

EXHIBIT D

Waste Water Rate Study prepared for the Niland Sanitation District,

at the request of the United States Department of Agriculture-Rural Development



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March 2018

This material is based upon work supported under a grant by the Rural Utilities Service, United States Department of Agriculture, and produced as part of the RCAP Technitrain Project.

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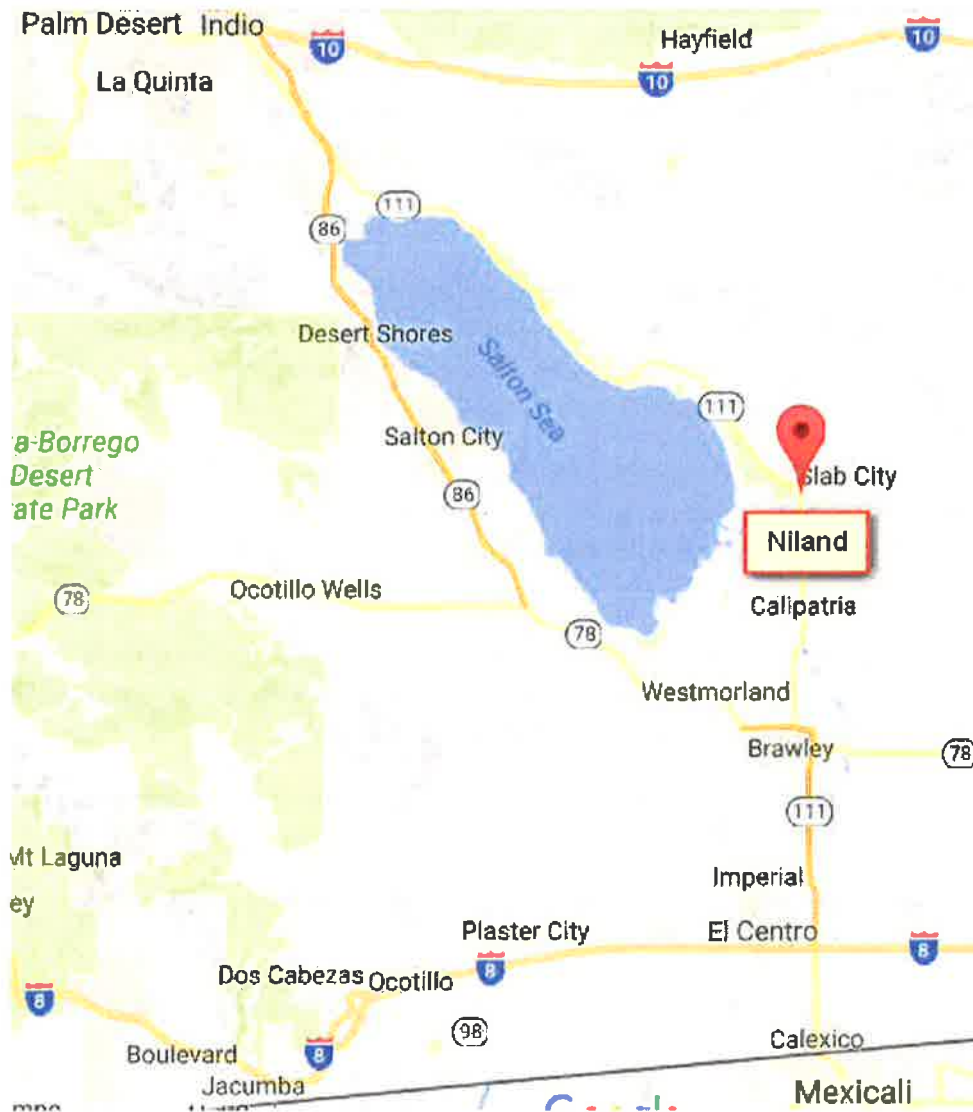


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2. Niland Sanitary District

Community

Niland is an unincorporated community located in Imperial County, approximately 45 miles north of the California-Mexico border, in the Imperial Valley of California. State Highway 111 runs north and south along the western portion of the community and is the main arterial in Niland. The Salton Sea is located approximately two miles to the west. The town is bordered to the east and northeast by agricultural fields and the Salton Sea to the west, and extensive agricultural development of the Imperial Valley to the south.²



² Niland Sanitary District, Wastewater Treatment Plant Improvements, Supplemental Preliminary Engineering Report, September 2016, The Holt Group

Since then, Imperial County's Public Works Department has been investigating the possibility of forming a County Service Area, to take over the functions of the NSD.

Currently, the rate of \$37.74 per EDU is still in effect. However, the EDUs were updated and many property owners were charged less in the current fiscal year than before, further deteriorating the revenue of the NSD.

Imperial County is considering contracting out for an independent parcel by parcel verification with additional adjustments and corrections of the EDU number.



Facilities

The Niland community is served by a system of gravity sanitary sewer collection pipelines. The pipelines range from 4-inch to 12-inch in diameter and are primarily situated in a grid-like pattern within an approximate 0.50 square mile radius, encompassing the Niland Community. The sewer pipeline collection system is bound by the Southern Pacific Railroad to the northeast, Noffsinger Road to the south and Highway 111 to the west. There are three collection pipelines crossing Highway 111 to the west and one sanitary sewer collection pipeline within the Caltrans right-of-way on the east side of the highway running in a north south orientation. It was noted that in a few locations, the pipeline crosses into private properties.

Regulatory Compliance

The NSD treatment plant has a long history of compliance issues with the Colorado River Basin RWQCB. The majority of the violations are due to treatment not meeting permit requirements for E-Coli (bacteria), Copper, and Thallium.

The NSD was issued several notices of violations, including fines totaling \$478,103.13. On December 14, 2016, the RWQCB informed the NSD of their intention to lower the fine to \$133,103.13, but with conditions of making enhancement totaling \$345,000. The County is continue to negotiate with the RWQCB to reduce this fine amount further. For purposes of this rate analysis, we have assumed a RWQCB fine of \$102,538, and the substitution of a half-time analyst for 5 years for the enhancement project. The analyst would assist the NSD in managing the new construction and the plant start up activities.

The NSD has been in CalPERS since the middle 1990s, but has never made any contributions. The estimated fines and back payments are between \$118,000 and \$180,000. For purposes of this rate analysis, we have assumed that the CalPERS fine will not be transferred to the new Niland County Service Area.

New Construction

To bring the NSD in regulatory compliance, Holt Engineering did an engineering study in September 2016, and proposed several improvement.

Sewage entering the Niland treatment plant will continue to pass through a manual bar screen. The sewage will be pumped to three new 1.9 million gallon aeration ponds operated in series. Effluent from the aeration ponds is disinfected by chlorination and de-chlorination prior to discharge. Application will be made to the Regional Board to allow discharge to the new proposed evaporation ponds without de-chlorination to help retard algae growth and inhibit bacteria regrowth. The elimination of de-chlorination requirements will be the sole change to the treatment process anticipated.

The new evaporation ponds would be located west of the existing NSD treatment plant on a 58 acre site proposed to be acquired from the Imperial Irrigation District. The recommended alternative is a zero discharge that would eliminate the continued effluent discharge into the IID "R" Drain under the current NPDES Permit. Thallium and Copper exceedances would no longer expose the NSD to the consequences of NPDES Permit violations.⁷

The construction project will also include the replacement of 5600' of transmission line from town to the plant, including 13 manholes, and the access bridge to the plant.

This new construction is funded with grants from various state and federal agencies.

⁷ Niland Sanitary District, Wastewater Treatment Plant Improvements, Supplemental Preliminary Engineering Report, September 2016, The Holt Group.

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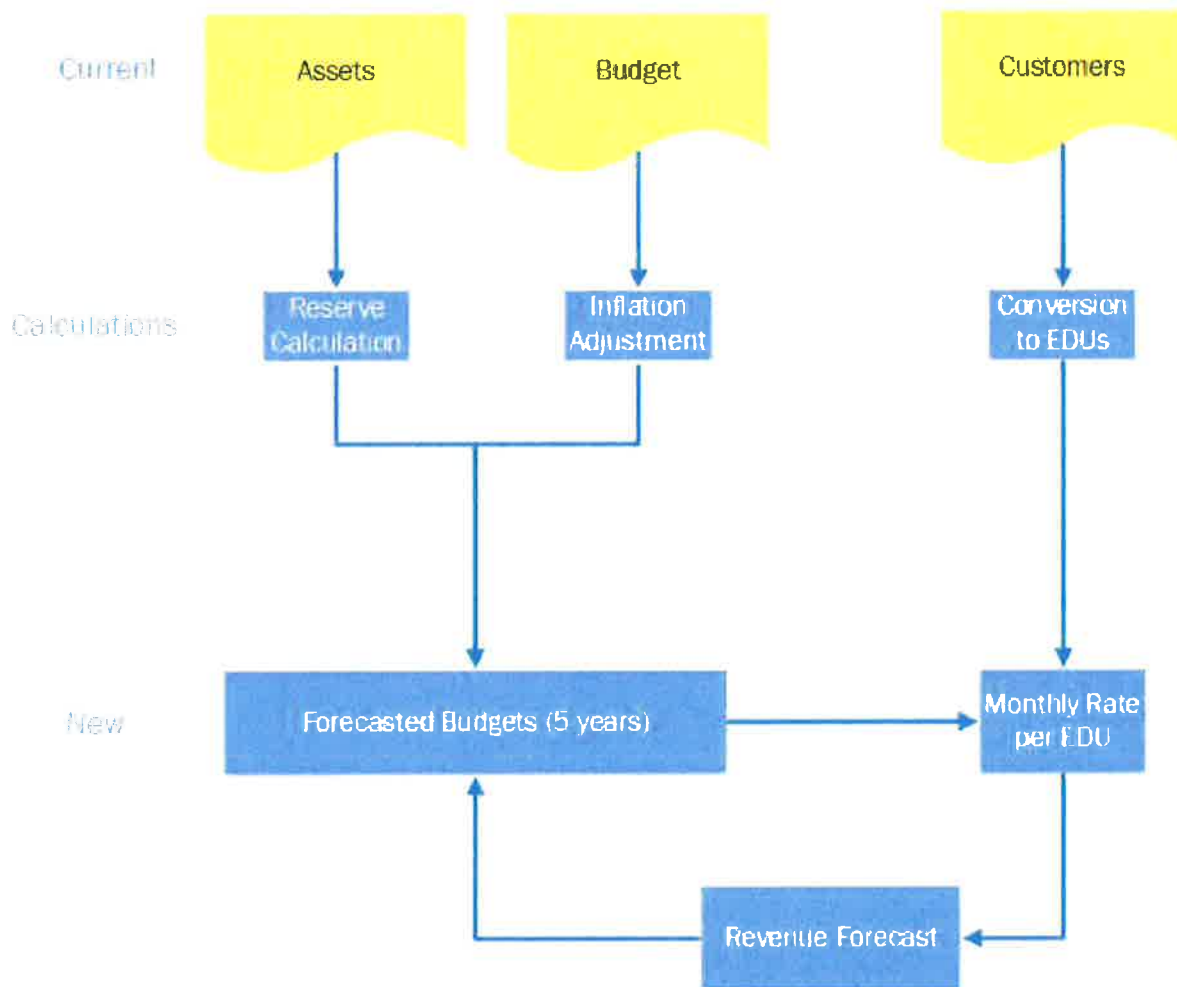
For accounting advice, a CPA should be consulted. For legal advice, the County should seek the advice of an attorney.

4. Rate Study Process

The goal is to create a five-year forecasted budget of expenses and capital reserves, and then fund it with enough revenue to balance the budget.

The figure⁹ below explains the process of setting rates.

We begin with the list of all capitalized assets (provided by the NSD), the proposed budget (provided by Holt) and the number of customers/EDUs (provided by Holt).



From the list of assets the required reserves are calculated (Section 4 of this report) and fed into a 5-year Budget Projection (Section 5).

⁹ In this report all yellow cells contain data obtained outside the model. All blue cells are calculated.

5. Capital Replacement Program

There are many different ways of calculating the reserves to be set aside each year to accumulate enough funds to replace capital assets when they need to be replaced.

Cash-Need Method

This method looks at ALL the assets and determines how much has to be set aside for their replacement¹⁰.

The data in the Capital Replacement Program (CRP) comes from the data supplied by the District, the District's engineer, and AWWA standards. It is shown in Exhibit 1.

The list of the components, their installation date and their original costs were all supplied by the District and their engineer.

The Normal Estimated Life is based on AWWA standards and adjusted for actual conditions.

The Estimated Remaining Life is based on the best judgement of the operator, the engineer and RCAC, after a visual inspection of the condition of the component.

Only assets that will need to be replaced in the future are included in the calculation. Assets that will not be replaced, are ignored for these rate calculations.

Funding of the replacement of components can only come from cash saved, a grant or a loan.

While the possibility of receiving substantial grants to replace certain components of the system is good at this time, these possibilities will diminish over time as government funding capabilities will diminish.

The current Median Household Income (MHI) of \$18,553 makes Niland a "Severely Disadvantaged Community", which qualifies it for 100% grant funding of many construction or replacement projects. However, this window of grant opportunity is closing and can not be counted on for all future replacement projects.

Operating expenses can never be financed with grants.

This study assumes that small items will be funded with cash and larger replacement projects will be funded with 1% cash and 99% grant. The study assumes also that no additional loans will be needed.

The annual reserves needed under this method are

\$25,389

¹⁰ For a detailed description, see the AWWA M1 Manual: Principles of Water Rates, Fees, and Charges, Sixth Edition, 2012, Page 39.

6. Budget

Summary of Assumptions

1. The USDA loan will be refinanced through SRF at 0% interest for 30 years.
2. No overhead is paid to the county.
3. No enhancement program is required by RWQCB, but will be replaced by a half-time analyst at \$66,000 per year.
4. Emergency reserves will be built up to \$20,000 over 5 years at \$4,000 per year.
5. No CalPERS fines will be paid.
6. Annual Capital Reserves are limited to \$25,000 per year.
7. Since all sewer charges are billed through the county's tax assessments, it is assumed that all billed amounts are (eventually) collected. Hence no Bad Debt Reserve.
8. All customers currently outside the district will be within the new CSA.

Alternative scenarios were analyzed and shown in Exhibit 8.

Operating and Maintenance Expenses

The County plans to subcontract the Niland CSA Operations, Maintenance and Management to PERC.

The table below shows the Operating & Maintenance Expenses total: \$348,610.00

Operating Expenses		Source
Analyst	66,000.00	County
PERC Personnel & Management Amount	151,200.00	PERC
Office Expense	6,500.00	PERC
Insurance	9,100.00	PERC
Professional Services/Certified Lab	14,000.00	PERC
Energy & Utility Costs	32,100.00	PERC
Training & Travel	3,600.00	PERC
Chemical CL 2	11,110.00	Holt
Sodium Bisulfite	0.00	Holt
Residual Disposal	5,000.00	County
Collection System Maintenance	25,000.00	County
WWTP & R&R Maintenance	25,000.00	County

The full 5-year Forecasted Budget is shown in Exhibit 2.

8. Sewer Rate Calculation

	Line #					
Number of EDUs	1	485		Protest Reduction	10%	
Current Rate per EDU	2	\$37.74				
		2018	2019	2020	2021	2022
Forecasted Expenses	3	\$392,594	\$400,066	\$407,688	\$415,462	\$423,391
Rate Necessary to Balance the Budget	4	\$61.34	\$62.57	\$63.83	\$65.11	\$66.42
Rate Increase Needed to Balance	5	63%	2.01%	2.01%	2.01%	2.01%
Rate Selected (per EDU, per month)	6	\$64.00	\$64.00	\$64.00	\$64.00	\$64.00
Rate Selected (per EDU, per year)	7	\$768.00	\$768.00	\$768.00	\$768.00	\$768.00
Percentage Increase	8	69.6%	0.0%	0.0%	0.0%	0.0%
Income Generated by Selected Rates	9	\$372,358	\$372,358	\$372,358	\$372,358	\$372,358
NET LOSS OR GAIN:	10	\$15,501	\$8,325	\$1,005	-\$6,461	-\$14,077
Balanced Budget?	11	Yes	Yes	Yes	No	No
CONTRIBUTION TO RESERVES	12	\$44,501	\$37,825	\$31,015	\$24,069	\$16,984
Target Contribution to Reserves	13	\$29,000	\$29,500	\$30,010	\$30,530	\$31,061
Meet Target Contribution?	14	Yes	Yes	Yes	No	No
Positive Cashflow?	15	Yes	Yes	Yes	Yes	Yes
Affordability						
Median Household Income	18,552					
Affordability	16	4.14%	4.14%	4.14%	4.14%	4.14%
Affordable? (between 1.5% and 4%)	17	No	No	No	No	No

Comments and Explanations

This also points towards having a new rate study done before the third year, and especially after the new plant is in place and new operating expenses are available.

Lines 12, 13, and 14

Line 12 shows the Forecasted contributions to reserves and line 13 shows the targeted contribution to reserves. While the target is not met in 2021 and 2022 the accumulated reserves over 5 years meet the target.

Line 15

While the Forecasted Budget does not balance in 2021 and 2022, there are no cash flow problems, as the shortfall is in the reserve contributions, and not in the operating expenses.

Line 16 and 17

The affordability factor is calculated by dividing the average sewer bill by the Median Household Income. The State of California considers sewer rates between 1.5% and 4% “affordable.”

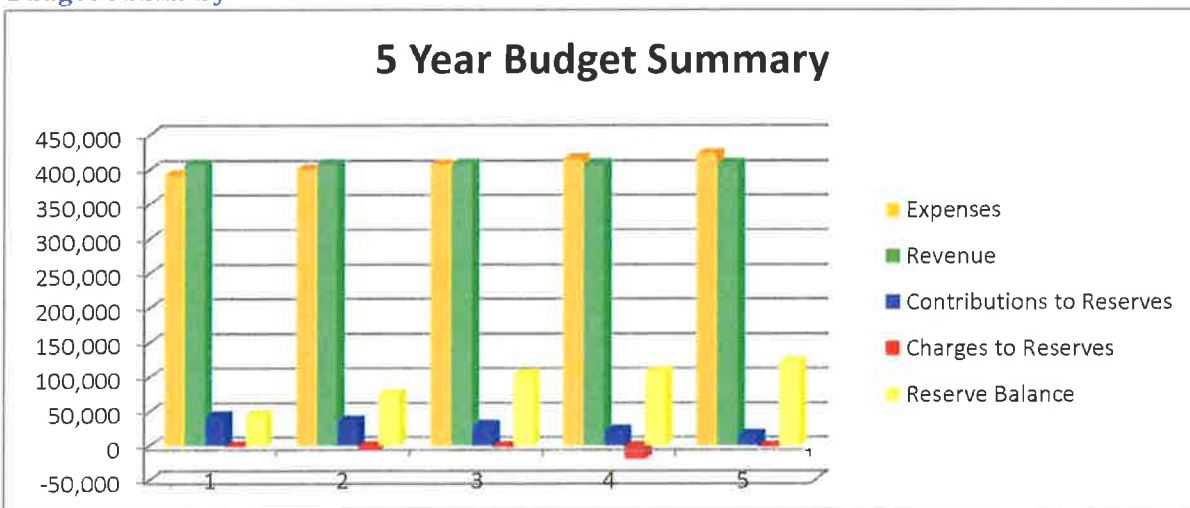
EDU Reductions

EDUs might be reduced. The table below shows the Rate Necessary to Balance the Budget under three scenarios of EDU reductions. IN these calculations, we assumed a reduction in total EDUs of 10%.

EDU Scenarios	Average Rate \$	Recommended Rate \$
0% Reduction in EDU	\$57.47	\$58.00
5% Reduction	\$60.49	\$60.50
10% Reduction	\$63.85	\$64.00

The EDUs should be reviewed every year to make sure all parcels are billed the correct EDUs and availability fee.

Budget Summary



9. Prop 218 Process

To increase rates, the County must follow Prop 218.

Start the process

The County must follow Proposition 218¹⁴ (Exhibit 6) in implementing the water rates. The Board of Supervisors must have a hearing and pass a resolution that includes:

1. The selected rates
2. Approve of the wording of the Prop 218 Notice. Sample attached.
3. Set a date for the Notices to be mailed to all the property owners and renters within the District. (No need to send them registered mail. Send the Notices to all “property owners of record”. Your County Tax Collector or Assessor can provide you with a list of addresses and address labels.)
4. Set a due date for the protests votes to be received, at least 45 days after the Notices are mailed.
5. At the second meeting, the board must plan to take testimony. You may want to set multiple hearing dates or “educational meetings¹⁵” to explain the rate increases to the public.
6. Set an effective date for the proposed rates and fees.

Hearing

At the due date of the protest votes, tally the protest votes. If more than half of the parcel owners protest (one vote per parcel); then the board cannot adopt the rates proposed in step 1, but must

- keep the rates unchanged,
- or repeat the process starting with step 1.

If multiple renters send in a protest vote, only ONE is counted per parcel.

If less than half of the property owners protest, the board can adopt the rates and fees. At that time in the process, the board can only accept or reject the proposed rates and fees—they cannot change¹⁶ them (unless steps 1-6 are repeated.)

¹⁴ Including all its applicable case law.

¹⁵ “Hearings” imply the presence of the Board and require an agenda and the appropriate notices. “Education Meetings” can be presented by staff, without the presence of Board members or an agenda.

¹⁶ Neither raise nor lower them.

EPA

EDU Tables for Sewer Service

Description of Sewer Customer	Rate#	Unit	Min 1	
			EDU	EDU?
Single Family Dwelling	1	per dwelling	1.000	No
Apartments	2	per apartment	1.000	No
Condominiums	3	per unit	1.000	No
Mobile Homes (free standing)	4	per unit	1.000	No
Mobile Home Parks	5	per home space/lot	1.000	No
Rental Cottages	6	minimum per cottage	0.250	No
Efficiency Rental	7	per unit	0.625	Yes
Assembly Halls	8	per seat	0.005	Yes
Boat Dock indiv. owned w/o dwelling	10	per dock space	0.100	No
Boat Dock indiv. owned w/dwelling	11	per dock space/parcel-lot	1.000	No
Bowling Alleys (no food serv.)	12	per lane	0.188	No
Car Wash automatic	14	per automatic bay	1.500	No
Car Wash manual	15	per manual bay	1.000	No
Church with no kitchen	17	per seat	0.011	Yes
Church with kitchen	18	per seat	0.017	Yes
Country Clubs	19	per person	0.125	Yes
Dance Halls	20	per person	0.005	Yes
Dormitories/Barracks	21	per bed	0.063	No
Drive-In Theatres	22	per car space	0.013	Yes
Factory without showers	24	per employee	0.063	Yes
Factory with showers	25	per employee	0.088	Yes
Food Service restaurant (not 24 hr)	27	per seat	0.088	Yes
Food Service restaurant (24 hr)	28	per seat	0.125	Yes
Food Service banquet rooms	29	per seat	0.013	Yes
Food Service tavern	30	per seat	0.088	Yes
Food Service drive-in service	31	per space	0.125	Yes
Food Service restaurant along free	32	per seat	0.250	No
Gas (fuel) Station	35	per pump	1.250	No
Hospitals	36	per bed	0.750	No
Institutions	37	per person	0.250	Yes
Laundries (coin operated)	38	per machine	0.350	No
Marina with pump out connected to	40	per dock, rack & storage space	0.100	Yes
Marina with restrooms & showers	41	per dock, rack & storage space	0.050	Yes
Motels/Sleeping Cabin	42	per unit	0.250	Yes
Nursing & Rest Homes	44	per patient	0.250	Yes
Office Buildings	47	per employee	0.050	Yes
R.V. Parks & Camps (primitive)	48	per space	0.125	Yes
R.V. Park & Camps (full service)	49	per space	0.313	Yes
Recreation Parks	50	per park capacity	0.010	Yes
Retail Store	51	per employee	0.050	Yes
School elementary	53	per pupil	0.038	Yes
School junior & high	54	per pupil	0.050	Yes
Shopping Center	55	per 100 s.f., no food/laundry	0.050	Yes
Swimming pool without showers	57	per swimmer (capacity)	0.010	Yes
Swimming pool with showers	58	per swimmer capacity)	0.018	Yes
Youth and Recreation Camps	59	per person (capacity)	0.125	Yes

021062018000	GULLING KEVIN	S	0.00	Undeveloped Parcel	
021062019000	EDWARDS SCOTT	S	0.00	Undeveloped Parcel	
021062020000	HALLAWAY DAVID	M	0.00	Undeveloped Parcel	
021062021000	MCCARTHY DANIEL	M	0.00	Undeveloped Parcel	
021071001000	NARANJO LUIS	XL	0.00	Undeveloped Parcel	
021072001000	BUZICK MIKE J		29.00	Mobile Home Parks	
	BUZICK MIKE J		1.00	Single Family Dwelling	
021073002000	HEIDEMAN MELODY A & SERGI C TRS	L	0.00	Undeveloped Parcel	
021073006000	EUBANKS CATHIE JEYNELL		1.00	Mobile Homes (free standing)	
021073007000	PACIFIC TELEPHONE & TELEGRAPH CO		1.00	Office Buildings	
021073008000	PIVOVAROFF ALEX & CECELIA Y JT		1.00	Mobile Homes (free standing)	
021073010000	ULMER HELEN G		1.00	Mobile Homes (free standing)	
021073011000	VERDUGO HOPE		1.00	Mobile Homes (free standing)	
021073012000	PIVOVAROFF ALEX & CECELIA Y JT	S	0.00	Undeveloped Parcel (Measures 190 SF)	
021073013000	CRISTOBAL FRANCISCA		1.00	Single Family Dwelling	
021073016000	MCCORMACK JOSEPH & ROSA A JT		1.00	Single Family Dwelling	
021073017000	HARRINGTON KARL & HARRINGTON SHIRLEY		1.00	Mobile Homes (free standing)	
021073018000	CASTILLO JESUS		1.00	Mobile Homes (free standing)	
021073019000	HEIDEMAN SERGI C & MELODY A TRS	L	0.00	Undeveloped Parcel	
021073020000	HERNANDEZ RUBEN & HERNANDEZ VIRGINIA D JT		1.00	Mobile Homes (free standing)	
021073021000	BALLESTEROS JOSE R	M	0.00	Undeveloped Parcel (Unhabitable)	
021081001000	GALINDO AURELIO & SANTANA MARIA		1.00	Office Building (Post Office)	
	GALINDO AURELIO & SANTANA MARIA		2.46	Food Service restaurant (not 24 hours)	
021081004000	FONG SUET MEI TRUSTEE		1.00	Retail Store	
	FONG SUET MEI TRUSTEE		1.00	Butcher Shop (Ancillary)	
021081005000	AGUILERA FRANCISCO A		1.00	Single Family Dwelling	
021081007000	ROCHA MIGUEL	M	0.00	Undeveloped Parcel	
021081010000	CARAMBAS JR TOM R		1.00	Single Family Dwelling	
021081013000	FONSECA DAGOBERTO		1.00	Single Family Dwelling	
021081014000	VALENZUELA JOSE ENRIQUE JR & ESTHER		1.00	Mobile Homes (free standing)	
021081015000	AGUILERA FRANCISCO A	M	0.00	Undeveloped Parcel	
021081016000	ALFARO GERARDO		1.00	Mobile Homes (free standing)	
021081017000	CHAVEZ ENRIQUE & ALICIA		1.00	Single Family Dwelling	
021081018000	CHAVEZ ALICIA		1.00	Mobile Homes (free standing)	
021081019000	SAIZA BENJAMIN & CRYSTAL LEE		1.00	Single Family Dwelling	
021081020000	SOLORIO MARTIN DE LA CRUZ		1.00	Mobile Homes (free standing)	
021081022000	RINCK FRED ERNEST & MARY		1.00	Mobile Homes (free standing)	
021081023000	GIZOWSKI JOHN		1.00	Mobile Homes (free standing)	
021081024000	HOSCHEIT ESTELLA S & LUND		1.00	Mobile Homes (free standing)	
021082004000	CASAREZ ADELAIDA G		1.00	Mobile Homes (free standing)	
021082007000	GOODWIN RANDALL S & VALENZUELA		1.00	Mobile Homes (free standing)	
021082010000	WENDELL FRANK JOHN SR		1.00	Mobile Homes (free standing)	
021082014000	NEELY ROY B JR & GERALDINE		1.00	Single Family Dwelling	
021082016000	SHAUBZADA MOHAMMAD		1.00	Retail Store (Vacant)	
021082017000	SHAUBZADA MOHAMMAD	M	0.00	Undeveloped Parcel	
021082018000	RICKEY MARSHALL OMAR		1.00	Undeveloped Parcel	
021082019000	LANG GEORGE N		1.00	Mobile Homes (free standing)	
021082020000	LANG GEORGE N	M	0.00	Single Family Dwelling	
021082021000	LANG GEORGE N	M	0.00	Undeveloped Parcel	
021082022000	MAGDALENO JORGE L.		1.00	Single Family Dwelling	
021082023000	TORREZ JUAN MANUEL		1.00	Single Family Dwelling	
021082024000	TOLENTINO EDUARDO		1.00	Single Family Dwelling	
021082025000	MILLAN MICHAEL P		1.00	Mobile Homes (free standing)	
021082026000	BONNIE GOODWIN		2.00	Single Family Dwelling	3rd Unit Needs Inspection
021082027000	HULSE GILBERT R JR & GOODWIN BONNIE	L	0.00	Undeveloped Parcel	
021083004000	NEELY ROY B JR & GERALDINE B JT & PAUL		1.00	Mobile Homes (free standing)	
021083005000	NEELY ROY B JR & GERALDINE B JT & PAUL		1.00	Mobile Homes (free standing)	
021083006000	RAMIREZ JOSE JUAN		1.00	Mobile Homes (free standing)	
021083009000	DUMBRIGUE C & DUMBRIGUE		1.00	Single Family Dwelling	
021083011000	MUNDEN MICHAEL D		1.00	Mobile Homes (free standing)	
021083013000	NEELY PAUL L & MARIA C		2.00	Mobile Homes (free standing)	
021083014000	AGLUPOS JULIUS J & TERESITA		1.00	Mobile Homes (free standing)	
021083015000	CHARLES CURLEY	M	0.00	Undeveloped (Condemned Structure)	
021083020000	LOPEZ JESUS JR		1.00	Mobile Homes (free standing)	

021092022000	ABOYTES JACK R JR		1.00	Mobile Homes (free standing)	
021092023000	ORTIZ LUCIANO M.		1.00	Mobile Homes (free standing)	
021092024000	FARMER HERMAN BRADLEY & MYRTLE		1.00	Single Family Dwelling	
021092026000	RIOS LEOPOLDO ALFARO & ALFARO		1.00	Single Family Dwelling	
021092027000	CERRITO WESTERN		1.00	Mobile Homes (free standing)	
021092030000	ALFARO MARCO ANTONIO		1.00	Mobile Homes (free standing)	
021093001000	DIAZ PEDRO		3.00	Mobile Homes (free standing)	
021093002000	WIDMANN GEORGE E		1.00	Auto Repair Shop	
021093003000	WIDMANN GEORGE E		2.00	Mobile Homes (free standing)	
021093004000	GONZALES GARY N.	M	0.00	Undeveloped Parcel	
021093006000	LECHNER D TRUSTEE		1.00	Undeveloped Parcel	
021093008000	GERLACH JUDITH TRUSTEE		1.00	Mobile Homes (free standing)	
021093009000	GARCIA MARIO RAMOS & CELIA		2.00	Mobile Homes (free standing)	
021093010000	SANCHEZ JETRUDES & MAXINE JT		1.00	Mobile Homes (free standing)	
021093011000	CAMARENA ELAINE		1.00	Single Family Dwelling	
021093015000	GUILLLEN GUADALUPE ISABEL		1.00	Mobile Homes (free standing)	
021093018000	FIRST STREET PROPERTY TRUST		1.00	Mobile Homes (free standing)	
021093021000	LUJAN ALBERTO SANCHEZ	M	0.00	Undeveloped Parcel (Unhabitable)	
021093024000	HOLCOMB ALMA LETICIA PICAZO		1.00	Mobile Homes (free standing)	
021093026000	ENRIQUEZ MARTHA P	M	0.00	Undeveloped Parcel	
021093027000	RENDON SAUL DAVID & MARIA JT		1.00	Mobile Homes (free standing)	
021093029000	MORALES MANUEL & MARY ANN JT		1.00	Mobile Homes (free standing)	
021093030000	SEXTON WILLIE	S	0.00	Undeveloped Parcel	
021093031000	SEXTON WILLIE	S	0.00	Undeveloped Parcel (Unhabitable)	
021093032000	LIZARRAGA JOSE LUIS & HERNANDEZ PAULINE		1.00	Mobile Homes (free standing)	
021093033000	DE JURNETT SETH L & DOLORES JT		1.00	Mobile Homes (free standing)	
021093034000	LIZARRAGA JOSE LUIS & PAULINE JT		1.00	Mobile Homes (free standing)	
021093035000	PACHECO RAMON PACHECO		1.00	Mobile Homes (free standing)	
021093036000	LECHNER D TRUSTEE		1.00	Mobile Homes (free standing)	
021093037000	MENDEZ CARMINA CEBALLOS		1.00	Mobile Homes (free standing)	
021093038000	YEPIZ GUADALUPE		1.00	Mobile Homes (free standing)	
021093039000	DOMINGUEZ ANA LUISA		1.00	Mobile Homes (free standing)	
021093040000	BILLINGS J TRUSTEE		1.00	Mobile Homes (free standing)	
021093041000	CONTRERAS WENCESLAO IVAN G & PEREZ		1.00	Mobile Homes (free standing)	
021094005000	HOLCOMB ALMA LETICIA PICAZO	S	0.00	Unhabitable Structure	
021094008000	THOMAS LARRY I & FINCK CAROL	L	0.00	Undeveloped Parcel	
021094011000	GEORGE AMARAL RANCHES INC	M	0.00	Undeveloped Parcel (Unhabitable)	
021094012000	HOLCOMB ALMA LETICIA PICAZO	XL	0.00	Undeveloped Parcel	
021094013000	NEELY ROY B JR & GERALDINE B JT & PAUL		2.00	Mobile Homes (free standing)	
021094017000	HOLCOMB ALMA LETICIA PICAZO	L	0.00	Recycle Service	Capped Verified
021094018000	HOLCOMB ALMA LETICIA PICAZO	S	0.00	Undeveloped Parcel (Unhabitable)	
021094019000	MARTINEZ FRANCISCO S & BERNADETTE		2.00	Mobile Homes (free standing)	
021094021000	BOYLE WILMA J	L	0.00	Unhabitable Structure	
021094022000	VREELAND DAVID		1.00	Mobile Homes (free standing)	
021094023000	VREELAND DAVID		1.00	Mobile Homes (free standing)	
021095001000	BENDEL DONALD L.	S	0.00	Undeveloped Parcel	
021095002000	BENDEL DONALD L		1.00	Mobile Homes (free standing)	
021095003000	BENDEL DONALD L	M	0.00	Single Family Home & Cafe (Vacant)	Capped Verified
021095004000	BENDEL DONALD L.		1.00	Single Family Dwelling	
021101001000	GENERAL ACCOUNT #1	XL	0.00	Undeveloped Parcel	
021101003000	HERNANDEZ ENRIQUE U		1.00	Mobile Homes (free standing)	
021101004000	REYES GODOFREDO & JEAN L JT		1.00	Mobile Homes (free standing)	
021101005000	LANG GEORGE		1.00	Single Family Dwelling	
021101007000	GENERAL ACCOUNT #1	XL	0.00	Undeveloped Parcel	
021101009000	MAGDALENO ANTONIO & ARIANA		1.00	Single Family Dwelling	
021101010000	FAUSTO CECILIA		1.00	Mobile Homes (free standing)	
021101012000	HUDSON KENNETH & JENIFER JT		1.00	Single Family Dwelling	
021101014000	GALBISO ERIC F & DAVID F JT		1.00	Mobile Homes (free standing)	
021101015000	HERNANDEZ RUBEN & VIRGINIA		1.00	Single Family Dwelling	
021101016000	CORONA LETICIA		1.00	Single Family Dwelling (Vacant)	
021101017000	BLANCHARD MICHAEL NORMAN		1.00	Mobile Home (free standing)	
021101019000	ABUBO FRED & ROSIE JT		1.00	Mobile Homes (free standing)	
021101020000	ESPINOZA PAULINE		1.00	Mobile Homes (free standing)	
021101021000	STROUD GUADALUPE		1.00	Mobile Homes (free standing)	

021112006000	SONES DONALD & ICYPHINE TRUSTEES		2.00	Single Family Dwelling + Mobil Home Unit	
021112007000	SONES DONALD D & ICYPHINE JT		1.00	Mobile Homes (free standing)	
021112008000	AQUINO ANDRES & TINOCO SILVIA		1.00	Mobile Homes (free standing)	
021112009000	DEISS JACK E		2.00	Mobile Homes (free standing)	
021112011000	GUEVERA OLIVIA		1.00	Mobile Homes (free standing)	
021112014000	DUQUE SULPICIO & ERLINDA JT		1.00	Single Family Dwelling	
021112015000	LOPEZ MARIA ELENA		1.00	Single Family Dwelling	
021112016000	GUEVARA ARTURO & OJEDA ARMANDO	M	0.00	Undeveloped Parcel	
021112017000	RODRIGUEZ FRANK & OLIVIA JT	M	0.00	Undeveloped Parcel	
021113004000	MARQUEZ BENJAMIN G		1.00	Single Family Dwelling	
021113005000	PAREL OSCAR	M	0.00	Undeveloped Parcel	
021113006000	FRANCO CLAUDIA F	S	0.00	Undeveloped Parcel	
021113007000	SAINT JOSEPH UNITED CHURCH	S	0.00	Undeveloped Parcel	
021114001000	RAMOS RODOLFO A	XL	0.00	Undeveloped Parcel (Unhabitable)	
021115001000	HERNANDEZ MIGUEL A & CONCEPCION JT	M	0.00	Undeveloped Parcel	
021115003000	ALEKSICK MICHAEL H AND LINDA L JT		1.00	Single Family Dwelling	
021115004000	GALBISO DANIEL ROBERT	M	0.00	Undeveloped Parcel	
021115005000	CADIZ RAMON P & ANDREW		1.00	Mobile Homes (free standing)	
021115007000	GARCIA FRANCISCO XAVIER		1.00	Mobile Homes (free standing)	
021115008000	ESTRADA CARLOS & ANTONIA JT	S	0.00	Single Family Dwelling	
021115009000	MAPLE LILLIAN S	XL	0.00	Undeveloped Parcel (Unhabitable)	
021115010000	RODRIGUEZ FRANK & GUEVARA OLIVIA	L	0.00	Undeveloped Parcel	
021115011000	ENRIQUEZ JESUS G	S	0.00	Undeveloped Parcel	
021115012000	MILLS KRISLYN S		1.00	Mobile Homes (free standing)	
021115013000	HISTORICAL PROPERTIES LLC	S	0.00	Undeveloped Parcel	
021115014000	GORE JACK PAUL		1.00	Single Family Dwelling	
021115015000	CADIZ RAMON P & ANDREW	S	0.00	Undeveloped Parcel	
021115016000	BALLESTEROS ARMANDO SR	L	0.00	Undeveloped Parcel	
021115017000	SIERRA ADAN & MARIA JT	S	0.00	Undeveloped Parcel	
021115018000	SIERRA ADAN & MARIA JT	S	0.00	Undeveloped Parcel	
021115019000	SIERRA ADAN AND MARIA JT	S	0.00	Undeveloped Parcel	
021116006000	MARTINEZ SOCORRO		1.00	Mobile Homes (free standing)	
021116007000	AGLUPOS JULIUS J		1.00	Mobile Homes (free standing)	
021116008000	CADIZ GEORGE		1.00	Mobile Homes (free standing)	
021116009000	GUEVARA JOSIE		2.00	Single Family Dwelling	2nd Unit to be Verified
021116011000	ALMUETI JOHN W		2.00	Single Family Dwelling	
021116012000	CHAVEZ MANUEL G EST OF	M	0.00	Undeveloped Parcel (Unhabitable)	
021116013000	CHAVEZ MANUEL G EST OF	M	0.00	Undeveloped Parcel	
021116015000	DAKER MARY E TRUSTEE		2.00	Single Family Dwelling	
021116016000	HERNANDEZ RUBEN & VIRGINIA DE JT		2.00	Mobile Homes (free standing)	
021116017000	JAQUIAS TRINIDAD		1.00	Single Family Dwelling	
021116018000	JAQUIAS TRINIDAD	S	0.00	Undeveloped Parcel	
021116020000	TABLIAGO ROSA MARIA	S	0.00	Undeveloped Parcel	
021116022000	TABLIAGO ROSA MARIA		1.00	Single Family Dwelling	
021116024000	SONES DONALD & ICYPHINE		2.00	Mobile Homes (free standing)	
021116025000	CASTLE 2016		2.00	Single Family Dwelling (Vacant)	
021116026000	JAQUIAS MONICO JR	S	0.00	Undeveloped Parcel	
021116027000	TABLIAGO ROSA VILLALOBOS	S	0.00	Undeveloped Parcel	
021116028000	DAKER ERNEST C & GLADENE G	M	0.00	Undeveloped Parcel	
021116029000	DAKER MARY EVE TRUSTEE	S	0.00	Undeveloped Parcel	
021116030000	DARROUGH ROBERT D	M	0.00	Undeveloped Parcel (Condemned)	
021116031000	DARDE S TRUSTEE	S	0.00	Undeveloped Parcel	
021116032000	SANDIFUR JR. C PAUL	S	0.00	Undeveloped Parcel	
021116033000	SANDIFUR JR. C PAUL		1.00	Mobile Homes (free standing)	
021116034000	SAKURA MANAGEMENT LLC	S	0.00	Undeveloped Parcel	
021121001000	SIERRA ANTONIO J & BAUTISTA		1.00	Mobile Homes (free standing)	
021121009000	URREA ARISTEO OJEDA		1.00	Mobile Homes (free standing)	
021121010000	FELIX RAUL A & RAQUEL JT		1.00	Mobile Homes (free standing)	
021121012000	MAGDALENO CARLOS R & LUCIA		1.00	Mobile Homes (free standing)	
021121013000	MACDONALD KENNETH & MILDRED		1.00	Mobile Homes (free standing)	
021121016000	GUEVARA JOSIE		1.00	Mobile Homes (free standing)	
021121017000	HERNANDEZ ARMANDO & MARTHA		1.00	Mobile Homes (free standing)	
021121018000	THOMPSON MISTY AMBER DAWN (EXECUTOR)		1.00	Mobile Homes (free standing)	
021121019000	URREA ARISTEO OJEDA		1.00	Mobile Homes (free standing)	

021134014000	HIRJ HOLDINGS LLC	M	0.00	Undeveloped Parcel	
021134015000	RENDON ROSALBA SIERRA		1.00	Undeveloped Parcel	
021134016000	RAMOS RODOLFO		1.00	Mobile Homes (free standing)	
021135001000	BRASHEAR EDWARD D & ROSA	XL	0.00	Mobile Homes (free standing)	
021141001000	BELL GEORGE W JR & NARMAYA	XL	0.00	Undeveloped Parcel	
021142001000	DAVIS MARY H & BALLESTEROS		1.00	Mobile Homes (free standing)	
021142002000	BALLESTEROS MAXIMINO G	S	0.00	Undeveloped Parcel	
021142003000	GOODRUM L I & GOODRUM	M	0.00	Undeveloped Parcel	
021142006000	ANGELOV LJUBCO	M	0.00	Undeveloped Parcel	
021142007000	MIRANDA GUADALUPE PLASENCIA	XL	0.00	Undeveloped Parcel	
021142008000	CABANILLA RICHARD		3.00	Single Family Dwelling	
021142009000	CABANILLA RICHARD		1.00	Single Family Dwelling	
021142011000	FLORES JUAN ANTONIO & RITA		1.00	Mobile Homes (free standing)	
021142012000	DE LA TORRE GERALDINE		1.00	Mobile Homes (free standing)	
021142014000	RODRIGUEZ FRANK & GUEVARA OLIVIA		1.00	Single Family Dwelling	
021142015000	CABANILLA RICHARD		1.00	Single Family Dwelling	
021142016000	ANGELOV LJUBCO	M	0.00	Undeveloped Parcel	
021143001000	RUIZ DONALD GENE SUC-TR & JUDITH	L	0.00	Undeveloped Parcel	
021143002000	HARRINGTON KARL & SHIRLEY		1.00	Mobile Homes (free standing)	
021143005000	PEREZ NELLIE M	M	0.00	Undeveloped Parcel	
021143007000	RUBIO DE GALO HERMINA & LOPEZ LISA		1.00	Single Family Dwelling	
021143008000	RUBIO DE GALO HERMINA & LOPEZ LISA	S	0.00	Undeveloped Parcel	
021143009000	IMPERIALE ROBERT E JR	M	0.00	Undeveloped Parcel	
021143010000	SAIZA JOHN & ROSETTA	S	0.00	Undeveloped Parcel (Unhabitable)	
021143011000	SAIZA JOHN & ROSETTA	S	0.00	Undeveloped Parcel	
021143012000	SORIANO RICKY	S	0.00	Undeveloped Parcel (Unhabitable)	
021143013000	SORIANO RICKY		1.00	Single Family Dwelling	
021143014000	SAIZA JOHN G & ROSETTA		1.00	Mobile Homes (free standing)	
021143015000	BERONA MARIA EST OF	M	0.00	Undeveloped Parcel	
021143016000	RACELES BETTY J TRUSTEE		1.00	Single Family Dwelling	
021143017000	RACELES BETTY J TRUSTEE	S	0.00	Undeveloped Parcel	
021143021000	CASTILLO EVA L	M	0.00	Undeveloped Parcel	
021143022000	ORTIZ RUBEN EST OF & ORTIZ ALICIA		2.00	Mobile Homes (free standing)	
021143023000	SUAREZ TERESE A & NICHOLAS L		1.00	Mobile Homes (free standing)	
021143024000	FITZGERALD JAMES W & ET AL		1.00	Mobile Homes (free standing)	
021143025000	SORIANO DENNIS R &	XL	0.00	Undeveloped Parcel	
021143028000	MCMURTRY RUSSELL		1.00	Mobile Homes (free standing)	
021143029000	CASTILLO EVA L	M	0.00	Undeveloped Parcel	
021143030000	HIRJ HOLDINGS LLC	M	0.00	Undeveloped Parcel	
021143031000	PEREZ MARK & MANGLALLAN	S	0.00	Undeveloped Parcel	
021143032000	PEREZ MARK & MANGLALLAN		1.00	Mobile Homes (free standing)	
021144001000	TERRY ROBERT L & JOYCE		1.00	Single Family Dwelling	
021144002000	CANDELARIO T & S & CONDELARIO	S	0.00	Undeveloped Parcel	
021144003000	CHACON REYNALDO & BERTHA	M	0.00	Undeveloped Parcel (Unhabitable)	
021144004000	DURAN CRUZ M & MARIA DELA PAZ	S	0.00	Undeveloped Parcel	
021144005000	DURAN CRUZ M & MARIA DELA PAZ	S	0.00	Undeveloped Parcel	
021144006000	JONES JOHNNIE EST OF & NICKELL		2.00	Single Family Dwelling	
021144009000	FRIAS CRISTOPHER PETER		1.00	Mobile Homes (free standing)	
021144010000	VERAZAS JUANA S & VERAZAS ANGELA		1.00	Single Family Dwelling	
021144011000	PRICE WILLIAM THOMAS		1.00	Mobile Homes (free standing)	
021144012000	WATSON FRANK LEE & MARIA		1.00	Mobile Homes (free standing)	
021144015000	MATA LEOPOLDO N JR		1.00	Single Family Dwelling	
021144017000	MAGDALENO SALVADOR & YOLANDA	M	0.00	Undeveloped Parcel	
021144018000	HUESO ANGELICA		1.00	Single Family Dwelling (Vacant)	
021144019000	MURRIETTA PATRICIA		1.00	Single Family Dwelling	
021144020000	OPINA JOHN A	L	0.00	Undeveloped Parcel	
021144021000	ORTIZ JORGE & LOZA		1.00	Mobile Homes (free standing)	
021144024000	OPINA LOUIS THOMAS & JOHN AYON		1.00	Single Family Dwelling	
021144027000	GARZA JOSE		2.00	Mobile Homes (free standing)	
021144029000	MAGDALENO SALVADOR & YOLANDA	M	0.00	Undeveloped Parcel	
021144030000	MATA LEOPOLDO D & MARTHA		1.00	Mobile Homes (free standing)	
021144032000	BALLERTOROS HERIBERTO		1.00	Mobile Homes (free standing)	
021144033000	PINA ELVIA ENRIQUETA		2.00	Mobile Homes (free standing)	
021144034000	ORSINO MICHAEL ALLAN		1.00	Single Family Dwelling	

Assessments	Annual Bill					Exhibit 5
APN Number	2018	2019	2020	2021	2022	
021030004000	\$ -	\$ -	\$ -	\$ -	\$ -	
021030014000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021030018000	\$ 24,576.00	\$ 24,576.00	\$ 24,576.00	\$ 24,576.00	\$ 24,576.00	
	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
	\$ 268.80	\$ 268.80	\$ 268.80	\$ 268.80	\$ 268.80	
	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021030019000	\$ 1,920.00	\$ 1,920.00	\$ 1,920.00	\$ 1,920.00	\$ 1,920.00	
021040004000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
	\$ 7,680.00	\$ 7,680.00	\$ 7,680.00	\$ 7,680.00	\$ 7,680.00	
021040021000	\$ -	\$ -	\$ -	\$ -	\$ -	
021040022000	\$ -	\$ -	\$ -	\$ -	\$ -	
021040026000	\$ -	\$ -	\$ -	\$ -	\$ -	
021040027000	\$ 29,184.00	\$ 29,184.00	\$ 29,184.00	\$ 29,184.00	\$ 29,184.00	
021040028000	\$ -	\$ -	\$ -	\$ -	\$ -	
021040029000	\$ -	\$ -	\$ -	\$ -	\$ -	
021040033000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021040034000	\$ 3,360.00	\$ 3,360.00	\$ 3,360.00	\$ 3,360.00	\$ 3,360.00	
	\$ 2,150.40	\$ 2,150.40	\$ 2,150.40	\$ 2,150.40	\$ 2,150.40	
021040035000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021051004000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021051006000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021051007000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021051008000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021051009000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021051010000	\$ 1,920.00	\$ 1,920.00	\$ 1,920.00	\$ 1,920.00	\$ 1,920.00	
021051011000	\$ 1,920.00	\$ 1,920.00	\$ 1,920.00	\$ 1,920.00	\$ 1,920.00	
021052001000	\$ -	\$ -	\$ -	\$ -	\$ -	
021052002000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021052003000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021052004000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021052005000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021052006000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021052007000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021052008000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021052009000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021052010000	\$ -	\$ -	\$ -	\$ -	\$ -	
021061003000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021061008000	\$ -	\$ -	\$ -	\$ -	\$ -	
021061010000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	
021061012000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	

[illegible]

021092015000	\$ -	\$ -	\$ -	\$ -	\$ -
021092017000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021092018000	\$ -	\$ -	\$ -	\$ -	\$ -
021092019000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021092022000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021092023000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021092024000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021092026000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021092027000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021092030000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021093001000	\$ 2,304.00	\$ 2,304.00	\$ 2,304.00	\$ 2,304.00	\$ 2,304.00
021093002000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021093003000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021093004000	\$ -	\$ -	\$ -	\$ -	\$ -
021093006000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021093008000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021093010000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021093011000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021093015000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021093018000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021093021000	\$ -	\$ -	\$ -	\$ -	\$ -
021093024000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021093026000	\$ -	\$ -	\$ -	\$ -	\$ -
021093027000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021093029000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021093031000	\$ -	\$ -	\$ -	\$ -	\$ -
021093032000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021093033000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021093034000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021094012000	\$ -	\$ -	\$ -	\$ -	\$ -
021094013000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021094017000	\$ -	\$ -	\$ -	\$ -	\$ -
021094018000	\$ -	\$ -	\$ -	\$ -	\$ -
021094019000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021094021000	\$ -	\$ -	\$ -	\$ -	\$ -

021104008000	\$ -	\$ -	\$ -	\$ -	\$ -
021104009000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021104010000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021104011000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021104012000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021104013000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021104014000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021104015000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021104019000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021104020000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021104021000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021104024000	\$ -	\$ -	\$ -	\$ -	\$ -
021104025000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021111001000	\$ -	\$ -	\$ -	\$ -	\$ -
021111002000	\$ -	\$ -	\$ -	\$ -	\$ -
021111003000	\$ -	\$ -	\$ -	\$ -	\$ -
021111004000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021111006000	\$ -	\$ -	\$ -	\$ -	\$ -
021111007000	\$ -	\$ -	\$ -	\$ -	\$ -
021111008000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021111009000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
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021111013000	\$ -	\$ -	\$ -	\$ -	\$ -
021111015000	\$ -	\$ -	\$ -	\$ -	\$ -
021111016000	\$ -	\$ -	\$ -	\$ -	\$ -
021111017000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021111018000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021111019000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021111020000	\$ 2,304.00	\$ 2,304.00	\$ 2,304.00	\$ 2,304.00	\$ 2,304.00
021111021000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021111022000	\$ -	\$ -	\$ -	\$ -	\$ -
021111023000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021112001000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021112002000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021112003000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021112004000	\$ -	\$ -	\$ -	\$ -	\$ -
021112005000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021112006000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021112007000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021112008000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021112009000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
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021112014000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021112015000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021112016000	\$ -	\$ -	\$ -	\$ -	\$ -
021112017000	\$ -	\$ -	\$ -	\$ -	\$ -

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021121010000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021121013000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021121016000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021121018000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021121019000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021121020000	\$ 2,304.00	\$ 2,304.00	\$ 2,304.00	\$ 2,304.00	\$ 2,304.00
021121023000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021121024000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021122002000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021122005000	\$ -	\$ -	\$ -	\$ -	\$ -
021122006000	\$ -	\$ -	\$ -	\$ -	\$ -
021122006502	\$ -	\$ -	\$ -	\$ -	\$ -
021122008000	\$ -	\$ -	\$ -	\$ -	\$ -
021122009000	\$ -	\$ -	\$ -	\$ -	\$ -
021122011000	\$ -	\$ -	\$ -	\$ -	\$ -
021122012000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021122013000	\$ -	\$ -	\$ -	\$ -	\$ -
021122014000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021122015000	\$ -	\$ -	\$ -	\$ -	\$ -
021122016000	\$ -	\$ -	\$ -	\$ -	\$ -
021122017000	\$ -	\$ -	\$ -	\$ -	\$ -
021122018000	\$ -	\$ -	\$ -	\$ -	\$ -
021131001000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021131002000	\$ -	\$ -	\$ -	\$ -	\$ -
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021132002000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021132003000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021132004000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021132005000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021132007000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021132008000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021132009000	\$ -	\$ -	\$ -	\$ -	\$ -
021132010000	\$ -	\$ -	\$ -	\$ -	\$ -
021132011000	\$ -	\$ -	\$ -	\$ -	\$ -
021132012000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021132013000	\$ -	\$ -	\$ -	\$ -	\$ -
021132014000	\$ 5,760.00	\$ 5,760.00	\$ 5,760.00	\$ 5,760.00	\$ 5,760.00
	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021132023000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021133003000	\$ -	\$ -	\$ -	\$ -	\$ -
021133004000	\$ -	\$ -	\$ -	\$ -	\$ -
021133005000	\$ -	\$ -	\$ -	\$ -	\$ -

021143009000	\$ -	\$ -	\$ -	\$ -	\$ -
021143010000	\$ -	\$ -	\$ -	\$ -	\$ -
021143011000	\$ -	\$ -	\$ -	\$ -	\$ -
021143012000	\$ -	\$ -	\$ -	\$ -	\$ -
021143013000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021143014000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021143015000	\$ -	\$ -	\$ -	\$ -	\$ -
021143016000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021143017000	\$ -	\$ -	\$ -	\$ -	\$ -
021143021000	\$ -	\$ -	\$ -	\$ -	\$ -
021143022000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021143023000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021143025000	\$ -	\$ -	\$ -	\$ -	\$ -
021143028000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021143029000	\$ -	\$ -	\$ -	\$ -	\$ -
021143030000	\$ -	\$ -	\$ -	\$ -	\$ -
021143031000	\$ -	\$ -	\$ -	\$ -	\$ -
021143032000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021144001000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021144002000	\$ -	\$ -	\$ -	\$ -	\$ -
021144003000	\$ -	\$ -	\$ -	\$ -	\$ -
021144004000	\$ -	\$ -	\$ -	\$ -	\$ -
021144005000	\$ -	\$ -	\$ -	\$ -	\$ -
021144006000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021144009000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021144010000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021144011000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021144012000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021144015000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021144017000	\$ -	\$ -	\$ -	\$ -	\$ -
021144018000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021144019000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021144020000	\$ -	\$ -	\$ -	\$ -	\$ -
021144021000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021144024000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021144027000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021144029000	\$ -	\$ -	\$ -	\$ -	\$ -
021144030000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021144032000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021144033000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021144034000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021145003000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021145004000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021145005000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021145006000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021145008000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00

Exhibit 4

Proposition 218 Certification

CALIFORNIA CONSTITUTION

ARTICLE 13C (VOTER APPROVAL FOR LOCAL TAX LEVIES)

SECTION 1. Definitions. As used in this article:

(a) "General tax" means any tax imposed for general governmental purposes.

(b) "Local government" means any county, city, city and county, including a charter city or county, any special district, or any other local or regional governmental entity.

(c) "Special district" means an agency of the State, formed pursuant to general law or a special act, for the local performance of governmental or proprietary functions with limited geographic boundaries including, but not limited to, school districts and redevelopment agencies.

(d) "Special tax" means any tax imposed for specific purposes, including a tax imposed for specific purposes, which is placed into a general fund.

CALIFORNIA CONSTITUTION

ARTICLE 13C (VOTER APPROVAL FOR LOCAL TAX LEVIES)

SEC. 2. Local Government Tax Limitation. Notwithstanding any other provision of this Constitution:

(a) All taxes imposed by any local government shall be deemed to be either general taxes or special taxes. Special purpose districts or agencies, including school districts, shall have no power to levy general taxes.

(b) No local government may impose, extend, or increase any general tax unless and until that tax is submitted to the electorate and approved by a majority vote. A general tax shall not be deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved. The election required by this subdivision shall be consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency declared by a unanimous vote of the governing body.

(c) Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, shall continue to be imposed only if approved by a majority vote of the voters voting in an election on the issue of the imposition, which election shall be held within two years of the effective date of this article and in compliance with subdivision (b).

(d) No local government may impose, extend, or increase any special tax unless and until that tax is submitted to the electorate and approved by a two-thirds vote. A special tax shall not be deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved.

CALIFORNIA CONSTITUTION

ARTICLE 13C (VOTER APPROVAL FOR LOCAL TAX LEVIES)

SEC. 3. Initiative Power for Local Taxes, Assessments, Fees and Charges. Notwithstanding any other provision of this Constitution, including, but not limited to, Sections 8 and 9 of Article II, the initiative power shall not be prohibited or otherwise limited in matters of reducing or repealing any local tax, assessment, fee or charge. The power of initiative to affect local taxes, assessments, fees and charges shall be applicable to all local governments and neither the Legislature nor any local government charter

SEC. 3. Property Taxes, Assessments, Fees and Charges Limited. (a) No tax, assessment, fee, or charge shall be assessed by any agency upon any parcel of property or upon any person as an incident of property ownership except:

(1) The ad valorem property tax imposed pursuant to Article XIII and Article XIII A.

(2) Any special tax receiving a two-thirds vote pursuant to Section 4 of Article XIII A.

(3) Assessments as provided by this article.

(4) Fees or charges for property related services as provided by this article.

(b) For purposes of this article, fees for the provision of electrical or gas service shall not be deemed charges or fees imposed as an incident of property ownership.

CALIFORNIA CONSTITUTION

ARTICLE 13D (ASSESSMENT AND PROPERTY-RELATED FEE REFORM)

SEC. 4. Procedures and Requirements for All Assessments. (a) An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.

(b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.

(c) The amount of the proposed assessment for each identified parcel shall be calculated and the record owner of each parcel shall be given written notice by mail of the proposed assessment, the total amount thereof chargeable to the entire district, the amount chargeable to the owner's particular parcel, the duration of the payments, the reason for the assessment and the basis upon which the amount of the proposed assessment was calculated, together with the date, time, and location of a public hearing on the proposed assessment. Each notice shall also include, in a conspicuous place thereon, a summary of the procedures applicable to the completion, return, and tabulation of the ballots required pursuant to subdivision (d), including a disclosure statement that the existence of a majority protest, as defined in subdivision (e), will result in the assessment not being imposed.

(d) Each notice mailed to owners of identified parcels within the district pursuant to subdivision (c) shall contain a ballot which includes the agency's address for receipt of the ballot once completed by any owner receiving the notice whereby the owner may indicate his or her name, reasonable identification of the parcel, and his or her support or opposition to the proposed assessment.

(e) The agency shall conduct a public hearing upon the proposed assessment not less than 45 days after mailing the notice of the proposed assessment to record owners of each identified parcel. At the public hearing, the agency shall consider all protests against the proposed assessment and tabulate the

(1) The parcels upon which a fee or charge is proposed for imposition shall be identified. The amount of the fee or charge proposed to be imposed upon each parcel shall be calculated. The agency shall provide written notice by mail of the proposed fee or charge to the record owner of each identified parcel upon which the fee or charge is proposed for imposition, the amount of the fee or charge proposed to be imposed upon each, the basis upon which the amount of the proposed fee or charge was calculated, the reason for the fee or charge, together with the date, time, and location of a public hearing on the proposed fee or charge.

(2) The agency shall conduct a public hearing upon the proposed fee or charge not less than 45 days after mailing the notice of the proposed fee or charge to the record owners of each identified parcel upon which the fee or charge is proposed for imposition. At the public hearing, the agency shall consider all protests against the proposed fee or charge. If written protests against the proposed fee or charge are presented by a majority of owners of the identified parcels, the agency shall not impose the fee or charge.

(b) Requirements for Existing, New or Increased Fees and Charges a fee or charge shall not be extended, imposed, or increased by any agency unless it meets all of the following requirements:

(1) Revenues derived from the fee or charge shall not exceed the funds required to provide the property related service.

(2) Revenues derived from the fee or charge shall not be used for any purpose other than that for which the fee or charge was imposed.

(3) The amount of a fee or charge imposed upon any parcel or person as an incident of property ownership shall not exceed the proportional cost of the service attributable to the parcel.

(4) No fee or charge may be imposed for a service unless that service is actually used by, or immediately available to, the owner of the property in question. Fees or charges based on potential or future use of a service are not permitted. Standby charges, whether characterized as charges or assessments, shall be classified as assessments and shall not be imposed without compliance with Section 4.

(5) No fee or charge may be imposed for general governmental services including, but not limited to, police, fire, ambulance or library services, where the service is available to the public at large in substantially the same manner as it is to property owners. Reliance by an agency on any parcel map, including, but not limited to, an assessor's parcel map, may be considered a significant factor in determining whether a fee or charge is imposed as an incident of property ownership for purposes of this article. In any legal action contesting the validity of a fee or charge, the burden shall be on the agency to demonstrate compliance with this article.

(c) Voter Approval for New or Increased Fees and Charges. Except for fees or charges for sewer, water, and refuse collection services, no property related fee or charge shall be imposed or increased unless and until that fee or charge is submitted and approved by a majority vote of the property owners of the property subject to the fee or charge or, at the option of the agency, by a two-thirds vote of the electorate residing in the affected area. The election shall be conducted not less than 45 days after the public hearing. An agency may adopt procedures similar to those for increases in assessments in the conduct of elections under this subdivision.

(d) Beginning July 1, 1997, all fees or charges shall comply with this section.

Base Scenario 1 (Reasonable)

549 EDUs, as currently observed by Holt

Vacant parcels billed an annual flat fee

Current Billing: \$18,216. Projected Billing: \$20,515

Refinance USDA Loan with SRF loan, 30 years @0%

PERK costs, adjusted by Holt (1-5-18)

Analyst @ \$66,000 per year

No overhead paid to county

No RWQCB Enhancement Program. Replaced with Analyst.

Build up Emergency Reserve: \$4,000 per year for 5 years

CalPERS fine (\$203,997) paid over 5 years @ 0%

RWQCB fine (\$102,538.42) paid over 30 years @ 0%

Short Lived asset reserves: \$50,000

Scenario 2, Same as 1, Except (Reasonable with lower Reserves)

Short Lived asset reserves: \$25,000

Scenario 3, Same as 1, Except (Best Case, Albeit Unlikely)

No CalPERS fine

No RWQCB fine

Short Lived asset reserves: \$25,000

Scenario 4, Same as 1, Except (Worst Case, Albeit Unlikely)

No Vacant Parcel Income

Enhancement Program \$345,000 paid over 5 years, 0%

Scenario 5, Same as 1 except

USDA Refi with CA SRF at 1%

Scenario 6, Same as 1 except

Enhancement Program \$345,000 paid over 5 years, 0%

Scenario 7, Same as 1 Except (Unfeasible)

Loan Required for Project Gap of \$2.5 Million at 1% over 30 Years

Short Lived asset reserves: \$25,000

Scenario 8, Same as 1, Except

Short Lived asset reserves: \$25,000

No CalPERS fine

Niland Waste Water Rates**Average rates per EDU, per month, for 5 years**

	A	B	C
EDU Reduction	0%	5%	10%
Scenario 1	\$ 66.63	\$ 70.14	\$ 74.04
Scenario 2	\$ 62.68	\$ 65.98	\$ 69.05
Scenario 3	\$ 55.97	\$ 58.91	\$ 62.19
Scenario 4	\$ 80.23	\$ 84.45	\$ 89.14

Scenario 5	\$ 66.92	\$ 70.44	\$ 74.35
Scenario 6	\$ 77.11	\$ 81.17	\$ 85.68
Scenario 7	\$ 81.42	\$ 85.70	\$ 90.46

Scenario 8	\$ 56.49	\$ 59.46	\$ 62.76
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Failed rates Spring 2017 \$ 61.00

Failed rates Summer 2017 \$ 69.00