



***SWEETWATER CREEK  
COMMUNITY DEVELOPMENT DISTRICT***

***Advanced Meeting Package***

***Special Meeting***

***Thursday  
January 29, 2026  
4:00 p.m.***

***Location:***

***World Golf Village Renaissance St. Augustine Resort  
500 South Legacy Trail,  
St. Augustine, FL 32092  
(Conference Room TBD)***

***Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.***

**Sweetwater Creek  
Community Development District**  
c/o Vesta District Services  
250 International Parkway, Suite 208  
Lake Mary, FL 32746  
321-263-0132

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Board of Supervisors  
**Sweetwater Creek Community Development District**

Dear Board Members,

The Special Meeting of the Board of Supervisors of the Sweetwater Creek Community Development District is scheduled for **Thursday, January 29, 2026**, at **4:00 p.m.** at the **World Golf Village Renaissance St. Augustine Resort, 500 South Legacy Trail, St. Augustine, FL 32092** in **(Conference Room TBD)**.

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (904) 386-0186 or [Howard@fcsmanagementgroup.com](mailto:Howard@fcsmanagementgroup.com). We look forward to seeing you at the meeting.

Sincerely,

*Howard McGaffney*

Howard McGaffney  
District Manager

Cc:      Attorney  
            Engineer  
            District Records

# Sweetwater Creek Community Development District

Meeting Date: Thursday, January 29, 2026

Time: 4:00 PM

Location: World Golf Village Renaissance St. Augustine Resort, 500 South Legacy Trail, St. Augustine, FL 32092  
(Conference Room To Be Determined)

## *Revised Agenda*

- I. Roll Call
- II. Audience Comments – (*limited to 3 minutes per individual for agenda items*)
- III. Presentation of Proof of Publication(s) [Exhibit 1](#)  
[Pg. 5](#)
- IV. Business Items
  - A. Consideration of Supervisor Smith's Resignation & Declaring Seat #2 Vacant [Exhibit 2](#)  
[Pg. 7](#)
- V. Discussion Topics
  - A. Continued Discussion of Proposed O&M Assessment Methodology
    - 1. O&M Engineer's Report [Exhibit 3](#)  
[Pgs. 9-21](#)
    - 2. O&M Methodology Report [Exhibit 4](#)  
[Pgs. 23-49](#)
- VI. Supervisors' Requests
- VII. Audience Comments – (*limited to 3 minutes per individual for non-agenda items*)
- VIII. Adjournment

# EXHIBIT 1

# Ad Preview

## NOTICE OF SPECIAL MEETING OF THE SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the Board of Supervisors of the Sweetwater Creek Community Development District will hold their regular monthly meeting on Thursday, January 29, 2026, at 4:00 p.m., at World Golf Village Renaissance St. Augustine I 500 South Legacy Trail, St. Augustine, FL 32092.

Items on the agenda may include, but are not limited to, discussion on Operations and Maintenance Methodology. Anyone wishing to access and participate in the meeting should refer to the District's website

<https://sweetwatercreekcdd.com/>  
or contact the District Manager, Howard McGaffney, at

[howard@fcsmanagementgroup.com](mailto:howard@fcsmanagementgroup.com)  
beginning seven (7) days in advance of the meeting to obtain access information. The meeting is being held for the necessary public purpose of considering matters related to the provision of infrastructure and related district matters. At such time the Board is so authorized and may consider any business that may properly come before it.

A copy of the agenda may be obtained by contacting the District Manager, c/o Vesta District Services, 250 International Pkwy, Ste. 208, Lake Mary, FL 32746 ("District Manager's Office"), (321) 263-0132, X-741, or [howard@fcsmanagementgroup.com](mailto:howard@fcsmanagementgroup.com) or on the District's website <https://sweetwatercreekcdd.com/>.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued to a date, time, and place to be specified on the record at such meeting.

Any person requiring special accommodation in order to access and participate in the meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the Meetings is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Howard McGaffney  
District Manager

## EXHIBIT 2

**To: Sweetwater Creek Community Development District &Board of Supervisors**  
**From: Supervisor John Smith**  
**Date: January 29, 2026**

**To the Board, Staff and Community at large;**

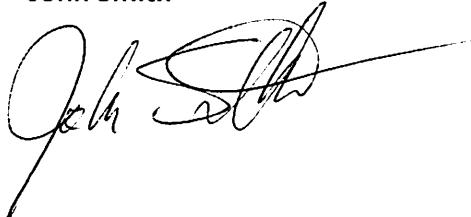
**It has been an honor and a privilege to serve the community and people of the district the past several years.**

**I am thankful for the opportunity to have contributed to our neighborhood and the programs and projects my fellow board members granted me to participate. It has been a pleasure to work with such dedicated colleagues.**

**I would like to recognize Jodi Moore (Ops manager of Marshal Creek CDD) and the Vesta Team who successfully implemented the vision of the RF-ID Tags for the residents of Palencia. This should yield fewer resident gate strikes. It's working great!**

**Please accept this letter as formal notice of my resignation from the Sweetwater Creek Community Development District effective January 29, 2025.**

**Sincerely**  
**John Smith**

A handwritten signature in black ink, appearing to read "John Smith".

## EXHIBIT 3

Matthews

**DCCM**

Engineering - Landscape Architecture - Surveying

# SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT

ENGINEER'S REPORT FOR  
THE OPERATIONS &  
MAINTENANCE  
ASSESSMENT  
METHODOLOGY

[ADOPTION DATE], 2026

Prepared for:

Board of Supervisors  
Sweetwater Creek Community Development District

Prepared by:

Matthews | DCCM  
7 Waldo Street  
St. Augustine, FL 32084  
904-836-1334

*Reviewed by*  
AA 11/20/25

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## 1.0 Introduction

This report contains a review of the following documents:

1. The *Operations & Maintenance (O&M) Special Assessment Methodology Report*, dated \_\_\_\_\_, 2026, prepared by Vesta District Services (the “**O&M Methodology Report**”); and
2. The Sweetwater Creek Community Development District’s (the “**District**”) adopted budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (the “**Fiscal Year 2026 Budget**”) (for illustrative purposes to apply the revised methodology as described in the O&M Methodology Report).

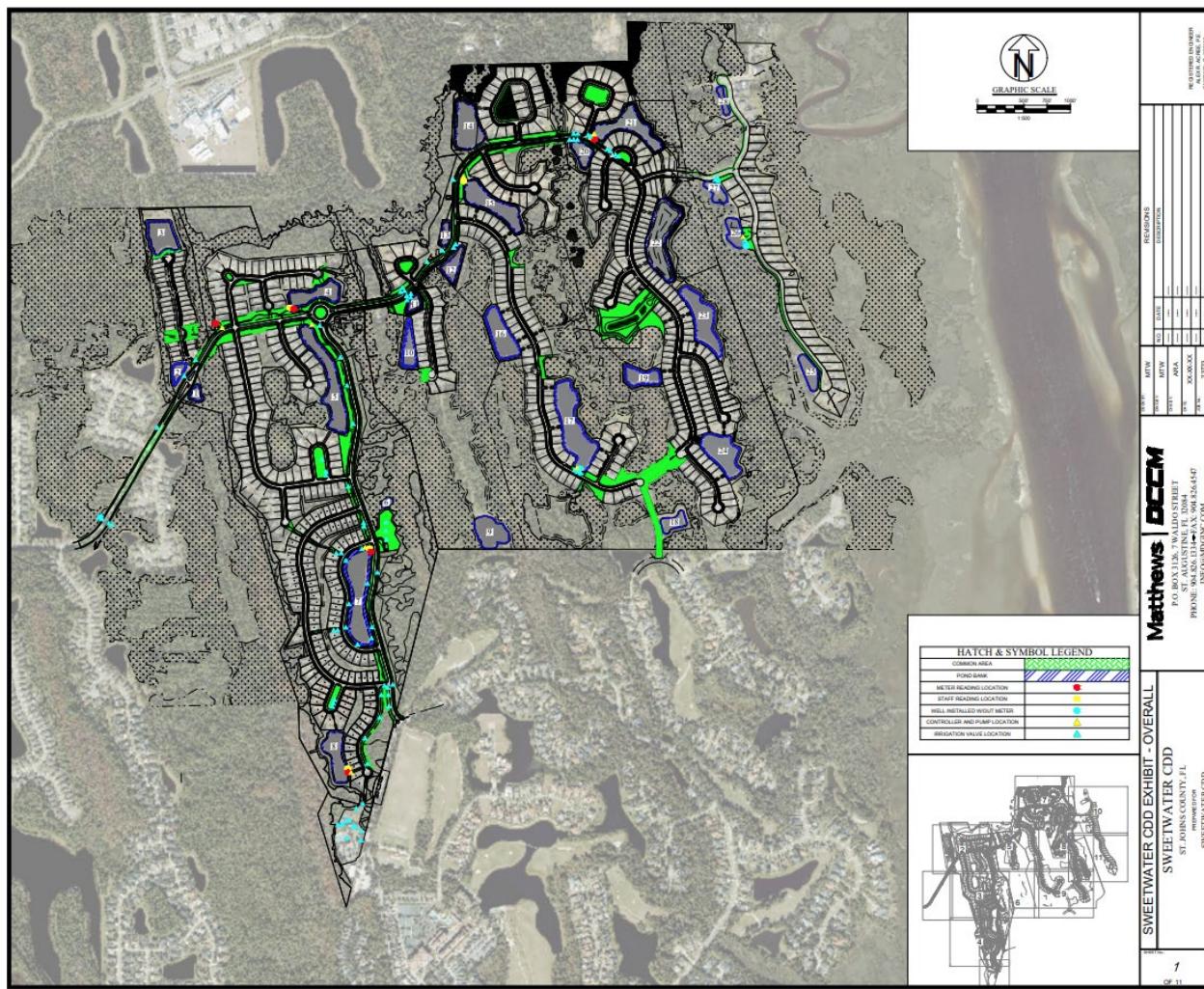
This report summarizes the District’s physical characteristics, the Fiscal Year 2026 Budget, and the method used to allocate annual O&M costs to the 736 single-family residential lots within the community.

### 1.1 District Overview

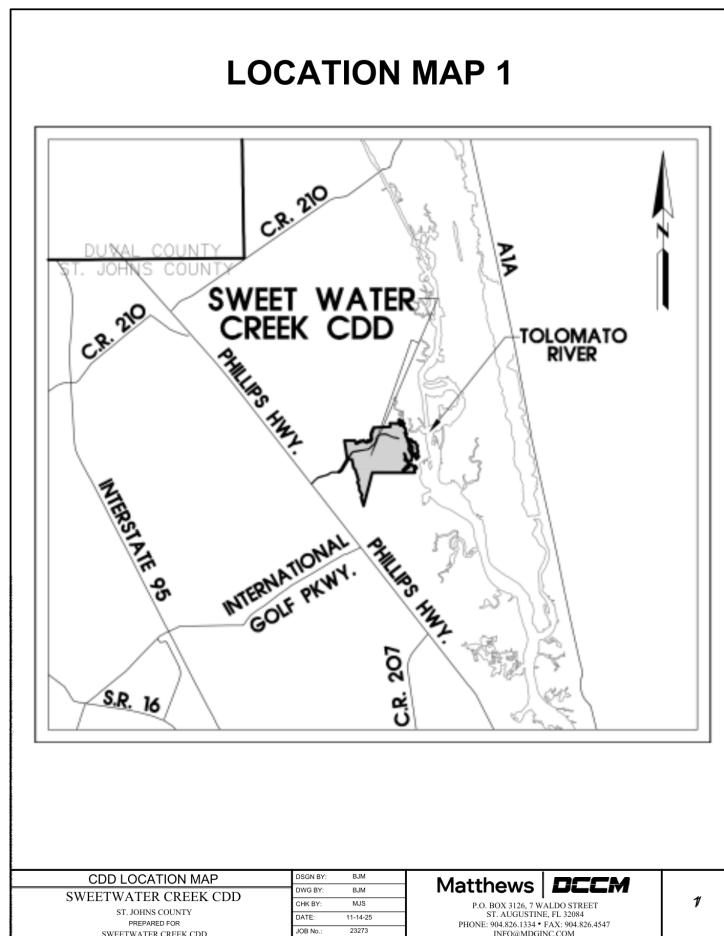
The District was established in 2006 by ordinance of the St. Johns County Board of County Commissioners pursuant to Chapter 190, Florida Statutes. The District encompasses approximately 865 acres and is located within St. Johns County, Florida.

The District is a predominantly residential community consisting of 736 platted single-family lots, supported by a comprehensive system of public infrastructure owned and/or maintained by the District. These improvements include stormwater management facilities, ponds, conservation and preservation areas, landscaping, irrigation, roadways, sidewalks, recreational amenities, lighting, signage, and related public systems that provide ongoing and measurable benefit to all assessable parcels within the District.

### 1.1.1 Map 1 – Overall District Layout Exhibit



**Map 2 – Location Map**



The District is responsible for the operation and maintenance (“O&M”) of its public capital improvements. These recurring O&M costs are funded through the levy and collection of an annual non-ad valorem special assessment imposed on all benefitted properties within the District. As public infrastructure ages and as maintenance needs evolve, the District’s annual O&M budget is updated accordingly to ensure continued functionality and preservation of District assets.

The O&M Methodology Report provides the analytical framework used to allocate the District’s annual O&M expenses among the 736 residential lots that receive a special benefit from the District’s infrastructure program. The O&M Methodology Report allocates costs based on the principle that each lot receives substantially similar benefit from the District’s systems and therefore should bear an equal share of the annual O&M requirement.

This report is prepared to conform to the requirements of Chapters 170 and 190, Florida Statutes, which govern special assessments levied by community development districts. This report and the O&M Methodology Report reflect the District’s understanding of Florida law regarding special benefit, fair and reasonable apportionment, and the legal standards applicable to non-ad valorem assessment programs.

## 1.2 Fiscal Year 2026 Budget Overview

The District's Board of Supervisors (the “**Board**”) adopts an annual O&M budget to fund the ongoing operation, repair, and preservation of District-owned public infrastructure. These O&M expenses are collected through a non-ad valorem special assessment levied on all benefitted parcels within the District. As infrastructure ages and maintenance needs evolve, the District's annual O&M budget is adjusted accordingly to meet the operational requirements of the community.

The lands within the District have undergone phased residential development since the District's establishment in 2006. With the community now built out and consisting of 736 single-family residential lots, it is appropriate for the District to refine and formalize its O&M assessment methodology to reflect current conditions and long-term operating needs. The O&M Methodology Report provides the recommended methodology (“**O&M Methodology**”) for allocating annual O&M expenses among all benefitted lots within the District. The O&M Methodology is also intended to serve as the basis for allocating O&M assessments in future fiscal years.

Using the District's Fiscal Year 2026 Budget to illustrate the revised benefit allocation, Table 1 summarizes the District's Fiscal Year 2026 O&M Budget on a gross assessment basis, inclusive of statutory collection costs and early payment discounts. Appendix A provides a full itemized representation of the Fiscal Year 2026 Budget.

Based on discussions with the District Manager and methodology consultant, and independent review of the O&M Methodology Report, this report concurs with the finding that, as of the date of this report, all O&M budget categories provide substantially similar benefit to all residential lots within the District. As such, the O&M Methodology, that allocates the annual O&M assessment on an equal-per-lot basis across all 736 units, is consistent with the uniform benefit received from the District's public infrastructure systems.

### 1.2.1

**Table 1. Fiscal Year 2026 Budget (See 2.3 Appendix A)**

Category	Amount (\$)
Expenditures	285,062
Operations & Maintenance	656,862
Amenities	974,199
Reserves	100,000
Net O&M Budget	1,981,623
County Collection Costs (2%)	42,162.19
Early Payment Discount (4%)	84,324.38
<b>Gross Assessment Requirement</b>	<b>2,108,109.57</b>

## 1.3 Requirements of a Valid Assessment Methodology

Florida law establishes two primary requirements for a valid non-ad valorem special assessment program. First, the properties being assessed must receive a special benefit from the improvements or services funded by the assessment. Second, the assessments as a whole must be fairly and reasonably

apportioned among the benefitted properties. When these two requirements are satisfied, Florida courts generally provide substantial deference to the legislative determinations of a community development district's board of supervisors.

Florida law also recognizes that calculating special benefit with absolute mathematical precision is neither required nor practical. Rather, the Board must rely on reasonable judgment, supported by logical and consistent methodology, to determine how the District's annual O&M assessments should be allocated. Only if an assessment methodology were determined to be arbitrary, inconsistent, or grossly unfair would a court be likely to invalidate the resulting assessments.

The O&M Methodology for the District adheres to these legal principles by allocating annual O&M costs in a manner that reflects the consistent and substantially similar benefit received by each of the District's 736 residential lots from the District's operation and maintenance of public infrastructure and related services.

## 2.0 Assessment Methodology

### 2.1 Overview

As described in Section 1.3, Florida law identifies two key principles for establishing a valid non-ad valorem assessment program:

- (1) the properties being assessed must receive a special benefit from the District's infrastructure and services, and
- (2) the assessments must be fairly and reasonably apportioned among those benefitted properties.

Within these boundaries, the Board has discretion to select an allocation method that is reasonable and consistent with the benefit received by the properties in the District.

Across Florida, local governments and community development districts commonly use a variety of allocation methods—such as front footage, acreage, trip generation, dwelling units, and Equivalent Residential Units (“ERUs”)—to match assessment levels with the benefit provided by public improvements. The ERU method is widely recognized as a simple, transparent, and reasonably based approach for allocating O&M costs among properties that receive substantially similar benefit.

Because the District consists of 736 platted single-family residential lots that rely on and benefit equally from the District's O&M services, the District assigns one (1.0) ERU per lot. This results in a total of 736 ERUs within the District. As determined to be fair and equitable by the Board through its adoption of the O&M Methodology Report and O&M Methodology, O&M assessments are therefore allocated equally across all residential parcels, reflecting the uniform benefit provided to each lot by the District's stormwater management system, landscaping, amenities, and other maintained infrastructure.

Table 2 (Section 2.2.1) identifies the ERU factors used by the District and provides the basis for allocating the District's annual O&M budget on an equal-per-lot basis.

## 2.2 Example Allocation of Fiscal Year 2026 O&M Budget

For illustrative purposes to demonstrate how the revised allocation method may impact annual O&M assessments, this report applies the revised allocation method to the District's Fiscal Year 2026 budget. However, the revised allocation method will not be applied to Fiscal Year 2026 assessments; rather, if adopted by the Board, the revised methodology is anticipated to go into effect for Fiscal Year 2027 O&M budget and assessments.

For Fiscal Year 2026, the gross O&M budget of \$2,108,109.57 is allocated across all ERUs in the District. Under the revised allocation method, as described in the O&M Methodology Report, each lot is assigned one (1.0) ERU, and the resulting annual assessment per lot is determined by dividing the gross budget by 736 ERUs.

### 2.2.1 Table 2. Sweetwater CDD ERU Factors – Equal Share

Land Use / Unit Type	ERU Factor
Single-Family Residential Lot	1.0 ERU per Lot

All portions of the annual O&M budget support infrastructure and services that benefit the community as a whole. The District's stormwater system, landscaping, amenities, and administrative O&M functions operate districtwide and provide substantially similar benefit to each of the 736 residential lots.

Because the District consists entirely of platted single-family parcels and does not include multifamily units or differing land-use types, the Board has determined that the most straightforward and reasonable approach is to allocate O&M costs equally across all lots. Each lot is therefore assigned one (1.0) ERU, resulting in a total of 736 ERUs for assessment purposes.

Table 3 provides a summary of the District's lots and ERU allocation.

#### 2.2.1.1 Table 3. Summary of Parcel and ERU Allocation

Description	Value
Total Residential Lots	736
ERU per Lot	1.0
Total District ERUs	736

Table 4 summarizes the districtwide allocation using the Fiscal Year 2026 O&M budget as an example.

#### 2.2.1.2 Table 4. Summary of Budget Allocation Across the District's Units

Metric	Value
Gross O&M Budget	\$2,108,109.57
Total District ERUs	736
Calculated O&M assessment per ERU / per Lot	\$2,864.28

Table 5 presents the resulting O&M assessment per ERU based on one (1.0) ERU assigned to each lot.

**2.2.1.2.1 Table 5. District O&M per ERU per Unit**

Total O&M Budget (Gross)	Total ERUs	\$/ERU
\$2,108,109.57	736	\$2,864.28

Source: Sweetwater Creek CDD FY 2026 Adopted Budget

*Based on the revised allocation method, the Fiscal Year 2026 gross O&M budget would assign an annual O&M assessment of \$2,864.28 per lot (for illustrative purposes only).*

## 2.3 Appendix A – Fiscal Year 2026 Budget

<b>SWEETWATER CREEK CDD</b> <b>FISCAL YEAR 2025-2026 ADOPTED BUDGET</b> <b>GENERAL FUND, OPERATIONS &amp; MAINTENANCE (O&amp;M)</b>			
	<b>FY 2025 ADOPTED</b>	<b>FY 2026 ADOPTED</b>	<b>VARIANCE FY25-FY26</b>
<b>REVENUES</b>			
SPECIAL ASSESSMENTS - TAX ROLL	\$ 1,857,822	\$ 1,981,623	\$ 123,801
FITNESS CENTER REVENUE	2,000	4,500	2,500
COST SHARING - MARSHALL CREEK REVENUE	-	-	-
INTEREST/MISCELLANEOUS	25,000	30,000	5,000
<b>TOTAL REVENUES</b>	<b>1,884,822</b>	<b>2,016,123</b>	<b>131,301</b>
<b>EXPENDITURES</b>			
<b>GENERAL &amp; ADMINISTRATIVE</b>			
SUPERVISOR FEES	12,000	14,000	2,000
ENGINEERING FEES	20,000	20,000	-
DISTRICT COUNSEL	63,599	65,000	1,401
ANNUAL AUDIT	3,800	3,800	-
ASSESSMENT ROLL	5,200	5,460	260
ARBITRAGE	500	500	-
DISSEMINATION AGENT	5,512	5,788	276
TRUSTEE FEES	3,800	4,139	339
MANAGEMENT FEES	44,200	46,410	2,210
INFORMATION TECHNOLOGY	1,482	1,556	74
WEBSITE MAINTENANCE	1,040	1,092	52
TELEPHONE	742	742	-
POSTAGE & DELIVERY	3,000	3,300	300
PUBLIC OFFICIAL INSURANCE	5,172	5,400	228
COPIES	2,500	4,200	1,700
LEGAL ADVERTISING	2,000	2,000	-
MISCELLANEOUS	1,500	1,500	-
DUES, LICENSES & SUBSCRIPTIONS	175	175	-
COST SHARE EXPENSE - MARSHALL CREEK CDD	100,000	100,000	-
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>276,222</b>	<b>285,062</b>	<b>8,840</b>
<b>OPERATIONS &amp; MAINTENANCE</b>			
UTILITIES - ELECTRIC	78,000	82,500	4,500
GENERAL INSURANCE/WORKERS COMP	6,884	6,629	(255)
LANDSCAPE MAINTENANCE	291,276	300,014	8,738
LANDSCAPE IMPROVEMENTS	50,000	50,000	-
MULCH	50,000	50,000	-
LAKE MAINTENANCE	22,000	25,469	3,469
FOUNTAIN MAINTENANCE	1,500	1,500	-
IRRIGATION REPAIRS & MAINTENANCE	39,000	50,000	11,000
STORM CLEAN-UP	10,000	10,000	-
FIELD REPAIRS & MAINTENANCE	36,000	36,000	-
TREE REMOALS	14,000	14,000	-
TREE REPLACEMENTS	-	2,000	2,000
TREE PRUNING	15,000	17,000	2,000
STREETLIGHT REPAIRS	2,250	2,250	-
SIGNAGE REPAIRS	1,000	1,000	-

**SWEETWATER CREEK CDD**  
**FISCAL YEAR 2025-2026 ADOPTED BUDGET**  
**GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	<b>FY 2025 ADOPTED</b>	<b>FY 2026 ADOPTED</b>	<b>VARIANCE FY25-FY26</b>
HOLIDAY DECORATION	5,000	5,000	-
MISCELLANEOUS FIELD SUPPLIES	3,500	3,500	-
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>625,410</b>	<b>656,862</b>	<b>31,452</b>
<b>AMENITIES</b>			
<b><u>ADMINISTRATIVE</u></b>			
PROPERTY & CASUALTY INSURANCE	43,218	43,933	715
FACILITY MANAGEMENT	266,340	291,523	25,183
PRERFORMANCE INCENTIVE	10,000	10,000	-
INFO TECHNOLOGY	-	1,000	1,000
LICENSES & PERMITS	770	770	-
SUBSCRIPTIONS & MEMBERSHIPS	2,040	2,040	-
TRAINING	-	500	500
OFFICE SUPPLIES	3,000	2,500	(500)
OFFICE EQUIPMENT	2,500	2,500	-
COMMUNICATION-TELEPHONE/INTERNET/TV	12,000	9,600	(2,400)
INTERNET/TELEPHONE-GUARD HOUSE	4,500	2,000	(2,500)
<b><u>FIELD</u></b>			
FIELD MANAGEMENT FEES	92,602	97,232	4,630
FACILITY MAINTENANCE-COST SHARE	-	20,000	20,000
GENERAL UTILITIES	78,000	90,585	12,585
REFUSE REMOVAL	6,725	9,600	2,875
SECURITY	41,137	41,857	720
JANITORIAL SERVICES	43,467	45,640	2,173
OPERATING SUPPLIES-SPA&PAPER	4,000	4,000	-
OPERATING SUPPLIES-UNIFORMS	500	500	-
CLEANING SUPPLIES	12,500	10,000	(2,500)
AMENITY LANDSCAPE MAINTENANCE & IMPROVEMENTS	22,872	50,000	27,128
GATE REPAIRS & MAINTENANCE	2,500	5,000	2,500
DOG PARK REPAIRS & MAINTENANCE	6,000	6,000	-
PARK MULCH	5,000	5,000	-
MISCELLANEOUS FIELD SUPPLIES	4,100	2,000	(2,100)
BUILDINGS REPAIRS & MAINTENANCE	30,000	36,000	6,000
PEST CONTROL	1,800	1,800	-
POOL MAINTENANCE-CONTRACT	19,469	20,442	973
POOL REPAIRS & MAINTENANCE	3,000	3,000	-
POOL CHEMICALS	30,000	30,000	-
SIGNAGE & AMENITY REPAIRS	300	300	-
SPECIAL EVENTS	2,000	2,000	-
PARK REPAIR & MAINTENANCE	10,000	10,000	-
PICKLEBALL REPAIR & MAINTENANCE	3,000	3,000	-
GUARDHOUSE MAINTENANCE	2,500	2,500	-
PLAYGROUND REPAIRS & MAINTENANCE	5,000	5,000	-
<b><u>FITNESS</u></b>			
PROFESSIONAL SERVICES-OUTSIDE FITNESS	55,515	60,000	4,485

**SWEETWATER CREEK CDD**  
**FISCAL YEAR 2025-2026 ADOPTED BUDGET**  
**GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	<b>FY 2025 ADOPTED</b>	<b>FY 2026 ADOPTED</b>	<b>VARIANCE FY25-FY26</b>
FITNESS EQUIPMENT REPAIRS & MAINTENANCE	7,000	5,000	(2,000)
FITNESS EQUIPMENT RENTAL	36,635	30,477	(6,158)
MINIATURE GOLF COURSE MAINTENANCE	500	500	-
MISCELLANEOUS FITNESS SUPPLIES	6,300	4,000	(2,300)
CAPITAL OUTLAY - MACHINERY & EQUIPMENT	6,400	6,400	-
CAPITAL OUTLAY	-	-	-
<b>TOTAL AMENITIES</b>	<b>883,190</b>	<b>974,199</b>	<b>91,009</b>
<b>RESERVE</b>			
CAPITAL RESERVE CONTRIBUTION	100,000	100,000	-
<b>TOTAL RESERVE</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,884,822</b>	<b>2,016,123</b>	<b>131,301</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPEND.</b>	<b>-</b>	<b>-</b>	<b>-</b>

## EXHIBIT 4

**SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT**

**OPERATIONS & MAINTENANCE (O&M)  
SPECIAL ASSESSMENT METHODOLOGY REPORT**

[ADOPTION DATE], 2025

**Prepared by:**

Vesta District Services  
250 International Parkway, Suite 208  
Lake Mary, FL

## 1. INTRODUCTION

The Sweetwater Creek Community Development District (the “**District**”) was created on May 24, 2006, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, *Florida Statutes*, (the “**Act**”) by St. Johns County Ordinance No. 2006-59. The Act provides, among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and the power to levy and assess non-ad valorem assessment for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by a Board of Supervisors (“**Board**”), which is comprised of five members (each a “**Supervisor**”). The Supervisors are elected by qualified electors, defined as District residents over the age of 18, who are legal residents of Florida and U.S. citizens and are registered to vote in St. Johns County. The Board exercises all powers granted to the District pursuant to Chapter 190, *Florida Statutes*.

## 2. ASSESSMENT STANDARD

Under Florida law, a valid special assessment that is made pursuant to the District’s legislative authority requires that (1) the property assessed must derive a direct and special benefit from the improvement or service provided and (2) the assessment must be fairly and reasonably apportioned among properties that receive the special benefits. *See, e.g.*, Sections 190.011(14), 170.01, and 170.02, *Florida Statutes*.

Although the general public outside the District may benefit from the District’s annual Operations & Maintenance Assessment, such benefits are incidental. The District’s Operations & Maintenance budget meets the needs of the District, as well as provides benefits to all residential property within the District. The property owners within the District are therefore receiving special benefits not received by those outside the boundaries of the District, and direct and cumulative benefits accrue mainly to residents.

Section 170.02, *Florida Statutes*, states “[s]pecial assessments against property deemed to be benefited by local improvements, as provided for in sec. 170.01, shall be assessed upon the property specially benefited by the improvement in proportion to the benefits to be derived therefrom, said special benefits to be determined and prorated according to . . . such other method as the governing body of the municipality may prescribe.”

### 3. ASSESSMENT ALLOCATION

The District employs an Equivalent Residential Unit (“ERU”)-based allocation of benefits and corresponding assessments for the lots within the District receiving special benefits from the District’s operation and maintenance of public improvements. Table 1 below identifies the current O&M ERU allocation per unit and the revised O&M ERU allocation per unit derived pursuant to the methodology described in this report.

*Table 1. Assessable Units*

Unit Type	Unit Count	Current O&M ERU Allocation	Revised O&M ERU Allocation
UP TO 63' LOT	469	1.00	1.00
64-73' LOT	166	1.16	1.00
80-88' LOT	42	1.40	1.00
90' LOT	4	1.43	1.00
MARSH (LESS THAN 15K SQ.FT.)	6	1.40	1.00
MARSH (15K-30K SQ.FT.)	35	1.43	1.00
MARSH (30K AND GREATER)	6	1.50	1.00
MCCANN LOTS	8	1.59	1.00
Total	736		

### 4. OPERATIONS & MAINTENANCE ASSESSMENTS

All residential units within the District—regardless of lot size or dwelling unit size—receive substantially the same benefit from the District’s operations and maintenance services, including common area landscaping, irrigation, roadway and stormwater system maintenance, security, amenity management, and administration. A uniform flat-rate assessment of one (1.0) ERU per residential unit accurately and proportionally apportions the cost of these services in direct relation to the uniform benefit conferred. If this report and O&M Methodology are adopted by the Board, effective for Fiscal Year 2027 (October 1, 2026 to September 30, 2027), the O&M Assessments shall be levied on a flat per-unit basis, with each platted residential lot or dwelling unit assigned exactly one (1.0) ERU and bearing an identical share of the total operations and maintenance budget. This flat-rate methodology is reasonable and equitable, and fairly apportions the special benefit among the assessable lands in accordance with applicable law.

*Table 2. Re-Allocated Operations & Maintenance Assessments*

<b>Unit Type</b>	<b>Unit Count</b>	<b>Current O&amp;M ERU Allocation</b>	<b>Actual (FY26) O&amp;M Assessment</b>	<b>Revised O&amp;M ERU Allocation</b>	<b>Example (FY26) Re-Allocated O&amp;M Assessment*</b>
UP TO 63' LOT	469	1.00	\$2,614.71	1.00	\$2,864.28
64-73' LOT	166	1.16	\$3,033.06	1.00	\$2,864.28
80-88' LOT	42	1.40	\$3,660.59	1.00	\$2,864.28
90' LOT	4	1.43	\$3,739.03	1.00	\$2,864.28
MARSH (LESS THAN 15K SQ.FT.)	6	1.40	\$3,660.59	1.00	\$2,864.28
MARSH (15K-30K SQ.FT.)	35	1.43	\$3,739.03	1.00	\$2,864.28
MARSH (30K AND GREATER)	6	1.50	\$3,922.06	1.00	\$2,864.28
MCCANN LOTS	8	1.59	\$4,157.39	1.00	\$2,864.28
<b>Total</b>	<b>736</b>				

\*Assumes no change from the FY 2026 Operations & Maintenance Budget

## **5. EXAMPLE ASSESSMENT ROLL**

For illustrative purposes, an example assessment roll is included in Section 7 of this report, which applies the revised allocation method and assumes no change from the Fiscal Year 2026 Budget. The District anticipates collecting the Operations & Maintenance assessments for Fiscal Year 2027 on the November 2026 St. Johns County property tax bill.

## **6. CONCLUSION**

The District hereby determines that converting the O&M Assessment allocation method from a weighted ERU allocation to a flat-rate assessment of one (1.0) ERU per residential unit is a fair, equitable, and reasonable allocation method. Every residential unit within the District receives substantially identical O&M services and derives materially the same level of special benefit from such services, without material variation attributable to differences in lot size or dwelling unit size. Accordingly, apportioning the total O&M budget evenly among all residential units accurately reflects the uniform benefit conferred and constitutes a reasonable and proportional special assessment in accordance with applicable law.

## 7. EXAMPLE ASSESSMENT ROLL

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072152-0680	21	CALLE DE PAZ	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0700	35	CALLE DE PAZ	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0710	43	CALLE DE PAZ	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0720	49	CALLE DE PAZ	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0730	59	CALLE DE PAZ	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0740	67	CALLE DE PAZ	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0750	73	CALLE DE PAZ	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0760	13	PANTANO VISTA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0770	23	PANTANO VISTA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0780	35	PANTANO VISTA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0790	45	PANTANO VISTA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0800	55	PANTANO VISTA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0810	67	PANTANO VISTA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0820	64	PANTANO VISTA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0830	38	PANTANO VISTA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0840	22	PANTANO VISTA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0850	10	PANTANO VISTA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0860	2455	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0870	2465	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0880	2477	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0890	2489	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0900	2501	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0910	2511	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0930	2531	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0940	2543	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0950	2557	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0960	2571	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0970	2585	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0980	2599	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0990	2617	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072152-1000	2633	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1010	2645	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1020	2648	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1030	2638	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1040	2628	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1050	2618	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1060	67	ONDA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1070	79	ONDA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1080	89	ONDA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1090	100	ONDA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1100	92	ONDA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1110	84	ONDA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1120	80	ONDA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1130	70	ONDA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1140	60	ONDA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1150	50	ONDA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1160	42	ONDA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1170	34	ONDA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1180	24	ONDA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1190	2574	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1200	2566	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1210	2556	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1220	2546	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1240	2528	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1250	2518	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1260	2508	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1270	2498	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1280	2486	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1290	2474	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1300	2462	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1310	2446	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1320	2426	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072152-1330	2408	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1340	2391	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1350	25	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1360	51	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1370	59	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1380	69	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1390	79	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1400	89	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1410	99	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1420	109	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1430	117	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1440	120	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1450	114	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1460	110	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1470	100	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1480	90	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1490	80	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1500	70	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1510	58	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1520	48	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1530	40	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1540	32	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1550	22	CEJA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3730	45	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3750	63	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3760	73	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3770	103	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3780	113	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3790	121	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3800	137	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3810	147	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3820	157	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072153-3830	167	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3840	177	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3850	189	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3860	197	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3870	207	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3880	215	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3900	237	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3910	249	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3930	246	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3950	222	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3960	210	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3980	188	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3990	178	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-4000	170	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-4010	160	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-4020	150	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-4030	140	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-4050	124	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-4060	112	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-4070	70	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-4080	58	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-4090	36	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0690	29	CALLE DE PAZ	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-0920	2521	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072152-1230	2538	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3740	51	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3890	225	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3920	252	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3940	234	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3970	200	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-4040	130	OTERO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1570	39	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072153-1610	77	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1620	87	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1630	97	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1640	107	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1650	117	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1670	137	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1680	175	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1690	189	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1710	209	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1720	221	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1740	245	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1760	271	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1780	293	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1790	303	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2470	298	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2480	288	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2490	278	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2500	268	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2510	258	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2520	248	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2530	238	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2540	228	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2550	218	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2570	198	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2580	188	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2590	178	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2600	166	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2630	126	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2640	112	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2660	86	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2670	72	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2680	60	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072153-2700	28	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1560	27	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1580	49	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1590	59	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1600	69	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1660	127	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1700	199	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1730	233	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1750	259	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-1770	283	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2560	210	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2610	152	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2620	140	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2650	100	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2690	46	GLORIETA	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0070	184	ENREDE	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0080	178	ENREDE	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0090	172	ENREDE	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0220	16	ENREDE	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0230	10	ENREDE	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0280	17	DERECHO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0330	42	DERECHO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0480	155	LAZO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0490	169	LAZO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0500	170	LAZO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0510	152	LAZO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0550	76	LAZO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0560	64	LAZO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0570	50	LAZO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0580	38	LAZO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0830	689	ENREDE	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0860	81	MITAD	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072151-0870	89	MITAD	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0880	88	MITAD	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0890	74	MITAD	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0900	58	MITAD	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1050	486	ENREDE	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1120	580	ENREDE	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1130	592	ENREDE	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1240	15	SAN NUEVE	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1310	22	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1320	32	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1330	44	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1340	54	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1350	68	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1360	78	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1370	90	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1380	102	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1390	114	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1400	124	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1410	140	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1420	150	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1430	162	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1440	174	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1450	184	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1460	196	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1470	206	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1480	220	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1490	230	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1500	244	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1530	332	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1550	394	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1560	406	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1570	416	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072151-1580	14	PRIVADO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1590	24	PRIVADO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1600	36	PRIVADO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1610	50	PRIVADO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1620	64	PRIVADO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1660	49	PRIVADO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1670	37	PRIVADO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1680	27	PRIVADO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1690	13	PRIVADO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1700	16	TORCIDO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1760	112	TORCIDO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1770	122	TORCIDO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1780	132	TORCIDO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1790	140	TORCIDO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1820	174	TORCIDO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1840	204	TORCIDO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1850	535	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1860	523	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1870	513	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1880	499	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1960	369	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1970	357	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2020	279	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2030	267	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2040	255	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2050	245	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2060	233	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2070	221	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2080	209	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2160	67	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2170	55	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2180	45	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072151-2190	33	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2200	21	MEDIO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2210	20	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2220	30	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2230	44	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2240	52	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2250	62	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2260	78	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2270	88	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2280	98	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2290	108	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2300	118	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2310	130	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2320	150	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2330	168	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2340	178	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2360	202	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2370	214	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2380	228	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2390	238	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2400	248	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2410	258	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2420	270	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2430	278	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2440	290	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2450	300	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2750	2659	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2760	2671	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2770	2683	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2780	2695	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2800	2719	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2820	2741	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072153-2840	2765	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2850	2775	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2860	2785	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2870	25	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2880	37	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2890	49	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2900	59	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2920	77	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2930	89	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2940	101	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2950	113	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2960	125	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2970	137	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2980	149	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2990	161	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3000	173	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3010	189	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3020	194	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3030	188	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3040	176	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3050	168	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3060	156	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3070	144	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3080	132	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3090	120	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3100	108	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3120	84	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3130	60	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3140	2835	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3150	2851	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3160	2869	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3170	2883	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072153-3180	2895	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3190	2907	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3200	2919	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3210	2931	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3220	2943	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3230	2955	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3240	2967	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3250	2979	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3260	2987	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3490	3038	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3510	2996	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3520	2972	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3530	2960	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3540	2948	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3550	2936	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3560	2924	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3580	2900	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3590	2888	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3610	2864	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3620	2852	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3650	2814	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3660	2802	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3670	2790	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3680	2774	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3700	2734	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3710	2714	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-0320	54	DERECHO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1110	568	ENREDE	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-1200	92	SAN NUEVE	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072151-2350	190	RINCON	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2790	2707	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2810	2729	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072153-2830	2753	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-2910	67	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3110	96	SAN TELMO	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3500	3024	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3570	2912	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3600	2876	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3630	2840	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3640	2828	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3690	2754	LAS CALINAS	UP TO 63' LOT	1.00	1.00	\$2,614.71	\$2,864.28
072153-3720	2702	LAS CALINAS	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0260	73	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0270	87	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0280	95	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0290	101	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0300	109	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0310	121	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0320	129	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0330	141	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0340	153	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0350	161	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0360	177	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0370	187	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0380	195	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0390	207	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0400	215	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0410	223	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0420	231	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0430	241	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0440	251	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0450	261	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0460	277	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0470	289	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072152-0480	297	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0490	305	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-0500	311	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-1560	319	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-1570	286	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-1580	272	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-1590	266	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-1600	250	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072152-1610	234	DOSEL	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1800	315	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1810	329	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1820	339	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1830	351	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1840	365	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1850	421	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1860	435	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1870	449	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1890	479	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1900	493	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1910	505	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1930	531	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1940	543	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1950	559	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1970	601	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1980	617	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2190	652	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2200	640	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2210	628	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2220	612	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2230	602	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2240	592	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2250	582	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072153-2260	570	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2270	560	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2280	550	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2290	538	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2300	524	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2320	494	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2330	484	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2340	472	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2350	462	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2360	450	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2370	438	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2380	426	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2390	414	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2400	398	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2410	386	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2420	374	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2430	364	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2440	346	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2450	328	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2710	43	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2720	55	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2730	65	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2740	75	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2750	85	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2760	101	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2770	119	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2780	131	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2790	143	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2800	157	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2810	169	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2820	181	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2830	195	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072154-2840	205	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2850	213	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2870	221	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2880	192	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2890	180	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2900	166	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2910	152	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2930	126	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2940	114	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2950	102	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2960	90	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1880	463	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1920	517	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-1960	581	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2310	510	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072153-2460	310	GLORIETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2860	219	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072154-2920	138	OLETA	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072151-1630	76	PRIVADO	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072151-1640	77	PRIVADO	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072151-1650	65	PRIVADO	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072151-1710	26	TORCIDO	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072151-1810	160	TORCIDO	UP TO 63' LOT	1.16	1.00	\$2,614.71	\$2,864.28
072151-0010	252	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0020	236	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0040	208	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0050	198	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0060	192	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0110	158	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0120	144	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0130	132	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0140	112	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0150	96	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072151-0160	84	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0170	68	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0180	56	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0190	40	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0200	26	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0210	20	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0240	17	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0250	41	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0260	53	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0270	67	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0290	31	DERECHO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0310	63	DERECHO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0340	30	DERECHO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0350	16	DERECHO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0360	191	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0370	219	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0380	235	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0390	247	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0400	25	LAZO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0410	41	LAZO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0420	63	LAZO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0430	83	LAZO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0440	101	LAZO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0450	115	LAZO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0460	127	LAZO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0470	139	LAZO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0520	136	LAZO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0530	108	LAZO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0540	90	LAZO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0600	303	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0610	315	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0620	331	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0630	343	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0640	359	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0650	375	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0660	389	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0670	403	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072151-0680	417	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0690	431	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0700	445	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0710	457	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0720	469	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0730	491	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0740	511	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0750	527	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0760	541	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0770	557	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0780	583	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0790	611	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0800	639	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0810	655	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0820	671	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0840	45	MITAD	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0850	61	MITAD	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0910	46	MITAD	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0920	32	MITAD	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0930	18	MITAD	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0950	324	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0960	338	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0970	352	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0980	366	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0990	382	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1000	400	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1010	412	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1020	428	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1030	442	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1040	468	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1060	498	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1070	512	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1080	526	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1090	544	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1100	556	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1140	606	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1160	30	SAN NUEVE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072151-1170	44	SAN NUEVE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1180	56	SAN NUEVE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1210	57	SAN NUEVE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1230	29	SAN NUEVE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1250	690	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1260	702	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1270	716	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1280	730	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1290	744	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1300	760	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1510	260	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1520	280	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1540	382	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1750	98	TORCIDO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1830	188	TORCIDO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1890	483	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1900	465	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1910	449	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1920	431	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1930	415	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1940	399	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1950	383	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1980	345	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1990	321	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-2000	305	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-2010	291	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-2100	181	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-2110	163	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-2120	145	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-2130	119	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-2140	99	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-2150	81	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0030	224	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0100	166	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0300	51	DERECHEO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0590	24	LAZO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-0940	310	ENREDE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072151-1150	18	SAN NUEVE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1190	74	SAN NUEVE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1220	45	SAN NUEVE	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-2090	197	MEDIO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-1990	33	BRASILLA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2000	49	BRASILLA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2010	63	BRASILLA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2020	81	BRASILLA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2030	101	BRASILLA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2080	106	BRASILLA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2090	94	BRASILLA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2100	78	BRASILLA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2110	62	BRASILLA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2120	44	BRASILLA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2130	782	GLORIETA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2140	762	GLORIETA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2150	748	GLORIETA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2160	732	GLORIETA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2170	720	GLORIETA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-2180	710	GLORIETA	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3270	27	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3290	59	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3300	79	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3310	95	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3320	109	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3330	125	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3340	141	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3350	155	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3360	165	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3370	173	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3380	177	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3390	178	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3400	170	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3410	162	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3420	142	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3430	116	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3440	92	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072153-3450	74	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3460	60	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3470	40	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072153-3280	43	ANTOLIN	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1720	42	TORCIDO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1730	60	TORCIDO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1740	80	TORCIDO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072151-1800	150	TORCIDO	64-73' LOT	1.16	1.00	\$3,033.06	\$2,864.28
072152-0020	43	OVALO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0030	55	OVALO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0040	63	OVALO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0050	71	OVALO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0060	89	OVALO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0070	97	OVALO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0080	34	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0090	44	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0100	52	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0110	68	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0120	82	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0130	98	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0140	114	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0150	128	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0160	136	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0170	150	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0180	153	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0190	143	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0200	135	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0220	79	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0230	65	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0240	45	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0250	27	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0010	31	OVALO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0210	117	CODO	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0510	25	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0520	41	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0530	101	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0540	111	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072152-0550	121	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0570	143	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0580	149	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0590	159	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0610	185	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0620	201	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0630	207	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0640	215	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0650	229	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0660	239	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0670	60	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0560	127	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072152-0600	171	BARBELLA	80-88' LOT	1.40	1.00	\$3,660.59	\$2,864.28
072143-0080	129	RIO DEL NORTE	Marsh < 15k	1.40	1.00	\$3,660.59	\$2,864.28
072143-0120	191	RIO DEL NORTE	Marsh < 15k	1.40	1.00	\$3,660.59	\$2,864.28
072143-0110	175	RIO DEL NORTE	Marsh < 15k	1.40	1.00	\$3,660.59	\$2,864.28
072143-0260	481	RIO DEL NORTE	Marsh < 15k	1.40	1.00	\$3,660.59	\$2,864.28
072143-0270	495	RIO DEL NORTE	Marsh < 15k	1.40	1.00	\$3,660.59	\$2,864.28
072143-0470	336	RIO DEL NORTE	Marsh < 15k	1.40	1.00	\$3,660.59	\$2,864.28
072153-2040	119	BRASILLA	90' LOT	1.43	1.00	\$3,739.03	\$2,864.28
072153-2050	127	BRASILLA	90' LOT	1.43	1.00	\$3,739.03	\$2,864.28
072153-2060	126	BRASILLA	90' LOT	1.43	1.00	\$3,739.03	\$2,864.28
072153-2070	118	BRASILLA	90' LOT	1.43	1.00	\$3,739.03	\$2,864.28
072143-0040	53	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0160	291	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0180	323	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0190	335	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0210	379	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0290	535	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0340	647	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0030	35	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0050	85	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0060	107	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0070	119	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072143-0090	145	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0100	161	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0130	225	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0140	243	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0150	275	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0170	309	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0200	357	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0220	403	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0230	429	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0240	453	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0250	469	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0280	513	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0300	557	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0310	581	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0320	603	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0330	625	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0350	669	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0360	689	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0370	705	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0380	717	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0430	234	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0440	252	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0450	278	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0460	304	RIO DEL NORTE	Marsh 15k-30k	1.43	1.00	\$3,739.03	\$2,864.28
072143-0010	15	RIO DEL NORTE	Marsh 30k+	1.50	1.00	\$3,922.06	\$2,864.28
072143-0020	25	RIO DEL NORTE	Marsh 30k+	1.50	1.00	\$3,922.06	\$2,864.28
072143-0400	731	RIO DEL NORTE	Marsh 30k+	1.50	1.00	\$3,922.06	\$2,864.28
072143-0410	10	RIO DEL NORTE	Marsh 30k+	1.50	1.00	\$3,922.06	\$2,864.28
072143-0390	723	RIO DEL NORTE	Marsh 30k+	1.50	1.00	\$3,922.06	\$2,864.28
072143-0420	84	RIO DEL NORTE	Marsh 30k+	1.50	1.00	\$3,922.06	\$2,864.28
072140-0010	17	SAN CRISTOBAL	McCann	1.59	1.00	\$4,157.39	\$2,864.28
072140-0020	35	SAN CRISTOBAL	McCann	1.59	1.00	\$4,157.39	\$2,864.28

PARCEL ID	SITE ST #	SITE STREET	UNIT TYPE	CURRENT O&M ERU	PROPOSED RE-ALLOCATED O&M ERU	ACTUAL FY26 O&M	EXAMPLE RE-ALLOCATED O&M
072140-0030	55	<u>SAN CRISTOBAL</u>	McCann	1.59	1.00	\$4,157.39	\$2,864.28
072140-0040	79	<u>SAN CRISTOBAL</u>	McCann	1.59	1.00	\$4,157.39	\$2,864.28
072140-0050	97	<u>SAN CRISTOBAL</u>	McCann	1.59	1.00	\$4,157.39	\$2,864.28
072140-0060	100	<u>SAN CRISTOBAL</u>	McCann	1.59	1.00	\$4,157.39	\$2,864.28
072140-0070	82	<u>SAN CRISTOBAL</u>	McCann	1.59	1.00	\$4,157.39	\$2,864.28
072140-0080	64	<u>SAN CRISTOBAL</u>	McCann	1.59	1.00	\$4,157.39	\$2,864.28
Total						\$2,108,109.57	\$2,108,109.57