital finance charges are typically collected on the annual property tax bill of the property owner of each water customer and are not reflected in customer monthly water bills.**

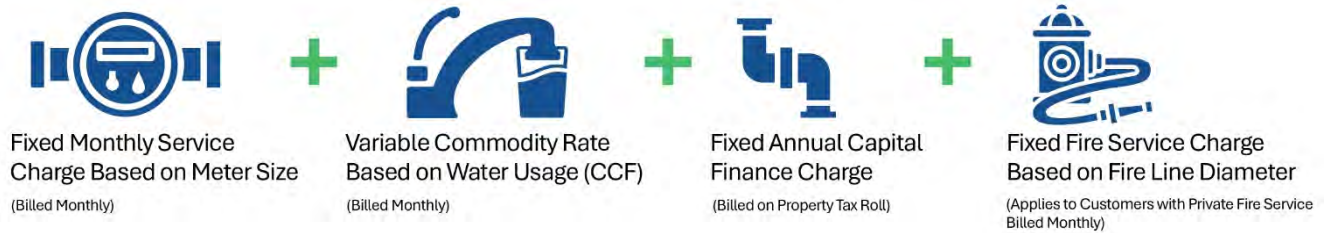


Table 1-1, Table 1-2, Table 1-3, and Table 1-4 show the current fixed monthly service charges, variable monthly commodity rates, fixed annual capital finance charges, and fixed monthly private fire service charges, respectively. The current rates are based on the District’s most recent water and sewer rate study completed in 2021 which established a water rate schedule from FY 2022 through FY 2026.

Table 1-1: Current Fixed Monthly Service Charges

Line	Fixed Monthly Service Charges	As of 7/1/2023	As of 7/1/2024	As of 7/1/2025
1	5/8"	\$32.86	\$35.82	\$39.05
2	3/4"	\$32.86	\$35.82	\$39.05
3	1"	\$51.26	\$55.88	\$60.61
4	1 1/2"	\$97.20	\$105.95	\$115.49
5	2"	\$152.33	\$166.04	\$180.99
6	3"	\$326.96	\$356.39	\$388.47
7	4"	\$584.28	\$636.87	\$694.19
8	6"	\$1,475.75	\$1,608.57	\$1,753.35

Table 1-2: Current Variable Monthly Commodity Rates

Line	Variable Monthly Commodity Rates (\$/ccf)	As of 7/1/2023	As of 7/1/2024	As of 7/1/2025
1	All Customers	\$3.14	\$3.43	\$3.74
2	MWDOC Pass-Through Adjustment ²	\$0.31	\$0.34	\$0.37

² The MWDOC pass-through adjustment applies to all customers and reflects the difference between projected MWDOC imported water supply costs and actual costs paid to MWDOC. Each year MWDOC implements new wholesale supply rates, and the District adjusts its commodity rate accordingly to reflect actual costs paid to the agency.

Table 1-3: Current Fixed Annual Capital Finance Charges

Line	Fixed Annual Capital Finance Charges	As of 7/1/2023	As of 7/1/2024	As of 7/1/2025
1	5/8"	\$81.00	\$88.32	\$96.36
2	3/4"	\$81.00	\$88.32	\$96.36
3	1"	\$135.00	\$147.24	\$160.56
4	1 1/2"	\$269.76	\$294.12	\$320.64
5	2"	\$431.28	\$470.16	\$512.52
6	3"	\$943.08	\$1,028.04	\$1,120.68
7	4"	\$1,697.16	\$1,849.92	\$2,016.48
8	6"	\$4,310.16	\$4,698.12	\$5,121.00

Table 1-4: Current Fixed Monthly Private Fire Service Charges

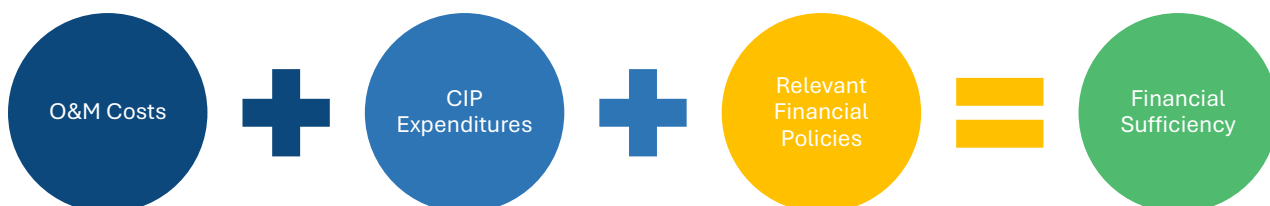
Line	Fixed Monthly Private Fire Service Charges	As of 7/1/2023	As of 7/1/2024	As of 7/1/2025
1	4"	\$9.34	\$10.19	\$11.11
2	6"	\$24.45	\$26.66	\$29.06
3	8"	\$50.55	\$55.10	\$60.06
4	10"	\$89.79	\$97.88	\$106.69

1.7 WATER FINANCIAL PLAN

WRE worked closely with District staff and the District’s Board of Directors (“Board”) to determine the financial plan scenario that best suits the District’s needs. The results and recommendations of the water rate study are driven by the District’s financial performance, input from District staff, and feedback and direction from the Board.

FACTORS AFFECTING FINANCIAL PERFORMANCE

The District’s financial performance is driven by the ability of the current water rates to meet the District’s funding needs. To maintain financial sufficiency, water rates must fully fund operations and maintenance (O&M) costs, capital improvement plan (CIP) expenditures, and any relevant financial policies, which typically include target reserve balances and debt coverage.



The key factors affecting financial performance include:

- **Capital Investment Needs:** The District anticipates spending approximately \$51.7 million over the next five years (FY 2027 through FY 2031) to complete critical projects such as a new well, existing well repairs, waterline replacements, and booster pump rehabilitations and to purchase needed equipment to maintain the District’s system. In the absence of alternate funding through loans or grants, all projects are expected to be funded through rates.
- **Operating Cost Increases:** Operating expenses are expected to increase by 7% on average each year of the study period due to inflationary pressures.
- **Debt Coverage:** The District’s existing debt is subject to required debt coverage requirements, and the District has established its own debt coverage target above the required minimum to ensure the District can reliably meet its debt service obligations. Without any revenue adjustments, the District will fail to meet its target debt coverage requirements starting in FY 2028 and will fail to meet required debt coverage requirements starting in FY 2029.
- **Reserve policy targets:** The District’s current reserve policy, which is shown in **Table 1-5**, includes targets for operating, emergency, capital, and rate stabilization reserves for the first year of the study period. The current reserve policy is intended to provide sufficient cash on hand to meet short-term cash flow requirements, respond to emergencies effectively, execute CIP projects, and minimize rate impacts to customers during periods of revenue instability. Projected reserves before any rate adjustments are below the projected reserve target in the first year of the study period (FY 2027).

Table 1-5: Reserve Policy Targets

Line	Reserve Policy	Policy Targets	FY 2027
1	Operating Reserve	60% of Annual O&M Expenses (Including debt interest)	\$30,389,675
2	Emergency Reserve	5% of Net Capital Assets	\$8,649,034
3	Capital Replacement Reserve	2 Years of CIP and 2 Times Annual Asset Depreciation	\$40,544,448
4	Rate Stabilization Reserve ³	10% of Annual Water Sales	\$5,376,315
5	Combined Reserve Target		\$84,959,472
6	Projected Reserves (Before Adjustments)		\$58,027,779

³ Note that the rate stabilization reserve will change depending on the proposed financial plan scenario. The reserve reflects the status quo scenario with no revenue adjustments. A portion of the rate stabilization reserve (\$4,246,603) is legally restricted; the District must maintain this minimum balance to meet bond requirements.

STATUS QUO FINANCIAL PLAN

The first step in evaluating the District’s financial performance is to develop a “status quo financial plan,” which is the scenario in which the District does not increase its water rate revenues or issue new debt to fund CIP. This exercise is to determine whether the District’s current water rates are sufficient to meet key financial performance metrics. This section shows three important metrics: fund balance, debt coverage, and days of cash on hand.

Figure 1-1 shows the projected fund balances under the status quo scenario. The green bars represent the ending fund balances, and the dashed line represents the reserve policy targets. In this scenario, the District cannot meet its reserve targets without revenue adjustments.

Figure 1-1: Projected Fund Balances (Status Quo Financial Plan)

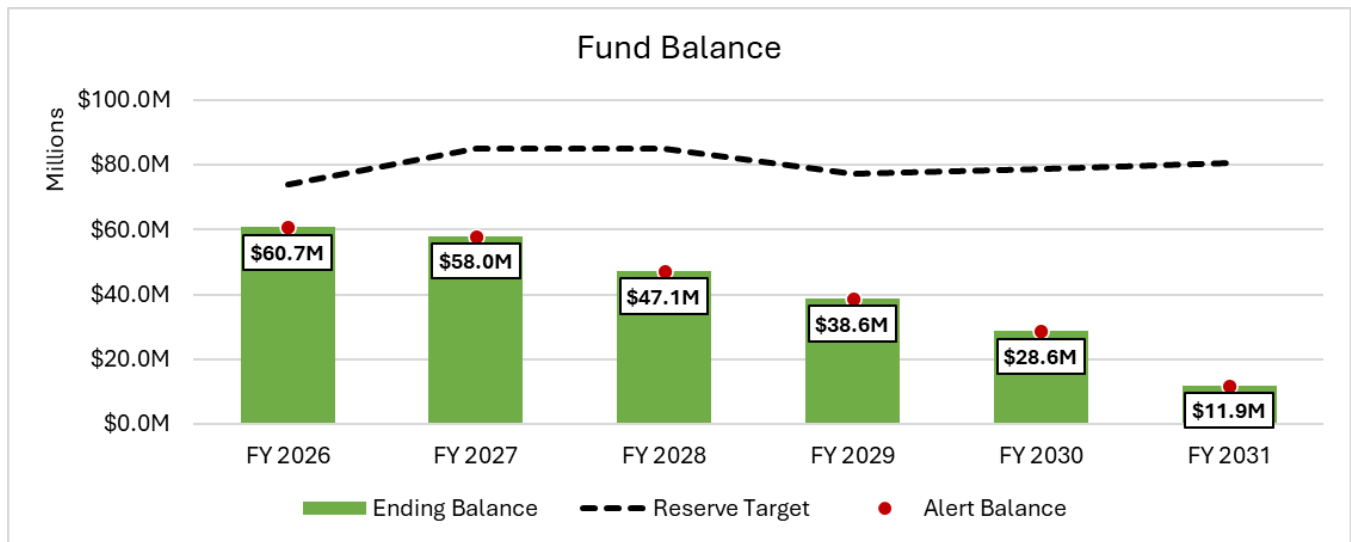


Figure 1-2 shows the projected debt service coverage under the status quo scenario. The District’s existing debt management policy includes a debt coverage target ratio of 225%; the minimum required debt coverage ratio is 125%. Debt coverage is calculated by dividing the net operating revenue (revenues less O&M expenses) by annual debt service payments. The District currently has two existing revenue bonds from 2017 and 2022. In this scenario, the District will not be able to meet its target debt coverage in FY 2028 and its required debt coverage in FY 2029, indicated by the alert coverage (red dots).

Figure 1-2: Projected Debt Coverage (Status Quo Financial Plan)

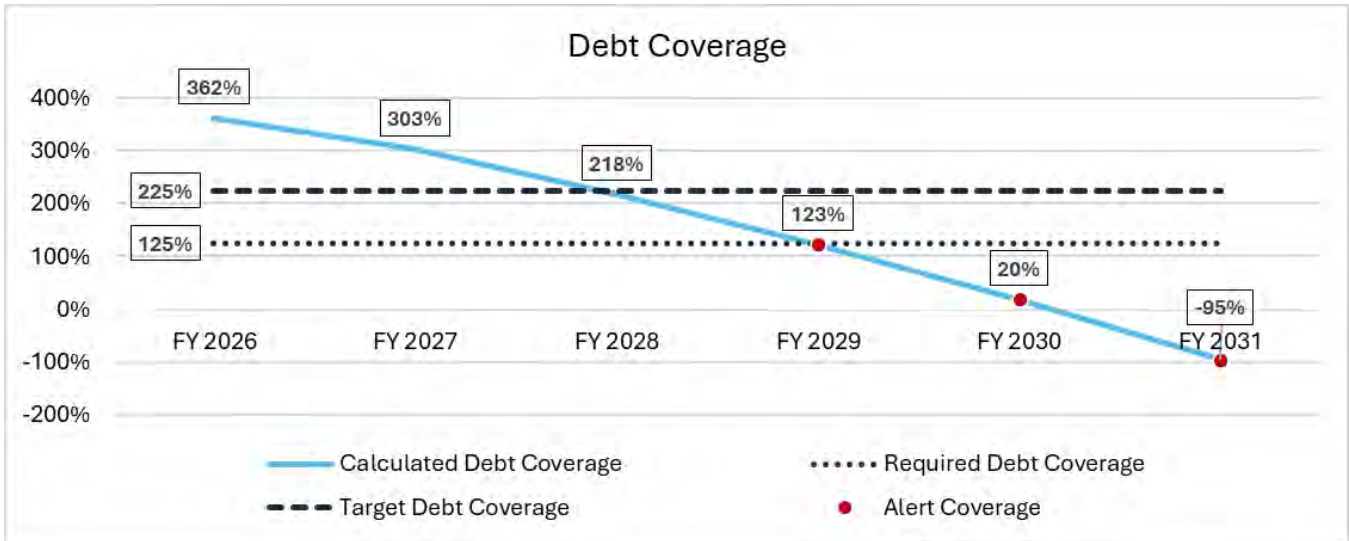
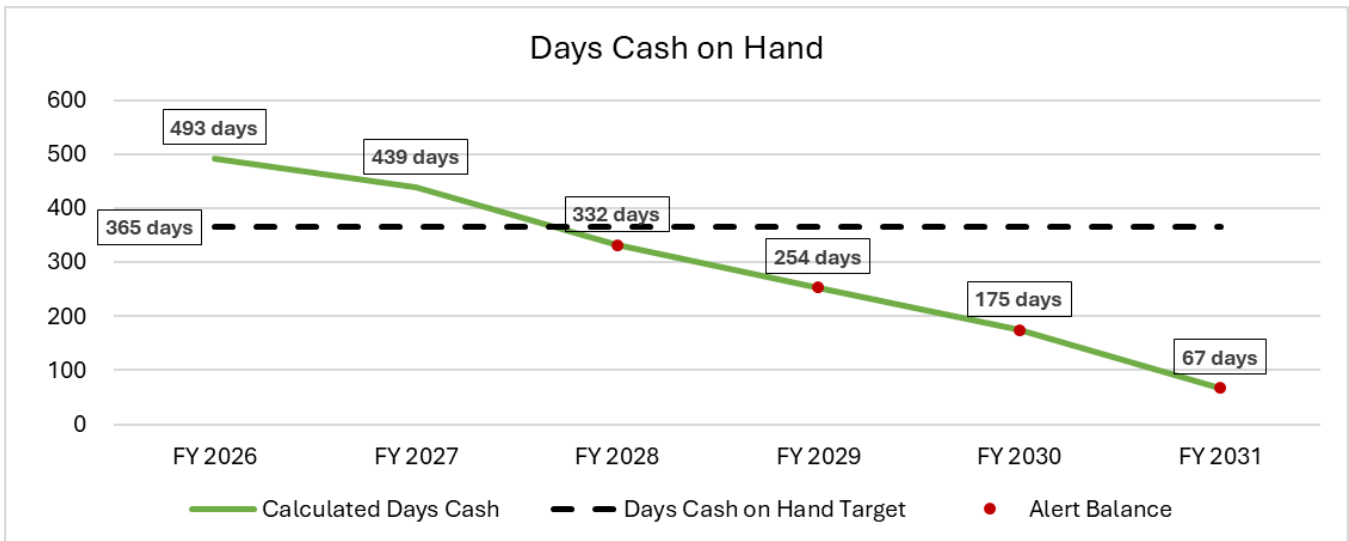


Figure 1-3 shows the projected days of cash on hand under the status quo scenario. The District aims to maintain enough reserves in any given year to fund one year’s worth of operating expenses (365 days) to ensure financial stability and minimize impacts to operations during periods of revenue instability. In this scenario, the District will not meet its target starting in FY 2028, indicated by the alert balance (red dots).

Figure 1-3: Projected Days of Cash on Hand (Status Quo Financial Plan)



PROPOSED REVENUE ADJUSTMENTS AND DEBT ISSUANCES

Overall annual increases in water rate revenues resulting from rate increases are referred to as “revenue adjustments.” WRE worked with the Board and District staff to determine the most appropriate financial plan scenario, which is shown in **Table 1-6**.

The proposed financial plan scenario includes 7.5% revenue adjustments each year of the study period (FY 2027 to FY 2031) and no proposed debt to fund CIP. These adjustments are necessary for the District to fund CIP, cover O&M expenses, meet reserve targets, and meet debt coverage requirements.

Table 1-6: Proposed Financial Plan Scenario

Line	Fiscal Year	Effective Date	Revenue Adjustments	Proposed Debt
1	FY 2027	7/1/2026	7.5%	\$0
2	FY 2028	7/1/2027	7.5%	\$0
3	FY 2029	7/1/2028	7.5%	\$0
4	FY 2030	7/1/2029	7.5%	\$0
5	FY 2031	7/1/2030	7.5%	\$0

PROPOSED FINANCIAL PLAN

The proposed financial plan applies the revenue adjustments and debt issuance, shown in **Table 1-6**, to reevaluate financial performance based on the same three metrics: fund balance, debt coverage, and days of cash on hand.

Figure 1-4 shows the projected fund balances under the proposed scenario. In this scenario, the District will meet its reserve targets by the end of the study period in FY 2031.

Figure 1-4: Projected Fund Balances (Proposed Financial Plan)

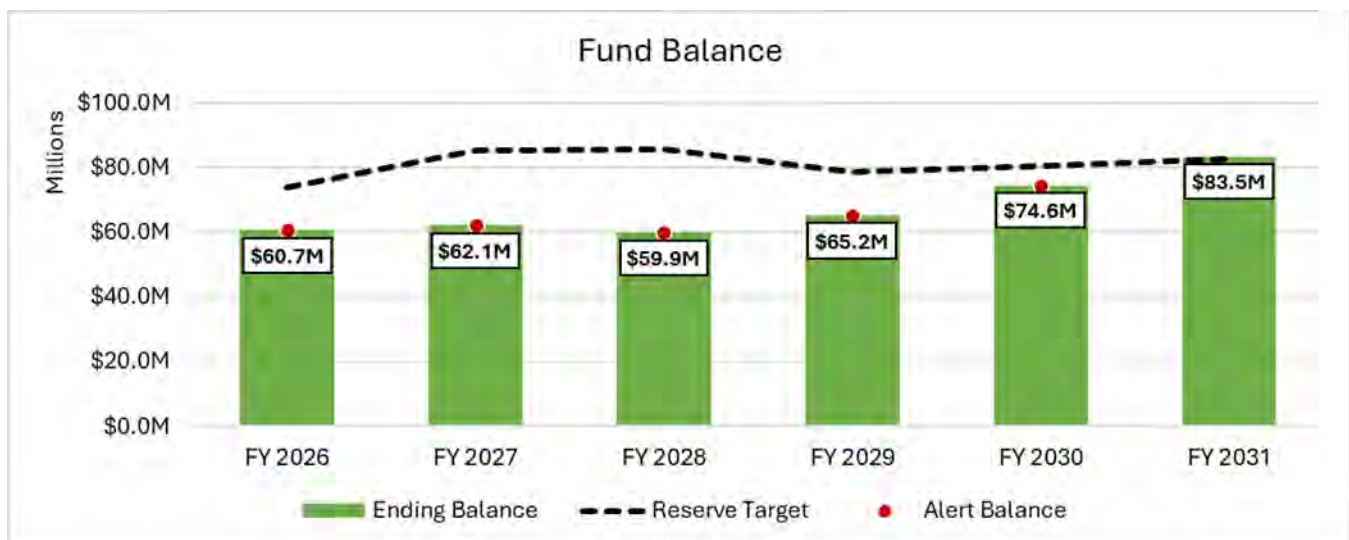


Figure 1-5 shows the projected debt coverage under the proposed scenario. The District will meet required and target coverage requirements for all years.

Figure 1-5: Projected Debt Coverage (Proposed Financial Plan)

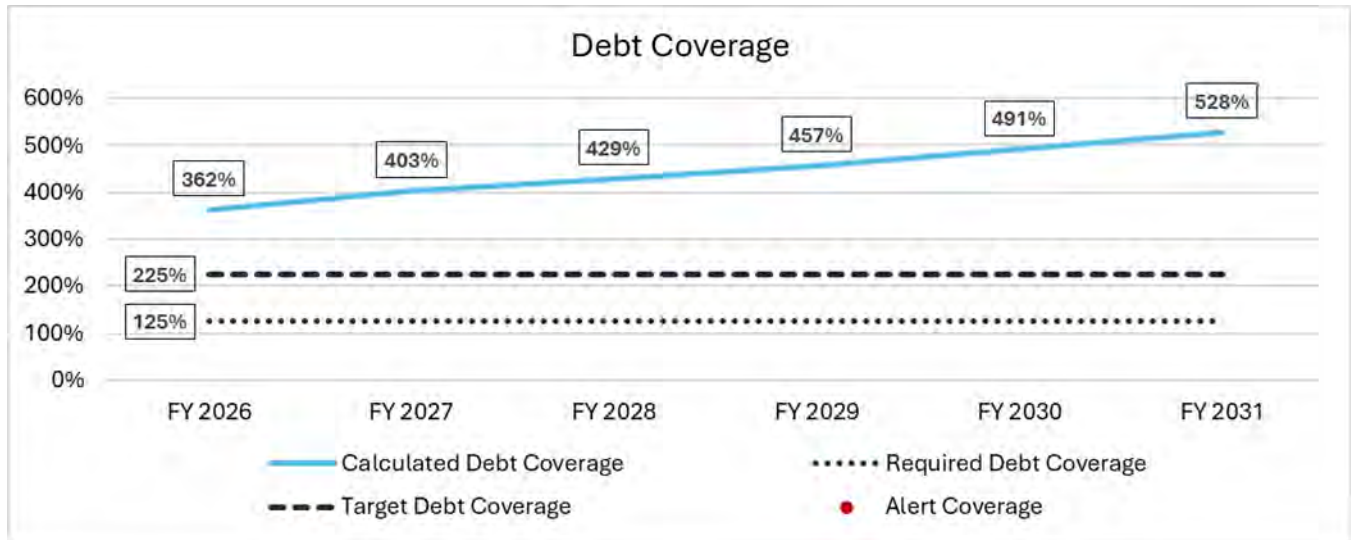


Figure 1-6 shows the projected days of cash on hand under the proposed scenario. The District will meet its target in all years.

Figure 1-6: Projected Days of Cash on Hand (Proposed Financial Plan)



1.8 WATER COST-OF-SERVICE ANALYSIS

A cost-of-service analysis is a technical process used to determine the cost of providing water service to the District’s customers based on each customer’s use of and burden on the water system. The cost-of-service analysis is the basis of the nexus between the costs incurred by the

utility to provide water service and the water rates charged to customers, which is a requirement of Proposition 218.

COST-OF-SERVICE METHODOLOGY

The cost-of-service methodology is based on industry standards set forth by AWWA in its M1 Manual; this rate study utilizes the base-extra capacity method. The overall goal of the cost-of-service analysis is to develop “unit costs,” which provide the basis from which proposed rates are directly calculated from. ***Note that although the study period spans five years, the cost-of-service analysis is limited to a single representative year referred to as the “test year.”***

The test year in this study is FY 2026. The key steps in conducting a water cost-of-service analysis are outlined below:

- **Revenue Requirement Determination:** The total rate revenue requirement for the test year is determined based on the results of the proposed financial plan and divided into primary sub-components (operating, capital, etc.).
- **Cost Functionalization:** Operating and capital costs are evaluated and assigned to “functional categories” in the water system (e.g., customer service, groundwater wells, distribution, etc.). This provides a proportional breakdown of system costs by functional category.
- **Revenue Requirement Allocation to Cost Causation Components:** Functionalized costs are allocated to “cost causation components” (e.g., water supply, base delivery, max day delivery, etc.), which is used to attribute customers’ use of the system to the District’s incurrence of costs.
- **Unit Cost Development:** The rate revenue requirement allocation for each individual cost causation component is divided by the appropriate units of service to establish unit costs for the test year. Unit costs provide the basis from which proposed rates are calculated.

1.9 PROPOSED WATER RATES

WRE worked closely with the Board and District staff to determine the most appropriate water rate structure that meets the District’s needs.

PROPOSED RATE STRUCTURE CHANGES

The District’s current rate structure includes a fixed monthly service charge, a fixed annual capital finance charge, variable monthly commodity rate, and fixed monthly private fire service charge (charged to private fire customers only). Based on direction from the District’s Board, the fixed revenue recovery (from the fixed monthly service charge, fixed annual capital finance charge, and fixed monthly private fire service charge) will increase from 44% to 47%. Currently,

the fixed annual capital charges cover costs related to debt service; in the proposed rates, a portion of these charges will partially cover CIP costs.

PROPOSED FIVE-YEAR WATER RATE SCHEDULE

The proposed five-year water rate schedule is based on the proposed rate structure changes, the updated cost-of-service analysis, and the proposed revenue adjustments for the five-year study period. The rate schedule shows the proposed water rates to be implemented in July 2026 through July 2030. **Table 1-7, Table 1-8, Table 1-9, and Table 1-10** show the proposed fixed monthly service charges, fixed annual capital finance charges, fixed monthly private fire service charges, and variable monthly commodity rates, respectively.

Table 1-7: Proposed Fixed Monthly Service Charges

Line	Fixed Monthly Service Charge	As of 7/1/2025	Effective 7/1/2026	Effective 7/1/2027	Effective 7/1/2028	Effective 7/1/2029	Effective 7/1/2030
1	5/8"	\$39.05	\$41.93	\$45.08	\$48.47	\$52.11	\$56.02
2	3/4"	\$39.05	\$41.93	\$45.08	\$48.47	\$52.11	\$56.02
3	1"	\$60.61	\$65.16	\$70.05	\$75.31	\$80.96	\$87.04
4	1 1/2"	\$115.49	\$123.23	\$132.48	\$142.42	\$153.11	\$164.60
5	2"	\$180.99	\$192.91	\$207.38	\$222.94	\$239.67	\$257.65
6	3"	\$388.47	\$413.58	\$444.60	\$477.95	\$513.80	\$552.34
7	4"	\$694.19	\$738.77	\$794.18	\$853.75	\$917.79	\$986.63
8	6"	\$1,753.35	\$1,865.31	\$2,005.21	\$2,155.61	\$2,317.29	\$2,491.09

Table 1-8: Proposed Fixed Annual Capital Finance Charges

Line	Fixed Annual Capital Finance Charge	As of 7/1/2025	Effective 7/1/2026	Effective 7/1/2027	Effective 7/1/2028	Effective 7/1/2029	Effective 7/1/2030
1	5/8"	\$96.36	\$133.12	\$143.11	\$153.85	\$165.39	\$177.80
2	3/4"	\$96.36	\$133.12	\$143.11	\$153.85	\$165.39	\$177.80
3	1"	\$160.56	\$221.85	\$238.49	\$256.38	\$275.61	\$296.29
4	1 1/2"	\$320.64	\$443.70	\$476.98	\$512.76	\$551.22	\$592.57
5	2"	\$512.52	\$709.92	\$763.17	\$820.41	\$881.95	\$948.10
6	3"	\$1,120.68	\$1,552.94	\$1,669.42	\$1,794.63	\$1,929.23	\$2,073.93
7	4"	\$2,016.48	\$2,795.28	\$3,004.93	\$3,230.30	\$3,472.58	\$3,733.03
8	6"	\$5,121.00	\$7,099.11	\$7,631.55	\$8,203.92	\$8,819.22	\$9,480.67

Table 1-9: Proposed Fixed Monthly Private Fire Service Charges

Line	Fixed Monthly Private Fire Service Charges	As of 7/1/2025	Effective 7/1/2026	Effective 7/1/2027	Effective 7/1/2028	Effective 7/1/2029	Effective 7/1/2030
1	4"	\$11.11	\$16.58	\$17.83	\$19.17	\$20.61	\$22.16
2	6"	\$29.06	\$34.67	\$37.28	\$40.08	\$43.09	\$46.33
3	8"	\$60.06	\$65.87	\$70.82	\$76.14	\$81.86	\$88.00
4	10"	\$106.69	\$112.80	\$121.26	\$130.36	\$140.14	\$150.66

Table 1-10: Proposed Variable Monthly Commodity Rates

Line	Variable Monthly Commodity Rates (\$/ccf) ⁴	As of 7/1/2025	Effective 7/1/2026	Effective 7/1/2027	Effective 7/1/2028	Effective 7/1/2029	Effective 7/1/2030
1	All Customers	\$4.11	\$4.24	\$4.56	\$4.91	\$5.28	\$5.68

CUSTOMER IMPACTS

WRE evaluated the impacts to the Single Family customer class, which represents approximately 92% of the District’s meter connections, based on the proposed water rates for FY 2027.

Table 1-11 shows the proposed impacts for a Single Family customer with a 1-inch meter (the most common meter size within this class, representing over 75% of customers) at various levels of monthly usage **without accounting for capital finance charges**. Since capital finance charges are billed on annual property tax rolls, only the impact to customer monthly bills is shown below. For the average Single Family Residential customer that uses 17 ccf of water per month, the monthly bill increase will be \$6.76 or 5.2%, which reflects the impact of the cost-of-service analysis and proposed rate structure changes.

Table 1-11: Proposed Single Family Customer Impacts Without Capital Finance Charges

Line	Monthly Bill Impacts (Single Family, 1" Meter) Without Capital Finance Charges	Usage (ccf)	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
1	Very Low Usage (10 th percentile)	3	\$72.94	\$77.88	\$4.94	6.8%
2	Low Usage (25 th percentile)	6	\$85.27	\$90.60	\$5.33	6.3%
3	Median Usage (50 th percentile)	12	\$109.93	\$116.04	\$6.11	5.6%
4	Average Usage	17	\$130.48	\$137.24	\$6.76	5.2%
5	High Usage (75 th percentile)	21	\$146.92	\$154.20	\$7.28	5.0%
6	Very High Usage (90 th percentile)	35	\$204.46	\$213.56	\$9.10	4.5%

Table 1-12 shows the proposed impacts for a Single Family customer with a 1-inch meter (the most common meter size within this class, representing over 75% of customers) at various levels of monthly usage **with capital finance charges**. Though capital finance charges are billed on annual property tax rolls, monthly capital finance charges are shown below to reflect the total effective impact to customers. For the average Single Family Residential customer that uses 17 ccf of water per month, the monthly bill increase will be \$11.87 or 8.2%, which reflects the impact of the cost-of-service analysis and proposed rate structure changes.

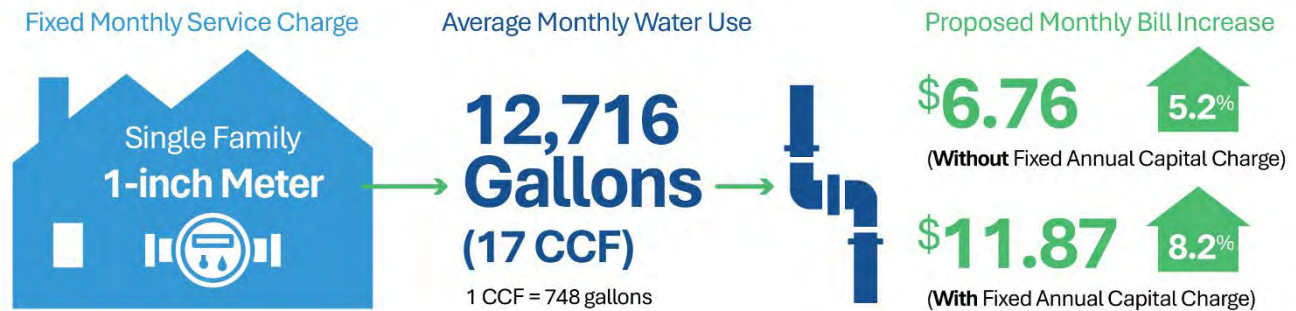
⁴ Excluding MWDOC pass-through adjustment

Table 1-12: Proposed Single Family Customer Impacts With Capital Finance Charges

Line	Monthly Bill Impacts (Single Family, 1" meter) With Capital Finance Charges	Usage (ccf)	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
1	Very Low Usage (10 th percentile)	3	\$86.32	\$96.37	\$10.05	11.6%
2	Low Usage (25 th percentile)	6	\$98.65	\$109.09	\$10.44	10.6%
3	Median Usage (50 th percentile)	12	\$123.31	\$134.53	\$11.22	9.1%
4	Average Usage	17	\$143.86	\$155.73	\$11.87	8.2%
5	High Usage (75 th percentile)	21	\$160.30	\$172.69	\$12.39	7.7%
6	Very High Usage (90 th percentile)	35	\$217.84	\$232.05	\$14.21	6.5%

Figure 1-7 shows the proposed Single Family customer impacts with and without Capital Finance Charges from Table 1-11 and Table 1-12.

Figure 1-7: Proposed Customer Impacts (With and Without Capital Finance Charges)



1.10 CURRENT SEWER RATES

The District’s current sewer rates include a monthly sewer service charge for Single Family and Multi-Family customers, charged based on accounts for Single Family customers and dwelling units (DU) for Multi-Family customers. The current sewer rates also include a monthly sewer service charge for Commercial customers, charged based on accounts, that covers up to 7 ccf of water usage per month. Commercial usage above 7 ccf is charged a Commercial usage rate based on water usage in ccf. Note that all customers are billed monthly for sewer service, except for certain customers transferred from the City of Yorba Linda to the District, including customers in the Locke Ranch service area, who are charged annually on their property tax rolls.

Table 1-13 and Table 1-14 show the current monthly sewer service charges and sewer Commercial usage rates, respectively. The current rates are based on the District’s most recent water and sewer rate study completed in 2021 which established a sewer rate schedule from FY 2022 through FY 2026.

Table 1-13: Current Monthly Sewer Service Charges

Line	Monthly Sewer Service Charges	Units	As of 7/1/2023	As of 7/1/2024	As of 7/1/2025
1	Single Family	Account	\$11.97	\$13.77	\$15.05
2	Multi-Family	DU	\$11.52	\$13.25	\$14.48
3	Commercial	Account	\$11.97	\$13.77	\$15.05

Table 1-14: Current Sewer Commercial Usage Rates

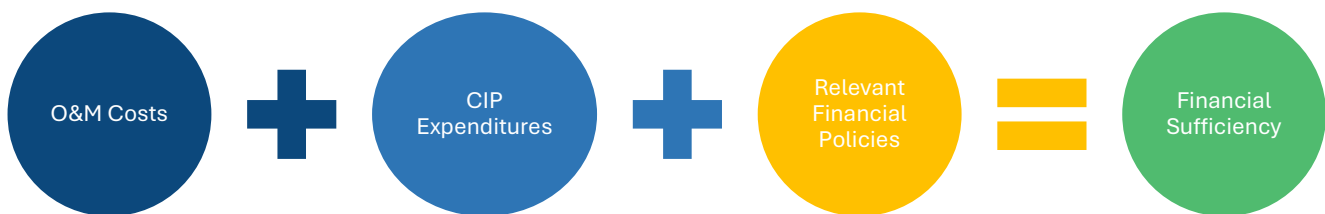
Line	Sewer Commercial Usage Rates	As of 7/1/2023	As of 7/1/2024	As of 7/1/2025
1	Tier 1 (0-7 ccf)	\$0.00	\$0.00	\$0.00
2	Tier 2 (8+ ccf)	\$0.46	\$0.53	\$0.61

1.11 SEWER FINANCIAL PLAN

WRE worked closely with District staff and the District’s Board of Directors to determine the financial plan scenario that best suits the District’s needs. The results and recommendations of the sewer rate study are driven by the District’s financial performance, input from District staff, and feedback and direction from the Board.

FACTORS AFFECTING FINANCIAL PERFORMANCE

The District’s financial performance is driven by the ability of the current sewer rates to meet the District’s funding needs. To maintain financial sufficiency, sewer rates must fully fund O&M costs, CIP expenditures, and any relevant financial policies, which typically include target reserve balances and debt coverage.



The key factors affecting financial performance include:

- **Capital Investment Needs:** The District anticipates spending approximately \$10.8 million over the next five years (FY 2027 through FY 2031) to complete critical projects such as sewer main and lift station improvements. Most projects (approximately 97%) are expected to be funded through rates in absence of available alternate funding sources such as grants or loans.
- **Operating Cost Increases:** Operating expenses are expected to increase by 7% on average each year of the study period due to inflationary pressures.

- **Reserve Policy Targets:** The District’s current reserve policy, which is shown in **Table 1-15**, includes targets for operating, emergency, and capital reserves for the first year of the study period. The current reserve policy is intended to provide sufficient cash on hand to meet short-term cash flow requirements, respond to emergencies effectively, and execute CIP projects. Projected reserves before any rate adjustments are below the projected reserve target in the first year of the study period (FY 2027).

Table 1-15: Reserve Policy Targets

Line	Reserve Policy	Policy Targets	FY 2027
1	Operating Reserve	60% of Annual O&M Expenses (Including Debt Interest)	\$2,610,464
2	Emergency Reserve	5% of Net Capital Assets	\$1,758,942
3	Capital Replacement Reserve	2 Years of CIP and 2 Times Annual Asset Depreciation	\$7,394,050
4	Combined Reserves Target		\$11,763,456
5	Projected Reserves (Before Adjustments)		\$7,957,701

STATUS QUO FINANCIAL PLAN

The first step in evaluating the District’s financial performance is to develop a “status quo financial plan,” which is the scenario in which the District does not increase its sewer rate revenues or issue new debt to fund CIP. This exercise is to determine whether the District’s current sewer rates are sufficient to meet key financial performance metrics. This section shows two important metrics: fund balance and days of cash on hand.

Figure 1-8 shows the projected fund balances under the status quo scenario. The green bars represent the ending fund balances, and the dashed line represents the reserve policy targets. In this scenario the District cannot meet its reserve targets without revenue adjustments.

Figure 1-8: Projected Fund Balances (Status Quo Financial Plan)

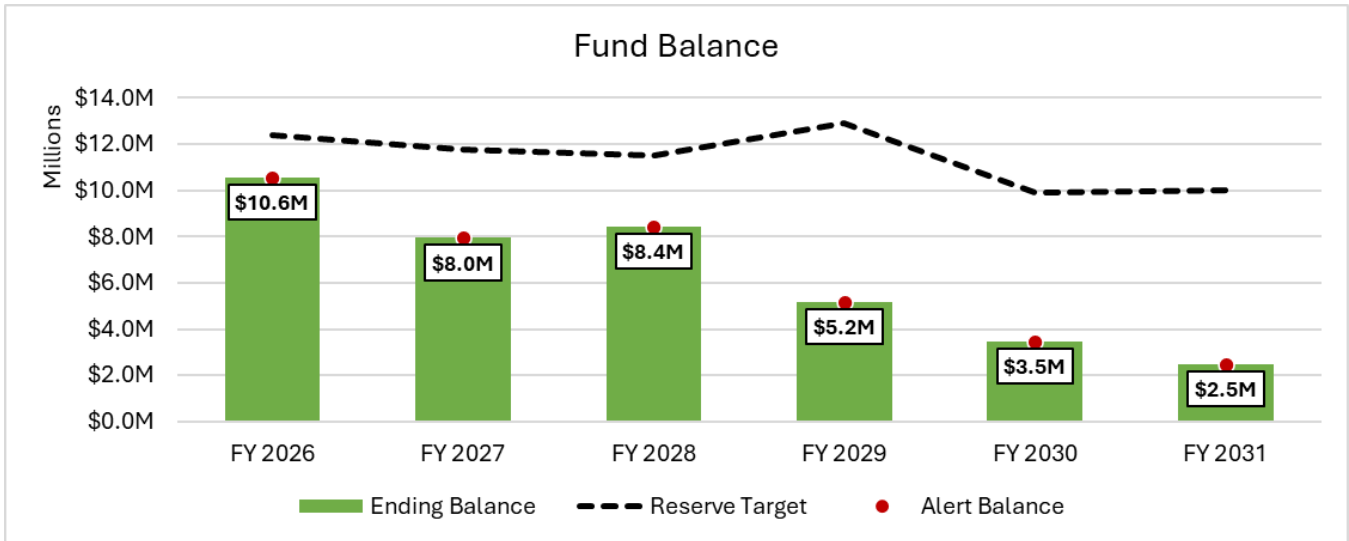
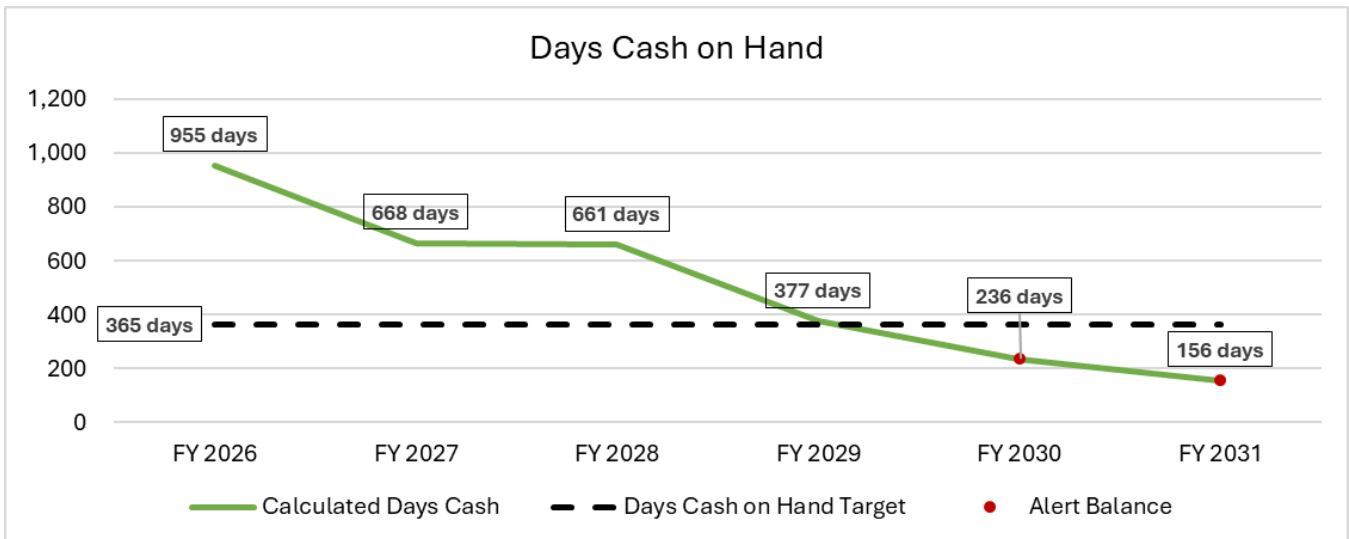


Figure 1-9 shows the projected days of cash on hand under the status quo scenario. The District aims to maintain enough reserves in any given year to fund one year’s worth of operating expenses (365 days) to ensure financial stability and minimize impacts to operations during periods of revenue instability. In this scenario, the District will not meet its target starting in FY 2030, indicated by the alert balance (red dots).

Figure 1-9: Projected Days of Cash on Hand (Status Quo Financial Plan)



PROPOSED REVENUE ADJUSTMENTS AND DEBT ISSUANCES

Overall annual increases in sewer rate revenues resulting from rate increases are referred to as “revenue adjustments.” WRE worked with the Board and District staff to determine the most appropriate financial plan scenario, which is shown in **Table 1-16**.

The proposed financial plan scenario includes 9.5% revenue adjustments each year of the study period (FY 2027 to FY 2031) and no proposed debt to fund CIP. These adjustments are necessary for the District to cover O&M expenses, fund CIP, and meet reserve targets.

Table 1-16: Proposed Financial Plan Scenario

Line	Fiscal Year	Effective Date	Revenue Adjustments	Proposed Debt
1	FY 2027	7/1/2026	9.5%	\$0
2	FY 2028	7/1/2027	9.5%	\$0
3	FY 2029	7/1/2028	9.5%	\$0
4	FY 2030	7/1/2029	9.5%	\$0
5	FY 2031	7/1/2030	9.5%	\$0

PROPOSED FINANCIAL PLAN

The proposed financial plan applies the revenue adjustments and debt issuance, shown in **Table 1-16**, to reevaluate financial performance based on the same two metrics: fund balance and days of cash on hand.

Figure 1-10 shows the projected fund balances under the proposed scenario. In this scenario, the District will meet its reserve targets by the end of the study period in FY 2031.

Figure 1-10: Projected Fund Balances (Proposed Financial Plan)

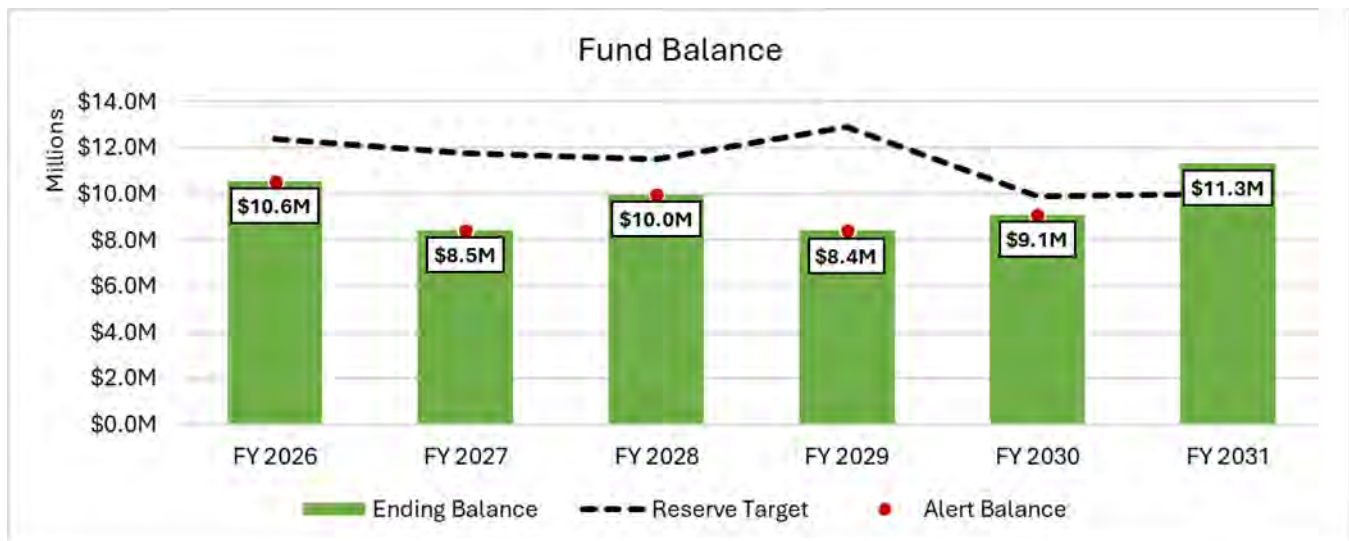


Figure 1-11 shows the projected days of cash on hand under the proposed scenario. The District will meet its target in all years.

Figure 1-11: Projected Days of Cash on Hand (Proposed Financial Plan)



1.12 SEWER COST-OF-SERVICE ANALYSIS

A cost-of-service analysis is a technical process used to determine the cost of providing sewer service to the District’s customers based on each customer’s use of and burden on the sewer system. The cost-of-service analysis is the basis of the nexus between the costs incurred by the utility to provide sewer service and the sewer rates charged to customers, which is a requirement of Proposition 218.

COST-OF-SERVICE METHODOLOGY

The cost-of-service methodology is based on industry standards set forth by AWWA in its M1 Manual; this rate study utilizes the base-extra capacity method. The overall goal of the cost-of-service analysis is to develop “unit costs,” which provide the basis from which proposed rates are directly calculated from. **Note that although the study period spans five years, the cost-of-service analysis is limited to a single representative year referred to as the “test year.”**

The test year in this study is FY 2026. The key steps in conducting a sewer cost-of-service analysis are outlined below:

- **Revenue Requirement Determination:** The revenue requirement for the test year is determined based on the results of the proposed financial plan and divided into primary sub-components (operating, capital, etc.).

- **Cost Functionalization:** Operating and capital costs are evaluated and assigned to “functional categories” in the sewer system (e.g., collection, billing, etc.). This provides a proportional breakdown of system costs by functional category.
- **Revenue Requirement Allocation to Cost Causation Components:** Functionalized costs are allocated to “cost causation components” (e.g., flow, billing, etc.), which is used to attribute customers’ use of the system to the District’s incursion of costs.
- **Unit Cost Development:** The allocation of revenue requirements for each individual cost causation component is divided by the appropriate units of service to establish unit costs for the test year. Unit costs provide the basis from which proposed rates are calculated.

1.13 PROPOSED SEWER RATES

WRE worked closely with the Board and District staff to determine the most appropriate sewer rate structure that meets the District’s needs.

PROPOSED RATE STRUCTURE CHANGES

The District’s current rate structure includes a fixed monthly sewer service charge for all customers and a sewer Commercial usage rate (charged to Commercial accounts for usage above 7 ccf). WRE recommends updating the sewer Commercial usage rate to be charged for usage above 6 ccf, instead of 7 ccf, in light of new water consumption trends and efficiency standards for indoor water usage.

PROPOSED FIVE-YEAR SEWER RATE SCHEDULE

The proposed five-year sewer rate schedule is based on the proposed rate structure changes, the updated cost-of-service analysis, and the proposed revenue adjustments for the five-year study period. The rate schedule shows the proposed sewer rates to be implemented in July 2026 through July 2030. **Table 1-17** and **Table 1-18** show the proposed monthly sewer service charges and sewer Commercial usage rates, respectively.

Table 1-17: Proposed Monthly Sewer Service Charges

Line	Monthly Sewer Service Charges	As of 7/1/2025	Effective 7/1/2026	Effective 7/1/2027	Effective 7/1/2028	Effective 7/1/2029	Effective 7/1/2030
1	Single Family	\$15.05	\$15.56	\$17.04	\$18.66	\$20.44	\$22.39
2	Multi-Family	\$14.48	\$14.15	\$15.50	\$16.98	\$18.60	\$20.37
3	Commercial	\$15.05	\$15.56	\$17.04	\$18.66	\$20.44	\$22.39

Table 1-18: Proposed Sewer Commercial Usage Rates

Line	Sewer Commercial Usage Rates	Current Tiers	Proposed Tiers	As of 7/1/2025	Effective 7/1/2026	Effective 7/1/2027	Effective 7/1/2028	Effective 7/1/2029	Effective 7/1/2030
1	Tier 1	7	6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Tier 2	8+	7+	\$0.61	\$1.33	\$1.46	\$1.60	\$1.76	\$1.93

CUSTOMER IMPACTS

WRE evaluated the impacts to the Single Family and Commercial customer class, which represents approximately 94% of the District’s sewer units (92% are Single Family accounts), based on the proposed sewer rates for FY 2027.

Table 1-19 shows the proposed impacts for a Single Family customer. Single Family customers are billed a monthly sewer service charge regardless of their usage. For all Single Family customers, the monthly bill increase will be \$0.51 or 3.4%, which reflects the impact of the cost-of-service analysis and proposed rate structure changes.

Table 1-19: Proposed Single Family Customer Impacts

Line	Single Family Bill Impacts	Usage (ccf)	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
1	Single Family	All Usage	\$15.05	\$15.56	\$0.51	3.4%

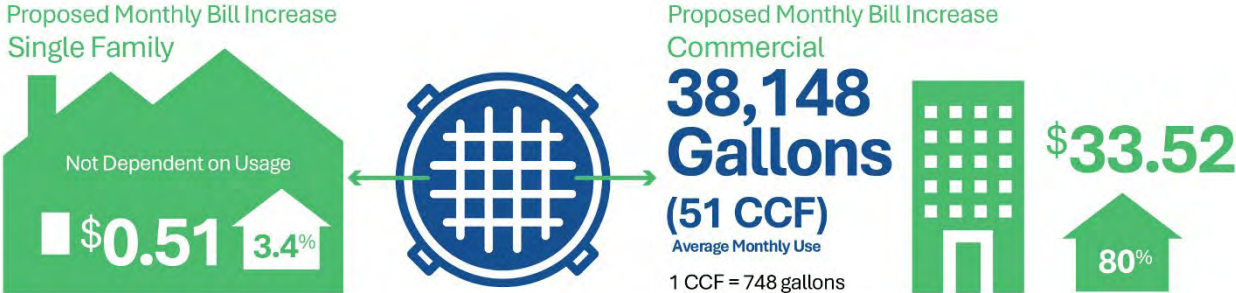
Table 1-20 shows the proposed impacts for a Commercial customer at various levels of monthly usage. Commercial customers are billed a monthly sewer service charge and an additional sewer Commercial usage rate for usage in tier 2. **Please note that the tier breakpoint was reduced from 7 ccf to 6 ccf based on updated State water efficiency standards.** For the average Commercial customer that uses 51 ccf of water per month, the monthly bill increase will be \$33.52 or 80.0%, which reflects the impact of the cost-of-service analysis and proposed rate structure changes.

Table 1-20: Proposed Commercial Customer Impacts

Line	Commercial Bill Impacts	Usage (ccf)	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
1	Very Low Usage (10 th percentile)	1	\$15.05	\$15.56	\$0.51	3.4%
2	Low Usage (25 th percentile)	3	\$15.05	\$15.56	\$0.51	3.4%
3	Median Usage (50 th percentile)	15	\$19.93	\$27.53	\$7.60	38.1%
4	Average Usage	51	\$41.89	\$75.41	\$33.52	80.0%
5	High Usage (75 th percentile)	46	\$38.84	\$68.76	\$29.92	77.0%
6	Very High Usage (90 th percentile)	122	\$85.20	\$169.84	\$84.64	99.3%

Figure 1-12 shows the proposed monthly bill impacts for Single Family (left side of graphic) and Commercial customers (right side of graphic) from Table 1-19 and Table 1-20.

Figure 1-12: Proposed Customer Impacts (Single Family and Commercial Customers)



2. WATER FINANCIAL PLAN

2.1 FINANCIAL PLAN METHODOLOGY

The purpose of a financial plan is to project revenues, expenses, cash flows, reserve balances, and debt coverage over a multi-year period to assess financial sufficiency and performance and to determine the amount of required rate revenue. For this study, the planning period is from FY 2027 through FY 2031; data for FY 2026 and earlier is shown when needed to represent actual or budgeted data inputs. The key steps in developing a financial plan for a water enterprise are below:

- **Revenue projections:** Annual revenues from rates and other miscellaneous sources are projected over the planning period. Rate revenues are projected based on current rates to establish baseline revenues from which the need for additional rate increases can be evaluated.
- **Expense projections:** Annual expenses are projected over the study period, including O&M expenses, debt service, and CIP costs. CIP funding options (grants, debt, etc.) are evaluated.
- **Financial policy evaluation:** Key financial policies include debt coverage requirements and reserve targets. Debt coverage requirements are typically explicitly stated in official agreements on outstanding debt issuances. Reserve targets are typically set by an agency's elected officials and may need to be periodically evaluated and updated.
- **Status quo financial plan projections:** Cash flow, reserve balances, and debt coverage are projected over the study period in the absence of additional rate increases (this scenario is called the "status quo"). Projected reserve balances and debt coverage are then compared to the agency's financial policy requirements and targets. The status quo financial plan provides a baseline to evaluate the need for rate increases.
- **Proposed financial plan projections:** The magnitude and timing of annual proposed revenue increases over the study period are evaluated and determined based on the agency's financial policies, financial performance, and policy objectives. Proposed rate increases (referred to as "revenue adjustments") should generate sufficient revenue to recover the agency's expenses, maintain adequate reserves, and meet all debt coverage requirements. The proposed financial plan determines the total annual rate revenue requirement over the study period.

2.2 REVENUES

CURRENT WATER RATES

The District's current water rates include a fixed monthly service charge based on meter size, a variable monthly commodity rate based on water usage in ccf, a fixed annual capital finance charge, and a monthly fixed fire service charge based on fire line diameter (for customers with private fire service). Note that fixed annual capital finance charges are typically collected on the

Yorba Linda Water District
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annual property tax bill of the property owner of each water customer and are not reflected in customer monthly water bills.

Table 2-1, Table 2-2, Table 2-3, and **Table 2-4** show the current fixed monthly service charges, variable monthly commodity rates, fixed annual capital finance charges, and fixed monthly private fire service charges, respectively. The current rates are based on the District’s most recent water and sewer rate study completed in 2021 which established a water rate schedule from FY 2022 through FY 2026.

Table 2-1: Current Fixed Monthly Service Charges

Line	Fixed Monthly Service Charges	As of 7/1/2023	As of 7/1/2024	As of 7/1/2025
1	5/8"	\$32.86	\$35.82	\$39.05
2	3/4"	\$32.86	\$35.82	\$39.05
3	1"	\$51.26	\$55.88	\$60.61
4	1 1/2"	\$97.20	\$105.95	\$115.49
5	2"	\$152.33	\$166.04	\$180.99
6	3"	\$326.96	\$356.39	\$388.47
7	4"	\$584.28	\$636.87	\$694.19
8	6"	\$1,475.75	\$1,608.57	\$1,753.35

Table 2-2: Current Variable Monthly Commodity Rates

Line	Variable Monthly Commodity Rates	As of 7/1/2023	As of 7/1/2024	As of 7/1/2025
1	All Customers	\$3.14	\$3.43	\$3.74
2	MWDOC Pass-Through Adjustment ⁵	\$0.31	\$0.34	\$0.37

Table 2-3: Current Fixed Annual Capital Finance Charges

Line	Fixed Annual Capital Finance Charges	As of 7/1/2023	As of 7/1/2024	As of 7/1/2025
1	5/8"	\$81.00	\$88.32	\$96.36
2	3/4"	\$81.00	\$88.32	\$96.36
3	1"	\$135.00	\$147.24	\$160.56
4	1 1/2"	\$269.76	\$294.12	\$320.64
5	2"	\$431.28	\$470.16	\$512.52
6	3"	\$943.08	\$1,028.04	\$1,120.68
7	4"	\$1,697.16	\$1,849.92	\$2,016.48
8	6"	\$4,310.16	\$4,698.12	\$5,121.00

⁵ The MWDOC pass-through adjustment applies to all customers and reflects the difference between projected MWDOC imported water supply costs and actual costs paid to MWDOC. Each year MWDOC implements new wholesale supply rates, and the District may adjust its commodity rate accordingly to reflect actual costs paid to the agency.

Table 2-4: Current Fixed Monthly Private Fire Service Charges

Line	Fixed Monthly Private Fire Service Charges	As of 7/1/2023	As of 7/1/2024	As of 7/1/2025
1	4"	\$9.34	\$10.19	\$11.11
2	6"	\$24.45	\$26.66	\$29.06
3	8"	\$50.55	\$55.10	\$60.06
4	10"	\$89.79	\$97.88	\$106.69

CUSTOMER ACCOUNTS AND USAGE

This section details the customer accounts and water usage for all years of the study, which are referred to as the units of service. Units of service represent the quantity of billing units that are subject to the District’s water rates and charges.

Table 2-5 shows the projected number of meters for each customer class for the study period. District staff provided actual data for FY 2024; this study assumes 0.25% connection growth each year based on District staff projections for all customer classes except for Construction. No growth in connections is assumed for the Construction customer class. The number of metered connections is the unit of service for the District’s fixed monthly service charges and fixed annual capital finance charges.

Table 2-5: Projected Customer Accounts (Meters)

Line	Customer Accounts (Meters)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Single Family								
2	5/8"	23	23	23	23	23	23	23	23
3	3/4"	5,501	5,515	5,529	5,542	5,556	5,570	5,584	5,598
4	1"	17,630	17,674	17,718	17,763	17,807	17,851	17,896	17,941
5	1 1/2"	214	215	215	216	216	217	217	218
6	2"	62	62	62	62	63	63	63	63
7	3"	0	0	0	0	0	0	0	0
8	4"	0	0	0	0	0	0	0	0
9	6"	0	0	0	0	0	0	0	0
10	Subtotal	23,430	23,489	23,547	23,606	23,665	23,724	23,784	23,843
11									
12	Multi-Family								
13	5/8"	0	0	0	0	0	0	0	0
14	3/4"	2	2	2	2	2	2	2	2
15	1"	65	65	65	65	66	66	66	66
16	1 1/2"	88	88	88	89	89	89	89	90
17	2"	107	107	108	108	108	108	109	109
18	3"	1	1	1	1	1	1	1	1
19	4"	0	0	0	0	0	0	0	0
20	6"	0	0	0	0	0	0	0	0

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Line	Customer Accounts (Meters)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
21	Subtotal	263	264	264	265	266	266	267	268
22									
23	Commercial								
24	5/8"	1	1	1	1	1	1	1	1
25	3/4"	64	64	64	64	65	65	65	65
26	1"	270	271	271	272	273	273	274	275
27	1 1/2"	156	156	157	157	158	158	158	159
28	2"	324	325	326	326	327	328	329	330
29	3"	4	4	4	4	4	4	4	4
30	4"	2	2	2	2	2	2	2	2
31	6"	1	1	1	1	1	1	1	1
32	Subtotal	822	824	826	828	830	832	834	836
33									
34	Landscape								
35	5/8"	0	0	0	0	0	0	0	0
36	3/4"	5	5	5	5	5	5	5	5
37	1"	133	133	134	134	134	135	135	135
38	1 1/2"	156	156	157	157	158	158	158	159
39	2"	617	619	620	622	623	625	626	628
40	3"	2	2	2	2	2	2	2	2
41	4"	1	1	1	1	1	1	1	1
42	6"	0	0	0	0	0	0	0	0
43	Subtotal	914	916	919	921	923	925	928	930
44									
45	Construction								
46	5/8"	0	0	0	0	0	0	0	0
47	3/4"	0	0	0	0	0	0	0	0
48	1"	0	0	0	0	0	0	0	0
49	1 1/2"	0	0	0	0	0	0	0	0
50	2"	1	1	1	1	1	1	1	1
51	3"	23	23	23	23	23	23	23	23
52	4"	0	0	0	0	0	0	0	0
53	6"	0	0	0	0	0	0	0	0
54	Subtotal	24	24	24	24	24	24	24	24
55									
56	Total	25,453	25,517	25,580	25,644	25,708	25,772	25,837	25,901

Table 2-6 shows the projected number of private fire lines for the study period. District staff provided actual data for FY 2024; this study assumes no growth in private fire connections for the period. The number of private fire lines is the unit of service for the District’s fixed monthly private fire service charges.

Table 2-6: Projected Customer Accounts (Fire Lines)

Line	Customer Accounts (Fire Lines)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Fire Lines								
2	4"	112	112	112	112	112	112	112	112
3	6"	140	140	140	140	140	140	140	140
4	8"	98	98	98	98	98	98	98	98
5	10"	7	7	7	7	7	7	7	7
6	Total	357	357	357	357	357	357	357	357

Table 2-7 shows the demand growth assumptions for each customer class. WRE worked with District staff to determine the most appropriate estimates for annual water usage based on historical trends and future expectations. Current water demand is projected to rebound in FY 2025. After FY 2025, all projected demand increases are due to new connections to the water system.

Table 2-7: Demand Growth Assumptions

Line	Water Demand Growth	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Single Family	11.31%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
2	Multi-Family	11.31%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
3	Commercial	11.31%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
4	Landscape	11.31%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
5	Construction	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 2-8 shows the projected water usage for each customer class and tier. District staff provided actual water usage for FY 2024, which is then projected forward based on the demand growth assumptions (**Table 2-7**). Note that FY 2025 actual water usage is omitted below as actual water use data for FY 2025 was not yet available when the study analysis was conducted.

Table 2-8: Projected Customer Water Usage (ccf)

Line	Water Consumption (ccf)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Single Family	4,742,421	5,278,592	5,291,789	5,305,018	5,318,281	5,331,576	5,344,905	5,358,268
2	Multi-Family	189,557	210,988	211,516	212,044	212,574	213,106	213,639	214,173
3	Commercial	519,009	577,687	579,132	580,579	582,031	583,486	584,945	586,407
4	Landscape	1,081,098	1,203,325	1,206,334	1,209,349	1,212,373	1,215,404	1,218,442	1,221,488
5	Construction	7,385	7,385	7,385	7,385	7,385	7,385	7,385	7,385
6	Total	6,539,470	7,277,978	7,296,154	7,314,376	7,332,644	7,350,957	7,369,316	7,387,721

REVENUES FROM CURRENT RATES

Table 2-9 shows the calculated water rate revenues for the study period based on the current effective water rates and the projected units of service. The fixed monthly service charge

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revenues (Lines 1-6) are calculated by multiplying the current fixed monthly service charge (from **Table 2-1**) by the projected meter connections (**Table 2-5**) for a period of 12 months. The variable monthly commodity rate revenues (Lines 8-14) are calculated by multiplying the current variable monthly commodity rate (from **Table 2-2**; sum of lines 1-2) by the projected water usage (**Table 2-8**) in each year. The fixed annual capital finance charge revenues (Lines 16-21) are calculated by multiplying the current fixed annual capital finance charges (**Table 2-3**) by the projected meter connections (**Table 2-5**). The fixed monthly private fire service charge revenues (Lines 23-25) are calculated by multiplying the current fixed monthly private fire service charge (**Table 2-4**) by the projected private fire connections (**Table 2-6**) for a period of 12 months.

Table 2-9: Calculated Rate Revenues at Current Rates

Line	Calculated Rate Revenue	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Fixed Monthly Service Charges								
2	Single Family	\$13,385,732	\$14,628,502	\$15,921,744	\$15,961,548	\$16,001,452	\$16,041,456	\$16,081,560	\$16,121,763
3	Multi-Family	\$342,930	\$373,801	\$407,223	\$407,223	\$407,223	\$407,223	\$407,223	\$407,223
4	Commercial	\$1,013,356	\$1,107,349	\$1,209,092	\$1,212,115	\$1,215,145	\$1,218,183	\$1,221,228	\$1,224,281
5	Landscape	\$1,408,451	\$1,539,066	\$1,681,353	\$1,685,556	\$1,689,770	\$1,693,994	\$1,698,229	\$1,702,475
6	Subtotal	\$16,150,469	\$17,648,718	\$19,219,412	\$19,266,442	\$19,313,591	\$19,360,856	\$19,408,241	\$19,455,743
7									
8	Variable Monthly Commodity Rates								
9	Single Family	\$16,361,352	\$19,900,292	\$21,749,251	\$21,803,624	\$21,858,133	\$21,912,779	\$21,967,561	\$22,022,480
10	Multi-Family	\$653,972	\$795,425	\$869,329	\$871,502	\$873,681	\$875,865	\$878,055	\$880,250
11	Commercial	\$1,790,581	\$2,177,881	\$2,380,231	\$2,386,182	\$2,392,147	\$2,398,127	\$2,404,123	\$2,410,133
12	Landscape	\$3,729,788	\$4,536,537	\$4,958,031	\$4,970,426	\$4,982,852	\$4,995,310	\$5,007,798	\$5,020,317
13	Construction ⁶	\$50,957	\$55,683	\$60,705	\$60,705	\$60,705	\$60,705	\$60,705	\$60,705
14	Subtotal	\$22,586,650	\$27,465,818	\$30,017,547	\$30,092,439	\$30,167,518	\$30,242,785	\$30,318,241	\$30,393,884
15									
16	Fixed Annual Capital Finance Charges								
17	Single Family	\$2,911,962	\$3,183,752	\$3,480,697	\$3,489,399	\$3,498,122	\$3,506,868	\$3,515,635	\$3,524,424
18	Multi-Family	\$79,766	\$86,965	\$94,806	\$94,806	\$94,806	\$94,806	\$94,806	\$94,806
19	Commercial	\$235,009	\$256,861	\$280,726	\$281,428	\$282,131	\$282,837	\$283,544	\$284,253
20	Landscape	\$330,126	\$360,802	\$394,303	\$395,289	\$396,277	\$397,268	\$398,261	\$399,256
21	Subtotal	\$3,556,863	\$3,888,380	\$4,250,532	\$4,260,921	\$4,271,336	\$4,281,778	\$4,292,245	\$4,302,739
22									
23	Fixed Monthly Private Fire Service Charges								
24	Fire Lines	\$120,618	\$131,504	\$143,345	\$143,345	\$143,345	\$143,345	\$143,345	\$143,345
25	Subtotal	\$120,618	\$131,504	\$143,345	\$143,345	\$143,345	\$143,345	\$143,345	\$143,345
26									
27	Total	\$42,414,600	\$49,134,420	\$53,630,836	\$53,763,148	\$53,895,790	\$54,028,765	\$54,162,071	\$54,295,711

⁶ Please note that construction accounts are currently charged double the variable monthly commodity rate.

REVENUE SUMMARY

Table 2-10 shows the summary of projected revenues for the study period. District staff provided the budgeted non-rate revenues for FY 2026; all other years are projected based on the relevant assumptions or calculations. Water rate revenues (Line 1) are equal to calculated rate revenues at current rates (**Table 2-9**, Line 27). Interest income (Line 2) is calculated based on average fund balances and a 3.5% interest rate. Property taxes (Line 3) are inflated for future years based on a 2% growth rate, and miscellaneous revenues (Line 4) are inflated for future years based on a 1% growth rate. Detailed revenue projections are included in the **Appendix (Table 8-1)**.

Table 2-10: Revenue Summary

Line	Revenues	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Water Rate Revenues	\$53,630,836	\$53,763,148	\$53,895,790	\$54,028,765	\$54,162,071	\$54,295,711
2	Interest Income	\$1,320,000	\$2,112,432	\$2,098,743	\$2,151,209	\$2,403,840	\$2,719,110
3	Property Taxes	\$2,602,978	\$2,655,038	\$2,708,138	\$2,762,301	\$2,817,547	\$2,873,898
4	Miscellaneous Revenues	\$2,314,384	\$2,337,528	\$2,360,903	\$2,384,512	\$2,408,357	\$2,432,441
5	Total	\$59,868,198	\$60,868,145	\$61,063,575	\$61,326,787	\$61,791,816	\$62,321,160

2.3 OPERATING EXPENSES INFLATIONARY ASSUMPTIONS

WRE worked with District staff to determine annual inflationary assumptions to apply to the District’s O&M expense budget. District staff provided the budgeted O&M expenses for FY 2026; all other years are projected based on the inflationary assumptions shown in **Table 2-11**.

Table 2-11: Expense Inflationary Assumptions

Line	Expense Inflationary Assumptions	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	General	4.0%	4.0%	4.0%	4.0%	4.0%
2	Insurance	10.0%	10.0%	10.0%	10.0%	10.0%
3	Utilities	5.0%	5.0%	5.0%	5.0%	5.0%
4	Power	10.0%	10.0%	10.0%	10.0%	10.0%
5	Salary-Related	9.0%	9.0%	9.0%	9.0%	9.0%
6	Capital	4.0%	4.0%	4.0%	4.0%	4.0%
7	Materials	10.0%	10.0%	10.0%	10.0%	10.0%
8	Variable Water ⁷	5.5%	5.5%	5.5%	5.5%	5.5%
9	Fixed Water ⁸	7.8%	7.8%	7.8%	7.8%	7.8%

⁷ Based on projected increases in variable water costs, including groundwater replenishment assessments and MWDOC imported water unit costs, provided by District staff.

⁸ Based on projected increases in fixed water costs, including MWDOC TRS and capacity charges. Calculated based on 70% of the RTS charge at 6% growth and 30% of the capacity charge at 12% growth, provided by District staff.

OPERATING EXPENSE SUMMARY

Table 2-12 shows the summary of O&M expenses for the study period. District staff provided budgeted expenses for FY 2026; expenses for other years are projections. All expenses are inflated based on the assumptions in **Table 2-11**. Most expenses do not change based on water demand; however some expenses including variable water costs, power related costs, and materials costs, vary based on water demand and are therefore also inflated based on water demand assumptions from **Table 2-7**. Detailed operating expense projections are included in the **Appendix (Table 8-2)**.

Table 2-12: Operating Expense Summary

Line	Expenses	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Variable Water Costs	\$15,185,561	\$16,060,778	\$16,986,439	\$17,965,449	\$19,000,885	\$20,095,999
2	Fixed Water Costs	\$2,593,372	\$2,795,655	\$3,013,716	\$3,248,786	\$3,502,191	\$3,775,362
3	Power Related Costs	\$3,542,430	\$3,906,405	\$4,307,777	\$4,750,389	\$5,238,479	\$5,776,718
4	Salary Related Expenses	\$14,175,762	\$15,451,580	\$16,842,222	\$18,358,022	\$20,010,244	\$21,811,166
5	Supplies & Services	\$9,403,710	\$10,054,969	\$10,595,637	\$11,259,446	\$11,973,778	\$12,743,077
6	Non-Operating Expenses	\$13,777	\$14,328	\$14,901	\$15,497	\$16,117	\$16,762
7	Total	\$44,914,611	\$48,283,715	\$51,760,692	\$55,597,590	\$59,741,695	\$64,219,084

2.4 DEBT SERVICE

EXISTING DEBT SERVICE

Table 2-13 shows the District’s annual debt service for the study period. The District has existing debt service payments on two outstanding issuances totaling approximately \$4.1 million each year. The proposed financial plan scenario includes no new debt issuances.

Table 2-13: Existing Debt Service

Line	Existing Debt Service	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Series 2022A						
2	Principal	\$530,000	\$555,000	\$585,000	\$615,000	\$645,000	\$680,000
3	Interest	\$1,462,700	\$1,435,575	\$1,407,075	\$1,377,075	\$1,345,575	\$1,312,450
4	Subtotal	\$1,992,700	\$1,990,575	\$1,992,075	\$1,992,075	\$1,990,575	\$1,992,450
5							
6	Series 2017A						
7	Principal	\$1,145,000	\$1,205,000	\$1,265,000	\$1,325,000	\$1,380,000	\$1,430,000
8	Interest	\$988,919	\$930,169	\$868,419	\$803,669	\$746,394	\$698,719
9	Subtotal	\$2,133,919	\$2,135,169	\$2,133,419	\$2,128,669	\$2,126,394	\$2,128,719
10							
11	Total	\$4,126,619	\$4,125,744	\$4,125,494	\$4,120,744	\$4,116,969	\$4,121,169

2.5 CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PROJECTS

Table 2-14 shows the District’s six-year CIP inflated based on the Capital inflationary factor of 4% per year (from **Table 2-11**, Line 6) starting in FY 2027. All planned CIP is expected to be executed each year (Line 5) and be funded through rates (Line 6) in absence of available debt or grant funding. Detail capital project cost projections are included in the **Appendix (Table 8-3)**.

Table 2-14: Capital Project Costs and Execution Rate

Line	Capital Projects	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Capital Improvement Plan	\$5,280,600	\$7,090,928	\$13,230,348	\$7,622,528	\$5,779,101	\$7,786,579
2	Capital Outlay	\$943,953	\$3,961,672	\$2,568,800	\$1,792,190	\$919,801	\$920,398
3	Total Capital Projects	\$6,224,553	\$11,052,600	\$15,799,148	\$9,414,718	\$6,698,903	\$8,706,976
4							
5	CIP Execution	100%	100%	100%	100%	100%	100%
6	Executed Rate Funded Capital	\$6,224,553	\$11,052,600	\$15,799,148	\$9,414,718	\$6,698,903	\$8,706,976

2.6 FINANCIAL POLICIES

RESERVE POLICY

The District’s reserve policy maintains cash on hand to meet short-term cash imbalances, respond to emergencies effectively, execute CIP projects, and offset customer impacts during periods of revenue instability. The reserve target for the study period ranges from approximately \$74 million to \$83 million in the District’s reserve funds.

The District currently has an adopted reserve policy that consists of the following components:

- **Operating Reserve Target:** 60% of annual operating expenses and annual interest payments on existing debt issuances
- **Emergency Reserve Target:** 5% of net capital assets
- **Capital Replacement Reserve Target:** 2 years of CIP plus two times annual depreciation of capital assets
- **Rate Stabilization Reserve Target⁹:** 10% of annual water sales

Another policy that the District uses to assess reserves is days of cash on hand. The District aims to maintain enough reserves in any given year to fund at least one year’s worth (365 days) of operating expenses to ensure financial stability and minimize impacts to operations during periods of revenue instability.

⁹ A portion of the rate stabilization reserve (\$4,246,603) is legally restricted; the District must maintain this minimum balance to meet bond requirements.

DEBT COVERAGE REQUIREMENT

The District’s current debt requires a debt coverage ratio of 125%. The District’s current debt management policy includes a debt coverage target ratio of 225% to ensure that the District can meet its debt service obligations. To meet this target, net revenues (revenues less operating expenses) must equal 225% or more of annual debt service.

2.7 STATUS QUO FINANCIAL PLAN

STATUS QUO FINANCIAL PLAN SCENARIO

Table 2-15 shows the status quo financial plan scenario, which assumes no revenue adjustments and no proposed debt issuances. This scenario is used to evaluate the ability of the current water rates to meet the District’s financial targets and to determine the need for revenue adjustments.

Table 2-15: Status Quo Financial Plan Scenario

Line	Fiscal Year	Effective Date	Revenue Adjustments	Proposed Debt
1	FY 2027	7/1/2026	0.0%	\$0
2	FY 2028	7/1/2027	0.0%	\$0
3	FY 2029	7/1/2028	0.0%	\$0
4	FY 2030	7/1/2029	0.0%	\$0
5	FY 2031	7/1/2030	0.0%	\$0

STATUS QUO CASH FLOW PROJECTIONS

Table 2-16 shows the cash flow projections for the status quo financial plan. Revenues¹⁰ (Line 2 and Lines 4-6) are from **Table 2-10**. In this scenario, no additional revenue is expected from rate revenue adjustments (Line 3). Operating expenses (Lines 9-14) are from **Table 2-12**. Net operating revenue (Line 16) is equal to the difference between total revenues (Line 7) and total operating expenses (Line 14). Debt service (Lines 18-21) is from **Table 2-13**. Net operating revenue less debt (Line 23) is equal to the difference between net operating revenue (Line 16) and total debt service (Line 21). Rate funded CIP (Line 26) is from **Table 2-14**. The status quo scenario assumes no new debt; all CIP is expected to be rate funded. Net cash flow (Line 29) is equal to the difference between net operating revenue less debt (Line 23) and rate funded CIP (Line 27).

The net operating revenue less debt in this scenario is negative starting in FY 2030, meaning that the District’s current revenues are not sufficient to fund its operating expenses and debt service. Additionally, the net cash flow in the status quo scenario is negative starting in FY 2027, meaning that the District’s current revenues are not sufficient to fund all CIP.

¹⁰ Interest income (Line 4) is different in the status quo financial plan scenario because it is based on projected fund balances. The status quo scenario results in lower fund balances; therefore, the District has less interest income. **Table 2-10** shows the interest income for the proposed financial plan scenario.

Table 2-16: Projected Cash Flows (Status Quo Financial Plan)

Line	Cash Flow Projections	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Revenues						
2	Rate Revenues at Existing Rates	\$53,630,836	\$53,763,148	\$53,895,790	\$54,028,765	\$54,162,071	\$54,295,711
3	Revenue Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
4	Interest Income	\$1,320,000	\$2,041,868	\$1,808,363	\$1,474,792	\$1,156,686	\$696,411
5	Property Taxes	\$2,602,978	\$2,655,038	\$2,708,138	\$2,762,301	\$2,817,547	\$2,873,898
6	Miscellaneous Revenues	\$2,314,384	\$2,337,528	\$2,360,903	\$2,384,512	\$2,408,357	\$2,432,441
7	Total	\$59,868,198	\$60,797,581	\$60,773,195	\$60,650,370	\$60,544,662	\$60,298,462
8							
9	Expenses						
10	Variable Water Costs	\$21,321,363	\$22,762,838	\$24,307,932	\$25,964,624	\$27,741,555	\$29,648,079
11	Salary Related Expenses	\$14,175,762	\$15,451,580	\$16,842,222	\$18,358,022	\$20,010,244	\$21,811,166
12	Supplies & Services	\$9,403,710	\$10,054,969	\$10,595,637	\$11,259,446	\$11,973,778	\$12,743,077
13	Non-Operating Expenses	\$13,777	\$14,328	\$14,901	\$15,497	\$16,117	\$16,762
14	Total	\$44,914,611	\$48,283,715	\$51,760,692	\$55,597,590	\$59,741,695	\$64,219,084
15							
16	Net Revenue	\$14,953,587	\$12,513,866	\$9,012,503	\$5,052,780	\$802,967	(\$3,920,622)
17							
18	Debt Service						
19	Existing Debt	\$4,126,619	\$4,125,744	\$4,125,494	\$4,120,744	\$4,116,969	\$4,121,169
20	Proposed Debt	\$0	\$0	\$0	\$0	\$0	\$0
21	Total	\$4,126,619	\$4,125,744	\$4,125,494	\$4,120,744	\$4,116,969	\$4,121,169
22							
23	Net Revenue Less Debt	\$10,826,968	\$8,388,122	\$4,887,010	\$932,036	(\$3,314,002)	(\$8,041,791)
24							
25	CIP						
26	Rate Funded	\$6,224,553	\$11,052,600	\$15,799,148	\$9,414,718	\$6,698,903	\$8,706,976
27	Total	\$6,224,553	\$11,052,600	\$15,799,148	\$9,414,718	\$6,698,903	\$8,706,976
28							
29	Net Cash Flow	\$4,602,415	(\$2,664,478)	(\$10,912,138)	(\$8,482,682)	(\$10,012,905)	(\$16,748,768)

STATUS QUO FUND BALANCE PROJECTIONS

Table 2-17 shows the fund balance projections for the status quo financial plan. Sources of funds include revenues and uses of funds include operating expenses, debt service, and CIP. Overall reserves are projected to be drawn down by approximately \$44.2 million over the study period from a starting balance of approximately \$56.1 million in FY 2026.

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Table 2-17: Projected Fund Balances (Status Quo Financial Plan)

Line	Fund Balance Projections	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Beginning Fund Balance	\$56,089,842	\$60,692,257	\$58,027,779	\$47,115,641	\$38,632,959	\$28,620,054
2							
3	Sources of Funds						
4	Rate Revenues at Existing Rates	\$53,630,836	\$53,763,148	\$53,895,790	\$54,028,765	\$54,162,071	\$54,295,711
5	Revenue Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
6	Interest Income	\$1,320,000	\$2,041,868	\$1,808,363	\$1,474,792	\$1,156,686	\$696,411
7	Property Taxes	\$2,602,978	\$2,655,038	\$2,708,138	\$2,762,301	\$2,817,547	\$2,873,898
8	Miscellaneous Revenues	\$2,314,384	\$2,337,528	\$2,360,903	\$2,384,512	\$2,408,357	\$2,432,441
9	Grant Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
10	Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
11	Total	\$59,868,198	\$60,797,581	\$60,773,195	\$60,650,370	\$60,544,662	\$60,298,462
12							
13	Uses of Funds						
14	Expenses	\$44,914,611	\$48,283,715	\$51,760,692	\$55,597,590	\$59,741,695	\$64,219,084
15	Debt Service	\$4,126,619	\$4,125,744	\$4,125,494	\$4,120,744	\$4,116,969	\$4,121,169
16	Grant Funded CIP	\$0	\$0	\$0	\$0	\$0	\$0
17	Debt Funded CIP	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate Funded CIP	\$6,224,553	\$11,052,600	\$15,799,148	\$9,414,718	\$6,698,903	\$8,706,976
19	Total	\$55,265,783	\$63,462,059	\$71,685,333	\$69,133,052	\$70,557,566	\$77,047,229
20							
21	Ending Fund Balance	\$60,692,257	\$58,027,779	\$47,115,641	\$38,632,959	\$28,620,054	\$11,871,287

STATUS QUO FINANCIAL PERFORMANCE

The District’s financial performance is evaluated based on the reserve targets and debt coverage requirements, as shown in **Table 2-18**. Under the status quo financial plan, the District will not meet its reserve targets each year of the study period. Additionally, the District will not meet its target 365 days of cash on hand target nor its target debt coverage requirements starting in FY 2028.

Table 2-18: Forecasted Financial Performance (Status Quo Financial Plan)

Line	Financial Performance	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Financial Policies						
2	Operating Reserve	\$28,419,738	\$30,389,675	\$32,421,711	\$34,667,000	\$37,100,198	\$39,738,152
3	Emergency Reserve	\$8,924,589	\$8,649,034	\$8,372,737	\$8,443,799	\$8,202,289	\$8,120,286
4	Capital Replacement Reserve	\$31,261,601	\$40,544,448	\$38,760,121	\$28,853,853	\$27,961,338	\$27,342,582
5	Rate Stabilization Reserve ¹¹	\$5,363,084	\$5,376,315	\$5,389,579	\$5,402,876	\$5,416,207	\$5,429,571
6	Combined Reserve Target	\$73,969,012	\$84,959,472	\$84,944,149	\$77,367,529	\$78,680,033	\$80,630,591
7	Combined Reserves	\$60,692,257	\$58,027,779	\$47,115,641	\$38,632,959	\$28,620,054	\$11,871,287
8	Meets Target?	No	No	No	No	No	No
9							
10	Days Cash on Hand						
11	Days Cash on Hand Target	365	365	365	365	365	365
12	Calculated Days Cash	493	439	332	254	175	67
13	Meets Target?	Yes	Yes	No	No	No	No
14							
15	Debt Coverage Target						
16	Required Debt Coverage	125%	125%	125%	125%	125%	125%
17	Target Debt Coverage	225%	225%	225%	225%	225%	225%
18	Calculated Debt Coverage	362%	303%	218%	123%	20%	-95%
19	Meets Required Coverage?	Yes	Yes	Yes	No	No	No
20	Meets Target Coverage?	Yes	Yes	No	No	No	No

¹¹ A portion of the rate stabilization reserve (\$4,246,603) is legally restricted; the District must maintain this minimum balance to meet bond requirements.

Figure 2-1 shows the comparison of revenues and the revenue requirements for the status quo scenario. The stacked bars represent the revenue requirements, or costs: light blue for O&M expenses, green for debt service, and dark blue for rate funded CIP. The current revenue, shown as a solid line, is lower than the revenue requirements starting in FY 2027, meaning that revenues are insufficient to fund all costs.

Figure 2-1: Revenue Requirements vs. Revenues (Status Quo Financial Plan)

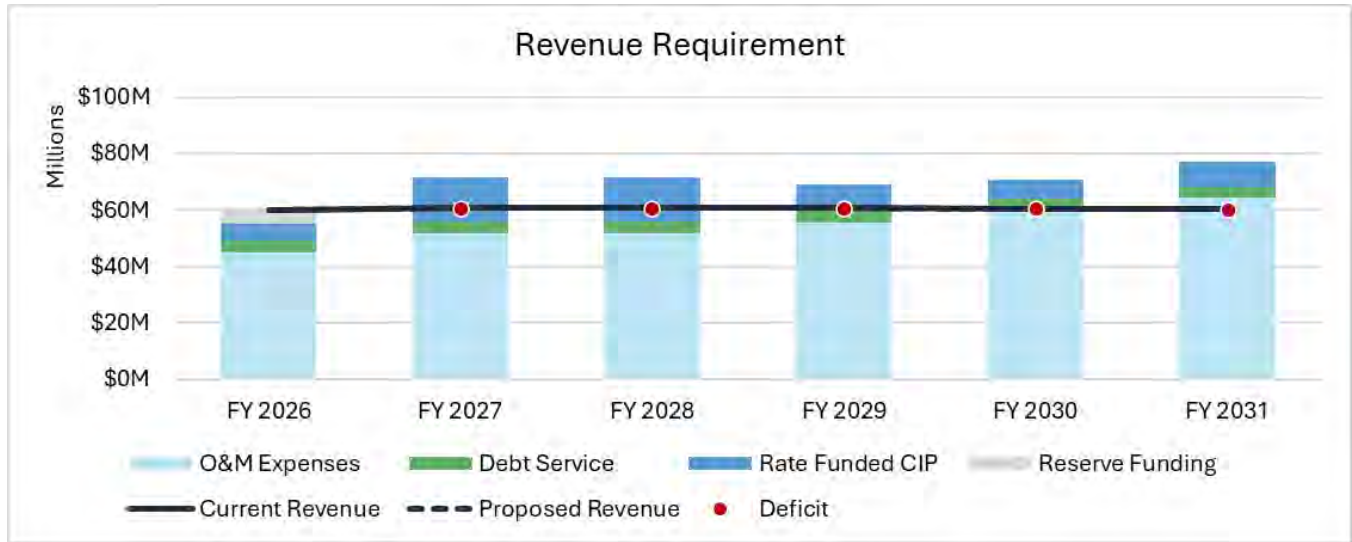


Figure 2-2 shows the debt coverage projections in the status quo financial plan. The required debt coverage (dashed line) is equal to 125% and the target debt coverage (dotted line) is equal to 225%. The District is expected to fail to meet its target debt coverage starting in FY 2028 and required debt coverage starting in FY 2029 indicated by the alert coverage (red dots).

Figure 2-2: Projected Debt Coverage (Status Quo Financial Plan)

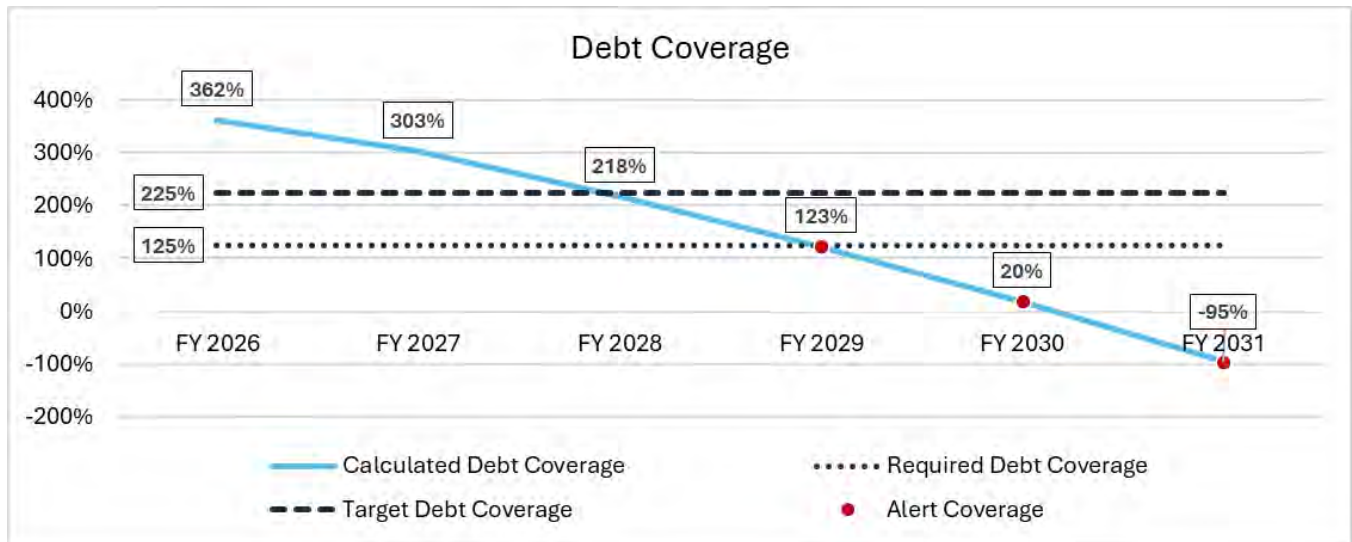


Figure 2-3 shows the fund balance projections in the status quo financial plan. The District’s ending balance (green bars) will not meet the reserve targets (dashed line) in all years of the study period under the status quo financial plan.

Figure 2-3: Projected Fund Balances (Status Quo Financial Plan)

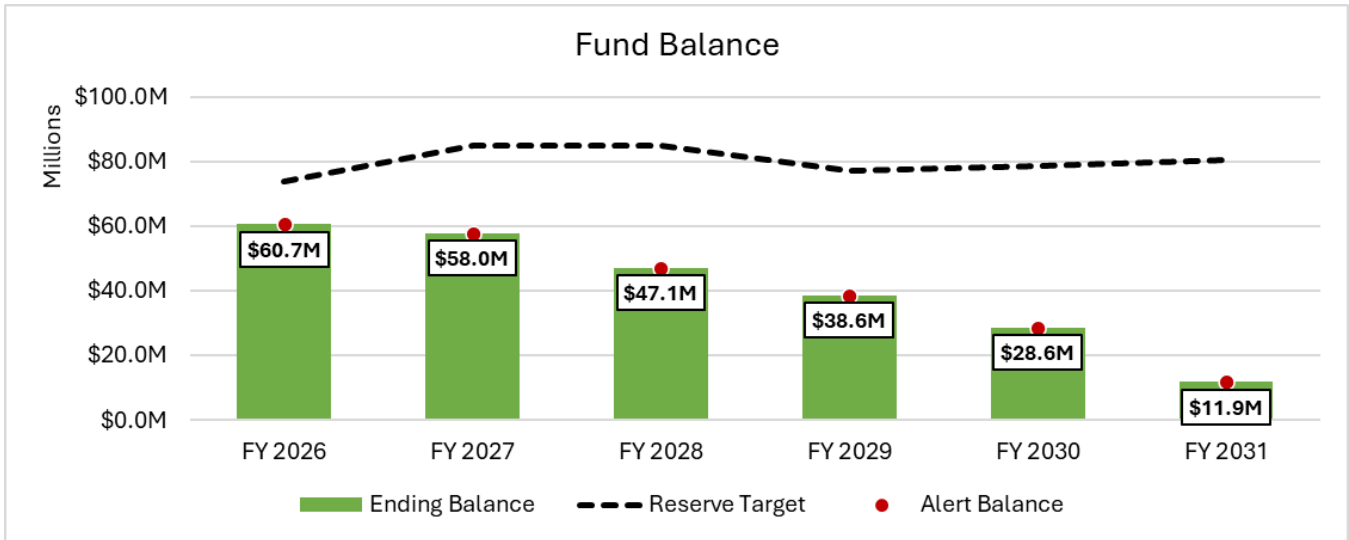
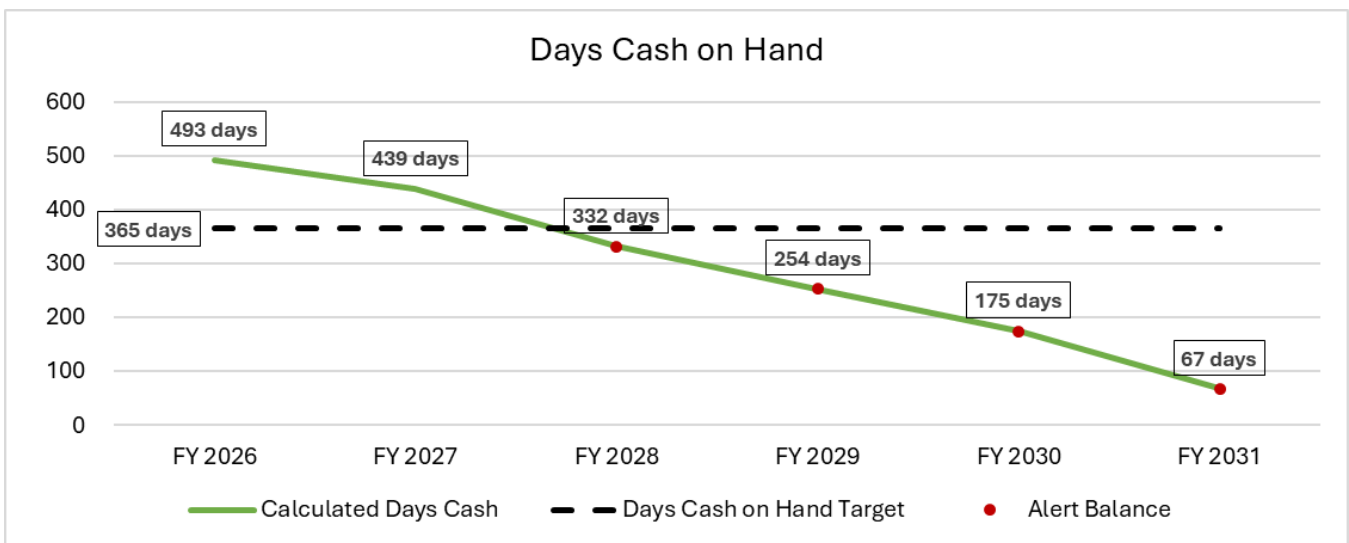


Figure 2-4 shows the days of cash on hand projections in the status quo financial plan. The District’s target days of cash on hand is 365 days (dashed line). The District is not expected to meet its target starting in FY 2028 under the status quo financial plan.

Figure 2-4: Projected Days of Cash on Hand (Status Quo Financial Plan)



2.8 PROPOSED FINANCIAL PLAN

PROPOSED FINANCIAL PLAN SCENARIO

Overall annual increases in water rate revenues resulting from rate increases are referred to as “revenue adjustments.” WRE worked with the Board and District staff to determine the most appropriate financial plan scenario, which is shown in **Table 2-19**.

The proposed financial plan scenario includes 7.5% annual revenue adjustments in each year of the study period (FY 2027 through FY 2031) and no proposed debt issuances to fund CIP. These annual revenue adjustments are necessary for the District to cover operating expenses and debt service, execute CIP projects, and meet financial performance criteria.

Table 2-19: Proposed Financial Plan Scenario

Line	Fiscal Year	Effective Date	Revenue Adjustments	Proposed Debt
1	FY 2027	7/1/2026	7.5%	\$0
2	FY 2028	7/1/2027	7.5%	\$0
3	FY 2029	7/1/2028	7.5%	\$0
4	FY 2030	7/1/2029	7.5%	\$0
5	FY 2031	7/1/2030	7.5%	\$0

PROPOSED CASH FLOW PROJECTIONS

Table 2-20 shows the cash flow projections for the proposed financial plan. Revenues (Line 2 and Lines 4-6) are from **Table 2-10**. Revenue adjustments (Line 3) are based on the proposed financial plan scenario from **Table 2-19**. Operating expenses (Lines 9-14) are from **Table 2-12**. Net operating revenue (Line 16) is equal to the difference between total revenues (Line 7) and total operating expenses (Line 14). Debt service (Lines 18-21) is from **Table 2-13**. Net operating revenue less debt (Line 23) is equal to the difference between net operating revenue (Line 16) and total debt service (Line 21). Rate funded CIP (Line 26) is from **Table 2-14**. No new debt is proposed in the proposed financial plan; all CIP is expected to be rate funded. Net cash flow (Line 29) is equal to the difference between net operating revenue less debt (Line 23) and rate funded CIP (Line 27).

The net cash flow in the proposed scenario is positive for all years (except for FY 2028 during which current reserves will be drawn to fund substantial CIP in this year), meaning that the District’s current revenues are sufficient to fund its operating expenses, debt service, and annual CIP.

Table 2-20: Projected Cash Flows (Proposed Financial Plan)

Line	Cash Flow Projections	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Revenues						
2	Rate Revenues at Existing Rates	\$53,630,836	\$53,763,148	\$53,895,790	\$54,028,765	\$54,162,071	\$54,295,711
3	Revenue Adjustments	\$0	\$4,032,236	\$8,387,532	\$13,091,001	\$18,169,704	\$23,652,804
4	Interest Income	\$1,320,000	\$2,112,432	\$2,098,743	\$2,151,209	\$2,403,840	\$2,719,110
5	Property Taxes	\$2,602,978	\$2,655,038	\$2,708,138	\$2,762,301	\$2,817,547	\$2,873,898
6	Miscellaneous Revenues	\$2,314,384	\$2,337,528	\$2,360,903	\$2,384,512	\$2,408,357	\$2,432,441
7	Total	\$59,868,198	\$64,900,381	\$69,451,108	\$74,417,788	\$79,961,519	\$85,973,964
8							
9	Expenses						
10	Variable Water Costs	\$21,321,363	\$22,762,838	\$24,307,932	\$25,964,624	\$27,741,555	\$29,648,079
11	Salary Related Expenses	\$14,175,762	\$15,451,580	\$16,842,222	\$18,358,022	\$20,010,244	\$21,811,166
12	Supplies & Services	\$9,403,710	\$10,054,969	\$10,595,637	\$11,259,446	\$11,973,778	\$12,743,077
13	Non-Operating Expenses	\$13,777	\$14,328	\$14,901	\$15,497	\$16,117	\$16,762
14	Total	\$44,914,611	\$48,283,715	\$51,760,692	\$55,597,590	\$59,741,695	\$64,219,084
15							
16	Net Revenue	\$14,953,587	\$16,616,666	\$17,690,415	\$18,820,198	\$20,219,825	\$21,754,880
17							
18	Debt Service						
19	Existing Debt	\$4,126,619	\$4,125,744	\$4,125,494	\$4,120,744	\$4,116,969	\$4,121,169
20	Proposed Debt	\$0	\$0	\$0	\$0	\$0	\$0
21	Total	\$4,126,619	\$4,125,744	\$4,125,494	\$4,120,744	\$4,116,969	\$4,121,169
22							
23	Net Revenue Less Debt	\$10,826,968	\$12,490,923	\$13,564,922	\$14,699,454	\$16,102,856	\$17,633,712
24							
25	CIP						
26	Rate Funded	\$6,224,553	\$11,052,600	\$15,799,148	\$9,414,718	\$6,698,903	\$8,706,976
27	Total	\$6,224,553	\$11,052,600	\$15,799,148	\$9,414,718	\$6,698,903	\$8,706,976
28							
29	Net Cash Flow	\$4,602,415	\$1,438,323	(\$2,234,226)	\$5,284,736	\$9,403,953	\$8,926,735

PROPOSED FUND BALANCE PROJECTIONS

Table 2-21 shows the fund balance projections for the proposed financial plan. Based on the sources (revenues) and uses (operating expenses, debt service, and CIP) of funds, the District’s fund balance is projected to increase to approximately \$83.5 million at the end of the study period from a starting balance of approximately \$56.1 million in FY 2026.

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Table 2-21: Projected Fund Balances (Proposed Financial Plan)

Line	Fund Balance Projections	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Beginning Fund Balance	\$56,089,842	\$60,692,257	\$62,130,579	\$59,896,354	\$65,181,090	\$74,585,043
2							
3	Sources of Funds						
4	Rate Revenues at Existing Rates	\$53,630,836	\$53,763,148	\$53,895,790	\$54,028,765	\$54,162,071	\$54,295,711
5	Revenue Adjustments	\$0	\$4,032,236	\$8,387,532	\$13,091,001	\$18,169,704	\$23,652,804
6	Interest Income	\$1,320,000	\$2,112,432	\$2,098,743	\$2,151,209	\$2,403,840	\$2,719,110
7	Property Taxes	\$2,602,978	\$2,655,038	\$2,708,138	\$2,762,301	\$2,817,547	\$2,873,898
8	Miscellaneous Revenues	\$2,314,384	\$2,337,528	\$2,360,903	\$2,384,512	\$2,408,357	\$2,432,441
9	Grant Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
10	Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
11	Total	\$59,868,198	\$64,900,381	\$69,451,108	\$74,417,788	\$79,961,519	\$85,973,964
12							
13	Uses of Funds						
14	Expenses	\$44,914,611	\$48,283,715	\$51,760,692	\$55,597,590	\$59,741,695	\$64,219,084
15	Debt Service	\$4,126,619	\$4,125,744	\$4,125,494	\$4,120,744	\$4,116,969	\$4,121,169
16	Grant Funded CIP	\$0	\$0	\$0	\$0	\$0	\$0
17	Debt Funded CIP	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate Funded CIP	\$6,224,553	\$11,052,600	\$15,799,148	\$9,414,718	\$6,698,903	\$8,706,976
19	Total	\$55,265,783	\$63,462,059	\$71,685,333	\$69,133,052	\$70,557,566	\$77,047,229
20							
21	Ending Fund Balance	\$60,692,257	\$62,130,579	\$59,896,354	\$65,181,090	\$74,585,043	\$83,511,778

PROPOSED FINANCIAL PERFORMANCE

Table 2-22 shows the forecasted financial performance for the proposed financial plan. Under this plan, the District will meet its days of cash on hand and debt coverage requirements in all years of the study period. Additionally, reserve levels will be built up to meet reserve targets by the end of the study period in FY 2031.

Table 2-22: Forecasted Financial Performance (Proposed Financial Plan)

Line	Financial Performance	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Financial Policies						
2	Operating Reserve	\$28,419,738	\$30,389,675	\$32,421,711	\$34,667,000	\$37,100,198	\$39,738,152
3	Emergency Reserve	\$8,924,589	\$8,649,034	\$8,372,737	\$8,443,799	\$8,202,289	\$8,120,286
4	Capital Replacement Reserve	\$31,261,601	\$40,544,448	\$38,760,121	\$28,853,853	\$27,961,338	\$27,342,582
5	Rate Stabilization Reserve	\$5,363,084	\$5,779,538	\$6,228,332	\$6,711,977	\$7,233,177	\$7,794,852
6	Combined Reserve Target	\$73,969,012	\$85,362,696	\$85,782,902	\$78,676,629	\$80,497,003	\$82,995,872
7	Combined Reserves	\$60,692,257	\$62,130,579	\$59,896,354	\$65,181,090	\$74,585,043	\$83,511,778
8	Meets Target?	No	No	No	No	No	Yes
9							
10	Days Cash on Hand						
11	Days Cash on Hand Target	365	365	365	365	365	365
12	Calculated Days Cash	493	470	422	428	456	475
13	Meets Target?	Yes	Yes	Yes	Yes	Yes	Yes
14							
15	Debt Coverage Target						
16	Required Debt Coverage	125%	125%	125%	125%	125%	125%
17	Target Debt Coverage	225%	225%	225%	225%	225%	225%
18	Calculated Debt Coverage	362%	403%	429%	457%	491%	528%
19	Meets Required Coverage?	Yes	Yes	Yes	Yes	Yes	Yes
20	Meets Target Coverage?	Yes	Yes	Yes	Yes	Yes	Yes

Figure 2-5 shows the comparison of revenues and the revenue requirements for the proposed scenario. The stacked bars represent the revenue requirements, or costs. The current revenue, shown as a solid line, is lower than the revenue requirements starting in FY 2027. The proposed revenue, shown as a dotted line, is greater than the revenue requirements in all years of the study (except for FY 2028 during which current reserves will be drawn to fund CIP), meaning that the District’s revenues are able to sufficiently fund all expenses.

Figure 2-5: Revenue Requirements vs. Revenues (Proposed Financial Plan)

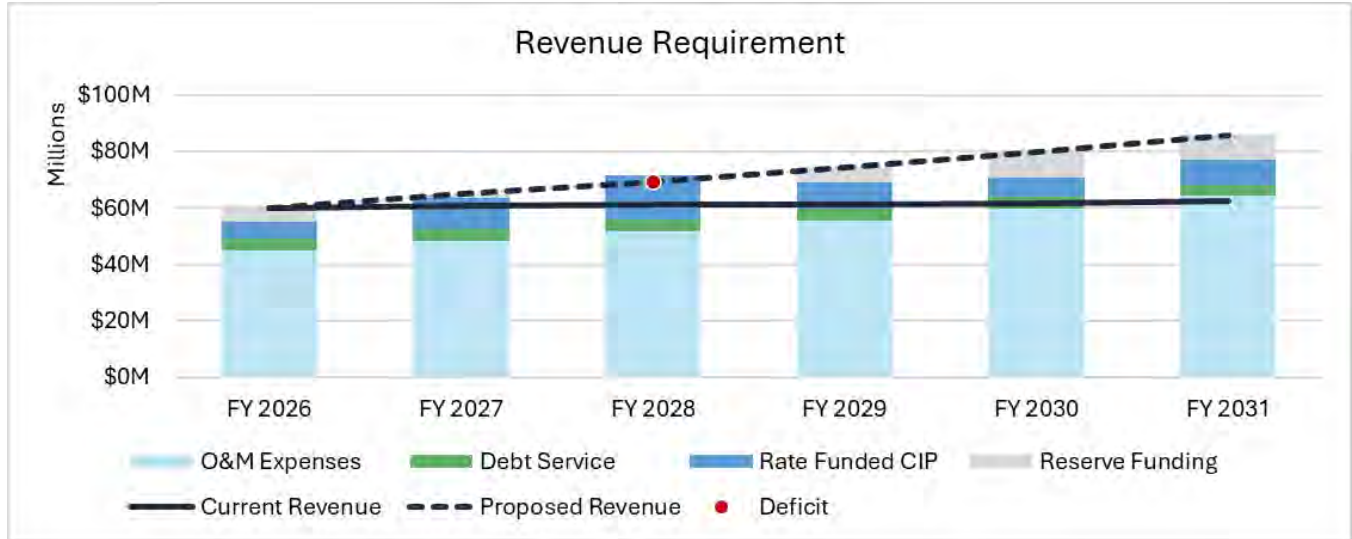


Figure 2-6 shows the debt coverage projections in the proposed financial plan. The required debt coverage (dotted line) is equal to 125% and the target debt coverage (dashed line) is equal to 225%. The District is expected to meet its debt coverage requirements for all years under the proposed financial plan.

Figure 2-6: Projected Debt Coverage (Proposed Financial Plan)

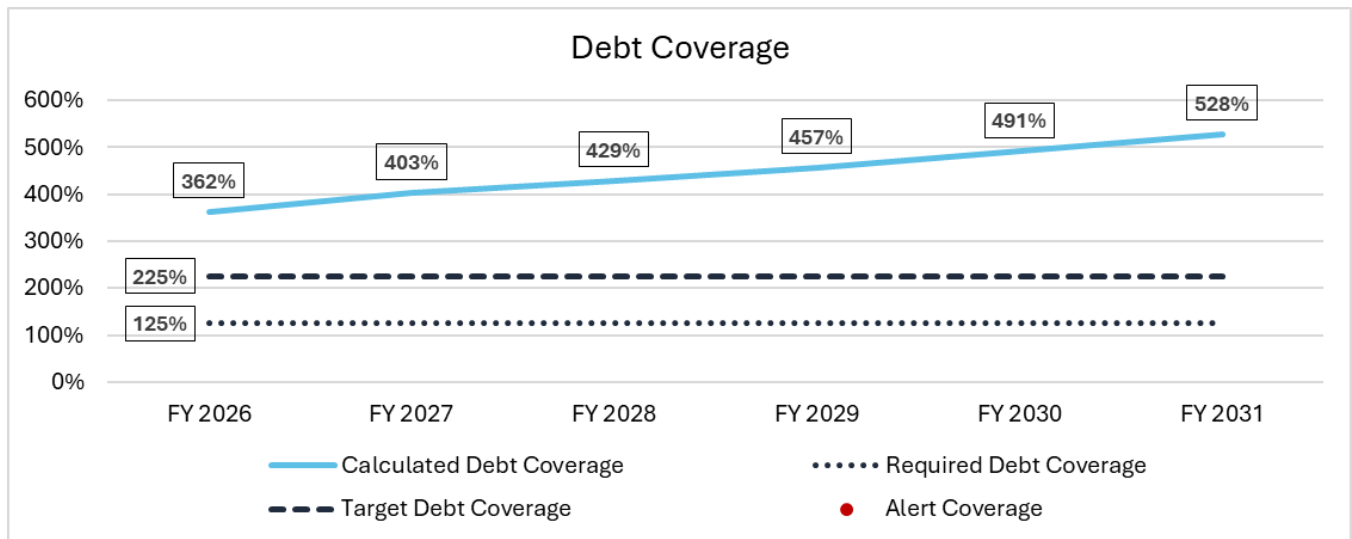


Figure 2-7 shows the fund balance projections in the proposed financial plan. The District’s ending balance (green bars) will meet the reserve targets (dashed line) by the end of the study period in FY 2031.

Figure 2-7: Projected Fund Balances (Proposed Financial Plan)

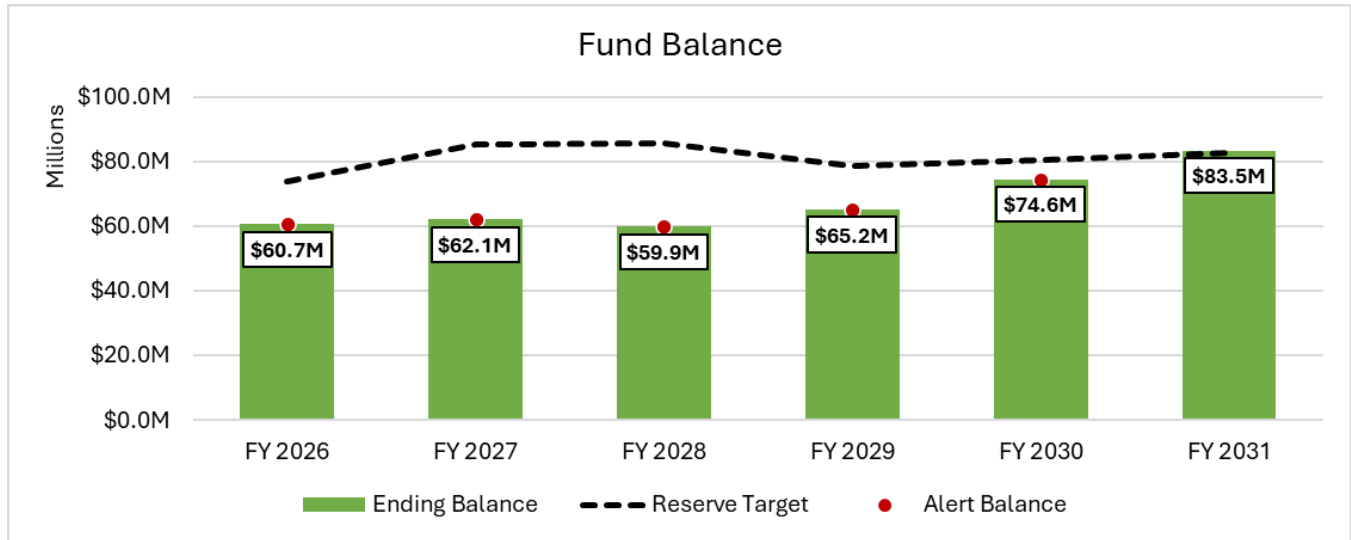
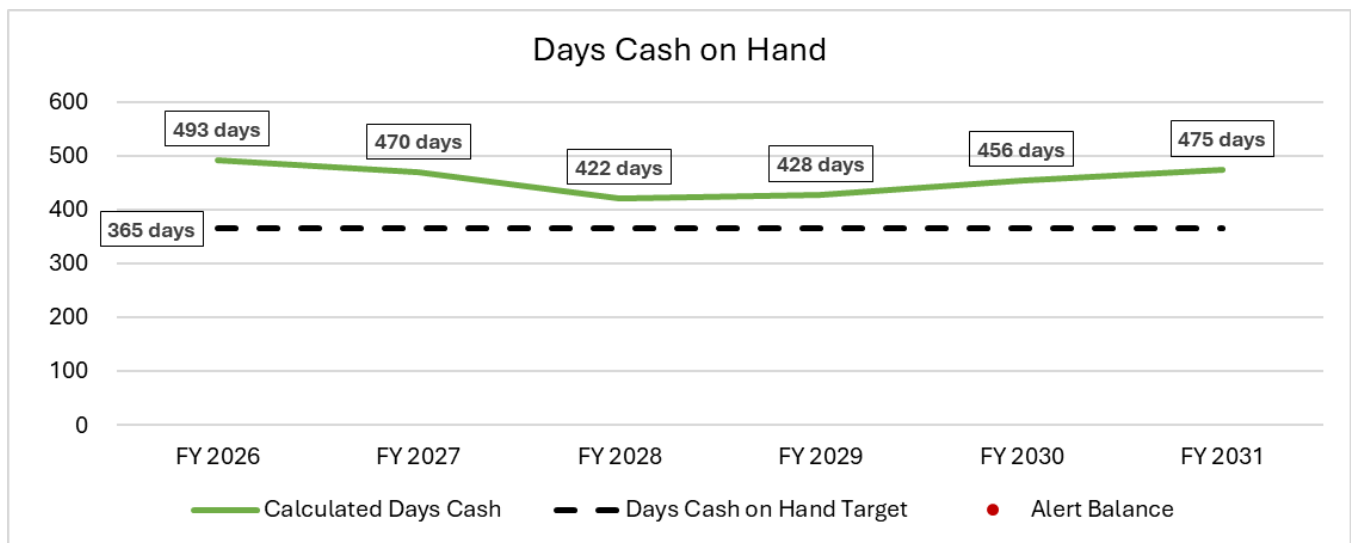


Figure 2-8 shows the days of cash on hand projections for the proposed financial plan. The target days of cash on hand (dashed line) is 365 days. The District is expected to meet its target in all years under the proposed financial plan.

Figure 2-8: Projected Days of Cash on Hand (Proposed Financial Plan)



3. SEWER FINANCIAL PLAN

3.1 FINANCIAL PLAN METHODOLOGY

The purpose of a financial plan is to project revenues, expenses, cash flows, reserve balances, and debt coverage over a multi-year period to assess financial sufficiency and performance and to determine the amount of required rate revenue. For this study, the planning period is from FY 2027 through FY 2031; data for FY 2026 and earlier is shown when needed to represent actual or budgeted data inputs. The key steps in developing a financial plan for a sewer enterprise are below:

- **Revenue projections:** Annual revenues from rates and other miscellaneous sources are projected over the planning period. Rate revenues are projected based on current rates to establish baseline revenues from which the need for additional rate increases can be evaluated.
- **Expense projections:** Annual expenses are projected over the study period, including O&M expenses, debt service, and CIP costs. CIP funding options (grants, debt, etc.) are evaluated.
- **Financial policy evaluation:** Key financial policies include debt coverage requirements and reserve targets. Debt coverage requirements are typically explicitly stated in official agreements on outstanding debt issuances. Reserve targets are typically set by an agency's elected officials and may need to be periodically evaluated and updated.
- **Status quo financial plan projections:** Cash flow, reserve balances, and debt coverage are projected over the study period in the absence of additional rate increases (this scenario is called the "status quo"). Projected reserve balances and debt coverage are then compared to the agency's financial policy requirements and targets. The status quo financial plan provides a baseline to evaluate the need for rate increases.
- **Proposed financial plan projections:** The magnitude and timing of annual proposed revenue increases over the study period are evaluated and determined based on the agency's financial policies, financial performance, and policy objectives. Proposed rate increases (referred to as "revenue adjustments") should generate sufficient revenue to recover the agency's expenses, maintain adequate reserves, and meet all debt coverage requirements. The proposed financial plan determines the total annual rate revenue requirement over the study period.

3.2 REVENUES

CURRENT SEWER RATES

The District's current sewer rates include a monthly sewer service charge for Single Family and Multi-Family customers, charged based on accounts for Single Family customers and dwelling unit (DU) for Multi-Family customers. The current sewer rates also include a monthly sewer service charge for Commercial customers, charged based on accounts, that covers up to 7 ccf of water usage per month. Commercial usage above 7 ccf is charged a Commercial usage rate

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based on water usage in ccf. Note that all customers are billed monthly for sewer service except for certain customers transferred from the City of Yorba Linda to the District, including customers in the Locke Ranch service area, who are charged annually on their property tax rolls.

Table 3-1 and **Table 3-2** show the current monthly sewer service charges and sewer Commercial usage rates, respectively. The current rates are based on the District’s most recent water and sewer rate study completed in 2021 which established a sewer rate schedule from FY 2022 through FY 2026.

Table 3-1: Current Monthly Sewer Service Charges

Line	Monthly Sewer Service Charges	Units	As of 7/1/2023	As of 7/1/2024	As of 7/1/2025
1	Single Family	Account	\$11.97	\$13.77	\$15.05
2	Multi-Family	DU	\$11.52	\$13.25	\$14.48
3	Commercial	Account	\$11.97	\$13.77	\$15.05

Table 3-2: Current Sewer Commercial Usage Rates

Line	Sewer Commercial Usage Rates	As of 7/1/2023	As of 7/1/2024	As of 7/1/2025
1	Tier 1 (0-7 ccf)	\$0.00	\$0.00	\$0.00
2	Tier 2 (8+ ccf)	\$0.46	\$0.53	\$0.61

CUSTOMER ACCOUNTS AND USAGE

This section details the customer accounts and water usage for all years of the study, which are referred to as the units of service. Units of service represent the quantity of billing units that are subject to the District’s sewer rates and charges.

Table 3-3 shows the projected number of units for each customer class for the study period. District staff provided actual data for FY 2024; this study assumes 0.25% connection growth each year based on District staff projections for all customer classes. The number of units is the unit of service for the District’s monthly sewer service charges.

Table 3-3: Projected Customer Accounts

Line	Customer Accounts	Units	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Yorba Linda WD									
2	Single Family	Account	22,186	22,241	22,297	22,353	22,409	22,465	22,521	22,577
3	Multi-Family	DU	1,627	1,631	1,635	1,639	1,643	1,647	1,652	1,656
4	Commercial	Account	425	426	427	428	429	430	431	432
5	Subtotal		24,238	24,299	24,359	24,420	24,481	24,542	24,604	24,665
6										
7	Property Roll ¹²									
8	Single Family	Account	2,122	2,127	2,133	2,138	2,143	2,149	2,154	2,159
9	Multi-Family	DU	2	2	2	2	2	2	2	2
10	Commercial	Account	159	159	160	160	161	161	161	162
11	Subtotal		2,283	2,289	2,294	2,300	2,306	2,312	2,317	2,323
12										
13	Total		26,521	26,587	26,654	26,720	26,787	26,854	26,921	26,989

Table 3-4 shows the demand growth assumptions for the Commercial customer class. WRE worked with District staff to determine the most appropriate estimates for annual water usage based on historical trends and future expectations. Current water demand is projected to rebound in FY 2025. After FY 2025, all projected demand increases are due to new connections to the sewer system.

Table 3-4: Demand Growth Assumptions

Line	Sewer Demand Growth	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Commercial	11.31%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%

Table 3-5 shows the projected water usage for the Commercial customer class that falls within Tier 2 (8+ ccf). District staff provided actual water usage for FY 2024, which is then projected forward based on the demand growth assumptions (**Table 3-4**). Note that FY 2025 actual water usage is omitted below as actual water use data for FY 2025 was not yet available when the study analysis was conducted.

¹² Property roll refers to certain customers transferred from the City of Yorba Linda to the District, including Locke Ranch customers, who are charged annually on their property tax rolls.

Table 3-5: Projected Commercial Tier 2 Water Usage (ccf)

Line	Commercial Tier 2 Water Consumption	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Yorba Linda WD								
2	Tier 2	226,011	251,563	252,192	252,823	253,455	254,089	254,724	255,361
3	Subtotal	226,011	251,563	252,192	252,823	253,455	254,089	254,724	255,361
4									
5	Property Roll								
6	Tier 2	199,360	221,899	222,454	223,010	223,568	224,127	224,687	225,249
7	Subtotal	199,360	221,899	222,454	223,010	223,568	224,127	224,687	225,249
8									
9	Total	425,371	473,463	474,647	475,833	477,023	478,215	479,411	480,609

REVENUES FROM CURRENT RATES

Table 3-6 shows the calculated sewer rate revenues for the study period based on the current effective sewer rates and the projected units of service. The Yorba Linda Water District monthly sewer service charge revenues (Lines 3-7) are calculated by multiplying the current monthly sewer service charge (from **Table 3-1**) by the projected units (**Table 3-3**, Lines 1-5) for a period of 12 months. The Yorba Linda Water District sewer Commercial usage rate revenues (Lines 9-11) are calculated by multiplying the current sewer Commercial usage rate (from **Table 3-2**) by the projected Commercial water usage (**Table 3-5**, Lines 1-3). The Locke Ranch monthly sewer service charge revenues (Lines 17-21) are calculated by multiplying the current monthly sewer service charge (from **Table 3-1**) by the projected units (**Table 3-3**, Lines 7-11) for a period of 12 months. The sewer Commercial usage rate revenues that include certain properties transferred by the City of Yorba Linda, including Locke Ranch, (Lines 23-25) are calculated by multiplying the current sewer Commercial usage rate (from **Table 3-2**) by the projected Commercial water usage (**Table 3-5**, Lines 5-7).

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Table 3-6: Calculated Rate Revenues at Current Rates

Line	Calculated Rate Revenues	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Yorba Linda WD								
2									
3	Monthly Sewer Service Charges								
4	Single Family	\$3,186,797	\$3,675,180	\$4,026,851	\$4,036,918	\$4,047,010	\$4,057,128	\$4,067,270	\$4,077,439
5	Multi-Family	\$224,916	\$259,340	\$284,123	\$284,833	\$285,545	\$286,259	\$286,975	\$287,692
6	Commercial	\$61,047	\$70,403	\$77,139	\$77,332	\$77,525	\$77,719	\$77,914	\$78,108
7	Subtotal	\$3,472,761	\$4,004,922	\$4,388,113	\$4,399,083	\$4,410,081	\$4,421,106	\$4,432,159	\$4,443,239
8									
9	Sewer Commercial Usage Rates								
10	Tier 2	\$103,965	\$133,329	\$153,837	\$154,222	\$154,607	\$154,994	\$155,382	\$155,770
11	Subtotal	\$103,965	\$133,329	\$153,837	\$154,222	\$154,607	\$154,994	\$155,382	\$155,770
12									
13	Total	\$3,576,726	\$4,138,251	\$4,541,950	\$4,553,305	\$4,564,688	\$4,576,100	\$4,587,540	\$4,599,009
14									
15	Property Roll								
16									
17	Monthly Sewer Service Charges								
18	Single Family	\$304,804	\$351,516	\$385,152	\$386,115	\$387,080	\$388,048	\$389,018	\$389,990
19	Multi-Family	\$276	\$319	\$349	\$350	\$351	\$352	\$353	\$354
20	Commercial	\$22,839	\$26,339	\$28,859	\$28,931	\$29,004	\$29,076	\$29,149	\$29,222
21	Subtotal	\$327,919	\$378,174	\$414,360	\$415,396	\$416,435	\$417,476	\$418,519	\$419,566
22									
23	Sewer Commercial Usage Rates								
24	Tier 2	\$91,706	\$117,607	\$135,697	\$136,036	\$136,376	\$136,717	\$137,059	\$137,402
25	Subtotal	\$91,706	\$117,607	\$135,697	\$136,036	\$136,376	\$136,717	\$137,059	\$137,402
26									
27	Total	\$419,625	\$495,780	\$550,057	\$551,432	\$552,811	\$554,193	\$555,578	\$556,967
28									
29	Total Calculated Rate Revenues	\$3,996,351	\$4,634,031	\$5,092,007	\$5,104,737	\$5,117,499	\$5,130,293	\$5,143,119	\$5,155,976

REVENUE SUMMARY

Table 3-7 shows the summary of projected revenues for the study period. District staff provided the budgeted non-rate revenues for FY 2026; all other years are projected based on the relevant assumptions or calculations. Sewer rate revenues (Line 1) are equal to calculated rate revenues at current rates (**Table 3-6**, Line 29). Interest income (Line 2) is calculated based on average fund balances and a 3.5% interest rate, and miscellaneous revenues (Line 3) are inflated for future years based on a 1% growth rate. Detailed revenue projections are included in the **Appendix (Table 8-4)**.

Table 3-7: Revenue Summary

Line	Revenue	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Sewer Rate Revenues	\$5,092,007	\$5,104,737	\$5,117,499	\$5,130,293	\$5,143,119	\$5,155,976
2	Interest Income	\$270,000	\$327,054	\$317,106	\$316,391	\$301,564	\$351,769
3	Miscellaneous Revenues	\$184,533	\$186,378	\$188,242	\$190,125	\$192,026	\$193,946
4	Total	\$5,546,540	\$5,618,170	\$5,622,847	\$5,636,808	\$5,636,709	\$5,701,692

3.3 OPERATING EXPENSES

INFLATIONARY ASSUMPTIONS

WRE worked with District staff to determine annual inflationary assumptions to apply to the District’s O&M expense budget. District staff provided the budgeted O&M expenses for FY 2026; all other years are projected based on the inflationary assumptions shown in **Table 3-8**.

Table 3-8: Expense Inflationary Assumptions

Line	Expense Inflationary Assumptions	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	General	4.0%	4.0%	4.0%	4.0%	4.0%
2	Insurance	10.0%	10.0%	10.0%	10.0%	10.0%
3	Utilities	5.0%	5.0%	5.0%	5.0%	5.0%
4	Salary-Related	9.0%	9.0%	9.0%	9.0%	9.0%
5	Capital	4.0%	4.0%	4.0%	4.0%	4.0%

OPERATING EXPENSE SUMMARY

Table 3-9 shows the summary of O&M expenses for the study period. District staff provided budgeted expenses for FY 2026; expenses for other years are projections. All expenses are inflated based on the assumptions in **Table 3-8**. Detailed operating expense projections are included in the **Appendix (Table 8-5)**.

Table 3-9: Operating Expense Summary

Line	Expenses	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Salary Related Expenses	\$2,629,836	\$2,866,521	\$3,124,508	\$3,405,714	\$3,712,228	\$4,046,329
2	Supplies & Services	\$1,400,072	\$1,477,559	\$1,531,276	\$1,602,017	\$1,676,469	\$1,754,865
3	Non-Operating Expenses	\$6,436	\$6,693	\$6,961	\$7,240	\$7,529	\$7,830
4	Total	\$4,036,345	\$4,350,774	\$4,662,745	\$5,014,971	\$5,396,226	\$5,809,024

3.4 DEBT SERVICE

EXISTING DEBT SERVICE

The District has no existing debt service for the study period.

3.5 CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PROJECTS

Table 3-10 shows the District’s six-year CIP inflated based on the Capital inflationary factor of 4% per year (from **Table 3-8**, Line 5) starting in FY 2027. All planned CIP is expected to be executed each year (Line 5). All executed CIP is expected to be funded through rates (Line 11), except for a \$300,000 USEPA Community grant (Line 9) for the Green Crest Sewer Lift Station project (**Table 8-6**, Line 4). Detailed capital project projections are included in the Appendix (**Table 8-6**).

Table 3-10: Capital Project Costs and Execution Rate

Line	Capital Projects	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Capital Improvement Plan	\$245,000	\$3,829,280	\$216,320	\$3,644,559	\$1,614,405	\$486,661
2	Capital Outlay	\$887,500	\$336,648	\$227,136	\$159,449	\$162,318	\$162,423
3	Total Capital Projects	\$1,132,500	\$4,165,928	\$443,456	\$3,804,009	\$1,776,723	\$649,084
4							
5	CIP Execution	100%	100%	100%	100%	100%	100%
6	Executed Capital Projects	\$1,132,500	\$4,165,928	\$443,456	\$3,804,009	\$1,776,723	\$649,084
7							
8	CIP Funding by Source						
9	Grant Funded	\$0	\$300,000	\$0	\$0	\$0	\$0
10	Debt Funded	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate Funded	\$1,132,500	\$3,865,928	\$443,456	\$3,804,009	\$1,776,723	\$649,084
12	Total	\$1,132,500	\$4,165,928	\$443,456	\$3,804,009	\$1,776,723	\$649,084

3.6 FINANCIAL POLICIES

RESERVE POLICY

The District’s reserve policy maintains cash on hand to meet short-term cash imbalances, respond to emergencies effectively, and execute CIP projects. The reserve target for the study period ranges from approximately \$10 million to \$12 million in the District’s reserve funds.

The District currently has an adopted reserve policy that consists of the following components:

- **Operating Reserve Target:** 60% of annual operating expenses and annual interest payments on existing debt issuances
- **Emergency Reserve Target:** 5% of net capital assets
- **Capital Replacement Reserve Target:** 2 years of CIP plus two times annual depreciation of capital assets

Another policy that the District uses to assess reserves is days of cash on hand. The District aims to maintain enough reserves in any given year to fund at least one year’s worth (365 days) of operating expenses to ensure financial stability and minimize impacts to operations during periods of revenue instability.

3.7 STATUS QUO FINANCIAL PLAN

STATUS QUO FINANCIAL PLAN SCENARIO

Table 3-11 shows the status quo financial plan scenario, which assumes no revenue adjustments and no proposed debt issuances to fund CIP. This scenario is used to evaluate the ability of the current sewer rates to meet the District’s financial targets and to determine the need for revenue adjustments.

Table 3-11: Status Quo Financial Plan Scenario

Line	Fiscal Year	Effective Date	Revenue Adjustments	Proposed Debt
1	FY 2027	7/1/2026	0.0%	\$0
2	FY 2028	7/1/2027	0.0%	\$0
3	FY 2029	7/1/2028	0.0%	\$0
4	FY 2030	7/1/2029	0.0%	\$0
5	FY 2031	7/1/2030	0.0%	\$0

STATUS QUO CASH FLOW PROJECTIONS

Table 3-12 shows the cash flow projections for the status quo financial plan. Revenues¹³ (Line 2 and Lines 4-5) are from **Table 3-7**. In this scenario no additional revenue is expected from rate revenue adjustments (Line 3). Operating expenses (Lines 8-12) are from **Table 3-9**. Net operating revenue (Line 14) is equal to the difference between total revenues (Line 6) and total operating expenses (Line 12). The District has no existing debt service (Line 17). Rate funded CIP (Lines 21-23) is from **Table 3-10** (Line 11). The status quo scenario assumes no new debt; all CIP after accounting for grants is expected to be rate funded. Net cash flow (Line 25) is equal to the difference between net operating revenue (Line 14) and rate funded CIP (Line 23).

¹³ Interest income (Line 4) is different in the status quo financial plan scenario because it is based on projected fund balances. The status quo scenario results in lower fund balances; therefore, the District has less interest income. **Table 3-7** shows the interest income for the proposed financial plan scenario.

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The net operating revenue in this scenario is negative starting in FY 2031, meaning that the District's current revenues are not sufficient to fund its operating expenses. Additionally, the net cash flow in the status quo scenario is negative starting in FY 2027, meaning that the District's current revenues are not sufficient to fund all CIP. Note that the net cash flow fluctuates from year to year in relation to annual CIP expenditures.

Table 3-12: Projected Cash Flows (Status Quo Financial Plan)

Line	Cash Flow Projections	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Revenues						
2	Rate Revenues at Existing Rates	\$5,092,007	\$5,104,737	\$5,117,499	\$5,130,293	\$5,143,119	\$5,155,976
3	Revenue Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
4	Interest Income	\$270,000	\$318,567	\$282,012	\$234,149	\$148,958	\$102,617
5	Miscellaneous Revenues	\$184,533	\$186,378	\$188,242	\$190,125	\$192,026	\$193,946
6	Total	\$5,546,540	\$5,609,683	\$5,587,753	\$5,554,566	\$5,484,102	\$5,452,539
7							
8	Expenses						
9	Salary Related Expenses	\$2,629,836	\$2,866,521	\$3,124,508	\$3,405,714	\$3,712,228	\$4,046,329
10	Supplies & Services	\$1,400,072	\$1,477,559	\$1,531,276	\$1,602,017	\$1,676,469	\$1,754,865
11	Non-Operating Expenses	\$6,436	\$6,693	\$6,961	\$7,240	\$7,529	\$7,830
12	Total	\$4,036,345	\$4,350,774	\$4,662,745	\$5,014,971	\$5,396,226	\$5,809,024
13							
14	Net Revenue	\$1,510,196	\$1,258,909	\$925,008	\$539,596	\$87,876	(\$356,485)
15							
16	Debt Service						
17	Existing Debt	\$0	\$0	\$0	\$0	\$0	\$0
18	Proposed Debt	\$0	\$0	\$0	\$0	\$0	\$0
19	Total	\$0	\$0	\$0	\$0	\$0	\$0
20							
21	CIP						
22	Rate Funded	\$1,132,500	\$3,865,928	\$443,456	\$3,804,009	\$1,776,723	\$649,084
23	Total	\$1,132,500	\$3,865,928	\$443,456	\$3,804,009	\$1,776,723	\$649,084
24							
25	Net Cash Flow	\$377,696	(\$2,607,019)	\$481,552	(\$3,264,413)	(\$1,688,847)	(\$1,005,569)

STATUS QUO FUND BALANCE PROJECTIONS

Table 3-13 shows the fund balance projections for the status quo financial plan. Sources of funds include revenues and uses of funds include operating expenses and CIP. Overall reserves are projected to be drawn down by approximately \$7.7 million over the study period from a starting balance of approximately \$10.2 million in FY 2026.

Table 3-13: Projected Fund Balances (Status Quo Financial Plan)

Line	Fund Balance Projections	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Beginning Fund Balance	\$10,187,024	\$10,564,720	\$7,957,701	\$8,439,253	\$5,174,840	\$3,485,993
2							
3	Sources of Funds						
4	Rate Revenues at Existing Rates	\$5,092,007	\$5,104,737	\$5,117,499	\$5,130,293	\$5,143,119	\$5,155,976
5	Revenue Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
6	Interest Income	\$270,000	\$318,567	\$282,012	\$234,149	\$148,958	\$102,617
7	Miscellaneous Revenues	\$184,533	\$186,378	\$188,242	\$190,125	\$192,026	\$193,946
8	Grant Proceeds	\$0	\$300,000	\$0	\$0	\$0	\$0
9	Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
10	Total	\$5,546,540	\$5,909,683	\$5,587,753	\$5,554,566	\$5,484,102	\$5,452,539
11							
12	Uses of Funds						
13	Expenses	\$4,036,345	\$4,350,774	\$4,662,745	\$5,014,971	\$5,396,226	\$5,809,024
14	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
15	Grant Funded CIP	\$0	\$300,000	\$0	\$0	\$0	\$0
16	Debt Funded CIP	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate Funded CIP	\$1,132,500	\$3,865,928	\$443,456	\$3,804,009	\$1,776,723	\$649,084
18	Total	\$5,168,845	\$8,516,702	\$5,106,201	\$8,818,979	\$7,172,949	\$6,458,108
19							
20	Ending Fund Balance	\$10,564,720	\$7,957,701	\$8,439,253	\$5,174,840	\$3,485,993	\$2,480,424

STATUS QUO FINANCIAL PERFORMANCE

The District’s financial performance is evaluated based on the reserve targets, as shown in **Table 3-14**. Under the status quo financial plan, the District will not meet its reserve targets each year of the study period. Additionally, the District will not meet its target 365 days of cash on hand target starting in FY 2030.

Table 3-14: Forecasted Financial Performance (Status Quo Financial Plan)

Line	Financial Performance	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Financial Policies						
2	Operating Reserve	\$2,421,807	\$2,610,464	\$2,797,647	\$3,008,982	\$3,237,736	\$3,485,414
3	Emergency Reserve	\$1,814,981	\$1,758,942	\$1,702,752	\$1,717,204	\$1,668,088	\$1,651,411
4	Capital Replacement Reserve	\$8,142,426	\$7,394,050	\$7,002,348	\$8,171,695	\$4,979,193	\$4,853,358
5	Combined Reserve Target	\$12,379,214	\$11,763,456	\$11,502,747	\$12,897,881	\$9,885,017	\$9,990,183
6	Combined Reserves	\$10,564,720	\$7,957,701	\$8,439,253	\$5,174,840	\$3,485,993	\$2,480,424
7	Meets Target?	No	No	No	No	No	No
8							
9	Days Cash on Hand						
10	Days Cash on Hand Target	365	365	365	365	365	365
11	Calculated Days Cash	955	668	661	377	236	156
12	Meets Target?	Yes	Yes	Yes	Yes	No	No

Figure 3-1 shows the comparison of revenues and the revenue requirements for the status quo scenario. The stacked bars represent the revenue requirements, or costs: light blue for O&M expenses and dark blue for rate funded CIP. The current revenue, shown as a solid line, is lower than the revenue requirements starting in all years (except for FY 2026 and FY 2028), meaning that revenues are insufficient to fund all costs. Note that planned CIP annual expenditures vary from year to year, ranging from \$0.4 million to \$4.2 million, which is reflected in the sharp change in fund balances from year to year.

Figure 3-1: Revenue Requirements vs. Revenues (Status Quo Financial Plan)



Figure 3-2 shows the fund balance projections in the status quo financial plan. The District’s ending balance (green bars) will not meet the reserve targets (dashed line) in all years of the study period under the status quo financial plan.

Figure 3-2: Projected Fund Balances (Status Quo Financial Plan)

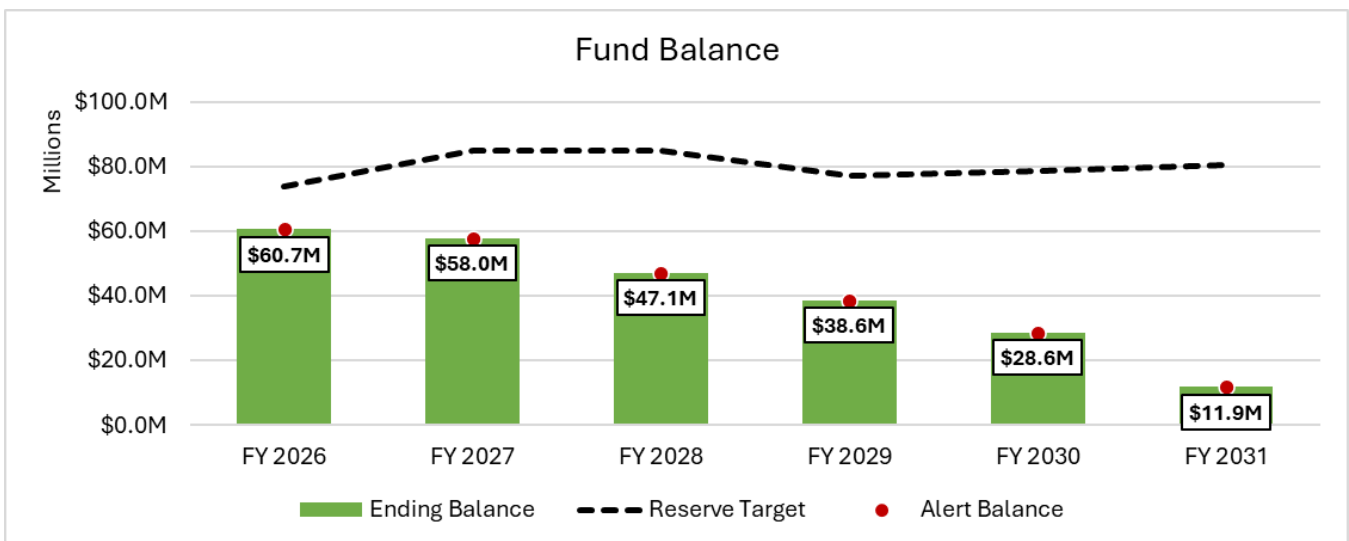
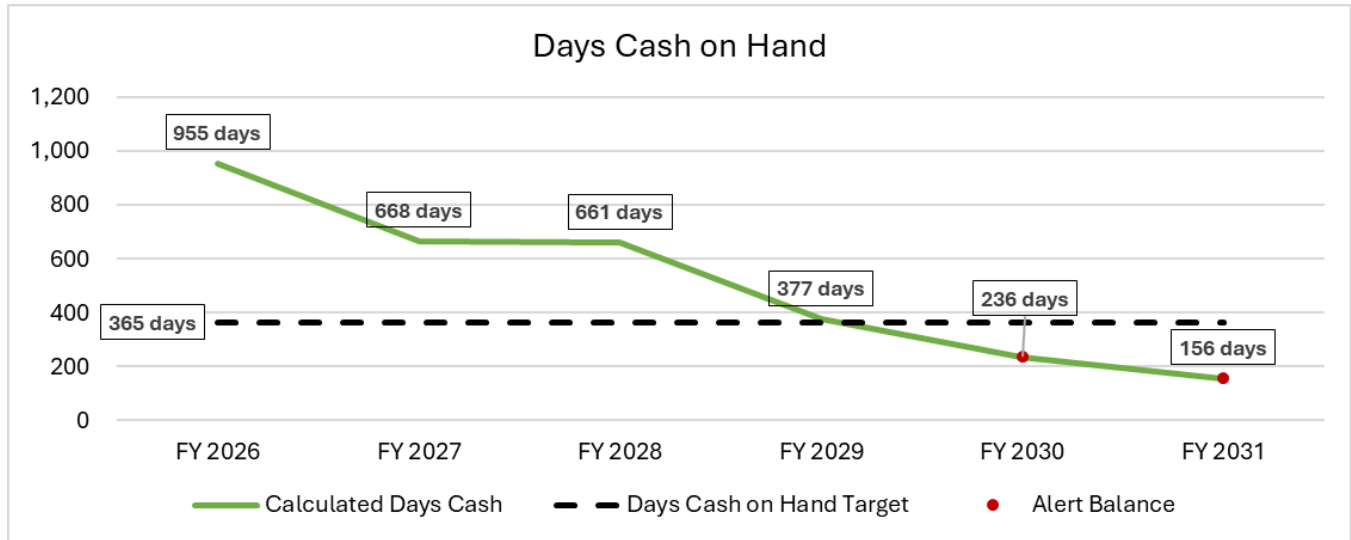


Figure 3-3 shows the days of cash on hand projections in the status quo financial plan. The District’s target of days of cash on hand is 365 days (dashed line). The District will not meet its target starting in FY 2030 under the status quo financial plan.

Figure 3-3: Projected Days of Cash on Hand (Status Quo Financial Plan)



3.8 PROPOSED FINANCIAL PLAN PROPOSED FINANCIAL PLAN SCENARIO

Overall annual increases in sewer rate revenues resulting from rate increases are referred to as “revenue adjustments.” WRE worked with the Board and District staff to determine the most appropriate financial plan scenario, which is shown in **Table 3-15**.

The proposed financial plan scenario includes 9.5% annual revenue adjustments in each year of the study period (FY 2027 through FY 2031) and no proposed debt issuances. These annual revenue adjustments are necessary for the District to cover operating expenses, execute CIP projects, and meet financial performance criteria.

Table 3-15: Proposed Financial Plan Scenario

Line	Fiscal Year	Effective Date	Revenue Adjustments	Proposed Debt
1	FY 2027	7/1/2026	9.5%	\$0
2	FY 2028	7/1/2027	9.5%	\$0
3	FY 2029	7/1/2028	9.5%	\$0
4	FY 2030	7/1/2029	9.5%	\$0
5	FY 2031	7/1/2030	9.5%	\$0

PROPOSED CASH FLOW PROJECTIONS

Table 3-16 shows the cash flow projections for the proposed financial plan. Revenues (Line 2 and Lines 4-5) are from **Table 3-7**. Revenue adjustments (Line 3) are based on the proposed financial plan scenario from **Table 3-15**. Operating expenses (Lines 8-12) are from **Table 3-9**. Net operating revenue (Line 14) is equal to the difference between total revenues (Line 6) and total operating expenses (Line 12). The District has no existing debt service (Line 17). Rate funded CIP (Lines 21-23) is from **Table 3-10** (Line 11). No new debt is proposed; all CIP after accounting for grants is expected to be rate funded. Net cash flow (Line 25) is equal to the difference between net operating revenue (Line 14) and rate funded CIP (Line 23).

The net cash flow in the proposed scenario is positive for all years (except for FY 2027 and FY 2029 during which current reserves will be drawn to fund substantial CIP in both years), meaning that the District's current revenues are sufficient to fund its operating expenses and annual CIP.

Table 3-16: Projected Cash Flows (Proposed Financial Plan)

Line	Cash Flow Projections	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Revenues						
2	Rate Revenues at Existing Rates	\$5,092,007	\$5,104,737	\$5,117,499	\$5,130,293	\$5,143,119	\$5,155,976
3	Revenue Adjustments	\$0	\$484,950	\$1,018,510	\$1,605,435	\$2,250,942	\$2,960,761
4	Interest Income	\$270,000	\$327,054	\$317,106	\$316,391	\$301,564	\$351,769
5	Miscellaneous Revenues	\$184,533	\$186,378	\$188,242	\$190,125	\$192,026	\$193,946
6	Total	\$5,546,540	\$6,103,120	\$6,641,357	\$7,242,243	\$7,887,651	\$8,662,453
7							
8	Expenses						
9	Salary Related Expenses	\$2,629,836	\$2,866,521	\$3,124,508	\$3,405,714	\$3,712,228	\$4,046,329
10	Supplies & Services	\$1,400,072	\$1,477,559	\$1,531,276	\$1,602,017	\$1,676,469	\$1,754,865
11	Non-Operating Expenses	\$6,436	\$6,693	\$6,961	\$7,240	\$7,529	\$7,830
12	Total	\$4,036,345	\$4,350,774	\$4,662,745	\$5,014,971	\$5,396,226	\$5,809,024
13							
14	Net Revenue	\$1,510,196	\$1,752,346	\$1,978,612	\$2,227,272	\$2,491,425	\$2,853,429
15							
16	Debt Service						
17	Existing Debt	\$0	\$0	\$0	\$0	\$0	\$0
18	Proposed Debt	\$0	\$0	\$0	\$0	\$0	\$0
19	Total	\$0	\$0	\$0	\$0	\$0	\$0
20							
21	CIP						
22	Rate Funded	\$1,132,500	\$3,865,928	\$443,456	\$3,804,009	\$1,776,723	\$649,084
23	Total	\$1,132,500	\$3,865,928	\$443,456	\$3,804,009	\$1,776,723	\$649,084
24							
25	Net Cash Flow	\$377,696	(\$2,113,582)	\$1,535,156	(\$1,576,737)	\$714,702	\$2,204,345

PROPOSED FUND BALANCE PROJECTIONS

Table 3-17 shows the fund balance projections for the proposed financial plan. Based on the sources (revenues) and uses (operating expenses and CIP) of funds, the District’s fund balance is projected to increase to approximately \$11.3 million at the end of the study period from a starting balance of approximately \$10.2 million in FY 2026.

Table 3-17: Projected Fund Balances (Proposed Financial Plan)

Line	Fund Balance Projections	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Beginning Fund Balance	\$10,187,024	\$10,564,720	\$8,451,138	\$9,986,294	\$8,409,557	\$9,124,259
2							
3	Sources of Funds						
4	Rate Revenues at Existing Rates	\$5,092,007	\$5,104,737	\$5,117,499	\$5,130,293	\$5,143,119	\$5,155,976
5	Revenue Adjustments	\$0	\$484,950	\$1,018,510	\$1,605,435	\$2,250,942	\$2,960,761
6	Interest Income	\$270,000	\$327,054	\$317,106	\$316,391	\$301,564	\$351,769
7	Miscellaneous Revenues	\$184,533	\$186,378	\$188,242	\$190,125	\$192,026	\$193,946
8	Grant Proceeds	\$0	\$300,000	\$0	\$0	\$0	\$0
9	Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
10	Total	\$5,546,540	\$6,403,120	\$6,641,357	\$7,242,243	\$7,887,651	\$8,662,453
11							
12	Uses of Funds						
13	Expenses	\$4,036,345	\$4,350,774	\$4,662,745	\$5,014,971	\$5,396,226	\$5,809,024
14	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
15	Grant Funded CIP	\$0	\$300,000	\$0	\$0	\$0	\$0
16	Debt Funded CIP	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate Funded CIP	\$1,132,500	\$3,865,928	\$443,456	\$3,804,009	\$1,776,723	\$649,084
18	Total	\$5,168,845	\$8,516,702	\$5,106,201	\$8,818,979	\$7,172,949	\$6,458,108
19							
20	Ending Fund Balance	\$10,564,720	\$8,451,138	\$9,986,294	\$8,409,557	\$9,124,259	\$11,328,604

PROPOSED FINANCIAL PERFORMANCE

Table 3-18 shows the forecasted financial performance for the proposed financial plan. Under this plan, the District will meet its days of cash on hand requirements in all years of the study period. Additionally, reserve levels will be built up to meet reserve targets by the end of the study period in FY 2031.

Table 3-18: Forecasted Financial Performance (Proposed Financial Plan)

Line	Financial Performance	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Financial Policies						
2	Operating Reserve	\$2,421,807	\$2,610,464	\$2,797,647	\$3,008,982	\$3,237,736	\$3,485,414
3	Emergency Reserve	\$1,814,981	\$1,758,942	\$1,702,752	\$1,717,204	\$1,668,088	\$1,651,411
4	Capital Replacement Reserve	\$8,142,426	\$7,394,050	\$7,002,348	\$8,171,695	\$4,979,193	\$4,853,358
5	Combined Reserve Target	\$12,379,214	\$11,763,456	\$11,502,747	\$12,897,881	\$9,885,017	\$9,990,183
6	Combined Reserves	\$10,564,720	\$8,451,138	\$9,986,294	\$8,409,557	\$9,124,259	\$11,328,604
7	Meets Target?	No	No	No	No	No	Yes
8							
9	Days Cash on Hand						
10	Days Cash on Hand Target	365	365	365	365	365	365
11	Calculated Days Cash	955	709	782	612	617	712
12	Meets Target?	Yes	Yes	Yes	Yes	Yes	Yes

Figure 3-4 shows the comparison of revenues and the revenue requirements for the proposed scenario. The stacked bars represent the revenue requirements, or costs: light blue for O&M expenses and dark blue for rate funded CIP. The current revenue, shown as a solid line, is lower than the revenue requirements starting in FY 2027. The proposed revenue, shown as a dotted line, is greater than the revenue requirements in all years of the study (except for FY 2027 and FY 2029 during which current reserves will be drawn to fund substantial CIP), meaning that the District’s revenues are able to sufficiently fund all expenses.

Figure 3-4: Revenue Requirements vs. Revenues (Proposed Financial Plan)

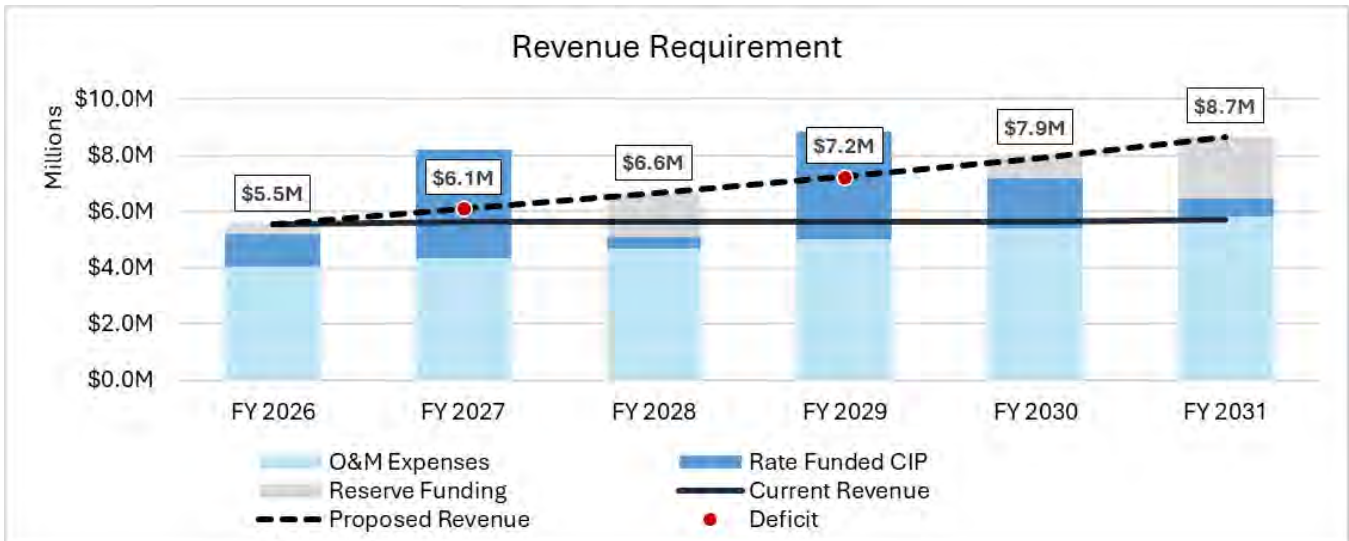


Figure 3-5 shows the fund balance projections in the proposed financial plan. The District’s ending balance (green bars) will meet the reserve targets (dashed line) by the end of the study period in FY 2031.

Figure 3-5: Projected Fund Balances (Proposed Financial Plan)

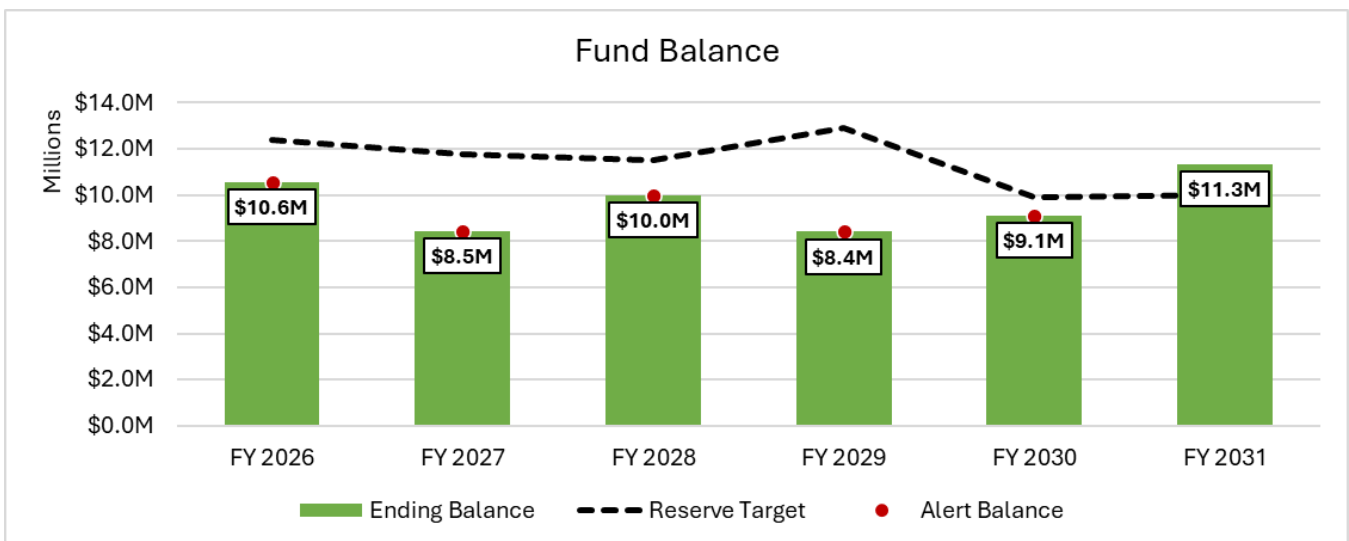
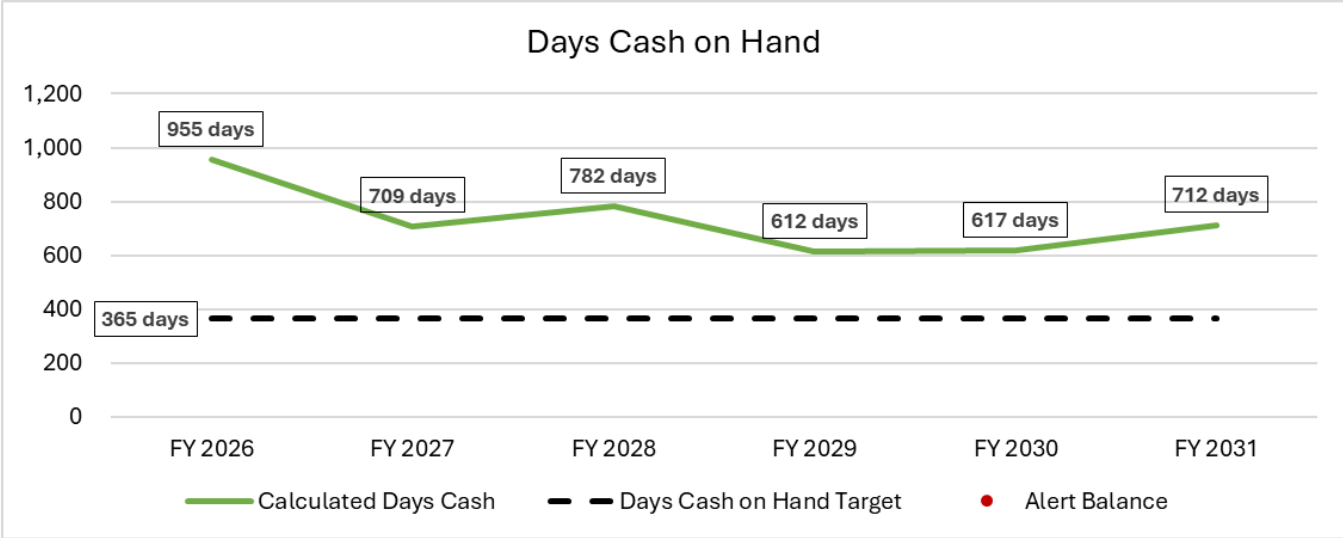


Figure 3-6 shows the days of cash on hand projections for the proposed financial plan. The target of days of cash on hand (dashed line) is 365 days. The District is expected to meet its target in all years under the proposed financial plan.

Figure 3-6: Projected Days of Cash on Hand (Proposed Financial Plan)



4. WATER COST-OF-SERVICE ANALYSIS

4.1 COST-OF-SERVICE METHODOLOGY

A cost-of-service analysis was conducted to allocate the proposed FY 2026 rate revenue requirement to customers in proportion to use of and burden on the District’s water system. The overall goal of the cost-of-service analysis is to develop “unit costs,” which provide the basis from which proposed rates are directly calculated from. Note that although the study period spans five years, the cost-of-service analysis is limited to a single representative year referred to as the “test year.” The test year in this study is FY 2026.

The cost-of-service analysis is “revenue neutral,” meaning that the resulting cost-of-service based rates collect the same amount of revenue as the District expects to collect in FY 2026. The revenue neutral unit costs determine revenue neutral rates, which are then adjusted based on the proposed financial plan revenue adjustments to arrive at the proposed water rates for five years. All values presented in this section pertain to FY 2026 and are revenue neutral unless stated otherwise.

The key steps in conducting a water cost-of-service analysis are outlined below:

- **Revenue requirement determination:** The total rate revenue requirement for the test year is determined based on the results of the proposed financial plan and divided into primary sub-components (operating, capital, etc.).
- **Cost functionalization:** Operating and capital costs are evaluated and assigned to “functional categories” in the water system (e.g., customer service, groundwater wells, distribution, etc.). This provides a proportional breakdown of system costs by functional category.
- **Revenue requirement allocation to cost causation components:** Functionalized costs are allocated to “cost causation components” (e.g., water supply, base delivery, max day delivery, etc.), which is used to attribute customers’ use of the system to the District’s incurrence of costs.
- **Unit cost development:** The rate revenue requirement allocation for each individual cost causation component is divided by the appropriate units of service to establish unit costs for the test year. Unit costs provide the basis from which proposed rates are calculated.

4.2 REVENUE REQUIREMENT

REVENUE REQUIREMENT DETERMINATION

The total rate revenue requirement for the test year, FY 2026, is based on the financial plan projections (**Table 2-20**) and is allocated between the Operating, Capital, Capital Finance, and Revenue Offset components, as shown in **Table 4-1**. The Operating revenue requirement consists of operating expenses (Line 2; from **Table 2-20**, Line 14) and cash to/ (from) reserves

(Line 14; from **Table 2-20**, Line 29). The Capital revenue requirement includes rate funded CIP (Line 4; from **Table 2-20**, Line 27). The Capital Finance revenue requirement includes debt service (Line 3; from **Table 2-20**, Line 21). The Revenue Offset revenue requirement reduces the overall revenue requirement by the non-rate revenues (Lines 8-10; from **Table 2-20**, Lines 4-6). The total revenue requirement (Line 18) is equal to the amount of rate revenue collected in FY 2026 (**Table 2-20**, Line 2).

Table 4-1: FY 2026 Revenue Requirement

Line	FY 2026 Revenue Requirement	Operating	Capital	Capital Finance	Revenue Offset	Total
1	Revenue Requirements					
2	Operating Expenses	\$44,914,611	\$0	\$0	\$0	\$44,914,611
3	Debt Service	\$0	\$0	\$4,126,619	\$0	\$4,126,619
4	Rate Funded CIP	\$0	\$6,224,553	\$0	\$0	\$6,224,553
5	Subtotal	\$44,914,611	\$6,224,553	\$4,126,619	\$0	\$55,265,783
6						
7	Revenue Offsets					
8	Interest Income	\$0	\$0	\$0	(\$1,320,000)	(\$1,320,000)
9	Property Taxes	\$0	\$0	\$0	(\$2,602,978)	(\$2,602,978)
10	Miscellaneous Revenues	\$0	\$0	\$0	(\$2,314,384)	(\$2,314,384)
11	Subtotal	\$0	\$0	\$0	(\$6,237,362)	(\$6,237,362)
12						
13	Adjustments					
14	Cash to/ (from) Reserves	\$4,602,415	\$0	\$0	\$0	\$4,602,415
15	Annualize Revenue Adjustments	\$0	\$0	\$0	\$0	\$0
16	Subtotal	\$4,602,415	\$0	\$0	\$0	\$4,602,415
17						
18	Total	\$49,517,026	\$6,224,553	\$4,126,619	(\$6,237,362)	\$53,630,836

4.3 COST FUNCTIONALIZATION

FUNCTIONAL CATEGORY DEFINITIONS

After determining the revenue requirement, the next step in the cost-of-service analysis is to allocate the District’s costs into various functional categories. These categories represent the main functions of the District’s water system and include:

- **Meter Maintenance:** costs of meter maintenance and replacement
- **Customer Service:** costs related to customer service and billing
- **Fire Protection:** costs related to providing fire protection services
- **Water Supply:** costs related to procuring water supply
- **Wells:** costs related to operation of groundwater wells
- **Treatment:** costs related to the treatment of water to potable standards
- **Pumping:** costs related to pumping water through the District’s water system
- **Storage:** costs related to water storage facilities (such as reservoirs and tanks)

- **Transmission & Distribution (T&D):** costs related to transmission of water into the District’s water system and distribution of water to customers
- **Conservation:** costs related to the District’s conservation program
- **General:** costs that are not directly attributable to any other functional category
- **Capital Finance:** costs related to debt service to support the District’s CIP
- **Revenue Offset:** miscellaneous revenues that are not generated by specific customer classes or for payment of services provided by the District; these revenues can be used to offset rates at the District’s discretion under Proposition 218 requirements

OPERATING COST FUNCTIONALIZATION

WRE worked closely with District staff to evaluate and allocate the operating expenses for FY 2026 (from **Table 2-12**) to the most closely associated functional categories within the water system, as shown in **Table 4-2**. The detailed allocation of the operating expense budget to the functional categories is included in the **Appendix (Table 8-7)**.

Table 4-2: Operating Costs by System Functions

Line	Cost Function	FY 2026 Operating Expenses	Percent of Total
1	Meter Maintenance	\$0	0.0%
2	Customer Service	\$1,781,090	4.0%
3	Fire Protection	\$0	0.0%
4	Water Supply	\$17,778,933	39.6%
5	Wells	\$3,542,430	7.9%
6	Treatment	\$1,270,524	2.8%
7	Pumping	\$1,267,313	2.8%
8	Storage	\$0	0.0%
9	T&D	\$14,229,924	31.7%
10	Conservation	\$0	0.0%
11	General	\$5,044,398	11.2%
12	Capital Finance	\$0	0.0%
13	Revenue Offset	\$0	0.0%
14	Total	\$44,914,611	100.0%

CAPITAL ASSET FUNCTIONALIZATION

WRE worked with District staff to evaluate and allocate the District’s current capital assets to the most closely associated functional categories within the water system, as shown in **Table 4-3**. The detailed allocation of the current capital assets to the functional categories is included in the **Appendix (Table 8-9)**.

It is standard practice in most water cost-of-service studies to functionalize current capital assets rather than planned CIP costs, since the latter can fluctuate more significantly from year to year. The current capital asset base provides a more stable representation of long-term

capital needs and their associated costs. The asset valuation methodology used in the study is Replacement Cost Less Depreciation (RCLD) which takes inflation and depreciation into account.

Table 4-3: Capital Assets by System Functions

Line	Cost Function	Capital Assets (RCLD)	Percent of Total
1	Meter Maintenance	\$2,597,519	0.9%
2	Customer Service	\$0	0.0%
3	Fire Protection	\$1,619,668	0.6%
4	Water Supply	\$0	0.0%
5	Wells	\$6,639,696	2.4%
6	Treatment	\$11,893,799	4.3%
7	Pumping	\$24,136,658	8.8%
8	Storage	\$63,133,522	23.0%
9	T&D	\$153,465,542	55.8%
10	Conservation	\$0	0.0%
11	General	\$11,430,186	4.2%
12	Capital Finance	\$0	0.0%
13	Revenue Offset	\$0	0.0%
14	Total	\$274,916,590	100.0%

4.4 COST CAUSATION COMPONENTS

COST COMPONENT DEFINITIONS

While the functional categories represent the costs of system functions, cost causation components represent the reasons for why and how costs are incurred within the system (thus, cost causation). Cost causation components will be referred to as cost components in this report. The next step of the cost-of-service analysis is to allocate the Operating, Capital, Capital Finance, and Revenue Offsets by functional category to each cost component. Each cost component directly corresponds to a single functional category.

The cost components in this study include the following:

- **Meter:** directly corresponds to the Meter Maintenance functional category
- **Customer:** directly corresponds to the Customer Service functional category
- **Fire:** directly corresponds to the Fire Protection functional category
- **Water Supply:** directly corresponds to the Water Supply functional category
- **Delivery:** directly corresponds to the Wells, Treatment, Pumping, Storage, and T&D functional categories
- **Conservation:** directly corresponds to the Conservation functional category
- **General:** directly corresponds to the General functional category
- **Capital Finance:** directly corresponds to the Capital Finance functional category
- **Revenue Offset:** directly corresponds to the Revenue Offset functional category

COST COMPONENT ALLOCATION FACTORS

Table 4-4 shows the factors used to allocate the functionalized costs to the cost components. For each cost component that directly correlates to a functional category, the functionalized costs are allocated entirely to the corresponding cost component.

Table 4-4: System Function Allocation to Cost Components

Line	Cost Function	Meter	Customer	Fire	Water Supply	Delivery	Conservation	General	Capital Finance	Revenue Offset	Total
1	Meter Maintenance	100.0%									100.0%
2	Customer Service		100.0%								100.0%
3	Fire Protection			100.0%							100.0%
4	Water Supply				100.0%						100.0%
5	Wells					100.0%					100.0%
6	Treatment					100.0%					100.0%
7	Pumping					100.0%					100.0%
8	Storage					100.0%					100.0%
9	T&D					100.0%					100.0%
10	Conservation						100.0%				100.0%
11	General							100.0%			100.0%
12	Capital Finance								100.0%		100.0%
13	Revenue Offset									100.0%	100.0%

OPERATING COST COMPONENT ALLOCATION

Table 4-5 shows the operating cost allocation by cost component. The functionalized operating expenses from **Table 4-2** are allocated based on the cost component allocation factors in **Table 4-4**. The operating allocation (Line 15) is derived from the total operating expenses by cost component (Line 14) and represents the proportion of the Operating revenue requirement that will be allocated to each cost component.

Table 4-5: Operating Allocation by Cost Component

Line	Operating Expenses	Meter	Customer	Fire	Water Supply	Delivery	Conser- vation	General	Capital Finance	Revenue Offset	Total
1	Meter Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Customer Service	\$0	\$1,781,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,781,090
3	Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Water Supply	\$0	\$0	\$0	\$17,778,933	\$0	\$0	\$0	\$0	\$0	\$17,778,933
5	Wells	\$0	\$0	\$0	\$0	\$3,542,430	\$0	\$0	\$0	\$0	\$3,542,430
6	Treatment	\$0	\$0	\$0	\$0	\$1,270,524	\$0	\$0	\$0	\$0	\$1,270,524
7	Pumping	\$0	\$0	\$0	\$0	\$1,267,313	\$0	\$0	\$0	\$0	\$1,267,313
8	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	T&D	\$0	\$0	\$0	\$0	\$14,229,924	\$0	\$0	\$0	\$0	\$14,229,924
10	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	General	\$0	\$0	\$0	\$0	\$0	\$0	\$5,044,398	\$0	\$0	\$5,044,398
12	Capital Finance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Revenue Offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Total	\$0	\$1,781,090	\$0	\$17,778,933	\$20,310,191	\$0	\$5,044,398	\$0	\$0	\$44,914,611
15	Operating Allocation	0.0%	4.0%	0.0%	39.6%	45.2%	0.0%	11.2%	0.0%	0.0%	100.0%

CAPITAL COST COMPONENT ALLOCATION

Table 4-6 shows the capital cost allocation by cost component. The functionalized capital assets from **Table 4-3** are allocated based on the cost component allocation factors in **Table 4-4**. The capital allocation (Line 15) is derived from the total capital asset value by cost component (Line 14) and represents the proportion of the Capital revenue requirement that will be allocated to each cost component.

Table 4-6: Capital Allocation by Cost Component

Line	Capital Assets (RCLD)	Meter	Customer	Fire	Water Supply	Delivery	Conser- vation	General	Capital Finance	Revenue Offset	Total
1	Meter Maintenance	\$2,597,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,597,519
2	Customer Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Fire Protection	\$0	\$0	\$1,619,668	\$0	\$0	\$0	\$0	\$0	\$0	\$1,619,668
4	Water Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Wells	\$0	\$0	\$0	\$0	\$6,639,696	\$0	\$0	\$0	\$0	\$6,639,696
6	Treatment	\$0	\$0	\$0	\$0	\$11,893,799	\$0	\$0	\$0	\$0	\$11,893,799
7	Pumping	\$0	\$0	\$0	\$0	\$24,136,658	\$0	\$0	\$0	\$0	\$24,136,658
8	Storage	\$0	\$0	\$0	\$0	\$63,133,522	\$0	\$0	\$0	\$0	\$63,133,522
9	T&D	\$0	\$0	\$0	\$0	\$153,465,542	\$0	\$0	\$0	\$0	\$153,465,542
10	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	General	\$0	\$0	\$0	\$0	\$0	\$0	\$11,430,186	\$0	\$0	\$11,430,186
12	Capital Finance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Revenue Offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Total	\$2,597,519	\$0	\$1,619,668	\$0	\$259,269,216	\$0	\$11,430,186	\$0	\$0	\$274,916,590
15	Capital Allocation	0.9%	0.0%	0.6%	0.0%	94.3%	0.0%	4.2%	0.0%	0.0%	100.0%

CAPITAL FINANCE COST COMPONENT ALLOCATION

Table 4-7 shows the capital finance cost allocation by cost component. The capital finance revenue requirement solely consists of debt service used to fund CIP (**Table 4-1**, Line 3).

Table 4-7: Capital Finance Allocation by Cost Component

Line	Capital Finance	Meter	Customer	Fire	Water Supply	Delivery	Conser- vation	General	Capital Finance	Revenue Offset	Total
1	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,126,619	\$0	\$4,126,619
2	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,126,619	\$0	\$4,126,619

REVENUE OFFSET COST COMPONENT ALLOCATION

Table 4-8 shows the revenue offset cost allocation by cost component. Based on Proposition 218, only property taxes (Line 2) qualify as revenue offsets, and the remainder of non-rate revenues (Lines 1 and 3) are allocated to General.

Table 4-8: Revenue Offset Allocation by Cost Component

Line	Revenue Offsets	Meter	Customer	Fire	Water Supply	Delivery	Conser- vation	General	Capital Finance	Revenue Offset	Total
1	Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,320,000)	\$0	\$0	(\$1,320,000)
2	Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,602,978)	(\$2,602,978)
3	Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,314,384)	\$0	\$0	(\$2,314,384)
4	Total	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,634,384)	\$0	(\$2,602,978)	(\$6,237,362)

4.5 SYSTEM CAPACITY ALLOCATIONS

The costs for certain system functions are based on the capacity requirements related to that function. For example, meter-related costs are allocated based on meter capacity, which is defined by the safe maximum operating capacity of each meter size. This section describes and defines capacity requirements and allocations relating to water meters, private fire lines, customer water usage, and fire protection.

EQUIVALENT METER UNITS

Costs related to meter capacity increase based on meter size. Therefore, equivalent meter units are calculated to provide a basis from which to allocate costs in proportion to meter size. Equivalent meter calculations are shown in **Table 4-9**.

Equivalent meters are calculated based on meter capacity ratios, which represent the safe operating capacity of a water meter relative to the base meter size. For this study, the base meter size is a 5/8-inch meter, which is the most common meter size in the District’s system. Capacity in gallons per minute (gpm) is derived from the *AWWA M1 Manual*. The meter ratio for a 1.5-inch meter is 5.00, which means that the capacity of a 1.5-inch meter is five times that of a 5/8-inch meter.

The number of meters in each meter size is from **Table 2-5**. Equivalent meters are calculated by multiplying the meter counts by the meter ratio for each size.

Table 4-9: Equivalent Meter Units

Line	Meter Size	Safe Operating Capacity (gpm)	Meter Ratio	Total Meters	Equivalent Meters
1	5/8"	30	1.00	24	24
2	3/4"	30	1.00	5,600	5,600
3	1"	50	1.67	18,189	30,314
4	1 1/2"	100	3.33	617	2,057
5	2"	160	5.33	1,117	5,955
6	3"	350	11.67	30	350
7	4"	630	21.00	3	63
8	6"	1600	53.33	1	54
9	Total			25,580	44,418

EQUIVALENT FIRE LINES

Costs related to fire protection capacity increase exponentially based on fire line diameter and are attributable to both public fire hydrants and private fire connections. Therefore, equivalent fire lines are calculated to provide a basis from which to allocate costs in proportion to fire line size, and between public and private fire connections. Equivalent fire line calculations are shown in **Table 4-10**; private fire line counts are from **Table 2-6** and public fire line counts are based on the prior rate study.

The capacity of a fire line is based on the diameter of the connection and is equal to the connection diameter in inches raised to power of 2.63 based on the Hazen-Williams equation in the *AWWA M1 Manual*. The fire line ratio is the fire capacity of each diameter size divided by the base fire line, which is a 4-inch diameter. Equivalent fire lines are calculated by multiplying the fire line ratio of each diameter size by the number of connections by size.

The concept of equivalent fire lines provides a basis from which to compare the capacity requirements of both private fire protection and public hydrants. The fire protection capacity attributed to private fire connections is equal to 9.4%; the remaining 90.6% is attributed to public fire hydrants (Line 6).

Table 4-10: Equivalent Fire Lines

Line	Fire Line Size	Fire Line Diameter	Fire Demand Units	Fire Demand Ratio	Private Fire Lines	Public Fire Lines	Equivalent Private Fire Lines	Equivalent Public Fire Lines
1	4"	4	38	1.00	112	0	112	0
2	6"	6	111	2.90	140	4,015	407	11,663
3	8"	8	237	6.19	98	0	607	0
4	10"	10	427	11.13	7	0	78	0
5	Total				357	4,015	1,203	11,663
6	Percent of Total				8.2%	91.8%	9.4%	90.6%

CUSTOMER DEMAND AND FIRE CAPACITY

Cost-of-service allocations are typically based on system-wide capacity (which is the combination of customer demand and fire protection). However, Max Day cost components are further allocated between customer demand and fire protection based on their proportional share of required capacity within the water system.

Table 4-11 shows the customer demand capacity calculations for Max Day. The system-wide Max Day capacity factor is based on the District’s most recently completed Water Master Plan from 2023. The capacity factor represents the ratio of maximum to average water demand over the course of one year for the entire system. This provides a basis to identify costs incurred to provide water service during average demand conditions and to provide additional capacity during peak demand conditions. Max Month capacity factor data is typically used as a proxy for Max Day capacity factors in lieu of daily water use data for all customers.

The annual use for all customer classes is from **Table 2-8**. The daily use is equal to the annual use divided by 365 days. Max Day demand is calculated by multiplying the daily use in ccf by the Max Day capacity factor. Max Day extra capacity is equal to Max Day demand less daily use. The total Max Day extra capacity represents the capacity required to meet customer demand that will be used to allocate Max Day and Max Hour costs between public fire hydrant capacity, private fire line capacity, and customer demand capacity.

Table 4-11: Customer Demand Capacity

Line	Customer Class	Annual Use	Daily Use	Max Day Capacity Factor	Max Day Demand	Max Day Extra Capacity
1	All Classes	7,296,154	19,989	1.36	27,186	7,196

Table 4-12 shows the calculation of fire capacity requirements in the District’s system and the capacity allocation between fire and customer demand. The extra capacity required for fire is based on assumed fire flow requirements of 1,500 gpm for two hours. The fire extra capacity (Line 3) is allocated between private fire (Line 6) and public fire (Line 7) using the proportion of equivalent fire lines attributed to each service (**Table 4-10**, Line 6).

The customer demand (**Table 4-11**), private fire, and public fire extra capacity (Lines 5-7) are added together to form the total capacity requirements of the system within Max Day capacity. From there, the capacity allocation factors (Lines 10-12) are calculated based on the proportion of the total capacity requirements related to each service. These allocations are used in a later section of the report to reallocate Delivery costs.

Table 4-12: Capacity Allocation by Fire and Customer Demand

Line	Fire Capacity	Max Day
1	Hours for Fire	2
2	Capacity for Fire (gpm)	1,500
3	Fire Extra Capacity	241 ¹⁴
4		
5	Customer Demand	7,196
6	Private Fire	23
7	Public Fire	218
8	Total - Capacity Requirements	7,437
9		
10	Customer Demand	96.8%
11	Private Fire	0.3%
12	Public Fire	2.9%
13	Total - Capacity Allocation	100.0%

¹⁴ 2 hours x 1,500 gallons/minute x 60 minutes/hour x 1 ccf/748 gallons

4.6 ALLOCATION TO COST COMPONENTS

PRELIMINARY COST-OF-SERVICE ALLOCATION AND GENERAL REALLOCATION

Table 4-13 shows the preliminary cost-of-service allocation prior to any adjustments and the adjusted cost-of-service allocations after the General cost reallocation. The Operating costs (Line 1) are equal to the total Operating revenue requirements (**Table 4-1**, Line 18) allocated to each cost component based on the Operating allocation (**Table 4-5**, Line 15). The Capital costs (Line 2) are equal to the total Capital revenue requirements (**Table 4-1**, Line 18) allocated to each cost component based on the Capital allocation (**Table 4-6**, Line 15). The Capital Finance costs (Line 3) are equal to the total Capital Finance revenue requirements (**Table 4-1**, Line 18) allocated to each cost component based on the Capital Finance allocation (**Table 4-7**, Line 2). The Revenue Offsets (Line 4) are equal to the total Revenue Offset requirements (**Table 4-1**, Line 18) and are allocated based on the Revenue Offset allocation (**Table 4-8**, Line 4). Note that the total cost-of-service (Line 5) is equal to the total rate revenue requirement for FY 2026 (**Table 4-1**, Line 18).

The next step is to reallocate General costs (Line 6) in proportion to the preliminary allocation to each cost component, excluding Capital Finance (which is restricted to debt service costs to fund CIP) and Revenue Offset (which pertains only to revenues). The total revenue requirement (Line 7) remains unchanged after the General cost reallocation.

Table 4-13: Cost-of-Service Allocation by Cost Component (Preliminary, General)

Line	Revenue Requirement	Meter	Customer	Fire	Water Supply	Delivery	Conser- vation	General	Capital Finance	Revenue Offset	Total
1	Operating Costs	\$0	\$1,963,599	\$0	\$19,600,746	\$22,391,383	\$0	\$5,561,299	\$0	\$0	\$49,517,026
2	Capital Costs	\$58,812	\$0	\$36,672	\$0	\$5,870,271	\$0	\$258,798	\$0	\$0	\$6,224,553
3	Capital Finance Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,126,619	\$0	\$4,126,619
4	Revenue Offsets	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,634,384)	\$0	(\$2,602,978)	(\$6,237,362)
5	Preliminary Allocation	\$58,812	\$1,963,599	\$36,672	\$19,600,746	\$28,261,654	\$0	\$2,185,713	\$4,126,619	(\$2,602,978)	\$53,630,836
6	General Cost Allocation	\$2,575	\$85,972	\$1,606	\$858,180	\$1,237,380	\$0	(\$2,185,713)	\$0	\$0	\$0
7	Adjusted for General	\$61,387	\$2,049,571	\$38,277	\$20,458,926	\$29,499,034	\$0	\$0	\$4,126,619	(\$2,602,978)	\$53,630,836

FIRE PROTECTION AND CAPACITY REALLOCATION

Table 4-14 shows the cost-of-service allocation to each cost component after reallocating fire protection and capacity-related costs. The cost-of-service allocations after reallocation of General costs (Line 1) is from **Table 4-13**.

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Public Fire costs (Line 2) within the Delivery component are reallocated based on the proportion of capacity related to public fire protection (**Table 4-12**, Line 12). All Public Fire costs are reallocated to the Meter component, since public fire protection is a safety benefit shared by all District customers. Private Fire costs (Line 3) are reallocated from Delivery to the Fire cost component based on the proportion of capacity related to private fire service (**Table 4-12**, Line 11).

Finally, the Delivery reallocation to Meter (Line 5) reallocates 48% of Delivery costs to the Meter component and the Delivery reallocation to Capital (Line 6) reallocates 5% of Delivery costs to the Capital Finance component. This reallocation increases the percentage of fixed revenue recovery from 44% to 47%, which will provide a slightly higher level of revenue stability than provided by current rates. These changes were determined by input from District staff and Board. Additionally, this reallocation increases Capital Finance costs to recover not only debt service, but also a portion of CIP costs (**Table 4-1**, Line 4).

Table 4-14: Cost-of-Service Allocation by Cost Component (Fire Protection, Delivery)

Line	Revenue Requirement	Meter	Customer	Fire	Water Supply	Delivery	Conser- vation	General	Capital Finance	Revenue Offset	Total
1	Adjusted for General	\$61,387	\$2,049,571	\$38,277	\$20,458,926	\$29,499,034	\$0	\$0	\$4,126,619	(\$2,602,978)	\$53,630,836
2	Public Fire Allocation	\$865,262	\$0	\$0	\$0	(\$865,262)	\$0	\$0	\$0	\$0	\$0
3	Private Fire Allocation	\$0	\$0	\$89,268	\$0	(\$89,268)	\$0	\$0	\$0	\$0	\$0
4	Adjusted for Fire	\$926,649	\$2,049,571	\$127,546	\$20,458,926	\$28,544,504	\$0	\$0	\$4,126,619	(\$2,602,978)	\$53,630,836
5	Delivery to Meter	\$13,755,353	\$0	\$0	\$0	(\$13,755,353)	\$0	\$0	\$0	\$0	\$0
6	Delivery to Capital	\$0	\$0	\$0	\$0	(\$1,373,234)	\$0	\$0	\$1,373,234	\$0	\$0
7	Adjusted for Delivery	\$14,682,002	\$2,049,571	\$127,546	\$20,458,926	\$13,415,917	\$0	\$0	\$5,499,853	(\$2,602,978)	\$53,630,836

FINAL COST-OF-SERVICE ALLOCATION

Table 4-15 shows the final cost-of-service allocation based on the adjustments for General, Fire Protection, and Delivery from the prior report tables. The Fire component, after removing costs related to public fire protection, now represents Private Fire costs and is renamed in the following table. The Delivery component now represents the capacity requirements of customer water demand only and does not include costs related to public or private fire protection.

Table 4-15: Cost-of-Service Allocation by Cost Component (Final)

Line	Cost Components	Final Cost Allocation
1	Meter	\$14,682,002
2	Customer	\$2,049,571
3	Private Fire	\$127,546
4	Water Supply	\$20,458,926
5	Delivery	\$13,415,917
6	Conservation	\$0
7	Capital Finance	\$5,499,853
8	Revenue Offset	(\$2,602,978)
9	Total	\$53,630,836

4.7 UNIT COST CALCULATION

UNITS OF SERVICE DEFINITIONS

The appropriate units of service are then established for each cost component based on cost causation, which is shown in **Table 4-16**. Cost components to be recovered by the fixed charges are assigned units of service based on the number of equivalent meters (from **Table 4-9**), customers (sum of meter counts and private fire line counts from **Table 4-9** and **Table 4-10**), and equivalent fire lines (**Table 4-10**). Cost components to be recovered by the commodity charges are assigned units based on annual usage in ccf.

Table 4-16: Units of Service Definitions

Line	Cost Components	Units of Service Definition	Units of Service	Units
1	Meter	Equivalent meters x 12 months	533,011	EMUs/ year
2	Customer	Meter and private fire counts x 12 months	311,248	bills/ year
3	Fire	Equivalent private fire lines x 12 months	14,439	EFLs/ year
4	Water Supply	Annual usage in ccf	7,296,154	ccf/ year
5	Delivery	Annual usage in ccf	7,296,154	ccf/ year
6	Conservation	Annual usage in ccf	7,296,154	ccf/ year
7	Capital Finance	Equivalent meters x 12 months	533,011	EMUs/ year
8	Revenue Offset	Annual usage in ccf	7,296,154	ccf/ year

UNIT COST BY COST COMPONENT

Table 4-17 shows the calculation of unit costs by each cost component. The final cost-of-service allocation (**Table 4-15**) is divided by the units of service (**Table 4-16**) for each cost component to derive the unit cost. These unit costs will determine the cost-of-service by customer class.

Table 4-17: Unit Cost by Cost Component

Line	Cost Components	Final Cost Allocation	Units of Service	Unit Cost	Units
1	Meter	\$14,682,002	533,011	\$27.55	per EMU
2	Customer	\$2,049,571	311,248	\$6.59	per bill
3	Fire	\$127,546	14,439	\$8.83	per EFL
4	Water Supply	\$20,458,926	7,296,154	\$2.80	per ccf
5	Delivery	\$13,415,917	7,296,154	\$1.84	per ccf
6	Conservation	\$0	7,296,154	\$0.00	per ccf
7	Capital Finance	\$5,499,853	533,011	\$10.32	per EMU
8	Revenue Offset	(\$2,602,978)	7,296,154	(\$0.36)	per ccf

4.8 COST-OF-SERVICE BY CUSTOMER CLASS

The final step in the cost-of-service analysis is to determine the cost to serve each customer class, which is shown in **Table 4-18**. The unit cost by cost component (**Table 4-17**) is multiplied by the units of service for each customer class to determine the cost to serve each class. Note that the total cost-of-service is equal to the total rate revenue requirement for FY 2026 (**Table 4-1**, Line 18).

Table 4-18: Cost-of-Service Allocation by Cost Component and Customer Class

Line	Revenue Requirement by Class	Meter	Customer	Fire	Water Supply	Delivery	Conser- vation	General	Capital Finance	Revenue Offset	Total
1	All Customers	\$14,682,002	\$2,021,361	\$0	\$20,458,926	\$13,415,917	\$0	\$0	\$5,499,853	(\$2,602,978)	\$53,475,080
2	Private Fire	\$0	\$28,210	\$127,546	\$0	\$0	\$0	\$0	\$0	\$0	\$155,756
3	Total	\$14,682,002	\$2,049,571	\$127,546	\$20,458,926	\$13,415,917	\$0	\$0	\$5,499,853	(\$2,602,978)	\$53,630,836

5. WATER RATES

5.1 RATE DESIGN METHODOLOGY

A five-year proposed water rate schedule was developed based on the results of the proposed financial plan and cost-of-service analysis. The key steps in developing the proposed rate schedule are outlined below:

- **Rate structure evaluation:** The existing rate structure is evaluated, and any proposed changes are identified. Proposed rate structure changes are typically intended to address specific policy objectives or to improve legal defensibility.
- **Test year rate development:** Rates are calculated for the proposed rate structure for the cost-of-service test year (FY 2026). Rate calculations directly incorporate the unit costs developed in the cost-of-service analysis. The test year rates are revenue neutral, then are increased based on the proposed financial plan revenue adjustments. Although total rate revenues in the first year of adjustments (FY 2026) are designed to increase by the proposed revenue adjustment percentage, the proposed percentage increase to each rate/charge varies due to the updated cost-of-service allocations.
- **Five-year rate schedule development:** Proposed rates for the full five-year period are calculated by increasing the cost-of-service rates by the proposed annual revenue adjustment percentages from the proposed financial plan.

5.2 PROPOSED CHANGES TO RATE STRUCTURE

The District's current rate structure includes a fixed monthly service charge, a fixed annual capital finance charge, variable monthly commodity rate, and fixed monthly private fire service charge (charged to private fire customers only). Based on direction from the District's Board, the fixed revenue recovery (from the fixed monthly service charge, fixed annual capital finance charge, and fixed monthly private fire service charge) will increase from 44% to 47%. Currently, the fixed annual capital charges cover costs related to debt service; in the proposed rates, a portion of these charges will partially cover CIP costs.

5.3 PROPOSED MONTHLY FIXED SERVICE CHARGES

WATER SUPPLY FIXED CHARGE

Table 5-1 shows the calculation of the water supply fixed charge. Fixed water supply costs are billed to the District regardless of imported water usage. The total water supply fixed charge is from **Table 2-12** (Line 2). Based on input from District staff and Board, the District will collect 100% of fixed water supply costs on its fixed monthly service charges (Line 2). This will enhance revenue stability for the District and reduce the District's financial risk related to imported water supply in case of future reduced water demand. The total fixed charge amount allocated to service charges (Line 3) is calculated by multiplying the total fixed charge (Line 1) by the percentage allocated to service charges (Line 2). The unit cost (Line 5) is calculated by dividing

the total amount of fixed charged to be recovered by service charges (Line 3) by the unit of service for meters (Line 4; from **Table 4-16**, Line 1).

Table 5-1: Water Supply Fixed Charge

Line	Water Supply Fixed Charge	Amount
1	Total Fixed Charge	\$2,593,372
2	Allocated To Service Charges	100%
3	Fixed Charge Allocated to Service Charges	\$2,593,372
4	Units of Service (EMUs)	533,011
5	Unit Cost (\$ per EMU)	\$4.87

REVENUE NEUTRAL CHARGES

Table 5-2 shows the revenue neutral fixed monthly service charge calculations. The Meter and Customer unit costs are from **Table 4-17** (Lines 1-2). Meter unit costs are multiplied by the meter capacity ratio (**Table 4-9**); Customer costs do not vary based on meter size and thus are the same for all meter sizes. The water supply fixed charge are from **Table 5-1** (Line 5), multiplied by the meter ratio for each size. The revenue neutral charge represents the cost-of-service analysis for FY 2026 but does not include any proposed revenue adjustments.

Table 5-2: Revenue Neutral Fixed Monthly Service Charges

Line	Meter Size	Number of Accounts	Meter Ratio	Meter Charge	Customer Charge	Water Supply Fixed Charge	Revenue Neutral Rate
1	5/8"	24	1.00	\$27.55	\$6.59	\$4.87	\$39.00
2	3/4"	5,600	1.00	\$27.55	\$6.59	\$4.87	\$39.00
3	1"	18,189	1.67	\$45.91	\$6.59	\$8.11	\$60.61
4	1 1/2"	617	3.33	\$91.82	\$6.59	\$16.22	\$114.63
5	2"	1,117	5.33	\$146.91	\$6.59	\$25.95	\$179.45
6	3"	30	11.67	\$321.36	\$6.59	\$56.76	\$384.72
7	4"	3	21.00	\$578.45	\$6.59	\$102.18	\$687.22
8	6"	1	53.33	\$1,469.09	\$6.59	\$259.49	\$1,735.17

PROPOSED CHARGES WITH ADJUSTMENT

Table 5-3 shows the proposed fixed monthly service charges for FY 2027 compared to current charges. The revenue neutral rate from **Table 5-2** is adjusted by the proposed revenue adjustment of 7.5% in the first year (**Table 2-19**) and rounded up to the nearest cent.

Table 5-3: Proposed Fixed Monthly Service Charges after Adjustment

Line	Meter Size	Proposed FY 2027 Charge	Current Charge	Difference (\$)	Difference (%)
1	5/8"	\$41.93	\$39.05	\$2.88	7.4%
2	3/4"	\$41.93	\$39.05	\$2.88	7.4%
3	1"	\$65.16	\$60.61	\$4.55	7.5%
4	1 1/2"	\$123.23	\$115.49	\$7.74	6.7%
5	2"	\$192.91	\$180.99	\$11.92	6.6%
6	3"	\$413.58	\$388.47	\$25.11	6.5%
7	4"	\$738.77	\$694.19	\$44.58	6.4%
8	6"	\$1,865.31	\$1,753.35	\$111.96	6.4%

5.4 PROPOSED FIXED ANNUAL CAPITAL FINANCE CHARGES REVENUE NEUTRAL CHARGES

Table 5-4 shows the revenue neutral fixed annual capital finance charge calculations. The Capital Finance unit cost is from **Table 4-17** (Line 7) and the unit cost is multiplied by the meter capacity ratio (**Table 4-9**). The revenue neutral monthly rate is multiplied by twelve months to arrive at the revenue neutral annual rate. The revenue neutral charge represents the cost-of-service analysis for FY 2026 but does not include any proposed revenue adjustments.

Table 5-4: Revenue Neutral Fixed Annual Capital Finance Charges

Line	Meter Size	Number of Accounts	Meter Ratio	Monthly Capital Finance Charge	Revenue Neutral Monthly Rate	Revenue Neutral Annual Rate
1	5/8"	24	1.00	\$10.32	\$10.32	\$123.83
2	3/4"	5,600	1.00	\$10.32	\$10.32	\$123.83
3	1"	18,189	1.67	\$17.20	\$17.20	\$206.37
4	1 1/2"	617	3.33	\$34.40	\$34.40	\$412.74
5	2"	1,117	5.33	\$55.04	\$55.04	\$660.39
6	3"	30	11.67	\$120.39	\$120.39	\$1,444.59
7	4"	3	21.00	\$216.69	\$216.69	\$2,600.26
8	6"	1	53.33	\$550.32	\$550.32	\$6,603.82

PROPOSED CHARGES WITH ADJUSTMENT

Table 5-5 shows the proposed fixed annual capital finance charges for FY 2027 compared to current charges. The revenue neutral rate from **Table 5-4** is adjusted by the proposed revenue adjustment of 7.5% in the first year (**Table 2-19**) and rounded up to the nearest cent.

Table 5-5: Proposed Fixed Annual Capital Finance Charges After Adjustment

Line	Fixed Annual Capital Finance Charges	Proposed FY 2027 Charge	Current Charge	Difference (\$)	Difference (%)
1	5/8"	\$133.12	\$96.36	\$36.76	38.1%
2	3/4"	\$133.12	\$96.36	\$36.76	38.1%
3	1"	\$221.85	\$160.56	\$61.29	38.2%
4	1 1/2"	\$443.70	\$320.64	\$123.06	38.4%
5	2"	\$709.92	\$512.52	\$197.40	38.5%
6	3"	\$1,552.94	\$1,120.68	\$432.26	38.6%
7	4"	\$2,795.28	\$2,016.48	\$778.80	38.6%
8	6"	\$7,099.11	\$5,121.00	\$1,978.11	38.6%

Table 5-6 shows the proposed fixed monthly charges, including service charges (**Table 5-3**) and capital finance charges (**Table 5-5**). Note that service charges are billed monthly and capital finance charges are billed annually on property tax bills. The proposed fixed monthly charges below show the effective monthly charge, accounting for adjustments to both service and capital finance charges.

Table 5-6: Proposed Fixed Monthly Charges (Service and Capital) After Adjustment

Line	Fixed Monthly Charges (Service + Capital)	Proposed FY 2027 Charge	Current Charge	Difference (\$)	Difference (%)
1	5/8"	\$53.02	\$47.08	\$5.94	12.6%
2	3/4"	\$53.02	\$47.08	\$5.94	12.6%
3	1"	\$83.65	\$73.99	\$9.66	13.1%
4	1 1/2"	\$160.21	\$142.21	\$18.00	12.7%
5	2"	\$252.07	\$223.70	\$28.37	12.7%
6	3"	\$542.99	\$481.86	\$61.13	12.7%
7	4"	\$971.71	\$862.23	\$109.48	12.7%
8	6"	\$2,456.90	\$2,180.10	\$276.80	12.7%

5.5 PROPOSED FIXED MONTHLY PRIVATE FIRE SERVICE CHARGES REVENUE NEUTRAL CHARGES

Table 5-7 shows the revenue neutral fixed monthly private fire service charge calculations. The number of accounts and fire line ratios are from **Table 4-10**. The Private Fire and Customer unit costs are from **Table 4-17** (Lines 2-3). Private Fire unit costs are multiplied by the fire line ratio; Customer costs do not vary based on fire line size and thus are the same for all sizes. The revenue neutral rate represents the cost-of-service analysis for FY 2026 but does not include any proposed revenue adjustments.

Table 5-7: Revenue Neutral Fixed Monthly Private Fire Service Charges

Line	Fire Line Size	Number of Accounts	Fire Line Ratio	Private Fire Charge	Customer Charge	Revenue Neutral Rate
1	4"	112	1.00	\$8.83	\$6.59	\$15.42
2	6"	140	2.90	\$25.66	\$6.59	\$32.25
3	8"	98	6.19	\$54.68	\$6.59	\$61.27
4	10"	7	11.13	\$98.34	\$6.59	\$104.93

PROPOSED CHARGES WITH ADJUSTMENT

Table 5-8 shows the proposed fixed monthly private fire service charges for FY 2027 compared to current charges. The revenue neutral rate from **Table 5-7** is adjusted by the proposed revenue adjustment of 7.5% in the first year (**Table 2-19**) and rounded up to the nearest cent.

Table 5-8: Proposed Fixed Monthly Private Fire Service Charges after Adjustment

Line	Fire Line Size	Proposed FY 2027 Charge	Current Charge	Difference (\$)	Difference (%)
1	4"	\$16.58	\$11.11	\$5.47	49.2%
2	6"	\$34.67	\$29.06	\$5.61	19.3%
3	8"	\$65.87	\$60.06	\$5.81	9.7%
4	10"	\$112.80	\$106.69	\$6.11	5.7%

5.6 PROPOSED COMMODITY CHARGES

WATER SUPPLY COMMODITY CHARGE

Table 5-9 shows the water supply commodity charge calculations. The total water supply cost based on the cost-of-service analysis is from **Table 4-15** (Line 4). The portion of water supply costs reallocated to service charges is from **Table 5-1** (Line 3). The net water supply cost is the difference between the total water supply cost based on the cost-of-service analysis (Line 1) and the portion of water supply costs reallocated to service charges (Line 2). The unit cost is calculated by dividing the net water supply cost (Line 3) by the unit of service for water supply commodity charges (**Table 4-16**, Line 4).

Table 5-9: Water Supply Commodity Charge

Line	Water Supply Commodity Charge	Amount
1	Total COS Water Supply	\$20,458,926
2	Less Reallocated to Service Charges	\$2,593,372
3	Net Water Supply Cost	\$17,865,554
4	Unit of Service (usage in ccf)	7,296,154
5	Unit Cost (\$ per ccf)	\$2.45

REVENUE NEUTRAL RATES

Table 5-10 shows the revenue neutral commodity rates for all customers. The Delivery, Conservation, and Revenue Offset unit costs are from **Table 4-17** (Lines 5-6, 8) and the Water Supply unit cost is from **Table 5-9** (Line 5). The revenue neutral rate represents the cost-of-service analysis for FY 2026 but does not include any proposed revenue adjustments.

Table 5-10: Revenue Neutral Commodity Rates (per ccf)

Line	Customer Class	Usage (ccf)	Delivery Charge	Conservation Charge	Revenue Offset	Water Supply Charge	Revenue Neutral Rate
1	All Customers	7,296,154	\$1.84	\$0.00	(\$0.36)	\$2.45	\$3.94

PROPOSED RATES WITH ADJUSTMENT

Table 5-11 shows the proposed commodity charges for FY 2027 compared to current charges. The revenue neutral rate from **Table 5-10** is adjusted by the proposed revenue adjustment of 7.5% in the first year (**Table 2-19**) and rounded up to the nearest cent.

Table 5-11: Proposed Commodity Rates after Adjustment (per ccf)

Line	Customer Class	Proposed FY 2027 Charge	Current Charge	Difference (\$)	Difference (%)
1	All Customers	\$4.24	\$4.11	\$0.13	3.2%

5.7 PROPOSED WATER RATE SCHEDULE

PROPOSED FIVE-YEAR REVENUE ADJUSTMENTS

Table 5-12 shows the proposed revenue adjustments for the five-year period and their effective date based on the proposed financial plan (per **Table 2-19**).

Table 5-12: Proposed Revenue Adjustments

Line	Fiscal Year	Effective Date	Revenue Adjustments
1	FY 2027	7/1/2026	7.5%
2	FY 2028	7/1/2027	7.5%
3	FY 2029	7/1/2028	7.5%
4	FY 2030	7/1/2029	7.5%
5	FY 2031	7/1/2030	7.5%

PROPOSED FIVE-YEAR WATER RATE SCHEDULE

The proposed five-year water rate schedule is calculated by increasing the FY 2027 proposed charges (from **Table 5-3**, **Table 5-5**, **Table 5-8**, and **Table 5-11**) by the proposed annual revenue

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adjustments (from **Table 5-12**) and rounding up to the nearest cent. **Table 5-13, Table 5-14, Table 5-15,** and **Table 5-16** show the current and proposed five-year fixed monthly service charges, fixed annual capital finance charges, fixed monthly private fire service charges, and variable monthly commodity rates, respectively.

Table 5-13: Proposed Fixed Monthly Service Charges

Line	Fixed Monthly Service Charge	As of 7/1/2025	Effective 7/1/2026	Effective 7/1/2027	Effective 7/1/2028	Effective 7/1/2029	Effective 7/1/2030
1	5/8"	\$39.05	\$41.93	\$45.08	\$48.47	\$52.11	\$56.02
2	3/4"	\$39.05	\$41.93	\$45.08	\$48.47	\$52.11	\$56.02
3	1"	\$60.61	\$65.16	\$70.05	\$75.31	\$80.96	\$87.04
4	1 1/2"	\$115.49	\$123.23	\$132.48	\$142.42	\$153.11	\$164.60
5	2"	\$180.99	\$192.91	\$207.38	\$222.94	\$239.67	\$257.65
6	3"	\$388.47	\$413.58	\$444.60	\$477.95	\$513.80	\$552.34
7	4"	\$694.19	\$738.77	\$794.18	\$853.75	\$917.79	\$986.63
8	6"	\$1,753.35	\$1,865.31	\$2,005.21	\$2,155.61	\$2,317.29	\$2,491.09

Table 5-14: Proposed Fixed Annual Capital Finance Charges

Line	Fixed Annual Capital Finance Charge	As of 7/1/2025	Effective 7/1/2026	Effective 7/1/2027	Effective 7/1/2028	Effective 7/1/2029	Effective 7/1/2030
1	5/8"	\$96.36	\$133.12	\$143.11	\$153.85	\$165.39	\$177.80
2	3/4"	\$96.36	\$133.12	\$143.11	\$153.85	\$165.39	\$177.80
3	1"	\$160.56	\$221.85	\$238.49	\$256.38	\$275.61	\$296.29
4	1 1/2"	\$320.64	\$443.70	\$476.98	\$512.76	\$551.22	\$592.57
5	2"	\$512.52	\$709.92	\$763.17	\$820.41	\$881.95	\$948.10
6	3"	\$1,120.68	\$1,552.94	\$1,669.42	\$1,794.63	\$1,929.23	\$2,073.93
7	4"	\$2,016.48	\$2,795.28	\$3,004.93	\$3,230.30	\$3,472.58	\$3,733.03
8	6"	\$5,121.00	\$7,099.11	\$7,631.55	\$8,203.92	\$8,819.22	\$9,480.67

Table 5-15: Proposed Fixed Monthly Private Fire Service Charges

Line	Fixed Monthly Private Fire Service Charges	As of 7/1/2025	Effective 7/1/2026	Effective 7/1/2027	Effective 7/1/2028	Effective 7/1/2029	Effective 7/1/2030
1	4"	\$11.11	\$16.58	\$17.83	\$19.17	\$20.61	\$22.16
2	6"	\$29.06	\$34.67	\$37.28	\$40.08	\$43.09	\$46.33
3	8"	\$60.06	\$65.87	\$70.82	\$76.14	\$81.86	\$88.00
4	10"	\$106.69	\$112.80	\$121.26	\$130.36	\$140.14	\$150.66

Table 5-16: Proposed Variable Monthly Commodity Rates

Line	Variable Monthly Commodity Rates (\$/ccf)	As of 7/1/2025	Effective 7/1/2026	Effective 7/1/2027	Effective 7/1/2028	Effective 7/1/2029	Effective 7/1/2030
1	All Customers	\$4.11	\$4.24	\$4.56	\$4.91	\$5.28	\$5.68

5.8 CUSTOMER IMPACTS

RESIDENTIAL CUSTOMER IMPACTS

WRE evaluated the impacts to the Single Family customer class, which represents approximately 92% of the District’s meter connections, based on the proposed water rates for FY 2027.

Table 5-17 shows the proposed impacts for a Single Family customer with a 1-inch meter (the most common meter size within this class, representing over 75% of customers) at various levels of monthly usage without accounting for capital finance charges. Since capital finance charges are billed on annual property tax rolls, only the impact to customer monthly bills is shown below. For the average Single Family Residential customer that uses 17 ccf of water per month, the monthly bill increase will be \$6.76 or 5.2%, which reflects the impact of the cost-of-service analysis and proposed rate structure changes.

Table 5-17: Proposed Single Family Customer Impacts w/o Capital Finance Charges

Line	Monthly Bill Impacts (Single Family, 1" meter) Without Capital Finance Charges	Usage (ccf)	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
1	Very Low Usage (10 th percentile)	3	\$72.94	\$77.88	\$4.94	6.8%
2	Low Usage (25 th percentile)	6	\$85.27	\$90.60	\$5.33	6.3%
3	Median Usage (50 th percentile)	12	\$109.93	\$116.04	\$6.11	5.6%
4	Average Usage	17	\$130.48	\$137.24	\$6.76	5.2%
5	High Usage (75 th percentile)	21	\$146.92	\$154.20	\$7.28	5.0%
6	Very High Usage (90 th percentile)	35	\$204.46	\$213.56	\$9.10	4.5%

Table 5-18 shows the proposed impacts for a Single Family customer with a 1-inch meter (the most common meter size within this class, representing over 75% of customers) at various levels of monthly usage with capital finance charges. Though capital finance charges are billed on annual property tax rolls, monthly capital finance charges are shown below to reflect the total effective impact to customers. For the average Single Family Residential customer that uses 17 ccf of water per month, the monthly increase will be \$11.87 or 8.2%, which reflects the impact of the cost-of-service analysis and proposed rate structure changes.

Table 5-18: Proposed Single Family Customer Impacts w/ Capital Finance Charges

Line	Monthly Bill Impacts (Single Family, 1" meter) With Capital Finance Charges	Usage (ccf)	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
1	Very Low Usage (10 th percentile)	3	\$86.32	\$96.37	\$10.05	11.6%
2	Low Usage (25 th percentile)	6	\$98.65	\$109.09	\$10.44	10.6%
3	Median Usage (50 th percentile)	12	\$123.31	\$134.53	\$11.22	9.1%
4	Average Usage	17	\$143.86	\$155.73	\$11.87	8.2%
5	High Usage (75 th percentile)	21	\$160.30	\$172.69	\$12.39	7.7%
6	Very High Usage (90 th percentile)	35	\$217.84	\$232.05	\$14.21	6.5%

6. SEWER COST-OF-SERVICE ANALYSIS

6.1 COST-OF-SERVICE METHODOLOGY

A cost-of-service (COS) analysis is a technical process used to determine the cost of providing sewer service to the City’s customers based on each customer’s use of and burden on the sewer system. The COS analysis is the basis of the nexus between the costs incurred by the utility to provide sewer service and the sewer rates charged to customers, which is a requirement of Proposition 218.

The COS methodology is based on industry standards set forth by WEF. The overall goal of the cost-of-service analysis is to develop “unit costs,” which provide the basis from which proposed rates are directly calculated from. Note that although the study period spans multiple years, the cost-of-service analysis is limited to a single representative year referred to as the “test year.” The test year in this study is FY 2026.

The key steps in conducting a cost-of-service analysis are outlined below:

- **Revenue requirement determination:** The revenue requirement for the test year is determined based on the results of the proposed financial plan and divided into primary sub-components (operating, capital, etc.).
- **Cost functionalization:** Operating and capital costs are evaluated and assigned to “functional categories” in the sewer system (e.g., collection, billing, etc.). This provides a proportional breakdown of system costs by functional category.
- **Revenue requirement allocation to cost causation components:** Functionalized costs are allocated to “cost causation components” (e.g., flow, billing, etc.), which is used to attribute customers’ use of the system to the City’s incursion of costs.
- **Unit cost development:** The allocation of revenue requirements for each individual cost causation component is divided by the appropriate units of service to establish unit costs for the test year. Unit costs provide the basis from which proposed rates are calculated.

6.2 REVENUE REQUIREMENT

REVENUE REQUIREMENT DETERMINATION

The total rate revenue requirement for the test year, FY 2026, is based on the financial plan projections (**Table 3-16**) and is allocated between the Operating, Capital, and Revenue Offset components, as shown in **Table 6-1**. The Operating revenue requirement consists of operating expenses (Line 2; from **Table 3-16**, Line 12) and cash to/ (from) reserves (Line 13; from **Table 3-16**, Line 25). The Capital revenue requirement includes rate funded CIP (Line 4; from **Table 3-16**, Line 23). The Revenue Offset revenue requirement reduces the overall revenue requirement by the non-rate revenues (Lines 8-9; from **Table 3-16**, Lines 4-5). The total revenue requirement (Line 16) is equal to the amount of rate revenue collected in FY 2026 (**Table 3-16**, Line 2).

Table 6-1: Revenue Requirement (FY 2026)

Line	FY 2026 Revenue Requirement	Operating	Capital	Revenue Offset	Total
1	Revenue Requirements				
2	Operating Expenses	\$4,036,345	\$0	\$0	\$4,036,345
3	Debt Service	\$0	\$0	\$0	\$0
4	Rate Funded CIP	\$0	\$1,132,500	\$0	\$1,132,500
5	Subtotal	\$4,036,345	\$1,132,500	\$0	\$5,168,845
6					
7	Revenue Offsets				
8	Interest Income	\$0	\$0	(\$270,000)	(\$270,000)
9	Miscellaneous Revenues	\$0	\$0	(\$184,533)	(\$184,533)
10	Subtotal	\$0	\$0	(\$454,533)	(\$454,533)
11					
12	Adjustments				
13	Cash to/ (from) Reserves	\$377,696	\$0	\$0	\$377,696
14	Annualize Revenue Adjustments	\$0	\$0	\$0	\$0
15	Subtotal	\$377,696	\$0	\$0	\$377,696
16					
17	Total	\$4,414,040	\$1,132,500	(\$454,533)	\$5,092,007

6.3 UNITS OF SERVICE

The units of service for each customer class are calculated in **Table 6-2**. The number of accounts, including both those customer accounts billed monthly by Yorba Linda Water District and those charged annually on the property tax roll, including Locke Ranch customer accounts, are from **Table 3-3**. Gallons per capita per day (GPCD) for all customers is based on state water efficiency standards for Residential indoor water usage, reduced to 47 gpcd as of January 1, 2025 and household size data is based on data from the prior rate study. District staff confirmed that household size data has stayed relatively consistent. The GPCD and household size for the Single Family customer class is used for the Commercial class based on the prior study methodology to calculate the updated monthly sewer flow included in the Commercial monthly sewer charge. Estimated monthly sewer flow is calculated by multiplying GPCD by household size and converting to ccf per month. Estimated annual flow is calculated by multiplying number of accounts by GPCD and household size and converting units to annual ccf.

Table 6-2: Units of Service

Line	Customer Class	Number of Accounts	GPCD	Household Size	Estimated Monthly Sewer Flow	Estimated Annual Flow (ccf)
1	Single Family	24,430	47	3.06	6 ¹⁵	1,714,465 ¹⁶
2	Multi-Family	1,637	47	2.50	5	93,868
3	Commercial	587	47	3.06	6	515,837
4	Total	26,654				2,324,170

6.4 COST FUNCTIONALIZATION

FUNCTIONAL CATEGORY DEFINITIONS

After determining the revenue requirement, the next step in the cost-of-service analysis is to allocate the District’s costs into various functional categories. These categories represent the main functions of the District’s sewer system and include:

- **Collection:** costs related to collection of water within the District’s sewer system
- **Customer Service:** costs related to customer service and billing
- **General:** costs that are not directly attributable to any other functional category
- **Revenue Offset:** miscellaneous revenues that are not generated by specific customer classes or for payment of services provided by the District; these revenues can be used to offset rates at the District’s discretion under Proposition 218 requirements

OPERATING COST FUNCTIONALIZATION

WRE worked closely with District staff to evaluate and allocate the operating expenses for FY 2026 (from **Table 3-9**) to the most closely associated functional categories within the sewer system, as shown in **Table 6-3**. The detailed allocation of the operating expense budget to the functional categories is included in the **Appendix (Table 8-8)**.

Table 6-3: Operating Costs by System Functions

Line	Cost Function	FY 2026 Operating Expenses	Percent of Total
1	Collection	\$1,972,878	48.9%
2	Customer Service	\$1,395,611	34.6%
3	General	\$667,856	16.5%
4	Revenue Offset	\$0	0.0%
5	Total	\$4,036,345	100.0%

¹⁵ 47 (gpcd) x 3.06 (household size) x 365 days/1 year X 1 year/12 months x 1 ccf/748 gallons

¹⁶ 47 (gpcd) x 3.06 (household size) x 365 days/1 year x 1 ccf/748 gallons x 24,430 (number of accounts)

CAPITAL ASSET FUNCTIONALIZATION

WRE worked with District staff to evaluate and allocate the District’s current capital assets to the most closely associated functional categories within the sewer system, as shown in **Table 6-4**. The detailed allocation of the current capital assets to the functional categories is included in the **Appendix (Table 8-9)**.

It is standard practice in most sewer cost-of-service studies to functionalize current capital assets rather than planned CIP costs, since the latter can fluctuate more significantly from year to year. The current capital asset base provides a more stable representation of long-term capital needs and their associated costs. The asset valuation methodology used in the study is RCLD which takes inflation and depreciation into account.

Table 6-4: Capital Assets by System Functions

Line	Cost Function	Capital Assets (RCLD)	Percent of Total
1	Collection	\$53,584,863	95.8%
2	Customer Service	\$0	0.0%
3	General	\$2,324,541	4.2%
4	Revenue Offset	\$0	0.0%
5	Total	\$55,909,404	100.0%

6.5 COST CAUSATION COMPONENTS

COST COMPONENT DEFINITIONS

While the functional categories represent the costs of system functions, cost causation components represent the reasons for why and how costs are incurred within the system (thus, cost causation). Cost causation components will be referred to as cost components in this report. The next step of the cost-of-service analysis is to allocate the Operating, Capital, and Revenue Offsets by functional category to each cost component. Each cost component directly corresponds to a single functional category.

The cost components in this study include the following:

- **Flow:** directly corresponds to the Collection functional category
- **Customer:** directly corresponds to the Customer Service functional category
- **General:** directly corresponds to the General functional category
- **Revenue Offset:** directly corresponds to the Revenue Offset functional category

COST COMPONENT ALLOCATION FACTORS

Table 6-5 shows the factors used to allocate the functionalized costs to the cost components. For each cost component that directly correlates to a functional category, the functionalized costs are allocated entirely to the corresponding cost component.

Table 6-5: System Function Allocation to Cost Components

Line	Cost Function	Flow	Customer	General	Revenue Offset	Total
1	Collection	100.0%				100.0%
2	Customer Service		100.0%			100.0%
3	General			100.0%		100.0%
4	Revenue Offset				100.0%	100.0%

OPERATING COST COMPONENT ALLOCATION

Table 6-6 shows the operating cost allocation by cost component. The functionalized operating expenses from **Table 6-3** are allocated based on the cost component allocation factors in **Table 6-5**. The operating allocation (Line 6) is derived from the total operating expenses by cost component (Line 5) and represents the proportion of the Operating revenue requirement that will be allocated to each cost component.

Table 6-6: Operating Allocation by Cost Component

Line	FY 2026 Operating Expenses	Flow	Customer	General	Revenue Offset	Total
1	Collection	\$1,972,878	\$0	\$0	\$0	\$1,972,878
2	Customer Service	\$0	\$1,395,611	\$0	\$0	\$1,395,611
3	General	\$0	\$0	\$667,856	\$0	\$667,856
4	Revenue Offset	\$0	\$0	\$0	\$0	\$0
5	Total	\$1,972,878	\$1,395,611	\$667,856	\$0	\$4,036,345
6	Operating Allocation	48.9%	34.6%	16.5%	0.0%	100.0%

CAPITAL COST COMPONENT ALLOCATION

Table 6-7 shows the capital cost allocation by cost component. The functionalized capital assets from **Table 6-4** are allocated based on the cost component allocation factors in **Table 6-5**. The capital allocation (Line 6) is derived from the total capital asset value by cost component (Line 5) and represents the proportion of the Capital revenue requirement that will be allocated to each cost component.

Table 6-7: Capital Allocation by Cost Component

Line	Capital Assets (RCLD)	Flow	Customer	General	Revenue Offset	Total
1	Collection	\$53,584,863	\$0	\$0	\$0	\$53,584,863
2	Customer Service	\$0	\$0	\$0	\$0	\$0
3	General	\$0	\$0	\$2,324,541	\$0	\$2,324,541
4	Revenue Offset	\$0	\$0	\$0	\$0	\$0
5	Total	\$53,584,863	\$0	\$2,324,541	\$0	\$55,909,404
6	Capital Allocation	95.8%	0.0%	4.2%	0.0%	100.0%

REVENUE OFFSET COST COMPONENT ALLOCATION

Table 6-8 shows the revenue offset cost allocation by cost component. Only certain non-rate revenues are classified as revenue offsets. For the sewer enterprise, the District does not have any revenue that can be used to offset rates. Non-rate revenues are allocated to Flow and General based on the prior study methodology to use the capital allocation (**Table 6-7**, Line 6) to allocate revenues.

Table 6-8: Revenue Offset Allocation by Cost Component

Line	Revenue Offsets	Flow	Customer	General	Revenue Offset	Total
1	Interest Income	(\$258,774)	\$0	(\$11,226)	\$0	(\$270,000)
2	Miscellaneous Revenues	(\$176,861)	\$0	(\$7,672)	\$0	(\$184,533)
3	Total	(\$435,635)	\$0	(\$18,898)	\$0	(\$454,533)

6.6 ALLOCATION TO COST COMPONENTS

FINAL COST-OF-SERVICE ALLOCATION

Table 6-9 shows the final cost-of-service allocation. The Operating costs (Line 1) are equal to the total Operating revenue requirements (**Table 6-1**, Line 17) allocated to each cost component based on the Operating allocation (**Table 6-6**, Line 6). The Capital costs (Line 2) are equal to the total Capital revenue requirements (**Table 6-1**, Line 17) allocated to each cost component based on the Capital allocation (**Table 6-7**, Line 6). The Revenue Offsets (Line 3) are equal to the total Revenue Offsets revenue requirements (**Table 6-1**, Line 17) allocated to each cost component based on the Revenue Offsets allocation (**Table 6-8**, Line 3). Note that the total cost-of-service (Line 4) is equal to the total rate revenue requirement for FY 2026 (**Table 6-1**, Line 17).

Table 6-9: Cost-of-Service Allocation by Cost Component (Final)

Line	Revenue Requirement	Flow	Customer	General	Revenue Offset	Total
1	Operating Costs	\$2,157,488	\$1,526,203	\$730,349	\$0	\$4,414,040
2	Capital Costs	\$1,085,414	\$0	\$47,086	\$0	\$1,132,500
3	Revenue Offsets	(\$435,635)	\$0	(\$18,898)	\$0	(\$454,533)
4	Final Allocation	\$2,807,267	\$1,526,203	\$758,537	\$0	\$5,092,007

6.7 UNIT COST CALCULATION

UNITS OF SERVICE DEFINITIONS

The appropriate units of service are then established for each cost component based on cost causation, which is shown in **Table 6-10**. Cost components to be recovered by the fixed charges are assigned units of service based on the number of bills (from **Table 6-2**) Cost components to be recovered by the commodity charges are assigned units based on annual usage in ccf.

Table 6-10: Units of Service Definitions

Line	Cost Component	Units of Service Definition	Units of Service	Units
1	Flow	Annual usage in ccf	2,324,170	ccf/ year
2	Customer	Accounts x 12 months	319,845	bills/ year
3	General	Accounts x 12 months	319,845	bills/ year

UNIT COST BY COST COMPONENT

Table 6-11 shows the calculation of unit costs by each cost component. The final cost-of-service allocation (**Table 6-9**) is divided by the units of service (**Table 6-10**) for each cost component to derive the unit cost. These unit costs will determine the cost-of-service by customer class.

Table 6-11: Unit Cost by Cost Component

Line	Cost Component	Final Allocation	Units of Service	Unit Cost	Units
1	Flow	\$2,807,267	2,324,170	\$1.21	per ccf
2	Customer	\$1,526,203	319,845	\$4.77	per bill
3	General	\$758,537	319,845	\$2.37	per bill

6.8 COST-OF-SERVICE BY CUSTOMER CLASS

The final step in the cost-of-service analysis is to determine the cost to serve each customer class, which is shown in **Table 6-12**. The unit cost by cost component (**Table 6-11**) is multiplied by the units of service for each customer class (**Table 6-2**) to determine the cost to serve each class. Note that the total cost-of-service is equal to the total rate revenue requirement for FY 2026 (**Table 6-1**, Line 17).

Table 6-12: Cost-of-Service Allocation by Cost Component and Customer Class

Line	Revenue Requirement by Class	Flow	Customer	General	Total
1	Single Family	\$2,070,830	\$1,398,852	\$695,242	\$4,164,924
2	Multi-Family	\$113,380	\$93,744	\$46,592	\$253,715
3	Commercial	\$623,057	\$33,607	\$16,703	\$673,368
4	Total	\$2,807,267	\$1,526,203	\$758,537	\$5,092,007

7. SEWER RATE DESIGN

7.1 RATE DESIGN METHODOLOGY

A five-year proposed sewer rate schedule was developed based on the results of the proposed financial plan and cost-of-service analysis. The key steps in developing the proposed rate schedule are outlined below:

- **Rate structure evaluation:** The existing rate structure is evaluated, and any proposed changes are identified. Proposed rate structure changes are typically intended to address specific policy objectives or to improve legal defensibility.
- **Test year rate development:** Rates are calculated for the proposed rate structure for the cost-of-service test year (FY 2026). Rate calculations directly incorporate the unit costs developed in the cost-of-service analysis. The test year rates are revenue neutral, then are increased based on the proposed financial plan revenue adjustments. Although total rate revenues in the first year of adjustments (FY 2026) are designed to increase by the proposed revenue adjustment percentage, the proposed percentage increase to each rate/charge varies due to the updated cost-of-service allocations.
- **Five-year rate schedule development:** Proposed rates for the full five-year period are calculated by increasing the cost-of-service rates by the proposed annual revenue adjustment percentages from the proposed financial plan.

7.2 PROPOSED CHANGES TO RATE STRUCTURE

The District's current rate structure includes a fixed monthly sewer service charge and a sewer Commercial usage rate (charged to Commercial accounts for usage above 7 ccf). WRE recommends updating the sewer Commercial usage rate to be charged for usage above 6 ccf, instead of 7 ccf, in light of new water consumption trends and efficiency standards for indoor water usage.

7.3 REVENUE NEUTRAL CHARGES

SINGLE FAMILY MONTHLY SEWER SERVICE CHARGE

Table 7-1 shows the revenue neutral fixed Single Family monthly sewer service charge calculations. The cost-of-service allocation for Single Family (Line 1) is from **Table 6-12**, and the units of service are calculated by multiplying the Single Family accounts from **Table 6-2** by 12 months. The unit cost (Line 3) is calculated by dividing the cost-of-service allocation for Single Family (Line 1) by the units of service (Line 2). The revenue neutral charge represents the cost-of-service analysis for FY 2026 but does not include any proposed revenue adjustments.

Table 7-1: Revenue Neutral Single Family Monthly Sewer Service Charge

Line	Single Family Monthly Sewer Service Charge	Revenue Neutral Rate
1	COS Single Family Cost	\$4,164,924
2	Units of Service (bills)	293,156
3	Unit Cost (\$/ bill)	\$14.21

MULTI-FAMILY MONTHLY SEWER SERVICE CHARGE

Table 7-2 shows the revenue neutral fixed Multi-Family monthly sewer service charge calculations. The cost-of-service allocation for Multi-Family (Line 1) is from **Table 6-12**, and the units of service are calculated by multiplying the Multi-Family units from **Table 6-2** by 12 months. The unit cost (Line 3) is calculated by dividing the cost-of-service allocation for Multi-Family (Line 1) by the units of service (Line 2). The revenue neutral charge represents the cost-of-service analysis for FY 2026 but does not include any proposed revenue adjustments.

Table 7-2: Revenue Neutral Multi-Family Monthly Sewer Service Charge

Line	Multi-Family Monthly Sewer Service Charge	Revenue Neutral Rate
1	COS Multi-Family Cost	\$253,715
2	Units of Service (bills)	19,646
3	Unit Cost (\$/ bill)	\$12.92

COMMERCIAL SEWER USAGE RATE

The Commercial usage revenue neutral rate is \$1.21 for usage above 6 ccf from **Table 6-11**. The revenue neutral charge represents the cost-of-service analysis for FY 2026 but does not include any proposed revenue adjustments.

COMMERCIAL MONTHLY SEWER SERVICE CHARGE

Table 7-3 shows the revenue neutral fixed Commercial monthly sewer service charge calculations. The cost-of-service allocation for Commercial (Line 1) is from **Table 6-12** and the Commercial usage cost is calculated by multiplying Commercial Tier 2 usage (**Table 3-5**, Line 9) by the revenue neutral Commercial sewer usage rate (\$1.21). The remainder to be recovered by the monthly sewer service charge represents the difference between the total Commercial cost-of-service allocation (Line 1) and the Commercial usage cost (Line 2). The units of service (Line 4) are calculated by multiplying the Commercial accounts from **Table 6-2** by 12 months. Finally, the unit cost (Line 5) is calculated by dividing the remainder to be recovered by the monthly sewer service charge (Line 3) by the units of service (Line 4). The revenue neutral charge represents the cost-of-service analysis for FY 2026 but does not include any proposed revenue adjustments. Note that the unit cost for the Commercial monthly sewer service charge is the same as the Single Family monthly sewer service charge.

Table 7-3: Revenue Neutral Commercial Monthly Sewer Service Charge

Line	Commercial Monthly Sewer Service Charges	Revenue Neutral Rate
1	COS Commercial Cost	\$673,368
2	Commercial Usage Cost	\$573,306
3	Remainder for Service Charge	\$100,062
4	Units of Service (bills)	7,043
5	Unit Cost (\$/ bill)	\$14.21

7.4 PROPOSED CHARGES WITH ADJUSTMENT PROPOSED MONTHLY SEWER SERVICE CHARGES

Table 7-4 shows the proposed monthly sewer service charges for FY 2027 compared to current charges. The revenue neutral rates from **Table 7-1**, **Table 7-2**, and **Table 7-3** are adjusted by the proposed revenue adjustment of 9.5% in the first year (**Table 3-15**) and rounded to the nearest cent.

Table 7-4: Proposed Monthly Sewer Service Charges after Adjustment

Line	Monthly Sewer Service Charges	Proposed FY 2027 Charge	Current Charge	Difference (\$)	Difference (%)
1	Single Family	\$15.56	\$15.05	\$0.51	3.4%
2	Multi-Family	\$14.15	\$14.48	(\$0.33)	-2.3%
3	Commercial	\$15.56	\$15.05	\$0.51	3.4%

PROPOSED SEWER COMMERCIAL USAGE RATES

Table 7-5 shows the proposed sewer Commercial usage rates for FY 2027 compared to current rates. The revenue neutral rate (**Table 6-11**, Line 1) is adjusted by the proposed revenue adjustment of 9.5% in the first year (**Table 3-15**) and rounded to the nearest cent.

Table 7-5: Proposed Sewer Commercial Usage Rates after Adjustment

Line	Sewer Commercial Usage Rates	Proposed FY 2027 Charge	Current Charge	Difference (\$)	Difference (%)
1	Tier 1	\$0.00	\$0.00	\$0.00	0.0%
2	Tier 2	\$1.33	\$0.61	\$0.72	118.0%

7.5 PROPOSED SEWER RATE SCHEDULE PROPOSED FIVE-YEAR REVENUE ADJUSTMENTS

Table 7-6 shows the proposed revenue adjustments for the five-year period and their effective date based on the proposed financial plan (per **Table 3-15**).

Table 7-6: Proposed Revenue Adjustments

Line	Fiscal Year	Effective Date	Revenue Adjustments
1	FY 2027	7/1/2026	9.5%
2	FY 2028	7/1/2027	9.5%
3	FY 2029	7/1/2028	9.5%
4	FY 2030	7/1/2029	9.5%
5	FY 2031	7/1/2030	9.5%

PROPOSED FIVE-YEAR WATER RATE SCHEDULE

The proposed five-year water rate schedule is calculated by increasing the FY 2027 proposed charges (from **Table 7-4** and **Table 7-5**) by the proposed annual revenue adjustments (from **Table 7-6**) and rounding up to the nearest cent. **Table 7-7** and **Table 7-8** show the current and proposed five-year monthly sewer service charges and sewer Commercial usage rates, respectively.

Table 7-7: Proposed Monthly Sewer Service Charges

Line	Monthly Sewer Service Charges	As of 7/1/2025	Effective 7/1/2026	Effective 7/1/2027	Effective 7/1/2028	Effective 7/1/2029	Effective 7/1/2030
1	Single Family	\$15.05	\$15.56	\$17.04	\$18.66	\$20.44	\$22.39
2	Multi-Family	\$14.48	\$14.15	\$15.50	\$16.98	\$18.60	\$20.37
3	Commercial	\$15.05	\$15.56	\$17.04	\$18.66	\$20.44	\$22.39

Table 7-8: Proposed Sewer Commercial Usage Rates

Line	Sewer Commercial Usage Rates	Current Tiers	Proposed Tiers	As of 7/1/2025	Effective 7/1/2026	Effective 7/1/2027	Effective 7/1/2028	Effective 7/1/2029	Effective 7/1/2030
1	Tier 1	7	6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Tier 2	8+	7+	\$0.61	\$1.33	\$1.46	\$1.60	\$1.76	\$1.93

7.6 CUSTOMER IMPACTS

SINGLE FAMILY CUSTOMER IMPACTS

WRE evaluated the impacts to the Single Family and Commercial customer class, which represents approximately 94% of the District’s sewer units (92% are Single Family accounts), based on the proposed sewer rates for FY 2027.

Table 7-9 shows the proposed impacts for a Single Family customer. Single Family customers are billed a monthly sewer service charge regardless of their usage. For all Single Family customers, the monthly bill increase will be \$0.51 or 3.4%, which reflects the impact of the cost-of-service analysis and proposed rate structure changes.

Table 7-9: Proposed Single Family Customer Impacts

Line	Single Family Bill Impacts	Usage (ccf)	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
1	Single Family	all usage	\$15.05	\$15.56	\$0.51	3.4%

COMMERCIAL CUSTOMER IMPACTS

Table 7-10 shows the proposed impacts for a Commercial customer with at various levels of monthly usage. Commercial customers are billed a monthly sewer service charge and an additional sewer Commercial usage rate for usage in Tier 2. Please note that the tier breakpoint was reduced from 7 ccf to 6 ccf based on updated state water efficiency standards. For the average Commercial customer that uses 51 ccf of water per month, the monthly bill increase will be \$33.52 or 80.0%, which reflects the impact of the cost-of-service analysis and proposed rate structure changes.

Table 7-10: Proposed Commercial Customer Impacts

Line	Commercial Bill Impacts	Usage (ccf)	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
1	Very Low Usage (10 th percentile)	1	\$15.05	\$15.56	\$0.51	3.4%
2	Low Usage (25 th percentile)	3	\$15.05	\$15.56	\$0.51	3.4%
3	Median Usage (50 th percentile)	15	\$19.93	\$27.53	\$7.60	38.1%
4	Average Usage	51	\$41.89	\$75.41	\$33.52	80.0%
5	High Usage (75 th percentile)	46	\$38.84	\$68.76	\$29.92	77.0%
6	Very High Usage (90 th percentile)	122	\$85.20	\$169.84	\$84.64	99.3%

8. APPENDICES

8.1 FINANCIAL PLAN APPENDICES

Table 8-1: Water Revenues (Detail)

Line	Water Revenues (Detailed)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Operating Revenue								
2	Water Revenue (Residential)	\$17,332,559	\$21,115,604	\$22,618,580	\$22,675,126	\$22,731,814	\$22,788,644	\$22,845,615	\$22,902,729
3	Water Revenue (Commercial & Fire Det.)	\$1,884,552	\$2,247,625	\$2,584,281	\$2,590,231	\$2,596,197	\$2,602,177	\$2,608,173	\$2,614,183
4	Water Revenue (Landscape/Irrigation)	\$3,622,962	\$5,012,511	\$4,958,031	\$4,970,426	\$4,982,852	\$4,995,310	\$5,007,798	\$5,020,317
5	Service Charges	\$15,999,360	\$17,476,900	\$19,219,412	\$19,266,442	\$19,313,591	\$19,360,856	\$19,408,241	\$19,455,743
6	Property Taxes - CFC Charges	\$3,526,631	\$3,870,939	\$4,250,532	\$4,260,921	\$4,271,336	\$4,281,778	\$4,292,245	\$4,302,739
7	Other Operating Revenue	\$1,761,390	\$1,638,443	\$1,683,538	\$1,700,373	\$1,717,377	\$1,734,551	\$1,751,896	\$1,769,415
8	Subtotal	\$44,127,454	\$51,362,022	\$55,314,374	\$55,463,521	\$55,613,168	\$55,763,316	\$55,913,968	\$56,065,127
9									
10	Non-Operating Revenue								
11	Interest	\$2,789,485	\$2,672,209	\$1,320,000	\$2,112,432	\$2,098,743	\$2,151,209	\$2,403,840	\$2,719,110
12	Property Taxes	\$2,423,322	\$2,572,800	\$2,602,978	\$2,655,038	\$2,708,138	\$2,762,301	\$2,817,547	\$2,873,898
13	Grant Revenues	\$0	\$291,176	\$0	\$0	\$0	\$0	\$0	\$0
14	Other Non-Operating Revenue	\$877,456	\$897,250	\$630,846	\$637,154	\$643,526	\$649,961	\$656,461	\$663,025
15	Subtotal	\$6,090,263	\$6,433,435	\$4,553,824	\$5,404,624	\$5,450,408	\$5,563,471	\$5,877,848	\$6,256,033
16									
17	Total	\$50,217,717	\$57,795,457	\$59,868,198	\$60,868,145	\$61,063,575	\$61,326,787	\$61,791,816	\$62,321,160

Table 8-2: Water Operating Expenses (Detail)

Line	Water Expenses (Detailed)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Operating Expenses						
2							
3	Variable Water Costs						
4	Water-Related Costs	\$15,185,561	\$16,060,778	\$16,986,439	\$17,965,449	\$19,000,885	\$20,095,999
5	Fixed Costs	\$2,593,372	\$2,795,655	\$3,013,716	\$3,248,786	\$3,502,191	\$3,775,362
6	Power-Related Costs	\$3,542,430	\$3,906,405	\$4,307,777	\$4,750,389	\$5,238,479	\$5,776,718
7	Subtotal	\$21,321,363	\$22,762,838	\$24,307,932	\$25,964,624	\$27,741,555	\$29,648,079
8							
9	Salary Related Expenses						
10	Salary Expenses	\$14,175,762	\$15,451,580	\$16,842,222	\$18,358,022	\$20,010,244	\$21,811,166
11	Subtotal	\$14,175,762	\$15,451,580	\$16,842,222	\$18,358,022	\$20,010,244	\$21,811,166
12							
13	Supplies & Services						
14	Board Election	\$0	\$76,675	\$0	\$0	\$0	\$0
15	Communications	\$246,150	\$255,996	\$266,236	\$276,886	\$287,961	\$299,479
16	Contractual Services	\$727,723	\$756,832	\$787,105	\$818,589	\$851,333	\$885,386
17	District Activities, Emp Recognition	\$58,943	\$61,301	\$63,753	\$66,303	\$68,955	\$71,714
18	Dues & Memberships	\$114,253	\$118,823	\$123,576	\$128,519	\$133,660	\$139,006
19	Fees & Permits	\$474,705	\$493,693	\$513,441	\$533,979	\$555,338	\$577,551
20	Insurance	\$634,610	\$698,071	\$767,878	\$844,666	\$929,133	\$1,022,046
21	Maintenance	\$1,473,205	\$1,532,133	\$1,593,419	\$1,657,155	\$1,723,441	\$1,792,379
22	Materials	\$2,402,125	\$2,648,937	\$2,921,108	\$3,221,243	\$3,552,217	\$3,917,198
23	Non-Capital Equipment	\$155,205	\$161,413	\$167,870	\$174,585	\$181,568	\$188,831
24	Office Expense	\$38,849	\$40,403	\$42,019	\$43,700	\$45,448	\$47,266
25	Professional Services	\$1,433,475	\$1,490,814	\$1,550,447	\$1,612,464	\$1,676,963	\$1,744,042
26	Software Licenses	\$494,185	\$513,952	\$534,510	\$555,890	\$578,126	\$601,251
27	Training	\$62,958	\$65,476	\$68,095	\$70,819	\$73,651	\$76,597
28	Travel & Conferences	\$109,030	\$113,391	\$117,926	\$122,643	\$127,549	\$132,651
29	Uncollectible Accounts	\$15,075	\$15,678	\$16,305	\$16,957	\$17,635	\$18,341
30	Utilities	\$200,260	\$210,273	\$220,787	\$231,826	\$243,417	\$255,588
31	Vehicle Expenses	\$762,960	\$801,108	\$841,163	\$883,222	\$927,383	\$973,752
32	Subtotal	\$9,403,710	\$10,054,969	\$10,595,637	\$11,259,446	\$11,973,778	\$12,743,077
33							

Yorba Linda Water District
 Water and Sewer Rate Study

Line	Water Expenses (Detailed)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
34	Total Operating Expenses	\$44,900,834	\$48,269,387	\$51,745,791	\$55,582,093	\$59,725,578	\$64,202,322
35							
36	Non-Operating Expenses						
37	Other Expense	\$13,777	\$14,328	\$14,901	\$15,497	\$16,117	\$16,762
38	Subtotal	\$13,777	\$14,328	\$14,901	\$15,497	\$16,117	\$16,762
39							
40	Total	\$44,914,611	\$48,283,715	\$51,760,692	\$55,597,590	\$59,741,695	\$64,219,084

Yorba Linda Water District
Water and Sewer Rate Study

Table 8-3: Water Capital Projects (Detailed)

Line	Water Capital Projects (Detailed)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Capital Improvement Plan						
2	Santiago Booster Pump Station Rehab	\$795,000	\$2,914,080	\$4,491,885	\$0	\$0	\$0
3	Waterline Projects (See list below for breakdown)	\$820,000	\$1,118,000	\$984,256	\$1,113,615	\$1,497,419	\$3,893,289
4	Well Rehabilitation (Wells No. 1 and 10)	\$750,000	\$0	\$0	\$0	\$0	\$608,326
5	Yorba Linda Booster Pump Station Rehab. And Emergency Back Up Generator	\$0	\$0	\$173,056	\$776,156	\$620,025	\$0
6	Lakeview Booster Pump Station Rehab. And Emergency Back Up Generator	\$0	\$0	\$0	\$179,978	\$620,025	\$3,284,963
7	Well 23 Drilling & Equipping	\$1,443,600	\$3,058,848	\$7,581,151	\$2,628,132	\$0	\$0
8	Fairmont Reservoir Rehabilitation	\$0	\$0	\$0	\$2,924,646	\$3,041,632	\$0
9	Golden Avenue Waterline	\$310,000	\$0	\$0	\$0	\$0	\$0
10	Timber Ridge Booster Pump Station Replacement	\$450,000	\$0	\$0	\$0	\$0	\$0
11	PYLUUSD Schools Waterline Projects	\$312,000	\$0	\$0	\$0	\$0	\$0
12	Well 21 Rehabilitation	\$400,000	\$0	\$0	\$0	\$0	\$0
13	Subtotal	\$5,280,600	\$7,090,928	\$13,230,348	\$7,622,528	\$5,779,101	\$7,786,579
14							
15	Capital Outlay						
16	Vehicle Replacements - Water	\$91,453	\$855,712	\$1,057,264	\$741,004	\$860,139	\$920,398
17	CI2 Generator for Lakeview	\$150,000	\$0	\$0	\$0	\$0	\$0
18	Install Carpet in Building 4	\$127,500	\$0	\$0	\$0	\$0	\$0
19	Vehicle Lift for Mechanic Shop	\$55,250	\$0	\$0	\$0	\$0	\$0
20	Replace Highland Reservoir PLC	\$35,000	\$0	\$0	\$0	\$0	\$0
21	Replace Check Valve at Valley View	\$20,000	\$0	\$0	\$0	\$0	\$0
22	Electric Gate for Lakeview	\$10,000	\$0	\$0	\$0	\$0	\$0
23	Enterprise Resource Planning (ERP) System	\$212,500	\$884,000	\$0	\$0	\$0	\$0
24	Host Replacements (Miraloma & Las Vegas)	\$0	\$0	\$229,840	\$143,420	\$0	\$0
25	Switch Replacement Program	\$93,500	\$97,240	\$0	\$0	\$0	\$0
26	Server Room - UPS Replacement	\$119,000	\$0	\$0	\$0	\$0	\$0
27	Cisco Server Replacement	\$0	\$70,720	\$0	\$0	\$0	\$0
28	Firewall Replacements (6)	\$0	\$0	\$0	\$0	\$59,663	\$0
29	Network Attached Storage (NAS) Replacement	\$29,750	\$0	\$0	\$0	\$0	\$0
30	Plotter Replacement	\$0	\$0	\$0	\$19,123	\$0	\$0
31	Meter Register and MXU Replacement Program	\$0	\$2,054,000	\$1,281,696	\$888,643	\$0	\$0
32	Subtotal	\$943,953	\$3,961,672	\$2,568,800	\$1,792,190	\$919,801	\$920,398
33							
34	Total	\$6,224,553	\$11,052,600	\$15,799,148	\$9,414,718	\$6,698,903	\$8,706,976

Table 8-4: Sewer Revenues (Detailed)

Line	Sewer Revenues (Detailed)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Operating Revenue								
2	Sewer Charge Revenue	\$3,585,075	\$4,101,208	\$4,541,950	\$4,553,305	\$4,564,688	\$4,576,100	\$4,587,540	\$4,599,009
3	Sewer Parcel Assessments	\$417,051	\$480,867	\$550,057	\$551,432	\$552,811	\$554,193	\$555,578	\$556,967
4	Other Operating Revenue	\$202,147	\$105,916	\$152,433	\$153,957	\$155,497	\$157,052	\$158,622	\$160,209
5	Subtotal	\$4,204,273	\$4,687,991	\$5,244,440	\$5,258,695	\$5,272,996	\$5,287,345	\$5,301,741	\$5,316,185
6									
7	Non-Operating Revenue								
8	Interest	\$513,014	\$410,681	\$270,000	\$327,054	\$317,106	\$316,391	\$301,564	\$351,769
9	Other Non-Operating Revenue	\$78,926	\$93,858	\$32,100	\$32,421	\$32,745	\$33,073	\$33,403	\$33,737
10	Subtotal	\$591,940	\$504,539	\$302,100	\$359,475	\$349,851	\$349,463	\$334,968	\$385,507
11									
12	Total	\$4,796,213	\$5,192,530	\$5,546,540	\$5,618,170	\$5,622,847	\$5,636,808	\$5,636,709	\$5,701,692

Table 8-5: Sewer Expenses (Detailed)

Line	Sewer Expenses (Detailed)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Operating Expenses						
2							
3	Salary Related Expenses						
4	Salary Expenses	\$2,629,836	\$2,866,521	\$3,124,508	\$3,405,714	\$3,712,228	\$4,046,329
5	Subtotal	\$2,629,836	\$2,866,521	\$3,124,508	\$3,405,714	\$3,712,228	\$4,046,329
6							
7	Supplies & Services						
8	Board Election	\$0	\$13,531	\$0	\$0	\$0	\$0
9	Communications	\$36,615	\$38,079	\$39,602	\$41,187	\$42,834	\$44,547
10	Contractual Services	\$96,127	\$99,972	\$103,971	\$108,130	\$112,455	\$116,954
11	District Activities, Emp Recognition	\$10,402	\$10,818	\$11,250	\$11,700	\$12,169	\$12,655
12	Dues & Memberships	\$20,162	\$20,969	\$21,807	\$22,680	\$23,587	\$24,530
13	Fees & Permits	\$52,045	\$54,127	\$56,292	\$58,544	\$60,885	\$63,321
14	Insurance	\$111,990	\$123,189	\$135,508	\$149,059	\$163,965	\$180,361
15	Maintenance	\$550,795	\$572,827	\$595,740	\$619,569	\$644,352	\$670,126
16	Materials	\$71,825	\$74,698	\$77,686	\$80,793	\$84,025	\$87,386
17	Non-Capital Equipment	\$84,595	\$87,979	\$91,498	\$95,158	\$98,964	\$102,923
18	Office Expense	\$6,856	\$7,130	\$7,415	\$7,712	\$8,020	\$8,341
19	Professional Services	\$109,595	\$113,979	\$118,538	\$123,279	\$128,211	\$133,339
20	Software Licenses	\$78,033	\$81,154	\$84,400	\$87,776	\$91,287	\$94,938
21	Training	\$17,793	\$18,504	\$19,244	\$20,014	\$20,815	\$21,647
22	Travel & Conferences	\$27,241	\$28,330	\$29,463	\$30,642	\$31,868	\$33,142
23	Uncollectible Accounts	\$2,660	\$2,767	\$2,877	\$2,992	\$3,112	\$3,237
24	Utilities	\$35,340	\$37,107	\$38,962	\$40,910	\$42,956	\$45,104
25	Vehicle Expenses	\$88,000	\$92,400	\$97,020	\$101,871	\$106,965	\$112,313
26	Subtotal	\$1,400,072	\$1,477,559	\$1,531,276	\$1,602,017	\$1,676,469	\$1,754,865
27							
28	Total Operating Expenses	\$4,029,909	\$4,344,080	\$4,655,784	\$5,007,731	\$5,388,697	\$5,801,194
29							
30	Non-Operating Expenses						
31	Other Expense	\$6,436	\$6,693	\$6,961	\$7,240	\$7,529	\$7,830
32	Subtotal	\$6,436	\$6,693	\$6,961	\$7,240	\$7,529	\$7,830
33							
34	Total Expenses	\$4,036,345	\$4,350,774	\$4,662,745	\$5,014,971	\$5,396,226	\$5,809,024

Yorba Linda Water District
Water and Sewer Rate Study

Table 8-6: Sewer Capital Projects (Detailed)

Line	Sewer Capital Projects (Detailed)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Capital Improvement Plan						
2	Buena Vista Sewer Main Improvements	\$0	\$0	\$0	\$382,454	\$1,614,405	\$0
3	Kellogg Dr Sewer Main Upsize	\$145,000	\$2,477,280	\$0	\$0	\$0	\$0
4	Green Crest Sewer Lift Station	\$100,000	\$936,000	\$0	\$0	\$0	\$0
5	Yorba Linda Town Center Sewer Main Improvements	\$0	\$0	\$216,320	\$2,812,160	\$0	\$0
6	Siphon Removal and Sewer Main Replacement at Imperial Highway	\$0	\$0	\$0	\$0	\$0	\$0
7	Capacity Enhancement Project At Lynbrook Plaza and Brookmont Dr.	\$0	\$0	\$0	\$0	\$0	\$0
8	FY26-30 Sewer CIPP Rehabilitation Project	\$0	\$416,000	\$0	\$449,946	\$0	\$486,661
9	Subtotal	\$245,000	\$3,829,280	\$216,320	\$3,644,559	\$1,614,405	\$486,661
10							
11	Capital Outlay						
12	Vehicle Replacements - Sewer	\$775,000	\$151,008	\$186,576	\$130,765	\$151,789	\$162,423
13	Install Carpet in Building 4	\$22,500	\$0	\$0	\$0	\$0	\$0
14	Vehicle Lift for Mechanic Shop	\$9,750	\$0	\$0	\$0	\$0	\$0
15	Enterprise Resource Planning (ERP) System	\$37,500	\$156,000	\$0	\$0	\$0	\$0
16	Host Replacements (Miraloma & Las Vegas)	\$0	\$0	\$40,560	\$25,309	\$0	\$0
17	Switch Replacement Program	\$16,500	\$17,160	\$0	\$0	\$0	\$0
18	Server Room - UPS Replacement	\$21,000	\$0	\$0	\$0	\$0	\$0
19	Cisco Server Replacement	\$0	\$12,480	\$0	\$0	\$0	\$0
20	Firewall Replacements (6)	\$0	\$0	\$0	\$0	\$10,529	\$0
21	Network Attached Storage (NAS) Replacement	\$5,250	\$0	\$0	\$0	\$0	\$0
22	Plotter Replacement	\$0	\$0	\$0	\$3,375	\$0	\$0
23	Subtotal	\$887,500	\$336,648	\$227,136	\$159,449	\$162,318	\$162,423
24							
25	Total	\$1,132,500	\$4,165,928	\$443,456	\$3,804,009	\$1,776,723	\$649,084

8.2 COST-OF-SERVICE ANALYSIS APPENDICES

Table 8-7: Water Operating Expenses by System Functions (Detail)

Line	Operating Expenses	FY 2026	Meter Maintenance	Customer Service	Fire Protection	Water Supply	Wells	Treatment	Pumping	Storage	T&D	Conservation	General	Capital Finance	Revenue Offset	Total
1	Variable Water Costs															
2	Water-Related Costs	\$15,185,561	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
3	Fixed Costs	\$2,593,372	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
4	Power-Related Costs	\$3,542,430	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
5	Subtotal	\$21,321,363														
6																
7	Salary Related Expenses															
8	Salary Expenses	\$14,175,762	0.0%	8.2%	0.0%	0.0%	0.0%	0.5%	8.9%	0.0%	75.0%	0.0%	7.3%	0.0%	0.0%	100.0%
9	Subtotal	\$14,175,762														
10																
11	Supplies & Services															
12	Communications	\$246,150	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	0.0%	100.0%
13	Contractual Services	\$727,723	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
14	District Activities, Emp Recognition	\$58,943	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
15	Dues & Memberships	\$114,253	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
16	Fees & Permits	\$474,705	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
17	Insurance	\$634,610	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
18	Maintenance	\$1,473,205	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
19	Materials	\$2,402,125	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%	100.0%
20	Non-Capital Equipment	\$155,205	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
21	Office Expense	\$38,849	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
22	Professional Services	\$1,433,475	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
23	Software Licenses	\$494,185	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
24	Training	\$62,958	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
25	Travel & Conferences	\$109,030	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
26	Uncollectible Accounts	\$15,075	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
27	Utilities	\$200,260	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
28	Vehicle Expenses	\$762,960	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
29	Subtotal	\$9,403,710														
30																
31	Non-Operating Expenses															
32	Other Expense	\$13,777	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
33	Subtotal	\$13,777	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
34																
35	Total	\$44,914,611														

Table 8-8: Sewer Operating Expenses by System Functions (Detail)

Line	Operating Expenses	FY 2026	Collection	Customer Service	General	Revenue Offset	Total
1	Salary Related Expenses						
2	Salary Expenses	\$2,629,836	50%	50%	0%	0%	100%
3	Subtotal	\$2,629,836					
4							
5	Supplies & Services						
6	Communications	\$36,615	0%	0%	100%	0%	100%
7	Contractual Services	\$96,127	0%	0%	100%	0%	100%
8	District Activities, Emp Recognition	\$10,402	0%	0%	100%	0%	100%
9	Dues & Memberships	\$20,162	0%	0%	100%	0%	100%
10	Fees & Permits	\$52,045	0%	0%	100%	0%	100%
11	Insurance	\$111,990	0%	0%	100%	0%	100%
12	Maintenance	\$550,795	100%	0%	0%	0%	100%
13	Materials	\$71,825	100%	0%	0%	0%	100%
14	Non-Capital Equipment	\$84,595	0%	0%	100%	0%	100%
15	Office Expense	\$6,856	0%	0%	100%	0%	100%
16	Professional Services	\$109,595	0%	0%	100%	0%	100%
17	Software Licenses	\$78,033	0%	100%	0%	0%	100%
18	Training	\$17,793	0%	0%	100%	0%	100%
19	Travel & Conferences	\$27,241	0%	0%	100%	0%	100%
20	Uncollectible Accounts	\$2,660	0%	100%	0%	0%	100%
21	Utilities	\$35,340	100%	0%	0%	0%	100%
22	Vehicle Expenses	\$88,000	0%	0%	100%	0%	100%
23	Subtotal	\$1,400,072					
24							
25	Non-Operating Expenses						
26	Other Expense	\$6,436	0%	0%	100%	0%	100%
27	Subtotal	\$6,436					
28							
29	Total	\$4,036,345					

Table 8-9: Water and Sewer Capital Assets by System Functions (Detail)

Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1	MWD Connection, OC51	T&D	Collection	83%	17%	\$89,003	\$68,235	1264%	\$218,075	\$44,350
2	J9711, OC51 modifications	T&D	Collection	83%	17%	\$284,935	\$152,560	203%	\$223,021	\$45,355
3	WELL #1 HOLE	Wells	Collection	83%	17%	\$9,323	\$9,323	1647%	\$0	\$0
4	WELL NO 1	Wells	Collection	83%	17%	\$6,103	\$6,103	327%	\$0	\$0
5	FULLY DEPRECIATED WELLS	Wells	Collection	83%	17%	\$43,211	\$43,211	527%	\$0	\$0
6	REHABILITATE WELL 10, JOB 9123	Wells	Collection	83%	17%	\$386,422	\$187,609	251%	\$414,600	\$84,317
7	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$164,060	\$100,601	248%	\$130,813	\$26,603
8	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$32,424	\$17,853	233%	\$28,207	\$5,736
9	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$1,211,540	\$630,000	229%	\$1,107,849	\$225,302
10	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$109,061	\$56,712	229%	\$99,726	\$20,281
11	WELL NO. 5	Wells	Collection	83%	17%	\$8,667	\$8,667	1647%	\$0	\$0
12	J0104-Well 18, SHell GW prdctn well	Wells	Collection	83%	17%	\$1,233,108	\$760,417	175%	\$687,770	\$139,871
13	J2008-13-Well #1 Mod (Well Comp)	Wells	Collection	83%	17%	\$112,933	\$112,933	150%	\$0	\$0
14	J2008-13-Well #5 Mod (Well Comp)	Wells	Collection	83%	17%	\$140,390	\$140,390	150%	\$0	\$0
15	J0711-Well 20 (Bldg)	Wells	Collection	83%	17%	\$56,041	\$56,041	142%	\$0	\$0
16	J0922 #21-Well Head Equip Proj (Wells)	Wells	Collection	83%	17%	\$252,842	\$58,996	126%	\$203,608	\$41,408
17	J 2005 PFAS WTP WELL 1 REHAB	Wells	Collection	83%	17%	\$23,039	\$1,106	104%	\$19,017	\$3,867
18	J 2005 PFAS WTP WELL 5 REHAB	Wells	Collection	83%	17%	\$25,360	\$1,218	104%	\$20,933	\$4,257
19	J 2005 PFAS WTP WELL 7 REHAB	Wells	Collection	83%	17%	\$31,590	\$1,517	104%	\$26,076	\$5,303
20	J 2005 PFAS WTP WELL 12 REHAB	Wells	Collection	83%	17%	\$13,433	\$645	104%	\$11,088	\$2,255
21	J0922#22 WELL 22 EQUIPPING (WELLS)	Wells	Collection	83%	17%	\$845,315	\$0	100%	\$702,457	\$142,858
22	WELL NO. 12	Wells	Collection	83%	17%	\$13,366	\$13,366	1647%	\$0	\$0
23	WELL NO. 7	Wells	Collection	83%	17%	\$15,403	\$15,403	565%	\$0	\$0
24	REACTIVATION OF WELL #9	Wells	Collection	83%	17%	\$21,553	\$21,553	452%	\$0	\$0
25	OPER. SUPERINTENDENT'S OFFICE	General	General	83%	17%	\$3,450	\$3,149	300%	\$752	\$153
26	J8954-Plant No. 1 Masterplan	General	General	83%	17%	\$724,651	\$471,023	229%	\$483,168	\$98,261
27	J9711- Zone 3 to 4 Booster	Pumping	Collection	83%	17%	\$1,382,755	\$739,255	203%	\$1,084,140	\$220,480

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
28	J0004-Paso Fino Booster, Pulte	Pumping	Collection	83%	17%	\$1,078,126	\$496,388	175%	\$846,434	\$172,138
29	J0505-Lakeview Booster Pump Station	Pumping	Collection	83%	17%	\$2,667,539	\$1,011,401	158%	\$2,179,408	\$443,223
30	J2000-28 - Santiago BPS (Pump Station)	Pumping	Collection	83%	17%	\$130,409	\$42,383	150%	\$109,453	\$22,259
31	J2008-14 Highland Booster Stn Structure	Pumping	Collection	83%	17%	\$3,321,806	\$920,322	142%	\$2,836,844	\$576,925
32	J 1937 Highland PRS (Vault Hatch)	Pumping	Collection	83%	17%	\$9,590	\$1,162	118%	\$8,289	\$1,686
33	J0817B YL Blvd Pump Station Project	Pumping	Collection	83%	17%	\$667,520	\$155,755	135%	\$575,144	\$116,966
34	J1011B Fairmont BPS (Bldg)	Pumping	Collection	83%	17%	\$3,743,252	\$467,907	120%	\$3,274,404	\$665,911
35	J1928 FAIRMONT BPS/RSVR IMPROVEMENTS	Pumping	Collection	83%	17%	\$113,824	\$17,074	112%	\$89,930	\$18,289
36	J 2005 PFAS WTP BOOSTER PS BLDG	Pumping	Collection	83%	17%	\$4,699,424	\$214,155	104%	\$3,889,014	\$790,903
37	J2139 BRYANT RANCH SITE SECURITY	General	General	83%	17%	\$53,709	\$448	100%	\$44,261	\$9,001
38	PLANT NO.2 GAS BOOSTER	Pumping	Collection	83%	17%	\$92,151	\$92,151	565%	\$0	\$0
39	PUMPING STA.AND RESERVOIR NO.3	Pumping	Collection	83%	17%	\$67,733	\$67,733	672%	\$0	\$0
40	REPAIR ITEMS ON WELL #7	Wells	Collection	83%	17%	\$9,262	\$9,262	294%	\$0	\$0
41	PUMP, HOSES, TRAP & FILTERS	Pumping	Collection	83%	17%	\$5,332	\$5,332	287%	\$0	\$0
42	REBUILT OLDS ENGINE	General	General	83%	17%	\$1,354	\$1,354	281%	\$0	\$0
43	REBUILT OLDS HEAD	General	General	83%	17%	\$781	\$781	281%	\$0	\$0
44	B-30 REMOTE	General	General	83%	17%	\$9,044	\$9,044	272%	\$0	\$0
45	B-30 REMOTE	General	General	83%	17%	\$7,318	\$7,318	272%	\$0	\$0
46	9/95 CLOSED JOB 9402	T&D	Collection	83%	17%	\$95,151	\$95,151	241%	\$0	\$0
47	J0004-Pasa Fino Booster equipment	Pumping	Collection	83%	17%	\$1,078,126	\$992,775	175%	\$124,188	\$25,256
48	J0505-Lakeview BPS	Pumping	Collection	83%	17%	\$3,261,216	\$2,473,089	158%	\$1,037,142	\$210,922
49	J2000-28 - Santiago BPS (Pump Equip)	Pumping	Collection	83%	17%	\$180,738	\$117,480	150%	\$78,656	\$15,996
50	J2010-25 - Hidden Hills Mix Sys (Pump Eq)	Pumping	Collection	83%	17%	\$12,028	\$12,028	150%	\$0	\$0
51	J2008-13-Well #12 Mod (Pump)	Wells	Collection	83%	17%	\$59,476	\$59,476	150%	\$0	\$0
52	Motor-Santiago Pump Station (R/R/R)	Pumping	Collection	83%	17%	\$9,720	\$5,913	146%	\$4,613	\$938
53	Santiago Booster VFD	Pumping	Collection	83%	17%	\$9,828	\$9,828	146%	\$0	\$0
54	J0711-Well 20 (Motor)	Wells	Collection	83%	17%	\$405,043	\$405,043	142%	\$0	\$0
55	J0711-Well 20 (Pump Control Valves)	Wells	Collection	83%	17%	\$40,920	\$40,920	142%	\$0	\$0

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
56	j2008-14 Highland Booster Station Replac	Pumping	Collection	83%	17%	\$2,707,939	\$1,500,495	142%	\$1,426,339	\$290,073
57	J0817B YL Blvd Pump Stn Project	Pumping	Collection	83%	17%	\$612,824	\$285,984	135%	\$367,316	\$74,701
58	J0922 #21-Well Head Equip Proj (Pumping)	Wells	Collection	83%	17%	\$649,987	\$454,991	126%	\$204,817	\$41,653
59	Well 1 Pump	Wells	Collection	83%	17%	\$48,324	\$31,008	123%	\$17,654	\$3,590
60	J1011B Fairmont BPS (Pumping Equip)	Pumping	Collection	83%	17%	\$1,524,300	\$762,150	120%	\$761,931	\$154,953
61	J1830 Well #7 Rehabilitation	Wells	Collection	83%	17%	\$267,901	\$267,901	120%	\$0	\$0
62	J1837 Well #10 Rehabilitation	Wells	Collection	83%	17%	\$66,505	\$66,505	120%	\$0	\$0
63	J1910 Well #18 Gas Engine Rebuild	Wells	Collection	83%	17%	\$74,620	\$74,620	120%	\$0	\$0
64	J1911 Well #5 Rebuild	Wells	Collection	83%	17%	\$66,268	\$66,268	120%	\$0	\$0
65	LAKEVIEW PUMP STN 12" VALVE REPL	Pumping	Collection	83%	17%	\$31,040	\$6,208	104%	\$21,531	\$4,379
66	J 2005 PFAS WTP BOOSTER PUMPS	Pumping	Collection	83%	17%	\$1,971,297	\$212,364	104%	\$1,525,107	\$310,159
67	J2241 WELL #7 CLA-VAL REPLACEMENT	Wells	Collection	83%	17%	\$20,866	\$2,261	102%	\$15,708	\$3,195
68	J2242 WELL #12 CLA-VAL REPLACEMENT	Wells	Collection	83%	17%	\$20,781	\$2,251	102%	\$15,644	\$3,182
69	J2243 WELL #18 CLA-VAL REPLACEMENT	Wells	Collection	83%	17%	\$20,773	\$2,250	102%	\$15,638	\$3,180
70	J2319 WELL 20 REHABILITATION	Wells	Collection	83%	17%	\$155,438	\$1,295	100%	\$128,093	\$26,050
71	J0922#22 WELL 22 EQUIPPING (PUMP EQ)	Wells	Collection	83%	17%	\$1,111,782	\$0	100%	\$923,891	\$187,891
72	TIMBER RIDGE FLOW METERS	Meter Maintenance	Collection	83%	17%	\$10,632	\$10,632	150%	\$0	\$0
73	ELK MTN PLC	General	General	83%	17%	\$8,600	\$8,600	150%	\$0	\$0
74	J2003-09 - Highland Res (Control System)	General	General	83%	17%	\$594,673	\$594,673	150%	\$0	\$0
75	J2000-28 - Santiago BPS (Control System)	Pumping	Collection	83%	17%	\$222,475	\$222,475	150%	\$0	\$0
76	J2000-28 - Hidden Hills Res(Control Sys)	General	General	83%	17%	\$413,167	\$413,167	150%	\$0	\$0
77	J2009-06 Anaheim Inter-Willow (Control)	General	General	83%	17%	\$11,146	\$11,146	150%	\$0	\$0
78	J2010-25-Hidden Hills Mix Sys (Control)	General	General	83%	17%	\$48,111	\$48,111	150%	\$0	\$0
79	J2008-13-Well #12 Mod (Controls)	Wells	Collection	83%	17%	\$45,454	\$45,454	150%	\$0	\$0
80	Bryant Ranch PLC	General	General	83%	17%	\$13,761	\$13,761	146%	\$0	\$0
81	Box Canyon Flowmeter	Meter Maintenance	Collection	83%	17%	\$9,481	\$9,481	146%	\$0	\$0
82	J0711-Well 20 (Controls)	Wells	Collection	83%	17%	\$571,214	\$571,214	142%	\$0	\$0

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
83	J1108-Timber Ridge PRS (Controls)	Pumping	Collection	83%	17%	\$32,187	\$32,187	142%	\$0	\$0
84	PLC CONTROL SYSTEM / WELL 5	Wells	Collection	83%	17%	\$8,621	\$8,621	142%	\$0	\$0
85	PASO FINO PLC	General	General	83%	17%	\$22,885	\$22,885	138%	\$0	\$0
86	TIMBER RIDGE PLC	General	General	83%	17%	\$6,020	\$6,020	138%	\$0	\$0
87	TIMBER RIDGE PLC PANEL	General	General	83%	17%	\$11,281	\$11,281	131%	\$0	\$0
88	J0817B YL Blvd Pump Stn (Ctrl Systems)	Pumping	Collection	83%	17%	\$600,861	\$600,861	135%	\$0	\$0
89	J08-14B Highland Boost Stn Upgrd Ph II	Pumping	Collection	83%	17%	\$19,621	\$19,621	135%	\$0	\$0
90	J0922 #21-Well Head Equip Proj (CtrlSys)	Wells	Collection	83%	17%	\$692,123	\$692,123	126%	\$0	\$0
91	J1806 Well 10PLC/RTU Replacement	Wells	Collection	83%	17%	\$12,098	\$12,098	123%	\$0	\$0
92	J1817 Camino de Bryant PLC/RTU Replacemt	T&D	Collection	83%	17%	\$7,569	\$7,569	123%	\$0	\$0
93	J1011B Fairmont BPS (Control Sys)	Pumping	Collection	83%	17%	\$2,157,900	\$1,541,357	120%	\$616,366	\$125,349
94	J 1411 PRS REHAB PH II (BRYANT RANCH)	Pumping	Collection	83%	17%	\$10,603	\$7,574	120%	\$3,029	\$616
95	J 1901 Well 12 RTU Replacement	Wells	Collection	83%	17%	\$14,722	\$11,777	118%	\$2,896	\$589
96	J 1902 Well 7 RTU Replacement	Wells	Collection	83%	17%	\$16,684	\$13,347	118%	\$3,282	\$667
97	J0922#22 WELL 22 EQUIPPING (CTRL SYS)	Wells	Collection	83%	17%	\$609,594	\$0	100%	\$506,573	\$103,021
98	6/97 closed job 9136	T&D	Collection	83%	17%	\$63,554	\$63,554	233%	\$0	\$0
99	Close J9517 HB - WSA,Shell,ID1	Treatment	Collection	83%	17%	\$269,973	\$269,973	208%	\$0	\$0
100	J0207-OSHG water treatment structure	Treatment	Collection	83%	17%	\$193,988	\$89,719	175%	\$151,711	\$30,853
101	J 2005 PFAS WTP CHLORINATION BLDG	Treatment	Collection	83%	17%	\$356,078	\$6,504	104%	\$303,103	\$61,642
102	J0207-OSHG water treatment equipment	Treatment	Collection	83%	17%	\$15,519	\$14,355	175%	\$1,694	\$344
103	J2009-17-Bryant Reserv Tank Mixer	Storage	Collection	83%	17%	\$87,842	\$87,842	150%	\$0	\$0
104	J2010-25-HiddenHills Mix Sys (Wtr Trmt)	Treatment	Collection	83%	17%	\$36,083	\$36,083	150%	\$0	\$0
105	J1423 Richfield Rd Pipeline (ChlorSys)	T&D	Collection	83%	17%	\$57,431	\$44,868	123%	\$12,808	\$2,605
106	J1733 Camino de Bryant Res Chem Sys	Treatment	Collection	83%	17%	\$36,542	\$27,407	123%	\$9,314	\$1,894
107	J1734 Hidden Hills Reservoir Chem System	Storage	Collection	83%	17%	\$35,463	\$26,597	123%	\$9,039	\$1,838
108	J 2005 PFAS WTP PREFILTERS	Treatment	Collection	83%	17%	\$1,633,727	\$156,907	104%	\$1,280,497	\$260,413
109	J 2005 PFAS WTP IX VESSELS	Treatment	Collection	83%	17%	\$9,632,995	\$925,177	104%	\$7,550,232	\$1,535,480
110	J 2005 PFAS WTP IX VESSELS PIPES	T&D	Collection	83%	17%	\$1,705,190	\$81,885	104%	\$1,407,508	\$286,243

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
111	J 2005 PFAS WTP WATER SOFTENER SYS	Treatment	Collection	83%	17%	\$19,621	\$2,816	104%	\$14,570	\$2,963
112	J 2005 PFAS WTP BRINE TANK	Storage	Collection	83%	17%	\$96,111	\$10,370	104%	\$74,343	\$15,119
113	J 2005 PFAS WTP CHLORINE GENERATOR	Treatment	Collection	83%	17%	\$871,643	\$95,108	104%	\$673,305	\$136,929
114	J 2005 PFAS WTP CHEMICAL TANKS	Storage	Collection	83%	17%	\$578,057	\$84,050	104%	\$428,335	\$87,110
115	J 2005 PFAS WTP CHEM METERING PUMPS	Pumping	Collection	83%	17%	\$68,421	\$9,977	104%	\$50,675	\$10,306
116	5/97 closed jobs	T&D	Collection	83%	17%	\$28,683	\$28,683	233%	\$0	\$0
117	PRESSURE REDUCING STAS. #1, #2	Pumping	Collection	83%	17%	\$14,583	\$14,583	1556%	\$0	\$0
118	PRESSURE REDUCING STA. #13	Pumping	Collection	83%	17%	\$9,860	\$9,860	327%	\$0	\$0
119	PRESSURE REDUCING STATION	Pumping	Collection	83%	17%	\$2,738	\$2,738	324%	\$0	\$0
120	PRESSURE REDUCING STATION	Pumping	Collection	83%	17%	\$14,912	\$9,071	300%	\$14,577	\$2,964
121	Pressure reducing sta.-job8948	Pumping	Collection	83%	17%	\$33,300	\$33,300	248%	\$0	\$0
122	Closed job 9312 - FEMA	T&D	Collection	83%	17%	\$131,884	\$131,884	248%	\$0	\$0
123	Del Rey pressure cntl conduit	Pumping	Collection	83%	17%	\$19,824	\$19,824	241%	\$0	\$0
124	J8944-6/01, Pressure Reducing Stat.	Pumping	Collection	83%	17%	\$111,006	\$102,126	214%	\$15,790	\$3,211
125	Closed J0026, Valley View PRS	Pumping	Collection	83%	17%	\$73,095	\$62,861	203%	\$17,240	\$3,506
126	PRESSURE REDUCING STA. #4	Pumping	Collection	83%	17%	\$8,260	\$8,260	1450%	\$0	\$0
127	J9915-Pressure Reducing Sta.zone3to4	Pumping	Collection	83%	17%	\$120,953	\$103,213	203%	\$29,887	\$6,078
128	J0003-Pressure Reducing Sta.Zone4to3	Pumping	Collection	83%	17%	\$49,671	\$42,386	203%	\$12,274	\$2,496
129	J0215-Water facil structure,Z5 main	T&D	Collection	83%	17%	\$150,163	\$110,620	175%	\$57,536	\$11,701
130	J0004-OC89 turnout, structure	T&D	Collection	83%	17%	\$453,121	\$333,799	175%	\$173,614	\$35,308
131	Pressure Reduc.Sta,J0402,Toll	Pumping	Collection	83%	17%	\$67,953	\$43,943	163%	\$32,585	\$6,627
132	J0901-San Antonio PRS	Pumping	Collection	83%	17%	\$337,570	\$189,039	154%	\$190,373	\$38,716
133	J2004-25 - PRS - Shapell Industries	Pumping	Collection	83%	17%	\$130,650	\$67,938	150%	\$77,977	\$15,858
134	J2009-03 Emerg PO Facility-Eagles Nest D	T&D	Collection	83%	17%	\$75,472	\$39,245	150%	\$45,044	\$9,161
135	J2009-03 Emer PO Facility-Aviemore Dr.	T&D	Collection	83%	17%	\$43,152	\$22,439	150%	\$25,755	\$5,238
136	J2009-03 Emer PO Facility-Trentino Dr.	T&D	Collection	83%	17%	\$102,442	\$53,270	150%	\$61,141	\$12,434
137	PRESSURE REDUCING STA. #5	Pumping	Collection	83%	17%	\$3,313	\$3,313	672%	\$0	\$0
138	J2009-06 Anaheim Inter-Crystal (Struct)	T&D	Collection	83%	17%	\$34,395	\$17,885	150%	\$20,528	\$4,175

Yorba Linda Water District
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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
139	J2009-06 Anaheim Inter-Willow (Struct)	T&D	Collection	83%	17%	\$33,545	\$17,443	150%	\$20,021	\$4,072
140	J1108-Camino de Bryant PRS	Pumping	Collection	83%	17%	\$91,660	\$41,247	142%	\$59,552	\$12,111
141	J1108-Van Buren PRS	Pumping	Collection	83%	17%	\$106,056	\$47,725	142%	\$68,906	\$14,013
142	J1108-Jefferson PRS	Pumping	Collection	83%	17%	\$90,311	\$40,640	142%	\$58,676	\$11,933
143	J1108-Timber Ridge PRS	Pumping	Collection	83%	17%	\$80,937	\$36,422	142%	\$52,586	\$10,694
144	J 1011B Fairmont BPS Landscape	Pumping	Collection	83%	17%	\$64,182	\$10,269	118%	\$53,029	\$10,785
145	J1011B Fairmont BPS (Pipeline)	T&D	Collection	83%	17%	\$1,270,707	\$158,838	120%	\$1,111,549	\$226,054
146	J 1411 PRS REHAB PH II (HAMER)	Pumping	Collection	83%	17%	\$26,892	\$5,378	120%	\$21,507	\$4,374
147	J 1411 PRS REHAB PH II (KILT)	Pumping	Collection	83%	17%	\$141,188	\$28,238	120%	\$112,918	\$22,964
148	J 1411 PRS REHAB PH II (FOXTAIL)	Pumping	Collection	83%	17%	\$22,037	\$4,407	120%	\$17,625	\$3,584
149	PRESSURE REDUCING STA. #6	Pumping	Collection	83%	17%	\$7,350	\$7,350	716%	\$0	\$0
150	J 1411 PRS REHAB PH II (TIBURON)	Pumping	Collection	83%	17%	\$18,627	\$3,725	120%	\$14,897	\$3,030
151	J 1411 PRS REHAB PH II (BRYANT RANCH)	Pumping	Collection	83%	17%	\$311,397	\$62,279	120%	\$249,046	\$50,648
152	J 1937 Highland PRS (Vault)	Pumping	Collection	83%	17%	\$233,757	\$37,401	118%	\$193,138	\$39,278
153	J 2019-41 FIRE HARDENING @ SANTIAGO	Fire Protection	Collection	83%	17%	\$70,613	\$10,886	112%	\$55,517	\$11,290
154	J 2020-18 FIRE HARDENING @ CAMINO DE BRY	Fire Protection	Collection	83%	17%	\$29,052	\$4,479	112%	\$22,841	\$4,645
155	J2208 RCHFLD IMP-BLDG2 FIRE SUPPRESSION	Fire Protection	Collection	83%	17%	\$29,070	\$2,907	104%	\$22,685	\$4,613
156	J1828 STONEHAVEN 12" VALVES	T&D	Collection	83%	17%	\$13,613	\$340	102%	\$11,206	\$2,279
157	J1828 STONEHAVEN 12" PVC WTRLINE	T&D	Collection	83%	17%	\$538,941	\$13,474	102%	\$443,635	\$90,221
158	J1828 STONEHAVEN 8" PVC WATERLINE	T&D	Collection	83%	17%	\$21,497	\$860	102%	\$17,423	\$3,543
159	J1828 STONEHAVEN AIR VAC ASSY	T&D	Collection	83%	17%	\$12,733	\$318	102%	\$10,481	\$2,132
160	J1828 STONEHAVEN BLOW OFF ASSYS	T&D	Collection	83%	17%	\$19,271	\$482	102%	\$15,863	\$3,226
161	PRESSURE REDUCING STA. #7	Pumping	Collection	83%	17%	\$2,137	\$2,137	716%	\$0	\$0
162	J2140 RESILIENCY IMP/DIST FAC-SRVR REC	Fire Protection	Collection	83%	17%	\$83,700	\$349	100%	\$69,265	\$14,086
163	J0922#22 WELL 22 EQUIPPING (MAINS)	Wells	Collection	83%	17%	\$629,480	\$0	100%	\$523,098	\$106,382
164	Pressure Reducing Station #10	Pumping	Collection	83%	17%	\$1,653	\$1,653	716%	\$0	\$0
165	J1120 Waterline Repl Ph II PRS-Cresthill	T&D	Collection	83%	17%	\$148,127	\$56,288	138%	\$105,622	\$21,480
166	PRESSURE REDUCING STA. #12	Pumping	Collection	83%	17%	\$3,086	\$3,086	527%	\$0	\$0

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
167	J1120 Waterline Repl Ph II (PRS-Sunwood)	T&D	Collection	83%	17%	\$127,846	\$48,581	138%	\$91,161	\$18,539
168	PRESSURE REDUCING STATION	Pumping	Collection	83%	17%	\$4,193	\$4,193	334%	\$0	\$0
169	RESERVOIR #1	Storage	Collection	83%	17%	\$97,723	\$97,723	1647%	\$0	\$0
170	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$29,700	\$10,296	229%	\$36,965	\$7,518
171	J9711, Zone 3 reservoir	Storage	Collection	83%	17%	\$2,478,231	\$707,673	203%	\$2,982,959	\$606,640
172	J9711, Zone 4 reservoir	Storage	Collection	83%	17%	\$2,468,133	\$704,789	203%	\$2,970,804	\$604,168
173	Quarterhorse Reservoir, J0004	Storage	Collection	83%	17%	\$4,275,439	\$1,049,858	175%	\$4,693,242	\$954,458
174	Quarterhorse Reservoir J0316	Storage	Collection	83%	17%	\$5,403,223	\$1,314,784	175%	\$5,948,706	\$1,209,780
175	J0704-Lakeview Reservoir	Storage	Collection	83%	17%	\$13,262,481	\$2,646,451	158%	\$13,970,247	\$2,841,110
176	J2003-09 - Highland Reservoir	Storage	Collection	83%	17%	\$11,878,010	\$1,544,141	150%	\$12,849,269	\$2,613,138
177	J1823 Hidden Hills Landscape Mitigation	T&D	Collection	83%	17%	\$148,672	\$148,672	120%	\$0	\$0
178	J2000-28 - Hidden Hills Reservoir	Storage	Collection	83%	17%	\$5,991,971	\$778,956	150%	\$6,481,932	\$1,318,221
179	J1312 Elk Mountain Tank Replacement	Storage	Collection	83%	17%	\$81,038	\$15,262	135%	\$73,922	\$15,033
180	J1011B Fairmont BPS (Reservoir)	Storage	Collection	83%	17%	\$55,846	\$3,723	120%	\$52,108	\$10,597
181	RESERVOIR #1-PIPE, ELEC.EQUIP.	Storage	Collection	83%	17%	\$32,650	\$32,650	1602%	\$0	\$0
182	J1936 Heli-Hydrant @ Santiago Reservoir	Storage	Collection	83%	17%	\$101,639	\$8,639	118%	\$91,476	\$18,603
183	J2111 CAMINO DE BRYANT HELI-HYDRANT	Fire Protection	Collection	83%	17%	\$400,628	\$22,702	112%	\$351,286	\$71,441
184	J 2005 PFAS WTP SURGE TANK	Storage	Collection	83%	17%	\$396,327	\$42,468	104%	\$306,819	\$62,397
185	J 2005 PFAS WTP WELL 20 SURGE TANK	Wells	Collection	83%	17%	\$140,773	\$13,520	104%	\$110,336	\$22,439
186	J 2005 PFAS WTP WELL 21 SURGE TANK	Wells	Collection	83%	17%	\$140,773	\$13,520	104%	\$110,336	\$22,439
187	2 STEEL TANKS, RES.#2; INSTALL	Storage	Collection	83%	17%	\$204,765	\$204,765	1602%	\$0	\$0
188	RESERVOIR #1 - VALVES	Storage	Collection	83%	17%	\$10,000	\$10,000	1602%	\$0	\$0
189	RESERVOIR #3	Storage	Collection	83%	17%	\$1,076,231	\$724,661	672%	\$1,962,827	\$399,177
190	ADD CLAMP, LADDER TO RESERVOIR	Storage	Collection	83%	17%	\$4,766	\$4,766	300%	\$0	\$0
191	FULLY DEPRECIATED ASSETS	T&D	Collection	83%	17%	\$13,139	\$13,139	527%	\$0	\$0
192	PIPE	T&D	Collection	83%	17%	\$3,264,483	\$2,387,873	1069%	\$7,790,539	\$1,584,351
193	PIPE	T&D	Collection	83%	17%	\$504	\$478	1069%	\$235	\$48
194	11/02 closed jobs 9809,9827	T&D	Collection	83%	17%	\$120,350	\$64,939	203%	\$93,354	\$18,985

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
195	Closed J0116, J0026	T&D	Collection	83%	17%	\$451,421	\$242,638	203%	\$351,748	\$71,534
196	J9711 36" pipeline from OC51	T&D	Collection	83%	17%	\$140,612	\$75,286	203%	\$110,059	\$22,382
197	J9915-Zone 3 18" transmission main	T&D	Collection	83%	17%	\$477,599	\$254,720	203%	\$375,497	\$76,364
198	J9915-Zone 3 16" transmission main	T&D	Collection	83%	17%	\$385,808	\$205,765	203%	\$303,329	\$61,688
199	J0003-Zone 4 36" transmission main	T&D	Collection	83%	17%	\$672,408	\$358,622	203%	\$528,653	\$107,512
200	4/03 Closed jobs 0021, 0033	T&D	Collection	83%	17%	\$53,087	\$28,092	203%	\$42,110	\$8,564
201	5/03 closed jobs 9911, 0201	T&D	Collection	83%	17%	\$21,170	\$11,158	203%	\$16,867	\$3,430
202	8/03 closed job 0025, Wm Lyon	T&D	Collection	83%	17%	\$38,262	\$19,928	203%	\$30,888	\$6,282
203	Jobs 0024, 0101,0036, 9507	T&D	Collection	83%	17%	\$234,296	\$121,541	203%	\$189,964	\$38,633
204	PIPE	T&D	Collection	83%	17%	\$286,074	\$181,184	527%	\$459,211	\$93,389
205	PIPE	T&D	Collection	83%	17%	\$1,181	\$746	527%	\$1,906	\$388
206	10/03 Closed J 0019,0020,9901	T&D	Collection	83%	17%	\$362,929	\$187,513	191%	\$278,046	\$56,546
207	11/04 close 0102, 9707 Z3 VdV	T&D	Collection	83%	17%	\$1,786,045	\$874,418	182%	\$1,380,756	\$280,802
208	3/05 clos.J9228,0017,0018,0113	T&D	Collection	83%	17%	\$306,691	\$148,234	182%	\$240,000	\$48,809
209	Jobs 0015, 0127, 0115, 0128, 0202, 0306	T&D	Collection	83%	17%	\$275,102	\$132,393	182%	\$216,148	\$43,958
210	6/05 closed job 0310, AHP	T&D	Collection	83%	17%	\$35,811	\$17,010	182%	\$28,476	\$5,791
211	Cls J0209, 0311, 0205 thru6/04	T&D	Collection	83%	17%	\$472,717	\$218,632	175%	\$369,696	\$75,185
212	J0215 Pulte,zone 5 trans main	T&D	Collection	83%	17%	\$541,627	\$249,374	175%	\$425,230	\$86,478
213	OC89 turnout, pipe J0004 Pulte	T&D	Collection	83%	17%	\$113,910	\$52,446	175%	\$89,430	\$18,187
214	J1108-Jefferson PRS (Pipes)	T&D	Collection	83%	17%	\$53,854	\$24,234	142%	\$34,989	\$7,116
215	J0125, Pulte, zone 3 & 4 pipe	T&D	Collection	83%	17%	\$770,989	\$354,977	175%	\$605,302	\$123,099
216	3/06 closed job 0010,0041,0113	T&D	Collection	83%	17%	\$129,647	\$59,152	175%	\$102,572	\$20,860
217	PIPE	T&D	Collection	83%	17%	\$626,960	\$388,719	489%	\$967,877	\$196,836
218	PIPE	T&D	Collection	83%	17%	\$67	\$39	489%	\$115	\$23
219	4/06 closed job 0408,0233,0234	T&D	Collection	83%	17%	\$1,141,555	\$518,453	175%	\$906,618	\$184,378
220	Cls J9804 YL pipe,Hghld-Bastan	T&D	Collection	83%	17%	\$2,834,581	\$1,281,467	175%	\$2,259,792	\$459,571
221	Close job 0227, Pulte	T&D	Collection	83%	17%	\$341,950	\$153,878	175%	\$273,647	\$55,651
222	Close J0231,VdV,Bastanchury	T&D	Collection	83%	17%	\$945,748	\$423,616	175%	\$759,705	\$154,500

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223	3/07 closed job:0002,9913,0412	T&D	Collection	83%	17%	\$113,744	\$49,052	170%	\$91,587	\$18,626
224	0212,0224,0418,0514, 0519, 0423	T&D	Collection	83%	17%	\$341,311	\$146,479	170%	\$275,831	\$56,095
225	6/07 Close J0424,S&S 12"/main	T&D	Collection	83%	17%	\$220,047	\$93,520	170%	\$179,129	\$36,429
226	4/08 job closings	T&D	Collection	83%	17%	\$1,526,666	\$617,028	163%	\$1,234,499	\$251,058
227	J0406, 0130, 0307, 0419, 0601, 0009	T&D	Collection	83%	17%	\$303,346	\$121,970	163%	\$246,150	\$50,059
228	J0404,9806,9820,9821,9316,9801,9828,9910	T&D	Collection	83%	17%	\$732,606	\$279,306	158%	\$596,524	\$121,314
229	CLOSED JOBS 78-79	T&D	Collection	83%	17%	\$280,914	\$170,417	452%	\$414,972	\$84,392
230	J0515, J0618	T&D	Collection	83%	17%	\$2,046,564	\$780,252	158%	\$1,666,412	\$338,896
231	J0328-06/09 Closed Job	T&D	Collection	83%	17%	\$262,079	\$98,269	158%	\$215,567	\$43,840
232	J0401-Zone 4 36" - Lakeview Ave.	T&D	Collection	83%	17%	\$633,968	\$235,096	158%	\$524,898	\$106,748
233	J0414-Zone 3 - 12" TM /Zone 4 -36" TM	T&D	Collection	83%	17%	\$2,451,562	\$909,121	158%	\$2,029,787	\$412,795
234	J0421-Zone 3 - 18" TM / Zone 4 - 36" TM	T&D	Collection	83%	17%	\$3,351,686	\$1,241,650	158%	\$2,776,719	\$564,697
235	J0612-Via Del Run - 23700/23720	T&D	Collection	83%	17%	\$14,113	\$5,234	158%	\$11,685	\$2,376
236	J0613-Casson Dr. 5802/5846	T&D	Collection	83%	17%	\$60,723	\$22,518	158%	\$50,276	\$10,224
237	J0705-Plumosa Dr - 4672	T&D	Collection	83%	17%	\$36,300	\$13,461	158%	\$30,055	\$6,112
238	J9603-Imperial Hwy-Water Pipeline Improv	T&D	Collection	83%	17%	\$148,351	\$81,284	208%	\$115,687	\$23,527
239	J0014-Hacienda Lane & Deville Dr	T&D	Collection	83%	17%	\$39,740	\$21,112	203%	\$31,384	\$6,383
240	CLOSED 79-80	T&D	Collection	83%	17%	\$285,614	\$169,465	419%	\$404,667	\$82,297
241	J0107-Plumosa Dr. Valve Replacement	T&D	Collection	83%	17%	\$22,368	\$12,908	214%	\$16,819	\$3,421
242	J0205-Well #19 - Temp Storage Program	Wells	Collection	83%	17%	\$1,243,884	\$489,780	163%	\$1,023,419	\$208,131
243	J0223-Pipeline Abandonment	T&D	Collection	83%	17%	\$78,159	\$39,079	191%	\$61,943	\$12,597
244	J0301-Denver Ave/Bastanchury	T&D	Collection	83%	17%	\$30,140	\$15,949	203%	\$23,908	\$4,862
245	J0302-18" Valve-Imperial Hwy/VV Blvd	T&D	Collection	83%	17%	\$21,428	\$11,339	203%	\$16,998	\$3,457
246	J0409-Valve Replace-Yorba Linda Blvd	T&D	Collection	83%	17%	\$74,966	\$37,483	191%	\$59,413	\$12,083
247	J0502-Plumosa Storm Drain	T&D	Collection	83%	17%	\$46,549	\$21,820	182%	\$37,455	\$7,617
248	J0507-Valve Replace-Yorba Linda Blvd	T&D	Collection	83%	17%	\$30,857	\$14,657	182%	\$24,536	\$4,990
249	J0508-Thagard Way-Pipe Repair	T&D	Collection	83%	17%	\$183,152	\$82,418	175%	\$146,568	\$29,807
250	J0611-Gardenia Reservoir-Check Valve Ins	Storage	Collection	83%	17%	\$28,743	\$12,575	175%	\$23,524	\$4,784

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251	CLOSED JOBS 80-81	T&D	Collection	83%	17%	\$331,332	\$240,205	384%	\$290,725	\$59,124
252	J0623-Messiah Lutheran - 17343 YL Blvd	T&D	Collection	83%	17%	\$10,252	\$4,122	163%	\$8,319	\$1,692
253	J0624-Miraloma/Richfield-Valve Replace	T&D	Collection	83%	17%	\$36,519	\$15,444	170%	\$29,836	\$6,068
254	J0630-Rose Med Plaza-1325 Rose Dr.	T&D	Collection	83%	17%	\$26,097	\$10,221	163%	\$21,545	\$4,382
255	J0712-Friendship Baptist-17141 Bastenchu	T&D	Collection	83%	17%	\$43,208	\$16,293	158%	\$35,419	\$7,203
256	J0606-YL Blvd/Kellogg-Adams&Sepulveda	T&D	Collection	83%	17%	\$101,141	\$34,767	154%	\$85,072	\$17,301
257	J0710-Zone 4 Reconfiguration	T&D	Collection	83%	17%	\$1,825,296	\$627,108	154%	\$1,535,729	\$312,319
258	J2005-20 - Water Mains - Bryan Krueger	T&D	Collection	83%	17%	\$5,258	\$1,367	150%	\$4,838	\$984
259	J2009-08 - Vista del Verde Valve Replace	T&D	Collection	83%	17%	\$462,804	\$150,411	150%	\$388,433	\$78,995
260	J2009-06 Anaheim Inter-Fairbury (Pipes)	T&D	Collection	83%	17%	\$8,067	\$4,195	150%	\$4,815	\$979
261	J2009-06 Anaheim Inter-Crystal (Pipes)	T&D	Collection	83%	17%	\$37,278	\$19,385	150%	\$22,249	\$4,525
262	CLOSED JOBS 81-82	T&D	Collection	83%	17%	\$410,443	\$290,730	355%	\$352,963	\$71,782
263	J2009-06 Anaheim Inter-Willow (Pipes)	T&D	Collection	83%	17%	\$80,230	\$41,719	150%	\$47,884	\$9,738
264	J2010-12 - Plumosa Drive (Pipes)	T&D	Collection	83%	17%	\$756,052	\$231,397	146%	\$635,683	\$129,278
265	J2010-12 - Plumosa Drive (Valves)	T&D	Collection	83%	17%	\$48,617	\$14,880	146%	\$40,877	\$8,313
266	J2011-19 - 10"BFV-VillageCtr/ViaDelLeon	T&D	Collection	83%	17%	\$20,173	\$6,094	146%	\$17,058	\$3,469
267	J2010-27 BMI Withholdings/YL MED PLAZA	T&D	Collection	83%	17%	\$35,315	\$8,755	138%	\$30,546	\$6,212
268	J2010-06-Ohio St Pipeline Replace(Pipes)	T&D	Collection	83%	17%	\$1,382,738	\$414,821	146%	\$1,172,747	\$238,500
269	J2010-06-Ohio St. PipelineReplace(Valve)	T&D	Collection	83%	17%	\$141,753	\$42,526	146%	\$120,226	\$24,450
270	J2005-23 Toll Brothers - Water Mains	T&D	Collection	83%	17%	\$68,635	\$19,590	142%	\$57,937	\$11,783
271	J2005-24 Toll Brothers - Water Mains	T&D	Collection	83%	17%	\$175,883	\$52,032	146%	\$150,060	\$30,517
272	J0711-Well 20 (Pipes)	Wells	Collection	83%	17%	\$356,276	\$100,203	142%	\$302,496	\$61,518
273	CLOSED JOBS 82-83	T&D	Collection	83%	17%	\$395,965	\$273,877	334%	\$338,633	\$68,867
274	J0711-Well 20 (Valves)	Wells	Collection	83%	17%	\$40,754	\$11,462	142%	\$34,602	\$7,037
275	J1108-Camino de Bryant PRS (Pipes)	T&D	Collection	83%	17%	\$72,590	\$32,666	142%	\$47,162	\$9,591
276	J1108-Camino de Bryant PRS (Valves)	Pumping	Collection	83%	17%	\$39,633	\$11,147	142%	\$33,650	\$6,843
277	J1108-Van Buren PRS (Pipes)	T&D	Collection	83%	17%	\$52,749	\$23,737	142%	\$34,271	\$6,970
278	J1108-Van Buren PRS (Valves)	Pumping	Collection	83%	17%	\$10,366	\$2,916	142%	\$8,802	\$1,790

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279	J1108-Jefferson PRS (Valves)	Pumping	Collection	83%	17%	\$8,665	\$2,437	142%	\$7,357	\$1,496
280	J1108-Timber Ridge PRS (Pipes)	T&D	Collection	83%	17%	\$151,473	\$68,163	142%	\$98,413	\$20,014
281	J1108-Timber Ridge PRS (Valves)	Pumping	Collection	83%	17%	\$70,636	\$19,866	142%	\$59,974	\$12,197
282	J1011-Fairmont Reservoir (Valves)	Storage	Collection	83%	17%	\$308,691	\$86,176	142%	\$262,854	\$53,456
283	CLOSED JOBS 83-84	T&D	Collection	83%	17%	\$323,345	\$218,267	327%	\$285,827	\$58,128
284	J2004-26 S&S Home-Tract 16759 Milano Ct	T&D	Collection	83%	17%	\$35,276	\$9,701	142%	\$30,212	\$6,144
285	J0427 Tract 16758 Chianti Ct - Mains	T&D	Collection	83%	17%	\$24,460	\$6,676	142%	\$21,009	\$4,272
286	J0430 Tract 16762 City of YL - Mains	T&D	Collection	83%	17%	\$32,327	\$8,823	142%	\$27,765	\$5,647
287	J2006-19 MBK Homes-So of Lakeww (Mains)	T&D	Collection	83%	17%	\$321,766	\$85,804	142%	\$278,739	\$56,687
288	J2008-17 YL Blvd Pipeline (Pipes)	T&D	Collection	83%	17%	\$2,196,543	\$585,745	142%	\$1,902,817	\$386,973
289	J2008-17 YL Blvd Pipeline (Valves)	T&D	Collection	83%	17%	\$80,756	\$21,535	142%	\$69,957	\$14,227
290	J2006-29 Toll Bros/Heritage @ VDV VII IV	T&D	Collection	83%	17%	\$207,651	\$54,941	142%	\$180,395	\$36,687
291	J2006-25 Etco Dev/Richfield-Orchard	T&D	Collection	83%	17%	\$181,834	\$46,974	138%	\$155,101	\$31,543
292	J2012-11 Remarc Mgt/Vvw Center (Mains)	T&D	Collection	83%	17%	\$29,043	\$7,079	138%	\$25,260	\$5,137
293	J1120 Waterline Repl Ph II (Pipes)	T&D	Collection	83%	17%	\$1,300,886	\$308,960	138%	\$1,140,801	\$232,003
294	CLOSED JOBS 84-85	T&D	Collection	83%	17%	\$410,264	\$270,090	324%	\$376,841	\$76,638
295	J1120 Waterline Repl Ph II (Valves)	T&D	Collection	83%	17%	\$112,612	\$26,745	138%	\$98,754	\$20,083
296	J1309 BuyBuyBaby Savi Ranch (Mains)	T&D	Collection	83%	17%	\$6,805	\$1,602	135%	\$5,848	\$1,189
297	J1320 Deville Dr Waterline Extension	T&D	Collection	83%	17%	\$51,346	\$12,088	135%	\$44,121	\$8,973
298	J0817B YL Blvd Pump Stn Project (Mains)	Pumping	Collection	83%	17%	\$249,036	\$58,108	135%	\$214,573	\$43,637
299	J1213 YL High School Park (Pipes)	T&D	Collection	83%	17%	\$492,046	\$110,710	135%	\$428,561	\$87,156
300	J1213 YL High School Park (Valves)	T&D	Collection	83%	17%	\$32,267	\$7,260	135%	\$28,104	\$5,715
301	J1301 Olson Company TTM 17489 (Mains)	T&D	Collection	83%	17%	\$100,891	\$22,701	135%	\$87,874	\$17,871
302	Brandywine Homes/YL Blvd,Adj to TR17548	T&D	Collection	83%	17%	\$64,462	\$13,967	135%	\$56,749	\$11,541
303	J1002B OCTA-ORANGEVW AV PPLN EXT(MAINS)	T&D	Collection	83%	17%	\$46,794	\$9,749	131%	\$40,413	\$8,219
304	J1405 Tract17547-YL Phase II/Rose-Wabash	T&D	Collection	83%	17%	\$34,218	\$6,915	131%	\$29,785	\$6,057
305	CLOSED JOBS 1985-1986	T&D	Collection	83%	17%	\$538,362	\$345,450	316%	\$506,546	\$103,016
306	J1304 Brndywine Homes TR17548 (Mains)	T&D	Collection	83%	17%	\$180,027	\$36,005	131%	\$157,114	\$31,952

Yorba Linda Water District
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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
307	J1023 TR17105 W/IN VDV VILLGE IV (MAINS)	T&D	Collection	83%	17%	\$105,264	\$20,395	131%	\$92,584	\$18,829
308	J1313 (4848) Valley View Retail (Mains)	T&D	Collection	83%	17%	\$93,543	\$17,345	126%	\$80,037	\$16,277
309	J0433 Toll Bros/TR16764 Sorrento (Mains)	T&D	Collection	83%	17%	\$67,508	\$12,376	126%	\$57,908	\$11,777
310	J0432 Toll Bros/TR16756 Positano (Mains)	T&D	Collection	83%	17%	\$146,909	\$26,627	126%	\$126,340	\$25,694
311	J0434 Toll Bros/TR16765 Sorrento(Mains)	T&D	Collection	83%	17%	\$57,301	\$10,386	126%	\$49,278	\$10,022
312	J0607 Toll Bros Tract 17030 /Preserve	T&D	Collection	83%	17%	\$133,187	\$23,585	126%	\$115,122	\$23,412
313	J0435 Toll Bros Tract 16766/Positano	T&D	Collection	83%	17%	\$167,328	\$29,631	126%	\$144,632	\$29,414
314	J1412 2015 Waterline Replacement (Pipes)	T&D	Collection	83%	17%	\$686,410	\$120,122	126%	\$594,808	\$120,965
315	J1412 2015 Waterline Replacement	T&D	Collection	83%	17%	\$9,636	\$1,686	126%	\$8,350	\$1,698
316	CLOSED JOBS 1987	T&D	Collection	83%	17%	\$66,944	\$41,841	308%	\$64,256	\$13,068
317	J1502 City of YL/Bastanchury St Widening	T&D	Collection	83%	17%	\$34,534	\$6,044	126%	\$29,926	\$6,086
318	J0922 #21-Well Head Equip Proj (Pipes)	Wells	Collection	83%	17%	\$634,708	\$111,074	126%	\$550,006	\$111,854
319	J0922 #21-Well Head Equip Proj (Valves)	Wells	Collection	83%	17%	\$24,773	\$4,335	126%	\$21,467	\$4,366
320	J1425 Brandywine Homes/TR17608 (Mains)	T&D	Collection	83%	17%	\$84,939	\$14,864	126%	\$73,604	\$14,969
321	J0428 Toll Bros/TR 16760 Cortese (Mains)	T&D	Collection	83%	17%	\$90,977	\$15,731	126%	\$79,035	\$16,073
322	J0429 Toll Bros/TR 16761 Cortese (Mains)	T&D	Collection	83%	17%	\$85,474	\$14,780	126%	\$74,255	\$15,101
323	J0431 Toll Bros/TR 16763 Cortese (Mains)	T&D	Collection	83%	17%	\$125,132	\$21,637	126%	\$108,707	\$22,108
324	J1501 Melia Homes/TR17648 Anderson Grove	T&D	Collection	83%	17%	\$78,195	\$13,521	126%	\$67,931	\$13,815
325	J1409 Tesoro Homes/Tract 17617 (Mains)	T&D	Collection	83%	17%	\$137,187	\$23,436	126%	\$119,480	\$24,298
326	J0426A Toll Bros/TR16759 Trentino Lane	T&D	Collection	83%	17%	\$41,355	\$7,151	126%	\$35,927	\$7,306
327	1988 JOB CLOSINGS	T&D	Collection	83%	17%	\$83,919	\$51,048	300%	\$82,034	\$16,683
328	J0427A Toll Bros/TR16758 Trentino Lane	T&D	Collection	83%	17%	\$29,366	\$5,078	126%	\$25,511	\$5,188
329	J0702 Toll Bros/TR 16987 Villaggio Ph II	T&D	Collection	83%	17%	\$337,580	\$53,450	123%	\$289,671	\$58,910
330	J1315 Toll Bros/TR 17652 Estates (Mains)	T&D	Collection	83%	17%	\$70,560	\$11,466	126%	\$62,070	\$12,623
331	J0627 TR 16987 Villaggio-Phase I (Mains)	T&D	Collection	83%	17%	\$116,164	\$18,635	123%	\$99,432	\$20,221
332	J1423 Richfield Rd Pipeline (Valves)	T&D	Collection	83%	17%	\$27,739	\$4,334	123%	\$23,861	\$4,853
333	J0913 Dentino Prop/5362 Richfield YL	T&D	Collection	83%	17%	\$28,176	\$4,285	123%	\$24,357	\$4,954
334	J 1724 TR 15199 WATERLINE REPL (PIPES)	T&D	Collection	83%	17%	\$507,632	\$68,742	120%	\$438,764	\$89,231

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335	J 1724 TR 15199 WATERLINE REPL (VALVES)	T&D	Collection	83%	17%	\$19,108	\$2,588	120%	\$16,516	\$3,359
336	J1612 PM 2016-131 / 16941 Nightingale	T&D	Collection	83%	17%	\$27,565	\$3,675	120%	\$23,883	\$4,857
337	J1613 Natl Community Ren/Oakcrest Hgts	T&D	Collection	83%	17%	\$30,621	\$3,828	120%	\$26,786	\$5,447
338	JOB CLOSINGS	T&D	Collection	83%	17%	\$2,420,095	\$1,431,894	294%	\$2,414,886	\$491,112
339	J 1411 PRS REHAB PH II (HAMER-PIPES)	T&D	Collection	83%	17%	\$14,558	\$1,820	120%	\$12,734	\$2,590
340	J 1411 PRS REHAB PH II (KILT-PIPES)	T&D	Collection	83%	17%	\$32,520	\$4,065	120%	\$28,447	\$5,785
341	J 1411 PRS REHAB PH II (FOXTAIL-PIPES)	T&D	Collection	83%	17%	\$17,653	\$2,207	120%	\$15,442	\$3,140
342	J 1411 PRS REHAB PH II (TIBURON-PIPES)	T&D	Collection	83%	17%	\$8,253	\$1,032	120%	\$7,220	\$1,468
343	J 1411 PRS REHAB PH II (BRYANT-PIPES)	T&D	Collection	83%	17%	\$119,672	\$14,959	120%	\$104,683	\$21,289
344	J 1411 PRS REHAB PH II (VALVES)	Pumping	Collection	83%	17%	\$10,317	\$1,290	120%	\$9,024	\$1,835
345	J 1411 PRS REHAB PH II (KILT-PIPES)	T&D	Collection	83%	17%	\$14,787	\$1,848	120%	\$12,935	\$2,631
346	J 1411 PRS REHAB PH II (VALVES)	Pumping	Collection	83%	17%	\$23,728	\$2,966	120%	\$20,756	\$4,221
347	J1614 HQT Homes, Single Fam [6-Lot]	T&D	Collection	83%	17%	\$48,662	\$5,677	120%	\$42,973	\$8,739
348	J1506 TR17459 Canterbury Court (Mains)	T&D	Collection	83%	17%	\$171,184	\$17,832	118%	\$150,839	\$30,676
349	JOB CLOSINGS	T&D	Collection	83%	17%	\$3,215,470	\$1,880,076	294%	\$3,263,328	\$663,658
350	J1511 TR17793 Brandywine Homes (Mains)	T&D	Collection	83%	17%	\$47,532	\$4,852	118%	\$41,980	\$8,537
351	J 1937 Highland PRS (Mains)	T&D	Collection	83%	17%	\$41,956	\$4,196	118%	\$37,142	\$7,554
352	J 1937 Highland PRS (Valves)	Pumping	Collection	83%	17%	\$83,250	\$8,325	118%	\$73,697	\$14,988
353	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$139,400	\$12,778	118%	\$124,546	\$25,329
354	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$91,223	\$8,362	118%	\$81,503	\$16,575
355	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$154,834	\$14,193	118%	\$138,336	\$28,133
356	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$22,701	\$2,081	118%	\$20,282	\$4,125
357	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$24,650	\$2,260	118%	\$22,024	\$4,479
358	J1610 PM# 2015-113 YL TownCtr (Mains)	T&D	Collection	83%	17%	\$246,791	\$20,566	112%	\$210,279	\$42,764
359	J 2019-24 SVC @ LAMPPOST PIZZA	T&D	Collection	83%	17%	\$15,375	\$1,185	112%	\$13,190	\$2,682
360	J 2018-22 VETERANS VILL/MERCY HSG(MAINS)	T&D	Collection	83%	17%	\$94,748	\$7,303	112%	\$81,281	\$16,530
361	J 2020-62 WTR MN LNE REPL @DEVERON COVE	T&D	Collection	83%	17%	\$133,804	\$10,314	112%	\$114,785	\$23,344
362	J 1002 LAKEVIEW GRD SEPARATION (PIPES)	T&D	Collection	83%	17%	\$786,802	\$59,010	112%	\$676,491	\$137,577

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363	J 1002 LAKEVIEW GRD SEPARATION (PIPES)	T&D	Collection	83%	17%	\$62,341	\$4,676	112%	\$53,600	\$10,901
364	J 1002 LAKEVIEW GRD SEPARATION (VALVES)	T&D	Collection	83%	17%	\$105,055	\$7,879	112%	\$90,326	\$18,370
365	J 1002 LAKEVIEW GRD SEPARATION (VALVES)	T&D	Collection	83%	17%	\$22,275	\$1,671	112%	\$19,152	\$3,895
366	J 1002 LAKEVIEW GRD SEPARATION (VALVES)	T&D	Collection	83%	17%	\$10,235	\$768	112%	\$8,800	\$1,790
367	JOB CLOSINGS - JULY 90	T&D	Collection	83%	17%	\$2,488	\$1,407	287%	\$2,575	\$524
368	J1929 718/719 LAKEVIEW AVE (MAINS)	T&D	Collection	83%	17%	\$174,186	\$13,064	112%	\$149,765	\$30,457
369	J1816 YL LIBRARY ARTS CTR/4802&4852 LKVV	T&D	Collection	83%	17%	\$10,854	\$791	112%	\$9,354	\$1,902
370	J1839 12" VALVE REPL - AVIEMORE	T&D	Collection	83%	17%	\$17,838	\$1,301	112%	\$15,371	\$3,126
371	J2008 TR19014 1049 GOLDEN/PLAC (MAINS)	T&D	Collection	83%	17%	\$72,709	\$3,938	104%	\$59,628	\$12,126
372	J2050 IN-N-OUT BURGER/18181 IMPERIAL HWY	T&D	Collection	83%	17%	\$48,905	\$2,547	104%	\$40,195	\$8,174
373	J2061 GRANDVW/RIDGE WTRLN IMP (MAINS)	T&D	Collection	83%	17%	\$251,473	\$12,574	104%	\$207,141	\$42,126
374	J2061 GRANDVW/RIDGE WTRLN IMP (VALVES)	T&D	Collection	83%	17%	\$19,843	\$992	104%	\$16,345	\$3,324
375	J2061 GRANDVW/RIDGE WTRLN IMP (MAINS)	T&D	Collection	83%	17%	\$236,703	\$11,835	104%	\$194,974	\$39,652
376	J2061 GRANDVW/RIDGE WTRLN IMP (VALVES)	T&D	Collection	83%	17%	\$7,238	\$362	104%	\$5,962	\$1,213
377	J 2005 PFAS WTP INFLUENT PIPING	T&D	Collection	83%	17%	\$1,420,491	\$68,861	104%	\$1,171,949	\$238,338
378	J 2005 PFAS WTP EFFLUENT PIPING	T&D	Collection	83%	17%	\$800,049	\$35,570	104%	\$662,852	\$134,803
379	J2152 MY GYM-18525 YL BL (MAINS)	T&D	Collection	83%	17%	\$27,054	\$1,127	104%	\$22,480	\$4,572
380	JC1719 TR 18061 WEDGEWOOD (MAINS)	T&D	Collection	83%	17%	\$133,106	\$5,546	104%	\$110,603	\$22,493
381	J1948 ALTRUDY SENIOR APTS (MAINS)	T&D	Collection	83%	17%	\$79,692	\$3,321	104%	\$66,219	\$13,467
382	J2102 BNSF WATERLINE CROSSINGS RELOC	T&D	Collection	83%	17%	\$1,102,231	\$43,630	104%	\$917,874	\$186,667
383	J2102 BNSF WATERLINE CROSSINGS RELOC	T&D	Collection	83%	17%	\$208,593	\$8,257	104%	\$173,704	\$35,326
384	J1930 TR18061 WEDGEWOOD/SHEA (MAINS)	T&D	Collection	83%	17%	\$87,320	\$3,093	102%	\$71,110	\$14,462
385	J2108 RICHFIELD PROP/736 RICHFLD (MAINS)	T&D	Collection	83%	17%	\$30,736	\$1,025	102%	\$25,085	\$5,101
386	J0326 TR16595 ESTANCIA MAINS	T&D	Collection	83%	17%	\$203,702	\$3,395	102%	\$169,112	\$34,392
387	J2248 MTN VIEW WATERLINE REPL (PIPES)	T&D	Collection	83%	17%	\$568,950	\$4,741	100%	\$468,858	\$95,351
388	J2248 MTN VIEW WATERLINE REPL (VALVES)	T&D	Collection	83%	17%	\$91,170	\$760	100%	\$75,131	\$15,279
389	JOB CLOSINGS - AUG. 90	T&D	Collection	83%	17%	\$2,326	\$1,312	287%	\$2,418	\$492
390	J2136 BNSF CRSG/VET VILL/HIGHLAND (PIPE)	T&D	Collection	83%	17%	\$1,704,040	\$14,200	100%	\$1,404,257	\$285,582

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391	J2136 BNSF CRSG/VET VILL/HIGHLAND (VALV)	T&D	Collection	83%	17%	\$149,983	\$1,250	100%	\$123,597	\$25,136
392	J1942 TR18129 16U TWNHSE RESIDENT (MAIN)	T&D	Collection	83%	17%	\$98,524	\$821	100%	\$81,192	\$16,512
393	JOB CLOSINGS - NOV. 90	T&D	Collection	83%	17%	\$258,883	\$144,901	287%	\$271,651	\$55,245
394	JOB CLOSINGS - 2/91	T&D	Collection	83%	17%	\$493,563	\$274,201	281%	\$511,668	\$104,057
395	JOB CLOSINGS - 1/91	T&D	Collection	83%	17%	\$68,278	\$37,932	281%	\$70,782	\$14,395
396	VARIOUS JOB CLOSINGS - 3/91	T&D	Collection	83%	17%	\$187,831	\$104,094	281%	\$195,320	\$39,722
397	VARIOUS JOB CLOSINGS - 3/91	T&D	Collection	83%	17%	\$574	\$313	281%	\$607	\$124
398	JOB CLOSINGS - 4/91	T&D	Collection	83%	17%	\$67,616	\$37,376	281%	\$70,535	\$14,345
399	JOB CLOSINGS 5/91	T&D	Collection	83%	17%	\$14,704	\$8,107	281%	\$15,387	\$3,129
400	JOB CLOSING 6/91 - JOB 8905	T&D	Collection	83%	17%	\$18,708	\$10,289	281%	\$19,639	\$3,994
401	8965, 8834,8823, 1143, 8224	T&D	Collection	83%	17%	\$184,154	\$151,159	281%	\$76,962	\$15,652
402	9/91 JOB CLOSINGS - JOB 8828	T&D	Collection	83%	17%	\$186,143	\$152,405	281%	\$78,695	\$16,004
403	9025, 9038, 934, 8852, 8851,8902, 8838,	T&D	Collection	83%	17%	\$306,683	\$250,457	281%	\$131,148	\$26,671
404	J9034, J8966, J9046	T&D	Collection	83%	17%	\$24,342	\$19,828	281%	\$10,528	\$2,141
405	1/92 JOB CLOSINGS - J9006,9021	T&D	Collection	83%	17%	\$43,342	\$35,126	272%	\$18,587	\$3,780
406	J8941-JOB CLOSING 2/92 - FUJITA	T&D	Collection	83%	17%	\$191,815	\$155,049	272%	\$83,176	\$16,915
407	3/92 ADDT'L CLOSING JOB 9006	T&D	Collection	83%	17%	\$172	\$139	272%	\$75	\$15
408	4/92 CLOSED JOBS 8711 & 9039	T&D	Collection	83%	17%	\$43,825	\$35,242	272%	\$19,417	\$3,949
409	JOBS 8508,8438,8439,8412,8437,9004,8837,	T&D	Collection	83%	17%	\$342,886	\$275,029	272%	\$153,515	\$31,220
410	J 8519,8532,8533,8534,8535 BARISIC; J891	T&D	Collection	83%	17%	\$110,202	\$88,162	272%	\$49,862	\$10,140
411	10/92 CLOSED JOBS 8826, 8908	T&D	Collection	83%	17%	\$122,954	\$97,338	272%	\$57,952	\$11,786
412	JOB 8805 CLOSED - 11/92	T&D	Collection	83%	17%	\$28,469	\$22,479	272%	\$13,552	\$2,756
413	12/92 JOB CLOSING - JOB 8841.	T&D	Collection	83%	17%	\$29,366	\$23,126	260%	\$13,507	\$2,747
414	2/93 JOB CLOSINGS, J8436, 8839	T&D	Collection	83%	17%	\$137,310	\$107,559	260%	\$64,401	\$13,097
415	5/93 CLOSED JOB 8817, WIGGINS	T&D	Collection	83%	17%	\$19,047	\$14,801	260%	\$9,192	\$1,869
416	7/93 CLOSED JOB 8802, W & Z	T&D	Collection	83%	17%	\$23,692	\$18,312	260%	\$11,645	\$2,368
417	JOBS 9216, 8716, 8971, 8634	T&D	Collection	83%	17%	\$181,392	\$139,445	260%	\$90,799	\$18,466
418	10/93 JOB CLOSING, #9112	T&D	Collection	83%	17%	\$2,050	\$1,572	260%	\$1,036	\$211

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419	12/93 CLOSED JOB 8734, REGIS	T&D	Collection	83%	17%	\$131,548	\$100,306	251%	\$65,152	\$13,250
420	CLOSED JOBS 9233, 9127, 8854, 8809	T&D	Collection	83%	17%	\$60,864	\$45,648	251%	\$31,731	\$6,453
421	CLOSED JOBS 8818, 8819, 8827, 8836, 8949	T&D	Collection	83%	17%	\$434,045	\$324,629	251%	\$228,173	\$46,403
422	8/94 CLOSED JOB 1146, S & S	T&D	Collection	83%	17%	\$90,487	\$67,489	251%	\$47,960	\$9,753
423	9/94 CLOSED JOB 9024	T&D	Collection	83%	17%	\$4,265	\$3,171	248%	\$2,254	\$458
424	JOBS 8636, 9012, 8635	T&D	Collection	83%	17%	\$122,511	\$90,607	248%	\$65,767	\$13,375
425	2/95 closed job 9135,9003,8948	T&D	Collection	83%	17%	\$198,765	\$145,760	248%	\$109,263	\$22,221
426	6/95 closed job 9101, Am. Golf	T&D	Collection	83%	17%	\$113,294	\$82,138	248%	\$64,224	\$13,061
427	jobs 8855, 8860	T&D	Collection	83%	17%	\$154,621	\$111,134	241%	\$87,266	\$17,747
428	10/95 closed jobs 8937, 8723	T&D	Collection	83%	17%	\$55,849	\$40,024	241%	\$31,754	\$6,458
429	2/96 closed job 8339 -Ahmanson	T&D	Collection	83%	17%	\$55,858	\$39,566	241%	\$32,693	\$6,649
430	3/96 closed jobs 9419, 9420	T&D	Collection	83%	17%	\$45,346	\$32,025	241%	\$26,730	\$5,436
431	4/96 closed job 8946	T&D	Collection	83%	17%	\$73,236	\$51,569	241%	\$43,478	\$8,842
432	9138, 8213, 8923, 8331, 8962; Presbytery	T&D	Collection	83%	17%	\$334,056	\$232,448	241%	\$203,900	\$41,467
433	9/96 Closed job 8619	T&D	Collection	83%	17%	\$553	\$383	233%	\$328	\$67
434	2/97 job closings	T&D	Collection	83%	17%	\$221,683	\$151,483	233%	\$135,889	\$27,636
435	Closed jobs 12/96	T&D	Collection	83%	17%	\$213,594	\$146,845	233%	\$129,210	\$26,277
436	PIPE	T&D	Collection	83%	17%	\$19,501	\$19,501	1647%	\$0	\$0
437	PIPE	T&D	Collection	83%	17%	\$833	\$833	1647%	\$0	\$0
438	3/97 job closings	T&D	Collection	83%	17%	\$34,770	\$23,684	233%	\$21,460	\$4,364
439	3/97 job closings	T&D	Collection	83%	17%	\$231	\$157	233%	\$142	\$29
440	J1423 Richfield Rd Pipeline (Pipes)	T&D	Collection	83%	17%	\$1,353,985	\$211,560	123%	\$1,164,707	\$236,865
441	5/97 closed job 9037	T&D	Collection	83%	17%	\$9,697	\$6,565	233%	\$6,062	\$1,233
442	9125, 9126, 9124, 9218, 9219, 9141	T&D	Collection	83%	17%	\$643,423	\$434,310	233%	\$404,794	\$82,322
443	10/97 CLOSED JOBS	T&D	Collection	83%	17%	\$87,933	\$58,623	229%	\$55,838	\$11,356
444	1/98 closed jobs	T&D	Collection	83%	17%	\$332,709	\$219,726	229%	\$215,236	\$43,772
445	3/98 Closed job 9617, RJM Invs	T&D	Collection	83%	17%	\$10,270	\$6,740	229%	\$6,724	\$1,367
446	4/98 Closed job 9605	T&D	Collection	83%	17%	\$69,636	\$45,554	229%	\$45,877	\$9,330

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
447	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$204	\$186	260%	\$37	\$8
448	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$17,988	\$14,790	248%	\$6,592	\$1,341
449	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$22,131	\$17,211	241%	\$9,873	\$2,008
450	PIPE	T&D	Collection	83%	17%	\$10,370	\$10,290	1647%	\$1,085	\$221
451	PIPE	T&D	Collection	83%	17%	\$506	\$502	1647%	\$53	\$11
452	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$1,200	\$933	241%	\$536	\$109
453	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$2,980	\$2,725	260%	\$551	\$112
454	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$21,095	\$20,312	272%	\$1,772	\$360
455	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$18,722	\$18,722	272%	\$0	\$0
456	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$85,855	\$85,855	281%	\$0	\$0
457	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$101,750	\$101,750	281%	\$0	\$0
458	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$50,340	\$50,340	294%	\$0	\$0
459	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$1,605,506	\$1,043,568	229%	\$1,070,506	\$217,707
460	J9510-7/98 Job closing	T&D	Collection	83%	17%	\$165,132	\$106,991	229%	\$110,760	\$22,525
461	J9713, J9802-5/99 job closings	T&D	Collection	83%	17%	\$949	\$596	224%	\$658	\$134
462	PIPE	T&D	Collection	83%	17%	\$5,011	\$4,617	1647%	\$5,387	\$1,096
463	2/01 closed job:9230,9226,9227	T&D	Collection	83%	17%	\$68,808	\$41,285	218%	\$49,895	\$10,147
464	3/01 closed job 9904	T&D	Collection	83%	17%	\$15,525	\$9,024	214%	\$11,559	\$2,351
465	6/01 job closings	T&D	Collection	83%	17%	\$469,618	\$270,030	214%	\$354,864	\$72,168
466	Jobs 9815, 9822	T&D	Collection	83%	17%	\$176,751	\$100,527	214%	\$135,526	\$27,562
467	Jobs 1166, 1167, 1168	T&D	Collection	83%	17%	\$329,199	\$282,774	208%	\$80,081	\$16,286
468	jobs 9912, 9229, 9231, 200013	T&D	Collection	83%	17%	\$134,864	\$75,299	208%	\$102,746	\$20,895
469	Close job 9414,zone 1 tr.main	T&D	Collection	83%	17%	\$2,358,799	\$1,312,081	208%	\$1,805,541	\$367,190
470	4/02 closed job 0016,0123,9917	T&D	Collection	83%	17%	\$173,068	\$95,909	208%	\$133,097	\$27,068
471	9/02 closed jobs 9718, 8924	T&D	Collection	83%	17%	\$164,025	\$89,189	208%	\$129,089	\$26,253
472	Jobs 9426,9810,9823,9719,9907	T&D	Collection	83%	17%	\$24,545	\$13,296	203%	\$18,952	\$3,854
473	FIRE MAINS	T&D	Collection	83%	17%	\$37,346	\$26,648	858%	\$76,311	\$15,519
474	JOB CLOSINGS	T&D	Collection	83%	17%	\$98,996	\$63,521	316%	\$93,148	\$18,943

Yorba Linda Water District
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475	JOB CLOSINGS 1987	T&D	Collection	83%	17%	\$34,186	\$21,366	308%	\$32,814	\$6,673
476	JOB CLOSINGS 1988	T&D	Collection	83%	17%	\$18,496	\$9,001	300%	\$23,695	\$4,819
477	JOB CLOSINGS	T&D	Collection	83%	17%	\$104,860	\$49,633	294%	\$134,958	\$27,446
478	JOB CLOSINGS - 2/91	T&D	Collection	83%	17%	\$9,565	\$4,252	281%	\$12,394	\$2,520
479	3/91 CLOSED JOBS 88-44, 88-64	T&D	Collection	83%	17%	\$17,675	\$7,836	281%	\$22,949	\$4,667
480	JOB CLOSING 6/91 - JOB 8905	T&D	Collection	83%	17%	\$16,612	\$9,136	281%	\$17,439	\$3,546
481	8/91 CLOSED JOB 88-34	T&D	Collection	83%	17%	\$32,850	\$17,977	281%	\$34,691	\$7,055
482	9025, 8838, 9038	T&D	Collection	83%	17%	\$21,948	\$11,949	281%	\$23,324	\$4,743
483	9034, 8966, 9008	T&D	Collection	83%	17%	\$27,072	\$14,702	281%	\$28,854	\$5,868
484	FIRE MAINS	T&D	Collection	83%	17%	\$2,917	\$1,847	527%	\$4,683	\$952
485	1/92 JOB CLOSING - J9006, 9021	T&D	Collection	83%	17%	\$9,496	\$5,131	272%	\$9,876	\$2,009
486	JOB CLOSING 2/92 - JOB 8941	T&D	Collection	83%	17%	\$22,348	\$12,043	272%	\$23,313	\$4,741
487	4/92 CLOSED JOB 9049, ROSE DEV	T&D	Collection	83%	17%	\$20,190	\$10,824	272%	\$21,190	\$4,309
488	JOBS 9004, RICHFIELD; 8958, LARMOR	T&D	Collection	83%	17%	\$74,257	\$39,708	272%	\$78,162	\$15,896
489	1/93 JOB CLOSING - JOB 9050	T&D	Collection	83%	17%	\$1,575	\$825	260%	\$1,624	\$330
490	2/93 CLOSED JOB9110-PRICE CLUB	T&D	Collection	83%	17%	\$10,000	\$5,222	260%	\$10,342	\$2,103
491	7/93 CLOSED JOB 8802, W & Z	T&D	Collection	83%	17%	\$231	\$119	260%	\$243	\$49
492	9/93 CLOSED JOB 8634	T&D	Collection	83%	17%	\$12,613	\$6,464	260%	\$13,309	\$2,707
493	FIRE MAINS	T&D	Collection	83%	17%	\$2,543	\$1,578	489%	\$3,921	\$797
494	9/02 closed job 0126	T&D	Collection	83%	17%	\$5,935	\$2,151	208%	\$6,527	\$1,327
495	J0705-Plumosa Drive - 4672	T&D	Collection	83%	17%	\$2,860	\$711	158%	\$2,828	\$575
496	J1717 Calvary Chapel YL/Fire Svc Line	T&D	Collection	83%	17%	\$27,614	\$2,800	123%	\$25,298	\$5,145
497	J1610 PM# 2015-113 YL TownCtr (FireMain)	T&D	Collection	83%	17%	\$7,521	\$418	112%	\$6,602	\$1,343
498	JOB CLOSINGS 78 & 79	T&D	Collection	83%	17%	\$6,897	\$4,183	452%	\$10,190	\$2,072
499	JOB CLOSINGS 1980	T&D	Collection	83%	17%	\$18,086	\$10,732	419%	\$25,622	\$5,211
500	JOB CLOSINGS 1981	T&D	Collection	83%	17%	\$36,605	\$26,538	384%	\$32,115	\$6,531
501	JOB CLOSINGS	T&D	Collection	83%	17%	\$7,810	\$5,533	355%	\$6,714	\$1,365
502	JOB CLOSINGS 1983	T&D	Collection	83%	17%	\$46,955	\$32,478	334%	\$40,154	\$8,166

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
503	JOB CLOSINGS 1985	T&D	Collection	83%	17%	\$16,822	\$11,074	324%	\$15,454	\$3,143
504	4/03 closed jobs 0021, 0033	T&D	Collection	83%	17%	\$26,771	\$26,771	203%	\$0	\$0
505	5/03 closed jobs 9911, 0201	T&D	Collection	83%	17%	\$19,381	\$19,381	203%	\$0	\$0
506	8/03 job closings	T&D	Collection	83%	17%	\$41,896	\$41,896	203%	\$0	\$0
507	9/03 closed jobs	T&D	Collection	83%	17%	\$164,895	\$164,895	203%	\$0	\$0
508	10/03 closed J 0019,0020.9901	T&D	Collection	83%	17%	\$124,980	\$124,980	191%	\$0	\$0
509	11/04 closed J0114,0001,9707	T&D	Collection	83%	17%	\$25,324	\$25,324	182%	\$0	\$0
510	3/05 clos.J9228,0017,0018,0113	T&D	Collection	83%	17%	\$198,401	\$198,401	182%	\$0	\$0
511	3/05 job closings	T&D	Collection	83%	17%	\$270,359	\$270,359	182%	\$0	\$0
512	6/05 closed jobs 0324, 0310	T&D	Collection	83%	17%	\$38,535	\$38,535	182%	\$0	\$0
513	Close job 0314	T&D	Collection	83%	17%	\$6,996	\$6,996	175%	\$0	\$0
514	3/06 closed job 0010,0041,0232	T&D	Collection	83%	17%	\$69,315	\$69,315	175%	\$0	\$0
515	4/06 closed job 0234,0233 Toll	T&D	Collection	83%	17%	\$37,031	\$37,031	175%	\$0	\$0
516	6/06 closed jobs 290,0405,0227	T&D	Collection	83%	17%	\$141,594	\$141,594	175%	\$0	\$0
517	3/07 closed jobs 0002, 9913	T&D	Collection	83%	17%	\$64,054	\$64,054	170%	\$0	\$0
518	Radio Read unit for trucks	T&D	Collection	83%	17%	\$27,532	\$27,532	175%	\$0	\$0
519	4/07 closed job:0212,0224,0418	T&D	Collection	83%	17%	\$91,641	\$91,641	170%	\$0	\$0
520	4/08 job closings	T&D	Collection	83%	17%	\$533,735	\$533,735	163%	\$0	\$0
521	5/08 job closings	T&D	Collection	83%	17%	\$119,208	\$119,208	163%	\$0	\$0
522	03/09 Closed Jobs	T&D	Collection	83%	17%	\$324,308	\$324,308	158%	\$0	\$0
523	04/09 Closed Job	T&D	Collection	83%	17%	\$47,546	\$47,546	158%	\$0	\$0
524	06/09 Closed Job	T&D	Collection	83%	17%	\$84,541	\$84,541	158%	\$0	\$0
525	J0612-Via Del Rio - 23700/23720	T&D	Collection	83%	17%	\$20,303	\$20,303	158%	\$0	\$0
526	J0613-Casson Dr. - 5802-5846	T&D	Collection	83%	17%	\$45,979	\$45,979	158%	\$0	\$0
527	J0705-Plumosa Dr. - 4672	T&D	Collection	83%	17%	\$21,430	\$12,787	158%	\$11,375	\$2,313
528	J0818-Yorba Linda Blvd & Park Ave.	T&D	Collection	83%	17%	\$12,173	\$12,173	158%	\$0	\$0
529	J0014-Hacienda Lane/Deville Dr.	T&D	Collection	83%	17%	\$1,858	\$1,858	203%	\$0	\$0
530	J0223-Pipeline Abandonment	T&D	Collection	83%	17%	\$1,433	\$1,433	191%	\$0	\$0

Yorba Linda Water District
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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
531	J0622-20650 N Travis Road - J Force	T&D	Collection	83%	17%	\$10,310	\$6,804	158%	\$4,613	\$938
532	J0623-Messiah Lutheran-17345 YL Blvd	T&D	Collection	83%	17%	\$7,629	\$7,629	163%	\$0	\$0
533	J0630-Rose Medical Plaza-1325 Rose Dr.	T&D	Collection	83%	17%	\$8,274	\$8,274	163%	\$0	\$0
534	J0712-Friendship Baptist-17141 Bastachur	T&D	Collection	83%	17%	\$11,205	\$11,205	158%	\$0	\$0
535	J0512, 0801, 0802-Meter Replacement	Meter Maintenance	Collection	83%	17%	\$2,990,985	\$2,990,985	158%	\$0	\$0
536	J0606-YL Blvd/Kellogg-Adams & Sepulveda	T&D	Collection	83%	17%	\$16,274	\$16,274	154%	\$0	\$0
537	J2009-06 Anaheim Inter-Fairbury (Meter)	Meter Maintenance	Collection	83%	17%	\$4,565	\$4,565	150%	\$0	\$0
538	J2009-06 Anaheim Inter-Crystal (Meter)	Meter Maintenance	Collection	83%	17%	\$7,964	\$7,964	150%	\$0	\$0
539	J2009-06 Anaheim Inter-Willow (Meter)	Meter Maintenance	Collection	83%	17%	\$6,369	\$6,369	150%	\$0	\$0
540	J2010-12 - Plumosa Drive (Meters)	Meter Maintenance	Collection	83%	17%	\$79,239	\$79,239	146%	\$0	\$0
541	J2010-27 BMI Withholdings/YL MED PLAZA	T&D	Collection	83%	17%	\$7,784	\$7,719	138%	\$75	\$15
542	J2010-06-Ohio St. Pipe Replace(Meters)	T&D	Collection	83%	17%	\$151,870	\$151,870	146%	\$0	\$0
543	J2005-23 Toll Brothers - Meters	Meter Maintenance	Collection	83%	17%	\$22,173	\$22,173	142%	\$0	\$0
544	J2005-24 Toll Brothers - Meters	Meter Maintenance	Collection	83%	17%	\$28,592	\$28,592	146%	\$0	\$0
545	J1108-Camino de Bryant PRS (Meters)	Meter Maintenance	Collection	83%	17%	\$3,627	\$3,627	142%	\$0	\$0
546	J2004-26 S&S Homes-Tract 16759 Milano Ct	T&D	Collection	83%	17%	\$12,812	\$12,812	142%	\$0	\$0
547	J2006-19 MBK Homes/S of Lakeview	T&D	Collection	83%	17%	\$37,701	\$37,701	138%	\$0	\$0
548	J2006-25 Etco Dev-Richfield/Orchard	T&D	Collection	83%	17%	\$31,684	\$31,684	138%	\$0	\$0
549	J2006-29 Toll Bros-Heritage @ VDV Vil IV	T&D	Collection	83%	17%	\$33,237	\$33,237	138%	\$0	\$0
550	J2012-11 Remarc Mgt/Vvw Center(Meters)	Meter Maintenance	Collection	83%	17%	\$1,125	\$1,097	138%	\$32	\$7
551	J1120 Waterline Repl Ph II (Meters)	Meter Maintenance	Collection	83%	17%	\$128,301	\$121,886	138%	\$7,378	\$1,500
552	J1309 BuyBuyBaby Savi Ranch (Meters)	Meter Maintenance	Collection	83%	17%	\$1,507	\$1,419	135%	\$99	\$20
553	J1320 Deville Dr Waterline Ext (Meters)	Meter Maintenance	Collection	83%	17%	\$15,616	\$14,705	135%	\$1,024	\$208
554	J1301 Olson Company TTM 17489 (Meters)	Meter Maintenance	Collection	83%	17%	\$55,956	\$50,361	135%	\$6,289	\$1,279

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555	J1405 Tract17547-YL Phase II/Rose-Wabash	T&D	Collection	83%	17%	\$50,662	\$40,952	131%	\$10,593	\$2,154
556	J1304 Brandywine Homes TR17548 (Meters)	Meter Maintenance	Collection	83%	17%	\$25,789	\$20,631	131%	\$5,627	\$1,144
557	J1023 TR17105 W/IN VDV VILLAGGIO IV (METERS)	Meter Maintenance	Collection	83%	17%	\$49,925	\$38,692	131%	\$12,254	\$2,492
558	J1313 (4848) Valley View Retail (Meters)	Meter Maintenance	Collection	83%	17%	\$3,453	\$2,561	126%	\$937	\$191
559	J0433 Toll Bros/TR 16764 Sorrento	T&D	Collection	83%	17%	\$10,751	\$7,884	126%	\$3,011	\$612
560	J0432 Toll Bros/TR16756 Positano(Meters)	Meter Maintenance	Collection	83%	17%	\$13,210	\$9,577	126%	\$3,816	\$776
561	J0434 Toll Bros/TR16765 Sorrento	T&D	Collection	83%	17%	\$9,407	\$6,820	126%	\$2,717	\$553
562	J0607 Toll Bros Tract 17030 /Preserve	T&D	Collection	83%	17%	\$31,104	\$22,032	126%	\$9,529	\$1,938
563	J0435 Toll Bros Tract 16766/Positano	T&D	Collection	83%	17%	\$14,146	\$10,020	126%	\$4,334	\$881
564	J1412 2015 Waterline Replacement	T&D	Collection	83%	17%	\$89,415	\$62,590	126%	\$28,177	\$5,730
565	J1502 City of YL/Bastanchury St Widening	T&D	Collection	83%	17%	\$1,914	\$1,340	126%	\$603	\$123
566	J1425 Brandywine Homes/TR17608 (Meters)	Meter Maintenance	Collection	83%	17%	\$10,762	\$7,533	126%	\$3,391	\$690
567	J0428 Toll Bros/TR 16760 Cortese	T&D	Collection	83%	17%	\$26,658	\$18,439	126%	\$8,634	\$1,756
568	J0429 Toll Bros/TR 16761 Cortese	T&D	Collection	83%	17%	\$15,731	\$10,881	126%	\$5,095	\$1,036
569	J0431 Toll Bros/TR 16763 Cortese(Meters)	Meter Maintenance	Collection	83%	17%	\$20,108	\$13,908	126%	\$6,512	\$1,324
570	J1501 Melia Homes/TR17648 Anderson Grove	T&D	Collection	83%	17%	\$17,394	\$12,031	126%	\$5,633	\$1,146
571	J1409 Tesoro Homes/Tract 17617 (Meters)	Meter Maintenance	Collection	83%	17%	\$34,588	\$23,635	126%	\$11,505	\$2,340
572	J1315 Toll Bros/TR 17652 Estates	T&D	Collection	83%	17%	\$19,680	\$12,792	126%	\$7,235	\$1,471
573	J0627 TR 16987 Villaggio-Phase I(Meters)	Meter Maintenance	Collection	83%	17%	\$32,344	\$20,754	123%	\$11,816	\$2,403
574	J0702 Toll Bros/TR 16987 Villaggio Ph II	T&D	Collection	83%	17%	\$56,155	\$35,565	123%	\$20,992	\$4,269
575	J0913 Dentino Prop/5362 Richfield YL	T&D	Collection	83%	17%	\$858	\$522	123%	\$343	\$70
576	J1612 PM 2016-131 / 16941 Nightingale	T&D	Collection	83%	17%	\$1,751	\$934	120%	\$817	\$166
577	J1613 Natl Community Ren/Oakcrest Hgts	T&D	Collection	83%	17%	\$2,785	\$1,392	120%	\$1,392	\$283
578	J1614 HQT Homes, Single Fam [6-Lot]	T&D	Collection	83%	17%	\$4,016	\$1,874	120%	\$2,141	\$435
579	J1506 TR17459 Canterbury Court (Meters)	Meter Maintenance	Collection	83%	17%	\$13,725	\$5,719	118%	\$7,875	\$1,601

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580	J1511 TR17793 Brandywine Homes (Meters)	Meter Maintenance	Collection	83%	17%	\$5,453	\$2,227	118%	\$3,174	\$645
581	J 1937 Highland PRS (Meters)	Meter Maintenance	Collection	83%	17%	\$9,349	\$3,739	118%	\$5,517	\$1,122
582	J1952, 2033 METER RPL PGM (METERS)	Meter Maintenance	Collection	83%	17%	\$263,412	\$105,365	118%	\$155,457	\$31,615
583	J1952, 2033 METER RPL PGM (MXUs)	Meter Maintenance	Collection	83%	17%	\$246,012	\$196,809	118%	\$48,396	\$9,842
584	J1952, 2033 METER RPL PGM (REGISTERS)	Meter Maintenance	Collection	83%	17%	\$44,064	\$35,251	118%	\$8,668	\$1,763
585	J1610 PM# 2015-113 YL TownCtr (Meters)	Meter Maintenance	Collection	83%	17%	\$13,021	\$4,340	112%	\$8,069	\$1,641
586	JOB CLOSINGS	T&D	Collection	83%	17%	\$24,190	\$24,190	300%	\$0	\$0
587	J 2018-22 VETERANS VILL/MERCY HSG (MTRS)	Meter Maintenance	Collection	83%	17%	\$4,235	\$1,306	112%	\$2,722	\$554
588	J1952 MTR RPL PGM-BOR GRANT (MTRS)	Meter Maintenance	Collection	83%	17%	\$506,146	\$151,844	112%	\$329,328	\$66,975
589	J1952 MTR RPL PGM-BOR GRANT (MXU)	Meter Maintenance	Collection	83%	17%	\$540,990	\$162,297	112%	\$351,999	\$71,586
590	J1952 MTR RPL PGM-BOR GRANT (REGS)	Meter Maintenance	Collection	83%	17%	\$254,917	\$76,475	112%	\$165,864	\$33,731
591	J2040 FY21 NON GRANT MTR REPL PGM (MTR)	Meter Maintenance	Collection	83%	17%	\$88,223	\$26,467	112%	\$57,403	\$11,674
592	J2040 FY21 NON GRANT MTR REPL PGM (MXU)	Meter Maintenance	Collection	83%	17%	\$114,937	\$34,481	112%	\$74,785	\$15,209
593	J2040 FY21 NON GRANT MTR REPL PGM (REGS)	Meter Maintenance	Collection	83%	17%	\$74,420	\$22,326	112%	\$48,422	\$9,848
594	J1816 YL LIBRARY ARTS CTR/4802&4852 LKVW	T&D	Collection	83%	17%	\$14,015	\$4,088	112%	\$9,228	\$1,877
595	J1952 MTR RPL PGM-BOR GRANT RELATED (MTR)	Meter Maintenance	Collection	83%	17%	\$195,108	\$39,022	104%	\$135,337	\$27,523
596	J1952 MTR RPL PGM-BOR GRANT RELATED MXU	Meter Maintenance	Collection	83%	17%	\$270,184	\$54,037	104%	\$187,413	\$38,114
597	J1952 MTR RPL PGM-BOR GRANT RELATED REG	Meter Maintenance	Collection	83%	17%	\$66,784	\$13,357	104%	\$46,324	\$9,421
598	J2123 FY22 NON GRANT MTR RPL PGM (MTRS)	Meter Maintenance	Collection	83%	17%	\$97,914	\$19,583	104%	\$67,918	\$13,812
599	J2123 FY22 NON GRANT MTR RPL PGM (MXU)	Meter Maintenance	Collection	83%	17%	\$66,564	\$13,313	104%	\$46,172	\$9,390
600	J2123 FY22 NON GRANT MTR RPL PGM (REGS)	Meter Maintenance	Collection	83%	17%	\$51,904	\$10,381	104%	\$36,004	\$7,322

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
601	JC1719 TR 18061 WEDGEWOOD (METERS)	Meter Maintenance	Collection	83%	17%	\$9,966	\$1,661	104%	\$7,201	\$1,465
602	J1948 ALTRUDY SENIOR APTS (METERS)	Meter Maintenance	Collection	83%	17%	\$6,941	\$1,157	104%	\$5,015	\$1,020
603	J1930 TR18061 WEDGEWOOD/SHEA (METERS)	Meter Maintenance	Collection	83%	17%	\$3,122	\$442	102%	\$2,262	\$460
604	J2108 RICHFIELD PROP/736 RICHFLD (MTRS)	Meter Maintenance	Collection	83%	17%	\$931	\$124	102%	\$681	\$138
605	HYDRANT & CONSTRUCTION METERS	Meter Maintenance	Collection	83%	17%	\$238,677	\$238,677	294%	\$0	\$0
606	J0326 TR16595 ESTANCIA METERS	Meter Maintenance	Collection	83%	17%	\$30,398	\$2,027	102%	\$23,953	\$4,871
607	J1942 TR18129 16U TWNHSE RESIDENT (MTRS)	Meter Maintenance	Collection	83%	17%	\$7,748	\$258	100%	\$6,224	\$1,266
608	JOB CLOSINGS	T&D	Collection	83%	17%	\$413,334	\$413,334	287%	\$0	\$0
609	JOB CLOSINGS - 11/90 - METERS	Meter Maintenance	Collection	83%	17%	\$23,235	\$23,235	281%	\$0	\$0
610	JOB CLOSINGS - 2/91	T&D	Collection	83%	17%	\$75,426	\$75,426	281%	\$0	\$0
611	JOB CLOSINGS - 1/91	T&D	Collection	83%	17%	\$12,884	\$12,884	281%	\$0	\$0
612	VARIOUS JOB CLOSINGS - 3/91	T&D	Collection	83%	17%	\$36,705	\$36,705	281%	\$0	\$0
613	JOB CLOSINGS - 4/91	T&D	Collection	83%	17%	\$9,851	\$9,851	281%	\$0	\$0
614	JOB 8904 CLOSED - 5/91	T&D	Collection	83%	17%	\$3,515	\$3,515	281%	\$0	\$0
615	JOB CLOSING 6/91 - JOB 8905	T&D	Collection	83%	17%	\$5,014	\$5,014	281%	\$0	\$0
616	8/91 CLOSED JOB 8965,8834,8823	T&D	Collection	83%	17%	\$29,438	\$29,438	272%	\$0	\$0
617	9/91 JOB CLOSING - JOB 8828	T&D	Collection	83%	17%	\$24,254	\$24,254	272%	\$0	\$0
618	10/91 JOB CLOSINGS	T&D	Collection	83%	17%	\$49,927	\$49,927	272%	\$0	\$0
619	11/91 JOB CLOSINGS	T&D	Collection	83%	17%	\$4,316	\$4,316	272%	\$0	\$0
620	JOB CLOSING 2/92 - JOB 8941	T&D	Collection	83%	17%	\$15,025	\$15,025	272%	\$0	\$0
621	4/92 CLOSED JOBS 8711 & 9039	T&D	Collection	83%	17%	\$9,651	\$9,651	272%	\$0	\$0
622	5/92 JOB CLOSINGS	T&D	Collection	83%	17%	\$40,092	\$40,092	272%	\$0	\$0
623	6/92 JOB CLOSINGS	T&D	Collection	83%	17%	\$13,786	\$13,786	272%	\$0	\$0
624	10/92 CLOSED JOBS 8826, 8908	T&D	Collection	83%	17%	\$12,598	\$12,598	260%	\$0	\$0
625	JOB 8805 CLOSED - 11/92	T&D	Collection	83%	17%	\$5,318	\$5,318	260%	\$0	\$0

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
626	12/92 JOB CLOSING - JOB 8841	T&D	Collection	83%	17%	\$6,210	\$6,210	260%	\$0	\$0
627	JOB CLOSINGS	T&D	Collection	83%	17%	\$18,977	\$18,977	452%	\$0	\$0
628	1/93 JOB CLOSING - JOB 9050	T&D	Collection	83%	17%	\$2,596	\$2,596	260%	\$0	\$0
629	2/93 JOB CLOSINGS	T&D	Collection	83%	17%	\$22,745	\$22,745	260%	\$0	\$0
630	5/93 CLOSED JOB 8817, WIGGINS	T&D	Collection	83%	17%	\$6,499	\$6,499	260%	\$0	\$0
631	7/93 CLOSED JOB 8802, W & Z	T&D	Collection	83%	17%	\$6,514	\$6,514	251%	\$0	\$0
632	8/93 CLOSED JOB 8741, STRATHAM	T&D	Collection	83%	17%	\$10,521	\$10,521	251%	\$0	\$0
633	9/93 CLOSED JOB 9216,8716,8634	T&D	Collection	83%	17%	\$12,901	\$12,901	251%	\$0	\$0
634	10/93 JOB CLOSINGS #9112	T&D	Collection	83%	17%	\$10,415	\$10,415	251%	\$0	\$0
635	12/93 CLOSED JOB 8734, REGIS	T&D	Collection	83%	17%	\$25,132	\$25,132	251%	\$0	\$0
636	6/94 CLOSED JOBS 8854, 8809	T&D	Collection	83%	17%	\$3,103	\$3,103	251%	\$0	\$0
637	7/94 CLOSED JOBS	T&D	Collection	83%	17%	\$89,297	\$89,297	248%	\$0	\$0
638	8/94 CLOSED JOB 1146, S & S	T&D	Collection	83%	17%	\$9,636	\$9,636	248%	\$0	\$0
639	HYDRANT FLOW METER	Meter Maintenance	Collection	83%	17%	\$1,875	\$1,875	248%	\$0	\$0
640	11/94 JOB CLOSINGS	T&D	Collection	83%	17%	\$19,707	\$19,707	248%	\$0	\$0
641	12/94 CLOSED JOB 9207, E.GROVE	T&D	Collection	83%	17%	\$1,645	\$1,645	248%	\$0	\$0
642	2/95 closed job 9135,9003,8948	T&D	Collection	83%	17%	\$74,991	\$74,991	248%	\$0	\$0
643	6/95 closed job 9113,Mitsubish	T&D	Collection	83%	17%	\$51,854	\$51,854	248%	\$0	\$0
644	9/95 closed jobs 8860, 8855	T&D	Collection	83%	17%	\$59,176	\$59,176	241%	\$0	\$0
645	10/95 closed jobs 8723, 8937	T&D	Collection	83%	17%	\$36,824	\$36,824	241%	\$0	\$0
646	2/96 closed job 8339 -Ahmanson	T&D	Collection	83%	17%	\$12,753	\$12,753	241%	\$0	\$0
647	3/96 Closed jobs 9419, 9420	T&D	Collection	83%	17%	\$23,309	\$23,309	241%	\$0	\$0
648	4/96 closed job 8946	T&D	Collection	83%	17%	\$34,352	\$34,352	241%	\$0	\$0
649	8/96 closed jobs	T&D	Collection	83%	17%	\$51,141	\$51,141	233%	\$0	\$0
650	9/96 Close job 8619	T&D	Collection	83%	17%	\$1,116	\$1,116	233%	\$0	\$0
651	Close jobs 12/96	T&D	Collection	83%	17%	\$89,721	\$89,721	233%	\$0	\$0
652	2/97 job closings	T&D	Collection	83%	17%	\$65,706	\$65,706	233%	\$0	\$0
653	3/97 Job closings	T&D	Collection	83%	17%	\$101,417	\$101,417	233%	\$0	\$0

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
654	5/97 closed job 9606	T&D	Collection	83%	17%	\$17,749	\$17,749	233%	\$0	\$0
655	6/97 closed job 9141	T&D	Collection	83%	17%	\$25,253	\$25,253	233%	\$0	\$0
656	10/97 Closed jobs	T&D	Collection	83%	17%	\$57,186	\$57,186	229%	\$0	\$0
657	1/98 closed jobs	T&D	Collection	83%	17%	\$70,862	\$70,862	229%	\$0	\$0
658	4/98 Closed job 9605	T&D	Collection	83%	17%	\$18,527	\$18,527	229%	\$0	\$0
659	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$15,245	\$15,245	229%	\$0	\$0
660	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$2,489	\$2,489	229%	\$0	\$0
661	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$6,849	\$6,849	229%	\$0	\$0
662	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$955	\$955	229%	\$0	\$0
663	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$367	\$367	229%	\$0	\$0
664	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$3,831	\$3,831	229%	\$0	\$0
665	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$7,626	\$7,626	229%	\$0	\$0
666	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$13,112	\$13,112	229%	\$0	\$0
667	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$21,875	\$21,875	229%	\$0	\$0
668	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$46,563	\$46,563	229%	\$0	\$0
669	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$25,395	\$25,395	229%	\$0	\$0
670	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$19,797	\$19,797	229%	\$0	\$0
671	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$51,626	\$51,626	229%	\$0	\$0
672	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$208,627	\$208,627	229%	\$0	\$0
673	7/98 job closings, job 9510	T&D	Collection	83%	17%	\$32,339	\$32,339	224%	\$0	\$0
674	5/99 job closings	T&D	Collection	83%	17%	\$21,893	\$21,893	224%	\$0	\$0
675	2/01 closed job:9226,9227,9230	T&D	Collection	83%	17%	\$43,421	\$43,421	214%	\$0	\$0
676	3/01 closed jobs 9904, 9905	T&D	Collection	83%	17%	\$15,447	\$15,447	214%	\$0	\$0
677	6/01 job closings	T&D	Collection	83%	17%	\$177,913	\$177,913	214%	\$0	\$0
678	9/01 job closings	T&D	Collection	83%	17%	\$35,623	\$35,623	214%	\$0	\$0
679	2/02 job closings	T&D	Collection	83%	17%	\$20,444	\$20,444	208%	\$0	\$0
680	2/02 Job closings	T&D	Collection	83%	17%	\$88,303	\$88,303	208%	\$0	\$0
681	4/02 closed job 9917,Sigma Pet	T&D	Collection	83%	17%	\$28,264	\$28,264	208%	\$0	\$0

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
682	9/02 closed job 0126,9718,8924	T&D	Collection	83%	17%	\$35,405	\$35,405	208%	\$0	\$0
683	10/02 closed jobs	T&D	Collection	83%	17%	\$57,043	\$57,043	203%	\$0	\$0
684	11/02 closed jobs 9809, 9827	T&D	Collection	83%	17%	\$34,501	\$34,501	203%	\$0	\$0
685	Closed Job 0116, Kindercare	T&D	Collection	83%	17%	\$11,203	\$11,203	203%	\$0	\$0
686	2/03 closed job 9915	T&D	Collection	83%	17%	\$1,981	\$1,981	203%	\$0	\$0
687	JOB CLOSINGS	T&D	Collection	83%	17%	\$94,842	\$94,842	324%	\$0	\$0
688	6/06 closed jobs 0227, 0405	T&D	Collection	83%	17%	\$48,093	\$28,855	175%	\$27,990	\$5,692
689	3/07 closed jobs 0002, 9913	T&D	Collection	83%	17%	\$6,542	\$3,761	170%	\$3,936	\$801
690	4/07 closed job:0212,0224,0418	T&D	Collection	83%	17%	\$53,801	\$30,786	170%	\$32,583	\$6,626
691	6/07 close J0424,S&S,Bastanchy	T&D	Collection	83%	17%	\$4,987	\$2,826	170%	\$3,060	\$622
692	4/08 job closings	T&D	Collection	83%	17%	\$244,116	\$131,552	163%	\$152,765	\$31,068
693	5/08 job closings	T&D	Collection	83%	17%	\$25,419	\$13,627	163%	\$16,003	\$3,254
694	03/09 Closed Jobs	T&D	Collection	83%	17%	\$155,450	\$79,020	158%	\$100,578	\$20,454
695	04/09 Closed Jobs	T&D	Collection	83%	17%	\$256,972	\$130,628	158%	\$166,264	\$33,813
696	06/09 Closed Job	T&D	Collection	83%	17%	\$75,386	\$37,689	158%	\$49,608	\$10,089
697	J0037-Black Gold Golf Course	T&D	Collection	83%	17%	\$13,454	\$9,791	208%	\$6,317	\$1,285
698	JOB CLOSINGS	T&D	Collection	83%	17%	\$124,797	\$124,797	316%	\$0	\$0
699	J0612-Via De Rio - 23700/23720	T&D	Collection	83%	17%	\$6,299	\$3,080	158%	\$4,237	\$862
700	J0613-Casson Dr. - 5802-5846	T&D	Collection	83%	17%	\$27,907	\$13,721	158%	\$18,668	\$3,797
701	J0705-Plumosa Dr - 4672	T&D	Collection	83%	17%	\$13,310	\$6,618	158%	\$8,806	\$1,791
702	J0818-Yorba Linda Blvd/Park Ave	T&D	Collection	83%	17%	\$13,358	\$6,456	158%	\$9,082	\$1,847
703	J9610-Alder Ave/Derinda Rd	T&D	Collection	83%	17%	\$6,034	\$4,743	218%	\$2,339	\$476
704	J0014-Hacienda Lane/Deville Dr.	T&D	Collection	83%	17%	\$1,638	\$1,160	203%	\$805	\$164
705	J0029-17506 YL Blvd	T&D	Collection	83%	17%	\$10,376	\$7,753	208%	\$4,524	\$920
706	J0223-Plumosa Drive-Pipeline Abandon	T&D	Collection	83%	17%	\$117,117	\$78,078	191%	\$61,880	\$12,584
707	J0622-20650 N Travis Rd - J Force	T&D	Collection	83%	17%	\$5,189	\$1,989	158%	\$4,211	\$856
708	J0628-Messiah Lutheran-17345 YL Blvd	T&D	Collection	83%	17%	\$15,558	\$8,341	163%	\$9,795	\$1,992
709	JOB CLOSINGS	T&D	Collection	83%	17%	\$10,570	\$10,570	308%	\$0	\$0

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710	J0630-Rose Medical Plaza-1325 Rose Dr.	T&D	Collection	83%	17%	\$3,257	\$1,701	163%	\$2,112	\$430
711	J0712-Friendship Baptist-17141 Bastanchu	T&D	Collection	83%	17%	\$12,996	\$6,534	158%	\$8,504	\$1,729
712	J0606-YL Blvd/Kellogg-Adams & Sepulveda	T&D	Collection	83%	17%	\$6,256	\$2,867	154%	\$4,343	\$883
713	J0910-St. Joseph Health (4300 Rose Dr.)	T&D	Collection	83%	17%	\$35,310	\$15,497	150%	\$24,636	\$5,010
714	J0501/J0914-Water Sampling Stations	T&D	Collection	83%	17%	\$38,441	\$16,872	150%	\$26,820	\$5,454
715	J2005-20 - Water Svcs - Bryan Krueger	T&D	Collection	83%	17%	\$825	\$358	150%	\$581	\$118
716	J2009-23-Placentia Medical	T&D	Collection	83%	17%	\$19,265	\$16,376	150%	\$3,593	\$731
717	JO2009-18 Van Buren Elementary	T&D	Collection	83%	17%	\$20,518	\$7,865	146%	\$15,330	\$3,118
718	J2005-23 Toll Brothers - Services	T&D	Collection	83%	17%	\$81,410	\$30,981	142%	\$59,571	\$12,115
719	J2005-24 Toll Brothers - Services	T&D	Collection	83%	17%	\$113,523	\$44,779	146%	\$83,293	\$16,939
720	JOB CLOSINGS	T&D	Collection	83%	17%	\$28,752	\$28,752	300%	\$0	\$0
721	J2004-26 S&S Homes-Tract 16759 Milano Ct	T&D	Collection	83%	17%	\$10,289	\$3,773	142%	\$7,698	\$1,566
722	J0427 Tract 16758 Chianti Ct - Services	T&D	Collection	83%	17%	\$17,366	\$6,319	142%	\$13,050	\$2,654
723	J0430 Tract 16762 City of YL - Services	T&D	Collection	83%	17%	\$30,588	\$11,130	142%	\$22,984	\$4,674
724	J2006-19 MBK Homes So of Lkw (Svcs)	T&D	Collection	83%	17%	\$66,552	\$23,663	142%	\$50,665	\$10,304
725	J2006-29 Toll Bros/Heritage @ VDV Vil IV	T&D	Collection	83%	17%	\$91,404	\$32,245	142%	\$69,884	\$14,212
726	J2006-25 Etco Dev/Richfield-Orchard	T&D	Collection	83%	17%	\$72,726	\$25,050	138%	\$54,832	\$11,151
727	J2012-11 Remarc Mgt/Vvw Center(Services)	T&D	Collection	83%	17%	\$15,624	\$5,078	138%	\$12,129	\$2,467
728	J1309 BuyBuyBaby Savi Ranch (Services)	T&D	Collection	83%	17%	\$6,879	\$2,159	135%	\$5,304	\$1,079
729	J1002B OCTA-ORANGEVW AV PPLN EXT	T&D	Collection	83%	17%	\$3,811	\$1,059	131%	\$3,003	\$611
730	J1304 Brandywine Homes TR17548 (Svcs)	T&D	Collection	83%	17%	\$59,559	\$15,882	131%	\$47,647	\$9,690
731	JOB CLOSINGS	T&D	Collection	83%	17%	\$343,744	\$343,744	294%	\$0	\$0
732	J1023 TR17105 W/IN VDV VILLGE IV (SVCS)	T&D	Collection	83%	17%	\$185,124	\$47,824	131%	\$149,781	\$30,461
733	J1313 (4848) Valley View Retail (Svcs)	T&D	Collection	83%	17%	\$11,005	\$2,721	126%	\$8,702	\$1,770
734	J0433 Toll Bros/TR 16764 Sorrento	T&D	Collection	83%	17%	\$15,302	\$3,741	126%	\$12,144	\$2,470
735	J0432 Toll Bros/TR16756 Positano (Svcs)	T&D	Collection	83%	17%	\$15,657	\$3,784	126%	\$12,471	\$2,536
736	J0434 Toll Bros/TR16765 Sorrento (Svcs)	T&D	Collection	83%	17%	\$13,916	\$3,363	126%	\$11,085	\$2,254
737	J0607 Toll Bros Tract 17030 /Preserve	T&D	Collection	83%	17%	\$103,337	\$24,399	126%	\$82,913	\$16,862

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
738	J0435 Toll Bros Tract 16766/Positano	T&D	Collection	83%	17%	\$16,617	\$3,923	126%	\$13,333	\$2,711
739	J1502 City of YL/Bastanchury St Widening	T&D	Collection	83%	17%	\$28,292	\$6,601	126%	\$22,783	\$4,633
740	J1425 Brandywine Homes/TR17608 (Svcs)	T&D	Collection	83%	17%	\$33,274	\$7,764	126%	\$26,795	\$5,449
741	J0428 Toll Bros/TR 16760 Cortese (Svcs)	T&D	Collection	83%	17%	\$44,389	\$10,234	126%	\$35,875	\$7,296
742	JOB CLOSINGS	T&D	Collection	83%	17%	\$668,314	\$658,766	287%	\$22,756	\$4,628
743	J0429 Toll Bros/TR 16761 Cortese (Svcs)	T&D	Collection	83%	17%	\$36,181	\$8,342	126%	\$29,241	\$5,947
744	J0431 Toll Bros/TR 16763 Cortese	T&D	Collection	83%	17%	\$37,698	\$8,691	126%	\$30,467	\$6,196
745	J1501 Melia Homes/TR17648 Anderson Grove	T&D	Collection	83%	17%	\$28,146	\$6,489	126%	\$22,748	\$4,626
746	J1409 Tesoro Homes/Tract 17617(Services)	T&D	Collection	83%	17%	\$98,249	\$22,379	126%	\$79,691	\$16,207
747	J0426A Toll Bros/TR16759 Trentino Lane	T&D	Collection	83%	17%	\$1,821	\$420	126%	\$1,472	\$299
748	J0427A Toll Bros/TR16758 Trentino Lane	T&D	Collection	83%	17%	\$1,109	\$256	126%	\$896	\$182
749	J1603 Yorba Linda Apts-25550/25552 River	T&D	Collection	83%	17%	\$29,865	\$6,803	126%	\$24,224	\$4,926
750	J1601 ActivCare/4725 ValleyVw YL (Svcs)	T&D	Collection	83%	17%	\$29,811	\$6,459	126%	\$24,528	\$4,988
751	J1315 Toll Bros/TR 17652 Estates (Svcs)	T&D	Collection	83%	17%	\$104,817	\$22,710	126%	\$86,242	\$17,539
752	J0627 TR 16987 Villaggio-Phase I(Svcs)	T&D	Collection	83%	17%	\$51,798	\$11,079	123%	\$41,513	\$8,442
753	JOB CLOSINGS - 7/90	T&D	Collection	83%	17%	\$134	\$134	287%	\$0	\$0
754	J0702 Toll Bros/TR 16987 Villaggio Ph II	T&D	Collection	83%	17%	\$97,119	\$20,503	123%	\$78,111	\$15,885
755	J0702 Toll Bros/TR 16987 Villaggio Ph II	T&D	Collection	83%	17%	\$1,982	\$418	123%	\$1,594	\$324
756	J0913 Dentino Prop/5362 Richfield YL	T&D	Collection	83%	17%	\$3,480	\$706	123%	\$2,829	\$575
757	J1724 TR 15199 WATERLINE REPL (SERVICES)	T&D	Collection	83%	17%	\$153,783	\$27,766	120%	\$125,981	\$25,620
758	J1612 PM 2016-131 / 16941 Nightingale	T&D	Collection	83%	17%	\$6,265	\$1,114	120%	\$5,150	\$1,047
759	J1613 Natl Community Ren/Oakcrest Hgts	T&D	Collection	83%	17%	\$13,615	\$2,269	120%	\$11,343	\$2,307
760	J 1411 PRS REHAB PH II (SERVICES)	Pumping	Collection	83%	17%	\$11,188	\$1,865	120%	\$9,320	\$1,895
761	J1614 HQT Homes, Single Fam [6-Lot]	T&D	Collection	83%	17%	\$20,510	\$3,190	120%	\$17,314	\$3,521
762	J1506 TR17459 Canterbury Court(Services)	T&D	Collection	83%	17%	\$61,763	\$8,578	118%	\$52,313	\$10,639
763	J1511 TR17793 Brandywine Homes(Services)	T&D	Collection	83%	17%	\$42,338	\$5,763	118%	\$35,976	\$7,316
764	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$68,331	\$8,352	118%	\$58,997	\$11,998
765	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$33,026	\$4,037	118%	\$28,515	\$5,799

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
766	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$17,219	\$2,105	118%	\$14,867	\$3,024
767	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$26,253	\$3,209	118%	\$22,666	\$4,610
768	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$32,320	\$3,950	118%	\$27,905	\$5,675
769	JOB CLOSINGS - 11/90	T&D	Collection	83%	17%	\$57,695	\$57,695	287%	\$0	\$0
770	J1610 PM# 2015-113 YL TownCtr (Svcs)	T&D	Collection	83%	17%	\$68,787	\$7,643	112%	\$56,834	\$11,558
771	J 2019-24 SVC @ LAMPPOST PIZZA	T&D	Collection	83%	17%	\$7,175	\$737	112%	\$5,984	\$1,217
772	J 2018-22 VETERANS VILL/MERCY HSG (SVCS)	T&D	Collection	83%	17%	\$29,089	\$2,990	112%	\$24,259	\$4,934
773	J 2020-62 WTR MN LNE REPL @DEVERON COVE	T&D	Collection	83%	17%	\$13,081	\$1,344	112%	\$10,909	\$2,219
774	J 1002 LAKEVIEW GRD SEPARATION (SVCS)	T&D	Collection	83%	17%	\$61,709	\$6,171	112%	\$51,623	\$10,499
775	J1929 718/719 LAKEVIEW AVE (SVCS)	T&D	Collection	83%	17%	\$15,978	\$1,598	112%	\$13,367	\$2,718
776	J1816 YL LIBRARY ARTS CTR/4802&4852 LKVV	T&D	Collection	83%	17%	\$4,588	\$446	112%	\$3,850	\$783
777	J2008 TR19014 1049 GOLDEN/PLAC (SVCS)	T&D	Collection	83%	17%	\$22,538	\$1,628	104%	\$18,131	\$3,687
778	J2050 IN-N-OUT BURGER/18181 IMPERIAL HWY	T&D	Collection	83%	17%	\$5,854	\$407	104%	\$4,723	\$961
779	J2061 GRANDVW/RIDGE WTRLN IMP (SVCS)	T&D	Collection	83%	17%	\$21,432	\$1,429	104%	\$17,344	\$3,527
780	JOB CLOSINGS - 2/91	T&D	Collection	83%	17%	\$100,188	\$100,188	281%	\$0	\$0
781	J2061 GRANDVW/RIDGE WTRLN IMP (SVCS)	T&D	Collection	83%	17%	\$30,238	\$2,016	104%	\$24,470	\$4,976
782	J2061 GRANDVW/RIDGE WTRLN IMP (SVCS)	T&D	Collection	83%	17%	\$95,850	\$6,390	104%	\$77,568	\$15,775
783	JC1719 TR 18061 WEDGEWOOD (SVCS)	T&D	Collection	83%	17%	\$38,421	\$2,135	104%	\$31,463	\$6,399
784	J1948 ALTRUDY SENIOR APTS (SVCS)	T&D	Collection	83%	17%	\$7,929	\$440	104%	\$6,493	\$1,320
785	J1930 TR18061 WEDGEWOOD/SHEA (SVCS)	T&D	Collection	83%	17%	\$8,213	\$388	102%	\$6,606	\$1,343
786	J2108 RICHFIELD PROP/736 RICHFLD (SVCS)	T&D	Collection	83%	17%	\$6,628	\$295	102%	\$5,347	\$1,087
787	J1730 PIZZERIA TERRA/4884 MAIN ST (SVCS)	T&D	Collection	83%	17%	\$20,630	\$745	102%	\$16,788	\$3,414
788	J0326 TR16595 ESTANCIA SERVICES	T&D	Collection	83%	17%	\$55,849	\$1,241	102%	\$46,104	\$9,376
789	J2248 MTN VIEW WATERLINE REPL (SVCS)	T&D	Collection	83%	17%	\$78,402	\$871	100%	\$64,428	\$13,103
790	J2058 CA & GOLDEN DEVELOPMENT (SVCS)	T&D	Collection	83%	17%	\$18,052	\$201	100%	\$14,835	\$3,017
791	JOB CLOSINGS - 1/91	T&D	Collection	83%	17%	\$19,738	\$19,738	281%	\$0	\$0
792	J1942 TR18129 16U TWNHSE RESIDENT (SVCS)	T&D	Collection	83%	17%	\$30,646	\$341	100%	\$25,184	\$5,122
793	J2213 3-L SUBDVSN ALCOTT/VALENCIA (SVCS)	T&D	Collection	83%	17%	\$32,411	\$360	100%	\$26,634	\$5,417

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
794	TRANS./DISTRIBUTION-SERVICES	T&D	Collection	83%	17%	\$26,343	\$26,343	527%	\$0	\$0
795	VARIOUS JOB CLOSINGS - 3/91	T&D	Collection	83%	17%	\$37,879	\$37,879	281%	\$0	\$0
796	JOB CLOSINGS - 4/91	T&D	Collection	83%	17%	\$24,348	\$24,348	281%	\$0	\$0
797	JOB 8904 CLOSED- 5/91	T&D	Collection	83%	17%	\$544	\$544	281%	\$0	\$0
798	JOB CLOSING 6/91 - JOB 8905	T&D	Collection	83%	17%	\$2,676	\$2,676	281%	\$0	\$0
799	8/91 CLOSED JOB 8965,8834,8823	T&D	Collection	83%	17%	\$59,456	\$59,456	281%	\$0	\$0
800	9/91 JOB CLOSING - JOB 8828	T&D	Collection	83%	17%	\$16,575	\$16,575	281%	\$0	\$0
801	10/91 JOB CLOSINGS	T&D	Collection	83%	17%	\$84,402	\$84,402	281%	\$0	\$0
802	11/91 JOB CLOSINGS	T&D	Collection	83%	17%	\$9,829	\$9,829	281%	\$0	\$0
803	1/92 JOB CLOSING - JOB 9006	T&D	Collection	83%	17%	\$5,515	\$5,515	272%	\$0	\$0
804	JOB CLOSING 2/92 - JOB 8941	T&D	Collection	83%	17%	\$24,510	\$24,510	272%	\$0	\$0
805	JOB CLOSINGS	T&D	Collection	83%	17%	\$90,335	\$90,335	489%	\$0	\$0
806	JOB CLOSINGS	T&D	Collection	83%	17%	\$318	\$318	489%	\$0	\$0
807	3/92 ADDT'L CLOSING JOB 9006	T&D	Collection	83%	17%	\$25	\$25	272%	\$0	\$0
808	4/92 CLOSED JOBS	T&D	Collection	83%	17%	\$8,109	\$8,109	272%	\$0	\$0
809	5/92 JOB CLOSINGS	T&D	Collection	83%	17%	\$38,662	\$38,662	272%	\$0	\$0
810	6/92 JOB CLOSING - JOB 8914	T&D	Collection	83%	17%	\$1,650	\$1,650	272%	\$0	\$0
811	10/92 CLOSED JOBS 8826, 8908	T&D	Collection	83%	17%	\$13,430	\$13,430	272%	\$0	\$0
812	JOB 8805 CLOSED - 11/92	T&D	Collection	83%	17%	\$7,525	\$7,525	272%	\$0	\$0
813	12/92 JOB CLOSING - JOB 8841	T&D	Collection	83%	17%	\$11,838	\$11,838	260%	\$0	\$0
814	1/93 JOB CLOSING - JOB 9050	T&D	Collection	83%	17%	\$1,105	\$1,105	260%	\$0	\$0
815	2/93 JOB CLOSINGS	T&D	Collection	83%	17%	\$26,686	\$26,686	260%	\$0	\$0
816	5/93 CLOSED JOB 8817, WIGGINS	T&D	Collection	83%	17%	\$10,273	\$10,273	260%	\$0	\$0
817	JOB CLOSINGS	T&D	Collection	83%	17%	\$8,926	\$8,926	452%	\$0	\$0
818	7/93 CLOSED JOB 8802, W & Z	T&D	Collection	83%	17%	\$3,679	\$3,679	260%	\$0	\$0
819	8/93 CLOSED JOB 8741, STRATHAM	T&D	Collection	83%	17%	\$588	\$588	260%	\$0	\$0
820	9/93 CLOSED JOB 9216,8716,8634	T&D	Collection	83%	17%	\$24,912	\$24,912	260%	\$0	\$0
821	10/93 JOB CLOSING #9112	T&D	Collection	83%	17%	\$750	\$750	260%	\$0	\$0

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
822	12/93 CLOSED JOB 8734, REGIS	T&D	Collection	83%	17%	\$101,682	\$101,682	251%	\$0	\$0
823	6/94 CLOSED JOB 9127 8854 8809	T&D	Collection	83%	17%	\$8,780	\$8,780	251%	\$0	\$0
824	7/94 CLOSED JOBS	T&D	Collection	83%	17%	\$100,015	\$99,737	251%	\$579	\$118
825	8/94 CLOSED JOB 1146, S & S	T&D	Collection	83%	17%	\$27,240	\$27,089	251%	\$314	\$64
826	11/94 CLOSED JOBS	T&D	Collection	83%	17%	\$24,348	\$24,009	248%	\$698	\$142
827	2/95 closed job 9135,9003,8948	T&D	Collection	83%	17%	\$32,035	\$31,322	248%	\$1,469	\$299
828	JOB CLOSINGS	T&D	Collection	83%	17%	\$14,568	\$14,568	419%	\$0	\$0
829	6/95 Closed jobs 9144, 8960	T&D	Collection	83%	17%	\$34,956	\$33,791	248%	\$2,402	\$488
830	9/95 closed jobs 8860, 8855	T&D	Collection	83%	17%	\$39,030	\$37,404	241%	\$3,263	\$664
831	10/95 closed jobs 8937, 8723	T&D	Collection	83%	17%	\$19,824	\$18,943	241%	\$1,766	\$359
832	2/96 closed job 8339, Ahmanson	T&D	Collection	83%	17%	\$9,381	\$8,860	241%	\$1,045	\$213
833	3/96 closed jobs 9419, 9420	T&D	Collection	83%	17%	\$26,659	\$25,103	241%	\$3,121	\$635
834	4/96 closed job 8946	T&D	Collection	83%	17%	\$13,285	\$12,473	241%	\$1,630	\$332
835	8/96 closed jobs	T&D	Collection	83%	17%	\$12,580	\$11,671	241%	\$1,824	\$371
836	9/96 Closed job 8619	T&D	Collection	83%	17%	\$453	\$419	233%	\$66	\$13
837	Closed jobs 12/96	T&D	Collection	83%	17%	\$60,884	\$55,810	233%	\$9,822	\$1,998
838	2-97 job closings	T&D	Collection	83%	17%	\$59,439	\$54,156	233%	\$10,227	\$2,080
839	JOB CLOSINGS	T&D	Collection	83%	17%	\$81,145	\$81,145	384%	\$0	\$0
840	3/97 job closings	T&D	Collection	83%	17%	\$51,997	\$47,231	233%	\$9,226	\$1,876
841	6/97 closed job 9141	T&D	Collection	83%	17%	\$24,922	\$22,430	233%	\$4,824	\$981
842	10/97 Closed jobs	T&D	Collection	83%	17%	\$14,603	\$12,980	229%	\$3,092	\$629
843	1/98 closed jobs	T&D	Collection	83%	17%	\$23,832	\$20,985	229%	\$5,422	\$1,103
844	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$958	\$958	248%	\$0	\$0
845	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$6,042	\$5,618	233%	\$821	\$167
846	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$1,250	\$1,250	241%	\$0	\$0
847	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$2,750	\$2,750	260%	\$0	\$0
848	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$6,050	\$6,050	260%	\$0	\$0
849	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$1,380	\$1,380	272%	\$0	\$0

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
850	JOB CLOSINGS	T&D	Collection	83%	17%	\$70,461	\$70,461	355%	\$0	\$0
851	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$34,560	\$34,560	272%	\$0	\$0
852	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$76,550	\$76,550	281%	\$0	\$0
853	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$42,750	\$42,750	229%	\$0	\$0
854	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$199,268	\$172,697	229%	\$50,619	\$10,294
855	7/98 job closing, j 9510	T&D	Collection	83%	17%	\$22,263	\$19,233	229%	\$5,773	\$1,174
856	5/99 job closings	T&D	Collection	83%	17%	\$5,164	\$4,317	224%	\$1,576	\$321
857	2/01 closed job:9230,9226,9227	T&D	Collection	83%	17%	\$14,159	\$11,327	218%	\$5,133	\$1,044
858	3/01 closed jobs 9904, 9905	T&D	Collection	83%	17%	\$6,100	\$4,727	214%	\$2,441	\$496
859	6/01 job closings	T&D	Collection	83%	17%	\$79,699	\$61,103	214%	\$33,064	\$6,724
860	9/01 job closings	T&D	Collection	83%	17%	\$9,011	\$6,833	214%	\$3,872	\$787
861	JOB CLOSINGS	T&D	Collection	83%	17%	\$125,014	\$125,014	334%	\$0	\$0
862	2/02 job closings	T&D	Collection	83%	17%	\$52,195	\$52,195	208%	\$0	\$0
863	2/02 job closings	T&D	Collection	83%	17%	\$30,712	\$22,863	208%	\$13,539	\$2,753
864	4/02 closed job 0016,0123,9917	T&D	Collection	83%	17%	\$25,259	\$18,663	208%	\$11,377	\$2,314
865	9/02 closed jobs 9718, 8924	T&D	Collection	83%	17%	\$19,100	\$13,848	208%	\$9,060	\$1,842
866	10/02 closed jobs	T&D	Collection	83%	17%	\$34,474	\$24,898	203%	\$16,134	\$3,281
867	11/02 closed jobs 9809, 9827	T&D	Collection	83%	17%	\$17,300	\$12,447	203%	\$8,176	\$1,663
868	Closed jobs 0116, 0026	T&D	Collection	83%	17%	\$10,446	\$7,487	203%	\$4,986	\$1,014
869	4/03 Closed jobs 0021, 0033	T&D	Collection	83%	17%	\$6,713	\$4,737	203%	\$3,330	\$677
870	5/03 closed jobs 9911, 0201	T&D	Collection	83%	17%	\$22,185	\$15,591	203%	\$11,110	\$2,259
871	8/03 closed job 0025, Wm Lyon	T&D	Collection	83%	17%	\$12,417	\$8,623	203%	\$6,393	\$1,300
872	JOB CLOSINGS	T&D	Collection	83%	17%	\$57,933	\$57,933	327%	\$0	\$0
873	9/03 closed jobs	T&D	Collection	83%	17%	\$68,095	\$47,099	203%	\$35,373	\$7,194
874	10/03 closed J 0019,0020,9901	T&D	Collection	83%	17%	\$57,204	\$39,407	191%	\$28,209	\$5,737
875	11/04 closed J0114, 0001, 9707	T&D	Collection	83%	17%	\$24,051	\$15,700	182%	\$12,648	\$2,572
876	3/05 clos.J9228,0017,0018,0113	T&D	Collection	83%	17%	\$94,805	\$61,097	182%	\$51,055	\$10,383
877	3/05 closed jobs	T&D	Collection	83%	17%	\$82,743	\$53,093	182%	\$44,907	\$9,133

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
878	6/05 closed jobs 0324, 0310	T&D	Collection	83%	17%	\$15,966	\$10,112	182%	\$8,866	\$1,803
879	Close J0314,Rom Catholic Bish	T&D	Collection	83%	17%	\$3,750	\$2,313	175%	\$2,091	\$425
880	J0215 Pulte, services	T&D	Collection	83%	17%	\$24,116	\$14,805	175%	\$13,548	\$2,755
881	3/06 closed job 0010,0041,0232	T&D	Collection	83%	17%	\$60,614	\$36,873	175%	\$34,542	\$7,025
882	4/06 closed job 0233,0234 Toll	T&D	Collection	83%	17%	\$36,225	\$21,936	175%	\$20,790	\$4,228
883	JOB CLOSINGS	T&D	Collection	83%	17%	\$66,108	\$66,108	327%	\$0	\$0
884	3/06 closed J0041, Toll Bros.	T&D	Collection	83%	17%	\$30,755	\$14,032	175%	\$24,332	\$4,948
885	4/06 closed job 0233,0234 Toll	T&D	Collection	83%	17%	\$17,250	\$7,834	175%	\$13,700	\$2,786
886	6/06 closed jobs 0227, 0332	T&D	Collection	83%	17%	\$45,489	\$20,470	175%	\$36,403	\$7,403
887	3/07 closed jobs 0002, 0412	T&D	Collection	83%	17%	\$16,132	\$6,957	170%	\$12,990	\$2,642
888	4/07 closed job:0212.0224,0418	T&D	Collection	83%	17%	\$45,585	\$19,564	170%	\$36,840	\$7,492
889	6/07 Close J0424,S&S,Bastanchy	T&D	Collection	83%	17%	\$20,568	\$8,742	170%	\$16,744	\$3,405
890	4/08 job closings	T&D	Collection	83%	17%	\$191,540	\$77,414	163%	\$154,884	\$31,498
891	5/08 Job Closings	T&D	Collection	83%	17%	\$15,487	\$6,227	163%	\$12,567	\$2,556
892	03/09 Closed Jobs	T&D	Collection	83%	17%	\$149,363	\$56,945	158%	\$121,619	\$24,733
893	04/09 Closed Jobs	T&D	Collection	83%	17%	\$304,919	\$116,250	158%	\$248,280	\$50,492
894	JOB CLOSINGS	T&D	Collection	83%	17%	\$120,332	\$118,827	324%	\$4,045	\$823
895	06/09 Closed Job	T&D	Collection	83%	17%	\$48,306	\$18,113	158%	\$39,733	\$8,080
896	J0421-Zone 3 - 18"/ Zone 4 - 36"	T&D	Collection	83%	17%	\$61,611	\$22,847	158%	\$51,011	\$10,374
897	J0613-Casson Drive	T&D	Collection	83%	17%	\$6,455	\$2,380	158%	\$5,362	\$1,091
898	J0705-Plumosa Dr. - 4672	T&D	Collection	83%	17%	\$23,100	\$8,614	158%	\$19,063	\$3,877
899	J9232-East Lake Village Rec Center	T&D	Collection	83%	17%	\$6,733	\$4,896	248%	\$3,788	\$770
900	J9603-Imperial Hwy/Casa Loma	T&D	Collection	83%	17%	\$22,489	\$12,322	208%	\$17,538	\$3,567
901	J9610-Alder Ave./Dorind Rd	T&D	Collection	83%	17%	\$7,428	\$4,379	218%	\$5,526	\$1,124
902	J0014-Hacienda Lane/Deville Dr.	T&D	Collection	83%	17%	\$9,406	\$4,997	203%	\$7,428	\$1,511
903	J0622-20650 N. Travis Rd - J. Force	T&D	Collection	83%	17%	\$6,111	\$2,304	158%	\$5,010	\$1,019
904	J0630-Rose Medical Plaza - 1325 Rose Dr	T&D	Collection	83%	17%	\$9,169	\$3,591	163%	\$7,570	\$1,539
905	JOB CLOSINGS	T&D	Collection	83%	17%	\$152,872	\$147,139	316%	\$15,055	\$3,062

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
906	J0712-Friendship Baptist-17141 Bastanchu	T&D	Collection	83%	17%	\$17,630	\$6,648	158%	\$14,452	\$2,939
907	J0606-YL Blvd/Kellogg-Adams & Sepulveda	T&D	Collection	83%	17%	\$7,299	\$2,509	154%	\$6,139	\$1,249
908	J2010-12 - Plumosa Drive (Hydrants)	Fire Protection	Collection	83%	17%	\$80,746	\$24,713	146%	\$67,891	\$13,807
909	J2010-06-Ohio St Pipe Replace (Hydrant)	T&D	Collection	83%	17%	\$119,709	\$35,913	146%	\$101,530	\$20,648
910	J2005-23 Toll Brothers - Fire Hydrants	Fire Protection	Collection	83%	17%	\$36,731	\$10,484	142%	\$31,006	\$6,306
911	J2005-24 Toll Brothers - Fire Hydrants	Fire Protection	Collection	83%	17%	\$64,249	\$19,007	146%	\$54,816	\$11,148
912	J2004-26 S&S Homes-Tract 16759 Milano Ct	T&D	Collection	83%	17%	\$11,204	\$3,081	142%	\$9,596	\$1,951
913	J0427 Tract 16758 Chianti Ct - Hydrants	Fire Protection	Collection	83%	17%	\$8,046	\$2,196	142%	\$6,911	\$1,406
914	J0430 Tract 16762 City of YL - Hydrants	Fire Protection	Collection	83%	17%	\$10,918	\$2,980	142%	\$9,377	\$1,907
915	J2006-19 MBK Homes -So of Lkvw/Hydrants	Fire Protection	Collection	83%	17%	\$45,305	\$12,081	142%	\$39,247	\$7,982
916	JOB CLOSINGS	T&D	Collection	83%	17%	\$19,710	\$18,478	308%	\$3,155	\$642
917	J2006-29 Toll Bros/Heritage @ VDV Vil IV	T&D	Collection	83%	17%	\$60,982	\$16,135	142%	\$52,977	\$10,774
918	J2006-25 Etco Dev/Richfield-Orchard	T&D	Collection	83%	17%	\$66,328	\$17,135	138%	\$56,577	\$11,506
919	J2012-11 Remarc Mgt/VVw Center(Hydrants)	Fire Protection	Collection	83%	17%	\$10,519	\$2,564	138%	\$9,149	\$1,861
920	J1120 Waterline Repl Ph II (Hydrants)	T&D	Collection	83%	17%	\$44,871	\$10,657	138%	\$39,349	\$8,002
921	J1301 Olson Company TTM 17489 (Hydrants)	Fire Protection	Collection	83%	17%	\$26,058	\$5,863	135%	\$22,696	\$4,616
922	J1002B OCTA-ORANGEVW AV PPLN EXT	T&D	Collection	83%	17%	\$3,698	\$770	131%	\$3,194	\$650
923	J1405 Tract17547-YL Phase II/Rose-Wabash	T&D	Collection	83%	17%	\$9,056	\$1,830	131%	\$7,883	\$1,603
924	J1304 Brandywine Homes TR17548	T&D	Collection	83%	17%	\$36,599	\$7,320	131%	\$31,941	\$6,496
925	J1023 TR17105 W/IN VDV VILLAGE IV	T&D	Collection	83%	17%	\$80,069	\$15,513	131%	\$70,424	\$14,322
926	J1313 (4848) Valley Vw Retail (Hydrants)	Fire Protection	Collection	83%	17%	\$16,233	\$3,010	126%	\$13,889	\$2,825
927	JOB CLOSINGS -TRN/DST HYDRANTS	Fire Protection	Collection	83%	17%	\$37,068	\$33,826	300%	\$8,092	\$1,646
928	J0433 Toll Bros/TR16764 Sorrento	T&D	Collection	83%	17%	\$17,366	\$3,184	126%	\$14,897	\$3,030
929	J0432 Toll Bros/TR16756 Positano	T&D	Collection	83%	17%	\$34,037	\$6,169	126%	\$29,271	\$5,953
930	J0434 Toll Bros/TR16765 Sorrento	T&D	Collection	83%	17%	\$13,454	\$2,439	126%	\$11,570	\$2,353
931	J0607 Toll Bros Tract 17030 /Preserve	T&D	Collection	83%	17%	\$53,227	\$9,426	126%	\$46,008	\$9,357
932	J0435 Toll Bros Tract 16766/Positano	T&D	Collection	83%	17%	\$29,511	\$5,226	126%	\$25,508	\$5,188
933	J1412 2015 Waterline Replacement	T&D	Collection	83%	17%	\$124,616	\$21,808	126%	\$107,986	\$21,961

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934	J1502 City of YL/Bastanchury St Widening	T&D	Collection	83%	17%	\$17,682	\$3,094	126%	\$15,323	\$3,116
935	J1425 Brandywine Homes/TR17608	T&D	Collection	83%	17%	\$25,862	\$4,526	126%	\$22,410	\$4,558
936	J0428 Toll Bros/TR 16760 Cortese	T&D	Collection	83%	17%	\$25,424	\$4,396	126%	\$22,086	\$4,492
937	J0429 Toll Bros/TR 16761 Cortese	T&D	Collection	83%	17%	\$22,173	\$3,834	126%	\$19,263	\$3,917
938	JOB CLOSINGS	T&D	Collection	83%	17%	\$392,694	\$348,515	294%	\$107,959	\$21,956
939	J0431 Toll Bros/TR 16763 Cortese	T&D	Collection	83%	17%	\$23,658	\$4,091	126%	\$20,553	\$4,180
940	J1501 Melia Homes/TR17648 Anderson Grove	T&D	Collection	83%	17%	\$25,190	\$4,356	126%	\$21,883	\$4,450
941	J1409 Tesoro Homes/Tract 17617(Hydrants)	Fire Protection	Collection	83%	17%	\$34,128	\$5,830	126%	\$29,723	\$6,045
942	J0426A Toll Bros/TR16759 Trentino Lane	T&D	Collection	83%	17%	\$3,679	\$636	126%	\$3,196	\$650
943	J0427A Toll Bros/TR16758 Trentino Lane	T&D	Collection	83%	17%	\$7,318	\$1,265	126%	\$6,358	\$1,293
944	J1601 ActivCare/4725 ValleyVw YL	T&D	Collection	83%	17%	\$8,473	\$1,377	126%	\$7,454	\$1,516
945	J1315 Toll Bros/TR 17652 Estates	T&D	Collection	83%	17%	\$49,039	\$7,969	126%	\$43,139	\$8,773
946	J0627 TR 16987 Villaggio-Phase I	T&D	Collection	83%	17%	\$29,070	\$4,663	123%	\$24,883	\$5,060
947	J0702 Toll Bros/TR 16987 Villaggio Ph II	T&D	Collection	83%	17%	\$37,588	\$5,951	123%	\$32,254	\$6,559
948	J0913 Dentino Prop/5362 Richfield YL	T&D	Collection	83%	17%	\$8,701	\$1,323	123%	\$7,521	\$1,530
949	JOB CLOSINGS	T&D	Collection	83%	17%	\$673,540	\$580,928	287%	\$220,720	\$44,888
950	J1724 TR 15199 WATERLINE REPL (HYDRANTS)	T&D	Collection	83%	17%	\$116,832	\$15,821	120%	\$100,982	\$20,537
951	J1612 PM 2016-131 / 16941 Nightingale	T&D	Collection	83%	17%	\$3,132	\$418	120%	\$2,714	\$552
952	J 1411 PRS REHAB PH II (KILT-HYDRANTS)	Pumping	Collection	83%	17%	\$9,743	\$1,218	120%	\$8,523	\$1,733
953	J1614 HQT Homes, Single Fam [6-Lot]	T&D	Collection	83%	17%	\$18,581	\$2,168	120%	\$16,409	\$3,337
954	J1506 TR17459 Canterbury Court(Hydrants)	Fire Protection	Collection	83%	17%	\$26,793	\$2,791	118%	\$23,608	\$4,801
955	J1511 TR17793 Brandywine Homes(Hydrants)	Fire Protection	Collection	83%	17%	\$19,754	\$2,017	118%	\$17,447	\$3,548
956	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$21,032	\$1,928	118%	\$18,791	\$3,822
957	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$10,940	\$1,003	118%	\$9,775	\$1,988
958	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$10,092	\$925	118%	\$9,017	\$1,834
959	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$10,092	\$925	118%	\$9,017	\$1,834
960	J 1803 Camino Verde/Mickel Ln Wtrln Imp	T&D	Collection	83%	17%	\$18,660	\$1,711	118%	\$16,672	\$3,391
961	J1610 PM# 2015-113 YL TownCtr (Hydrant)	Fire Protection	Collection	83%	17%	\$75,205	\$6,267	112%	\$64,079	\$13,032

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962	J 2018-22 VETERANS VILL/MERCY HSG (HYD)	Fire Protection	Collection	83%	17%	\$15,326	\$1,181	112%	\$13,148	\$2,674
963	J 2020-62 WTR MN LNE REPL @DEVERON COVE	T&D	Collection	83%	17%	\$13,973	\$1,077	112%	\$11,987	\$2,438
964	JOB CLOSINGS - 7/90	T&D	Collection	83%	17%	\$1,840	\$1,559	287%	\$669	\$136
965	FAIRMONT BLVD/CONN-OC LOOP SEG H BKWY	T&D	Collection	83%	17%	\$12,686	\$951	112%	\$10,908	\$2,218
966	J 1002 LAKEVIEW GRD SEPARATION (HYD)	Fire Protection	Collection	83%	17%	\$63,515	\$4,764	112%	\$54,610	\$11,106
967	J 1002 LAKEVIEW GRD SEPARATION (HYD)	Fire Protection	Collection	83%	17%	\$9,031	\$677	112%	\$7,764	\$1,579
968	J 1002 LAKEVIEW GRD SEPARATION (HYD)	Fire Protection	Collection	83%	17%	\$9,031	\$677	112%	\$7,764	\$1,579
969	J1929 718/719 LAKEVIEW AVE(HYDRANTS)	Fire Protection	Collection	83%	17%	\$14,045	\$1,053	112%	\$12,076	\$2,456
970	J2008 TR19014 1049 GOLDEN/PLAC (HYD)	Fire Protection	Collection	83%	17%	\$17,991	\$975	104%	\$14,755	\$3,001
971	J2061 GRANDVW/RIDGE WTRLN IMP (HYD)	Fire Protection	Collection	83%	17%	\$40,642	\$2,032	104%	\$33,477	\$6,808
972	JC1719 TR 18061 WEDGEWOOD (HYDRANTS)	Fire Protection	Collection	83%	17%	\$33,847	\$1,410	104%	\$28,124	\$5,720
973	J1948 ALTRUDY SENIOR APTS (HYDRANTS)	Fire Protection	Collection	83%	17%	\$26,108	\$1,088	104%	\$21,694	\$4,412
974	J1930 TR18061 WEDGEWOOD/SHEA (HYDRANTS)	Fire Protection	Collection	83%	17%	\$8,213	\$291	102%	\$6,688	\$1,360
975	J0326 TR16595 ESTANCIA HYDRANTS	Fire Protection	Collection	83%	17%	\$41,655	\$694	102%	\$34,582	\$7,033
976	J2248 MTN VIEW WATERLINE REPL (HYDRANTS)	T&D	Collection	83%	17%	\$46,708	\$389	100%	\$38,491	\$7,828
977	J1942 TR18129 16U TWNHSE RESIDENT (HYD)	Fire Protection	Collection	83%	17%	\$14,982	\$125	100%	\$12,346	\$2,511
978	JOB CLOSINGS - 11/90	T&D	Collection	83%	17%	\$70,133	\$58,882	287%	\$26,813	\$5,453
979	FIRE HYDRANTS	Fire Protection	Collection	83%	17%	\$378,272	\$378,272	1647%	\$0	\$0
980	JOB CLOSINGS - 2/91	T&D	Collection	83%	17%	\$142,310	\$118,592	281%	\$55,323	\$11,251
981	JOB CLOSINGS - 1/91	T&D	Collection	83%	17%	\$21,807	\$18,172	281%	\$8,478	\$1,724
982	VARIOUS JOB CLOSINGS - 3/91	T&D	Collection	83%	17%	\$53,287	\$44,294	281%	\$20,976	\$4,266
983	VARIOUS JOB CLOSINGS - 3/91	T&D	Collection	83%	17%	\$385	\$321	281%	\$149	\$30
984	JOB CLOSINGS - 4/91	T&D	Collection	83%	17%	\$13,642	\$11,311	281%	\$5,436	\$1,106
985	JOB 8904 CLOSED - 5/91	T&D	Collection	83%	17%	\$591	\$489	281%	\$240	\$49
986	JOB CLOSING 6/91 - JOB 8905	T&D	Collection	83%	17%	\$11,038	\$9,107	281%	\$4,503	\$916
987	8/91 CLOSED JOB 8965,8834,8823	T&D	Collection	83%	17%	\$75,904	\$62,304	281%	\$31,723	\$6,451
988	6X48 WATEROUS HYDRANT/RT BURY	Fire Protection	Collection	83%	17%	\$694	\$571	281%	\$288	\$59
989	9/91 JOB CLOSING - JOB 8828	T&D	Collection	83%	17%	\$30,914	\$25,310	281%	\$13,071	\$2,658

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990	10/91 JOB CLOSINGS	T&D	Collection	83%	17%	\$64,101	\$52,348	281%	\$27,413	\$5,575
991	FIRE HYDRANTS	Fire Protection	Collection	83%	17%	\$45,176	\$45,176	527%	\$0	\$0
992	11/91 JOB CLOSINGS	T&D	Collection	83%	17%	\$10,371	\$8,449	281%	\$4,483	\$912
993	1/92 JOB CLOSING - JOB 9006	T&D	Collection	83%	17%	\$7,223	\$5,854	272%	\$3,097	\$630
994	JOB CLOSING 2/92 - JOB 8941	T&D	Collection	83%	17%	\$16,712	\$13,509	272%	\$7,244	\$1,473
995	3/92 ADDT'L CLOSING JOB 9006	T&D	Collection	83%	17%	\$33	\$27	272%	\$13	\$3
996	4/92 CLOSED JOB 9049,9114,8711	T&D	Collection	83%	17%	\$15,845	\$12,742	272%	\$7,020	\$1,428
997	5/92 JOB CLOSINGS	T&D	Collection	83%	17%	\$67,439	\$54,092	272%	\$30,195	\$6,141
998	6/92 JOB CLOSINGS	T&D	Collection	83%	17%	\$32,059	\$25,647	272%	\$14,506	\$2,950
999	10/92 CLOSED JOBS 8826, 8908	T&D	Collection	83%	17%	\$8,752	\$6,928	272%	\$4,126	\$839
1000	JOB 8805 CLOSED - 11/92	T&D	Collection	83%	17%	\$3,493	\$2,759	272%	\$1,661	\$338
1001	12/92 JOB CLOSING - JOB 8841	T&D	Collection	83%	17%	\$7,030	\$5,537	260%	\$3,233	\$657
1002	JOB CLOSINGS	T&D	Collection	83%	17%	\$104,965	\$104,965	489%	\$0	\$0
1003	1/93 JOB CLOSIGN - JOB 9050	T&D	Collection	83%	17%	\$3,925	\$3,083	260%	\$1,822	\$370
1004	2/93 JOB CLOSINGS, J8436,8839	T&D	Collection	83%	17%	\$26,989	\$21,142	260%	\$12,657	\$2,574
1005	5/93 CLOSED JOB 8817, WIGGINS	T&D	Collection	83%	17%	\$4,494	\$3,492	260%	\$2,170	\$441
1006	7/93 CLOSED JOB 8802, W & Z	T&D	Collection	83%	17%	\$10,200	\$7,884	260%	\$5,014	\$1,020
1007	8/93 CLOSED JOB 8741, STRATHAM	T&D	Collection	83%	17%	\$7,282	\$5,613	260%	\$3,613	\$735
1008	9/93 CLOSED JOB 9216,8716,8634	T&D	Collection	83%	17%	\$16,674	\$12,819	260%	\$8,345	\$1,697
1009	10/93 JOB CLOSING #9112	T&D	Collection	83%	17%	\$2,500	\$1,917	260%	\$1,262	\$257
1010	12/93 CLOSED JOB 8734, REGIS	T&D	Collection	83%	17%	\$60,525	\$46,150	251%	\$29,978	\$6,097
1011	6/94 CLOSED JOB 9233 8854 8809	T&D	Collection	83%	17%	\$16,727	\$12,546	251%	\$8,719	\$1,773
1012	7/94 CLOSED JOBS	T&D	Collection	83%	17%	\$108,227	\$80,944	251%	\$56,895	\$11,571
1013	FIRE HYDRANTS	Fire Protection	Collection	83%	17%	\$27,715	\$27,715	452%	\$0	\$0
1014	8/94 CLOSED JOB 1146, S & S	T&D	Collection	83%	17%	\$23,604	\$17,604	251%	\$12,513	\$2,545
1015	11/94 CLOSED JOBS	T&D	Collection	83%	17%	\$24,114	\$17,835	248%	\$12,944	\$2,632
1016	2/95 closed job 9135,9003,8948	T&D	Collection	83%	17%	\$59,339	\$43,515	248%	\$32,619	\$6,634
1017	6/95 closed job 9101, Am. Golf	T&D	Collection	83%	17%	\$42,056	\$30,491	248%	\$23,839	\$4,848

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1018	9/95 closed jobs 8855, 8860	T&D	Collection	83%	17%	\$55,043	\$39,562	241%	\$31,067	\$6,318
1019	10/95 closed jobs 8937, 8723	T&D	Collection	83%	17%	\$30,954	\$22,183	241%	\$17,601	\$3,579
1020	2/96 closed job 8339, Ahmanson	T&D	Collection	83%	17%	\$18,240	\$12,920	241%	\$10,676	\$2,171
1021	3/96 closed jobs 9419, 9420	T&D	Collection	83%	17%	\$11,373	\$8,032	241%	\$6,705	\$1,364
1022	4/96 closed job 8946	T&D	Collection	83%	17%	\$15,569	\$10,964	241%	\$9,241	\$1,879
1023	8/96 closed jobs	T&D	Collection	83%	17%	\$100,908	\$70,214	241%	\$61,593	\$12,526
1024	JOB CLOSINGS	T&D	Collection	83%	17%	\$41,081	\$41,081	419%	\$0	\$0
1025	9/96 Closed job 8619	T&D	Collection	83%	17%	\$3,410	\$2,365	233%	\$2,023	\$411
1026	Closed jobs 12/96	T&D	Collection	83%	17%	\$64,401	\$44,276	233%	\$38,957	\$7,923
1027	2/97 job closings	T&D	Collection	83%	17%	\$62,598	\$42,775	233%	\$38,373	\$7,804
1028	3/97 job closings	T&D	Collection	83%	17%	\$91,120	\$62,075	233%	\$56,224	\$11,434
1029	5/97 closed job 8901, 9103	T&D	Collection	83%	17%	\$22,580	\$15,288	233%	\$14,115	\$2,870
1030	6/97 closed job 9141	T&D	Collection	83%	17%	\$11,555	\$7,799	233%	\$7,270	\$1,478
1031	10/97 Closed jobs	T&D	Collection	83%	17%	\$20,211	\$13,474	229%	\$12,835	\$2,610
1032	1/98 closed jobs	T&D	Collection	83%	17%	\$59,082	\$39,019	229%	\$38,221	\$7,773
1033	4/98 Closed job 9605	T&D	Collection	83%	17%	\$8,181	\$5,351	229%	\$5,391	\$1,096
1034	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$3,000	\$2,334	241%	\$1,337	\$272
1035	JOB CLOSINGS	T&D	Collection	83%	17%	\$113,522	\$113,522	384%	\$0	\$0
1036	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$3,000	\$2,744	260%	\$555	\$113
1037	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$3,000	\$2,889	272%	\$251	\$51
1038	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$24,700	\$24,700	281%	\$0	\$0
1039	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$33,000	\$33,000	281%	\$0	\$0
1040	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$18,000	\$18,000	294%	\$0	\$0
1041	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$125,525	\$81,588	229%	\$83,701	\$17,022
1042	7/98 job closing, job 9510	T&D	Collection	83%	17%	\$18,980	\$12,297	229%	\$12,731	\$2,589
1043	5/99 job closing, J9802	T&D	Collection	83%	17%	\$9,087	\$5,698	224%	\$6,308	\$1,283
1044	2/01 closed job:9230,9226,9227	T&D	Collection	83%	17%	\$20,172	\$12,104	218%	\$14,627	\$2,975
1045	3/01 closed job 9904	T&D	Collection	83%	17%	\$10,800	\$6,278	214%	\$8,041	\$1,635

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1046	JOB CLOSINGS	T&D	Collection	83%	17%	\$114,680	\$114,680	355%	\$0	\$0
1047	6/01 job closings	T&D	Collection	83%	17%	\$126,542	\$72,762	214%	\$95,621	\$19,446
1048	9/01 job closings	T&D	Collection	83%	17%	\$27,533	\$15,659	214%	\$21,111	\$4,293
1049	2/02 job closings	T&D	Collection	83%	17%	\$79,567	\$68,346	208%	\$19,356	\$3,936
1050	2/02 job closings	T&D	Collection	83%	17%	\$20,001	\$11,167	208%	\$15,238	\$3,099
1051	4/02 closed job 0016,9917,0123	T&D	Collection	83%	17%	\$37,336	\$20,690	208%	\$28,713	\$5,839
1052	9/02 closed jobs 0126, 9718	T&D	Collection	83%	17%	\$11,408	\$6,204	208%	\$8,978	\$1,826
1053	10/02 closed jobs	T&D	Collection	83%	17%	\$9,762	\$5,288	203%	\$7,537	\$1,533
1054	11/02 closed jobs 9809, 9827	T&D	Collection	83%	17%	\$10,000	\$5,396	203%	\$7,757	\$1,578
1055	Closed jobs 0116, 0026	T&D	Collection	83%	17%	\$46,865	\$25,191	203%	\$36,517	\$7,426
1056	2/03 closed job 9915	T&D	Collection	83%	17%	\$36,873	\$19,665	203%	\$28,990	\$5,896
1057	JOB CLOSINGS	T&D	Collection	83%	17%	\$141,529	\$141,529	334%	\$0	\$0
1058	4/03 closed jobs 0021, 0033	T&D	Collection	83%	17%	\$16,895	\$8,940	203%	\$13,401	\$2,725
1059	5/03 closed job 9911 Cal Rio	T&D	Collection	83%	17%	\$7,502	\$3,954	203%	\$5,977	\$1,216
1060	8/03 closed job 0025, Wm Lyon	T&D	Collection	83%	17%	\$8,651	\$4,505	203%	\$6,984	\$1,420
1061	9/03 closed jobs	T&D	Collection	83%	17%	\$59,120	\$30,669	203%	\$47,933	\$9,748
1062	10/03 closed J 0019,0020,9901	T&D	Collection	83%	17%	\$62,925	\$32,511	191%	\$48,208	\$9,804
1063	11/04 closed Jobs 0114, 9707	T&D	Collection	83%	17%	\$18,577	\$9,095	182%	\$14,362	\$2,921
1064	3/05 clos.J9228,0017,0018,0113	T&D	Collection	83%	17%	\$81,578	\$39,430	182%	\$63,838	\$12,983
1065	3/05 closed jobs	T&D	Collection	83%	17%	\$64,761	\$31,166	182%	\$50,883	\$10,348
1066	6/05 closed jobs 0324, 0310	T&D	Collection	83%	17%	\$38,910	\$18,482	182%	\$30,940	\$6,292
1067	J0215, Pulte, hydrants	Fire Protection	Collection	83%	17%	\$60,410	\$27,814	175%	\$47,428	\$9,645
1068	5/97 closed job 9215	T&D	Collection	83%	17%	\$8,018	\$8,018	233%	\$0	\$0
1069	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$659,327	\$659,327	251%	\$0	\$0
1070	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$42,968	\$42,968	241%	\$0	\$0
1071	7/98 job closing, job 9416	T&D	Collection	83%	17%	\$195,050	\$168,502	229%	\$50,575	\$10,285
1072	Security device-Richfield gate	General	General	83%	17%	\$15,359	\$15,359	191%	\$0	\$0
1073	J9318 Richfield plant addt'n	Treatment	Collection	83%	17%	\$1,664,594	\$1,026,500	175%	\$928,432	\$188,814

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1074	J0313-YLWD Admin bldg,Miraloma	General	General	83%	17%	\$8,232,336	\$3,763,454	163%	\$6,064,857	\$1,233,402
1075	J0313 Admin Bldg Office Improvements	General	General	83%	17%	\$7,976	\$2,189	126%	\$6,079	\$1,236
1076	J 2047 Admin/HR Reconfiguration	General	General	83%	17%	\$33,544	\$5,367	118%	\$27,715	\$5,636
1077	J0313,Miraloma Admn Bldg,addtl	General	General	83%	17%	\$262,832	\$115,993	158%	\$193,234	\$39,298
1078	Warehouse Ventilation Upgrade	General	General	83%	17%	\$16,651	\$8,232	158%	\$11,079	\$2,253
1079	J0517-Richfield Building Modification	Treatment	Collection	83%	17%	\$341,452	\$202,026	175%	\$202,866	\$41,257
1080	J2009-12-Solar Program-Admin Building	General	General	83%	17%	\$242,648	\$130,221	150%	\$139,793	\$28,430
1081	J 2014-10 Richfield Gate Modifications	General	General	83%	17%	\$43,895	\$43,895	135%	\$0	\$0
1082	J 2014-13S Richfield Campus Spoils	General	General	83%	17%	\$175,635	\$79,036	135%	\$108,562	\$22,078
1083	J 2017-39 South Richfield Access Gate	General	General	83%	17%	\$7,992	\$6,850	123%	\$1,164	\$237
1084	WAREHOUSE - PLANT 1	General	General	83%	17%	\$67,359	\$67,359	614%	\$0	\$0
1085	J1917 MIRALOMA SAFETY LIGHTING	General	General	83%	17%	\$11,139	\$11,139	118%	\$0	\$0
1086	J1920 ADMIN BLDG FRONT LOBBY SECURITY	General	General	83%	17%	\$7,220	\$7,220	118%	\$0	\$0
1087	J1940 RICHFIELD SITE IMPROVEMENTS	Treatment	Collection	83%	17%	\$45,492	\$11,197	118%	\$33,733	\$6,860
1088	J 2025 SECURITY IMPROVEMENTS	General	General	83%	17%	\$72,016	\$57,613	118%	\$14,167	\$2,881
1089	J 2025 SECURITY IMPRVMT/BOX CANYON	General	General	83%	17%	\$7,686	\$5,469	112%	\$2,061	\$419
1090	J 2025 SECURITY IMPRVMTS/HIGHLAND	General	General	83%	17%	\$10,570	\$7,521	112%	\$2,835	\$576
1091	J 2025 SECURITY IMPRVMTS/LAKEVIEW	General	General	83%	17%	\$16,338	\$11,625	112%	\$4,381	\$891
1092	J 2025 SECURITY IMPRVMTS/VALLEY VIEW	General	General	83%	17%	\$10,570	\$7,521	112%	\$2,835	\$576
1093	J 2025 SECURITY IMPRVMTS/PASO FINO	General	General	83%	17%	\$10,570	\$7,521	112%	\$2,835	\$576
1094	J 2025 SECURITY IMPRVMTS/ELK MTN	General	General	83%	17%	\$10,227	\$7,276	112%	\$2,743	\$558
1095	J 2025 SECURITY IMPRVMTS/SANTIAGO-CDB	General	General	83%	17%	\$9,081	\$6,461	112%	\$2,435	\$495
1096	J2134 CAM/SITE SECURITY-HIDDEN HILLS	General	General	83%	17%	\$26,064	\$17,965	112%	\$7,528	\$1,531
1097	J2137 CAM SECURITY UPGRD-SANTIAGO BPS	Pumping	Collection	83%	17%	\$34,104	\$21,924	104%	\$10,561	\$2,148
1098	J2138 CAM/SECUR UPGRD-QTR HORSE RESRVR	General	General	83%	17%	\$39,275	\$25,248	104%	\$12,162	\$2,473
1099	J2208 RCHFLD BLDG2-KITCHEN CABINET	General	General	83%	17%	\$28,334	\$3,778	104%	\$21,292	\$4,330
1100	J 2005 PFAS WTP PERIMETER WALL	Meter Maintenance	Collection	83%	17%	\$822,045	\$31,581	104%	\$685,383	\$139,385
1101	J 2005 PFAS WTP HQ PAVEMENT	T&D	Collection	83%	17%	\$115,398	\$4,433	104%	\$96,214	\$19,567

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1102	Mail opener - Pitney Bowes	General	General	83%	17%	\$1,717	\$1,717	248%	\$0	\$0
1103	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$39,641	\$39,641	229%	\$0	\$0
1104	Projector	General	General	83%	17%	\$5,774	\$5,774	218%	\$0	\$0
1105	Check Encoder with imaging	General	General	83%	17%	\$59,409	\$59,409	208%	\$0	\$0
1106	J9318 Richfield,F&E,WatQualLab	Treatment	Collection	83%	17%	\$81,000	\$81,000	175%	\$0	\$0
1107	J0313 Admin bldg furniture/Equip	General	General	83%	17%	\$911,171	\$911,171	163%	\$0	\$0
1108	J 2018-36 Office Improvemt Bldg 1	General	General	83%	17%	\$27,555	\$27,095	120%	\$459	\$93
1109	VSHPERE HOST- PWR EDGE R740XD	General	General	83%	17%	\$46,671	\$46,671	123%	\$0	\$0
1110	OPTIPLEX 7060 (5)	General	General	83%	17%	\$6,714	\$6,714	120%	\$0	\$0
1111	OPTIPLEX 7060 / MONITOR-ULTRASHARP (3)	General	General	83%	17%	\$7,439	\$7,439	120%	\$0	\$0
1112	DELL LATITUDE 5414 RUGGED (2)	General	General	83%	17%	\$5,034	\$5,034	120%	\$0	\$0
1113	FIREWALL REPL-ADMIN/WTCHGRD FBOX M570	General	General	83%	17%	\$17,658	\$17,658	120%	\$0	\$0
1114	OPTIPLEX 5060 MICRO (17)/J1918	General	General	83%	17%	\$33,187	\$33,187	120%	\$0	\$0
1115	J 1918 FY19 EQUIP REPL (13 PC's)	General	General	83%	17%	\$30,825	\$30,825	118%	\$0	\$0
1116	J2011 SAN UPDATE-IT STORAGE/CAPABILITY	General	General	83%	17%	\$57,292	\$45,834	118%	\$11,271	\$2,292
1117	J 2020-02 WINDOWS 7 UPDATE/REPLACE	General	General	83%	17%	\$15,140	\$9,084	112%	\$5,629	\$1,145
1118	J 2020-02 WINDOWS 7 UPDATE/REPLACE	General	General	83%	17%	\$15,251	\$9,151	112%	\$5,670	\$1,153
1119	J2010 NETWORK REDESIGN	General	General	83%	17%	\$35,707	\$14,283	104%	\$18,576	\$3,778
1120	FUJITSU FI-7700 SCANNER	General	General	83%	17%	\$6,797	\$1,359	102%	\$4,591	\$934
1121	Sensus handheld touchread	General	General	83%	17%	\$9,318	\$9,318	224%	\$0	\$0
1122	Sensus handheld touchread	General	General	83%	17%	\$9,318	\$9,318	224%	\$0	\$0
1123	Utility Billing Server	Customer Service	Customer Service	83%	17%	\$9,863	\$9,863	182%	\$0	\$0
1124	PE2950 Server for SCADA	General	General	83%	17%	\$7,574	\$7,574	163%	\$0	\$0
1125	PE2950 Email Server	General	General	83%	17%	\$5,952	\$5,952	163%	\$0	\$0
1126	PowerEdge 2950 server	General	General	83%	17%	\$5,122	\$5,122	163%	\$0	\$0
1127	Server-Quad Core Xeon E5430	General	General	83%	17%	\$6,462	\$6,462	163%	\$0	\$0
1128	Solarwinds SL500 Srv w/COTERM	General	General	83%	17%	\$9,147	\$9,147	158%	\$0	\$0
1129	WINCAN V8 w/PACP	General	General	83%	17%	\$5,438	\$5,438	158%	\$0	\$0

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1130	InfoWater 7.0 Upgrade	General	General	83%	17%	\$12,000	\$12,000	154%	\$0	\$0
1131	BARRACUDA MSG ARCHIVER	General	General	83%	17%	\$5,963	\$5,963	154%	\$0	\$0
1132	POWER EDGE R710	General	General	83%	17%	\$6,841	\$6,841	154%	\$0	\$0
1133	POWER EDGE R710 SERVER (SCADA)	General	General	83%	17%	\$8,137	\$8,137	154%	\$0	\$0
1134	J2009-09-Asset Management Plan	General	General	83%	17%	\$136,519	\$136,519	150%	\$0	\$0
1135	Video Surveillance System	General	General	83%	17%	\$19,335	\$19,335	150%	\$0	\$0
1136	J2008-19 - Laserfiche	General	General	83%	17%	\$119,835	\$119,835	150%	\$0	\$0
1137	J2010-14 - GPS/AVL Implementation	General	General	83%	17%	\$22,838	\$22,838	150%	\$0	\$0
1138	J2005-16 - Cogsdale (GP)	General	General	83%	17%	\$398,280	\$398,280	150%	\$0	\$0
1139	J2006-09 - GIS Implementation	General	General	83%	17%	\$463,860	\$463,860	150%	\$0	\$0
1140	POWER EDGE R710 SERVER	General	General	83%	17%	\$7,684	\$7,684	150%	\$0	\$0
1141	PWR EDGE R510 Server	General	General	83%	17%	\$8,999	\$8,999	150%	\$0	\$0
1142	PWREDGE R710 Server (2)	General	General	83%	17%	\$7,274	\$7,274	150%	\$0	\$0
1143	PWREDGE R710 Server (2)	General	General	83%	17%	\$7,274	\$7,274	150%	\$0	\$0
1144	Network Infrastructure Improvements	General	General	83%	17%	\$19,388	\$19,388	146%	\$0	\$0
1145	Power Edge R720 Server (Host 05)	General	General	83%	17%	\$10,959	\$10,959	146%	\$0	\$0
1146	VLA Windows Server Licensing	General	General	83%	17%	\$4,181	\$4,181	146%	\$0	\$0
1147	POWER EDGE R720	General	General	83%	17%	\$8,773	\$8,773	146%	\$0	\$0
1148	J2009-15 CMMS	General	General	83%	17%	\$347,833	\$347,833	146%	\$0	\$0
1149	DELL EQUALLOGIC PS6100X	General	General	83%	17%	\$77,477	\$77,477	142%	\$0	\$0
1150	NETWK IMP/PWRCONN SWTCH8164	General	General	83%	17%	\$14,578	\$14,578	142%	\$0	\$0
1151	ARCHIVING HARDWARE SOLN	General	General	83%	17%	\$14,784	\$14,784	138%	\$0	\$0
1152	HISTORIAN SERVER -P/E R720-SCADA	General	General	83%	17%	\$12,954	\$12,954	138%	\$0	\$0
1153	PWR CONNECT 720 SERVER ES 2650	General	General	83%	17%	\$5,155	\$5,155	138%	\$0	\$0
1154	NTWK IMP/DELL NETWORKING N4064	General	General	83%	17%	\$19,852	\$19,852	138%	\$0	\$0
1155	DISASTER RECOVERY/DELL EQUALLOGICPS6210X	General	General	83%	17%	\$45,855	\$45,855	135%	\$0	\$0
1156	DISASTER RECOVERY/DELL NETWKG PE R730	General	General	83%	17%	\$14,061	\$14,061	135%	\$0	\$0
1157	SERVER REPL/PWREDGE R730	General	General	83%	17%	\$10,355	\$10,355	135%	\$0	\$0

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1158	SERVER REPL/PWREDGE R730 SERVER	General	General	83%	17%	\$8,544	\$8,544	135%	\$0	\$0
1159	POWEREDGE R320 SERVER	General	General	83%	17%	\$6,635	\$6,635	135%	\$0	\$0
1160	COLORTRAC SC 42C XPRESS PRINTER	General	General	83%	17%	\$7,425	\$7,425	135%	\$0	\$0
1161	FIREWALL REPLACEMENT/BARRACUDA	General	General	83%	17%	\$6,175	\$6,175	135%	\$0	\$0
1162	SQL SERVER LICENSE	General	General	83%	17%	\$9,948	\$9,948	131%	\$0	\$0
1163	DELL NX3230/FILE STORAGE	General	General	83%	17%	\$18,063	\$18,063	131%	\$0	\$0
1164	POWER EDGE R730 SERVER	General	General	83%	17%	\$5,942	\$5,942	131%	\$0	\$0
1165	MAIN ROUTER	T&D	Collection	83%	17%	\$22,684	\$22,684	131%	\$0	\$0
1166	MAIN ROUTER / DELL NETWORKING N3024	T&D	Collection	83%	17%	\$4,983	\$4,983	126%	\$0	\$0
1167	ULTRA SONIC HUMIDIFIER/CONTROL	General	General	83%	17%	\$13,820	\$13,820	131%	\$0	\$0
1168	COPPER LINE/ULTRASONIC HUMIDIFIER-IT	T&D	Collection	83%	17%	\$1,591	\$1,591	126%	\$0	\$0
1169	J1611 LASERFICHE PROJECT	General	General	83%	17%	\$64,953	\$64,953	131%	\$0	\$0
1170	POWEREDGE R730 SERVER	General	General	83%	17%	\$7,508	\$7,508	126%	\$0	\$0
1171	PowerEdge R730 Server	General	General	83%	17%	\$9,252	\$9,252	126%	\$0	\$0
1172	PowerEdge R740XD Server	General	General	83%	17%	\$19,832	\$19,832	126%	\$0	\$0
1173	Dell Networking S4048T Switch	General	General	83%	17%	\$17,991	\$17,991	126%	\$0	\$0
1174	PowerEdge R740XD Server	General	General	83%	17%	\$19,829	\$19,829	126%	\$0	\$0
1175	Console Server/Data Center (KVM 32-port)	General	General	83%	17%	\$12,006	\$12,006	123%	\$0	\$0
1176	DELL NETWORKING N3048	General	General	83%	17%	\$6,493	\$6,493	123%	\$0	\$0
1177	VMWARE SITE RECOVERY MANAGER	General	General	83%	17%	\$10,598	\$10,598	123%	\$0	\$0
1178	DELL LATITUDE 5480 (3)	General	General	83%	17%	\$9,438	\$9,438	123%	\$0	\$0
1179	DELL LATITUDE 5414 (3) / CMMS	General	General	83%	17%	\$11,756	\$11,756	123%	\$0	\$0
1180	LAPTOP VEHICLE MOUNT/ CMMS- U# 219	General	General	83%	17%	\$3,158	\$3,158	123%	\$0	\$0
1181	OPTIPLEX 7050 & 5050 / PC (10)	General	General	83%	17%	\$14,432	\$14,432	123%	\$0	\$0
1182	DELL LATITUDE 5414 RUGGED (6)	General	General	83%	17%	\$15,101	\$15,101	123%	\$0	\$0
1183	VIRTUAL SERVER	General	General	83%	17%	\$14,732	\$14,732	123%	\$0	\$0
1184	Unit #160, F250 '03 util truck	General	General	83%	17%	\$28,336	\$28,336	203%	\$0	\$0
1185	GMC 2005 Canyon pickup,U# 171	General	General	83%	17%	\$14,615	\$14,615	182%	\$0	\$0

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1186	Unit 179 - 2007 Ford Ranger	General	General	83%	17%	\$15,945	\$15,945	170%	\$0	\$0
1187	Unit 180 - 2008 Ford F350	General	General	83%	17%	\$40,178	\$40,178	163%	\$0	\$0
1188	Unit 184 - '08 Ford F450	General	General	83%	17%	\$66,936	\$66,936	163%	\$0	\$0
1189	Unit 187 - 2010 Ford Ranger Supercab	General	General	83%	17%	\$15,971	\$15,971	154%	\$0	\$0
1190	GMC DUMP TRUCK #107	General	General	83%	17%	\$26,294	\$26,294	281%	\$0	\$0
1191	Unit 190-Ford Ranger Supercab XLT	General	General	83%	17%	\$17,936	\$17,936	154%	\$0	\$0
1192	Unit 193 - Ford F450 Truck Body/Chassis	General	General	83%	17%	\$74,654	\$74,654	150%	\$0	\$0
1193	Unit 194-2012 FORD ESCAPE/ENG	General	General	83%	17%	\$20,667	\$20,667	150%	\$0	\$0
1194	UNIT 204--Air Compressor w/Tools	General	General	83%	17%	\$19,226	\$19,226	150%	\$0	\$0
1195	Zieman Flatbed Trailer-Air Brakes, DRing	T&D	Collection	83%	17%	\$21,171	\$21,171	146%	\$0	\$0
1196	Unit 195 -2012 F350 Valve Truck	General	General	83%	17%	\$72,591	\$72,591	146%	\$0	\$0
1197	Unit # 196- 2013 T440 DUMP TRUCK	General	General	83%	17%	\$147,644	\$147,644	146%	\$0	\$0
1198	UNIT 198 2013 FORD F150	General	General	83%	17%	\$22,271	\$22,271	142%	\$0	\$0
1199	UNIT 199 FORD F350	General	General	83%	17%	\$46,468	\$46,468	142%	\$0	\$0
1200	UNIT 200 FORD F150	General	General	83%	17%	\$25,394	\$25,394	138%	\$0	\$0
1201	F150 4X4 - UNIT 201	General	General	83%	17%	\$25,947	\$25,947	138%	\$0	\$0
1202	EXPLORER - #202	General	General	83%	17%	\$27,108	\$27,108	138%	\$0	\$0
1203	2014 FORD E150 VAN	General	General	83%	17%	\$25,578	\$25,578	138%	\$0	\$0
1204	FORD F550 UNIT #204	General	General	83%	17%	\$78,049	\$78,049	138%	\$0	\$0
1205	UNIT 208 2015 CHEVROLET TRUCK 1500	General	General	83%	17%	\$26,613	\$26,613	135%	\$0	\$0
1206	UNIT 209 2015 CHEVROLET TRUCK 1500	General	General	83%	17%	\$27,818	\$27,818	135%	\$0	\$0
1207	UNIT 211 2016 F250 REG CAB CHASSIS	General	General	83%	17%	\$35,547	\$35,547	131%	\$0	\$0
1208	UNIT 212/2017 CHEVROLET 1/2 T TRUCK	General	General	83%	17%	\$32,415	\$32,415	131%	\$0	\$0
1209	UNIT 213 2017 CHEVROLET COLORADO	General	General	83%	17%	\$28,617	\$28,617	126%	\$0	\$0
1210	UNIT 214 2017 CHEVROLET SILVERADO 1/2 T	General	General	83%	17%	\$32,036	\$32,036	126%	\$0	\$0
1211	UNIT 215/2017 KENWORTH T880-VACTOR	General	General	83%	17%	\$442,846	\$313,683	126%	\$135,669	\$27,591
1212	2016 DIESEL FUEL TRAILER 500-GAL	General	General	83%	17%	\$17,728	\$12,409	126%	\$5,586	\$1,136
1213	UNIT 216 / 2018 SILVERADO DBL CAB	General	General	83%	17%	\$28,783	\$28,783	126%	\$0	\$0

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1214	UNIT 217/ 2018 CHEVY SILVERADO C1500	General	General	83%	17%	\$28,584	\$28,584	126%	\$0	\$0
1215	UNIT 218 / 2018 CHEVY SLVRDO C1500	General	General	83%	17%	\$29,965	\$29,965	126%	\$0	\$0
1216	UNIT 219/2018 CHEVY C2500 SILVERADO	General	General	83%	17%	\$30,758	\$30,758	123%	\$0	\$0
1217	UNIT 220 2018 CAT SKID LOADER BROOM KIT	General	General	83%	17%	\$5,051	\$2,947	123%	\$2,146	\$436
1218	2018 SKID LOADER TRANSPORT CHAINS U#220	General	General	83%	17%	\$1,866	\$1,866	123%	\$0	\$0
1219	UNIT 220 SKID LOADER ATT-CAT B6S HAMMER	General	General	83%	17%	\$9,596	\$5,186	120%	\$4,409	\$897
1220	UNIT 221 2019 CHEVY SILVERADO C1500	General	General	83%	17%	\$27,247	\$27,247	123%	\$0	\$0
1221	UNIT 222/2019 CHEVY SILVERADO C1500	General	General	83%	17%	\$27,495	\$27,495	123%	\$0	\$0
1222	UNIT 223/2019 CHEVY SILVERADO C1500	General	General	83%	17%	\$27,495	\$27,495	123%	\$0	\$0
1223	UNIT 224/2019 CHEVY SILVERADO C1500	General	General	83%	17%	\$27,247	\$27,247	123%	\$0	\$0
1224	UNIT 227 2020 CHEVROLET TAHOE TRUCK	General	General	83%	17%	\$46,998	\$43,864	120%	\$3,132	\$637
1225	UNIT 228 2020 CHEVY SILVERADO EXT CAB	General	General	83%	17%	\$32,840	\$26,819	118%	\$5,922	\$1,204
1226	UNIT 230 2021 KENWORTH T370 DUMP TRUCK	General	General	83%	17%	\$106,804	\$42,722	118%	\$63,032	\$12,819
1227	UNIT 232 2021 MEW KENWORTH DUMP TRUCK	General	General	83%	17%	\$188,159	\$67,424	118%	\$118,757	\$24,151
1228	UNIT 229 2020 F350 SUPER DUTY	General	General	83%	17%	\$46,059	\$16,121	118%	\$29,448	\$5,989
1229	UNIT 233 2020 CHEVROLET COLORADO/MTRS	Meter Maintenance	Collection	83%	17%	\$31,427	\$21,999	118%	\$9,274	\$1,886
1230	UNIT 234 2020 CHEVROLET COLORADO/OPS	General	General	83%	17%	\$31,427	\$21,999	118%	\$9,274	\$1,886
1231	UNIT 231 2020 CHEVROLET 2500 HD SLVERADO	General	General	83%	17%	\$57,917	\$40,526	118%	\$17,106	\$3,479
1232	UNIT 235 AIR COMPRESSOR SYSTEM	General	General	83%	17%	\$20,822	\$6,594	112%	\$13,226	\$2,690
1233	UNIT 235 MODIFICATIONS	General	General	83%	17%	\$20,763	\$6,282	112%	\$13,460	\$2,737
1234	UNIT 236 2021 CHEVY COLORADO WT	General	General	83%	17%	\$29,783	\$17,870	112%	\$11,074	\$2,252
1235	UNIT 237 2021 CHEVY COLORADO W/T	General	General	83%	17%	\$30,741	\$17,420	112%	\$12,382	\$2,518
1236	UNIT 238 2022 CHEVY COLORADO	General	General	83%	17%	\$29,792	\$11,420	104%	\$15,929	\$3,240
1237	UNIT 239 2022 CHEVY SILVERADO C2500	General	General	83%	17%	\$61,041	\$20,347	104%	\$35,284	\$7,176
1238	UNIT 240 J DEERE COMPACT TRACK LOADER	General	General	83%	17%	\$111,615	\$18,603	104%	\$80,648	\$16,401
1239	UNIT 241 T880 VACTOR HYD EXCAVATOR	Fire Protection	Collection	83%	17%	\$561,065	\$93,511	104%	\$405,399	\$82,445
1240	UNIT E-261 AIR TOW TRAILER	General	General	83%	17%	\$21,493	\$3,045	102%	\$15,575	\$3,167
1241	UNIT 243 2022 CHEVROLET COLORADO	General	General	83%	17%	\$34,411	\$7,456	102%	\$22,758	\$4,628

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1242	UNIT 244 CHEVROLET COLORADO CREWCAB	General	General	83%	17%	\$32,292	\$6,997	102%	\$21,356	\$4,343
1243	UNIT 245 2023 CHEVROLET SIVERADO 1500	General	General	83%	17%	\$47,978	\$10,395	102%	\$31,730	\$6,453
1244	UNIT 246 2022 FORD F550	General	General	83%	17%	\$73,087	\$7,918	102%	\$55,020	\$11,189
1245	UNIT E271 BACKHOE TOW TRAILER	General	General	83%	17%	\$51,424	\$857	100%	\$42,021	\$8,546
1246	UNIT 249 2024 CHEVY SILVRDO C2500	General	General	83%	17%	\$130,170	\$2,170	100%	\$106,369	\$21,632
1247	UNIT 248 2023 FORD F550	General	General	83%	17%	\$148,985	\$0	100%	\$123,807	\$25,178
1248	UNIT 247 2022 FORD F550	General	General	83%	17%	\$147,433	\$0	100%	\$122,517	\$24,916
1249	HYDRAULIC SHORES, HAND PUMP	Pumping	Collection	83%	17%	\$4,676	\$4,676	272%	\$0	\$0
1250	Komatsu Forklift	General	General	83%	17%	\$18,210	\$18,210	248%	\$0	\$0
1251	TRAIL KING INDUSTRIAL TRAILER	General	General	83%	17%	\$17,586	\$17,586	294%	\$0	\$0
1252	Tow-behind light tower	General	General	83%	17%	\$9,019	\$9,019	224%	\$0	\$0
1253	Tandem tow-behind emer.trailer	General	General	83%	17%	\$11,436	\$11,436	224%	\$0	\$0
1254	Backhoe, Unit 139	General	General	83%	17%	\$57,582	\$57,582	224%	\$0	\$0
1255	Backhoe unit# 145 - John Deere	General	General	83%	17%	\$58,444	\$58,444	218%	\$0	\$0
1256	3 in one Bucket	General	General	83%	17%	\$5,042	\$5,042	208%	\$0	\$0
1257	OVERHAUL 2 NATURAL GAS ENGINES	General	General	83%	17%	\$24,949	\$24,949	294%	\$0	\$0
1258	LEAK DETECTION EQUIPMENT	General	General	83%	17%	\$23,940	\$23,538	158%	\$529	\$108
1259	DIGITAL WHITE BOARD-Sharp 80"	General	General	83%	17%	\$11,352	\$11,352	142%	\$0	\$0
1260	J2208 RCHFLD BLDG2-COMMERCIAL STOVE	General	General	83%	17%	\$8,358	\$1,114	104%	\$6,281	\$1,277
1261	5/97 closed job 9220	T&D	Collection	83%	17%	\$113,583	\$113,583	233%	\$0	\$0
1262	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$16,979	\$16,979	229%	\$0	\$0
1263	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$20,470	\$20,470	229%	\$0	\$0
1264	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$8,884	\$8,884	229%	\$0	\$0
1265	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$25,355	\$25,355	229%	\$0	\$0
1266	Touchscreen & software	General	General	83%	17%	\$2,997	\$2,997	224%	\$0	\$0
1267	Diff.pressure trans; manifold	Pumping	Collection	83%	17%	\$1,763	\$1,763	224%	\$0	\$0
1268	3 RTU panels	General	General	83%	17%	\$3,425	\$3,425	224%	\$0	\$0
1269	Factory Ste.2000 Devel.System	General	General	83%	17%	\$9,444	\$9,444	224%	\$0	\$0

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1270	Telemetry items	General	General	83%	17%	\$9,572	\$9,572	218%	\$0	\$0
1271	Telemetry, PLC Equip panel,S/W	General	General	83%	17%	\$13,574	\$13,574	218%	\$0	\$0
1272	Sensus Handheld w/ GPS	General	General	83%	17%	\$8,704	\$7,461	123%	\$1,268	\$258
1273	Sensus Handheld w/ GPS	General	General	83%	17%	\$8,704	\$7,461	123%	\$1,268	\$258
1274	Telemetry	General	General	83%	17%	\$8,497	\$8,497	214%	\$0	\$0
1275	800 MHE 2 WAY RADIO SYSTEM	General	General	83%	17%	\$74,827	\$74,827	294%	\$0	\$0
1276	Telemetry	General	General	83%	17%	\$2,290	\$2,290	218%	\$0	\$0
1277	Telemetry components	General	General	83%	17%	\$7,855	\$7,855	214%	\$0	\$0
1278	Telemetry	General	General	83%	17%	\$4,292	\$4,292	214%	\$0	\$0
1279	Telemetry	General	General	83%	17%	\$14,093	\$14,093	214%	\$0	\$0
1280	XTL1500 mobile radio	General	General	83%	17%	\$5,160	\$5,160	175%	\$0	\$0
1281	Trailer mounted sign/msg board	General	General	83%	17%	\$12,930	\$12,930	170%	\$0	\$0
1282	RADIO HANDHELD	General	General	83%	17%	\$7,097	\$7,097	146%	\$0	\$0
1283	J1615 VOIP (Voice Over InternetProtocol)	General	General	83%	17%	\$147,876	\$132,032	123%	\$16,153	\$3,285
1284	J 1810 VOIP REDUNDANCY PH II	General	General	83%	17%	\$20,445	\$17,526	120%	\$2,919	\$594
1285	J 1826 - CIMMIS Weather Station	General	General	83%	17%	\$10,692	\$10,692	123%	\$0	\$0
1286	J 1826 - CIMMIS Weather Station	General	General	83%	17%	\$10,692	\$10,692	123%	\$0	\$0
1287	J1842 Board Room Audio	General	General	83%	17%	\$49,595	\$49,595	120%	\$0	\$0
1288	J1843 Board Room Video	General	General	83%	17%	\$64,241	\$64,241	120%	\$0	\$0
1289	J1844 Training / Closed Session Room	T&D	Collection	83%	17%	\$27,923	\$27,923	120%	\$0	\$0
1290	J1845 Lobby Kiosk	General	General	83%	17%	\$9,071	\$9,071	120%	\$0	\$0
1291	J2230 SECURITY CAMS-LITTLE CYN	General	General	83%	17%	\$23,586	\$3,145	102%	\$17,258	\$3,510
1292	J2231 SECURITY CAMS-SPRINGVIEW	General	General	83%	17%	\$13,111	\$1,748	102%	\$9,593	\$1,951
1293	J2232 SECURITY CAMS-CHINO HILLS	General	General	83%	17%	\$11,628	\$1,550	102%	\$8,508	\$1,730
1294	J2233 SECURITY CAMS-GARDENIA	General	General	83%	17%	\$15,129	\$2,017	102%	\$11,070	\$2,251
1295	J2234 SECURITY CAMS-VALLEY VIEW	General	General	83%	17%	\$18,886	\$2,518	102%	\$13,819	\$2,810
1296	CISCO HARDWARE CONFIGURATION	General	General	83%	17%	\$38,407	\$5,487	102%	\$27,794	\$5,652
1297	J2310 SECURITY CAMS-WELL #21	Wells	Collection	83%	17%	\$6,496	\$650	102%	\$4,936	\$1,004

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1298	J2311 SECURITY CAMS-PASO FINO	General	General	83%	17%	\$5,218	\$522	102%	\$3,965	\$806
1299	J2308 SECURITY CAMS-HIGHLAND	General	General	83%	17%	\$19,083	\$1,908	102%	\$14,500	\$2,949
1300	J2313 SECURITY CAMS-LAKEVIEW	General	General	83%	17%	\$21,429	\$2,143	102%	\$16,283	\$3,311
1301	J2139 BRYANT RANCH SITE (SECURITY IMP)	General	General	83%	17%	\$82,802	\$1,492	100%	\$67,569	\$13,741
1302	JOHN DEERE BACKHOE 310A, #74	General	General	83%	17%	\$25,903	\$25,903	355%	\$0	\$0
1303	Tractor w/ Loader,Mower,Trailr	General	General	83%	17%	\$24,133	\$24,133	233%	\$0	\$0
1304	Tow Behind Air Compressor	General	General	83%	17%	\$9,901	\$9,901	229%	\$0	\$0
1305	PV100 Power Vac, 100 gal.	General	General	83%	17%	\$11,637	\$11,637	224%	\$0	\$0
1306	6.5 kw generator	General	General	83%	17%	\$3,070	\$3,070	218%	\$0	\$0
1307	Spin Doctor-valve turning mach	General	General	83%	17%	\$17,958	\$17,958	170%	\$0	\$0
1308	Godwin Pumpset	Pumping	Collection	83%	17%	\$75,434	\$59,600	163%	\$21,489	\$4,370
1309	Silent Messenger II #MB2-1548	General	General	83%	17%	\$17,068	\$13,015	158%	\$5,334	\$1,085
1310	TRAILER MOUNTED PUMP w/GNRTOR	Pumping	Collection	83%	17%	\$152,301	\$112,941	158%	\$51,796	\$10,534
1311	Turbo II w/Flex Guide Skid, 60 gpm	General	General	83%	17%	\$5,708	\$5,708	154%	\$0	\$0
1312	FIRE PUMP W/TRAILER	Pumping	Collection	83%	17%	\$153,202	\$107,879	154%	\$58,090	\$11,814
1313	ERV750 Automated Valve Operator w/	General	General	83%	17%	\$17,461	\$17,461	154%	\$0	\$0
1314	J 2019-57 ELK MOUNTAIN BPS GENERATOR	Pumping	Collection	83%	17%	\$511,871	\$105,218	112%	\$377,989	\$76,871
1315	UNIT 242 J DEERE 410L BACKHOE LOADER	General	General	83%	17%	\$175,027	\$19,447	104%	\$134,898	\$27,434
1316	3 COLEMAN GENERATORS	General	General	83%	17%	\$6,978	\$6,978	287%	\$0	\$0
1317	310 EK BACKHOE LOADER UNIT 206	General	General	83%	17%	\$67,959	\$43,038	138%	\$28,662	\$5,829
1318	JOHN DEERE 310EK BUCKET UNIT 206	General	General	83%	17%	\$18,991	\$3,084	102%	\$13,430	\$2,731
1319	TRUCK MOUNTED VALVE OPERATOR	General	General	83%	17%	\$9,672	\$9,672	281%	\$0	\$0
1320	OVERHEAD LUBRICATION SYSTEM	General	General	83%	17%	\$5,209	\$5,209	260%	\$0	\$0
1321	Scanner & mini lab scope	General	General	83%	17%	\$3,653	\$3,653	241%	\$0	\$0
1322	Romac Tapping Machine w/ bits	General	General	83%	17%	\$1,433	\$1,433	229%	\$0	\$0
1323	Rolling cab (tool chest)	General	General	83%	17%	\$2,958	\$2,958	224%	\$0	\$0
1324	Testo Emissions Analyzer	General	General	83%	17%	\$11,386	\$11,386	158%	\$0	\$0
1325	Circ Cold Sawing Mach/Doringer	General	General	83%	17%	\$5,655	\$5,655	154%	\$0	\$0

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1326	Heavy Duty Workbench	General	General	83%	17%	\$5,000	\$5,000	146%	\$0	\$0
1327	Heavy Duty Workbench	General	General	83%	17%	\$5,000	\$5,000	146%	\$0	\$0
1328	Heavy Duty Workbench	General	General	83%	17%	\$5,000	\$5,000	146%	\$0	\$0
1329	TESTO 350 TURBINE KIT/EMISSIONS ANALYZER	General	General	83%	17%	\$12,470	\$12,470	138%	\$0	\$0
1330	LATITUDE 14 - 5000 SERIES/GAS ANALYZER	General	General	83%	17%	\$1,106	\$1,106	135%	\$0	\$0
1331	Fume Extractor MWX-D SA-810 Portable	General	General	83%	17%	\$5,490	\$5,490	123%	\$0	\$0
1332	Vehicle Lift - Mechanic Shop	General	General	83%	17%	\$11,963	\$4,984	118%	\$6,864	\$1,396
1333	VEHICLE LIFTS/CHALLENGER	General	General	83%	17%	\$51,113	\$14,056	112%	\$34,444	\$7,005
1334	NATURAL GAS PRESSURE CLEANER	Pumping	Collection	83%	17%	\$15,176	\$15,176	294%	\$0	\$0
1335	2 GAS WELDING/CUTTING SETS	General	General	83%	17%	\$12,574	\$12,574	287%	\$0	\$0
1336	J2142 BOILER REPLACEMENT	General	General	83%	17%	\$42,502	\$9,209	104%	\$28,867	\$5,871
1337	J2144 BUILDING 1 A/C REPLACEMENT	General	General	83%	17%	\$25,270	\$5,054	104%	\$17,528	\$3,565
1338	J 2005 PFAS WTP EMERGENCY GENERATOR	General	General	83%	17%	\$2,879,885	\$276,591	104%	\$2,257,221	\$459,048
1339	J2320 WELL 10 EMERGENCY PWR INSTALL	Wells	Collection	83%	17%	\$48,940	\$2,447	102%	\$39,252	\$7,983
1340	J2145 BLDG2-AC REPLACEMT-CREWS QTRS	General	General	83%	17%	\$49,252	\$4,925	102%	\$37,423	\$7,611
1341	SEWER PUMPING STATION	Pumping	Collection	83%	17%	\$15,390	\$15,390	1450%	\$0	\$0
1342	Lakeview Sewer Lift Station	Pumping	Collection	83%	17%	\$7,350	\$7,350	452%	\$0	\$0
1343	J0905S-Lakeview Sewer Lift Station-Pumps	Pumping	Collection	83%	17%	\$80,000	\$27,000	154%	\$67,931	\$13,815
1344	J0905S-Lakeview Sewer Lift Station-Mech	Pumping	Collection	83%	17%	\$17,865	\$6,030	154%	\$15,170	\$3,085
1345	J0905S-Lakeview Sewer Lift Station-Elect	Pumping	Collection	83%	17%	\$44,657	\$15,072	154%	\$37,920	\$7,712
1346	Greencrest Lift Station (J2011-16S)	Pumping	Collection	83%	17%	\$8,522	\$8,522	150%	\$0	\$0
1347	J2011-16S - Green Crest Sewer Lift Stn	Pumping	Collection	83%	17%	\$46,933	\$12,907	142%	\$40,195	\$8,174
1348	MOTOR FOR GREEN CREST LIFT	Pumping	Collection	83%	17%	\$9,439	\$9,439	142%	\$0	\$0
1349	J2011-16S - Green Crest Sewer Lift Stn	Pumping	Collection	83%	17%	\$79,077	\$79,077	142%	\$0	\$0
1350	J2011-16S - Green Crest Sewer Lift Stn	Pumping	Collection	83%	17%	\$12,246	\$12,246	142%	\$0	\$0
1351	J2011-16S - Green Crest Sewer Lift Stn	Pumping	Collection	83%	17%	\$33,485	\$33,485	142%	\$0	\$0
1352	SEWER MAINS	T&D	Collection	83%	17%	\$2,837,208	\$2,599,845	1069%	\$2,109,469	\$429,000
1353	J2010-28S-SwrLining-MHL-11-21-L-11-22	T&D	Collection	83%	17%	\$11,741	\$2,606	1069%	\$81,180	\$16,509

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1354	J2010-30S-SwrLining-MHN-9-4 to N-9-21	T&D	Collection	83%	17%	\$11,544	\$2,960	1069%	\$76,292	\$15,515
1355	J2011-15S-SwrLining-MHL-12-9 - L-12-8	T&D	Collection	83%	17%	\$10,994	\$2,942	1069%	\$71,558	\$14,553
1356	J2011-18S-SwrLining-MHL-12-39-L-12-40	T&D	Collection	83%	17%	\$10,511	\$3,065	1069%	\$66,170	\$13,457
1357	J2011-17S-SwrLining-MHK-12-30-L-12-39	T&D	Collection	83%	17%	\$9,093	\$2,640	1069%	\$57,355	\$11,664
1358	J2011-14S-MH Rehab-YL Blvd/Lakeview	T&D	Collection	83%	17%	\$12,865	\$2,836	1069%	\$89,130	\$18,126
1359	J2011-22S-SwrLining-MHL-13-17-L-13-20	T&D	Collection	83%	17%	\$9,880	\$1,957	1069%	\$70,413	\$14,320
1360	J2012-22S-SwrLining-MHL-9-35 MHL-9-36	General	General	83%	17%	\$15,510	\$2,839	1069%	\$112,612	\$22,902
1361	J13-07S-SwrSlipLine(MH O-7-32 to O-7-50)	T&D	Collection	83%	17%	\$13,417	\$2,924	1069%	\$93,251	\$18,964
1362	J2013-18S Sewer Slip Line (MH L-9-13 to	T&D	Collection	83%	17%	\$13,174	\$3,486	142%	\$11,445	\$2,328
1363	J1403S Champagne Circle/6"VCP	T&D	Collection	83%	17%	\$13,538	\$3,413	138%	\$11,645	\$2,368
1364	J1415S Rose Dr/SL MH M-8-78 to M-7-80	T&D	Collection	83%	17%	\$12,384	\$2,915	135%	\$10,641	\$2,164
1365	J1416S Flood Ctrl W/MH	T&D	Collection	83%	17%	\$13,255	\$3,120	135%	\$11,390	\$2,316
1366	J1418S Yorba Linda Blvd/MH	T&D	Collection	83%	17%	\$11,269	\$2,653	135%	\$9,683	\$1,969
1367	J1420S Brookhill Rd/MH	T&D	Collection	83%	17%	\$12,505	\$2,944	135%	\$10,745	\$2,185
1368	SEWER MAINS - JOB CLOSINGS	T&D	Collection	83%	17%	\$70,803	\$47,792	327%	\$62,594	\$12,730
1369	YL Sewers (1987)	T&D	Collection	83%	17%	\$1,637,987	\$813,124	150%	\$1,025,646	\$208,584
1370	YL Sewers (1988)	T&D	Collection	83%	17%	\$858,351	\$410,034	150%	\$557,443	\$113,366
1371	YL Sewers (1989)	T&D	Collection	83%	17%	\$2,154,220	\$993,187	150%	\$1,443,644	\$293,592
1372	YL Sewers (1990)	T&D	Collection	83%	17%	\$536,743	\$238,511	150%	\$370,825	\$75,414
1373	YL Sewers (1991)	T&D	Collection	83%	17%	\$514,657	\$221,051	150%	\$365,073	\$74,244
1374	YL Sewers (1992)	T&D	Collection	83%	17%	\$655,498	\$272,605	150%	\$476,095	\$96,823
1375	YL Sewers (1993)	T&D	Collection	83%	17%	\$369,620	\$148,692	150%	\$274,705	\$55,866
1376	YL Sewers (1994)	T&D	Collection	83%	17%	\$317,789	\$123,899	150%	\$241,086	\$49,029
1377	YL Sewers (1996)	T&D	Collection	83%	17%	\$430,374	\$158,368	150%	\$338,216	\$68,783
1378	YL Sewers (1997)	T&D	Collection	83%	17%	\$829,166	\$297,054	150%	\$661,635	\$134,556
1379	SEWER MAINS - JOB CLOSINGS	T&D	Collection	83%	17%	\$187,716	\$120,450	316%	\$176,628	\$35,921
1380	J2013-05S-SwrLng-MHL-14-5245 MHL-14-5028	T&D	Collection	83%	17%	\$19,404	\$5,548	316%	\$36,381	\$7,399
1381	YL Sewer (1998)	T&D	Collection	83%	17%	\$761,836	\$265,521	150%	\$617,125	\$125,504

Yorba Linda Water District
Water and Sewer Rate Study

Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1382	YL Sewer (2001)	T&D	Collection	83%	17%	\$1,002,642	\$323,367	150%	\$844,619	\$171,769
1383	J2011-03S-Palm Ave Sewer Ext (Manholes)	T&D	Collection	83%	17%	\$14,114	\$4,322	146%	\$11,864	\$2,413
1384	J2011-03S-Palm Ave Sewer Ext (Mains)	T&D	Collection	83%	17%	\$48,391	\$14,820	146%	\$40,675	\$8,272
1385	J2009-07S-Short Street-SwrExt (Manholes)	T&D	Collection	83%	17%	\$11,815	\$3,569	146%	\$9,991	\$2,032
1386	J2009-07S-Short Street-SwrExt (Mains)	T&D	Collection	83%	17%	\$56,356	\$17,024	146%	\$47,655	\$9,692
1387	JO2005-23S Toll Brothers - Manholes	T&D	Collection	83%	17%	\$27,643	\$4,208	142%	\$27,683	\$5,630
1388	J2005-23S-Tract 16890-SwrExt (Mains)	T&D	Collection	83%	17%	\$89,070	\$25,422	142%	\$75,187	\$15,291
1389	J2005-24S Toll Brothers - Manholes	T&D	Collection	83%	17%	\$53,180	\$15,843	146%	\$45,238	\$9,200
1390	J2005-24S Toll Brothers - Sewer Mains	T&D	Collection	83%	17%	\$148,814	\$44,334	146%	\$126,590	\$25,744
1391	SEWER MAINS - JOB CLOSINGS	T&D	Collection	83%	17%	\$209,516	\$130,949	308%	\$201,104	\$40,898
1392	J2014-02S Via Arriba Lane	T&D	Collection	83%	17%	\$10,576	\$2,666	138%	\$9,097	\$1,850
1393	J2004-26 S&S Homes-Tract 16759 Milano Ct	T&D	Collection	83%	17%	\$8,770	\$2,412	142%	\$7,511	\$1,528
1394	J2004-26 S&S Homes-Tract 16759 Milano Ct	T&D	Collection	83%	17%	\$28,534	\$7,847	142%	\$24,438	\$4,970
1395	J0427S Tract 16758-Chianti Ct-Manholes	T&D	Collection	83%	17%	\$6,027	\$1,645	142%	\$5,176	\$1,053
1396	J0427S Tract 16758 Chianti Ct- Mains	T&D	Collection	83%	17%	\$23,048	\$6,290	142%	\$19,796	\$4,026
1397	J2004-30S Tract 16762 City of YL-Manhole	T&D	Collection	83%	17%	\$12,072	\$3,295	142%	\$10,369	\$2,109
1398	J2004-30S Tract 16762 City of YL-Mains	T&D	Collection	83%	17%	\$36,674	\$10,009	142%	\$31,499	\$6,406
1399	J2006-19S MBK Homes/S of Lakeww	T&D	Collection	83%	17%	\$78,804	\$20,850	142%	\$68,460	\$13,923
1400	J2006-19S MBK Homes/S of Lakeww (Mains)	T&D	Collection	83%	17%	\$129,191	\$34,182	142%	\$112,233	\$22,825
1401	J2006-29S Toll Bros/Heritage @ VDV	T&D	Collection	83%	17%	\$74,175	\$19,625	142%	\$64,438	\$13,105
1402	J2006-29S Toll Bros/Heritage@VDV Vill IV	T&D	Collection	83%	17%	\$151,777	\$40,158	142%	\$131,855	\$26,815
1403	SEWER MAINS - JOB CLOSINGS	T&D	Collection	83%	17%	\$152,648	\$92,861	300%	\$149,208	\$30,344
1404	J2006-25S Etco Dev/Richfield-Orchard	T&D	Collection	83%	17%	\$43,514	\$11,241	138%	\$37,117	\$7,548
1405	J2006-25S Etco Dev/Richfield-Orchard	T&D	Collection	83%	17%	\$68,972	\$17,818	138%	\$58,831	\$11,964
1406	J2013-16S Los Altos Sewer Ext (Manholes)	T&D	Collection	83%	17%	\$6,187	\$1,560	138%	\$5,322	\$1,082
1407	J2013-16S Los Altos Sewer Ext (Mains)	T&D	Collection	83%	17%	\$36,283	\$9,146	138%	\$31,210	\$6,347
1408	J2012-11S Remarc Mgt/Vvw Center-Manholes	T&D	Collection	83%	17%	\$5,255	\$1,281	138%	\$4,570	\$929
1409	MANHOLE-5785 HIGHLAND AVE	T&D	Collection	83%	17%	\$22,190	\$5,409	138%	\$19,300	\$3,925

Yorba Linda Water District
Water and Sewer Rate Study

Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1410	MANHOLE MH J-11-46	T&D	Collection	83%	17%	\$23,531	\$5,638	138%	\$20,579	\$4,185
1411	J1301S Olson Company TTM 17489-Manholes	T&D	Collection	83%	17%	\$7,392	\$1,663	135%	\$6,438	\$1,309
1412	J1424S 19076 ORIENTE DR SEWER MAIN EXT	T&D	Collection	83%	17%	\$8,515	\$1,880	135%	\$7,457	\$1,516
1413	J1424S 19076 ORIENTE DR SEWER MAIN EXT	T&D	Collection	83%	17%	\$39,283	\$8,675	135%	\$34,398	\$6,996
1414	SEWER MAINS - JOB CLOSINGS	T&D	Collection	83%	17%	\$38,830	\$22,974	294%	\$38,747	\$7,880
1415	J1405S TR17547-YL Phase II/Rose & Wabash	T&D	Collection	83%	17%	\$37,359	\$7,550	131%	\$32,519	\$6,613
1416	J1405S TR17547-YL Phase II/Rose & Wabash	T&D	Collection	83%	17%	\$22,031	\$4,452	131%	\$19,177	\$3,900
1417	J1507S SwrExt-17691 Imperial Hwy	T&D	Collection	83%	17%	\$12,939	\$2,615	131%	\$11,262	\$2,290
1418	J1507S SwrExt-17691 Imperial Hwy (Mains)	T&D	Collection	83%	17%	\$69,726	\$14,090	131%	\$60,693	\$12,343
1419	J1304S Brandywine Homes TR17548	T&D	Collection	83%	17%	\$43,640	\$8,728	131%	\$38,085	\$7,745
1420	J1304S Brandywine Homes TR17548 (Mains)	T&D	Collection	83%	17%	\$129,462	\$25,892	131%	\$112,985	\$22,978
1421	J1023S TR17105/TAYLOR MORR CA VDV IV	T&D	Collection	83%	17%	\$79,212	\$15,347	131%	\$69,670	\$14,169
1422	J1023S TR17105/TAYLOR MORR CA VDV IV	T&D	Collection	83%	17%	\$147,447	\$28,568	131%	\$129,686	\$26,374
1423	J1313S (4848) Valley View Retail	T&D	Collection	83%	17%	\$12,584	\$2,333	126%	\$10,767	\$2,190
1424	J0433S Toll Bros/TR 16764 Sorrento	T&D	Collection	83%	17%	\$24,180	\$4,433	126%	\$20,741	\$4,218
1425	SEWER MAINS - JOB CLOSINGS	T&D	Collection	83%	17%	\$137,676	\$79,163	287%	\$139,454	\$28,361
1426	J2013-06S-SwrLining-MHO-7-32 MHO-7-34	T&D	Collection	83%	17%	\$12,862	\$2,733	287%	\$24,139	\$4,909
1427	J2013-19S Sewer SlipLine (MH P-8-54 to	T&D	Collection	83%	17%	\$12,760	\$3,376	142%	\$11,085	\$2,254
1428	J0433S Toll Bros/TR 16764 Sorrento	T&D	Collection	83%	17%	\$52,322	\$9,592	126%	\$44,882	\$9,128
1429	J0432S Toll Bros/TR16756 Positano	T&D	Collection	83%	17%	\$12,604	\$2,284	126%	\$10,839	\$2,204
1430	J0432S Toll Bros/TR16756 Positano(Mains)	T&D	Collection	83%	17%	\$39,980	\$7,246	126%	\$34,382	\$6,992
1431	J0434S Toll Bros/TR16765 Sorrento	T&D	Collection	83%	17%	\$19,978	\$3,621	126%	\$17,181	\$3,494
1432	J0434S Toll Bros/TR16765 Sorrento(Mains)	T&D	Collection	83%	17%	\$32,602	\$5,909	126%	\$28,037	\$5,702
1433	J17-06S Sunset Lane Easement/8" VCP SSL	T&D	Collection	83%	17%	\$17,474	\$3,131	126%	\$15,066	\$3,064
1434	J1510S-2016 Sewer CIPP Rehabilitation	T&D	Collection	83%	17%	\$231,791	\$41,046	126%	\$200,351	\$40,745
1435	J1510S-2016 Sewer CIPP Rehabilitation	T&D	Collection	83%	17%	\$21,747	\$3,851	126%	\$18,797	\$3,823
1436	J0435S Toll Bros Tract 16766/Positano	T&D	Collection	83%	17%	\$36,383	\$6,443	126%	\$31,448	\$6,396
1437	J0435S Toll Bros Tract 16766/Positano	T&D	Collection	83%	17%	\$90,572	\$16,039	126%	\$78,287	\$15,921

Yorba Linda Water District
Water and Sewer Rate Study

Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1438	3/91 CLOSED JOB 8617,8815,8862	T&D	Collection	83%	17%	\$153,215	\$84,907	281%	\$159,331	\$32,403
1439	J0607S Toll Bros Tract 17030 /Preserve	T&D	Collection	83%	17%	\$109,517	\$19,394	126%	\$94,662	\$19,251
1440	J0607S Toll Bros Tract 17030 /Preserve	T&D	Collection	83%	17%	\$39,412	\$6,979	126%	\$34,066	\$6,928
1441	J1425S Brandywine Homes/TR17608	T&D	Collection	83%	17%	\$81,232	\$14,216	126%	\$70,392	\$14,316
1442	J1425S Brandywine Homes/TR17608 (Mains)	T&D	Collection	83%	17%	\$49,480	\$8,659	126%	\$42,877	\$8,720
1443	J0428S Toll Bros/TR 16760 Cortese	T&D	Collection	83%	17%	\$25,758	\$4,454	126%	\$22,377	\$4,551
1444	J0428S Toll Bros/TR16760 Cortese (Mains)	T&D	Collection	83%	17%	\$85,971	\$14,866	126%	\$74,686	\$15,189
1445	J0429S Toll Bros/TR 16761 Cortese	T&D	Collection	83%	17%	\$29,186	\$5,047	126%	\$25,355	\$5,156
1446	J0429S Toll Bros/TR 16761 Cortese	T&D	Collection	83%	17%	\$82,950	\$14,344	126%	\$72,062	\$14,655
1447	J0431S Toll Bros/TR 16763 Cortese	T&D	Collection	83%	17%	\$35,214	\$6,089	126%	\$30,592	\$6,221
1448	J0431S Toll Bros/TR16763 Cortese (Mains)	T&D	Collection	83%	17%	\$83,076	\$14,365	126%	\$72,172	\$14,677
1449	8/91 CLOSED JOB 90-42	T&D	Collection	83%	17%	\$26,220	\$14,349	281%	\$27,690	\$5,631
1450	J1708S Hardial Grove/18700 Camille Place	T&D	Collection	83%	17%	\$4,555	\$788	126%	\$3,957	\$805
1451	J1708S Hardial Grove/18700 Camille Place	T&D	Collection	83%	17%	\$20,846	\$3,605	126%	\$18,109	\$3,683
1452	J1501S Melia Homes/TR 17648 Anderson	T&D	Collection	83%	17%	\$32,402	\$5,603	126%	\$28,149	\$5,725
1453	J1501S Melia Homes/TR 17648 Anderson	T&D	Collection	83%	17%	\$41,118	\$7,110	126%	\$35,721	\$7,264
1454	J1409S Tesoro Homes/Tract 17617	T&D	Collection	83%	17%	\$32,372	\$5,530	126%	\$28,194	\$5,734
1455	J1409S Tesoro Homes/Tract 17617 (Mains)	T&D	Collection	83%	17%	\$99,486	\$16,996	126%	\$86,645	\$17,621
1456	J0426A-S Toll Bros/TR16759 Trentino Lane	T&D	Collection	83%	17%	\$6,603	\$1,142	126%	\$5,736	\$1,167
1457	J0426A-S Toll Bros/TR16759 Trentino Lane	T&D	Collection	83%	17%	\$10,871	\$1,880	126%	\$9,444	\$1,921
1458	J0427A-S Toll Bros/TR16758 Trentino Lane	T&D	Collection	83%	17%	\$5,885	\$1,018	126%	\$5,112	\$1,040
1459	J0427A-S Toll Bros/TR16758 Trentino Lane	T&D	Collection	83%	17%	\$16,434	\$2,842	126%	\$14,277	\$2,903
1460	9/91 JOB CLOSING - JOB 9048	T&D	Collection	83%	17%	\$42,222	\$23,046	281%	\$44,729	\$9,096
1461	J1315S Toll Bros/TR 17652 Estates	T&D	Collection	83%	17%	\$46,187	\$7,505	126%	\$40,630	\$8,263
1462	J1315S Toll Bros/TR17652 Estates (Mains)	T&D	Collection	83%	17%	\$94,427	\$15,344	126%	\$83,066	\$16,893
1463	J0627S-TR 16987 Villaggio-Phase I	T&D	Collection	83%	17%	\$63,138	\$10,128	123%	\$54,043	\$10,991
1464	J0627S-TR 16987 Villaggio-Phase I(Mains)	T&D	Collection	83%	17%	\$82,830	\$13,287	123%	\$70,899	\$14,419
1465	J0702SToll Bros/TR 16987 Villaggio Ph II	T&D	Collection	83%	17%	\$140,713	\$22,280	123%	\$120,744	\$24,555

Yorba Linda Water District
Water and Sewer Rate Study

Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1466	J0702SToll Bros/TR 16987 Villaggio Ph II	T&D	Collection	83%	17%	\$196,748	\$31,152	123%	\$168,826	\$34,334
1467	J1732S Mountain View Ave Sewer Extension	T&D	Collection	83%	17%	\$11,592	\$1,763	123%	\$10,021	\$2,038
1468	J1732S Mountain View Ave Sewer Extension	T&D	Collection	83%	17%	\$14,238	\$2,165	123%	\$12,309	\$2,503
1469	J0913S Dentino Prop/5362 Richfield YL	T&D	Collection	83%	17%	\$9,919	\$1,508	123%	\$8,574	\$1,744
1470	J 1737S 2018 SEWER MAIN CIPP REHAB	T&D	Collection	83%	17%	\$143,377	\$19,416	120%	\$123,926	\$25,203
1471	10/91 JOB CLOSING - J 8902	T&D	Collection	83%	17%	\$30,679	\$16,703	281%	\$32,599	\$6,630
1472	J 1737S 2018 SEWER MAIN CIPP REHAB	T&D	Collection	83%	17%	\$36,848	\$4,990	120%	\$31,849	\$6,477
1473	J1612S PM 2016-131/16941 Nightingale	T&D	Collection	83%	17%	\$13,205	\$1,651	120%	\$11,551	\$2,349
1474	J1612S PM 2016-131/16941 Nightingale	T&D	Collection	83%	17%	\$1,350	\$169	120%	\$1,181	\$240
1475	J1824S Lakew LS Decomissioning (PipeLn)	T&D	Collection	83%	17%	\$1,506,906	\$188,363	120%	\$1,318,164	\$268,073
1476	J1824S Lakew LS Decomissioning (MH)	T&D	Collection	83%	17%	\$175,647	\$21,956	120%	\$153,647	\$31,247
1477	J1613S Natl Community Ren/Oakcrest Hgts	T&D	Collection	83%	17%	\$13,217	\$1,652	120%	\$11,562	\$2,351
1478	J1613S Natl Community Ren/Oakcrest Hgts	T&D	Collection	83%	17%	\$50,382	\$6,298	120%	\$44,072	\$8,963
1479	J1614S HQT Homes, Single Fam [6-Lot]	T&D	Collection	83%	17%	\$19,051	\$2,223	120%	\$16,823	\$3,421
1480	J1614S HQT Homes, Single Fam [6-Lot]	T&D	Collection	83%	17%	\$36,958	\$4,312	120%	\$32,637	\$6,637
1481	J1506S TR17459 Canterbury Court	T&D	Collection	83%	17%	\$176,551	\$18,391	118%	\$155,568	\$31,638
1482	SEWER MAINS	T&D	Collection	83%	17%	\$512,487	\$404,144	527%	\$474,328	\$96,463
1483	J2010-19S-SwrLining-MHK-8-4 to MHK-8-3	T&D	Collection	83%	17%	\$12,434	\$3,185	527%	\$40,492	\$8,235
1484	J2010-29S-SwrLining-MHL-11-46toMHL-11-32	T&D	Collection	83%	17%	\$10,677	\$2,451	527%	\$36,015	\$7,324
1485	J2010-18S-SwrLining-MHJ-9-33toMHJ-9-37	T&D	Collection	83%	17%	\$8,312	\$2,034	527%	\$27,487	\$5,590
1486	J2010-26S-SwrLining-MHK-10-4toMHK-10-5	T&D	Collection	83%	17%	\$15,746	\$5,122	527%	\$46,511	\$9,459
1487	J2010-20S-SwrLining-MHL-9-62toMHL-9-12	T&D	Collection	83%	17%	\$29,173	\$13,144	527%	\$70,172	\$14,271
1488	J2010-31S-SwrLining-MHL-10-33toMHL-10-37	T&D	Collection	83%	17%	\$17,495	\$4,549	527%	\$56,679	\$11,527
1489	J2010-08S-SwrLining-MHK-9-46toMHK-10-1	T&D	Collection	83%	17%	\$13,199	\$3,231	527%	\$43,641	\$8,875
1490	J2011-06S-SwrLining-MHK-13-22toMHK-13-11	T&D	Collection	83%	17%	\$19,524	\$6,229	527%	\$58,204	\$11,837
1491	J2012-01S-SwrLining-MHJ-13-43toJ13-42	T&D	Collection	83%	17%	\$10,882	\$2,394	527%	\$37,159	\$7,557
1492	J2012-03S-SwrLining-MHN-8-COtoN- 8-17	T&D	Collection	83%	17%	\$9,696	\$2,574	527%	\$31,180	\$6,341
1493	J2012-05S-SwrLining-MHJ-11-54 MHJ-11-55	T&D	Collection	83%	17%	\$9,938	\$2,490	527%	\$32,610	\$6,632

Yorba Linda Water District
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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1494	SEWER MAINS	T&D	Collection	83%	17%	\$10,097	\$1,973	527%	\$35,566	\$7,233
1495	J02012-20S-SwrSlpLn(P-7-10toP-7-9)	T&D	Collection	83%	17%	\$14,159	\$4,473	527%	\$42,404	\$8,624
1496	J2012-08S-SwrLining-MHN-9-16 MHN-9-34	T&D	Collection	83%	17%	\$10,851	\$2,445	527%	\$36,803	\$7,485
1497	J2013-17S Sewer Slip Line(MH M-11-74 to	T&D	Collection	83%	17%	\$11,937	\$3,158	142%	\$10,370	\$2,109
1498	J2014-04S Rose Dr/MH P-7-12 to P-7-8	T&D	Collection	83%	17%	\$17,115	\$4,314	138%	\$14,722	\$2,994
1499	11/91 JOB CLOSING - J 8704	T&D	Collection	83%	17%	\$25,453	\$13,822	281%	\$27,129	\$5,517
1500	J1506S TR17459 Canterbury Court (Mains)	T&D	Collection	83%	17%	\$161,115	\$16,783	118%	\$141,967	\$28,872
1501	J1710S Calle Mirador Sewer Main Ext	T&D	Collection	83%	17%	\$7,403	\$771	118%	\$6,523	\$1,327
1502	J1710S Calle Mirador Sewer Main Ext	T&D	Collection	83%	17%	\$30,286	\$3,155	118%	\$26,686	\$5,427
1503	J1511S TR17793 Brandywine Hmes(Manholes)	T&D	Collection	83%	17%	\$42,183	\$4,306	118%	\$37,256	\$7,577
1504	J1511S TR17793 Brandywine Homes (Mains)	T&D	Collection	83%	17%	\$74,156	\$7,570	118%	\$65,495	\$13,320
1505	J1939S CIPP Rehab/Bastanchury Esmt(Main)	T&D	Collection	83%	17%	\$14,069	\$1,407	118%	\$12,455	\$2,533
1506	J1939S CIPP Rehab/Laurel View Dr (Main)	T&D	Collection	83%	17%	\$8,003	\$800	118%	\$7,085	\$1,441
1507	J1939S CIPP Rehab/Terrace Apt Hms(Main)	T&D	Collection	83%	17%	\$7,537	\$754	118%	\$6,672	\$1,357
1508	J1939S CIPP Rehab/SunburyPalm Esmt(Main)	T&D	Collection	83%	17%	\$7,174	\$717	118%	\$6,351	\$1,292
1509	J1939S CIPP Rehab/YL ShpgCenter (Main)	T&D	Collection	83%	17%	\$11,934	\$1,193	118%	\$10,565	\$2,148
1510	J1939S CIPP Rehab/Wabash Ave (Main)	T&D	Collection	83%	17%	\$9,686	\$969	118%	\$8,574	\$1,744
1511	J1939S CIPP Rehab/YL Blvd ShpgCtr (Main)	T&D	Collection	83%	17%	\$10,792	\$1,079	118%	\$9,554	\$1,943
1512	J1939S CIPP Rehab/Grandview Ave (Main)	T&D	Collection	83%	17%	\$24,821	\$2,482	118%	\$21,973	\$4,469
1513	J1939S CIPP Rehab/Mariposa Av (Main)	T&D	Collection	83%	17%	\$17,029	\$1,703	118%	\$15,075	\$3,066
1514	J1939S CIPP Rehab/Tahitian Cr Esmt(Main)	T&D	Collection	83%	17%	\$13,540	\$1,354	118%	\$11,987	\$2,438
1515	J1939S CIPP Rehab/Los Estados (Main)	T&D	Collection	83%	17%	\$9,288	\$929	118%	\$8,222	\$1,672
1516	J1939S CIPP Rehab/Los Estados (Main)	T&D	Collection	83%	17%	\$10,720	\$1,072	118%	\$9,490	\$1,930
1517	J1939S CIPP Rehab/Brookmont Dr (Main)	T&D	Collection	83%	17%	\$17,448	\$1,745	118%	\$15,446	\$3,141
1518	J1939S CIPP Rehab/Acacia Hill (Main)	T&D	Collection	83%	17%	\$28,252	\$2,825	118%	\$25,010	\$5,086
1519	J1939S CIPP Rehab/Acacia Hill Dr (Main)	T&D	Collection	83%	17%	\$11,378	\$1,138	118%	\$10,073	\$2,048
1520	J1939S CIPP Rehab/Denver Ave (Main)	T&D	Collection	83%	17%	\$13,680	\$1,368	118%	\$12,110	\$2,463
1521	J1939S CIPP Rehab/MH J-17-11	T&D	Collection	83%	17%	\$6,156	\$616	118%	\$5,450	\$1,108

Yorba Linda Water District
Water and Sewer Rate Study

Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1522	J1939S CIPP Rehab/MH J-17-10	T&D	Collection	83%	17%	\$6,156	\$616	118%	\$5,450	\$1,108
1523	J1939S CIPP Rehab/MH M-09-13	T&D	Collection	83%	17%	\$7,129	\$713	118%	\$6,311	\$1,283
1524	J1939S CIPP Rehab/MH J-13-19/J-13-29	T&D	Collection	83%	17%	\$9,045	\$905	118%	\$8,008	\$1,628
1525	J1939S CIPP Rehab/MH J-13-27 / J-12-56	T&D	Collection	83%	17%	\$7,325	\$733	118%	\$6,485	\$1,319
1526	J1939S CIPP Rehab/MH M-08-31;L-08-35	T&D	Collection	83%	17%	\$7,418	\$742	118%	\$6,567	\$1,335
1527	J1939S CIPP Rehab/MH L-08-49 / M-14-15	T&D	Collection	83%	17%	\$5,491	\$549	118%	\$4,861	\$988
1528	J1939S CIPP Rehab/MH L-08-50 / M-14-18	T&D	Collection	83%	17%	\$7,859	\$786	118%	\$6,957	\$1,415
1529	J 1912S Lemon Dr/Sewer Main Relocation	T&D	Collection	83%	17%	\$43,690	\$4,096	118%	\$38,945	\$7,920
1530	J 1912S Lemon Dr/Sewer Main Relocation	T&D	Collection	83%	17%	\$54,398	\$5,100	118%	\$48,490	\$9,861
1531	J 2006S Sunset Lane Sewer Main Ext (MH)	T&D	Collection	83%	17%	\$10,525	\$877	112%	\$8,967	\$1,824
1532	4/92 CLOSED JOB 9039, L.ODENZ	T&D	Collection	83%	17%	\$29,584	\$15,861	272%	\$31,047	\$6,314
1533	J 2006S Sunset Ln Sewer Main Ext (Mains)	T&D	Collection	83%	17%	\$71,270	\$5,939	112%	\$60,725	\$12,350
1534	J1610S PM# 2015-113 YL TownCtr (MH)	T&D	Collection	83%	17%	\$261,783	\$21,815	112%	\$223,053	\$45,362
1535	J1610S PM# 2015-113 YL TownCtr (Mains)	T&D	Collection	83%	17%	\$171,383	\$14,282	112%	\$146,027	\$29,697
1536	J 1907S LA PRADERA SEWER MAIN EXT (MH)	T&D	Collection	83%	17%	\$27,264	\$2,045	112%	\$23,442	\$4,767
1537	J 1907S LA PRADERA SEWER MAIN EXT(MAIN)	T&D	Collection	83%	17%	\$98,575	\$7,393	112%	\$84,754	\$17,236
1538	J2051S FY21 SEWER CIPP REHAB-SECRETARIAT	T&D	Collection	83%	17%	\$5,756	\$360	112%	\$5,016	\$1,020
1539	J2051S FY21 SEWER CIPP REHAB-LYNNBROOK	T&D	Collection	83%	17%	\$13,447	\$840	112%	\$11,718	\$2,383
1540	J2051S FY21 SEWER CIPP REHAB-ACACIA HILL	T&D	Collection	83%	17%	\$27,249	\$1,703	112%	\$23,745	\$4,829
1541	7/92 CLOSED JOB 8729	T&D	Collection	83%	17%	\$7,214	\$3,838	272%	\$7,638	\$1,553
1542	J2051S FY21 SEWER CIPP REHAB-VIA VENTANA	T&D	Collection	83%	17%	\$12,173	\$761	112%	\$10,607	\$2,157
1543	J2051S FY21 SEWR CIPP REHAB-VSTA MONTANA	T&D	Collection	83%	17%	\$19,901	\$1,244	112%	\$17,342	\$3,527
1544	J2051S FY21 SEWER CIPP REHAB-SHEEHAN	T&D	Collection	83%	17%	\$8,927	\$558	112%	\$7,779	\$1,582
1545	J2051S FY21 SWR CIPP REHAB-VIA ANGELINA	T&D	Collection	83%	17%	\$10,695	\$668	112%	\$9,320	\$1,895
1546	J2051S FY21 SEWER CIPP REHAB-OAKCREST CR	T&D	Collection	83%	17%	\$10,551	\$659	112%	\$9,194	\$1,870
1547	J2051S FY21 SEWER CIPP REHAB-OAKCREST CR	T&D	Collection	83%	17%	\$12,248	\$766	112%	\$10,673	\$2,171
1548	J2051S FY21 SEWER CIPP REHAB-SAVI RANCH	T&D	Collection	83%	17%	\$9,681	\$605	112%	\$8,436	\$1,716
1549	J2051S FY21 SEWR CIPP REHAB-OLD CANAL RD	T&D	Collection	83%	17%	\$7,843	\$490	112%	\$6,834	\$1,390

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1550	J2051S FY21 SWR CIPP REHAB-BREVE APTS	T&D	Collection	83%	17%	\$14,501	\$906	112%	\$12,637	\$2,570
1551	J2051S FY21 SEWER CIPP REHAB-MANHOLES	T&D	Collection	83%	17%	\$8,470	\$529	112%	\$7,381	\$1,501
1552	1/93 JOB CLOSING - JOB 9050	T&D	Collection	83%	17%	\$7,537	\$3,947	260%	\$7,771	\$1,580
1553	J2051S FY21 SEWER CIPP REHAB-MANHOLES	T&D	Collection	83%	17%	\$7,770	\$486	112%	\$6,771	\$1,377
1554	J2051S FY21 SEWER CIPP REHAB-MANHOLES	T&D	Collection	83%	17%	\$8,556	\$535	112%	\$7,456	\$1,516
1555	J2051S FY21 SEWER CIPP REHAB-MANHOLES	T&D	Collection	83%	17%	\$6,246	\$390	112%	\$5,443	\$1,107
1556	J2051S FY21 SEWER CIPP REHAB-MANHOLES	T&D	Collection	83%	17%	\$5,854	\$366	112%	\$5,102	\$1,037
1557	J2051S FY21 SEWER CIPP REHAB-MANHOLE	T&D	Collection	83%	17%	\$5,950	\$372	112%	\$5,185	\$1,054
1558	J2051S FY21 SEWER CIPP REHAB-MANHOLES	T&D	Collection	83%	17%	\$6,464	\$404	112%	\$5,633	\$1,146
1559	J2051S FY21 SEWER CIPP REHAB-MANHOLE	T&D	Collection	83%	17%	\$7,192	\$450	112%	\$6,267	\$1,275
1560	J2051S FY21 SEWER CIPP REHAB-MANHOLES	T&D	Collection	83%	17%	\$7,113	\$445	112%	\$6,198	\$1,260
1561	J2051S FY21 SEWER CIPP REHAB-MANHOLES	T&D	Collection	83%	17%	\$6,162	\$385	112%	\$5,370	\$1,092
1562	J2051S FY21 SEWER CIPP REHAB-MANHOLES	T&D	Collection	83%	17%	\$6,358	\$397	112%	\$5,541	\$1,127
1563	5/93 CLOSED JOB 8817, WIGGINS	T&D	Collection	83%	17%	\$44,220	\$22,909	260%	\$46,130	\$9,381
1564	J2051S FY21 SEWER CIPP REHAB-MANHOLES	T&D	Collection	83%	17%	\$6,106	\$382	112%	\$5,321	\$1,082
1565	J2051S FY21 SEWER CIPP REHAB-MANHOLES	T&D	Collection	83%	17%	\$5,798	\$362	112%	\$5,053	\$1,028
1566	J2051S FY21 SEWER CIPP REHAB-MANHOLES	T&D	Collection	83%	17%	\$6,491	\$406	112%	\$5,656	\$1,150
1567	J2055S SANDRA DR SEWER MAIN EXT (MH	T&D	Collection	83%	17%	\$32,346	\$2,022	112%	\$28,187	\$5,732
1568	J2055S SANDRA DR SEWER MAIN EXT (MAIN)	T&D	Collection	83%	17%	\$55,749	\$3,484	112%	\$48,580	\$9,880
1569	J2008S TR19014 1049 GOLDEN/PLAC (MH)	T&D	Collection	83%	17%	\$4,416	\$239	104%	\$3,621	\$736
1570	J2008S TR19014 1049 GOLDEN/PLAC (MAINS)	T&D	Collection	83%	17%	\$20,138	\$1,091	104%	\$16,515	\$3,359
1571	J2026S LAKEVIEW SWR EXT (MAINS)	T&D	Collection	83%	17%	\$66,560	\$3,328	104%	\$54,826	\$11,150
1572	J2026S LAKEVIEW SWR EXT (MAINS)	T&D	Collection	83%	17%	\$143,897	\$7,195	104%	\$118,529	\$24,105
1573	J2026S LAKEVIEW SWR EXT (MAINS)	T&D	Collection	83%	17%	\$144,209	\$7,210	104%	\$118,786	\$24,157
1574	10/93 CLOSED JOBS 9217, 9122	T&D	Collection	83%	17%	\$112,758	\$57,632	260%	\$119,327	\$24,267
1575	J2026S LAKEVIEW SWR EXT (MAINS)	T&D	Collection	83%	17%	\$45,997	\$2,300	104%	\$37,888	\$7,705
1576	J2026S LAKEVIEW SWR EXT (MAINS)	T&D	Collection	83%	17%	\$21,704	\$1,085	104%	\$17,878	\$3,636
1577	J2026S LAKEVIEW SWR EXT (MAINS)	T&D	Collection	83%	17%	\$36,647	\$1,832	104%	\$30,186	\$6,139

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1578	J2026S LAKEVIEW SWR EXT (MANHOLES)	T&D	Collection	83%	17%	\$87,939	\$4,397	104%	\$72,437	\$14,731
1579	J2026S LAKEVIEW SWR EXT (MANHOLES)	T&D	Collection	83%	17%	\$45,792	\$2,290	104%	\$37,720	\$7,671
1580	J1815S LAKESHORE LN SWR EXT (MH)	T&D	Collection	83%	17%	\$38,998	\$1,869	104%	\$32,194	\$6,547
1581	J1815S LAKESHORE LN SWR EXT (MAINS)	T&D	Collection	83%	17%	\$66,677	\$3,195	104%	\$55,043	\$11,194
1582	J2128S FY22 SEWER CIPP REHAB/BRENTWD	T&D	Collection	83%	17%	\$28,485	\$1,187	104%	\$23,669	\$4,814
1583	J2128S FY22 SEWER CIPP REHAB/MONTECITO	T&D	Collection	83%	17%	\$15,304	\$638	104%	\$12,717	\$2,586
1584	J2128S FY22 SEWER CIPP REHAB/OLD CANAL	T&D	Collection	83%	17%	\$8,313	\$346	104%	\$6,907	\$1,405
1585	J2128S FY22 SEWER CIPP REHAB/MALAGA-MAIN	T&D	Collection	83%	17%	\$7,520	\$313	104%	\$6,249	\$1,271
1586	J2128S FY22 SEWER CIPP REHAB-CASA LOMA	T&D	Collection	83%	17%	\$19,127	\$797	104%	\$15,893	\$3,232
1587	J2128S FY22 SEWER CIPP REHAB/YL BLVD	T&D	Collection	83%	17%	\$11,063	\$461	104%	\$9,192	\$1,869
1588	J2128S FY22 SEWER CIPP REHAB/CERRO VERDE	T&D	Collection	83%	17%	\$18,254	\$761	104%	\$15,168	\$3,085
1589	J2128S FY22 SEWER CIPP REHAB-LANTANA	T&D	Collection	83%	17%	\$20,332	\$847	104%	\$16,895	\$3,436
1590	J2128S FY22 SEWER CIPP REHAB-NUTMEG	T&D	Collection	83%	17%	\$17,122	\$713	104%	\$14,228	\$2,893
1591	J2128S FY22 SEWER CIPP REHAB (MAIN)	T&D	Collection	83%	17%	\$42,167	\$1,757	104%	\$35,038	\$7,126
1592	J2128S FY22 SEWER CIPP REHAB SUMMIT DR	T&D	Collection	83%	17%	\$18,661	\$778	104%	\$15,506	\$3,153
1593	J2128S FY22 SEWER CIPP REHAB/K-10-14	T&D	Collection	83%	17%	\$6,567	\$274	104%	\$5,456	\$1,110
1594	J2128S FY22 SEWER CIPP REHAB/K-10-25	T&D	Collection	83%	17%	\$6,412	\$267	104%	\$5,328	\$1,084
1595	J2128S FY22 SEWER CIPP REHAB/K-10-27	T&D	Collection	83%	17%	\$5,796	\$241	104%	\$4,816	\$979
1596	J2128S FY22 SEWER CIPP REHAB/K-10-10	T&D	Collection	83%	17%	\$5,641	\$235	104%	\$4,688	\$953
1597	J2128S FY22 SEWER CIPP REHAB/K-10-24	T&D	Collection	83%	17%	\$6,721	\$280	104%	\$5,585	\$1,136
1598	J2128S FY22 SEWER CIPP REHAB/K-10-26	T&D	Collection	83%	17%	\$6,567	\$274	104%	\$5,456	\$1,110
1599	J2128S FY22 SEWER CIPP REHAB/K-10-37	T&D	Collection	83%	17%	\$6,104	\$254	104%	\$5,072	\$1,031
1600	J2128S FY22 SEWER CIPP REHAB/K-10-36	T&D	Collection	83%	17%	\$5,950	\$248	104%	\$4,944	\$1,005
1601	J2128S FY22 SEWER CIPP REHAB/K-10-38	T&D	Collection	83%	17%	\$6,412	\$267	104%	\$5,328	\$1,084
1602	J2128S FY22 SEWER CIPP REHAB/K-10-39	T&D	Collection	83%	17%	\$6,875	\$286	104%	\$5,713	\$1,162
1603	J2128S FY22 SEWER CIPP REHAB/K-16-88	T&D	Collection	83%	17%	\$8,263	\$344	104%	\$6,866	\$1,396
1604	J2128S FY22 SEWER CIPP REHAB/K-16-89	T&D	Collection	83%	17%	\$7,800	\$325	104%	\$6,482	\$1,318
1605	J2128S FY22 SEWER CIPP REHAB/K-16-91	T&D	Collection	83%	17%	\$8,417	\$351	104%	\$6,994	\$1,422

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1606	J2128S FY22 SEWER CIPP REHAB/K-17-39	T&D	Collection	83%	17%	\$6,875	\$286	104%	\$5,713	\$1,162
1607	J2128S FY22 SEWER CIPP REHAB/K-9-41	T&D	Collection	83%	17%	\$7,398	\$308	104%	\$6,147	\$1,250
1608	J2128S FY22 SEWER CIPP REHAB/O-9-102	T&D	Collection	83%	17%	\$19,282	\$803	104%	\$16,022	\$3,258
1609	JC1719S TR 18061 WEDGEWOOD (MH)	T&D	Collection	83%	17%	\$38,918	\$1,622	104%	\$32,338	\$6,577
1610	3/94 CLOSED JOBS 8640, 9144	T&D	Collection	83%	17%	\$141,581	\$71,380	251%	\$146,395	\$29,772
1611	JC1719S TR 18061 WEDGEWOOD (MAINS)	T&D	Collection	83%	17%	\$120,547	\$5,023	104%	\$100,167	\$20,371
1612	J1948S ALTRUDY SENIOR APTS (MANHOLES)	T&D	Collection	83%	17%	\$22,986	\$958	104%	\$19,100	\$3,884
1613	J1948S ALTRUDY SENIOR APTS (MAINS)	T&D	Collection	83%	17%	\$37,952	\$1,581	104%	\$31,536	\$6,413
1614	J1930S TR18061 WEDGEWOOD/SHEA (MH)	T&D	Collection	83%	17%	\$12,403	\$439	102%	\$10,100	\$2,054
1615	J1930S TR18061 WEDGEWOOD/SHEA (MAINS)	T&D	Collection	83%	17%	\$4,134	\$146	102%	\$3,367	\$685
1616	J2148S 5771 HIGHLAND SWR IMPRVMT (MAIN)	T&D	Collection	83%	17%	\$24,166	\$806	102%	\$19,723	\$4,011
1617	J2148S 5771 HIGHLAND SWR IMPRVMT (MH)	T&D	Collection	83%	17%	\$20,478	\$683	102%	\$16,712	\$3,399
1618	J0326S TR16595 ESTANCIA MAINS	T&D	Collection	83%	17%	\$187,511	\$3,125	102%	\$155,671	\$31,659
1619	JC0326S TR16595 ESTANCIA MANHOLES	T&D	Collection	83%	17%	\$55,755	\$929	102%	\$46,288	\$9,413
1620	J1606S TR 18020 MELIA HOMES (MAINS)	T&D	Collection	83%	17%	\$205,982	\$1,717	100%	\$169,744	\$34,521
1621	8/94 CLOSED JOB 9207	T&D	Collection	83%	17%	\$6,477	\$3,221	251%	\$6,789	\$1,381
1622	J1606S TR 18020 MELIA HOMES (MH)	T&D	Collection	83%	17%	\$116,902	\$974	100%	\$96,336	\$19,592
1623	6/95 Closed job 8960, Lusk	T&D	Collection	83%	17%	\$111,662	\$53,971	248%	\$118,923	\$24,185
1624	8/96 Closed job 9138	T&D	Collection	83%	17%	\$7,052	\$3,271	241%	\$7,588	\$1,543
1625	SEWER MAINS	T&D	Collection	83%	17%	\$144,870	\$112,274	489%	\$132,421	\$26,930
1626	Closed jobs 12/96	T&D	Collection	83%	17%	\$49,779	\$22,816	233%	\$52,195	\$10,615
1627	2/97 job closings	T&D	Collection	83%	17%	\$22,942	\$10,451	233%	\$24,180	\$4,918
1628	3/97 job closings	T&D	Collection	83%	17%	\$68,631	\$31,170	233%	\$72,516	\$14,747
1629	5/97 closed jobs 8807, 9103	T&D	Collection	83%	17%	\$145,111	\$65,469	233%	\$154,167	\$31,353
1630	6/97 closed job 9509	T&D	Collection	83%	17%	\$79,626	\$35,831	233%	\$84,776	\$17,241
1631	10/97 Closed jobs	T&D	Collection	83%	17%	\$10,809	\$4,804	229%	\$11,440	\$2,326
1632	1/98 closed job 9523	T&D	Collection	83%	17%	\$20,002	\$8,806	229%	\$21,328	\$4,337
1633	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$158,882	\$76,517	241%	\$165,283	\$33,613

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1634	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$23,853	\$13,264	251%	\$22,083	\$4,491
1635	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$71,147	\$41,370	260%	\$64,456	\$13,108
1636	PURCHASE LOCKE RANCH TRUNK	T&D	Collection	83%	17%	\$1,435,291	\$1,112,351	489%	\$1,311,975	\$266,815
1637	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$79,949	\$48,548	272%	\$71,039	\$14,447
1638	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$220,755	\$139,809	281%	\$188,808	\$38,398
1639	Sewer Main (MH L-9-40 to MH L-9-41)	T&D	Collection	83%	17%	\$13,124	\$4,741	281%	\$19,554	\$3,977
1640	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$190,578	\$125,744	287%	\$154,520	\$31,424
1641	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$64,776	\$44,480	287%	\$48,372	\$9,837
1642	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$53,965	\$38,529	294%	\$37,723	\$7,672
1643	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$84,783	\$62,880	300%	\$54,660	\$11,116
1644	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$70,782	\$54,492	300%	\$40,653	\$8,268
1645	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$148,798	\$123,171	308%	\$65,594	\$13,340
1646	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$82,876	\$73,592	316%	\$24,377	\$4,957
1647	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$3,319	\$3,049	324%	\$724	\$147
1648	SEWER MAINS	T&D	Collection	83%	17%	\$295,553	\$224,128	452%	\$268,238	\$54,551
1649	J02012-19S-SwrSlpLn(M-14-x toM-14-x)	T&D	Collection	83%	17%	\$13,032	\$3,985	452%	\$33,977	\$6,910
1650	J1421S Dominguez Ranch Rd/MH	T&D	Collection	83%	17%	\$18,400	\$4,332	135%	\$15,811	\$3,215
1651	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$759,682	\$329,195	229%	\$820,090	\$166,780
1652	7/98 job closing, job 9510	T&D	Collection	83%	17%	\$73,418	\$31,713	229%	\$79,450	\$16,158
1653	2/01 closed job 9609, Chabad	T&D	Collection	83%	17%	\$38,806	\$15,478	218%	\$42,289	\$8,600
1654	6/01 closed J 9903, A Newsham	T&D	Collection	83%	17%	\$28,257	\$10,832	214%	\$30,980	\$6,300
1655	10/01 closed J 9812, L Betker	T&D	Collection	83%	17%	\$92,130	\$34,805	208%	\$98,883	\$20,110
1656	Closed job 9912, Windrow/Avalon	T&D	Collection	83%	17%	\$39,098	\$14,553	208%	\$42,339	\$8,610
1657	7/02 closed job 200109, S. Assad	T&D	Collection	83%	17%	\$40,812	\$14,907	208%	\$44,684	\$9,087
1658	10/02 closed job 9902	T&D	Collection	83%	17%	\$11,179	\$4,037	203%	\$12,032	\$2,447
1659	12/02 closed job 9717, 0022, 0026	T&D	Collection	83%	17%	\$799,909	\$286,634	203%	\$864,743	\$175,862
1660	2/03 closed J9915, 10" main	T&D	Collection	83%	17%	\$149,274	\$53,075	203%	\$162,072	\$32,960
1661	SEWER MAINS	T&D	Collection	83%	17%	\$419,833	\$311,376	419%	\$377,866	\$76,846

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1662	J2013-24S Mariah Ct-8"VCP	T&D	Collection	83%	17%	\$15,794	\$3,981	138%	\$13,586	\$2,763
1663	J1415S Village Center Drive/MH	T&D	Collection	83%	17%	\$16,150	\$3,802	135%	\$13,877	\$2,822
1664	4/03 Closed J0033,B.McIlvene	T&D	Collection	83%	17%	\$18,669	\$6,586	203%	\$20,357	\$4,140
1665	5/03 closed job 9911 Cal Rio	T&D	Collection	83%	17%	\$30,876	\$10,849	203%	\$33,741	\$6,862
1666	9/03 closed jobs	T&D	Collection	83%	17%	\$235,370	\$81,399	203%	\$259,404	\$52,755
1667	10/03 closed J 0019,0020,9901	T&D	Collection	83%	17%	\$191,973	\$66,124	191%	\$199,479	\$40,568
1668	11/04 closed J0023,0304,0217	T&D	Collection	83%	17%	\$2,672,069	\$872,134	182%	\$2,726,193	\$554,422
1669	3/05 closed Jobs0017,0018,0113	T&D	Collection	83%	17%	\$506,899	\$163,334	182%	\$520,366	\$105,826
1670	3/05 closed jobs	T&D	Collection	83%	17%	\$334,295	\$107,253	182%	\$343,879	\$69,934
1671	6/05 closed jobs 0317, 0310	T&D	Collection	83%	17%	\$101,149	\$32,031	182%	\$104,688	\$21,290
1672	3/06 closed jobs 0222, 0041	T&D	Collection	83%	17%	\$186,833	\$56,828	175%	\$189,158	\$38,469
1673	4/06 closed job 0233,0234,0327	T&D	Collection	83%	17%	\$290,584	\$87,982	175%	\$294,786	\$59,950
1674	JOB CLOSINGS	T&D	Collection	83%	17%	\$404,251	\$293,082	384%	\$354,663	\$72,127
1675	J2012-14S-SwrLining-MHN-11-19-N-11-22	T&D	Collection	83%	17%	\$17,892	\$6,938	384%	\$34,945	\$7,107
1676	J1503S DEADOR ST/8" TRUSS PIPE (SSL)	T&D	Collection	83%	17%	\$17,435	\$3,887	135%	\$15,226	\$3,097
1677	Closed job 0227, Pulte 6/06	T&D	Collection	83%	17%	\$181,143	\$54,343	175%	\$184,495	\$37,521
1678	3/07 closed J0002 Horizon Pac	T&D	Collection	83%	17%	\$88,973	\$25,580	170%	\$89,748	\$18,252
1679	4/07 closed job:0212, 0224	T&D	Collection	83%	17%	\$133,290	\$38,136	170%	\$134,713	\$27,396
1680	6/07 close J0216,Pulte offsite	T&D	Collection	83%	17%	\$5,304,028	\$1,502,808	170%	\$5,381,526	\$1,094,434
1681	6/07 closed jobs 0424, 0411	T&D	Collection	83%	17%	\$99,890	\$28,302	170%	\$101,349	\$20,611
1682	4/08 job closings	T&D	Collection	83%	17%	\$1,299,549	\$350,156	163%	\$1,288,450	\$262,030
1683	5/08 J0406 NAFF LLC closed	T&D	Collection	83%	17%	\$57,493	\$15,411	163%	\$57,111	\$11,615
1684	3/09 closed jobs	T&D	Collection	83%	17%	\$398,346	\$101,247	158%	\$390,971	\$79,511
1685	04/09 Closed Jobs	T&D	Collection	83%	17%	\$1,875,793	\$476,764	158%	\$1,841,063	\$374,414
1686	05/09 Closed Job	T&D	Collection	83%	17%	\$236,392	\$59,755	158%	\$232,447	\$47,272
1687	SEWER MAINS - JOB CLOSINGS	T&D	Collection	83%	17%	\$362,245	\$256,591	355%	\$311,513	\$63,352
1688	06/09 Closed Job	T&D	Collection	83%	17%	\$207,659	\$51,909	158%	\$204,960	\$41,682
1689	CIPP Lining (MH N7-19 to MH N7-22)	T&D	Collection	83%	17%	\$13,990	\$4,926	154%	\$11,618	\$2,363

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Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1690	CIPP Lining (MH J9-03 to MH J9-04)	T&D	Collection	83%	17%	\$9,930	\$3,496	154%	\$8,246	\$1,677
1691	CIPP Lining (CO M10-15 to MH M10-64)	T&D	Collection	83%	17%	\$9,985	\$3,516	154%	\$8,292	\$1,686
1692	J0518-Lakeview Ave.	T&D	Collection	83%	17%	\$539,047	\$133,264	158%	\$533,993	\$108,597
1693	J0613-Casson Dr. - 5802-5846	T&D	Collection	83%	17%	\$115,196	\$28,319	158%	\$114,327	\$23,250
1694	J9603-Imperial Hwy Sewer Main	T&D	Collection	83%	17%	\$1,974	\$707	208%	\$2,185	\$444
1695	J0410-Lakeview Elem School	T&D	Collection	83%	17%	\$30,155	\$9,926	191%	\$32,064	\$6,521
1696	J0713-Via Del Caballa/Palm Ave.	T&D	Collection	83%	17%	\$469,161	\$120,548	163%	\$473,113	\$96,216
1697	J 0713 VIA DEL CABALLA/PALM AVE(MAINS)	T&D	Collection	83%	17%	\$77,333	\$4,748	112%	\$67,468	\$13,721
1698	J0621-18793 DeVille Drive-Sewer Main	T&D	Collection	83%	17%	\$46,610	\$10,876	154%	\$45,801	\$9,315
1699	SEWER MAINS - JOB CLOSINGS	T&D	Collection	83%	17%	\$627,794	\$434,225	334%	\$536,897	\$109,188
1700	J0606S-YL Blvd/Kellogg-Adams & Sepulveda	T&D	Collection	83%	17%	\$63,112	\$14,463	154%	\$62,353	\$12,681
1701	J2005-20S - Manholes - Bryan Krueger	T&D	Collection	83%	17%	\$6,710	\$1,454	150%	\$6,536	\$1,329
1702	J2005-20S - Sewer Mains - Bryan Krueger	T&D	Collection	83%	17%	\$6,257	\$1,356	150%	\$6,094	\$1,239
1703	YL Sewers (1980)	T&D	Collection	83%	17%	\$225,085	\$152,170	150%	\$90,663	\$18,438
1704	J2012-09S-Slip Lining-YL Sewers (1980)	T&D	Collection	83%	17%	\$16,314	\$4,935	150%	\$14,148	\$2,877
1705	YL Sewers (1981)	T&D	Collection	83%	17%	\$812,372	\$523,852	150%	\$358,750	\$72,959
1706	YL Sewers (1982)	T&D	Collection	83%	17%	\$473,792	\$290,653	150%	\$227,718	\$46,311
1707	YL Sewers (1983)	T&D	Collection	83%	17%	\$915,745	\$536,921	150%	\$471,035	\$95,794
1708	YL Sewers (1984)	T&D	Collection	83%	17%	\$1,291,863	\$724,802	150%	\$705,091	\$143,393
1709	YL Sewers (1985)	T&D	Collection	83%	17%	\$1,604,218	\$862,710	150%	\$922,001	\$187,506
1710	YL Sewers (1986)	T&D	Collection	83%	17%	\$1,727,609	\$891,954	150%	\$1,039,065	\$211,313
1711	J2006-09S - GIS Implementation	General	General	83%	17%	\$205,242	\$205,242	150%	\$0	\$0
1712	J2011-23S GIS Phase 2	General	General	83%	17%	\$32,829	\$32,829	142%	\$0	\$0
1713	Sewer Camera Truck Unit 175	General	General	83%	17%	\$191,256	\$191,256	170%	\$0	\$0
1714	Unit 175 Sewer Cam TruckCable w/conn	General	General	83%	17%	\$8,523	\$8,523	142%	\$0	\$0
1715	Supervision CCTV 1150ft Orange Cable	General	General	83%	17%	\$8,428	\$8,428	154%	\$0	\$0
1716	Super95 Steerable Crawler	General	General	83%	17%	\$15,948	\$15,948	154%	\$0	\$0
1717	Unit # 197 2013 KENWORTH T440 VACTOR	General	General	83%	17%	\$361,885	\$361,885	146%	\$0	\$0

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1718	UNIT 207 2015 FORD F350	General	General	83%	17%	\$72,156	\$64,340	135%	\$8,785	\$1,787
1719	UNIT 210 2016 KENWORTH T440 W/VACTOR	General	General	83%	17%	\$391,604	\$345,917	135%	\$51,345	\$10,442
1720	UNIT 210 - VAPOR ROOTER SYSTEM	General	General	83%	17%	\$8,000	\$6,400	131%	\$1,745	\$355
1721	UNIT 226 2019 FORD F450 CAMERA TRUCK	General	General	83%	17%	\$280,934	\$131,103	120%	\$149,788	\$30,462
1722	SEWER CAMERA W/ELEVATOR KIT	General	General	83%	17%	\$18,261	\$15,522	118%	\$2,694	\$548
1723	UNIT E258 2022 BYPASS TRAILER PUMP	Pumping	Collection	83%	17%	\$79,965	\$17,326	104%	\$54,312	\$11,045
1724	JETAWAY EASEMENT MACHINE-#E-92	General	General	83%	17%	\$14,281	\$14,281	260%	\$0	\$0
1725	J9711, OC51 modification	T&D	Collection	83%	17%	\$123,514	\$66,131	203%	\$96,675	\$19,661
1726	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$546,714	\$284,291	229%	\$499,923	\$101,669
1727	Timber Ridge Booster Station	Pumping	Collection	83%	17%	\$355,868	\$262,794	251%	\$194,095	\$39,473
1728	J9417-Booster Station Roof (closed 5/97)	Pumping	Collection	83%	17%	\$21,918	\$21,918	233%	\$0	\$0
1729	J8903-Timber Ridge Pump Station	Pumping	Collection	83%	17%	\$7,943	\$7,943	272%	\$0	\$0
1730	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$328,029	\$213,218	229%	\$218,717	\$44,480
1731	TIMBER RIDGE BOOSTER IMPROV.	Pumping	Collection	83%	17%	\$10,724	\$10,724	287%	\$0	\$0
1732	HIDDEN HILLS BOOSTER MOD/J8861	Pumping	Collection	83%	17%	\$42,925	\$42,925	287%	\$0	\$0
1733	TELEMETRY ABD CONTROL SYSTEM	General	General	83%	17%	\$489,414	\$489,414	260%	\$0	\$0
1734	REHABILITATE PROPANE TANK	Storage	Collection	83%	17%	\$7,750	\$7,750	260%	\$0	\$0
1735	NATURAL GAS ENGINE	T&D	Collection	83%	17%	\$37,519	\$37,519	251%	\$0	\$0
1736	6/97 closed job 9204	T&D	Collection	83%	17%	\$48,397	\$48,397	233%	\$0	\$0
1737	05/09 Closed Job	T&D	Collection	83%	17%	\$384,198	\$291,350	158%	\$122,184	\$24,848
1738	Close J9517 W.15, WSA, Shell, ID1	T&D	Collection	83%	17%	\$90,225	\$90,225	208%	\$0	\$0
1739	OSHG water treatment structure	Treatment	Collection	83%	17%	\$69,588	\$32,185	175%	\$54,422	\$11,068
1740	Close J9517 HB - WSA, Shell, ID1	T&D	Collection	83%	17%	\$120,300	\$120,300	208%	\$0	\$0
1741	PRESS.REDUCING STA.,BRY.XFEEDR	T&D	Collection	83%	17%	\$20,115	\$20,115	384%	\$0	\$0
1742	PRESSURE REDUCING STATION	Pumping	Collection	83%	17%	\$12,500	\$12,500	334%	\$0	\$0
1743	PRESSURE REDUCING STATION	Pumping	Collection	83%	17%	\$14,000	\$14,000	324%	\$0	\$0
1744	PRESSURE REDUCING STATION	Pumping	Collection	83%	17%	\$8,587	\$8,587	316%	\$0	\$0
1745	3/91 CLOSED JOB 8932	T&D	Collection	83%	17%	\$96,392	\$96,392	281%	\$0	\$0

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1746	ADD'L COST CLOSED JOB8932-5/91	T&D	Collection	83%	17%	\$8,077	\$8,077	281%	\$0	\$0
1747	OSHG water treatment equipment	Treatment	Collection	83%	17%	\$278,354	\$257,477	175%	\$30,375	\$6,177
1748	D.L.REYES/SPRGVW RESERVOIR/J1093	Storage	Collection	83%	17%	\$3,231,290	\$1,340,876	334%	\$5,243,392	\$1,066,341
1749	BALDWIN RESERVOIR/LTL CYN 8116	Storage	Collection	83%	17%	\$720,223	\$270,060	308%	\$1,152,253	\$234,332
1750	BALDWIN/LTL CYN RESERVOIR-J8116	Storage	Collection	83%	17%	\$2,630	\$933	294%	\$4,146	\$843
1751	SANTIAGO RESERVOIR	Storage	Collection	83%	17%	\$692,512	\$229,082	281%	\$1,080,962	\$219,834
1752	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$1,173,328	\$580,476	281%	\$1,382,843	\$281,227
1753	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$2,572	\$1,223	272%	\$3,051	\$620
1754	JOB CLOSINGS -TRANS/DIST MAINS	T&D	Collection	83%	17%	\$974,352	\$706,406	384%	\$854,831	\$173,846
1755	CLOSED JOB 88-56, 4/91	T&D	Collection	83%	17%	\$17,205	\$9,511	281%	\$17,945	\$3,649
1756	JOB CLOSINGS 5/91	T&D	Collection	83%	17%	\$277,964	\$153,266	281%	\$290,861	\$59,152
1757	9/91 JOB CLOSINGS	T&D	Collection	83%	17%	\$225,085	\$122,859	281%	\$238,444	\$48,492
1758	9/91 JOB CLOSING - JOB 8839	T&D	Collection	83%	17%	\$88,274	\$48,182	281%	\$93,515	\$19,018
1759	ESPERANZA TRANSMISSION PIPELIN	T&D	Collection	83%	17%	\$209,629	\$109,182	260%	\$217,433	\$44,219
1760	1/95 CLOSED JOB 8636-REIMBURS,	T&D	Collection	83%	17%	\$88,026	\$43,157	248%	\$92,491	\$18,810
1761	6/95 closed job 8960, Lusk	T&D	Collection	83%	17%	\$47,413	\$22,916	248%	\$50,497	\$10,270
1762	6/95 closed Lusk J8960, PRS	Pumping	Collection	83%	17%	\$34,000	\$16,433	248%	\$36,212	\$7,364
1763	10/95 closed job 8723, reimbur	T&D	Collection	83%	17%	\$47,000	\$22,456	241%	\$49,253	\$10,017
1764	Closed job 8853,Ahmanson,12/96	T&D	Collection	83%	17%	\$91,183	\$41,792	233%	\$95,610	\$19,444
1765	JOB CLOSINGS-TRANS/DIST MAINS	T&D	Collection	83%	17%	\$31,830	\$22,547	355%	\$27,371	\$5,566
1766	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$445,249	\$289,412	229%	\$296,875	\$60,375
1767	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$30,951	\$30,951	272%	\$0	\$0
1768	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$46,450	\$40,313	251%	\$12,799	\$2,603
1769	Close J9414, zone 1 trans main	T&D	Collection	83%	17%	\$1,055,470	\$587,105	208%	\$807,908	\$164,303
1770	J9711 36" pipeline from OC51	T&D	Collection	83%	17%	\$60,974	\$32,646	203%	\$47,724	\$9,706
1771	Zone 4 36" transmission main	T&D	Collection	83%	17%	\$348,169	\$123,794	203%	\$378,018	\$76,877
1772	Close Jobs 0209, 0311, 0205	T&D	Collection	83%	17%	\$156,235	\$72,259	175%	\$122,186	\$24,849
1773	Cls J9804,YL pipe,Hghld-Bastan	T&D	Collection	83%	17%	\$1,301,077	\$588,195	175%	\$1,037,248	\$210,944

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1774	J9610-Alder Ave/Dorenda Rd	T&D	Collection	83%	17%	\$256,862	\$120,939	218%	\$246,408	\$50,112
1775	J9825-Fairmont Connector	T&D	Collection	83%	17%	\$26,850	\$15,215	214%	\$20,687	\$4,207
1776	JOB CLOSINGS -TRANS/DIST MAINS	T&D	Collection	83%	17%	\$254,743	\$176,197	334%	\$217,861	\$44,306
1777	JOB CLOSINGS -TRANS/DIST MAINS	T&D	Collection	83%	17%	\$189,693	\$124,881	324%	\$174,241	\$35,435
1778	JOB CLOSINGS -TRANS/DIST.MAINS	T&D	Collection	83%	17%	\$203,398	\$130,514	316%	\$191,377	\$38,920
1779	JOB CLOSINGS -TRANS/DIST.MAINS	T&D	Collection	83%	17%	\$352,370	\$220,231	308%	\$338,229	\$68,785
1780	JOB CLOSINGS -TRANS/DIST MAINS	T&D	Collection	83%	17%	\$440,062	\$260,371	294%	\$439,115	\$89,302
1781	JOB CLOSINGS -TRANS/DIST.MAINS	T&D	Collection	83%	17%	\$545,627	\$313,737	287%	\$552,664	\$112,394
1782	JOB CLOSINGS - 11/90	T&D	Collection	83%	17%	\$52,416	\$29,338	287%	\$55,001	\$11,185
1783	7/98 job closing, job 9416	T&D	Collection	83%	17%	\$59,349	\$51,271	229%	\$15,389	\$3,130
1784	J9318 Richfield plant addt'n	Treatment	Collection	83%	17%	\$766,300	\$472,551	175%	\$427,406	\$86,921
1785	J9711, OC51 modification	T&D	Collection	83%	17%	\$66,916	\$35,828	203%	\$52,376	\$10,652
1786	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$514,848	\$299,469	241%	\$432,204	\$87,897
1787	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$73,930	\$38,444	229%	\$67,602	\$13,748
1788	DUAL USE BOOSTER STATION	Pumping	Collection	83%	17%	\$452,833	\$372,056	281%	\$188,414	\$38,318
1789	J8933-Zone 4 Booster Station	Pumping	Collection	83%	17%	\$621,722	\$539,566	251%	\$171,328	\$34,843
1790	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$44,358	\$28,832	229%	\$29,577	\$6,015
1791	HIDDEN HILLS BOOSTER MOD/ J8861	Pumping	Collection	83%	17%	\$23,208	\$23,208	287%	\$0	\$0
1792	Fire pump at Santiago Booster	Pumping	Collection	83%	17%	\$45,175	\$45,175	208%	\$0	\$0
1793	BRYANT RANCH ZN 3 RESERVOIR/J8143	Storage	Collection	83%	17%	\$934,193	\$331,606	294%	\$1,472,552	\$299,471
1794	SANTIAGO RESERVOIR	Storage	Collection	83%	17%	\$639,242	\$211,461	281%	\$997,810	\$202,923
1795	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$2,610,227	\$1,143,528	260%	\$3,174,872	\$645,669
1796	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$3,732,529	\$1,705,063	260%	\$4,388,728	\$892,529
1797	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$460,412	\$184,676	248%	\$568,394	\$115,593
1798	6/98 AUDITOR JBO CLOSING	T&D	Collection	83%	17%	\$23,846	\$14,616	308%	\$23,627	\$4,805
1799	JOB CLOSING - TRANS/DIST.MAINS	T&D	Collection	83%	17%	\$591,822	\$429,070	384%	\$519,230	\$105,595
1800	ZONE 6 WEST 12" TRANS.PIPELINE	T&D	Collection	83%	17%	\$47,648	\$25,942	281%	\$50,629	\$10,296
1801	LOMAS DE YORBA TRANS. PIPELINE	T&D	Collection	83%	17%	\$619,859	\$336,619	281%	\$660,665	\$134,359

Yorba Linda Water District
Water and Sewer Rate Study

Line	Asset Description	Water Cost Function	Sewer Cost Function	Water Allocation	Sewer Allocation	Cost Basis	Accum. Depr. as of 6/30/24	CCI Adjustment	Water RCLD	Sewer RCLD
1802	CAMINO DE BRYANT TRANS.PIPELIN	T&D	Collection	83%	17%	\$299,132	\$162,445	281%	\$318,825	\$64,839
1803	BRYANT CROSS-FEEDER, PHASE 8	T&D	Collection	83%	17%	\$148,663	\$80,733	281%	\$158,449	\$32,224
1804	1/92 ADDITIONAL CLOSING J.9015	T&D	Collection	83%	17%	\$10,680	\$5,769	272%	\$11,109	\$2,259
1805	CAPIT.COND FD.REIMB-HIDDEN HLL	T&D	Collection	83%	17%	\$79,640	\$41,590	260%	\$82,365	\$16,751
1806	Close job 8829, JM Peters, 12/96	T&D	Collection	83%	17%	\$98,560	\$45,174	233%	\$103,344	\$21,017
1807	6/98 AUDITORS JOB CLOSING	T&D	Collection	83%	17%	\$259	\$201	248%	\$119	\$24
1808	6/98 AUDITORS JOB CLOSING	T&D	Collection	83%	17%	\$29,030	\$25,194	251%	\$8,000	\$1,627
1809	6/98 AUDITOR JOB CLOSING	T&D	Collection	83%	17%	\$30,703	\$19,956	229%	\$20,473	\$4,163
1810	JOB CLOSINGS -TRANS/DIST.MAINS	T&D	Collection	83%	17%	\$946,869	\$591,794	308%	\$908,863	\$184,834
1811	J9711 36" pipeline from OC51	T&D	Collection	83%	17%	\$33,241	\$17,797	203%	\$26,018	\$5,291
1812	Zone 4 36" transmission main	T&D	Collection	83%	17%	\$190,709	\$67,807	203%	\$207,059	\$42,109
1813	J0303-14"Main Repair-Lomas Dr/Yorba Ea	T&D	Collection	83%	17%	\$153,647	\$77,464	191%	\$120,756	\$24,558
1814	JOB CLOSINGS -TRANS/DIST.MAINS	T&D	Collection	83%	17%	\$961,002	\$568,592	294%	\$958,940	\$195,018
1815	MODIFICATIONS TO DI02 PIPELINE	T&D	Collection	83%	17%	\$18,200	\$10,465	287%	\$18,434	\$3,749
1816	JOB CLOSINGS - 7/90	T&D	Collection	83%	17%	\$482,046	\$272,490	287%	\$499,433	\$101,569
1817	JOB CLOSINGS - 8/90 - MAINS	T&D	Collection	83%	17%	\$297,947	\$168,008	287%	\$309,683	\$62,980
1818	JOB CLOSINGS - 5/91	T&D	Collection	83%	17%	\$242,306	\$133,606	281%	\$253,547	\$51,563
1819	BACKBONE BTWN PUMP & TR.10504	Pumping	Collection	83%	17%	\$154,289	\$84,430	281%	\$162,947	\$33,138
1820	TEMP. PIPELINE TO BRYANT RES.	T&D	Collection	83%	17%	\$248,945	\$248,945	281%	\$0	\$0
1821	6/98 AUDITORS CLOSED JOBS	T&D	Collection	83%	17%	\$20,000	\$19,904	241%	\$192	\$39
1822	7/98 job closing, job 9416	T&D	Collection	83%	17%	\$32,349	\$27,946	229%	\$8,388	\$1,706
1823	J9318 Richfield plant addt'n	Treatment	Collection	83%	17%	\$416,203	\$256,658	175%	\$232,138	\$47,210

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