PROVO RIVER DISTRIBUTION SYSTEM

*** 1978 ASSESSMENT ***

$ 28,000.00

(Actual calculated Assessment totals $ 28,003.31)

FORWARD:

The 1978 Water Assessment in the amount of $ 28,000.00 is based upon the same procedure as used in the calculation of the 1968 Annual Assessment.

I.	A.	1978 Assessment equals	$ 28,000.00
	B.	Less Decreed Amounts	1,646.60
	C.	Less 38 Spring Creek Users @ $3.00	114.00
		TOTAL ASSESSMENT TO OTHER USERS	$26,239.40

II. A. To find the $ 3.00 minimum assessments, $26,239.40 divided by 162,965.00 ratios equals $ 0.16101249, cost of one ratio. Then, $ 3.00 divided by $ 0.16101249 equals 18.63 or the maximum ratio amount that equals $ 3.00, the minimum assessment.
From the assessment rolls, there are 70 users that are $ 3.00 minimum assessments and these total $ 210.00 and equal 544 ratios. The amount of $ 26,239.40 less $210.00 equals $ 26,029.40 and 162,965.00 ratios less 544 ratios equals 162,421.00 ratios of the regular users.

B. The assessment for the regular water users is found by dividing $ 26,029.40 by 162,421.00 ratios which equals $ 0.16205883, cost of one pro-rata ratio for each users. This amount multiplied times the amount of ratios listed for each user equals his or her 1978 Water Assessment.

III. PROOF:

Decreed Amounts	$ 1,646.60
38 Spring Creek Users	114.00
70 minimum $ 3.00 Users	210.00
All Others Users	26,029.40
TOTAL 1978 ASSESSMENT . . .	$ 28,000.00

Prepared by: Richard R. Pexton
Richard R. Pexton
Feb. 21, 1978

*** 1979 ASSESSMENT ***

(same as 1978 Assessment)

*** 1980 ASSESSMENT ***

(same as 1978 Assessment)

However, the following accounts have been deleted for the 1980 Assessment due to lack of ownership of water rights and due to lack of non- use, per Donald C. Norseth
Acc't No's: 10-A,33,57,65,75,85, 252,259,262,263 & 281. All are $ 3.00 assessments. Therefore, 11 times $ 3.00 equals $ 33.00 which is this amount less than the 1979 assessment or in the actual amount of $ 27,967.00.

Richard R. Pexton
Feb. 25, 1980