Exhibit A

2011/2012 FEES
For Sewer And Water Systems in Tulare County CSA Zones 1 & 2

Basis of Fees: The fees are determined by calculating the total expense of operation and maintenance of each system. The expense is divided by the number of dwellings in each service area, which determines the actual recovery cost per dwelling. The present fees are compared to the recovery costs and adjusted within the guidelines to establish the proposed fees. The proposed fees contribute proportionally to the total expense of each system.

SEWER

Fee Description	Current Fees	Proposed Fees
Z01 El Rancho		
Monthly Residential Service	$ 60.75	$ 67.00
Z10 Delft Colony		
Monthly Residential Service	$ 45.00	$ 47.00
Z50 Seville		
Monthly Residential Service	$ 59.75	$ 59.75
School	$ 203.00	$ 203.00
Z60 Tonyville		
Monthly Residential Service	$ 54.50	$ 60.00
Z70 Tooleville		
Monthly Residential Service	$ 53.75	$ 59.25
Z80 Traver		
Monthly Residential Service	$ 30.00	$ 33.00
School	$ 295.25	$ 324.75
Child Care	$ 47.25	$ 52.00
Z90 Yettem		
Monthly Residential Service	$ 76.25	$ 84.00
School		
Yettem Continuation	$ 105.25	$ 115.75
Learning Center	$ 96.50	$ 106.25
Z96 Wells Tract		
Monthly Residential Service	$ 56.50	$ 62.25

WATER

Fee Description	Current Fees	Proposed Fees
Z11 Delft Colony		
Monthly Residential Service	$ 45.75	$ 45.75
Z91 Yettem		
Monthly Residential Service	$ 51.00	$ 56.00
School		
Yettem Continuation	$ 57.75	$ 63.50
Learning Center	$ 57.75	$ 63.50
Z95 Wells Tract		
Monthly Residential Service	$ 26.75	$ 29.50

TABLE 1

ESTIMATED NET COSTS

FOR 2010/2011 FISCAL YEAR
COUNTY SERVICE AREAS # 1 AND # 2

SEWER SYSTEMS	Expenses	Revenue	Less Depreciation Expenses	Net Cost[1]	Current Fees
1 El Rancho ZOB	$ 32,947	$ 20,317	$ 6,768	$ 5,862	$ 60.75
2 Delft Colony ZOB	$ 86,193	$ 60,821	$ 29,665	$ (4,293)	$ 45.00
3 Seville ZOB	$ 87,716	$ 77,419	$ 24,282	$ (13,985)	$ 59.75
4 Tonyville ZOB	$ 71,474	$ 48,585	$ 20,140	$ 2,749	$ 54.50
5 Tooleville ZOB	$ 91,064	$ 46,893	$ 21,619	$ 22,552	$ 53.75
6 Traver ZOB	$ 123,141	$ 71,594	$ 47,139	$ 4,408	$ 30.00
7 Yettem ZOB	$ 74,394	$ 60,689	$ 15,009	$ (1,304)	$ 76.25
8 Wells Tract ZOB	$ 65,982	$ 41,154	$ 8,392	$ 16,436	$ 56.50
WATER SYSTEMS					
1 Delft Colony ZOB	$ 70,353	$ 58,925	$ 17,545	$ (6,117)	$ 45.75
2 Yettem ZOB	$ 61,172	$ 40,125	$ 15,990	$ 5,057	$ 51.00
3 Wells Tract ZOB	$ 39,731	$ 24,009	$ 7,356	$ 8,366	$ 26.75
TOTAL	$ 804,167	$ 550,531	$ 213,905	$ 39,731	
Estimated Revolving Fund Loan				$ 65,430	

1) Negative values in "net cost" offset a portion of the depreciation expense.

TABLE 2

ESTIMATED NET COSTS WITH CURRENT RATES

FOR 2011/2012 FISCAL YEAR
COUNTY SERVICE AREAS # 1 AND # 2

SEWER SYSTEMS	Estimated Expenses	Estimated Revenue	Less Depreciation Expenses	Net Cost[1]	Current Fees
1 El Rancho ZOB	$ 38,830	$ 19,223	$ 6,768	$ 12,839	$ 60.75
2 Delft Colony ZOB	$ 98,540	$ 61,115	$ 29,665	$ 7,760	$ 45.00
3 Seville ZOB	$ 95,517	$ 78,172	$ 24,282	$ (6,937)	$ 59.75
4 Tonyville ZOB	$ 81,948	$ 47,992	$ 20,140	$ 13,816	$ 54.50
5 Tooleville ZOB	$ 98,365	$ 46,006	$ 21,619	$ 30,740	$ 53.75
6 Traver ZOB	$ 130,126	$ 71,686	$ 47,139	$ 11,301	$ 30.00
7 Yettem ZOB	$ 88,760	$ 60,598	$ 15,009	$ 13,153	$ 76.25
8 Wells Tract ZOB	$ 76,715	$ 41,252	$ 8,392	$ 27,071	$ 56.50
WATER SYSTEMS					
1 Delft Colony ZOB	$ 67,204	$ 58,560	$ 17,545	$ (8,901)	$ 45.75
2 Yettem ZOB	$ 68,562	$ 40,124	$ 15,990	$ 12,448	$ 51.00
3 Wells Tract ZOB	$ 42,335	$ 23,005	$ 7,356	$ 11,974	$ 26.75
TOTAL	$ 886,902	$ 547,733	$ 213,905	$ 125,264	
Estimated Revolving Fund Loan				$ 141,102	

1) Negative values in "net cost" offset a portion of the depreciation expense.

TABLE 3

ESTIMATED NET COSTS WITH PROPOSED RATE INCREASE

FOR 2011/2012 FISCAL YEAR
COUNTY SERVICE AREAS # 1 AND # 2

Sewer System	Estimated Expenses	Estimated Revenue	Less Depreciation Expenses	Net Cost[1]	Current Fees	Proposed Fees	Increase
1 El Rancho ZOB	$ 38,830	$ 21,948	$ 6,768	$ 10,114	$ 60.75	$ 67.00	10%
2 Delft Colony ZOB	$ 98,540	$ 63,515	$ 29,665	$ 5,360	$ 45.00	$ 47.00	5%
3 Seville ZOB	$ 95,517	$ 78,172	$ 24,282	$ (6,937)	$ 59.75	$ 59.75	0%
4 Tonyville ZOB	$ 81,948	$ 52,348	$ 20,140	$ 9,460	$ 54.50	$ 60.00	10%
5 Tooleville ZOB	$ 98,365	$ 50,494	$ 21,619	$ 26,252	$ 53.75	$ 59.25	10%
6 Traver ZOB	$ 130,126	$ 78,469	$ 47,139	$ 4,518	$ 30.00	$ 33.00	10%
7 Yettem ZOB	$ 88,760	$ 66,607	$ 15,008	$ 7,145	$ 76.25	$ 84.00	10%
8 Wells Tract ZOB	$ 76,715	$ 45,323	$ 8,391	$ 23,001	$ 56.50	$ 62.25	10%
Water System							
1 Delft Colony ZOB	$ 67,204	$ 58,561	$ 17,545	$ (8,902)	$ 45.75	$ 45.75	0%
2 Yettem ZOB	$ 61,172	$ 43,982	$ 15,989	$ 1,201	$ 51.00	$ 56.00	10%
3 Wells Tract ZOB	$ 42,335	$ 24,985	$ 7,356	$ 9,994	$ 26.75	$ 29.50	10%
TOTAL	$ 879,512	$ 584,404	$ 213,902	$ 81,206			
Estimated Revolving Fund Loan				$ 97,045			

TABLE 4

ESTIMATED REQUIRED RATE INCREASE TO ESTABLISH ZERO NET COSTS FOR 2011/2012 FISCAL YEAR COUNTY SERVICE AREAS # 1 AND # 2

Sewer System	Estimated Expenses	Estimated Revenue	Less Depreciation Expenses	Net Cost[1]	Current Fees	Proposed Fees	Increase
1 El Rancho ZOB	$ 38,830	$ 32,316	$ 6,768	$ (254)	$ 60.75	$ 99.00	63%
2 Delft Colony ZOB	$ 98,540	$ 68,915	$ 29,665	$ (40)	$ 45.00	$ 51.50	14%
3 Seville ZOB	$ 95,517	$ 78,172	$ 24,282	$ (6,937)	$ 59.75	$ 59.75	0%
4 Tonyville ZOB	$ 81,948	$ 61,861	$ 20,140	$ (53)	$ 54.50	$ 71.75	32%
5 Tooleville ZOB	$ 98,365	$ 76,810	$ 21,619	$ (64)	$ 53.75	$ 91.50	70%
6 Traver ZOB	$ 130,126	$ 82,717	$ 47,139	$ 270	$ 30.00	$ 35.00	17%
7 Yettem ZOB	$ 88,760	$ 73,675	$ 15,009	$ 76	$ 76.25	$ 93.50	23%
8 Wells Tract ZOB	$ 76,715	$ 68,333	$ 8,392	$ (10)	$ 56.50	$ 94.75	68%
Water System							
1 Delft Colony ZOB	$ 67,204	$ 58,560	$ 17,545	$ (8,901)	$ 45.75	$ 45.75	0%
2 Yettem ZOB	$ 68,562	$ 52,538	$ 15,990	$ 34	$ 51.00	$ 67.50	32%
3 Wells Tract ZOB	$ 42,335	$ 34,885	$ 7,356	$ 94	$ 26.75	$ 43.25	62%
TOTAL	$ 886,902	$ 688,782	$ 213,905	$ (15,785)			
Estimated Revolving Fund Loan				$ 270			

1) Negative values in "net cost" offset a portion of the depreciation expense.