

EXHIBIT B

CITY OF FRESNO COMMUNITY FACILITIES DISTRICT NO. 15 EAST COPPER RIVER RANCH MAINTENANCE DISTRICT

INCIDENTAL EXPENSES

It is anticipated that the following categories of incidental expenses may be incurred in the proposed legal proceedings for formation of CFD No. 15 and implementation of the authorized Services from time to time, and will be payable directly from the proceeds of the special tax. Certain of these expenses are expected to be recurring and may be included in each annual special tax levy.

1. Engineering, architectural, environmental and related miscellaneous consulting services
2. Survey, staking and contract administration services.
3. Permits, plan check fees, entitlement processing fees and expenses.
4. Special tax consultant services.
5. City staff review, oversight and administrative services.
6. Special tax administrator services, publishing, mailing and posting of notices.
7. Recording fees.
8. Other necessary consultant services incidental to the administration of the District.
9. Posting, collecting and enforcing payment of the special taxes, including but not limited to foreclosure attorneys' services.
10. Other personnel and administrative services provided by City or consultant personnel.

The foregoing enumeration shall not be regarded as exclusive and shall be deemed to include any other incidental expenses of a like nature which may be incurred from time to time with respect to CFD No. 15 and the Services.