

ARIZONA CANAL DIVERSION CHANNEL
COST ALTERNATIVES



Lavenhol & Horwath
Certified Public Accountants

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ARIZONA CANAL DIVERSION CHANNEL
COST ALTERNATIVES



Laventhol & Horwath

Certified Public Accountants

Citizens Against Reach Four
Phoenix, Arizona

At your request we have performed the procedures enumerated below with respect to the cost summary of Reach Four and the respective alternatives per the attached exhibits and notes thereto. It is understood that the report will be submitted to the Mayor's Task Force for their consideration and the report should not be used for any other purpose.

1. We have consulted with you in compiling the attached exhibits and explanatory notes as to style and format.
2. We have examined the underlying documentation included in the Arizona Canal Diversion Channel (ACDC) Library, and in addition, the Conceptual Estimate, dated November 30, 1983; W. S. Gookin & Associates letter, dated January 9, 1986; and the Arizona Department of Transportation, Highways Division tabulation of bids which are all to be submitted at the ACDC Task Force meeting to be held January 13, 1986, which support the amounts used in the exhibits and notes.
3. We have combined the various alternatives presented in the exhibits and notes from information previously compiled for you.
4. We have recomputed the clerical accuracy of the exhibits and notes.

As a result of performing the above procedures, we have concluded that all amounts included in the exhibits and notes which are referenced to underlying documentation are based upon the documentation. Further, we have concluded that the exhibits and notes are clerically accurate. Please be advised that the information listed below forming part of the exhibits and notes were not included in the ACDC library and, therefore, have not been subjected to procedure number 2 above.

Note 1 - The distance of 5,280 linear feet from 40th Street to 32nd Street for the Stanford Drive Retention Basin.

- Note 2 - The distance of 3,500 linear feet to cover "24th Street to Cudia City Wash" for the 40th Street proposal, and 9,300 linear feet to cover "34th Street to 48th Street" for the 48th Street proposal.
- The fencing savings for the 48th Street proposal.
- Note 3 - The Corps recommendations for a 30% contingency for the 40th Street Retention Basin and Stanford Drive Retention Basin.
- Note 5 - The distance of 15,840 linear feet used in the calculation of channel construction for the 48th Street "Mole."
- Note 6 - The number of bridges that was included in the calculation of total cost of bridges according to Task Force Document S-9, used to derive a cost per bridge of \$250,000, and the quantity of six bridges used in the calculation of \$1,500,000 bridge costs for the 48th Street "Mole."
- The cost of \$1,000,000 for moving the Arizona Canal under the Reach Four proposal according to a telephone conversation with Mr. Sagramoso (General Manager of the Maricopa County Flood Control District). These costs being increased on a per foot basis to \$1,200,000 and \$2,800,000 for the 40th and 48th Street proposals, respectively.
- Note 9 - Additional costs of construction and bridges bear a direct relationship to changes in design cubic feet per second.

The procedures outlined above do not comprise an examination made in accordance with generally accepted auditing standards. Therefore, we do not express an opinion on the accounts or items contained in the exhibits and notes. If we were to perform additional procedures or an examination in accordance with generally accepted auditing standards, we might be able to report additional matters to you. We further do not conclude as to the propriety of the documentation examined by us.

Laventhol & Horwath

Laventhol & Horwath
January 11, 1986

ARIZONA CANAL DIVERSION CHANNEL
Summary of Taxpayer Costs for Alternatives

(Amounts Rounded to Nearest \$100,000)
1985 Dollars

		Reach 4	40th Street Proposal	48th Street Proposal	Paradise Valley Sediment Basin	40th Street Retention Basin	Stanford Drive Retention Basin	40th Street "Mole"	48th Street "Mole"
<u>CONSTRUCTION COSTS</u>									
Construction costs	(Note 1)	\$27,400,000	\$50,900,000	\$23,500,000	\$ 4,700,000	\$20,600,000	\$17,300,000	\$41,300,000	\$39,500,000
Additional construction costs	(Note 2)	<u>1,000,000</u>	-	<u>2,800,000</u>	-	<u>1,000,000</u>	<u>1,000,000</u>	-	-
Total construction costs before built-in contingency, engineering fees and other costs		28,400,000	50,900,000	26,300,000	4,700,000	21,600,000	18,300,000	41,300,000	39,500,000
Contingency factor									
Adjusted construction costs before engineering fees	(Note 3)	<u>4,300,000</u>	<u>15,300,000</u>	<u>7,800,000</u>	<u>1,400,000</u>	<u>6,500,000</u>	<u>5,500,000</u>	<u>6,200,000</u>	<u>5,900,000</u>
		32,700,000	66,200,000	34,100,000	6,100,000	28,100,000	23,800,000	47,500,000	45,400,000
Army Corps of Engineers fees (20%)	(Note 4)	<u>6,500,000</u>	<u>13,200,000</u>	<u>6,800,000</u>	<u>1,200,000</u>	<u>5,600,000</u>	<u>4,800,000</u>	<u>9,500,000</u>	<u>9,100,000</u>
Subtotal construction costs		39,200,000	79,400,000	40,900,000	7,300,000	33,700,000	28,600,000	57,000,000	54,500,000
Channel construction costs	(Note 5)	-	-	-	-	-	-	-	19,300,000
Adjusted total construction costs		<u>39,200,000</u>	<u>79,400,000</u>	<u>40,900,000</u>	<u>7,300,000</u>	<u>33,700,000</u>	<u>28,600,000</u>	<u>57,000,000</u>	<u>73,800,000</u>
<u>OTHER FIXED COSTS</u>									
Land and relocation, net of any cost savings attributable to land damages and bridges for 40th and 48th Street proposals	(Note 6)	17,100,000	9,000,000	18,800,000	61,900,000	24,100,000	11,500,000	600,000	2,100,000
Cudia City Wash Sediment Basin	(Note 7)	3,700,000	3,700,000	3,700,000	-	-	-	3,100,000	3,100,000
Cost for Reach One, not recoverable	(Note 8)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Additional costs for Reaches Two and Three	(Note 9)	20,000,000	-	-	-	7,000,000	7,000,000	-	-
Non-recoverable costs for Reach Four lands	(Note 10)	-	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,400,000</u>
Total other fixed costs		<u>41,800,000</u>	<u>15,100,000</u>	<u>24,900,000</u>	<u>64,300,000</u>	<u>33,500,000</u>	<u>20,900,000</u>	<u>6,100,000</u>	<u>7,600,000</u>
TOTAL TAXPAYER COSTS		<u>\$81,000,000</u>	<u>\$94,500,000</u>	<u>\$65,800,000</u>	<u>\$71,600,000</u>	<u>\$67,200,000</u>	<u>\$49,500,000</u>	<u>\$63,100,000</u>	<u>\$81,400,000</u>

ARIZONA CANAL DIVERSION CHANNEL SUMMARY OF COSTS FOR ALTERNATIVES

DOLLAR COST (In thousands)

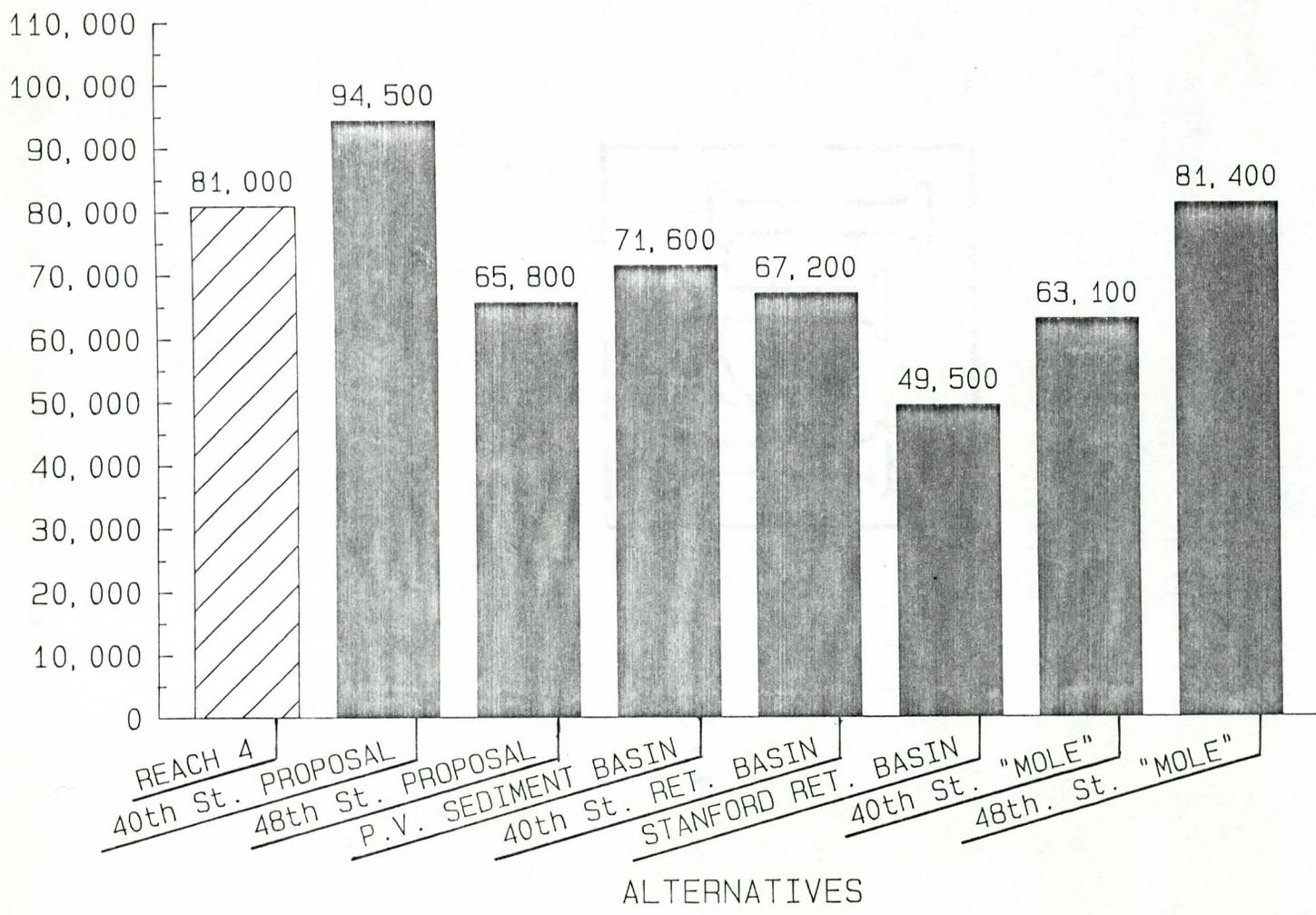


EXHIBIT I(a)

ARIZONA CANAL DIVERSION CHANNEL
RECONCILIATION OF REACH FOUR TOTAL TAXPAYER
COSTS FROM CORPS ESTIMATES TO EXHIBIT I

(Amounts Rounded to Nearest \$100,000)
1985 Dollars

Total taxpayer costs, Corps estimates, including right of ways by dedication, per Design Memorandum No. 12 (page 123) (Note 11)		\$66,700,000
Increase in construction costs:		
Exhibit I	\$ 39,200,000	
Add construction included in Cudia City Wash (\$3,700,000 - \$600,000 land and relocations below)	3,100,000	
	42,300,000	
Design Memorandum No. 12	(40,900,000)	1,400,000
Increase in land and relocations:		
Exhibit I	17,100,000	
Add land and relocations included in Cudia City Wash above	600,000	
	17,700,000	
Add right of ways acquired by dedication not included in Exhibit I (Note 12)	9,400,000	
	27,100,000	
Design Memorandum No. 12	(25,500,000)	1,600,000
Less right of ways acquired by dedication not included in Exhibit I, but included in Design Memorandum No. 12 above (Note 12)		(9,400,000)
Decrease in recreations:		
Exhibit I	-	
Design Memorandum No. 12	300,000	(300,000)
Cost for Reach One not recoverable:		
Exhibit I	1,000,000	
Design Memorandum No. 12	-	1,000,000
Additional costs for Reaches Two and Three:		
Exhibit I	20,000,000	
Design Memorandum No. 12	-	<u>20,000,000</u>
TOTAL TAXPAYER COSTS, EXHIBIT I		<u>\$81,000,000</u>

ARIZONA CANAL DIVERSION CHANNEL
Federal and Local Costs of Alternatives

(Amounts Rounded to Nearest \$100,000)
1985 Dollars

	<u>Reach 4</u>	<u>40th Street Proposal</u>	<u>48th Street Proposal</u>	<u>Paradise Valley Sediment Basin</u>	<u>40th Street Retention Basin</u>	<u>Stanford Drive Retention Basin</u>	<u>40th Street "Mole"</u>	<u>48th Street "Mole"</u>
<u>FEDERAL COSTS</u>								
Total construction costs including contingencies and corporate fees	\$39,200,000	\$ 79,400,000	\$40,900,000	\$ 7,300,000	\$33,700,000	\$28,600,000	\$57,000,000	\$73,800,000
Cudia City Wash Sediment Basin	3,100,000	3,100,000	3,100,000	-	-	-	3,100,000	3,100,000
Costs for Reach 1, not recoverable	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Additional costs for Reaches 2 and 3	<u>20,000,000</u>	-	-	-	<u>7,000,000</u>	<u>7,000,000</u>	-	-
Total federal costs	<u>63,300,000</u>	<u>83,500,000</u>	<u>45,000,000</u>	<u>8,300,000</u>	<u>41,700,000</u>	<u>36,600,000</u>	<u>61,100,000</u>	<u>77,900,000</u>
<u>LOCAL COSTS</u>								
Land and relocations net of any cost savings attributable to land damages and bridges for 40th and 48th Street proposals	\$17,100,000	\$ 9,000,000	\$18,800,000	\$61,900,000	\$24,100,000	\$11,500,000	-	\$ 1,500,000
Cudia City Wash Sediment Basin	600,000	600,000	600,000	-	-	-	\$ 600,000	600,000
Non-recoverable costs for Reach 4 lands	-	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,400,000</u>
Total local costs	<u>17,700,000</u>	<u>11,000,000</u>	<u>20,800,000</u>	<u>63,300,000</u>	<u>25,500,000</u>	<u>12,900,000</u>	<u>2,000,000</u>	<u>3,500,000</u>
TOTAL FEDERAL AND LOCAL COSTS PER EXHIBIT I	<u><u>\$81,000,000</u></u>	<u><u>\$ 94,500,000</u></u>	<u><u>\$65,800,000</u></u>	<u><u>\$71,600,000</u></u>	<u><u>\$67,200,000</u></u>	<u><u>\$49,500,000</u></u>	<u><u>\$63,100,000</u></u>	<u><u>\$81,400,000</u></u>

ARIZONA CANAL DIVERSION CHANNEL LOCAL/FEDERAL COSTS OF ALTERNATIVES

DOLLAR COST (In thousands)

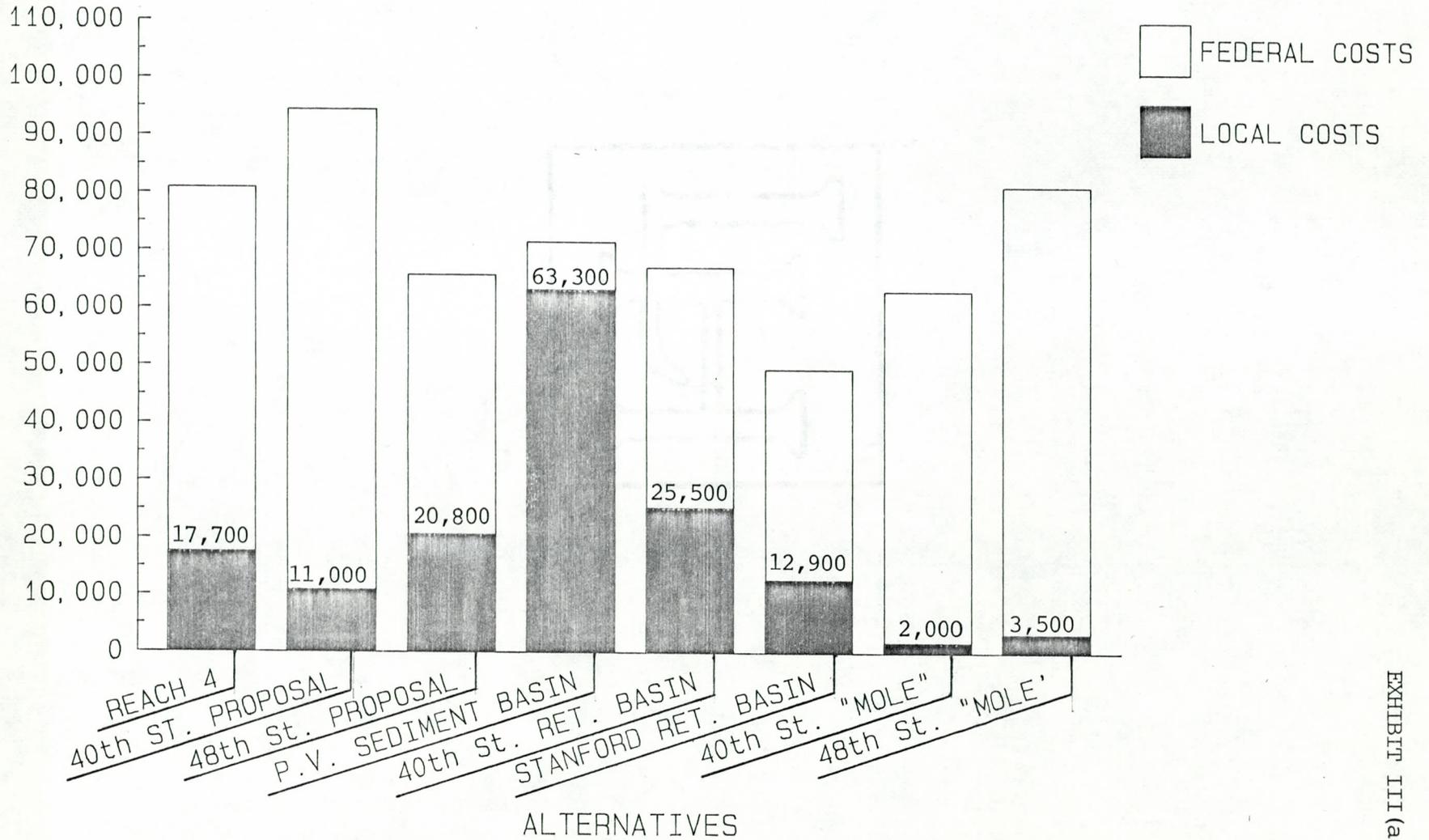


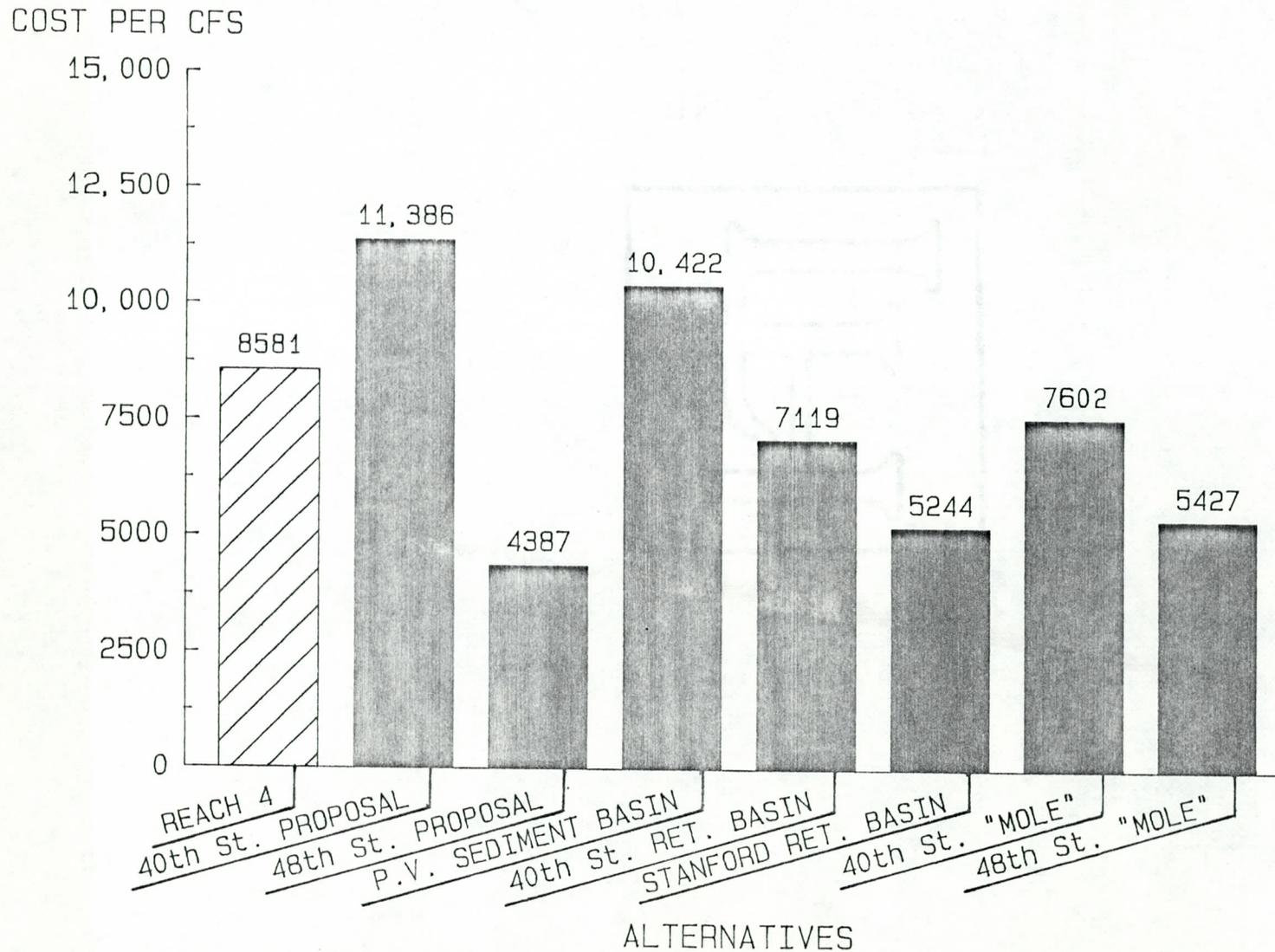
EXHIBIT IV

ARIZONA CANAL DIVERSION CHANNEL
Summary of Costs for Alternatives Per Design Cubic Feet Per Second (CFS)

(Amounts Rounded to Nearest \$100,000)
 1985 Dollars

<u>Alternatives</u>	<u>Design CFS</u>	<u>Total Tax Payers Cost (Per Exh. I)</u>	<u>Cost Per Design CFS</u>	<u>Design CFS References</u>
Reach Four	9,440	\$ 81,000,000	\$ 8,581	Task Force Document C2-Tab 3
40th Street Proposal	8,300	94,500,000	11,386	Task Force Document S-4
48th Street Proposal	15,000	65,800,000	4,387	Task Force Document S-4
Paradise Valley Sediment Basin	6,870	71,600,000	10,422	Task Force Document C2-Tab 3
40th Street Retention Basin	9,440	67,200,000	7,119	Task Force Document C2-Tab 3
Stanford Drive Retention Basin	9,440	49,500,000	5,244	Task Force Document C2-Tab 3
40th Street "Mole"	8,300	63,100,000	7,602	Task Force Document S-4
48th Street "Mole"	15,000	81,400,000	5,427	Task Force Document S-4

ARIZONA CANAL DIVERSION CHANNEL SUMMARY OF COSTS FOR ALTERNATIVES PER DESIGN CFS



ARIZONA CANAL DIVERSION CHANNEL

Notes to Exhibits
1985 Dollars

Note 1

Construction cost for the respective alternatives are taken from:

Reach Four	Design Memorandum No. 12 (Page 134)
40th Street Proposal	Task Force Document S-10
48th Street Proposal	Task Force Document S-9
Paradise Valley Sediment Basin	Task Force Document S-11

	<u>40th Street Retention Basin</u>	<u>Stanford Drive Retention Basin</u>
40th Street Basin	\$ 8,000,000*	\$ -
35th Street Basin	3,450,000*	3,450,000*
Channel Conduit	<u>19,100,000*</u>	<u>14,950,000***</u>
	30,550,000	18,400,000
Eliminate 30% contingency and 20% Corps fee, divide by:	<u>1.56</u>	<u>1.56</u>
	19,580,000	11,790,000
Stanford Drive Retention Basin	-	<u>4,660,000**</u>
Index to adjust price Levels from 1983 to 1985 (per Engineering News Record Building Cost Index)	<u>19,580,000</u>	16,450,000
	<u>X 1.05</u>	<u>X 1.05</u>
	20,560,000	17,270,000
Rounded	<u>\$20,600,000</u>	<u>\$17,300,000</u>

* Per Task Force Document V-7, Tab H

** Per Conceptual Estimate, November 30, 1983

*** \$19,100,000 (Per Task Force Document V-7, Tab H)
(4,150,000) (5280 linear feet X \$786 per linear foot
based on \$/linear foot per Task Force
Document V-7, Tab H)

\$14,950,000

ARIZONA CANAL DIVERSION CHANNEL

Notes to Exhibits
1985 Dollars

Note 1 (Continued)

40th Street "Mole"

Computations are based on 4,000 linear feet of 14 foot diameter pipe at \$1,270 per linear foot, and 24,000 linear feet of 21 foot diameter pipe at \$1,498 per linear foot. The footage is being based on representations received from W.S. Gookin and Associates and the dollar per foot is being based on the Arizona Department of Transportation, Highways Division tabulation of bids. Also included is a cost of \$250,000 for inlet structures per representations from W.S. Gookin and Associates.

48th Street "Mole"

Computations are based on 13,000 linear feet at \$1,270 per linear foot of 14 foot diameter pipe, and 15,000 linear feet of 21 foot diameter pipe at \$1,498 per linear foot. The footage is being based on representations received from W.S. Gookin and Associates and the dollar per foot is being based on the Arizona Department of Transportation, Highways Division tabulation of bids. Also included is a cost of \$500,000 for inlet structures per representations from W.S. Gookin and Associates.

ARIZONA CANAL DIVERSION CHANNEL

Notes to Exhibits
1985 Dollars

Note 2

Additional construction costs for Reach Four, 40th Street Retention Basin and Stanford Drive Retention Basin relate to "Cost of Blasting" and are taken from Task Force Document U-10 (page 14).

Additional costs for the 40th Street proposal are taken from Task Force Document Q-11, adjusted for contingency and Corps fees. Fencing costs are taken from Task Force Document S-10.

Fencing	\$ (61,000)
Stanford Drive Channel covered portion not required (1215 feet x \$1,357 per foot)	(1,649,000)
Cover 34th Street to Cudia City Wash (3500 feet x \$483 per foot)	<u>1,691,000</u>
Net Cost	(19,000)
Index to adjust price level from 1982 to 1985 (per Engineering News Record Building Cost Index)	X <u>1.01</u> <u>(19,190)</u>
Rounded	<u>\$ -0-</u>

The cost for Stanford Drive Channel and the cover for the additional portion do not include a contingency factor or the Corps fees.

ARIZONA CANAL DIVERSION CHANNEL

Notes to Exhibits
1985 Dollars

Note 2 (Continued)

Additional costs for the 48th Street proposal are taken from Task Force Document Q-11, adjusted for contingency and Corps fees. Fencing costs are taken from Task Force Documents S-9.

Fencing	\$ (100,000)
Stanford Drive Channel covered portion not required (1,215 feet x \$1,357 per foot)	(1,649,000)
Cover 34th Street to 48th Street (9,300 feet x \$483 per foot)	<u>4,491,900</u>
Net Cost	2,742,900
Index to adjust price level from 1984 to 1985 (per Engineering News Record Building Cost Index)	X <u>1.01</u>
	<u>2,770,329</u>
Rounded	<u>\$ 2,800,000</u>

The cost for Stanford Drive Channel and the cover for the additional portion do not include a contingency factor or the Corps fees.

Note 3

The built-in contingency factor is based upon the precision of the estimated construction costs. Reach Four estimated construction costs are deemed more precise by Corps of Engineers than the other alternatives.

- The 15% used for Reach Four is taken from Design Memorandum No. 12 (pages 134 - 135).
- The 30% used for alternative proposals is taken from Task Force documents S-9, S-10 and S-11 for the 40th Street proposal, 48th Street proposal and Paradise Valley Sediment Basin alternatives, respectively. The 40th Street Retention Basin and Stanford Drive Retention Basin alternatives are based on Corps of Engineers recommendations.
- The 15% used for 40th Street "Mole" and 48th Street "Mole" is based on 17 bids for the Papago Freeway in 1985 dollars. The difference between the three lowest bids being 11%.

ARIZONA CANAL DIVERSION CHANNEL

Notes to Exhibits
1985 Dollars

Note 4

The Army Corps of Engineers fees of 20% are taken from Design Memorandum No.12 pages 134. The amount of Corps fees for each alternative was recomputed by multiplying the percentage times the estimated construction costs.

Note 5

Channel construction unit costs from Osborn to the Salt River are \$1,205 per foot (Task Force Document Q-11), multiplied by 15,840 feet (J. Hawkins representations); indexed to 1985 price levels.

Note 6

Land and relocation costs for Reach Four are taken from Task Force Document T-9, ACDC, local costs as of October 24, 1985.

A summary of land and relocation costs for the 40th Street proposal, 48th Street proposal, and Paradise Valley Sediment Basin are as follows:

	<u>40th Street Proposal</u>	<u>48th Street Proposal</u>	<u>Paradise Valley Sediment Basin</u>
Total land & relocation costs	\$29,077,000	\$39,235,263	\$61,880,000
Land and damages	(18,975,000)	(23,255,000)	-
Bridges	(2,282,000)	-	-
	<u>7,820,000</u>	<u>15,980,263</u>	<u>61,880,000</u>
Arizona Canal movement	<u>1,200,000</u>	<u>2,800,000</u>	-
	<u>\$ 9,020,000</u>	<u>\$18,780,263</u>	<u>\$61,880,000</u>
Rounded	<u>\$ 9,000,000</u>	<u>\$18,800,000</u>	<u>\$61,900,000</u>

The land and relocation costs, in addition to the savings for land and damages, and bridges, are taken from Task Force Document S-10, S-9 and S-11 for the 40th Street proposal, 48th Street proposal and Paradise Valley Sediment Basin alternative, respectively. Costs for the movement of the Arizona Canal have been increased on a per foot basis by \$1,200,000 and \$2,800,000 for the 40th and 48th Street proposal, respectively, as a result of a phone conversation with the County regarding the costs of moving the Arizona Canal in the Reach Four alternative.

ARIZONA CANAL DIVERSION CHANNEL

Notes to Exhibits
1985 Dollars

Note 6 (Continued)

	<u>40th Street Retention Basin</u>	<u>Stanford Drive Retention Basin</u>
Land costs indexed from 1983 to 1985 price levels (Per Engineering News Record Building Cost Index)	\$20,200,000	\$ 7,600,000
Relocation costs	<u>3,900,000</u>	<u>3,900,000</u>
	<u>\$24,100,000</u>	<u>\$11,500,000</u>

Land costs for the 40th Street Retention Basin are taken from Task Force Document V-7, Tab H. Land costs for the Stanford Drive Retention Basin are taken from Conceptual Estimates, November 30, 1983, and Task Force Document V-7, Tab H. The assumption has been made that right of ways acquired by dedication (\$9,400,000), and the cost of lands already purchased in Reach Four (\$6,600,000) are not included in the \$20,200,000 and \$7,600,000 for the 40th Street and Stanford Drive Retention Basins, respectively. Relocation costs for the 40th Street and Stanford Drive Retention Basins are taken from Design Memorandum No. 12, page 135, less \$1,000,000 for moving the Arizona Canal per telephone conversation with Mr. Sagramoso (General Manager of the Maricopa County Flood Control District).

Land and relocation costs of \$600,000 for the 40th Street "Mole" are taken from Design Memorandum No. 12, page 129, and of \$2,100,000 for the 48th Street "Mole," includes \$600,000 taken from Design Memorandum No. 12, page 129, and \$1,500,000 (being the relocation costs of six bridges at \$250,000 per bridge) based on Task Force Document S-9.

ARIZONA CANAL DIVERSION CHANNEL

Notes to Exhibits
1985 Dollars

Note 7

The Cudia City Wash Sediment Basin cost is taken from Design Memorandum No. 12, page 129 and includes a contingency fee of 15% and Corps fee of 20%. A summary of the costs is as follows:

Land and relocation costs	\$ 600,000
Construction costs	2,300,000
Contingency factor	300,000
Corps fee	<u>500,000</u>
	<u>\$ 3,700,000</u>

For the 40th and 48th Street "Moles," land and relocation costs are included in Note 6.

Note 8

Non-recoverable costs for Reach One are taken from Task Force Document V-7, Tab H.

Total costs for Reach One per Alternative A-4 (Reach Four)	\$ 39,150,000
Total costs for Reach One per Alternative T-2 (Toups 40th Street retention basin)	<u>(38,200,000)</u>
	950,000
Index to adjust price levels from 1983 to 1985 (per Engineering News Record building cost index)	X <u>1.05</u>
	<u>977,500</u>
Rounded	<u>\$ 1,000,000</u>

Note 9

Additional costs for Reaches 2 and 3 are taken from Task Force Document V-7, Tab H.

Total cost of construction and bridges Alternative A4 (Reach Four)	\$ 87,750,000
Total cost of construction and bridges Alternative T2 (Toups 40th Street Retention Basin)	<u>(75,400,000)</u>
	12,350,000
Index to adjust from 1983 costs to 1985 (Per Engineering News Record Building Cost Index)	X <u>1.05</u>
	<u>12,967,500</u>

ARIZONA CANAL DIVERSION CHANNEL

Notes to Exhibits
1985 Dollars

Note 9 (continued)

Additional costs of construction and bridges
for Reach Four over Toups 40th Street Retention
Basin Rounded \$ 13,000,000

The differences in the design cubic feet per second at 12th
Street for the above alternatives are:

	<u>Cubic Feet Per Second</u>	<u>% of Total</u>	<u>Reference</u>
Alternative A4 (Reach Four)	9,440	100%	(Per Task Force Document C-2, Tab 3)
Alternative T2 (Toups 40th Street Retention Basin)	<u>(3,340)</u>	<u>35%</u>	*
Additional design cubic feet per second for Reach Four over Toups 40th Street Retention Basin	<u>6,100</u>	<u>65%</u>	

* 2,200 cubic feet per second (Task Force Document E-3,
Tab 10)
1,140 cubic feet per second (additional design cubic feet
per second from 24th Street to 12th Street per
Task Force Document C-2, Tab 3)
3,340

There will be a proportional saving in costs for Reaches 2 and 3
for all alternatives to Reach Four per J. Hawkins representa-
tions:

Reach Four 40th Street & Stanford Drive Retention Basins	13,000,000/65% =	<u>\$20,000,000</u> (100%)
All other alter- natives	20,000,000 X 35% =	<u>\$ 7,000,000</u> (35%)
	20,000,000 X 0% =	<u>\$ - 0 -</u> (0%)

ARIZONA CANAL DIVERSION CHANNEL

Notes to Exhibits
1985 Dollars

Note 10

Monies actually expended for Reach Four lands	\$6,600,000	(Task Force Document C-2 Tab 6)
Monies recoverable from resale of Reach Four lands	<u>(5,200,000)</u>	(Task Force Document U-10, page 14)
Non-recoverable costs for Reach Four lands	<u>\$1,400,000</u>	

Note 11

The total taxpayer costs, Corps estimates represents total cost of Reach Four proposal as of October 14, 1985. This amount includes cost of right of ways acquired by dedication. The amount is taken from Design Memorandum No. 12, page 123.

Note 12

This amount represents the value of right of ways acquired by dedication.

Per Design Memorandum No. 12, page 123	\$ 20,500,000
Less: Cost at July, 1985, including Cudia City Wash Sediment Basin (Note 7)	<u>(11,100,000)</u>
Value acquired by dedication	<u>\$ 9,400,000</u>