

EXHIBIT D

Waste Water Rate Study, RCAC

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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Any opinions, findings, and conclusions or recommendations expressed in this material are solely the responsibility of the authors and do not necessarily represent the official views of the Rural Utilities Service.

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1. Executive Summary

The Niland Sanitary District (NSD) can not cover its operating expenses. In addition, the District was fined by the Regional Water Quality Control Board, RWQCB, for discharging insufficiently treated water.

Technical solutions were proposed and funding was obtained. However, funders required the District to raise sewer rates.

Furthermore, CalPERS fined the NSD for non-payment of dues.

In 2017 the District tried to raise sewer rates twice, and twice the rates were voted down by either the board or the community, through the Prop 218 process.

Without the ability of the NSD to correct its violations and bring its finances in order, Imperial County LAFCo voted to dissolve the District upon finding a successor agency.

Imperial County Public Works is considering creating a Niland County Service Area, a CSA, to take over from the NSD.

This study calculated the sewer rates under different scenarios and determined that the only scenario that is achievable, and results in sewer rates that might pass Prop 218 scrutiny by the community has the following components:

- The existing USDA-RD loan needs to be refinanced with an CWSRF loan (Clean Water State Revolving Fund) at 0% for 30 years
- The RWQCB fine needs to be financed at 0% over 30 years
- The CalPERS fines should be voided

The resulting sewer rates for the next five years would be \$64.00 per EDU¹--slightly different from the rates that were defeated in 2017 of \$61 and \$69.

¹ This study assumes a 10% EDU Loss/Adjustment Factor as the County will allow residents to remove capped connections from the EDU count. Details on page 19.

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

Niland consists of quiet residential areas and limited commercial activities centralized around Highway 111. The community relies heavily on agricultural employment and government assistance as a source of income and is considered a “severely disadvantaged community”. The median household income for Niland was reported at \$18,553 by the 2012-2016 American Community Survey, US Census Data, which represented 29 percent of the State’s median income for California (\$63,783).

District

The NSD provides wastewater collection and treatment services to residents of the Niland community. The NSD owns and operates approximately six miles of sewer collections lines, one lift station, and a wastewater treatment plant located at 125 West Alcott Road. The sewer service area is bound by Nieto Road to the west, Noffsinger Road to the south and the Union Pacific Railroad to the north and east. Treated wastewater is discharged into the “R” Drain, owned and operated by the Imperial Irrigation District. The Niland Sanitary Sewer District owns and operates the WWTP from two parcels located approximately ¾ of a mile southwest of the developed areas in the Niland community. The full site occupies nearly 18 acres.³

Current Status

In 2016, RCAC was asked by USDA-RD to perform a rate analysis of the NSD. Multiple community meetings were held to discuss the proposed rate increases. At the Board meeting of February 9, 2017, the NSD Board passed a resolution to proceed with a rate increase from \$37.74 per EDU to \$61.00⁴ per EDU per month. Staff was instructed to start the Prop 218 process.

Protest letters were counted at the April 13, 2017 Board meeting. The protest letters fell 5 votes short of the 50% required to stop the rate increases. However, the Board voted 3-2 to NOT raise the rates but request staff and RCAC to review the EDUs assigned to each parcel in District, and return with a new rate proposal.

RCAC and NSD staff performed a parcel by parcel review of the EDUs assigned to each parcel, and determined that several parcels were overcharged, resulting in a reduction of the number of EDUs and a further INCREASE in the rates from \$61.00 to \$67.00 per EDU per month.

At the Board meeting of June 9, 2017, the NSD Board passed a resolution to proceed with a rate increase to 67.00⁵ per EDU. Staff was instructed to start the Prop 218 process.

Protest letters were counted and validated at the August 4, 2017 Board meeting. The final counts was 50% + 7, causing the proposed rate increase to fail.

At the August 24, 2017 LAFCo unanimously passed a motion to dissolve the NSD upon formation of a successor entity.

³ Niland Sanitary District, Wastewater Treatment Plant Improvements, Supplemental Preliminary Engineering Report, September 2016, The Holt Group

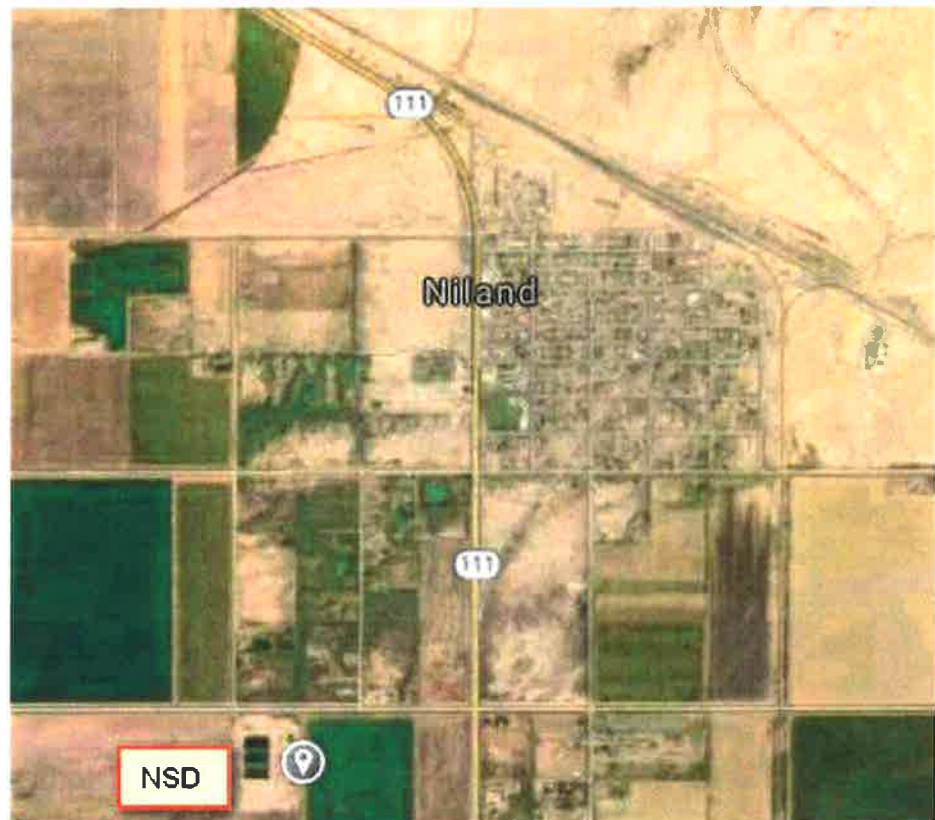
⁴ Rates were proposed to rise gradually over the next 5 years. \$61 is the average rate per EDU over the next 5 years.

⁵ \$67 is the average rate per EDU over the next 5 years.

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.

There are a total of 111 manholes within the 32,000 lineal feet of the pipeline collection system. The system flows by gravity from the Highway 111 and Noffsinger Road intersection, south approximately 2,640 feet along the east side of Highway 111 and the approximately 2,000 feet west along Alcott Road to the existing lift station at the WWTP.

The Niland treatment plant is comprised of 17.46 acres located on the south side of Alcott Road. The Plant consists of a pump station, three aerated ponds that operate in series, a chlorination and de-chlorination basin, a chemical storage structure and a laboratory/staff building.⁶

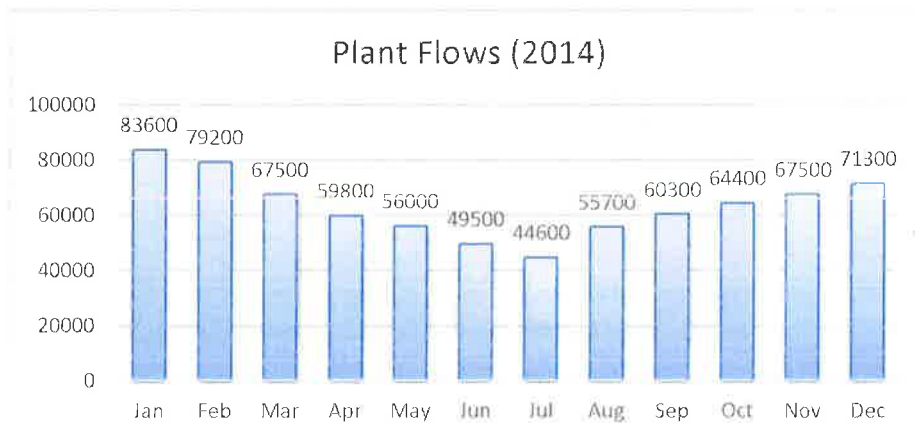
Customers

According to the US Census, American Community Survey (ACS) statistics, between 2000 and 2016, the population decreased by 24 percent from 1143 to 868 persons. The population serviced by the NSD is more accurately estimated at 1,344 persons which is based on 448 residential sewer connections (389 SF; 10 MF; 33 MHP; 16 Motel) multiplied by 3 persons per household, the average household size in 2015. The NSD does not expect any new connections in the next five years.

Current Processing Capacity

The NSD Plant NPDES permit lists the rated plant capacity as 0.5 MGD. The NSD plant effluent flows have been historically, significantly lower than the rated plant capacity. The exhibit on the following page depicts the measured plant flows for Calendar Year 2014, per records obtained from NSD Operator.

The planned improvements will not increase the capacity of the plant.



⁶ Niland Sanitary District, Wastewater Treatment Plant Improvements, Supplemental Preliminary Engineering Report, September 2016, The Holt Group.

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.

Current Rates

Residential customers are currently charged a flat fee of \$37.74 per month for waste water. Commercial rates vary.

The District's rate schedule includes Hook-Up fees, Inspection Fees, late Charges, etc. This rate study does not include an analysis of the sewer Hook-Up Fees, inspection fees and late charges.

Due to the District's inability to collect sewer charges, the NSD began collecting under a "Teeter Plan". Under this plan, the County of Imperial completes all billing operations for the NSD via the property tax collection process. The County then advances cash to the NSD in the amount equal to the current year's payments due regardless of delinquency status or customer payment. In exchange the County receives all penalty and interest revenue. Previously, the NSD would not receive revenues from tax default properties and thus would carry large balances on the line of credit with the County to cover cash flow shortages. Under the Teeter Plan the NSD is disbursed revenue whether the County has collected the fees in full or not. The revenue is disbursed consistent with the tax collection dates.

The County of Imperial bills the NSD customers once a year as a part of annual property taxes which are able to be paid in two payments without any penalties, with amounts due on December 10 and April 10. The County of Imperial then provides NSD its revenue due (not revenue collected) via the same calendar dates: one in December for 55% of revenue due, a second in April for 40% of revenue due, and by June 30th the remaining 5%. The switch to the Teeter Plan should alleviate many of the collection and cash flow issues.⁸

Line of Credit from Imperial County

The County has provided the NSD with access to funds to manage operational cash flows. The use of this credit line has been greatly reduced since the "Teeter Plan" was implemented. As of December 2016, the line of credit with Imperial County has been paid off.

USDA Loan Refinance

As of September 2017, the outstanding balance of Niland's loan with USDA was \$346,981 with an interest rate of 5.25% and maturing in 2033.

Given the "severely disadvantaged" status of the community, we will assume that this loan can be refinanced with the California State Revolving Fund (CA SRF) over 30 years, at 0% interest.

Disclaimer

The recommendations contained in this rate study are based financial information provided to RCAC by the District, Imperial County, USDA-RD and The Holt Group. Although every effort was made to assure the reliability of this information, no warranty is expressed or implied as to the correctness, accuracy or completeness of the information contained herein.

⁸ Niland Sanitary District, Wastewater Treatment Plant Improvements, Supplemental Preliminary Engineering Report, September 2016, The Holt Group.

Any opinions, findings, and conclusions or recommendations expressed in this material are solely the responsibility of the authors and do not necessarily represent the official views of the USDA-RD.

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

3. Guiding Principles of this Rate Study

Sustainability

Rates should cover the costs to the system to allow it to provide services now, and in the foreseeable future. Reliance on state or federal funds should be avoided as much as possible as future funding is uncertain and will become less and less likely. Operational expenses can never be funded through grants.

Fair

Rates should be fair to all rate payers. No single rate payer or group of rate payers should be singled out for different rates. Therefore, the proposed rates are based on EDUs (Equivalent Dwelling Units). EPA has tables that convert non-residential uses to Dwelling Units. The EPA EDU table is attached as Exhibit 3.

The District should not charge more for waste water than the cost to provide the service. However, the costs should include: operations, repairs, interest, loan principal, fines, replacement costs, and all other costs related to the collection, treatment and disposal of waste water, now and in the foreseeable future.

Unreasonably low rates for current customers will require unreasonably high rates for future customers, which should be avoided.

Justifiable

Water rates must be based on actual needs of the District. Revenue generated from waste water rates can't be used for anything else but to pay for the costs of collecting, treating and disposal of waste water within its service area, plus any administrative costs.

Purpose of this study

The goal of this study are:

- Provide guidance to the County in deciding to form a Niland CSA,
- Provide a basis to increase rates to an appropriate level.

Board Decision

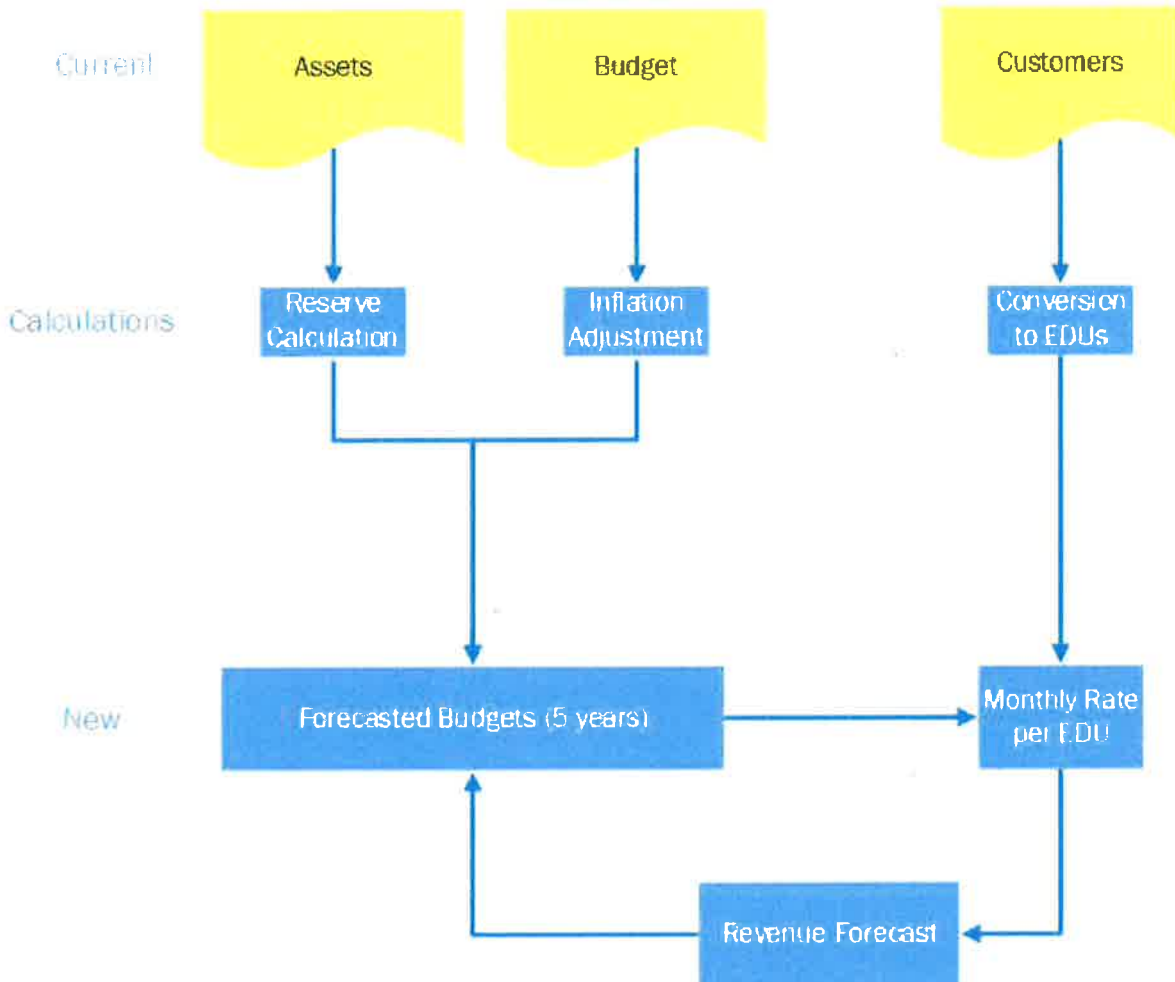
While this document recommends certain rates, the ultimate decision rests with the County Board of Supervisors, should a Niland CSA be created. However, the Board of Supervisors has a fiduciary responsibility to set the rates at such a level that the CSA will be able to continue to operate in the future, including providing funds to replace all parts of the system as they wear out.

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.

The Budget is adjusted for 2% inflation. The Budget also includes loan payments, loan reserves, operating reserves and emergency reserves.

All customers are converted to EDUs as per EPA tables (Exhibit 3) and calculated as shown in Exhibit 4..

The expenses, including the reserve requirements, are then allocated among the total of the EDUs, resulting in a rate per EDU.

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.

Short-Lived Asset Method

This method only looks at the short lived assets—assets that need to be replaced every few years.

The assumption is that all major capital replacement programs will be funded with grants. This is a reasonable assumption for Niland, given their exceptionally low MHI.

The table below shows the list of assets and their reserve requirements, and was provided by the County Public Works Department.

Units	Equipment	Useful Life (years)	Replacement Cost	Annual Reserve Each	Total Annual Reserve
1	Laboratory Equipment	5	\$5,000	\$1,000	\$1,000
1	Computer and Office Equipment	5	\$10,000	\$2,000	\$2,000
1	Chlorination Equipment-Flash Mixer	5	\$4,000	\$800	\$800
	Chlorination Equipment-Chemical				
2	Pumps	5	\$4,000	\$800	\$1,600
2	Chlorination Equipment-Tanks	5	\$20,000	\$4,000	\$8,000
6	Aeration Ponds	10	\$54,000	\$5,400	\$32,400
	Influent Pump Station-Submersible				
2	Pump	15	\$30,000	\$2,000	\$4,000
1	Standby Generator	15	\$120,000	\$8,000	\$8,000
	Total Annual Reserve		\$247,000	\$24,000	\$57,800

The annual reserves needed under this method is

\$57,800

Actual Reserves

There are no existing capital reserves for the NSD.

In consultation with Public Works staff, it was decided to use an annual Capital Reserve amount of \$25,000 and an annual Emergency Reserve amount of \$4,000 for the next 5 years.

It is recommend that a new analysis of the reserve requirements be done after the new plant is in operation.

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	3,800.00	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.

7. Equivalent Dwelling Units (EDU)

What is an EDU?

Rates must be fair. Therefore people should only pay for what they use. Large producers of sewage should pay more than people who don't produce much sewage.

The EPA has created tables that convert all users to a common standard; one residential unit (EDU). The table is attached as Exhibit 3.

Conversion of all customers to EDUs

Holt Engineering has surveyed all the parcels within the NSD and determined the use of each parcel. This use of each parcel is then converted to EDUs using the EPA tables. The result is shown in Exhibit 4.

Availability Fee

In addition to the EPA conversion tables, empty parcels are charged a Sewer Availability Fee¹¹. This fee is based on the premise that the size of the sewer plant was designed to provide services to these vacant lots, and these vacant lots can hook-up at any time. Therefore, these vacant lots should pay a small amount towards the maintenance of the sewer plant and collection system.

The amount of the fee depends on the size of the vacant lot and is a percentage of an EDU:

Vacant Parcels	Count	Old Annual Rate	Old % of 1 EDU	New Annual Rate	New % of 1 EDU
Small (< 4,250 SqFt)	55	\$ 72.00	16%	\$ 75.00	10%
Medium (4,251 to 8,500 SqFt)	87	\$ 86.40	19%	\$ 100.00	13%
Large (8,501 to 15,000 SqFt)	29	\$ 115.20	25%	\$ 125.00	16%
Extra Large (>15,000 SqFt)	30	\$ 115.20	25%	\$ 150.00	19%

The total revenue generated by the Availability Fee is expected to increase from \$18,216 to \$20,950.

This fee is also applied to lots with "capped" services--lots that may not be vacant, but do not receive any sewer services.

While Holt Engineering and the County performed the EDU survey to the best of their abilities without entering private property, it is expected that the actual number of EDUs may change. This may result in a reduction of total EDUs as discussed on page 20.

¹¹ The Availability Fee (in yellow) was provided by Holt Engineering, and is not part of the RCAC rate study. RCAC renders no opinion on this rate and recommends obtaining legal advice regarding its compatibility with Prop 13 and Prop 218, before implementing the Availability Fee.

8. Sewer Rate Calculation

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

Comments and Explanations

Line 1:

In the above scenario, we assumed a 10% reduction in EDUs because people will cap their sewer connection to save money. This brings the number of EDUs down to 485.

While there are 359 billable sewer connection, all 532 parcels are billed either a sewer fee or an "Availability Fee". The only parcels not billed are tax exempt parcels, as determined by the County (Southern Pacific Co. and County-owned property.)

All "capped" sewer connections are billed an "Availability Fee."

The total number of EDUs (Equivalent Dwelling Units) of the 359 sewer connections is 539¹². That is because apartment buildings, the school, the motel and others pay for more than one EDU.

Line 2

The current rate for a single family dwelling (1 EDU) is \$37.74.

The full current rate schedule is included as Exhibit 7.

Line 3

This is the total Expense line from the Forecasted Budget.

Line 4 and 5

This line is calculated based on the expenses and the number of EDUs, giving us a theoretical rate per EDU to balance the budget. The percentage increase of the rate over the previous year is shown on line 5.

Line 6

While Line 4 shows the theoretical rate, the recommended rate is rounded and averaged over five years. This is the rate used in the revenue calculation in the Forecasted Budget--Exhibit 2.

Line 7 and 8

Line 7 shows the annual billing per EDU on the customer's tax bill. The actual increase in the customer's bill (per EDU) is shown on line 8.

Line 9

This line shows the revenue generated by the new rates for EDUs only; it does not include the Availability Fee on vacant parcel.

Lines 10 and 11

Line 10 shows the bottom line of the Forecasted Budget. While the Forecasted Budget does not balance in 2021 and 2022, over a five year period, the budget balances. This slight deficit in 2021 and 2022 is covered with surpluses in previous years.

¹² As of March 12, 2018 1 PM, there are 539 EDUs. This is slightly less than the number of EDUs presented to management in January, resulting in a higher proposed rate.

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.”

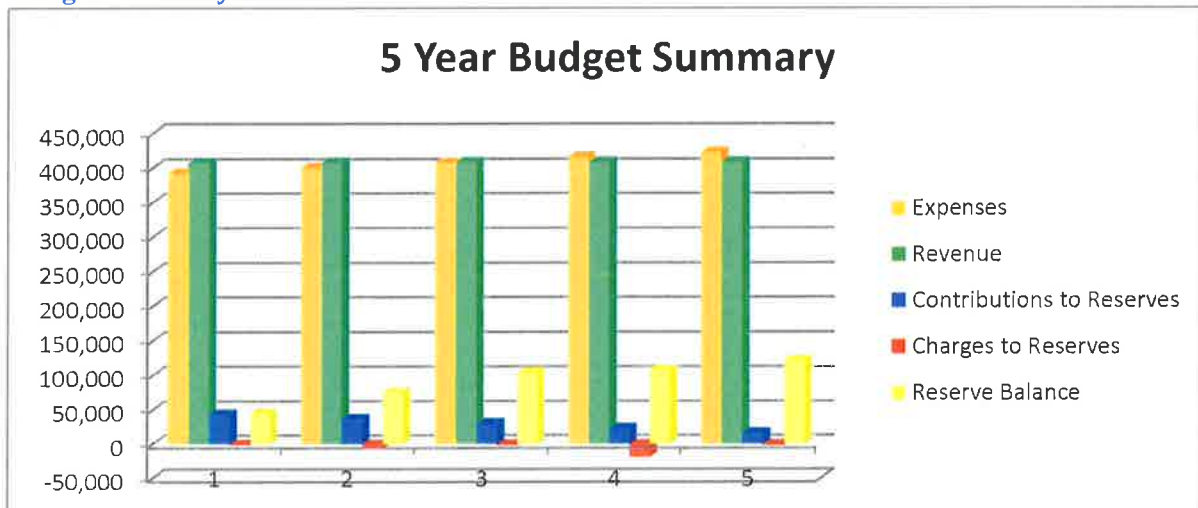
EDU Reductions

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



- Expenses (orange bar) grow at the rate of inflation
- Revenue (green bar) remains flat
- Contributions to reserves (blue bar) drops slightly
- Charges to Reserves (red bar) are the replacement costs of certain assets, according to the CRP
- The Reserve Balance¹³ (yellow bar) is the total amount of all reserves

The red bars indicate the withdrawals from your reserves. These withdrawals are a good indication of the maturities of the CDs the CSA may want to invest in.

The proposed rates provide for a stable financial future.

A new rate study should be done in three years, or after the new plant is installed.

Alternative Scenarios

Exhibit 8 shows the 8 scenarios that were analyzed. Scenario 8 was selected as it reflects both a set of reasonable assumptions and has a good chance of surviving the Prop 218 process. Scenario 8 gave us the assumptions listed on page 15 as the basis of this analysis.

¹³ Total Reserves (Capital Replacement Reserves, Emergency Reserves, Debt Reserves, etc.)

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 protest 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.

10. Exhibits

Exhibit 1. Capital Improvement Program, Cash Needs Method

Exhibit 2. Five Year Forecasted Budget

Exhibit 3. EPA Waste Water EDU Table

Exhibit 4. Assignment of EDUs to APNs

Exhibit 5. Assessment

Exhibit 6. Prop 218 Text

Exhibit 7. Current Rate Schedule

Exhibit 8. Scenarios with different Assumptions

Forecasted Budget

Niland CSA

Holt 1-5-18

Inflation Factor (%): 2.00
 Loan Interest Rate (%): 2.50

Exhibit 2

EXPENSES AND SOURCES OF FUNDS	2018	2019	2020	2021	2022
OPERATIONS & MAINTENANCE EXPENSES					
Analyst	66,000.00	67,320.00	68,666.40	70,039.73	71,440.52
PERC Personnel & Management Amount	151,200.00	154,224.00	157,308.48	160,454.65	163,663.74
Office Expense	6,500.00	6,630.00	6,762.60	6,897.85	7,035.81
Insurance	9,100.00	9,282.00	9,467.64	9,656.99	9,850.13
Professional Services/Certified Lab	14,000.00	14,280.00	14,565.60	14,856.91	15,154.05
Energy & Utility Costs	32,100.00	32,742.00	33,396.84	34,064.78	34,746.07
Training & Travel	3,600.00	3,672.00	3,745.44	3,820.35	3,896.76
Operations Structures & Improvements		0.00	0.00	0.00	0.00
Chemical CL 2	11,110.00	11,332.20	11,558.84	11,790.02	12,025.82
Sodium Bisulfite	0.00	0.00	0.00	0.00	0.00
Residual Disposal	5,000.00	5,100.00	5,202.00	5,306.04	5,412.16
Collection System Maintenance	25,000.00	25,500.00	26,010.00	26,530.20	27,060.80
WWTP & R&R Maintenance	25,000.00	25,500.00	26,010.00	26,530.20	27,060.80
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Total Operation and Maintenance Expenses:	348,610.00	355,582.20	362,693.84	369,947.72	377,346.68
GENERAL & ADMINISTRATIVE EXPENSES					
Debt Reserve (flat)	0.00	0.00	0.00	0.00	0.00
Operating Reserve (flat)	0.00	0.00	0.00	0.00	0.00
Emergency Reserve (flat)	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Short Lived Asset Reserve	25,000.00	25,500.00	26,010.00	26,530.20	27,060.80
		0.00	0.00	0.00	0.00
Refi USDA Loan >> SRF (30 Y @ 0%)	11,566.03	11,566.03	11,566.03	11,566.03	11,566.03
RWQCB Fine (30 year 0%)	3,417.95	3,417.95	3,417.95	3,417.95	3,417.95
CalPERS Fine (5 year 0%)	0.00	0.00	0.00	0.00	0.00
RWQCB Enhancement Project	0.00	0.00	0.00	0.00	0.00
Total General & Administrative Expenses	43,983.98	44,483.98	44,993.98	45,514.18	46,044.78
TOTAL EXPENSES	392,593.98	400,066.18	407,687.82	415,461.90	423,391.46
SOURCE OF FUNDS / REVENUES RECEIVED					
Sewer Revenue	372,358.43	372,358.43	372,358.43	372,358.43	372,358.43
Property Taxes	14,787.00	15,082.74	15,384.39	15,692.08	16,005.92
Availability Fee on Vacant Parcels	20,950.00	20,950.00	20,950.00	20,950.00	20,950.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
TOTAL REVENUE (Lines 29 through 37):	408,095.43	408,391.17	408,692.82	409,000.51	409,314.35
NET LOSS OR GAIN:	15,501.44	8,324.98	1,005.00	-6,461.39	-14,077.11
NET CASH FLOW (Contribution to Reserves)	44,501.44	37,824.98	31,015.00	24,068.81	16,983.69

EPA EDU Tables for Sewer Service

Description of Sewer Customer	Rate#	Unit	EDU	Min 1 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 hours)	27	per seat	0.088	Yes
Food Service restaurant (24 hours)	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 freeway	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 sewer	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

EDU Alloc+A1:K503ation	THG	Exhibit 4			
APN Number	Assessee	Size	EDU Billing Category	Comment	
021030004000	SAGHRAVANI SOODABFH	XI	0.00	Undeveloped Parcel	
021030014000	SOUTHERN PACIFIC CO		1.00	Office Building	
021030018000	BO & GO LLC (MHP)		32.00	Mobile Home Parks	
	BO & GO LLC (Office)		1.00	Office Buildings	
	BU & GU LLC (Laundry)		0.35	Laundry	
	BO & GO LLC (Swimming Pool w Showers)		1.00	Swimming Pool Without Showers	
	BO & GO LLC (Ag Operation)		1.00	Office Buildings (Gated Ag Building)	
021030019000	BO & GO LLC		2.50	Motels (Sleeping Cabin #1-10)	Outside of the District
021040004000	CHAMBER OF COMMERCE (Office/MH)		1.00	Office (Chamber Mobile Home)	Outside of the District
	CHAMBER OF COMMERCE (Dance Hall)		1.00	Dance Hall	Outside of the District
	CHAMBER OF COMMERCE (Assembly)		1.00	Assembly Hall (Chamber)	Outside of the District
	CHAMBER OF COMMERCE (RV Camp)		1.00	RV Camps and Parks (Full Service)	Outside of the District
	CHAMBER OF COMMERCE (Flea Market)		1.00	Outdoor Flea Market (Chamber)	Outside of the District
	CHAMBER OF COMMERCE (RV Dump)		10.00	RV Dump (Chamber)	IC Policy Assessment TBD
021040021000	LOH INVESTMENTS LP	XL	0.00	Undeveloped Parcel	
021040022000	AHMED GULZAR	XL	0.00	Undeveloped Parcel	
021040026000	SAN CLEMENTE GROUP ,GP	XL	0.00	Undeveloped Parcel	
021040027000	APD CA RD 2008, LP		38.00	Apartments	
021040028000	NILAND CHAMBER OF COMMERCE	XL	0.00	Undeveloped Parcel	
021040029000	NILAND CHAMBER OF COMMERCE	XL	0.00	Undeveloped Parcel	
021040033000	CLINICAS DE SALUD DEL PUEBLO		1.00	Office (Clinic)	Outside of the District
021040034000	BO & GO LLC (Shopping Center)		4.38	Shopping Center (Vacant 8,750 SF)	
	BO & GO LLC (Laundromat)		2.80	Laundromat (coin operated 1,750 SF)	
021040035000	FONG SUET/FONG MICHAEL KATHY		1.00	Office Buildings (Storage)	
021051004000	LAWSON AMANDA M		1.00	Mobile Homes (free standing)	
021051006000	ADAMS ANTHONY L		1.00	Single Family Dwelling	
021051007000	NUNGARAY ALFREDO DIAZ		1.00	Single Family Dwelling	
021051008000	PEREZ MARIA D		1.00	Single Family Dwelling	
021051009000	MURRAY PATRICK WILLIAM /MICHELLE MURRAY		1.00	Single Family Dwelling	
021051010000	BO & GO LLC		2.50	Motels/Sleeping Cabin #11-20	
021051011000	HERNANDEZ RUBEN & VIRGINIA		2.50	Food Service restaurant (not 24 hours)	IC Fire Chief to Assess
021052001000	LIBERTY MANUFACTURED HOMES	M	0.00	Undeveloped Parcel	
021052002000	SONES DONALD & ICYPHINE TRUSTEES		1.00	Single Family Dwelling	
021052003000	FONG SUET MEI TRUSTEE		1.00	Single Family Dwelling	
021052004000	MA PETER M & CHEN SHAO TING JT		1.00	Single Family Dwelling	
021052005000	FELIX OSVALDO & LUCILA JT		1.00	Single Family Dwelling	
021052006000	FELIX OSVALDO & LUCILA JT		1.00	Single Family Dwelling	
021052007000	IMPERIAL VALLEY PROPERTIES LLC		1.00	Single Family Dwelling	
021052008000	MAGALLANES JUAN PABLO QUINTERO		1.00	Single Family Dwelling	
021052009000	BYE RUSSEL & MURPHY LEE JT		1.00	Single Family Dwelling	
021052010000	BYE DAVID HILL	L	0.00	Undeveloped Parcel	
021061003000	COUNTY OF IMPERIAL		1.00	Office Building	
021061008000	COUNTY OF IMPERIAL	M	0.00	Undeveloped Parcel	
021061010000	MCCOWAN HERMAN G		1.00	Single Family Dwelling	
021061012000	WIGGINS L J & MC INTYRE J A W & WIGGINS		1.00	Single Family Dwelling	
021061015000	JOHNSON JAMES L & CAROL A JT		1.00	Single Family Dwelling	
021061016000	KULZER SOFIA A		1.00	Single Family Dwelling	
021061017000	ALFARO GERARDO & RAMIREZ ALEJANDRA		1.00	Single Family Dwelling	
021061018000	MOLINA SARA I		1.00	Single Family Dwelling	
021061019000	MARQUEZ ABEL G & EDWVIGES C JT		2.00	Single Family Dwelling + Mobile Trailer	
021061020000	MCCARTHY DANIEL & MCCARTHY CRISTY		1.00	Mobile Homes (free standing)	
021062001000	PADILLA MARIA N	S	0.00	Two MH Units Likely not connected	
021062002000	NEELY ROY B JR & GERALDINE B JT & PAUL L		1.00	Single Family Dwelling	
021062004000	VIA MINNIE MRS	M	0.00	Undeveloped Parcel	
021062008000	MY DESERT PROPERTIES LLC	S	0.00	Undeveloped Parcel	
021062009000	MY DESERT PROPERTIES LLC	M	0.00	Undeveloped Parcel	
021062010000	HALLAWAY DAVID K	S	0.00	Condemned Structure	
021062012000	RAMOS MARYLOU	M	0.00	Condemned Structure	
021062014000	MCCARTHY DANIEL & MCCARTHY CRISTY	S	0.00	Undeveloped Parcel	
021062015000	EDMON RICH	S	0.00	Undeveloped Parcel	
021062016000	HWANG HI S. & JUNG J	S	0.00	Undeveloped Parcel	
021062017000	RAMOS RODOLFO A	S	0.00	Undeveloped Parcel	

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)	

021083021000	SIERRA JUAN & CORTES MATILDE JT		1.00	Mobile Homes (free standing)	
021083024000	BYE RUSSEL H & DENISE L JT		1.00	Mobile Homes (free standing)	
021083025000	MILLAN MICHAEL PITPITAN		1.00	Mobile Homes (free standing)	
021083027000	PENSON FRANK D & PENSON CARMEN		1.00	Single Family Dwelling	
021083029000	WATSON MARIA CARMEN		1.00	Mobile Homes (free standing)	
021083030000	VELLAS PATRICIA A & FLEISCHER SHERRY		1.00	Mobile Homes (free standing)	
021083032000	PITPITAN EUGENIO D		1.00	Mobile Homes (free standing)	
021083033000	MARTINEZ MARIA & MARTINEZ REFUGIO		1.00	Mobile Homes (free standing)	
021083035000	PARRISH MICHAEL F & PAMELA S JT		1.00	Single Family Dwelling	
021083036000	DEARDURFF D J	S	0.00	Undeveloped Parcel	
021083037000	ROACH JEANETTE		1.00	Single Family Dwelling	
021083039000	DEARDURFF D J		1.00	Mobile Homes (free standing)	
021083040000	BYE DAVID H TRUSTEE		1.00	Mobile Homes (free standing)	
021084001000	KIDO TAKEO & LAURA TRUSTEES		2.00	Single Family Dwelling	
021084002000	KIDO TAKEO & LAURA TRUSTEES		1.00	Single Family Dwelling	
021084003000	CALSADA JENNIFER MAIRE		1.00	Single Family Dwelling	
021084004000	CALIF EVANG ASSOC		1.63	Church with Kitchen & Hall	
021084005000	PIERCE ETTA M TR		1.00	Mobile Homes (free standing) Vacant	
021084007000	KNIGHT SUSAN M TRUSTEE		2.00	Single Family Dwelling	
021084008000	PIERCE ETTA M TRUSTEE		2.00	Mobile Homes (freestanding)	
	PIERCE ETTA M TRUSTEE		5.63	Oleander RV Park	
021084009000	MARTINEZ FRANCISCO S & BERNADINE T JT		1.00	Single Family Dwelling	
021084011000	TOPETE TOMAS & EMMA Y. JT		1.00	Single Family Dwelling	
021084013000	KNIGHT SUSAN M TRUSTEE		1.00	Single Family Dwelling	
021084014000	PIERCE ETTA M TR	S	0.00	Undeveloped Parcel (40 SF)	
021084015000	PRATER BESSIE		1.00	Mobile Homes (free standing)	
021084016000	TAYLOR KEN D		1.00	Mobile Homes (free standing)	
021084017000	LACABA ANGELITA D & MANUEL		1.00	Single Family Dwelling	
021084018000	ROMERO RICARDO MARTINEZ & MARTHA		1.00	Single Family Dwelling	
021091002000	BATES EDWARD & BEVERLY JOANNE		1.00	Mobile Homes (free standing)	
021091003000	DEENEN ANA MARIA INIGUEZ		1.00	Mobile Homes (free standing)	
021091004000	GONZALEZ GERONIMO O & EVA		1.00	Single Family Dwelling	
021091005000	RODRIGUEZ MARIO		1.00	Mobile Homes (free standing)	
021091006000	ANDALON SUSANA	L	0.00	Undeveloped Parcel	
021091007000	ANDALON SUSANA	S	0.00	Undeveloped Parcel	
021091008000	SALAZAR MARIA		1.00	Mobile Homes (free standing)	2nd Unit CAPPED Verified
021091009000	IGLESIA EVANGELICA INDEPENDIENTE EMMANUEL		1.00	Church with kitchen	
021091011000	RODRIGUEZ JOSE LUIS		2.00	Single Family Dwelling	
021091012000	LIZARRAGA JOSE LUIS & PAULINE D JT		1.00	Single Family Dwelling	
021091014000	MILLAN ALBERTO	L	0.00	Undeveloped Parcel	
021091015000	SABEAN BENJAMIN, LEON, STEVEN, DAVID	L	0.00	Undeveloped Parcel	
021091016000	CARDENAS JOSE LUIS & MARTHA H JT	M	0.00	Undeveloped Parcel	
021091017000	SADORRA BERONICA L		1.00	Single Family Dwelling	
021091021000	BATES EDWARD & BEVERLY JOANNE JT		2.00	Mobile Homes (free standing)	
021091023000	LANG INA J	S	0.00	Undeveloped Parcel	
021091024000	LANG INA J	M	0.00	Undeveloped Parcel	
021091026000	CASTRO MIGUEL		1.00	Mobile Homes (free standing)	
021091027000	FISHER DESTANY L		2.00	Single Family Dwelling	
021091028000	RIVERA ENRIQUE & ALEJANDRA JT		1.00	Mobile Homes (free standing)	
021092002000	MENDEZ JOSE LUIS & MARIA GUADALUPE		2.00	Single Family Dwelling	
021092003000	ROMERO LETICIA		1.00	Single Family Dwelling	
021092006000	CARROLL TINA TRUSTEE	M	0.00	Undeveloped Parcel	
021092007000	JCS FUTURE INVESTMENT	M	0.00	Undeveloped Parcel (Unhabitable)	
021092008000	MARQUEZ LETICIA		1.00	Mobile Homes (free standing)	
021092009000	MORALES JESUS & RAFAELA JT		1.00	Single Family Dwelling	
021092010000	LIKENS RONALD E & JOANN	M	0.00	Undeveloped Parcel	
021092011000	LIKENS RONALD E & JOANN		1.00	Single Family Dwelling	
021092012000	BLANCHE JOEANN		1.00	Single Family Dwelling	
021092013000	BLANCHE JOHN EDWARD & JOEANN	M	0.00	Undeveloped Parcel (Condmned)	
021092014000	GONZALES GARY N.	L	0.00	Undeveloped Parcel	
021092015000	GRIFFITH MICHAEL A.	L	0.00	Undeveloped Parcel (Unhabitable)	
021092017000	RIO LEOPOLDO ALFARO & ALFARO MARIA		1.00	Single Family Dwelling	
021092018000	LEON RICARDO FUENTES & GARCIA CARMELA	M	0.00	Undeveloped Parcel	
021092019000	PRADO MIGUEL ANGEL		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	GUILLEN 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)	

021101022000	ARNOLD JOE W		2.00	Mobile Homes (free standing)
021101023000	ABUBO FRED & ROSIE JT	M	0.00	Undeveloped Parcel
021102001000	NILAND SCHOOL DISTRICT		3.46	School Elementary
	NILAND SCHOOL DISTRICT		1.00	School Elementary Office
021102002000	CALIPATRIA UNIFIED SCH DIST NILAND ELMTY SCH		1.00	Assembly Hall
021103001000	MCCORMACK JOSEPH & ROSA A JT		1.00	Single Family Dwelling
021103003000	VALDEZ FRANCISCO MANUEL		1.00	Mobile Homes (free standing)
021103007000	HERNANDEZ RUBEN & VIRGINIA JT	S	0.00	Undeveloped Parcel
021103010000	HUXLEY ROBERT L & BONNIE MAE TRUSTEES		1.00	Single Family Dwelling
021103011000	MARA LYNN		1.00	Single Family Dwelling
021103012000	DELGADO MARTHA		1.00	Single Family Dwelling
021103015000	PARKER OTIS 33		1.00	Mobile Homes (free standing)
021103016000	RHODES KYLE S		1.00	Mobile Homes (free standing)
021103018000	OLMOS MANUEL VALDEZ & BERTHA		1.00	Mobile Homes (free standing)
021103019000	OLMOS MANUEL VALDEZ & VALENZUELA BERTHA		1.00	Mobile Homes (free standing)
021103020000	CLEMENTE SUSANA		1.00	Mobile Homes (free standing)
021103021000	ALGAR CORA GARCIA		0.00	Undeveloped Parcel
021103022000	HARRINGTON KARL & SHIRLEY		4.00	Mobile Home Parks
021103023000	PIERCE ETTA M TR		2.00	Mobile Homes (free standing)
021103024000	PONCE ALBERTO & MARIA & VALDEZ M & B A JT		1.00	Single Family Dwelling
021103025000	BALTIERRA ALVARO & ANA C JT		1.00	Single Family Dwelling
021104002000	GRASHA STEVE		1.00	Single Family Dwelling
021104003000	CASTILLO EVA L		1.00	Single Family Dwelling
021104004000	GRIJALVA MARIO		1.00	Single Family Dwelling
021104005000	CARROLL TINA TRUSTEE	L	0.00	Undeveloped Parcel
021104006000	PALLADINE RAYMOND B & MARTHA TRUSTEE	S	0.00	Undeveloped Parcel
021104008000	ORTEGA EDDIE TRUSTEE	L	0.00	Undeveloped Parcel (Condemned)
021104009000	ALVAREZ OCTAVIO		1.00	Single Family Dwelling
021104010000	NAVA EUFEMIA M & SALVADOR MARTINEZ		1.00	Single Family Dwelling
021104011000	MIRANDA MARK JR AND CARMEN JT		1.00	Mobile Homes (free standing) Vacant
021104012000	PACHECO BRIAN EDWARD & DARLENE		1.00	Mobile Homes (free standing)
021104013000	TORRES JUAN M & IMELDA JT		1.00	Mobile Homes (free standing)
021104014000	FRANCO JUANITA C		1.00	Mobile Homes (free standing)
021104015000	GALBISO DAVID F & DANIEL R & MARY JANE JT		1.00	Mobile Homes (free standing)
021104019000	FLEISCHER SHERRY A		1.00	Mobile Homes (free standing)
021104020000	GARCIA ADELINA ATRIAN		1.00	Mobile Homes (free standing)
021104021000	PRECIADO CARMEN R		1.00	Mobile Homes (free standing)
021104024000	PALLADINE RAYMOND B & MARTHA TRUSTEE	S	0.00	Undeveloped Parcel
021104025000	GOOD GALE G & DORA G JT		2.00	Mobile Homes + SF Dwelling
021111001000	REYES JORGE & ESTELA JT	L	0.00	Undeveloped Parcel
021111002000	ROBERSON Q E & BARBARA ANN & FISHER E	S	0.00	Undeveloped Parcel
021111003000	HOLCOMB ALMA LETICIA PICAZO	L	0.00	Undeveloped Parcel
021111004000	CALIF EVANGELISTIC ASSOC		2.00	Single Family Dwelling
021111006000	RAMOS RODOLFO A	M	0.00	Undeveloped Parcel
021111007000	SOTO PEDRO & SOTO VICTOR	M	0.00	Undeveloped Parcel
021111008000	NILAND FIRE DISTRICT		2.00	Single Family Dwelling
021111009000	SPRING LAWRENCE M SUC TR		2.00	Single Family Dwelling
021111010000	SPRING LAWRENCE M SUC TR		1.00	Mobile Homes (free standing)
021111011000	SPRING LAWRENCE M SUC TR		1.00	Mobile Homes (free standing)
021111013000	HARRINGTON KARL & SHIRLEY	L	0.00	Undeveloped Parcel (Unhabitable)
021111015000	ARNOLD JOE W	L	0.00	Undeveloped Parcel
021111016000	GARCIA RONALDO & MARILENE S TRS	L	0.00	Undeveloped Parcel
021111017000	MAGDALENO RICARDO & MARIA DE CARMEN		1.00	Single Family Dwelling
021111018000	HARDWICK BERL J & CONNIE JT		1.00	Mobile Homes (free standing)
021111019000	CORNELISON STEVEN EARL & MARY HELEN		1.00	Mobile Homes (free standing)
021111020000	ALCALA ALONSO TORRES		3.00	Single Family Dwelling
021111021000	TINOCO JESUS & JESSICA JT		1.00	Mobile Homes (free standing)
021111022000	YOUTH BETTERMENT CLUB OF NILAND	S	0.00	Undeveloped Parcel (Parking Lot)
021111023000	YOUTH BETTERMENT CLUB OF NILAND		1.00	(Headstart) Campesinos Unidos
021112001000	NILAND UNION CHURCH		1.00	Single Family Dwelling
021112002000	NILAND UNION CHURCH		1.00	Church with no kitchen
021112003000	RIVERA ARLENE RENEE		1.00	Mobile Homes (free standing)
021112004000	SINGH ALFRED & GABRIELA ROSE	S	0.00	Undeveloped Parcel
021112005000	SINGH ALFRED & GABRIELA ROSE		1.00	Single Family Dwelling

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)	

021121020000	BUMFORD WAYNE		3.00	Mobile Homes (free standing)	
021121023000	VELASQUEZ ANDRES DIAZ		1.00	Mobile Homes (free standing)	
021121024000	SANDIFUR C. PAUL JR		1.00	Mobile Homes (free standing)	
021122001000	GUEVARA JOSSIE	M	0.00	Undeveloped Parcel	
021122002000	RAMIREZ JOSE JUAN & MARIA DE LA PAZ		1.00	Mobile Homes (free standing)	
021122003000	SALINAS JUAN M & PAULINE & ALBERTO		1.00	Mobile Homes (free standing)	
021122005000	SALON LORENZO O	M	0.00	Undeveloped Parcel	
021122006000	PAREL OSCAR 1/2	XL	0.00	Undeveloped Parcel (50%)	Split for Billing Purpose
021122006502	LEDDA ALFREDO N 1/2 INT	XL	0.00	Undeveloped Parcel (50%)	Split for Billing Purpose Do No
021122008000	BINNACLE LIGHT LLC	M	0.00	Undeveloped Parcel	
021122009000	VISTA CRESPARO & NAVTIVIDAD	L	0.00	Undeveloped Parcel	
021122011000	RAMOS RODOLFO A	M	0.00	Undeveloped Parcel	
021122012000	MONROE MARIA TERESA		1.00	Mobile Homes (free standing)	
021122013000	HERNANDEZ ALEJANDRO & ENRIQUE	M	0.00	Undeveloped Parcel	
021122014000	URREA NATALIA HERNANDEZ		1.00	Single Family Dwelling	
021122015000	DUMLAO PEDRO A & LILIAN L	M	0.00	Undeveloped Parcel	
021122016000	BINNACLE LIGHT LLC	L	0.00	Undeveloped Parcel	
021122017000	HAMBY PAUL & KIMBERLY JT	M	0.00	Undeveloped Parcel	
021122018000	HAMBY PAUL & KIMBERLY JT	M	0.00	Undeveloped Parcel	
021131001000	CALIP UNIFIED SCH DIST NILAND ELEM SCH		1.00	School Elementary	
021131002000	CALIP UNIFIED SCH DIST NILAND ELEM SCH	XL	0.00	Undeveloped Parcel	
021132001000	MARTINEZ ROGELIO		1.00	School/Day Care (Vacant)	
021132002000	GOMEZ CLAUDIA		1.00	Mobile Home	
021132003000	GONZALES HELEN M		1.00	Single Family Dwelling	
021132004000	RODRIGUEZ LUCIA ISHMAEL		1.00	Mobile Homes (free standing)	
021132005000	PATTON BERNADINE		1.00	Mobile Homes (free standing)	
021132007000	ROMAN CATHOLIC BISHOP OF SAN DIEGO		1.00	Single Family Dwelling	
021132008000	ROMAN CATHOLIC BISHOP OF SAN DIEGO		1.00	Church with no kitchen	
021132009000	ROMAN CATHOLIC BISHOP OF SAN DIEGO	M	0.00	Undeveloped Parcel	
021132010000	ROMAN CATHOLIC BISHOP OF SAN DIEGO	XL	0.00	Undeveloped Parcel	
021132011000	MCCORMACK JOSEPH & ROSA A JT	M	0.00	Undeveloped Parcel	
021132012000	FLORES TRANQUILINO & CATALINA		1.00	Mobile Homes (free standing)	
021132013000	BURKE OIL COMPANY INC	M	0.00	Undeveloped Parcel	
021132014000	BURKE OIL COMPANY INC		7.50	Gas (fuel) Station	
	BURKE OIL COMPANY INC		1.00	Retail Store	
021132023000	CASTILLO EVA LUISA		2.00	Mobile Homes (free standing)	
021133003000	MCCORMACK JOSEPH I & ROSA	M	0.00	Undeveloped Parcel (Unhabitable)	
021133004000	MONTIEL LOURDES	M	0.00	Undeveloped Parcel (Unhabitable)	
021133005000	GEALBHAIN PADRAIG O	M	0.00	Undeveloped Parcel (Unhabitable)	
021133007000	IMPERIALE ROBERT E	S	0.00	Undeveloped Parcel	
021133008000	IMPERIALE ROBERT E	S	0.00	Undeveloped Parcel	
021133010000	MENDOZA ROBERT JR & LOPEZ MARIA		1.00	Mobile Homes (free standing)	
021133013000	KOON KENNETH J & DIANA		1.00	Mobile Homes (free standing)	
021133014000	KOON WENDY		1.00	Single Family Dwelling	
021133018000	SALGADO SANDY R & FERNANDO	L	0.00	Undeveloped Parcel (Unhabitable)	
021133019000	SALGADO SANDY R & FERNANDO		1.00	Single Family Dwelling	
021133020000	RAMOS MARYLOU		2.00	Mobile Homes (free standing)	
021133021000	GOMEZ MARGARITA		1.00	Mobile Homes (free standing)	
021133022000	PRECIADO ROSE		1.00	Mobile Homes (free standing)	
021133024000	SIERRA LAZARO & IRMA		2.00	Single Family Dwelling	
021133026000	SIERRA LAZARO & IRMA	M	0.00	Undeveloped Parcel	
021133027000	SIERRA LAZARO & IRMA	M	0.00	Undeveloped Parcel	
021133028000	SIERRA LAZARO & IRMA	M	0.00	Undeveloped Parcel	
021133029000	IMPERIALE ROBERT E	S	0.00	Undeveloped Parcel	
021133030000	IMPERIALE ROBERT E	M	0.00	Undeveloped Parcel	
021133031000	KOON KENNETH J & DIANA	M	0.00	Undeveloped Parcel	
021133032000	TINOCO AMPARO & ABIGAIL CHAVEZ		1.00	Mobile Homes (free standing)	
021133033000	TAYLOR RANDY D. & MARIAN		1.00	Single Family Dwelling	
021134001000	GARCIA GUADALUPE L & OLGA		1.00	Mobile Homes (free standing)	
021134002000	CARR VERNON F & BALANCIO	S	0.00	Undeveloped Parcel	
021134003000	CARR VERNON F & BALANCIO	M	0.00	Undeveloped Parcel	
021134004000	CARR VERNON F & ESTHER	L	0.00	Undeveloped Parcel	
021134005000	SOTO-ALCANTAR VICTOR	XL	0.00	Undeveloped Parcel	
021134007000	SINGH J A & HOLCOMB	XL	0.00	Undeveloped Parcel (Unhabitable)	

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	

021145003000	PADILLA MARIA N		2.00	Single Family Dwelling	
021145004000	PADILLA ELOISA		1.00	Mobile Homes (free standing)	
021145005000	MENDOZA CARLOS R & BLANCA		1.00	Mobile Homes (free standing)	
021145006000	MENDOZA CARLOS & BLANCA		1.00	Mobile Homes (free standing)	
021145008000	MERINO ROBERT & SADIE O		1.00	Single Family Dwelling	
021145009000	CAMPOS ROBERT MERINO	M	0.00	Undeveloped Parcel	
021145011000	ESTRADA CATALINA		1.00	Single Family Dwelling	
021145019000	URREA ARISTEO OJEDA	M	0.00	Undeveloped Parcel	
021145020000	BRANNON MICHAEL		1.00	Single Family Dwelling	
021145021000	PEREZ NELLIE M & PEREZ MARK	L	0.00	Undeveloped Parcel	
021145022000	PEREZ NELLIE M & MARK	M	0.00	Undeveloped Parcel	
021145025000	BUSTAMANTE DESIREE DANNIELLE		1.00	Single Family Dwelling	
021145026000	MEDINA GABRIEL	XL	0.00	Undeveloped Parcel	
021145027000	CANDELARIO SILVESTRE	M	0.00	Undeveloped Parcel	
021145028000	BINNACLE LIGHT LLC	XL	0.00	Undeveloped Parcel (50%)	
021145028502	MEDINA GABRIEL 1/2	XL	0.00	Undeveloped Parcel (50%)	
021145033000	MENDOZA CARLOS R & BLANCA		1.00	Mobile Homes (free standing)	
021145034000	FELIX JORGE A JR		1.00	Mobile Homes (free standing)	
021145035000	OCHOA SUSANA		1.00	Mobile Homes (free standing)	
021151001000	GOODRUM LILLIAN I & WEBER TONI		1.00	Mobile Homes (free standing)	
021151002000	HERNANDEZ VIRGINIA	M	0.00	Undeveloped Parcel	
021151003000	FRANCO JUANITA C & CASILLAS DONATO JT	M	0.00	Undeveloped Parcel	
021151004000	FOWLER HARVEY L & WRIGHT MARY W	M	0.00	Undeveloped Parcel	
021151005000	FOWLER HARVEY L & WRIGHT MARY W		2.00	Single Family Dwelling	
021151007000	LEYVA SANTOS URREA		1.00	Mobile Homes (free standing)	
021151008000	VISTA JOHNNY A		1.00	Mobile Homes (free standing)	
021151009000	GOODRUM LILLIAN I & WEBER TONI		1.00	Single Family Dwelling	
021151010000	BUCKNER EVELYN G	M	0.00	Undeveloped Parcel	
021151011000	BUCKNER EVELYN	M	0.00	Undeveloped Parcel	
021151012000	STEFFLER CARL F & PAMELA		1.00	Shop Vacant	
021151013000	STEFFLER CARL F & PAMELA		1.00	Single Family Dwelling	
021151015000	HARRINGTON KARL & SHIRLEY	M	0.00	Undeveloped Parcel (Unhabitable)	
021151017000	DEKKER DIANA DEA	M	0.00	Undeveloped Parcel	
021151018000	DEKKER DIANNA & JAMES	L	0.00	Undeveloped Parcel	
021152001000	SAUCEDO DANIEL		2.00	Single Family Dwelling	
021152002000	SAUCEDO DANIEL	M	0.00	Undeveloped Parcel	
021152003000	CLEMENTE OSCAR & JOAN		2.00	Single Family Dwelling	
021152005000	ENRIQUEZ ORTENCIA	M	0.00	Undeveloped Parcel	
021152013000	GRAHAM ROY ARCHER	XL	0.00	Undeveloped parcel (Storage)	
021152014000	COUNTY OF IMPERIAL		0.00	Right of Way	
021152017000	PEREZ DIONICIO	M	0.00	Undeveloped Parcel	
021152018000	BOYKINS HEINRICH		1.00	Mobile Homes (free standing)	
021152019000	COUNTY OF IMPERIAL DEPT OF PUBLIC WORKS		0.00	Right of Way	
021152020000	OCHOA TOMAS & CONCEPCION JT		1.00	Mobile Homes (free standing)	
021152022000	ALAMILLO ROSENDO		1.00	Mobile Homes (free standing)	
021152023000	BANKS LINCOLN	M	0.00	Undeveloped Parcel	
021152024000	SAUCEDO DANIEL		1.00	Mobile Homes (free standing)	
021152025000	GOODRUM LI & WEBER		1.00	Mobile Homes (free standing)	
021160019000	SOUTHERN PACIFIC CO	XL	0.00	Rail Business Office	
021160020000	SOUTHERN PACIFIC CO	XL	0.00	Undeveloped Parcel	
021240001000	NILAND SANITARY DISTRICT		1.00	Office	
021240006000	NILAND SANITARY DISTRICT	XL	0.00	Wastewater Ponds	

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
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	\$ 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
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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
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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
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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

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021062009000	\$ -	\$ -	\$ -	\$ -	\$ -
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021062012000	\$ -	\$ -	\$ -	\$ -	\$ -
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021062015000	\$ -	\$ -	\$ -	\$ -	\$ -
021062016000	\$ -	\$ -	\$ -	\$ -	\$ -
021062017000	\$ -	\$ -	\$ -	\$ -	\$ -
021062018000	\$ -	\$ -	\$ -	\$ -	\$ -
021062019000	\$ -	\$ -	\$ -	\$ -	\$ -
021062020000	\$ -	\$ -	\$ -	\$ -	\$ -
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021073006000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021073007000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021073019000	\$ -	\$ -	\$ -	\$ -	\$ -
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021073021000	\$ -	\$ -	\$ -	\$ -	\$ -
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021091007000	\$ -	\$ -	\$ -	\$ -	\$ -
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021092014000	\$ -	\$ -	\$ -	\$ -	\$ -

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021092018000	\$ -	\$ -	\$ -	\$ -	\$ -
021092019000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021092027000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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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
021093009000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
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021093018000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021093021000	\$ -	\$ -	\$ -	\$ -	\$ -
021093024000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021093026000	\$ -	\$ -	\$ -	\$ -	\$ -
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021093029000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021093031000	\$ -	\$ -	\$ -	\$ -	\$ -
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021093033000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021094013000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
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021094018000	\$ -	\$ -	\$ -	\$ -	\$ -
021094019000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021094021000	\$ -	\$ -	\$ -	\$ -	\$ -

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021094023000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021095002000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021101022000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
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	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021103022000	\$ 3,072.00	\$ 3,072.00	\$ 3,072.00	\$ 3,072.00	\$ 3,072.00
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021104006000	\$ -	\$ -	\$ -	\$ -	\$ -

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021104011000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021104024000	\$ -	\$ -	\$ -	\$ -	\$ -
021104025000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
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021111015000	\$ -	\$ -	\$ -	\$ -	\$ -
021111016000	\$ -	\$ -	\$ -	\$ -	\$ -
021111017000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021111018000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021111023000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021112017000	\$ -	\$ -	\$ -	\$ -	\$ -

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021115003000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021115012000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021115013000	\$ -	\$ -	\$ -	\$ -	\$ -
021115014000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021115019000	\$ -	\$ -	\$ -	\$ -	\$ -
021116006000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021116020000	\$ -	\$ -	\$ -	\$ -	\$ -
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021116033000	\$ 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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021122009000	\$ -	\$ -	\$ -	\$ -	\$ -
021122011000	\$ -	\$ -	\$ -	\$ -	\$ -
021122012000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021122014000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021132012000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021133010000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021133014000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021133019000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021133029000	\$ -	\$ -	\$ -	\$ -	\$ -
021133030000	\$ -	\$ -	\$ -	\$ -	\$ -
021133031000	\$ -	\$ -	\$ -	\$ -	\$ -
021133032000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021133033000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021134001000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021134003000	\$ -	\$ -	\$ -	\$ -	\$ -
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021134014000	\$ -	\$ -	\$ -	\$ -	\$ -
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021134016000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021142001000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021142003000	\$ -	\$ -	\$ -	\$ -	\$ -
021142006000	\$ -	\$ -	\$ -	\$ -	\$ -
021142007000	\$ -	\$ -	\$ -	\$ -	\$ -
021142008000	\$ 2,304.00	\$ 2,304.00	\$ 2,304.00	\$ 2,304.00	\$ 2,304.00
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021142015000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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021143002000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021143005000	\$ -	\$ -	\$ -	\$ -	\$ -
021143007000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021143008000	\$ -	\$ -	\$ -	\$ -	\$ -

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021143010000	\$ -	\$ -	\$ -	\$ -	\$ -
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021143012000	\$ -	\$ -	\$ -	\$ -	\$ -
021143013000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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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
021143024000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
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
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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

021145009000	\$ -	\$ -	\$ -	\$ -	\$ -
021145011000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021145019000	\$ -	\$ -	\$ -	\$ -	\$ -
021145020000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021145021000	\$ -	\$ -	\$ -	\$ -	\$ -
021145022000	\$ -	\$ -	\$ -	\$ -	\$ -
021145025000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021145026000	\$ -	\$ -	\$ -	\$ -	\$ -
021145027000	\$ -	\$ -	\$ -	\$ -	\$ -
021145028000	\$ -	\$ -	\$ -	\$ -	\$ -
021145028502	\$ -	\$ -	\$ -	\$ -	\$ -
021145033000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021145034000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021145035000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021151001000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021151002000	\$ -	\$ -	\$ -	\$ -	\$ -
021151003000	\$ -	\$ -	\$ -	\$ -	\$ -
021151004000	\$ -	\$ -	\$ -	\$ -	\$ -
021151005000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021151007000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021151008000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021151009000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021151010000	\$ -	\$ -	\$ -	\$ -	\$ -
021151011000	\$ -	\$ -	\$ -	\$ -	\$ -
021151012000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021151013000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021151015000	\$ -	\$ -	\$ -	\$ -	\$ -
021151017000	\$ -	\$ -	\$ -	\$ -	\$ -
021151018000	\$ -	\$ -	\$ -	\$ -	\$ -
021152001000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021152002000	\$ -	\$ -	\$ -	\$ -	\$ -
021152003000	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00	\$ 1,536.00
021152005000	\$ -	\$ -	\$ -	\$ -	\$ -
021152013000	\$ -	\$ -	\$ -	\$ -	\$ -
021152014000	\$ -	\$ -	\$ -	\$ -	\$ -
021152017000	\$ -	\$ -	\$ -	\$ -	\$ -
021152018000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021152019000	\$ -	\$ -	\$ -	\$ -	\$ -
021152020000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021152022000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021152023000	\$ -	\$ -	\$ -	\$ -	\$ -
021152024000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021152025000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021160019000	\$ -	\$ -	\$ -	\$ -	\$ -
021160020000	\$ -	\$ -	\$ -	\$ -	\$ -
021240001000	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00	\$ 768.00
021240006000	\$ -	\$ -	\$ -	\$ -	\$ -

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

shall impose a signature requirement higher than that applicable to statewide statutory initiatives.

CALIFORNIA CONSTITUTION

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

SECTION 1. Application. Notwithstanding any other provision of law, the provisions of this article shall apply to all assessments, fees and charges, whether imposed pursuant to state statute or local government charter authority. Nothing in this article or Article XIIC shall be construed to:

(a) Provide any new authority to any agency to impose a tax, assessment, fee, or charge.

(b) Affect existing laws relating to the imposition of fees or charges as a condition of property development.

(c) Affect existing laws relating to the imposition of timber yield taxes.

CALIFORNIA CONSTITUTION

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

SEC. 2. Definitions. As used in this article:

(a) "Agency" means any local government as defined in subdivision (b) of Section 1 of Article XIIC.

(b) "Assessment" means any levy or charge upon real property by an agency for a special benefit conferred upon the real property. "Assessment" includes, but is not limited to, "special assessment," "benefit assessment," "maintenance assessment" and "special assessment tax."

(c) "Capital cost" means the cost of acquisition, installation, construction, reconstruction, or replacement of a permanent public improvement by an agency.

(d) "District" means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service.

(e) "Fee" or "charge" means any levy other than an ad valorem tax, a special tax, or an assessment, imposed by an agency upon a parcel or upon a person as an incident of property ownership, including a user fee or charge for a property related service.

(f) "Maintenance and operation expenses" means the cost of rent, repair, replacement, rehabilitation, fuel, power, electrical current, care, and supervision necessary to properly operate and maintain a permanent public improvement.

(g) "Property ownership" shall be deemed to include tenancies of real property where tenants are directly liable to pay the assessment, fee, or charge in question.

(h) "Property-related service" means a public service having a direct relationship to property ownership.

(i) "Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."

CALIFORNIA CONSTITUTION

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

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

ballots. The agency shall not impose an assessment if there is a majority protest. A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property.

(f) In any legal action contesting the validity of any assessment, the burden shall be on the agency to demonstrate that the property or properties in question receive a special benefit over and above the benefits conferred on the public at large and that the amount of any contested assessment is proportional to, and no greater than, the benefits conferred on the property or properties in question.

(g) Because only special benefits are assessable, electors residing within the district who do not own property within the district shall not be deemed under this Constitution to have been deprived of the right to vote for any assessment. If a court determines that the Constitution of the United States or other federal law requires otherwise, the assessment shall not be imposed unless approved by a two-thirds vote of the electorate in the district in addition to being approved by the property owners as required by subdivision (e).

CALIFORNIA CONSTITUTION

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

SEC. 5. Effective Date. Pursuant to subdivision (a) of Section 10 of Article II, the provisions of this article shall become effective the day after the election unless otherwise provided. Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article. Notwithstanding the foregoing, the following assessments existing on the effective date of this article shall be exempt from the procedures and approval process set forth in Section 4:

(a) Any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control. Subsequent increases in such assessments shall be subject to the procedures and approval process set forth in Section 4.

(b) Any assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed. Subsequent increases in such assessments shall be subject to the procedures and approval process set forth in Section 4.

(c) Any assessment the proceeds of which are exclusively used to repay bonded indebtedness of which the failure to pay would violate the Contract Impairment Clause of the Constitution of the United States.

(d) Any assessment which previously received majority voter approval from the voters voting in an election on the issue of the assessment. Subsequent increases in those assessments shall be subject to the procedures and approval process set forth in Section 4.

CALIFORNIA CONSTITUTION

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

SEC. 6. Property Related Fees and Charges. (a) Procedures for New or Increased Fees and Charges. An agency shall follow the procedures pursuant to this section in imposing or increasing any fee or charge as defined pursuant to this article, including, but not limited to, the following:

(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.

Amended 05/08/2014

NILAND SANITARY DISTRICT
P.O. Box 40
NILAND CA 92257

SEWER RATES

THE BOARD OF DIRECTORS OF THE NILAND SANITARY DISTRICT ORDAINS AS FOLLOWS.
ORDINANCE NUMBER 100 SECTION 212 REVENUE SEWER RATES AMENDED AS FOLLOWS.

		Per Month	Per Year
212.1	HOUSE/MOBILE HOME	\$ 37.74	\$ 452.88
212.2	MOTEL PER UNIT	\$ 28.52	\$ 342.24
212.3	COURT PER DWELLING	\$ 32.28	\$ 387.36
212.4	TRAILER PARK PER SPACE	\$ 29.78	\$ 357.36
212.5	OFFICE/SMALL BUSINESS RECREATION BUILDING	\$ 36.31	\$ 435.72
212.6	BARS, CAFES, SERVICE STATIONS MARKETS, LARGE DAY CARES	\$ 61.01	\$ 732.12
212.7	SPECIFIED BUSINESS, PACKING SHED GARAGES, CHURCHES, SMALL DAY CARE	\$ 54.38	\$ 652.56
212.8	SCHOOL PER STUDENT & PERSONNEL EXAMPLE: 26.64 X 254 STUDENTS=\$6,766.56	\$ 2.66	\$ 31.92
212.9	HOOK-UP FEES	\$ 3,161.80	
212.10	SEWER AVAILABILITY FEES ON EMPTY PARCEL PER YEAR		
	1 SQ FT TO 4250 SQ FT =	\$ 72.00	
	4251 SQ FT TO 8500 SQ FT =	\$ 86.40	
	8501 SQ FT AND UP =	\$ 115.20	
212.11	INSPECTION FEE PER HOUR	\$92.64	
212.12	DEPOSITS SHALL BE	6X MONTHLY BILL	
212.13	LATE PAYMENT CHARGE	\$15.00	
212.14	BAD CHECK FEE	2X AMOUNT OF CHECK	

Board Modified Sec 212.10 effective 05/08/2014

Niland Waste Water Rates

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	

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
Failed rates Spring 2017		\$ 61.00	
Failed rates Summer 2017		\$ 69.00	

