

## MEMORANDUM

**Date:** August 29, 2013  
**To:** Borrego Water District  
**From:** David Taussig & Associates, Inc.  
**Subject:** IMPROVEMENT DISTRICT NO. 1  
STANDBY CHARGE / ACREAGE ASSESSMENT VALIDATION

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### I. INTRODUCTION / BACKGROUND

#### A. Engagement / Assignment Summary

1. David Taussig and Associates (“DTA”) was engaged by the Borrego Water District (“BWD”) beginning in Fiscal Year (“FY”) 2008-2009 to assist BWD with the annual enrollment of standby charges /acreage assessments levied within Improvement District No. 1 (“ID No. 1”). Definitionally, according to Water Code Section 389, “standby charges” and “availability charges” have the same meaning; Water Code Section 37210 says that “assessment” includes standby charges. Therefore, “standby charges” and “assessments” are synonymous in this context. As directed by BWD, the amounts charged by ID No. 1 have remained unchanged, with very few exceptions such as minor lot subdivisions, since FY 2008-2009. As a result of a property owner challenge to the standby charges/acreage assessments imposed by ID No. 1, BWD has requested DTA to review BWD and other records to determine the validity of the process used to establish and calculate such charges.

#### B. Assignment Methodology

1. BWD has provided DTA with the documents and records which BWD feels are pertinent to the formation, justification and administration of ID No. 1. (See **Appendix Exhibit 1 – Summary Table of Documents Provided by BWD and Reviewed by DTA**).
2. DTA has reviewed all of the information provided by BWD for germane material to ID No. 1.
3. This memorandum presents DTA’s findings, observations, recommendations and conclusions resulting from DTA’s review of the documents and records related to standby charges/acreage assessments imposed by ID No. 1 by BWD.

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### **II. CURRENT YEAR LEVY**

As stated in DTA's ID No. 1 FY 2013-2014 annual enrollment report (see **Appendix Exhibit 2 – Table of Charges – Improvement District No. 1 Fiscal Year 2013-2014**), “the standby charges / acreage assessments levied on parcels within ID No. 1 to fund expenses for providing water, sewer, and flood control services have not changed since the commencement of DTA's engagement by BWD to assist with the annual administration of ID No. 1 in FY 08-09.” Section IV below summarizes the relevant language in the State Water Code legally sanctioning BWD to impose the standby charge / acreage assessment. The amount levied for ID No. 1 Water, Sewer, and Flood Control charges for FY 13-14 are calculated as follows:

- A. 679 parcels, all of which are charged at \$66.00 per parcel, for a total of \$44,814.00, and;
- B. 27 other parcels charged at varying rates for a total of \$113,987.01.

Currently, the subdivided residential parcels are charged \$66.00 per parcel and the non-residential parcels are generally taxed by acreage based on the total benefit of having water, sewer and flood control available to the parcel. Residential lots are currently charged approximately 28% of the total assessment and the remaining non-residential lots are charged approximately 72% of the total assessment.

For a breakdown of the standby charges / acreage assessments by land use see **Appendix Exhibit 3 – ID No. 1 Fiscal Year 2013-2014 Levy in Order of County Land Use**.

BWD projects the FY 13-14 operations and maintenance expenses for ID No. 1 will be \$376,095 and include:

- Repairs and maintenance
- Professional services
- Insurance
- Personnel expenses
- Employee benefits
- Office expenses
- Utilities
- Well 12 agreement interest expense

In addition to the annual operating expenses BWD estimates ID No. 1's FY 13-14 capital expenses to total \$160,000 for inside coating of Rams Hill 1 and ID1-16 pump and casing cleaning. It is noteworthy that ID No. 1's total expense of \$536,095 far exceeds the total standby charge / acreage assessment of \$158,801.01.

### **III. BORREGO WATER DISTRICT (“BWD”)**

The Borrego Water District provides groundwater replenishment, water, wastewater, flood control, vector control, solid waste, and park and recreation services within the unincorporated

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east San Diego County community of Borrego Springs. The BWD was formed in 1962 as a non-profit public facilities corporation incorporated in California. The following is a historical timeline of the growth of BWD's powers:

- **1979** Latent powers for water service were activated district-wide.
- **1979** Latent powers for wastewater service activated in restricted area; service-specific sphere-of-influence approved for wastewater services.
- **1983**
  - (1) Latent powers for vector control services activated district wide; Borrego Valley Mosquito Abatement District dissolved.
  - (2) Restricted wastewater area expanded.
- **1984** Latent powers for flood control service activated in restricted area.
- **1985** Restricted wastewater area expanded.
- **2009**
  - (1) Following special legislation, latent powers for solid waste and park and recreation services activated in restricted area; Borrego Springs Park CSD dissolved.
  - (2) Restricted wastewater area expanded.

Water service capacity has expanded through BWD acquisition of private water systems. The 1979 activation of latent powers for water was associated with transfer of infrastructure from the Ram's Hill Development; the service areas of the Golden Sands and Rancho Borrego Mutual Water Companies were annexed to the District in 1987; and in 1996, the Borrego Springs Water Company was acquired and the Company's service area annexed to the BWD.

The Local Agency Formation Commission ("LAFCO") approved a sphere-of-influence for the BWD in 1986 that is larger than the district boundary. A service-specific sphere was approved for the wastewater service area; expansion of wastewater service is restricted to the wastewater service sphere. On the following page, **Figure 1 – BWD District Characteristics** summarizes BWD's district characteristics as published in LAFCO's current directory of special districts.

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## **FIGURE 1 – BWD District Characteristics**

<b>Principal Act:</b>	Water Code § 34000 et seq.
<b>Services:</b>	District-wide: groundwater replenishment, water, vector control Restricted areas: wastewater, flood control, solid waste, park and recreation
<b>Facilities:</b>	18 wells; 5 potable and 1 reclaimed reservoir wastewater treatment plant
<b>Population:</b>	3,359 permanent (2009 SANDAG)
<b>District Area:</b>	47.9 square miles
<b>Spheres of Influence:</b>	District: Larger than District Wastewater service: Larger than service area
<b>Spheres Adopted:</b>	District: Jan. 6, 1986 Wastewater service: Oct. 5, 1987
<b>Spheres Affirmed:</b>	District: Aug. 6, 2007 Wastewater service: Oct. 1, 2007
<b>Revenue Sources:</b>	Property tax, fees
<b>Governance:</b>	Elected 5-member Board of Directors; must be registered voters within District
<b>Board Meeting:</b>	4 <sup>th</sup> Wednesday: 9:15 am 806 Palm Canyon Drive Borrego Springs, CA 92004
<b>Contact:</b>	<a href="http://borregowd.org">borregowd.org</a> P. O. Box 1870 Borrego Springs, CA 92004 760/767-5806
<b>View Map:</b>	<a href="http://sdlafco.org/Webpages/agency_maps_links.htm">sdlafco.org/Webpages/agency_maps_links.htm</a>

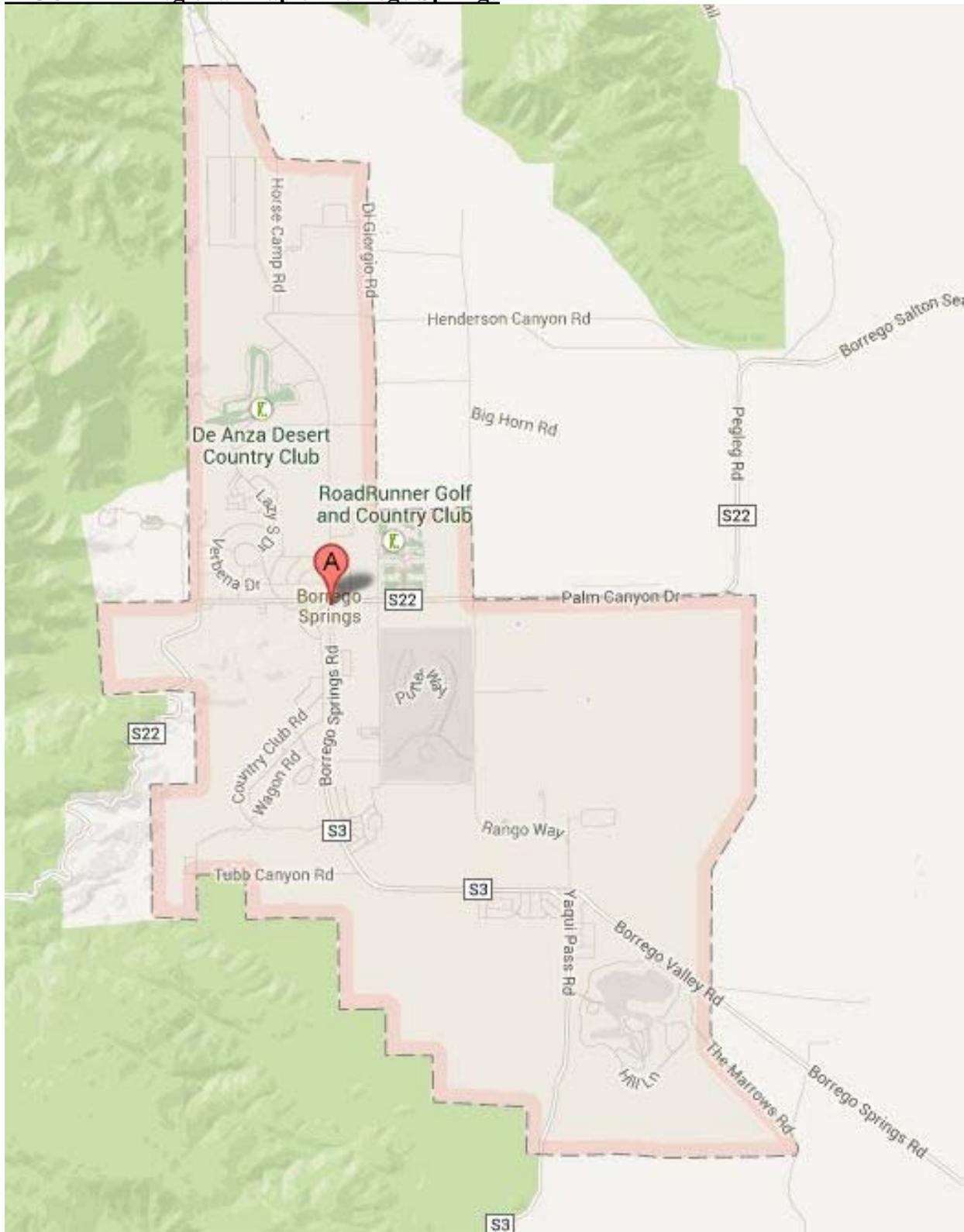
On the next two pages, **Figure 2 – Regional Map of Borrego Springs** illustrates the general location, roads and topography served by BWD. Following **Figure 2** is **Figure 3 – BWD Improvement District Boundaries** which shows BWD’s service area outlined in “blue” and the location of Improvement District No. 1 highlighted in a “brownish yellow color.”

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**FIGURE 2 – Regional Map of Borrego Springs**

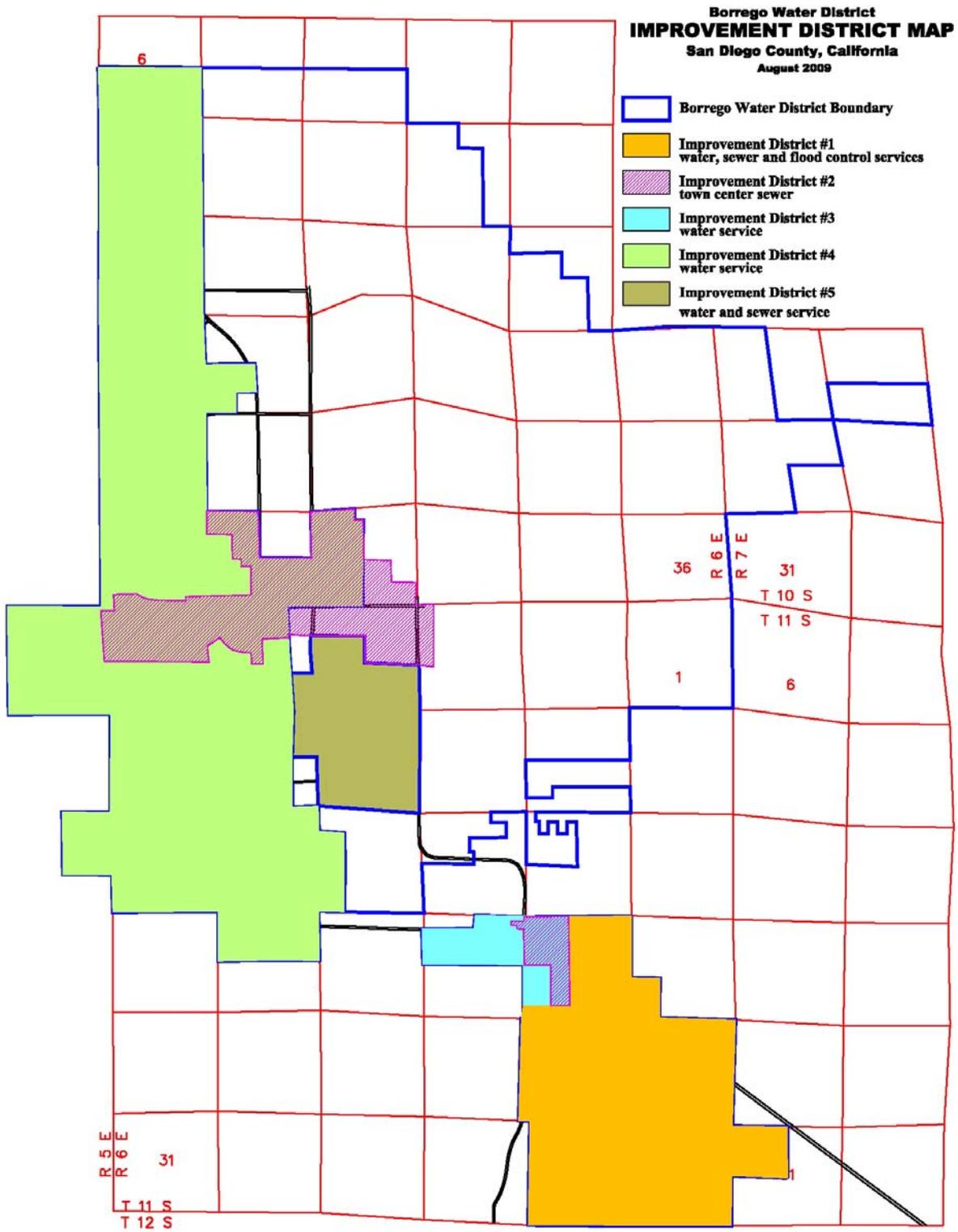


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**FIGURE 3 – BWD Improvement Districts**



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## **IV. LEGAL AUTHORIZATION FOR BWD TO IMPOSE FEES**

The state legislation authorizing the BWD to impose fees is specified within Water Code Section 35470 of the State of California Government Code (Section 35470 is reproduced in its entirety in **Appendix Exhibit 4**). For expediency and clarity, the relevant language sanctioning BWD's authority to impose the fees, in this case a "standby charge/acreage assessment" is quoted below:

**Section 35470.** *Any district formed on or after July 30, 1917, may, in lieu in whole or in part of raising money for district purposes by assessment, make water available to the holders of title to land or the occupants thereon, and may fix and collect charges therefor. Pursuant to the notice, protest, and hearing procedures in Section 53753 of the Government Code, the charges may include standby charges to holders of title to land to which water may be made available, whether the water is actually used or not. The charges may vary in different months and in different localities of the district to correspond to the cost and value of the service, and the district may use so much of the proceeds of the charges as may be necessary to defray the ordinary operation or maintenance expenses of the district and for any other lawful district purpose.*

Further, Section 35470.1 states:

*. . . If the procedures set forth in this article as it read at the time a standby charge was established were followed, the district may, by resolution, continue the charge pursuant to this article in successive years at the same rate. . . .*

## **V. HISTORY OF STANDBY CHARGE/ACREAGE ASSESSMENT**

### **A. BWD Resolution Adopting Charge**

Resolution No. 83-14 was approved and adopted by the BWD Board of Directors ("Board") on July 12, 1983 authorizing the collection of standby charges /acreage assessments from ID No. 1 parcels to finance ID No. 1 expenses.

### **B. HISTORY OF STANDBY CHARGE/ACREAGE ASSESSMENT**

**Table 1 – Fund 6415-02 Total Annual Levies** provides a historical perspective on ID No. 1's total annual levies.

Each year the BWD staff did a detailed, reasonable and adequate analysis of ID No. 1 expenses and apportionment methodology. The expense estimate and apportionment calculations were presented to the Board of Directs for approval. On July 12, 1983, the Board of Directors of the BWD "adopted, signed and approved" Resolution No. 83-14 (see **Appendix Exhibit 5 – BWD Document(s)/Resolution(s) Sanctioning Standby Charges / Acreage Assessments**) enacting the commencement of the levy of standby charges / acreage assessments for all parcels within ID No. 1. For an explanation of the basis of the amount per parcel, please see **Appendix Exhibit 6 – Memo from Lin Burzell to BWD dated September 1, 1995**. As described in such memo, residential property paid \$700 per parcel

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through FY 1995-96. This amount included debt service on existing bonds, flood control costs, sewer treatment plant costs, and administration costs. The amount per parcel was reduced to \$66 per parcel beginning in FY 1996-97, at which time such charge no longer included debt service on the bonds. Non-residential property has paid the difference in the annual amount needed. Of the total amount needed each year, the non-residential portion has varied from approximately \$443,000 to \$1.27 million, but has not increased from \$130,000 since the enactment of Proposition 218 and has been levied at \$114,000 since at least FY 07-08.

This process satisfied all existing rules and requirements in place at the time the standby charge / acreage assessment was first imposed. Subsequent to the original legal enactment of the standby charge / acreage assessment, DTA has confirmed through a detailed review of records that BWD has valid documentation that it satisfied the rules and requirements in place at the time to legally impose the standby charge / acreage assessment. DTA's review of BWD's records verified that BWD did credible, reasonable and adequate estimates of ID No. 1 expenses and the apportionment methodology used, all of which were approved and adopted by BWD's Board of Directors.

### **VI. PROPOSITION 218 REQUIREMENTS**

Proposition 218 (Article XIID of the California Constitution) includes procedural requirements that apply to "assessments", and Article XIID, Section 6(b) (4) specifies that "standby charges" shall be classified as assessments and shall not be imposed without compliance with Section 4. Section 4 is the section of Article XIID that contains the procedure for approving new and increased assessments.

The Proposition 218 Omnibus Implementation Act, codified in the Government Code, also has some more detailed procedural requirements for approving new or increased assessments, including standby charges.

In its review of the ID No. 1 standby charges / acreage assessments, DTA has discussed the applicable provisions of Proposition 218 with Ms. Lisa Foster, BWD's legal counsel. Both DTA and BWD agree that a key provision referenced in Proposition 218 for purposes of the BWD's standby charges, which predate Proposition 218, is Section 5 of Article XIID, which is the section that provides that "assessments imposed exclusively to finance the capital costs or maintenance and operation expenses for . . . water" which were preexisting on the effective date of Proposition 218 are exempt from the approval process and procedures set forth in Section 4. One reported case decision held that this section of Proposition 218 that "grandfathers in" preexisting charges applies to water standby charges, and therefore exempts standby charges that predated 218 from all of the procedural requirements of 218 – including the requirement that the fee be supported by a detailed engineer's report. *Keller v. Chowchilla Water District* (2000) 80 Cal. App. 4<sup>th</sup> 1006.

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The above referenced provisions in Proposition 218 and the court ruling validate the legitimacy of the ID No. 1 standby charge / acreage assessment. Consistent with the above language:

1. The ID No. 1 standby charge / acreage assessment were in place before the passage and enactment of Proposition 218. Since the charges and assessments were preexisting, the levies qualify under Proposition 218's "grandfather" provision.
2. Further, the ID No. 1 standby charge / acreage assessment has not been increased since the enactment of Proposition 218 further justifying the amounts currently being imposed by BWD .

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### **VII. APPORTIONMENT ANALYSIS**

- A. The estimated FY 13-14 expenses of ID No. 1 total \$536,095. (See **Appendix Exhibit 8 – Fund 6415-2 Operating Budget for Fiscal Year 2013/2014.**)
- B. As mentioned earlier in this memorandum, the apportionment methodology assumed and understood by DTA is:
  - 1. A reasonable method of apportioning legitimate expenses.
  - 2. The total standby charge / acreage assessment is well below ID No. 1's projected qualified expenses.
  - 3. Further the total standby charge / acreage assessment has not been increased since the enactment of Proposition 218.

### **VIII. FINDINGS, OBSERVATIONS, RECOMMENDATIONS AND CONCLUSIONS**

- A. The subject standby charges / acreage assessments are legitimately sanctioned and validated by the applicable provisions of Proposition 218 and the governmental organizations which sanctioned the formation of BWD.
  - 1. The BWD's formation was approved and certified by San Diego's Local Agency Formation Commission ("LAFCO").
  - 2. As a special district, the State Water Code authorizes the levying of subject standby charges / acreage assessments.
  - 3. On July 12, 1983, the Board of Directors of the BWD "adopted, signed and approved" Resolution No. 83-14 (see **Appendix Exhibit 5 – BWD Document(s)/Resolution(s) Sanctioning Standby Charges / Acreage Assessments**) authorizing the levy of standby charges / acreage assessments for all parcels within ID No. 1, satisfying all existing rules and requirements in place at the time the standby charge / acreage assessment was first imposed. Subsequent to the original legal enactment of the standby charge / acreage assessment, BWD continued to satisfy the rules and requirements in place at the time to legally impose the standby charge / acreage assessment. BWD's records documented that BWD did credible, reasonable and adequate estimates of ID No. 1 expenses and the apportionment methodology used, all of which were approved and adopted by BWD's Board of Directors.
  - 4. The subject standby charges / acreage assessments pre-date the commencement of Proposition 218. On July 12, 1983, the Board of Directors of the BWD "adopted, signed and approved" Resolution No. 83-14 (see **Appendix Exhibit 5 – BWD**

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**Document(s)/Resolution(s) Sanctioning Standby Charges / Acreage Assessments)**  
authorizing standby charges / acreage assessments for all parcels in ID No. 1.

5. The legitimacy of the subject standby charges / acreage assessments is validated by applicable grandfather provisions in Proposition 218. Further, there has been no increase in the subject levy subsequent to the adoption of Proposition 218.
- B.** David Taussig and Associates, Inc. is not a law firm, but is a consulting firm that specializes in public finance. It is the opinion of the firm that the subject standby charges / acreage assessments meet all relevant financial requirements and are therefore valid.

# **APPENDIX**

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3. ID No. 1 Fiscal Year 2013-2014 Levy in Order of County Land Use
4. California State Government Code sanctioning standby charges / acreage assessments.
5. BWD document(s)/resolution(s) sanctioning standby charges / acreage assessments
6. Memo from Lin Burzell to BWD dated September 1, 1995
7. BWD – Assessments, Standby Charges and Special Taxes Summary – 1983/84 – 2002/03
8. Fund 6415-2 Operating Budget for Fiscal Year 2013/2014.

# APPENDIX

## EXHIBIT 1

### Summary Table of Documents Provided by BWD and Reviewed by DTA

**EXHIBIT 1 -- DOCUMENTS PROVIDED BY BWD AND REVIEWED BY DTA**

<b>DOC DATE</b>	<b>FROM First Last</b>	<b>TO First Last</b>	<b>SUBJECT</b>
8/1/83	L.R. Burzell	Skip Schmidt Fritz R. Stradling	<b><u>RE:</u></b> Borrego Water District Special Assessment for I.D. No. 1, calculated according to assessed value.
9/28/83		Fritz R. Stradling	<b><u>RE:</u></b> Borrego Springs Water District/Rams Hill
7/18/84	L.R. Burzell	Greg	<b><u>RE:</u></b> Draft of Assessments for Rams Hill for 1984-85
8/16/84		Office of the Auditor and	<b><u>RE:</u></b> Submittal of Special Assessment - Borrego Water District: Fund No. 6415-02: Tax Rate Area 58011
10/29/84	L. R. Burzell	Skip Schmidt Fritz Stradling	<b><u>RE:</u></b> Borrego Water District Special Assessment for I.D. No. 1
8/2/85		Office of the Auditor and	<b><u>RE:</u></b> Submittal of Special Assessment - Borrego Water District: Fund No. 6415-02; Tax Rate Area: 58011
8/15/85	S.M. Schmidt	BWD Board	<b><u>RE:</u></b> Stand-by Charge Formulas for FY 1985/86
2/17/86	Robert Norton	Skip Schmidt Linden Burzell Robert Closson John Sasso	<b><u>RE:</u></b>
5/8/86	Robert A. Norton	John Sasso	<b><u>RE:</u></b> 1986-87 Budget
6/10/86	S.M. Schmidt	BWD Board	<b><u>RE:</u></b> Administrative and Pest Control Charges for 1986/87

<b>DOC DATE</b>	<b>FROM First Last</b>	<b>TO First Last</b>	<b>SUBJECT</b>
7/29/86	Robert Norton	Skip Schmidt	<b><u>RE:</u></b> Standby Charges
6/24/87			<b><u>MINUTES</u></b> Adjourned Regular Meeting of the Board of Directors
6/12/89	S.M. Schmidt	BWD Board	<b><u>RE:</u></b> 1989/90 Final Budget
7/5/89	L. R. Burzell	J. J. Cook	<b><u>RE:</u></b> 1990/91 Assessments, Standby Charges, Direct Billings, Water Rates and Sewer Fees
6/1/90	L. R. Burzell	Judith J. Cook	<b><u>RE:</u></b> 1990/91 Standby Charges and Direct Billings and Water Rates
7/12/90		Don Davis	<b><u>RE:</u></b> Special Assessment for Borrego Water District - I.D. No. 1, Water/Sewer/Flood Control Availability Charge: Ram's Hill
5/24/91	L. R. Burzell	BWD Board	<b><u>RE:</u></b> Distribution of the District Assessment within the boundaries Improvement District 1 (Ram's Hill)
		Back pages of scan no. 50 (pg. 3 & 4)	
6/27/91	L. R. Burzell	Judith J. Cook	<b><u>RE:</u></b> 1991/92 Standby Charges, Assessments, Direct Billings and Water Rates
		Back of scan no. 52	
9/30/92		John Jameson	<b><u>RE:</u></b> Borrego Water District Standby Charges/Acreage Assessments - 1992/93

<b>DOC DATE</b>	<b>FROM First Last</b>	<b>TO First Last</b>	<b>SUBJECT</b>
5/26/93	L. R. Burzell	Borrego Springs Development Corp.	<b><u>RE:</u></b> Official Notice of Hearing to be held at 9:00 a.m. on Wednesday, June 16, 1993, at the office of the District, 2427 Stirrup Road, Borrego Springs, California, for considering the adoption of a resolution which will fix and establish a proposed schedule of standby charges and/or acreage assessments for Improvement District No. 1
10/14/93	Judy Cook	L. R. Burzell	<b><u>RE:</u></b> Borrego Water District Assessments 1993/94
4/14/94		John W. Jameson	<b><u>RE:</u></b> District Assessments Delinquent April 11. 1994
8/12/94	L. R. Burzell	Judith J. Cook	<b><u>RE:</u></b> 1994/95 Standby Charges, Assessments, Direct Billings and Water Rates
1/3/95	L. R. Burzell	BWD Board	<b><u>RE:</u></b> Study of ways to provide additional Revenue in ID No. 1 to offset unbudgeted expenses incurred by the District due to delinquent assessments, Chapter 7 proceedings by Borrego Springs Development Corporation and the filing of the lawsuit by the "Davey Plaintiffs"
1/17/95	Judy Cook	BWD Board	<b><u>RE:</u></b> BWD Assessments - ID 1
8/16/95	L. R. Burzell	Judith J. Cook	<b><u>RE:</u></b> 1995/96 Standby Charges, Assessments, Direct Billings and Water Rates
9/1/95	L. R. Burzell	BWD Board	<b><u>RE:</u></b> REVIEW OF BORREGO WATER DISTRICT PROCEDURES FOR DETERMINING CHARGES FOR SERVICES RENDERED INCLUDING A SPECIAL ANALYSIS OF THE PROCEDURES FOLLOWED IN ESTABLISHING THE CURRENT READINESS TO SERVE CHARGES

<b>DOC DATE</b>	<b>FROM First Last</b>	<b>TO First Last</b>	<b>SUBJECT</b>
9/8/95			<b><u>RE:</u></b> Certificate of Lien September, 1995
			<b><u>RE:</u></b> A Summary of the Assessments on the Ram's Hill LLC Properties Status as of January 23, 1996
6/11/96	L. R. Burzell	Judith J. Cook	<b><u>RE:</u></b> 1996/97 Standby Charges, Assessments, Direct Billings and Water Rates
6/5/96		Linden Burzell	<b><u>RE:</u></b> Rams Hill Water Bond Delinquency
6/12/96		David Taussig &	<b><u>RE:</u></b> Mello-Roos Tax Administration for BWD CFD 95-1
7/16/96			<b><u>RE:</u></b> Assessment - 1996-97 Improvement District No. 1 Ram's Hill
7/23/96	L. R. Burzell	BWD Board	<b><u>RE:</u></b> Resolutions for 1996/97 Assessments
7/29/96		Lane Hicks	<b><u>RE:</u></b> Certification of Fixed Charge Special Assessments: Water District
7/31/96		Lane Hicks	<b><u>RE:</u></b> Certification of Fixed Charge Special Taxes: for Facilities District No. 95-1 for fiscal year 1996/97
8/27/96			<b><u>RE:</u></b> ANALYSIS OF BORREGO WATER DISTRICT REFINANCING
8/25/97	L. R. Burzell	Judith J. Cook	<b><u>RE:</u></b> 1997/98 Standby Charges, Assessments, Direct Billings and Water Rates
8/4/98	Judith Cook	File 2.22.52	<b><u>RE:</u></b> 1998/99 StandbyCharges, Assessments

<b>DOC DATE</b>	<b>FROM First Last</b>	<b>TO First Last</b>	<b>SUBJECT</b>
6/16/99	L. R. Burzell	Fritz Stradling	<b><u>RE:</u></b> History of BWD Fund 6415-01: Water Availability (Administrative) Standby and my comments explaining how this level of funding was accepted by the voters
6/29/99	Tom Weber	BWD Board	<b><u>RE:</u></b> PROPOSED BUDGET FOR FISCAL YEAR 1999 / 2000
8/30/00	Judith Cook	Tom Weber	<p><b><u>RE:</u></b> 2000/2001 Standby Charges, Assessments, Special Taxes, water rates and charges</p> <p><b><u>RE:</u></b> Rams Hill Availability Fees Time Line from Minutes</p> <p><b><u>MINUTES</u></b> Adjourned Regular Meeting of June 16, 1983</p> <p><b><u>MINUTES</u></b> Regular Meeting of July 12, 1983</p> <p><b><u>MINUTES</u></b> Regular Meeting of October 11, 1983</p> <p><b><u>MINUTES</u></b> Regular Meeting - January 10, 1984</p> <p>TREASURER'S REPORT - Summary of Expenditures, July 1, 1983 thru February 14, 1984</p> <p><b><u>MINUTES</u></b> Adjourned Regular Meeting of March 21, 1984</p>

DOC DATE	FROM First Last	TO First Last	SUBJECT
			<b><u>RESOLUTION</u></b> RESOLUTION NO. 84-8 RESOLUTION OF THE BOARD OF DIRECTORS OF THE BORREGO WATER DISTRICT, SAN DIEGO COUNTY, CALIFORNIA, ESTIMATING AMOUNT OF MONEY TO BE RAISED BY ASSESSMENT DURING THE FISCAL YEAR 1984-85 FOR DEBT SERVICE AND REQUESTING THE LEVY OF AN ASSESSMENT IN IMPROVEMENT DISTRICT NO. 1
4/18/84			<b><u>MINUTES</u></b> Adjourned Regular Meeting of April 10, 1984
			<b><u>MINUTES</u></b> Adjourned Regular Meeting of the Board of Directors
			<b><u>MINUTES</u></b> June 12, 1984
9/11/84			<b><u>MINUTES</u></b> Regular Meeting of the Board of Directors
9/11/84	BWD Exec Comm	BWD Board	Establishing District Objectives and Programs
9/27/84			<b><u>MINUTES</u></b> Special Meeting of the Board of Directors
10/9/84			<b><u>MINUTES</u></b> Regular Meeting of the Board of Directors
			<b><u>MINUTES</u></b> Regular Meeting of the Board of Directors, November 13, 1984 - 9:00 a.m.

# **APPENDIX**

## **EXHIBIT 2**

### **Table of Charges – Improvement District No. 1 Fiscal Year 2013-2014**

**MEMORANDUM**  
**July 16, 2013**

TO: Jerry Rolwing, Borrego Water District  
 Kim Pitman, Borrego Water District

FROM: Andrea Roess, David Taussig & Associates, Inc.

SUBJECT: Borrego Water District Fiscal Year 2013-2014 Levy

Below is a summary of the preliminary Fiscal Year (“FY”) 2013-2014 fixed charge levies for Borrego Water District as well as the FY 2012-2013 levies for comparison.

Fixed Charge	FY 12-13 Parcels Taxed	FY 12-13 Tax per Parcel	FY 12-13 Levy	FY 13-14 Parcels Taxed	FY 13-14 Tax per Parcel	FY 13-14 Levy
Water Availability Standby Charge	3,623	\$22.80	\$82,604.40	3,623	\$22.80	\$82,604.40
ID No. 1 – Water, Sewer, and Flood Control	706	\$66.00 [1]	\$158,801.01	706	\$66.00 [1]	\$158,801.01
Pest Control Standby Charge	4,743	\$2.50 [2]	\$17,945.00	4,743	\$2.50 [2]	\$17,945.00
ID No. 3 – Water Standby Charge	363	\$37.70 [3]	\$33,759.70	363	\$37.70 [3]	\$33,759.70
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$293,110.11</b>	<b>NA</b>	<b>NA</b>	<b>\$293,110.11</b>

[1] Twenty-seven parcels are taxed at varying rates. Remaining parcels are taxed at \$66.00/parcel.  
 [2] Three golf course parcels taxed at a total \$6,095.00. Remaining parcels taxed at \$2.50/parcel.  
 [3] Two parcels owned by “LCDZ Investors, LLC” taxed at a total \$20,150.00. Remaining parcels taxed at \$37.70/parcel.

Please see below for a brief explanation for each of the charges shown in the table above. For all four of these items, the same rates and methodology that were applied in prior years were used this year to determine the FY 2013-2014 charges. In addition, please refer to the annual administration report for information regarding the FY 2013-2014 levy for Borrego Water District CFD No. 2007-1.

Please see Exhibits A through D enclosed, which lists the assessor’s parcel numbers and levy amounts for each of the charges shown in the table above.

**WATER AVAILABILITY STANDBY CHARGE (FUND 6415-01)**

The funds raised by the Water Availability Standby Charge are used to pay for a share of the general administrative costs of the Borrego Water District. The levy is a per parcel charge applied to each parcel within the District except parcels within ID No. 1 (Ram’s Hill) and ID No. 3 (Deep Well and La Casa del Zorro). The ID No. 1 share of administrative costs is collected through the ID No. 1 charge (Fund No. 6415-02) while ID No. 3 has a separate standby charge (Fund 6415-04).

The amount to be levied for the Water Availability Standby charge this year is calculated as follows: 3,623 parcels all of which are charged at \$22.80 per parcel for a total of \$82,604.40.

**ID NO. 1 - WATER, SEWER AND FLOOD CONTROL (FUND 6415-02)**

The funds raised by the ID No. 1 Water, Sewer, and Flood Control charge are used to pay for administration costs and water, sewer, and flood control services.

The amount to be levied for the ID No. 1 Water, Sewer, and Flood Control charge this year is calculated as follows: 679 parcels all of which are charged at \$66.00 per parcel for a total of \$44,814.00 and 27 other parcels charged at varying rates for a total of \$113,987.01.

**PEST CONTROL STANDBY CHARGE (FUND 6415-03)**

The funds raised by the Pest Control Standby charge are used to pay for eye gnat control services (not the biting gnat).

The amount to be levied for the Pest Control Standby charge this year is calculated as follows: 4,740 parcels all of which are charged at \$2.50 per parcel for a total of \$11,850.00 and three golf course parcels charged varying rates for a total of \$6,095.00.

**ID NO. 3 WATER STANDBY CHARGE (FUND 6415-04)**

The funds raised by the ID No. 3 Water Standby charge are used to establish reserves for system improvements related to the water wells and system storage. The amount to be levied for the ID No. 3 Water Standby charge this year is calculated as follows: 361 parcels all of which are charged at \$37.70 per parcel for a total of \$13,609.70 and 2 parcels owned by "LCDZ Investors" (formerly owned by "Copley Press") charged for a total of \$20,150.00.

If you have any questions regarding these charges, please do not hesitate to contact me at (949) 955-1500.

**EXHIBIT B**

**ID NO. 1 - WATER, SEWER AND FLOOD CONTROL (FUND 6415-02)**

**Fixed Charge Levy Roll  
Fiscal Year 2013-2014**

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-120-3900	\$963.50
200-120-5200	\$963.50
200-120-5300	\$963.50
200-271-0300	\$867.16
200-271-0400	\$867.16
200-271-0600	\$867.16
200-271-0700	\$2,649.64
200-271-1500	\$867.16
200-271-1600	\$867.16
200-271-2300	\$1,830.66
200-271-2400	\$3,661.30
200-271-2900	\$2,505.10
200-271-3400	\$2,505.10
200-271-3700	\$2,505.10
200-272-0800	\$4,432.10
200-273-0200	\$5,299.26
200-273-0300	\$3,372.26
200-273-0400	\$867.16
200-273-0600	\$2,505.10
200-273-0800	\$41,603.94
200-274-0200	\$16,861.26
200-275-0800	\$3,083.20
200-275-0900	\$4,335.76
200-275-1000	\$2,312.40
200-275-1100	\$1,662.04
200-281-0100	\$66.00
200-281-0200	\$66.00
200-281-0300	\$66.00
200-281-0400	\$66.00
200-281-0500	\$66.00
200-281-0600	\$66.00
200-281-0700	\$66.00
200-281-0800	\$66.00
200-281-0900	\$66.00
200-281-1000	\$66.00
200-281-1100	\$66.00
200-281-1200	\$66.00
200-281-1300	\$66.00
200-281-1400	\$66.00
200-281-1500	\$66.00
200-281-1600	\$66.00
200-281-1700	\$66.00
200-281-1800	\$66.00
200-281-1900	\$66.00
200-281-2000	\$66.00
200-281-2100	\$66.00
200-281-2200	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-281-2300	\$66.00
200-281-2400	\$66.00
200-281-2500	\$66.00
200-281-2600	\$66.00
200-281-2700	\$66.00
200-281-2800	\$66.00
200-281-2900	\$66.00
200-281-3000	\$66.00
200-281-3100	\$66.00
200-281-3200	\$66.00
200-281-3300	\$66.00
200-281-3400	\$66.00
200-281-3500	\$66.00
200-281-3600	\$66.00
200-281-3700	\$66.00
200-281-3800	\$66.00
200-281-3900	\$66.00
200-282-0100	\$66.00
200-282-0200	\$66.00
200-282-0500	\$66.00
200-282-0600	\$66.00
200-282-0700	\$66.00
200-282-0800	\$66.00
200-282-0900	\$66.00
200-282-1000	\$66.00
200-282-1100	\$66.00
200-282-1200	\$66.00
200-282-1300	\$66.00
200-282-1400	\$66.00
200-282-1500	\$66.00
200-282-1600	\$66.00
200-282-1700	\$66.00
200-282-1800	\$66.00
200-282-1900	\$66.00
200-282-2000	\$66.00
200-282-2100	\$66.00
200-282-2200	\$66.00
200-282-2300	\$66.00
200-282-2500	\$66.00
200-283-0100	\$66.00
200-283-0200	\$66.00
200-283-0300	\$66.00
200-283-0400	\$66.00
200-283-0500	\$66.00
200-283-0600	\$66.00
200-283-0700	\$66.00
200-283-0800	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-283-0900	\$66.00
200-283-1000	\$66.00
200-283-1100	\$66.00
200-283-1300	\$66.00
200-283-1400	\$66.00
200-283-1500	\$66.00
200-283-1600	\$66.00
200-283-1700	\$66.00
200-283-1800	\$66.00
200-283-1900	\$66.00
200-283-3400	\$66.00
200-283-3500	\$66.00
200-283-3600	\$66.00
200-283-3700	\$66.00
200-283-3800	\$66.00
200-283-4500	\$66.00
200-291-0100	\$66.00
200-291-0200	\$66.00
200-291-0500	\$66.00
200-291-0600	\$66.00
200-291-0700	\$66.00
200-291-0800	\$66.00
200-291-0900	\$66.00
200-291-1000	\$66.00
200-291-1100	\$66.00
200-291-1200	\$66.00
200-291-1300	\$66.00
200-291-1400	\$66.00
200-291-1500	\$66.00
200-291-1600	\$66.00
200-291-1700	\$66.00
200-291-1800	\$66.00
200-291-1900	\$66.00
200-291-2000	\$66.00
200-291-2100	\$66.00
200-291-2200	\$66.00
200-291-2300	\$66.00
200-291-2400	\$66.00
200-291-2500	\$66.00
200-291-2700	\$66.00
200-300-0100	\$66.00
200-300-0200	\$66.00
200-300-0300	\$66.00
200-300-0600	\$66.00
200-300-0700	\$66.00
200-300-0800	\$66.00
200-300-0900	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-300-1000	\$66.00
200-300-1100	\$66.00
200-300-1200	\$66.00
200-300-1300	\$66.00
200-300-1400	\$66.00
200-300-1500	\$66.00
200-300-1600	\$66.00
200-300-1700	\$66.00
200-300-1800	\$66.00
200-300-1900	\$66.00
200-300-2000	\$66.00
200-300-2100	\$66.00
200-300-2200	\$66.00
200-300-2500	\$66.00
200-300-2600	\$66.00
200-300-2700	\$66.00
200-300-2800	\$66.00
200-300-2900	\$66.00
200-300-3000	\$66.00
200-300-3100	\$66.00
200-300-3200	\$66.00
200-300-3300	\$66.00
200-300-3400	\$66.00
200-300-3500	\$66.00
200-300-3600	\$66.00
200-300-3700	\$66.00
200-300-3800	\$66.00
200-300-3900	\$66.00
200-300-4000	\$66.00
200-300-4100	\$66.00
200-300-4200	\$66.00
200-300-4300	\$66.00
200-300-4400	\$66.00
200-300-4500	\$66.00
200-300-4600	\$66.00
200-300-4700	\$66.00
200-300-4800	\$66.00
200-300-4900	\$66.00
200-300-5000	\$66.00
200-300-5100	\$66.00
200-300-5200	\$66.00
200-300-5300	\$66.00
200-300-5400	\$66.00
200-300-5500	\$66.00
200-300-5600	\$66.00
200-300-5700	\$66.00
200-300-5800	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-300-5900	\$66.00
200-300-6000	\$66.00
200-300-6100	\$66.00
200-300-6200	\$66.00
200-300-6300	\$66.00
200-300-6400	\$66.00
200-300-6500	\$66.00
200-300-6600	\$66.00
200-300-6700	\$66.00
200-300-6800	\$66.00
200-300-6900	\$66.00
200-300-7000	\$66.00
200-300-7100	\$66.00
200-300-7200	\$66.00
200-300-7500	\$66.00
200-300-8500	\$66.00
200-300-8600	\$66.00
200-300-8700	\$66.00
200-300-8800	\$66.00
200-300-8900	\$66.00
200-300-9000	\$66.00
200-311-0200	\$66.00
200-311-0300	\$66.00
200-311-0400	\$66.00
200-311-0500	\$66.00
200-311-0600	\$66.00
200-311-0700	\$66.00
200-311-0800	\$66.00
200-311-0900	\$66.00
200-311-1200	\$66.00
200-311-1300	\$66.00
200-311-1400	\$66.00
200-311-1500	\$66.00
200-311-1600	\$66.00
200-311-1700	\$66.00
200-311-1800	\$66.00
200-311-1900	\$66.00
200-311-2000	\$66.00
200-311-2100	\$66.00
200-311-2300	\$66.00
200-311-2400	\$66.00
200-311-2500	\$66.00
200-311-2600	\$66.00
200-311-2700	\$66.00
200-311-2800	\$66.00
200-311-2900	\$66.00
200-311-3000	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-311-3100	\$66.00
200-311-3200	\$66.00
200-311-3300	\$66.00
200-311-3400	\$66.00
200-311-3500	\$66.00
200-311-3600	\$66.00
200-311-3700	\$66.00
200-311-3800	\$66.00
200-311-3900	\$66.00
200-311-4000	\$66.00
200-311-4100	\$66.00
200-311-4200	\$66.00
200-311-4300	\$66.00
200-311-4400	\$66.00
200-311-4500	\$66.00
200-311-4600	\$66.00
200-312-0100	\$66.00
200-312-0200	\$66.00
200-312-0300	\$66.00
200-312-0400	\$66.00
200-312-0500	\$66.00
200-312-0600	\$66.00
200-312-0700	\$66.00
200-312-0800	\$66.00
200-312-0900	\$66.00
200-312-1000	\$66.00
200-312-1100	\$66.00
200-312-1400	\$66.00
200-312-1500	\$66.00
200-312-1600	\$66.00
200-312-1700	\$66.00
200-312-1800	\$66.00
200-312-2000	\$66.00
200-312-2100	\$66.00
200-312-2200	\$66.00
200-312-2300	\$66.00
200-312-2400	\$66.00
200-312-2500	\$66.00
200-312-2700	\$66.00
200-312-2800	\$66.00
200-312-2900	\$66.00
200-312-3000	\$66.00
200-312-3100	\$66.00
200-312-3200	\$66.00
200-312-3300	\$66.00
200-312-3400	\$66.00
200-312-3500	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-312-3600	\$66.00
200-312-3700	\$66.00
200-312-3800	\$66.00
200-312-4100	\$66.00
200-312-4200	\$66.00
200-312-4300	\$66.00
200-312-4400	\$66.00
200-312-4500	\$66.00
200-312-4600	\$66.00
200-312-4700	\$66.00
200-312-4800	\$66.00
200-320-0100	\$66.00
200-320-0200	\$66.00
200-320-0300	\$66.00
200-320-0400	\$66.00
200-320-0500	\$66.00
200-320-0600	\$66.00
200-320-0700	\$66.00
200-320-0800	\$66.00
200-320-0900	\$66.00
200-320-1000	\$66.00
200-320-1100	\$66.00
200-320-1200	\$66.00
200-320-1300	\$66.00
200-320-1400	\$66.00
200-320-1500	\$66.00
200-320-1600	\$66.00
200-320-1700	\$66.00
200-320-1800	\$66.00
200-320-1900	\$66.00
200-320-2000	\$66.00
200-330-0100	\$66.00
200-330-0200	\$66.00
200-330-0300	\$66.00
200-330-0400	\$66.00
200-330-0500	\$66.00
200-330-0600	\$66.00
200-330-0700	\$66.00
200-330-0800	\$66.00
200-330-0900	\$66.00
200-330-1000	\$66.00
200-330-1100	\$66.00
200-330-1200	\$66.00
200-330-1300	\$66.00
200-330-1400	\$66.00
200-330-1500	\$66.00
200-330-1600	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-330-1700	\$66.00
200-330-1800	\$66.00
200-330-1900	\$66.00
200-330-2000	\$66.00
200-330-2300	\$66.00
200-330-2400	\$66.00
200-330-2700	\$66.00
200-330-2800	\$66.00
200-330-2900	\$66.00
200-330-3300	\$66.00
200-330-3400	\$66.00
200-330-3900	\$66.00
200-330-4000	\$66.00
200-330-5100	\$66.00
200-330-7600	\$66.00
200-330-7700	\$66.00
200-330-7800	\$66.00
200-330-7900	\$66.00
200-330-8000	\$66.00
200-330-8100	\$66.00
200-330-8200	\$66.00
200-330-8300	\$66.00
200-330-8400	\$66.00
200-330-8500	\$66.00
200-340-0100	\$66.00
200-340-0400	\$66.00
200-340-0500	\$66.00
200-340-0600	\$66.00
200-340-0700	\$66.00
200-340-2300	\$66.00
200-340-5300	\$66.00
200-340-5400	\$66.00
200-340-5500	\$66.00
200-340-5600	\$66.00
200-340-5700	\$66.00
200-340-5800	\$66.00
200-340-5900	\$66.00
200-340-6000	\$66.00
200-340-6100	\$66.00
200-340-6200	\$66.00
200-340-6300	\$66.00
200-340-6400	\$66.00
200-340-6500	\$66.00
200-340-6600	\$66.00
200-340-6700	\$66.00
200-340-6800	\$66.00
200-340-6900	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-340-7000	\$66.00
200-340-7100	\$66.00
200-340-7200	\$66.00
200-340-7300	\$66.00
200-340-7400	\$66.00
200-340-7500	\$66.00
200-340-7600	\$66.00
200-340-7700	\$66.00
200-340-7800	\$66.00
200-340-7900	\$66.00
200-340-8000	\$66.00
200-340-8100	\$66.00
200-340-8200	\$66.00
200-340-8300	\$66.00
200-340-8400	\$66.00
200-340-8500	\$66.00
200-340-8600	\$66.00
200-340-8700	\$66.00
200-340-8800	\$66.00
200-340-8900	\$66.00
200-340-9000	\$66.00
200-350-0100	\$1,782.48
200-350-0200	\$66.00
200-350-0300	\$66.00
200-350-0400	\$66.00
200-350-0500	\$66.00
200-350-0600	\$66.00
200-350-0700	\$66.00
200-350-0800	\$66.00
200-350-0900	\$66.00
200-350-1000	\$66.00
200-350-1100	\$66.00
200-350-1200	\$66.00
200-350-1300	\$66.00
200-350-1400	\$66.00
200-350-1500	\$66.00
200-350-1600	\$66.00
200-350-1700	\$66.00
200-350-1800	\$66.00
200-350-1900	\$66.00
200-350-2000	\$66.00
200-350-2100	\$66.00
200-350-2200	\$66.00
200-350-2300	\$66.00
200-350-2400	\$2,986.85
200-350-2500	\$66.00
200-350-2600	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-350-2700	\$66.00
200-350-2800	\$66.00
200-350-2900	\$66.00
200-350-3000	\$66.00
200-350-3100	\$66.00
200-350-3200	\$66.00
200-350-3300	\$66.00
200-350-3400	\$66.00
200-350-3500	\$66.00
200-350-3600	\$66.00
200-350-3700	\$66.00
200-350-3800	\$66.00
200-350-3900	\$66.00
200-350-4000	\$66.00
200-350-4100	\$66.00
200-350-4200	\$66.00
200-350-4300	\$66.00
200-350-4400	\$66.00
200-350-4500	\$66.00
200-350-4600	\$66.00
200-350-4700	\$66.00
200-350-4800	\$66.00
200-350-4900	\$66.00
200-350-5000	\$66.00
200-350-5100	\$66.00
200-350-5200	\$66.00
200-350-5300	\$66.00
200-350-5400	\$66.00
200-350-5500	\$66.00
200-350-5600	\$66.00
200-350-5700	\$66.00
200-350-5800	\$66.00
200-350-5900	\$66.00
200-350-6000	\$66.00
200-350-6100	\$66.00
200-350-6200	\$66.00
200-350-6300	\$66.00
200-350-6400	\$66.00
200-350-6500	\$66.00
200-350-6600	\$66.00
200-350-6700	\$66.00
200-360-0100	\$66.00
200-360-0200	\$66.00
200-360-0300	\$66.00
200-360-0400	\$66.00
200-360-0500	\$66.00
200-360-0600	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-360-0700	\$66.00
200-360-0800	\$66.00
200-360-0900	\$66.00
200-360-1000	\$66.00
200-360-1100	\$66.00
200-360-1200	\$66.00
200-360-1300	\$66.00
200-360-1400	\$66.00
200-360-1500	\$66.00
200-360-1600	\$66.00
200-360-1700	\$66.00
200-360-1800	\$66.00
200-370-0100	\$66.00
200-370-0200	\$66.00
200-370-0300	\$66.00
200-370-0400	\$66.00
200-370-0500	\$66.00
200-370-0600	\$66.00
200-370-0700	\$66.00
200-370-0800	\$66.00
200-370-0900	\$66.00
200-370-1000	\$66.00
200-370-1100	\$66.00
200-370-1200	\$66.00
200-370-1300	\$66.00
200-370-1400	\$66.00
200-370-1500	\$66.00
200-370-1600	\$66.00
200-370-1700	\$66.00
200-370-1800	\$66.00
200-370-1900	\$66.00
200-370-2000	\$66.00
200-370-2100	\$66.00
200-370-2200	\$66.00
200-370-2300	\$66.00
200-370-2400	\$66.00
200-370-2500	\$66.00
200-370-2600	\$66.00
200-370-2700	\$66.00
200-370-2800	\$66.00
200-370-2900	\$66.00
200-370-3000	\$66.00
200-370-3100	\$66.00
200-370-3200	\$66.00
200-370-3300	\$66.00
200-370-3400	\$66.00
200-370-3500	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-370-3600	\$66.00
200-370-3800	\$66.00
200-380-0100	\$66.00
200-380-0200	\$66.00
200-380-0300	\$66.00
200-380-0400	\$66.00
200-380-0500	\$66.00
200-380-0600	\$66.00
200-380-0700	\$66.00
200-380-0800	\$66.00
200-380-0900	\$66.00
200-380-1000	\$66.00
200-380-1100	\$66.00
200-380-1200	\$66.00
200-380-1300	\$66.00
200-380-1400	\$66.00
200-380-1500	\$66.00
200-380-1600	\$66.00
200-380-1700	\$66.00
200-380-1800	\$66.00
200-380-1900	\$66.00
200-380-2000	\$66.00
200-380-2100	\$66.00
200-380-2200	\$66.00
200-380-2300	\$66.00
200-380-2400	\$66.00
200-380-2500	\$66.00
200-380-2600	\$66.00
200-380-2700	\$66.00
200-380-2800	\$66.00
200-390-0100	\$66.00
200-390-0200	\$66.00
200-390-0300	\$66.00
200-390-0400	\$66.00
200-390-0500	\$66.00
200-390-0600	\$66.00
200-390-0700	\$66.00
200-390-0800	\$66.00
200-390-0900	\$66.00
200-390-1000	\$66.00
200-390-1100	\$66.00
200-390-1200	\$66.00
200-390-1300	\$66.00
200-390-1400	\$66.00
200-390-1500	\$66.00
200-390-1600	\$66.00
200-390-1700	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-390-1800	\$66.00
200-390-1900	\$66.00
200-390-2000	\$66.00
200-390-2100	\$66.00
200-390-2200	\$66.00
200-390-2300	\$66.00
200-390-2400	\$66.00
200-390-2500	\$66.00
200-390-2600	\$66.00
200-390-2700	\$66.00
200-390-2800	\$66.00
200-390-2900	\$66.00
200-390-3000	\$66.00
200-390-3100	\$66.00
200-390-3200	\$66.00
200-390-3300	\$66.00
200-390-3400	\$66.00
200-390-3500	\$66.00
200-390-3600	\$66.00
200-390-3700	\$66.00
200-390-3800	\$66.00
200-390-3900	\$66.00
200-390-4000	\$66.00
200-390-4100	\$66.00
200-390-4200	\$66.00
200-390-4300	\$66.00
200-390-4400	\$66.00
200-390-4500	\$66.00
200-390-4600	\$66.00
200-400-0100	\$66.00
200-400-0200	\$66.00
200-400-0300	\$66.00
200-400-0400	\$66.00
200-400-0500	\$66.00
200-400-0600	\$66.00
200-400-0700	\$66.00
200-400-0800	\$66.00
200-400-0900	\$66.00
200-400-1000	\$66.00
200-400-1100	\$66.00
200-400-1200	\$66.00
200-400-1300	\$66.00
200-400-1500	\$66.00
200-400-1600	\$66.00
200-400-1700	\$66.00
200-400-1800	\$66.00
200-400-1900	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-400-2000	\$66.00
200-400-2100	\$66.00
200-400-2200	\$66.00
200-400-2300	\$66.00
200-400-2400	\$66.00
200-400-2600	\$66.00
200-400-2900	\$66.00
200-400-3000	\$66.00
200-400-3100	\$66.00
200-400-3200	\$66.00
200-400-3300	\$66.00
200-400-3400	\$66.00
200-400-3500	\$66.00
200-400-3600	\$66.00
200-400-3700	\$66.00
200-400-3800	\$66.00
200-400-3900	\$66.00
200-400-4000	\$66.00
200-400-4100	\$66.00
200-400-4200	\$66.00
200-400-4300	\$66.00
200-400-4400	\$66.00
200-400-4500	\$66.00
200-400-4600	\$66.00
200-400-4700	\$66.00
200-400-4800	\$66.00
200-400-4900	\$66.00
200-400-5100	\$66.00
200-400-5200	\$66.00
200-400-5300	\$66.00
200-400-5400	\$66.00
200-400-5500	\$66.00
200-400-5600	\$66.00
200-400-6000	\$66.00
200-400-6100	\$66.00
200-401-0100	\$66.00
200-401-0200	\$66.00
200-401-0300	\$66.00
200-401-0400	\$66.00
200-401-0500	\$66.00
200-401-0600	\$66.00
200-401-0800	\$66.00
200-401-0900	\$66.00
200-401-1000	\$66.00
200-401-1100	\$66.00
200-401-1200	\$66.00
200-401-1300	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-401-1400	\$66.00
200-401-1500	\$66.00
200-401-1600	\$66.00
200-401-1700	\$66.00
200-401-1800	\$66.00
200-401-1900	\$66.00
200-401-2000	\$66.00
200-401-2100	\$66.00
200-401-2200	\$66.00
200-401-2300	\$66.00
200-401-2400	\$66.00
200-401-2500	\$66.00
200-401-2600	\$66.00
200-401-2700	\$66.00
200-401-2800	\$66.00
200-401-2900	\$66.00
200-401-3000	\$66.00
200-401-3100	\$66.00
200-401-3200	\$66.00
200-401-3300	\$66.00
200-401-3400	\$66.00
200-401-3500	\$66.00
200-401-3600	\$66.00
200-401-3700	\$66.00
200-401-3800	\$66.00
200-401-3900	\$66.00
200-401-4000	\$66.00
200-401-4100	\$66.00
200-401-4200	\$66.00
200-401-4400	\$66.00
200-401-4500	\$66.00
200-401-4600	\$66.00
200-401-4700	\$66.00
200-401-4800	\$66.00
200-401-5000	\$66.00
200-401-5100	\$66.00
200-401-5400	\$66.00
200-401-5500	\$66.00
200-401-5600	\$66.00
200-401-5700	\$66.00
200-401-5800	\$66.00
200-401-5900	\$66.00
200-401-6000	\$66.00
200-401-6100	\$66.00
200-401-6200	\$66.00
200-401-6300	\$66.00
200-401-6400	\$66.00

**Borrego Water District**  
**ID No. 1 - Water, Sewer, and Flood Control**  
**Fund: 6415-02**  
**FY 2013-14 Levy**

APN	FY 2013-14 LEVY
200-401-6800	\$66.00

<b>Total Number of Parcels Taxed</b>	<b>706</b>
<b>Total FY 2013-14 Levy</b>	<b>\$158,801.01</b>

# **APPENDIX**

## **EXHIBIT 3**

### **ID No. 1 Fiscal Year 2013-2014 Levy in Order of County Land Use**

**SUMMARY OF BORREGO ID NO . 1 LEVY**

<u>APN</u>	<u>Owner as of 1/1/13</u>	<u>Lot Area based on County Assessor's Roll</u>	<u>FY 13-14 Levy</u>	<u>Levy per acre</u>	<u>Net Assessed Value</u>	<u>County Use Code</u>
200-272-08-00	LEFTO L L C	35.20	\$4,432.10	\$125.91	\$93,636	COMMERCIAL - 1 TO 3 STORY MISC STORE BLDGS
200-320-01-00	PORTER ELEANOR K REVOCABLE LIVING TRUST	0.00	\$66.00	\$0.00	\$55,000	CONDOMINIUM
200-320-02-00	KHANNA PUNEET & MONICA FAMILY TRUST 08-12-11	0.00	\$66.00	\$0.00	\$62,000	CONDOMINIUM
200-320-03-00	LEAHY MARY S TRUST 02-01-99	0.00	\$66.00	\$0.00	\$37,000	CONDOMINIUM
200-320-04-00	COTE MARK	0.00	\$66.00	\$0.00	\$83,000	CONDOMINIUM
200-320-05-00	MCGUIRE JOHN K JR & MARGARET A REVOCABLE	0.00	\$66.00	\$0.00	\$61,000	CONDOMINIUM
200-320-06-00	HEGY FRANK & CRYSTAL	0.00	\$66.00	\$0.00	\$84,500	CONDOMINIUM
200-320-07-00	BORNEMAN RUSSELL & VICTORIA	0.00	\$66.00	\$0.00	\$105,000	CONDOMINIUM
200-320-08-00	CLANCY FAMILY TRUST 01-22-02, EDWARDS PEI-FANG C	0.00	\$66.00	\$0.00	\$90,000	CONDOMINIUM
200-320-09-00	L X S 2007-16 N TRUST FUND	0.00	\$66.00	\$0.00	\$37,000	CONDOMINIUM
200-320-10-00	ESPARZA DAVID F & LOIS G LIVING TRUST 12-05-05	0.00	\$66.00	\$0.00	\$61,000	CONDOMINIUM
200-320-11-00	HALL FAMILY 2009 TRUST 07-09-09	0.00	\$66.00	\$0.00	\$100,388	CONDOMINIUM
200-320-12-00	BENDANIEL DAVID J	0.00	\$66.00	\$0.00	\$118,381	CONDOMINIUM
200-320-13-00	HOLT FAMILY TRUST 06-17-99	0.00	\$66.00	\$0.00	\$112,764	CONDOMINIUM
200-320-14-00	KRATZ HUGH T & KARIN A TRS	0.00	\$66.00	\$0.00	\$45,000	CONDOMINIUM
200-320-15-00	FANJAS ROBERT A	0.00	\$66.00	\$0.00	\$38,352	CONDOMINIUM
200-320-16-00	LUERS LARRY D & REBECCA D	0.00	\$66.00	\$0.00	\$61,000	CONDOMINIUM
200-320-17-00	EDWARDS PEI-FANG C TRUST 06-28-05, CLANCY FAMILY	0.00	\$66.00	\$0.00	\$60,000	CONDOMINIUM
200-320-18-00	SANDS CYNTHIA A TRUST 10-11-04	0.00	\$66.00	\$0.00	\$55,000	CONDOMINIUM
200-320-19-00	OAKES FAMILY TRUST 09-23-70	0.00	\$66.00	\$0.00	\$155,241	CONDOMINIUM
200-320-20-00	KANENWISHER GARY & GLORIA	0.00	\$66.00	\$0.00	\$131,026	CONDOMINIUM
200-330-01-00	GLASGOW MARY J LIVING TRUST 09-06-06	0.00	\$66.00	\$0.00	\$61,000	CONDOMINIUM
200-330-02-00	LOIZOS GEORGE & BONNIE LIVING TRUST 1997	0.00	\$66.00	\$0.00	\$45,000	CONDOMINIUM
200-330-03-00	FOUTS ROBERT M & BARBARA A	0.00	\$66.00	\$0.00	\$116,075	CONDOMINIUM
200-330-04-00	OBRIEN JOHN T	0.00	\$66.00	\$0.00	\$54,000	CONDOMINIUM
200-330-05-00	DELLARIPA ELISA	0.00	\$66.00	\$0.00	\$48,000	CONDOMINIUM
200-330-06-00	SYMINGTON FAMILY TRUST 10-19-01	0.00	\$66.00	\$0.00	\$61,000	CONDOMINIUM
200-330-07-00	PORTER WESLEY D TRUST	0.00	\$66.00	\$0.00	\$65,000	CONDOMINIUM
200-330-08-00	KILPATRICK JOEL & CRYSTAL	0.00	\$66.00	\$0.00	\$33,698	CONDOMINIUM
200-330-09-00	OMEARA KATHLEEN A	0.00	\$66.00	\$0.00	\$93,751	CONDOMINIUM
200-330-10-00	FRASER ROBERT J	0.00	\$66.00	\$0.00	\$65,000	CONDOMINIUM
200-330-11-00	MARTINEZ RAUL & JUDITH J	0.00	\$66.00	\$0.00	\$43,898	CONDOMINIUM
200-330-12-00	SMITH EDWIN W & DORIS R	0.00	\$66.00	\$0.00	\$65,000	CONDOMINIUM
200-330-13-00	STRECKER LEANNA G	0.00	\$66.00	\$0.00	\$34,680	CONDOMINIUM
200-330-14-00	SCHEUER JOHN & JUDY	0.00	\$66.00	\$0.00	\$56,100	CONDOMINIUM
200-330-15-00	PERLMAN GREGORY	0.00	\$66.00	\$0.00	\$45,000	CONDOMINIUM
200-330-16-00	ELD RONALD C & YOLANDE C	0.00	\$66.00	\$0.00	\$61,812	CONDOMINIUM
200-330-17-00	PETRAVICIUS STASYS & IRENA	0.00	\$66.00	\$0.00	\$37,000	CONDOMINIUM
200-330-18-00	BALFOUR DONALD C & SHARON B FAMILY TRUST	0.00	\$66.00	\$0.00	\$172,956	CONDOMINIUM
200-330-19-00	VINTI LAWRENCE D & NUNO-VENTI CARMEN M 2008	0.00	\$66.00	\$0.00	\$96,000	CONDOMINIUM
200-330-20-00	SHUTLER MARY E	0.00	\$66.00	\$0.00	\$107,805	CONDOMINIUM
200-330-39-00	CHOW XIN	0.00	\$66.00	\$0.00	\$59,500	CONDOMINIUM

<u>APN</u>	<u>Owner as of 1/1/13</u>	<u>Lot Area based on County</u>			<u>Net Assessed</u>		<u>County Use Code</u>
		<u>Assessor's Roll</u>	<u>FY 13-14 Levy</u>	<u>Levy per acre</u>	<u>Value</u>		
200-330-40-00	OHAKS TODD E & BRENDA D	0.00	\$66.00	\$0.00	\$41,142	CONDOMINIUM	
200-330-84-00	MCMANUS FAMILY TRUST 03-22-99	0.00	\$66.00	\$0.00	\$55,000	CONDOMINIUM	
200-271-24-00	MONTESORUS REX L L C	3.40	\$3,661.30	\$1,076.88	\$462,978	GOLF COURSE	
200-273-08-00	LEFTO L L C	166.00	\$41,603.94	\$250.62	\$662,734	GOLF COURSE	
200-274-02-00	LEFTO L L C	92.00	\$16,861.26	\$183.28	\$551,412	GOLF COURSE	
200-275-08-00	FIRST AMERICAN TRUST TR NO 1082-0270-00	16.27	\$3,083.20	\$189.51	\$9,000	GOLF COURSE	
200-275-09-00	FIRST AMERICAN TRUST TR NO 1082-0270-00	21.88	\$4,335.76	\$198.16	\$12,000	GOLF COURSE	
200-275-10-00	FIRST AMERICAN TRUST TR NO 1082-0270-00	9.13	\$2,312.40	\$253.28	\$25,000	GOLF COURSE	
200-275-11-00	FIRST AMERICAN TRUST TR NO 1082-0270-00	7.77	\$1,662.04	\$213.88	\$22,000	GOLF COURSE	
200-350-24-00	RUSSIAN DAN L L C	12.64	\$2,986.85	\$236.30	\$31,212	GOLF COURSE	
200-360-17-00	LEFTO L L C	12.15	\$66.00	\$5.43	\$21,848	GOLF COURSE	
200-370-38-00	FIRST AMERICAN TRUST TR NO 1082-0270-00	21.08	\$66.00	\$3.13	\$12,000	GOLF COURSE	
200-271-23-00	RUSSIAN DAN L L C	3.57	\$1,830.66	\$512.82	\$90,514	RESTAURANT	
200-120-39-00	LEFTO L L C	32.90	\$963.50	\$29.29	\$57,222	RURAL LAND	
200-120-52-00	LEFTO L L C	36.53	\$963.50	\$26.38	\$41,616	RURAL LAND	
200-120-53-00	LEFTO L L C	26.30	\$963.50	\$36.64	\$31,212	RURAL LAND	
200-271-03-00	LEFTO L L C	4.91	\$867.16	\$176.59	\$10,924	RURAL LAND	
200-271-04-00	LEFTO L L C	4.34	\$867.16	\$199.75	\$10,924	RURAL LAND	
200-271-07-00	LEFTO L L C	10.87	\$2,649.64	\$243.76	\$26,010	RURAL LAND	
200-271-15-00	LEFTO L L C	4.91	\$867.16	\$176.59	\$10,924	RURAL LAND	
200-271-16-00	LEFTO L L C	4.91	\$867.16	\$176.59	\$10,924	RURAL LAND	
200-271-34-00	LEFTO L L C	14.77	\$2,505.10	\$169.60	\$22,888	RURAL LAND	
200-271-37-00	LEFTO L L C	11.20	\$2,505.10	\$223.66	\$15,606	RURAL LAND	
200-273-02-00	LEFTO L L C	40.77	\$5,299.26	\$129.98	\$52,020	RURAL LAND	
200-273-03-00	LEFTO L L C	27.78	\$3,372.26	\$121.39	\$31,212	RURAL LAND	
200-273-04-00	LEFTO L L C	6.78	\$867.16	\$127.92	\$67,626	RURAL LAND	
200-273-06-00	LEFTO L L C	21.50	\$2,505.10	\$116.52	\$31,212	RURAL LAND	
200-350-01-00	RUSSIAN DAN L L C	8.35	\$1,782.48	\$213.49	\$78,030	RURAL LAND	
200-281-01-00	GOYAK JOHN N	0.00	\$66.00	\$0.00	\$403,426	SINGLE FAMILY RESIDENCE	
200-281-04-00	ROY FAMILY TRUST 12-10-91	0.00	\$66.00	\$0.00	\$519,679	SINGLE FAMILY RESIDENCE	
200-281-05-00	PURVIS EDWARD L	0.00	\$66.00	\$0.00	\$400,000	SINGLE FAMILY RESIDENCE	
200-281-08-00	MELHORN BY-PASS FAMILY TRUST 06-04-87	0.00	\$66.00	\$0.00	\$341,685	SINGLE FAMILY RESIDENCE	
200-281-09-00	ALLEN FRANCIS F TR, ALLEN GAIL C TR	0.00	\$66.00	\$0.00	\$436,004	SINGLE FAMILY RESIDENCE	
200-281-11-00	PRUITT JAY & ANDREA LIVING TRUST 11-10-05	0.00	\$66.00	\$0.00	\$310,000	SINGLE FAMILY RESIDENCE	
200-281-12-00	BROWN JAMES S REVOCABLE TRUST 10-14-97	0.00	\$66.00	\$0.00	\$318,000	SINGLE FAMILY RESIDENCE	
200-281-18-00	CLAUDAT THEODORE	0.00	\$66.00	\$0.00	\$270,300	SINGLE FAMILY RESIDENCE	
200-281-19-00	DALEY GEORGE R, CHAVES LESTER J JR	0.00	\$66.00	\$0.00	\$262,516	SINGLE FAMILY RESIDENCE	
200-281-22-00	DOWNS FAMILY TRUST 08-08-95	0.00	\$66.00	\$0.00	\$346,576	SINGLE FAMILY RESIDENCE	
200-281-25-00	SHANNON/MINEHART TRUST 06-01-05	0.00	\$66.00	\$0.00	\$424,475	SINGLE FAMILY RESIDENCE	
200-281-27-00	CALEN FAMILY TRUST 08-30-88	0.00	\$66.00	\$0.00	\$372,054	SINGLE FAMILY RESIDENCE	
200-281-29-00	BELZER THOMAS J & TONI B	0.00	\$66.00	\$0.00	\$320,000	SINGLE FAMILY RESIDENCE	
200-281-30-00	SCHAACK LUCY P	0.00	\$66.00	\$0.00	\$380,000	SINGLE FAMILY RESIDENCE	
200-281-31-00	CRAIG FAMILY TRUST 01-22-81	0.00	\$66.00	\$0.00	\$385,000	SINGLE FAMILY RESIDENCE	
200-281-35-00	LOTTER FAMILY TRUST 01-17-08	0.00	\$66.00	\$0.00	\$211,369	SINGLE FAMILY RESIDENCE	
200-281-36-00	SCIARRETTA FRANCIS P	0.00	\$66.00	\$0.00	\$327,447	SINGLE FAMILY RESIDENCE	

<u>APN</u>	<u>Owner as of 1/1/13</u>	<u>Lot Area based on County</u>			<u>Net Assessed</u>		<u>County Use Code</u>
		<u>Assessor's Roll</u>	<u>FY 13-14 Levy</u>	<u>Levy per acre</u>	<u>Value</u>		
200-281-37-00	MIDDLETON THOMAS & ELIZABETH REVOCABLE	0.00	\$66.00	\$0.00	\$468,038	SINGLE FAMILY RESIDENCE	
200-282-01-00	KÖRPÖRÄÄL ARIE R & KINNAMAN-KORPORAAL	0.00	\$66.00	\$0.00	\$241,000	SINGLE FAMILY RESIDENCE	
200-282-05-00	MCQUOWN ENTERPRISES L P	0.00	\$66.00	\$0.00	\$452,574	SINGLE FAMILY RESIDENCE	
200-282-06-00	MCKIRNAN ROBERT A TR	0.00	\$66.00	\$0.00	\$417,518	SINGLE FAMILY RESIDENCE	
200-282-08-00	PINSON FLOYD U & DOROTHY R	0.00	\$66.00	\$0.00	\$218,528	SINGLE FAMILY RESIDENCE	
200-282-09-00	MELVIN TRUST 01-17-01	0.00	\$66.00	\$0.00	\$231,663	SINGLE FAMILY RESIDENCE	
200-282-10-00	JACKSON DAVID W & SUSAN J 1994 REVOCABLE TRUST	0.00	\$66.00	\$0.00	\$509,850	SINGLE FAMILY RESIDENCE	
200-282-12-00	KELSEY DONNA 2008 TRUST	0.00	\$66.00	\$0.00	\$385,000	SINGLE FAMILY RESIDENCE	
200-282-13-00	FRIESTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$245,000	SINGLE FAMILY RESIDENCE	
200-282-17-00	WHEAT FAMILY TRUST	0.00	\$66.00	\$0.00	\$327,668	SINGLE FAMILY RESIDENCE	
200-282-19-00	REILLY SURVIVORS TRUST 07-06-10	0.00	\$66.00	\$0.00	\$484,500	SINGLE FAMILY RESIDENCE	
200-282-21-00	ASHER ROYCE & CALLIOPE	0.00	\$66.00	\$0.00	\$300,150	SINGLE FAMILY RESIDENCE	
200-282-22-00	PURVIS EDWARD L	0.00	\$66.00	\$0.00	\$350,000	SINGLE FAMILY RESIDENCE	
200-282-25-00	MCQUOWN ENTERPRISES L P	0.70	\$66.00	\$94.26	\$430,000	SINGLE FAMILY RESIDENCE	
200-283-01-00	ANDERSON FAMILY TRUST A 10-30-95	0.00	\$66.00	\$0.00	\$238,663	SINGLE FAMILY RESIDENCE	
200-283-02-00	HANAFIN FAMILY TRUST 04-04-03	0.00	\$66.00	\$0.00	\$279,417	SINGLE FAMILY RESIDENCE	
200-283-04-00	SMITH ALICE P	0.00	\$66.00	\$0.00	\$350,000	SINGLE FAMILY RESIDENCE	
200-283-09-00	SHELLEY DONALD A <LE> PEPPERDINE UNIVERSITY	0.00	\$66.00	\$0.00	\$283,560	SINGLE FAMILY RESIDENCE	
200-283-11-00	KAVANAGH JACK AKA JOHN & THERESA AKA TERESA	0.00	\$66.00	\$0.00	\$293,000	SINGLE FAMILY RESIDENCE	
200-283-13-00	H M F PROPERTIES INC	0.00	\$66.00	\$0.00	\$597,000	SINGLE FAMILY RESIDENCE	
200-283-14-00	PANTICH TOM T & HELEN J FAMILY TRUST 09-23-93	0.00	\$66.00	\$0.00	\$336,805	SINGLE FAMILY RESIDENCE	
200-283-18-00	COCHRAN PETER & JANEEN	0.00	\$66.00	\$0.00	\$220,000	SINGLE FAMILY RESIDENCE	
200-283-37-00	WILLIAMS COMMUNITY PROPERTY TRUST 03-19-91	0.00	\$66.00	\$0.00	\$496,335	SINGLE FAMILY RESIDENCE	
200-283-38-00	BLAIKIE DONALD B	1.05	\$66.00	\$62.91	\$595,340	SINGLE FAMILY RESIDENCE	
200-291-02-00	WILHELM THOMAS & FELIX TERESA	2.19	\$66.00	\$30.14	\$540,390	SINGLE FAMILY RESIDENCE	
200-291-09-00	CASA CHUPAFLOR L L C	2.01	\$66.00	\$32.82	\$650,000	SINGLE FAMILY RESIDENCE	
200-291-17-00	ENGLEMAN FAMILY TRUST 02-13-86	2.04	\$66.00	\$32.34	\$450,580	SINGLE FAMILY RESIDENCE	
200-291-18-00	ALBE JOHN A & DEBORAH S	2.08	\$66.00	\$31.73	\$300,557	SINGLE FAMILY RESIDENCE	
200-291-19-00	MENDENHALL GEORGE A MARIAL TRUST	2.20	\$66.00	\$30.01	\$557,440	SINGLE FAMILY RESIDENCE	
200-291-21-00	MYERS LYNN H TRUST 04-16-04, MYERS GERALD G	2.13	\$66.00	\$30.98	\$320,000	SINGLE FAMILY RESIDENCE	
200-291-27-00	DAOUST DENNIS & KENNEDY JILL W	4.41	\$66.00	\$14.97	\$662,799	SINGLE FAMILY RESIDENCE	
200-300-01-00	BERMUDA RESEARCH CORP	0.00	\$66.00	\$0.00	\$191,000	SINGLE FAMILY RESIDENCE	
200-300-02-00	YAWS FAMILY TRUST 02-19-02	0.00	\$66.00	\$0.00	\$125,000	SINGLE FAMILY RESIDENCE	
200-300-03-00	HANSON WILLIAM & NINE	0.00	\$66.00	\$0.00	\$85,172	SINGLE FAMILY RESIDENCE	
200-300-06-00	DANIELS JANE A REVOCABLE TRUST 03-06-95	0.00	\$66.00	\$0.00	\$170,000	SINGLE FAMILY RESIDENCE	
200-300-07-00	RAY THOMAS B	0.00	\$66.00	\$0.00	\$94,490	SINGLE FAMILY RESIDENCE	
200-300-08-00	BRIERTON BILL J & PAULA D	0.00	\$66.00	\$0.00	\$125,000	SINGLE FAMILY RESIDENCE	
200-300-09-00	HESTIA HOLDINGS INC	0.00	\$66.00	\$0.00	\$239,921	SINGLE FAMILY RESIDENCE	
200-300-10-00	GAMBLE TIMOTHY C & LINDA	0.00	\$66.00	\$0.00	\$169,000	SINGLE FAMILY RESIDENCE	
200-300-11-00	QUISENBERRY FAMILY TRUST 01-31-89, QUISENBERRY	0.00	\$66.00	\$0.00	\$115,000	SINGLE FAMILY RESIDENCE	
200-300-12-00	TÖRYNIETO LIVING TRUST 02-15-00	0.00	\$66.00	\$0.00	\$203,000	SINGLE FAMILY RESIDENCE	
200-300-13-00	BRAUN FAMILY TRUST 12-20-94	0.00	\$66.00	\$0.00	\$167,000	SINGLE FAMILY RESIDENCE	
200-300-14-00	MERKEL RICHARD & MEREDITH, MCLEOD SUSAN G	0.00	\$66.00	\$0.00	\$234,089	SINGLE FAMILY RESIDENCE	
200-300-15-00	NELSON MARIAN G	0.00	\$66.00	\$0.00	\$329,981	SINGLE FAMILY RESIDENCE	
200-300-16-00	TERRILL CYNTHIA A, LYONS RONALD W	0.00	\$66.00	\$0.00	\$190,000	SINGLE FAMILY RESIDENCE	

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200-300-17-00	LAUN HENRY G FAMILY TRUST 08-04-09, LAUN YVONNE	0.00	\$66.00	\$0.00	\$155,000	SINGLE FAMILY RESIDENCE	
200-300-18-00	PAVELKO TRUST 01-25-80	0.00	\$66.00	\$0.00	\$324,154	SINGLE FAMILY RESIDENCE	
200-300-19-00	FRIESTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$128,000	SINGLE FAMILY RESIDENCE	
200-300-20-00	SIEGEL FAMILY SURVIVORS TRUST 06-18-03	0.00	\$66.00	\$0.00	\$209,000	SINGLE FAMILY RESIDENCE	
200-300-21-00	BUSBY TRUST 06-18-80	0.00	\$66.00	\$0.00	\$185,000	SINGLE FAMILY RESIDENCE	
200-300-22-00	FINNANE FAMILY TRUST 07-03-79	0.00	\$66.00	\$0.00	\$150,000	SINGLE FAMILY RESIDENCE	
200-300-25-00	CONWAY JAMES S	0.00	\$66.00	\$0.00	\$262,056	SINGLE FAMILY RESIDENCE	
200-300-26-00	GARNER THOMAS F JR, GARNER WILLIAM V	0.00	\$66.00	\$0.00	\$511,682	SINGLE FAMILY RESIDENCE	
200-300-27-00	SAGE-SHAPIRO FAMILY TRUST	0.00	\$66.00	\$0.00	\$191,000	SINGLE FAMILY RESIDENCE	
200-300-28-00	KERNER MARY E BY-PASS TRUST 10-29-82, KERNER	0.00	\$66.00	\$0.00	\$346,166	SINGLE FAMILY RESIDENCE	
200-300-29-00	MOCERI SALVATORE T & LINDA M	0.00	\$66.00	\$0.00	\$150,000	SINGLE FAMILY RESIDENCE	
200-300-30-00	CLARK GLEN & SARAH M	0.00	\$66.00	\$0.00	\$148,381	SINGLE FAMILY RESIDENCE	
200-300-31-00	SLATTERY WILLIAM J & JANE N	0.00	\$66.00	\$0.00	\$103,000	SINGLE FAMILY RESIDENCE	
200-300-32-00	CONWAY STEPHEN & RITA LIVING TRUST	0.00	\$66.00	\$0.00	\$150,000	SINGLE FAMILY RESIDENCE	
200-300-33-00	SHEFFIELD INVESTMENT TRUST 12-14-97	0.00	\$66.00	\$0.00	\$155,000	SINGLE FAMILY RESIDENCE	
200-300-34-00	PURVIS FAMILY TRUST 12-19-12	0.00	\$66.00	\$0.00	\$79,000	SINGLE FAMILY RESIDENCE	
200-300-35-00	REILLY 2001 TRUST 10-04-01	0.00	\$66.00	\$0.00	\$169,350	SINGLE FAMILY RESIDENCE	
200-300-37-00	ROY FAMILY TRUST 12-10-91	0.00	\$66.00	\$0.00	\$164,383	SINGLE FAMILY RESIDENCE	
200-300-38-00	NANDA SANJIV & RAY URMI	0.00	\$66.00	\$0.00	\$120,000	SINGLE FAMILY RESIDENCE	
200-300-39-00	LARSON PAUL A & EKELUND MARY E	0.00	\$66.00	\$0.00	\$189,657	SINGLE FAMILY RESIDENCE	
200-300-40-00	SMITH CURTIS E JR & MARY A REVOCABLE BYPASS	0.00	\$66.00	\$0.00	\$296,889	SINGLE FAMILY RESIDENCE	
200-300-41-00	STEVENS RUSSELL & MELISSA, LONG FAMILY	0.00	\$66.00	\$0.00	\$120,000	SINGLE FAMILY RESIDENCE	
200-300-42-00	BURNS ELIZABETH TRUST 08-31-88	0.00	\$66.00	\$0.00	\$120,000	SINGLE FAMILY RESIDENCE	
200-300-43-00	KRUGER DONALD & SANDRA	0.00	\$66.00	\$0.00	\$100,000	SINGLE FAMILY RESIDENCE	
200-300-44-00	DINER ELAINE K TRUST 09-18-95	0.00	\$66.00	\$0.00	\$244,918	SINGLE FAMILY RESIDENCE	
200-300-45-00	GARNER WILLIAM V, GARNER THOMAS F JR	0.00	\$66.00	\$0.00	\$341,875	SINGLE FAMILY RESIDENCE	
200-300-46-00	FRISK FAMILY TRUST 10-28-93	0.00	\$66.00	\$0.00	\$120,000	SINGLE FAMILY RESIDENCE	
200-300-47-00	PORTER LORRAINE G	0.00	\$66.00	\$0.00	\$118,000	SINGLE FAMILY RESIDENCE	
200-300-48-00	GAMBLE TRUST 10-20-97	0.00	\$66.00	\$0.00	\$125,000	SINGLE FAMILY RESIDENCE	
200-300-49-00	STRECKER FAMILY TRUST 06-25-87, SHUGART KERIN M	0.00	\$66.00	\$0.00	\$134,881	SINGLE FAMILY RESIDENCE	
200-300-50-00	MILLER CHARLES C & GENEVIEVE	0.00	\$66.00	\$0.00	\$160,000	SINGLE FAMILY RESIDENCE	
200-300-51-00	ODIORNE PARTNERS L L C	0.00	\$66.00	\$0.00	\$130,050	SINGLE FAMILY RESIDENCE	
200-300-52-00	HANSBERGER SANDRA, BARR DAVID	0.00	\$66.00	\$0.00	\$125,000	SINGLE FAMILY RESIDENCE	
200-300-53-00	SHONKWILER GERALD W & MELANIE R	0.00	\$66.00	\$0.00	\$239,932	SINGLE FAMILY RESIDENCE	
200-300-54-00	PARIS LIESEL REVOCABLE TRUST 05-19-05	0.00	\$66.00	\$0.00	\$163,000	SINGLE FAMILY RESIDENCE	
200-300-55-00	GLADSTONE FAMILY TRUST 04-17-97	0.00	\$66.00	\$0.00	\$125,000	SINGLE FAMILY RESIDENCE	
200-300-56-00	HALLER ROD & ALEXIA	0.00	\$66.00	\$0.00	\$209,146	SINGLE FAMILY RESIDENCE	
200-300-57-00	MONTGOMERY ROBYN B REVOCABLE 2007 TRUST	0.00	\$66.00	\$0.00	\$174,000	SINGLE FAMILY RESIDENCE	
200-300-58-00	LOMBARD FAMILY TRUST 04-21-98	0.00	\$66.00	\$0.00	\$150,000	SINGLE FAMILY RESIDENCE	
200-300-59-00	BECK MYRL E JR & LINDA J	0.00	\$66.00	\$0.00	\$128,000	SINGLE FAMILY RESIDENCE	
200-300-60-00	KINDSCHUH DELORES M REVOCABLE LIVING TRUST	0.00	\$66.00	\$0.00	\$125,000	SINGLE FAMILY RESIDENCE	
200-300-61-00	HANSBERGER BEVERLY R TRUST 06-23-97	0.00	\$66.00	\$0.00	\$150,000	SINGLE FAMILY RESIDENCE	
200-300-62-00	BALFOUR DONALD C & SHARON B FAMILY TRUST	0.00	\$66.00	\$0.00	\$225,000	SINGLE FAMILY RESIDENCE	
200-300-63-00	DURRANT MICHAEL N & JOAN F	0.00	\$66.00	\$0.00	\$220,000	SINGLE FAMILY RESIDENCE	
200-300-64-00	KUHNS ARNOLD S & JOAN M	0.00	\$66.00	\$0.00	\$235,850	SINGLE FAMILY RESIDENCE	

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200-300-65-00	SANDERS MAX D TRUST 12-20-90, SANDERS JACQUELINE	0.00	\$66.00	\$0.00	\$262,000	SINGLE FAMILY RESIDENCE	
200-300-66-00	SHANLEY JAMES A & DOWNING LENNA M	0.00	\$66.00	\$0.00	\$150,000	SINGLE FAMILY RESIDENCE	
200-300-67-00	KAVANAGH JACK & THERESA 1987 TRUST 08-26-87	0.00	\$66.00	\$0.00	\$198,000	SINGLE FAMILY RESIDENCE	
200-300-68-00	SAMUELSON PAUL O & KAREN M	0.00	\$66.00	\$0.00	\$120,000	SINGLE FAMILY RESIDENCE	
200-300-69-00	COTE KATHLEEN V, ESPINOZA JOSEPH A & KAREN L	0.00	\$66.00	\$0.00	\$112,098	SINGLE FAMILY RESIDENCE	
200-300-70-00	PALERMO JOHN J & DOREEN B FAMILY TRUST	0.00	\$66.00	\$0.00	\$176,000	SINGLE FAMILY RESIDENCE	
200-300-71-00	ANDERSON MARCIA	0.00	\$66.00	\$0.00	\$272,792	SINGLE FAMILY RESIDENCE	
200-300-72-00	LEWIS JAMES W & JUDITH A	0.00	\$66.00	\$0.00	\$209,931	SINGLE FAMILY RESIDENCE	
200-300-75-00	KING KATHERINE A TRUST 09-12-07, KING KATHERINE A	0.00	\$66.00	\$0.00	\$143,000	SINGLE FAMILY RESIDENCE	
200-300-85-00	WELLS RONDA	0.00	\$66.00	\$0.00	\$150,000	SINGLE FAMILY RESIDENCE	
200-300-86-00	MAO SHILIANG & GAO MING	0.00	\$66.00	\$0.00	\$114,900	SINGLE FAMILY RESIDENCE	
200-300-87-00	ALL ROADS SATELLITE INC	0.00	\$66.00	\$0.00	\$136,000	SINGLE FAMILY RESIDENCE	
200-300-88-00	FIGG BARRY L & LYNDA M	0.00	\$66.00	\$0.00	\$153,000	SINGLE FAMILY RESIDENCE	
200-300-89-00	CARRIE TERRY L L C	0.00	\$66.00	\$0.00	\$171,666	SINGLE FAMILY RESIDENCE	
200-300-90-00	LUCKMAN STEPHEN A	0.00	\$66.00	\$0.00	\$168,300	SINGLE FAMILY RESIDENCE	
200-311-02-00	SHELLEY DONALD & JULIE	0.00	\$66.00	\$0.00	\$286,110	SINGLE FAMILY RESIDENCE	
200-311-03-00	JOHNSON RUTH F C TR	0.00	\$66.00	\$0.00	\$277,437	SINGLE FAMILY RESIDENCE	
200-311-04-00	MONTGOMERY ROBYN B REVOCABLE 2007 TRUST	0.00	\$66.00	\$0.00	\$94,000	SINGLE FAMILY RESIDENCE	
200-311-05-00	MOORE RONALD E & CARPENTIER-MOORE KATHERINE	0.00	\$66.00	\$0.00	\$117,300	SINGLE FAMILY RESIDENCE	
200-311-06-00	WATERMAN JUDITH P	0.00	\$66.00	\$0.00	\$125,000	SINGLE FAMILY RESIDENCE	
200-311-07-00	BURROWS-GRAWUNDER FAMILY TRUST 09-29-00	0.00	\$66.00	\$0.00	\$124,848	SINGLE FAMILY RESIDENCE	
200-311-08-00	CASTANEDA MARIA A	0.00	\$66.00	\$0.00	\$122,400	SINGLE FAMILY RESIDENCE	
200-311-09-00	BURTON DARBY C	0.00	\$66.00	\$0.00	\$115,000	SINGLE FAMILY RESIDENCE	
200-311-19-00	MILLAR WALTER L & LOIS L	0.00	\$66.00	\$0.00	\$98,500	SINGLE FAMILY RESIDENCE	
200-311-20-00	WESTERLUND DAVID G & BETH A	0.00	\$66.00	\$0.00	\$104,000	SINGLE FAMILY RESIDENCE	
200-311-21-00	JONES LARRY REVOCABLE TRUST 11-21-05	0.00	\$66.00	\$0.00	\$226,907	SINGLE FAMILY RESIDENCE	
200-311-23-00	LOFGREN FAMILY LIVING TRUST 04-16-98	0.00	\$66.00	\$0.00	\$236,926	SINGLE FAMILY RESIDENCE	
200-311-24-00	PORTER RICHARD B LIVING TRUST 02-14-06	0.00	\$66.00	\$0.00	\$115,000	SINGLE FAMILY RESIDENCE	
200-311-25-00	POOLE JOE F & DEBORAH L	0.00	\$66.00	\$0.00	\$131,986	SINGLE FAMILY RESIDENCE	
200-311-26-00	ZIMBALDI ANDREW & MARGUERITE FAMILY TRUST	0.00	\$66.00	\$0.00	\$150,000	SINGLE FAMILY RESIDENCE	
200-311-27-00	RATAJCZAK MICHAEL TRUST 10-31-05	0.00	\$66.00	\$0.00	\$143,000	SINGLE FAMILY RESIDENCE	
200-311-28-00	TATUSKO JOSEPH A & KIRBY MAUREEN P FAMILY	0.00	\$66.00	\$0.00	\$160,000	SINGLE FAMILY RESIDENCE	
200-311-29-00	MCARRON/STOKES TRUST 04-01-02, MCARRON/STOKES	0.00	\$66.00	\$0.00	\$189,658	SINGLE FAMILY RESIDENCE	
200-311-30-00	COOPER FAMILY TRUST 01-16-85	0.00	\$66.00	\$0.00	\$120,000	SINGLE FAMILY RESIDENCE	
200-311-31-00	WARFE SCOTT P & STATHAM-WARFE TAMMY	0.00	\$66.00	\$0.00	\$105,000	SINGLE FAMILY RESIDENCE	
200-311-32-00	PEQUEGNAT WILLIS E & LINDA L H FAMILY TRUST A	0.00	\$66.00	\$0.00	\$97,000	SINGLE FAMILY RESIDENCE	
200-311-33-00	RICKARD CHARLOTTE B	0.00	\$66.00	\$0.00	\$92,000	SINGLE FAMILY RESIDENCE	
200-311-34-00	BRIDGES FAMILY TRUST 04-29-00	0.00	\$66.00	\$0.00	\$264,860	SINGLE FAMILY RESIDENCE	
200-311-35-00	DYOS FAMILY TRUST 07-02-97	0.00	\$66.00	\$0.00	\$91,000	SINGLE FAMILY RESIDENCE	
200-311-36-00	FRISTOE CHARLES T & RUBY I	0.00	\$66.00	\$0.00	\$115,000	SINGLE FAMILY RESIDENCE	
200-311-37-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$66,326	SINGLE FAMILY RESIDENCE	
200-311-38-00	LED INVESTMENTS L L C	0.00	\$66.00	\$0.00	\$165,000	SINGLE FAMILY RESIDENCE	
200-311-39-00	DAVIS DOUG & SUSAN	0.00	\$66.00	\$0.00	\$164,227	SINGLE FAMILY RESIDENCE	
200-311-40-00	HOWARD PAUL C & JOHNNA W FAMILY TRUST 03-12-96	0.00	\$66.00	\$0.00	\$175,000	SINGLE FAMILY RESIDENCE	
200-311-41-00	ADCOCK ROBERT R JR & MICHELLE	0.00	\$66.00	\$0.00	\$145,000	SINGLE FAMILY RESIDENCE	

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200-311-42-00	DESILVA FAMILY TRUST 05-30-95	0.00	\$66.00	\$0.00	\$239,584	SINGLE FAMILY RESIDENCE	
200-312-01-00	ROY MIRANDA	0.00	\$66.00	\$0.00	\$117,300	SINGLE FAMILY RESIDENCE	
200-312-02-00	COMPTON MARSHALL R LIVING TRUST 08-11-11,	0.00	\$66.00	\$0.00	\$122,400	SINGLE FAMILY RESIDENCE	
200-312-03-00	NOBLE GENE & ELIZABETH B REVOCABLE INTERVIVOS	0.00	\$66.00	\$0.00	\$130,000	SINGLE FAMILY RESIDENCE	
200-312-04-00	SURMA-ANDERSON NANCY L FAMILY TRUST 10-23-98	0.00	\$66.00	\$0.00	\$222,781	SINGLE FAMILY RESIDENCE	
200-312-05-00	PERLMAN GREGORY	0.00	\$66.00	\$0.00	\$146,000	SINGLE FAMILY RESIDENCE	
200-312-06-00	SMITH KENT R REVOCABLE LIVING TRUST 01-04-90	0.00	\$66.00	\$0.00	\$150,000	SINGLE FAMILY RESIDENCE	
200-312-07-00	PIEPER PHILIP E & JOANNA L	0.00	\$66.00	\$0.00	\$120,000	SINGLE FAMILY RESIDENCE	
200-312-08-00	WHITE GARY FAMILY 2011 TRUST, KEOUGH GARY B	0.00	\$66.00	\$0.00	\$131,000	SINGLE FAMILY RESIDENCE	
200-312-09-00	HASKELL JAMES T & WALSH TRISH L	0.00	\$66.00	\$0.00	\$145,000	SINGLE FAMILY RESIDENCE	
200-312-10-00	PERLMAN GREGORY	0.00	\$66.00	\$0.00	\$120,000	SINGLE FAMILY RESIDENCE	
200-312-11-00	FEDERAL HOME LOAN MORTGAGE CORP	0.00	\$66.00	\$0.00	\$72,000	SINGLE FAMILY RESIDENCE	
200-312-14-00	MOSS SUSAN K TRUST 10-07-04	0.00	\$66.00	\$0.00	\$130,050	SINGLE FAMILY RESIDENCE	
200-312-15-00	R N T I L L C	0.00	\$66.00	\$0.00	\$83,455	SINGLE FAMILY RESIDENCE	
200-312-16-00	COOPER MERI M	0.00	\$66.00	\$0.00	\$123,000	SINGLE FAMILY RESIDENCE	
200-312-17-00	SMITH BARBARA	0.00	\$66.00	\$0.00	\$122,400	SINGLE FAMILY RESIDENCE	
200-312-18-00	LOCKE FAMILY TRUST 04-18-89	0.00	\$66.00	\$0.00	\$120,000	SINGLE FAMILY RESIDENCE	
200-312-20-00	MCHENRY EDWARD F & KATHERINE S	0.00	\$66.00	\$0.00	\$115,000	SINGLE FAMILY RESIDENCE	
200-312-21-00	DICIURCIO STEPHEN P, DUNCAN DANNA K	0.00	\$66.00	\$0.00	\$171,853	SINGLE FAMILY RESIDENCE	
200-312-22-00	MCMILLAN WILLIAM R & SUSAN G	0.00	\$66.00	\$0.00	\$190,000	SINGLE FAMILY RESIDENCE	
200-312-23-00	1919 CHERRY L L C	0.00	\$66.00	\$0.00	\$115,000	SINGLE FAMILY RESIDENCE	
200-312-24-00	CLEVENGER TREVOCABLE 2007 TRUST	0.00	\$66.00	\$0.00	\$115,000	SINGLE FAMILY RESIDENCE	
200-312-25-00	HALVARSON JOHN H	0.00	\$66.00	\$0.00	\$103,000	SINGLE FAMILY RESIDENCE	
200-312-27-00	SKEELS MURRAY & JANICE	0.00	\$66.00	\$0.00	\$130,050	SINGLE FAMILY RESIDENCE	
200-312-28-00	GLEASON JAMES F & PATRICIA B FAMILY TRUST	0.00	\$66.00	\$0.00	\$255,773	SINGLE FAMILY RESIDENCE	
200-312-29-00	DUTHIE CHRISTINA E REVOCABLE LIVING TRUST	0.00	\$66.00	\$0.00	\$184,586	SINGLE FAMILY RESIDENCE	
200-312-30-00	LAWSON JAN M	0.00	\$66.00	\$0.00	\$132,000	SINGLE FAMILY RESIDENCE	
200-312-31-00	ROY FAMILY TRUST 12-10-91	0.00	\$66.00	\$0.00	\$102,000	SINGLE FAMILY RESIDENCE	
200-312-37-00	PAGLIARI MICHELANGELO & MARY	0.00	\$66.00	\$0.00	\$132,000	SINGLE FAMILY RESIDENCE	
200-312-38-00	SYMINGTON JAMES & NIKKI	0.00	\$66.00	\$0.00	\$125,000	SINGLE FAMILY RESIDENCE	
200-312-41-00	GUIDERA JOSEPH T & REZNIK-JOSE AUDREY D	0.00	\$66.00	\$0.00	\$220,245	SINGLE FAMILY RESIDENCE	
200-312-42-00	CAVANAUGH KENNETH & BARBARA B REVOCABLE	0.00	\$66.00	\$0.00	\$115,000	SINGLE FAMILY RESIDENCE	
200-312-43-00	DUNABLE WILLIAM F & PATRICIA J	0.00	\$66.00	\$0.00	\$122,400	SINGLE FAMILY RESIDENCE	
200-312-44-00	ELLIS RICHARD E & E LOIS REVOCABLE TRUST 11-19-90	0.00	\$66.00	\$0.00	\$115,000	SINGLE FAMILY RESIDENCE	
200-312-45-00	BRISSON JEAN & MERILYN LIVING TRUST 06-08-04	0.00	\$66.00	\$0.00	\$255,677	SINGLE FAMILY RESIDENCE	
200-312-46-00	ANGLE REVOCABLE TRUST 04-28-07	0.00	\$66.00	\$0.00	\$253,577	SINGLE FAMILY RESIDENCE	
200-312-47-00	FAUSEL RICHARD E & ROSEMARY M REVOCABLE 2001	0.00	\$66.00	\$0.00	\$175,738	SINGLE FAMILY RESIDENCE	
200-312-48-00	HEGY FRANK & CRYSTAL	0.00	\$66.00	\$0.00	\$97,000	SINGLE FAMILY RESIDENCE	
200-330-82-00	FUGARD ATHOL & SHEILA M	0.00	\$66.00	\$0.00	\$130,407	SINGLE FAMILY RESIDENCE	
200-330-83-00	QUISENBERRY CLARK L IRA, QUISENBERRY SHARON	0.00	\$66.00	\$0.00	\$48,450	SINGLE FAMILY RESIDENCE	
200-330-85-00	PRUITT JAY & ANDREA LIVING TRUST 11-10-05	0.00	\$66.00	\$0.00	\$60,000	SINGLE FAMILY RESIDENCE	
200-340-76-00	GORTON ALEXANDER B	0.00	\$66.00	\$0.00	\$31,505	SINGLE FAMILY RESIDENCE	
200-340-77-00	SHUMILAK FAMILY 2004 TRUST 12-29-04	0.00	\$66.00	\$0.00	\$48,195	SINGLE FAMILY RESIDENCE	
200-340-78-00	BARBER THOMAS P & ELIZABETH H	0.00	\$66.00	\$0.00	\$60,000	SINGLE FAMILY RESIDENCE	
200-350-02-00	NOBLE GENE & ELIZABETH 2000 TRUST	0.00	\$66.00	\$0.00	\$325,000	SINGLE FAMILY RESIDENCE	

<u>APN</u>	<u>Owner as of 1/1/13</u>	<u>Lot Area based on County</u>			<u>Net Assessed</u>		<u>County Use Code</u>
		<u>Assessor's Roll</u>	<u>FY 13-14 Levy</u>	<u>Levy per acre</u>	<u>Value</u>		
200-350-05-00	ONEEL JACK L & VIRGINIA E	0.00	\$66.00	\$0.00	\$400,000	SINGLE FAMILY RESIDENCE	
200-350-06-00	VOGEL KLAUS	0.00	\$66.00	\$0.00	\$546,210	SINGLE FAMILY RESIDENCE	
200-350-08-00	SCHUETTE HENRY G & JUDITH A	0.00	\$66.00	\$0.00	\$371,421	SINGLE FAMILY RESIDENCE	
200-350-10-00	JOHNSON JEAN ANNE <AKA JENSEN JEAN A>	0.00	\$66.00	\$0.00	\$275,312	SINGLE FAMILY RESIDENCE	
200-350-11-00	MOMMSEN JOHN & NANCY	0.00	\$66.00	\$0.00	\$311,895	SINGLE FAMILY RESIDENCE	
200-350-30-00	DEDOMENICO FAMILY TRUST 07-06-00	0.00	\$66.00	\$0.00	\$568,874	SINGLE FAMILY RESIDENCE	
200-350-32-00	PAGLIARI MICHELANGELO & MARY	0.00	\$66.00	\$0.00	\$362,000	SINGLE FAMILY RESIDENCE	
200-350-34-00	CUATRECASAS FAMILY TRUST	0.00	\$66.00	\$0.00	\$650,000	SINGLE FAMILY RESIDENCE	
200-350-35-00	SCHWOB NANCY C	0.00	\$66.00	\$0.00	\$353,000	SINGLE FAMILY RESIDENCE	
200-350-36-00	ADAMS FAMILY SURVIVORS TRUST 02-06-98	0.00	\$66.00	\$0.00	\$456,784	SINGLE FAMILY RESIDENCE	
200-350-37-00	KLEIST BARBARA L 2012 TRUST 12-18-12	0.00	\$66.00	\$0.00	\$469,292	SINGLE FAMILY RESIDENCE	
200-350-39-00	CRAGOE DAVID K & PATRICIA L	0.00	\$66.00	\$0.00	\$393,000	SINGLE FAMILY RESIDENCE	
200-350-57-00	HARRINGTON FAMILY 1990 TRUST	0.00	\$66.00	\$0.00	\$293,000	SINGLE FAMILY RESIDENCE	
200-350-62-00	FOXLEY JOHN C & MARY A	0.00	\$66.00	\$0.00	\$425,000	SINGLE FAMILY RESIDENCE	
200-350-64-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$600,000	SINGLE FAMILY RESIDENCE	
200-400-26-00	ZELAC DANIEL E TRUST 01-18-12	0.00	\$66.00	\$0.00	\$326,400	SINGLE FAMILY RESIDENCE	
200-400-30-00	CAL-8 S P E MANAGER L L C	0.00	\$66.00	\$0.00	\$10,000	SINGLE FAMILY RESIDENCE	
200-400-60-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$345,000	SINGLE FAMILY RESIDENCE	
200-400-61-00	BOLANOS REVOCABLE TRUST 07-19-01	0.00	\$66.00	\$0.00	\$280,000	SINGLE FAMILY RESIDENCE	
200-401-03-00	GREENFIELD BARBARA	0.00	\$66.00	\$0.00	\$350,000	SINGLE FAMILY RESIDENCE	
200-401-08-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$87,634	SINGLE FAMILY RESIDENCE	
200-401-09-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$87,634	SINGLE FAMILY RESIDENCE	
200-401-44-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$87,634	SINGLE FAMILY RESIDENCE	
200-401-45-00	MCKEOWN GERALD E & BACKENSTO KAREN S	0.00	\$66.00	\$0.00	\$269,000	SINGLE FAMILY RESIDENCE	
200-401-46-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$87,634	SINGLE FAMILY RESIDENCE	
200-401-54-00	MORELLI VINCENZO	0.00	\$66.00	\$0.00	\$450,000	SINGLE FAMILY RESIDENCE	
200-401-55-00	TOOTHACRE TRUST 02-25-03	0.00	\$66.00	\$0.00	\$400,000	SINGLE FAMILY RESIDENCE	
200-401-59-00	CAL-8 S P E MANAGER L L C	0.00	\$66.00	\$0.00	\$350,000	SINGLE FAMILY RESIDENCE	
200-271-06-00	LEFTO L L C	4.45	\$867.16	\$194.91	\$57,222	VACANT RESIDENTIAL	
200-271-29-00	RUSSIAN DAN L L C	2.91	\$2,505.10	\$860.58	\$57,222	VACANT RESIDENTIAL	
200-281-02-00	FOIL FAMILY 1998 TRUST	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-281-03-00	KAVANAGH JACK & THERESA REVOCABLE 1987 TRUST	0.00	\$66.00	\$0.00	\$55,000	VACANT RESIDENTIAL	
200-281-06-00	WÄRM PROPERTIES L L C	0.00	\$66.00	\$0.00	\$45,000	VACANT RESIDENTIAL	
200-281-07-00	MANFREDI FAMILY LIMITED PARTNERSHIP	0.00	\$66.00	\$0.00	\$45,000	VACANT RESIDENTIAL	
200-281-10-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-281-13-00	ONEEL VIRGINIA E	0.00	\$66.00	\$0.00	\$65,000	VACANT RESIDENTIAL	
200-281-14-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-281-15-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-281-16-00	FRIESTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-281-17-00	FRIESTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-281-20-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-281-21-00	KAVANAGH JACK AKA JOHN & THERESA AKA TERESA	0.00	\$66.00	\$0.00	\$96,213	VACANT RESIDENTIAL	
200-281-23-00	MOCERI DOMINIC E & JULIA	0.00	\$66.00	\$0.00	\$40,000	VACANT RESIDENTIAL	
200-281-24-00	MOCERI DOMINIC E & JULIA	0.00	\$66.00	\$0.00	\$40,000	VACANT RESIDENTIAL	
200-281-26-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	

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200-281-28-00	GULLEY FAMILY TRUST 11-04-05	0.00	\$66.00	\$0.00	\$24,898	VACANT RESIDENTIAL	
200-281-32-00	SILBERRAD INC	0.00	\$66.00	\$0.00	\$67,604	VACANT RESIDENTIAL	
200-281-33-00	FRIESTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-281-34-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-281-38-00	FRIESTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-281-39-00	MCMILLAN RUSS & SUSAN G	0.00	\$66.00	\$0.00	\$25,000	VACANT RESIDENTIAL	
200-282-02-00	BEYER RONALD & LORI REVOCABLE TRUST, BEYER	0.00	\$66.00	\$0.00	\$49,068	VACANT RESIDENTIAL	
200-282-07-00	MCKIRNAN ROBERT A RESIDENCE TRUST 02-04-97	0.00	\$66.00	\$0.00	\$114,573	VACANT RESIDENTIAL	
200-282-11-00	JACKSON DAVID W & SUSAN J 1994 REVOCABLE TRUST	0.00	\$66.00	\$0.00	\$92,969	VACANT RESIDENTIAL	
200-282-14-00	MELVIN TRUST 01-17-01, ANDERSON FAMILY TRUST	0.00	\$66.00	\$0.00	\$18,718	VACANT RESIDENTIAL	
200-282-15-00	SCHUEER JOHN & JUDITH E	0.00	\$66.00	\$0.00	\$20,964	VACANT RESIDENTIAL	
200-282-16-00	MYERS GERALD G & LYNN H	0.00	\$66.00	\$0.00	\$40,000	VACANT RESIDENTIAL	
200-282-18-00	WHEAT SURVIVING SPOUSE TRUST 07-09-92	0.00	\$66.00	\$0.00	\$66,291	VACANT RESIDENTIAL	
200-282-20-00	FRIESTEDT JEFFREY H, FRIESTEDT MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-282-23-00	LEE FAMILY TRUST 12-12-90	0.00	\$66.00	\$0.00	\$56,100	VACANT RESIDENTIAL	
200-283-03-00	HANAFIN FAMILY TRUST 04-04-03	0.00	\$66.00	\$0.00	\$48,940	VACANT RESIDENTIAL	
200-283-05-00	KIM JIE	0.00	\$66.00	\$0.00	\$15,300	VACANT RESIDENTIAL	
200-283-06-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-283-07-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-283-08-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-283-10-00	FRIESTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-283-15-00	FRIESTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-283-16-00	FRIESTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-283-17-00	WILMOT FAMILY TRUST 03-14-12	0.00	\$66.00	\$0.00	\$90,552	VACANT RESIDENTIAL	
200-283-19-00	FRIESTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-283-34-00	LEVY FAMILY TRUST OF 1995	0.00	\$66.00	\$0.00	\$39,615	VACANT RESIDENTIAL	
200-283-35-00	FRIESTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-283-36-00	FRIESTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-283-45-00	WALSER DAVID E, GREENFIELD BARBARA	0.64	\$66.00	\$103.05	\$102,095	VACANT RESIDENTIAL	
200-291-01-00	CHAMBERS CHRISTOPHER & THERESA	3.17	\$66.00	\$20.82	\$115,000	VACANT RESIDENTIAL	
200-291-05-00	HORNER DAVID D & IRIS O	2.09	\$66.00	\$31.59	\$70,381	VACANT RESIDENTIAL	
200-291-06-00	PRUITT JAY & ANDREA LIVING TRUST 11-10-2005	2.16	\$66.00	\$30.55	\$80,000	VACANT RESIDENTIAL	
200-291-07-00	SHELLEY FAMILY TRUST 10-25-82	2.67	\$66.00	\$24.72	\$70,381	VACANT RESIDENTIAL	
200-291-08-00	FRIESTEDT JEFFREY & MARY	2.27	\$66.00	\$29.07	\$35,000	VACANT RESIDENTIAL	
200-291-10-00	WRIGHT CATHERINE C TRUST 04-29-02, WRIGHT	2.07	\$66.00	\$31.87	\$97,888	VACANT RESIDENTIAL	
200-291-11-00	DESILVA FAMILY TRUST 05-30-95	2.14	\$66.00	\$30.85	\$37,000	VACANT RESIDENTIAL	
200-291-12-00	SCHAACK LUCY P	2.22	\$66.00	\$29.73	\$40,000	VACANT RESIDENTIAL	
200-291-13-00	MENDENHALL GEORGE A MARIAL TRUST	2.80	\$66.00	\$23.57	\$139,139	VACANT RESIDENTIAL	
200-291-14-00	MENDENHALL GEORGE A MARIAL TRUST	2.97	\$66.00	\$22.22	\$70,381	VACANT RESIDENTIAL	
200-291-15-00	MENDENHALL KATHERINE K REVOCABLE TRUST	2.24	\$66.00	\$29.46	\$84,892	VACANT RESIDENTIAL	
200-291-16-00	MENDENHALL KATHERINE K REVOCABLE TRUST	2.68	\$66.00	\$24.64	\$84,892	VACANT RESIDENTIAL	
200-291-20-00	HESTIA HOLDINGS INC	2.71	\$66.00	\$24.36	\$84,277	VACANT RESIDENTIAL	
200-291-22-00	BRUNELLE FAMILY TRUST 05-15-12	2.11	\$66.00	\$31.28	\$84,892	VACANT RESIDENTIAL	
200-291-23-00	DUTHIE CHRISTINA E REVOCABLE LIVING TRUST	2.45	\$66.00	\$26.94	\$250,237	VACANT RESIDENTIAL	
200-291-24-00	ONEILL DANIEL REVOCABLE TRUST	2.25	\$66.00	\$29.34	\$68,000	VACANT RESIDENTIAL	

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200-291-25-00	WILHELM TOM F & TERESA A F	2.38	\$66.00	\$27.72	\$54,261	VACANT RESIDENTIAL	
200-300-36-00	EMERY FAMILY TRUST 12-14-06	0.00	\$66.00	\$0.00	\$165,000	VACANT RESIDENTIAL	
200-311-12-00	RUSSIAN DAN L L C	0.00	\$66.00	\$0.00	\$3,121	VACANT RESIDENTIAL	
200-311-13-00	RUSSIAN DAN L L C	0.00	\$66.00	\$0.00	\$3,121	VACANT RESIDENTIAL	
200-311-14-00	RUSSIAN DAN L L C	0.00	\$66.00	\$0.00	\$3,121	VACANT RESIDENTIAL	
200-311-15-00	RUSSIAN DAN L L C	0.00	\$66.00	\$0.00	\$3,121	VACANT RESIDENTIAL	
200-311-16-00	RUSSIAN DAN L L C	0.00	\$66.00	\$0.00	\$3,121	VACANT RESIDENTIAL	
200-311-17-00	RUSSIAN DAN L L C	0.00	\$66.00	\$0.00	\$3,121	VACANT RESIDENTIAL	
200-311-18-00	RUSSIAN DAN L L C	0.00	\$66.00	\$0.00	\$3,121	VACANT RESIDENTIAL	
200-311-43-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-311-44-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-311-45-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-311-46-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-312-32-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-312-33-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-312-34-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-312-35-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-312-36-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$26,010	VACANT RESIDENTIAL	
200-330-23-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-330-24-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-330-27-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-330-28-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-330-29-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-330-33-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-330-34-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-330-51-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-330-76-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-330-77-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-330-78-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-330-79-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-330-80-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-330-81-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-01-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-04-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-05-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-06-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-07-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-23-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-53-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-54-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-55-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-56-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-57-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-58-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-59-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	

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200-340-60-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-61-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-62-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-63-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-64-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-65-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-66-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-67-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-68-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-69-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-70-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-71-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-72-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-73-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-74-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-75-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-79-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-80-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-81-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-82-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-83-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-84-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-85-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-86-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-87-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-88-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-89-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-340-90-00	LEFTO L L C	0.00	\$66.00	\$0.00	\$11,444	VACANT RESIDENTIAL	
200-350-03-00	BEHRAVAN BAHRAM	0.00	\$66.00	\$0.00	\$261,065	VACANT RESIDENTIAL	
200-350-04-00	ONEEL VIRGINIA E	0.00	\$66.00	\$0.00	\$80,000	VACANT RESIDENTIAL	
200-350-07-00	ITZIKMAN LIVING TRUST 06-15-10	0.00	\$66.00	\$0.00	\$40,000	VACANT RESIDENTIAL	
200-350-09-00	DICHTER HARRY & LESLIE	0.00	\$66.00	\$0.00	\$50,000	VACANT RESIDENTIAL	
200-350-12-00	FRIEDSTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-13-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-14-00	FRIESTEDT JEEFREY H & MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-15-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-16-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-17-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-18-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-19-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-20-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-21-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-22-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-23-00	FRIESTEDT JEFFREY H & MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-25-00	TAYLOR CHRISTOPHER H & NANCY A	0.00	\$66.00	\$0.00	\$20,000	VACANT RESIDENTIAL	

<u>APN</u>	<u>Owner as of 1/1/13</u>	<u>Lot Area based on County</u>			<u>Net Assessed</u>		<u>County Use Code</u>
		<u>Assessor's Roll</u>	<u>FY 13-14 Levy</u>	<u>Levy per acre</u>	<u>Value</u>		
200-350-26-00	FRIESTEDT JEFFREY H & FRIEDSTEDT MARY J	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-27-00	TAITELMAN L & M TRUST 02-20-00	0.00	\$66.00	\$0.00	\$55,000	VACANT RESIDENTIAL	
200-350-28-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-29-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-31-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-33-00	CUATRE CASAS FAMILY TRUST 05-19-97	0.00	\$66.00	\$0.00	\$138,925	VACANT RESIDENTIAL	
200-350-38-00	QUISENBERRY SHARON DEFINED BENEFIT PENSION	0.00	\$66.00	\$0.00	\$20,000	VACANT RESIDENTIAL	
200-350-40-00	KRIENSKY ROBERT A REVOCABLE LIVING TRUST	0.00	\$66.00	\$0.00	\$60,000	VACANT RESIDENTIAL	
200-350-41-00	PĚRLMAN GREGORY	0.00	\$66.00	\$0.00	\$271,997	VACANT RESIDENTIAL	
200-350-42-00	FALK RICHARD S, FALK DOROTHY A	0.00	\$66.00	\$0.00	\$117,611	VACANT RESIDENTIAL	
200-350-43-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-44-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-45-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-46-00	BURRUS BURNY J & CATHY S REVOCABLE LIVING	0.00	\$66.00	\$0.00	\$15,606	VACANT RESIDENTIAL	
200-350-47-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-48-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$23,000	VACANT RESIDENTIAL	
200-350-49-00	RICE ALLAN	0.00	\$66.00	\$0.00	\$45,000	VACANT RESIDENTIAL	
200-350-50-00	RICE ALLAN	0.00	\$66.00	\$0.00	\$45,000	VACANT RESIDENTIAL	
200-350-51-00	RICE ALLAN	0.00	\$66.00	\$0.00	\$45,000	VACANT RESIDENTIAL	
200-350-52-00	RICE ALLAN	0.00	\$66.00	\$0.00	\$45,000	VACANT RESIDENTIAL	
200-350-53-00	RICE ALLAN	0.00	\$66.00	\$0.00	\$45,000	VACANT RESIDENTIAL	
200-350-54-00	RICE ALLAN	0.00	\$66.00	\$0.00	\$45,000	VACANT RESIDENTIAL	
200-350-55-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$23,000	VACANT RESIDENTIAL	
200-350-56-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-58-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-59-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-60-00	FOXLEY MARY A TRUST 12-20-01, FOXLEY JOHN C	0.00	\$66.00	\$0.00	\$31,212	VACANT RESIDENTIAL	
200-350-61-00	FOXLEY MARY A TRUST 12-20-01, FOXLEY JOHN C	0.00	\$66.00	\$0.00	\$31,212	VACANT RESIDENTIAL	
200-350-63-00	KRIENSKY ROBERT A REVOCABLE TRUST 12-29-04	0.00	\$66.00	\$0.00	\$612,000	VACANT RESIDENTIAL	
200-350-65-00	YOUNG DUANE L	0.00	\$66.00	\$0.00	\$70,000	VACANT RESIDENTIAL	
200-350-66-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-350-67-00	JPMORGAN CHASE BANK	0.00	\$66.00	\$0.00	\$13,000	VACANT RESIDENTIAL	
200-360-01-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$5,000	VACANT RESIDENTIAL	
200-360-02-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$5,000	VACANT RESIDENTIAL	
200-360-03-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$5,000	VACANT RESIDENTIAL	
200-360-04-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$5,000	VACANT RESIDENTIAL	
200-360-05-00	KAVANAGN JACK & THERESA REVOCABLE 1987 TRUST	0.00	\$66.00	\$0.00	\$15,000	VACANT RESIDENTIAL	
200-360-06-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$5,000	VACANT RESIDENTIAL	
200-360-07-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$5,000	VACANT RESIDENTIAL	
200-360-08-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$5,000	VACANT RESIDENTIAL	
200-360-09-00	MENDENHALL SCOTT P & TIFFANY	0.00	\$66.00	\$0.00	\$45,000	VACANT RESIDENTIAL	
200-360-10-00	HAUPT KENNETH C TRUST 12-06-91	0.00	\$66.00	\$0.00	\$25,000	VACANT RESIDENTIAL	
200-360-11-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$5,000	VACANT RESIDENTIAL	
200-360-12-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$5,000	VACANT RESIDENTIAL	
200-360-13-00	BORREGO 36 L L C	0.00	\$66.00	\$0.00	\$5,000	VACANT RESIDENTIAL	









<u>APN</u>	<u>Owner as of 1/1/13</u>	<u>Lot Area based on County</u>			<u>Net Assessed</u>		<u>County Use Code</u>
		<u>Assessor's Roll</u>	<u>FY 13-14 Levy</u>	<u>Levy per acre</u>	<u>Value</u>		
200-401-22-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-23-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-24-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-25-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-26-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-27-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-28-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-29-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-30-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-31-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-32-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-33-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-34-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-35-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-36-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-37-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-38-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-39-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-40-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-41-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-42-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-47-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-48-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-50-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-51-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-56-00	RUSSIAN DAN L L C	0.00	\$66.00	\$0.00	\$31,212	VACANT RESIDENTIAL	
200-401-57-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-58-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-60-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-61-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-62-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-63-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-64-00	MONTESORUS REX L L C	0.00	\$66.00	\$0.00	\$20,808	VACANT RESIDENTIAL	
200-401-68-00	MORELLI VINCENZO	0.00	\$66.00	\$0.00	\$30,000	VACANT RESIDENTIAL	

706

\$158,801.01

# **APPENDIX**

## **EXHIBIT 4**

### **STATE OF CALIFORNIA GOVERNMENT WATER CODE – SECTION 35470**

35470. Any district formed on or after July 30, 1917, may, in lieu in whole or in part of raising money for district purposes by assessment, make water available to the holders of title to land or the occupants thereon, and may fix and collect charges therefor. Pursuant to the notice, protest, and hearing procedures in Section 53753 of the Government Code, the charges may include standby charges to holders of title to land to which water may be made available, whether the water is actually used or not. The charges may vary in different months and in different localities of the district to correspond to the cost and value of the service, and the district may use so much of the proceeds of the charges as may be necessary to defray the ordinary operation or maintenance expenses of the district and for any other lawful district purpose.

35470.1. If the procedures set forth in this article as it read at the time a standby charge was established were followed, the district may, by resolution, continue the charge pursuant to this article in successive years at the same rate. If new, increased, or extended assessments are proposed, the board shall comply with the notice, protest, and hearing procedures in Section 53753 of the Government Code.

35470.5. The district may, by resolution, provide that a penalty not in excess of 10 percent shall be added to water, standby, facility, or other charges which are delinquent, and the delinquent charges shall bear interest at a rate not in excess of 1 1/2 percent per month. For purposes of this section, the district shall establish the period or date after which the charges shall become delinquent if they remain unpaid. The delinquency dates established in Part 7 (commencing with Section 36550) and Part 7.5 (commencing with Section 37200) for unpaid assessments, which may include standby or other charges for the use of district water that has been made a part of the assessment, shall not apply to the addition of penalties and interest to delinquent charges, pursuant to this section.

# APPENDIX

## EXHIBIT 5

### BWD Document(s)/Resolution(s) Sanctioning Standby Charges / Acreage Assessments

RESOLUTION NO. 83-14

RESOLUTION OF THE BOARD OF DIRECTORS OF THE BORREGO WATER DISTRICT, SAN DIEGO COUNTY, CALIFORNIA, ESTIMATING AMOUNT OF MONEY TO BE RAISED BY ASSESSMENT DURING THE FISCAL YEAR 1983-1984 FOR DEBT SERVICE AND OPERATING EXPENSES AND REQUESTING THE LEVY OF AN ASSESSMENT IN IMPROVEMENT DISTRICT NO. 1

WHEREAS, pursuant to Section 36424 of the Water Code of the State of California, the Board of Directors shall furnish to the Board of Supervisors of San Diego County for the fiscal year 1983-1984 an estimate in writing of the sum required by the District to pay all obligations of the District for Improvement District No. 1;

NOW, THEREFORE, the Board of Directors of Borrego Water District DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

SECTION 1. That the amount of money needed to be raised by assessment in Improvement District No. 1 for the fiscal year 1983-1984 for the payment of debt service on outstanding bonds of Improvement District No. 1 is \$593,750, and the operating expenses of Improvement District No. 1 are \$81,100.

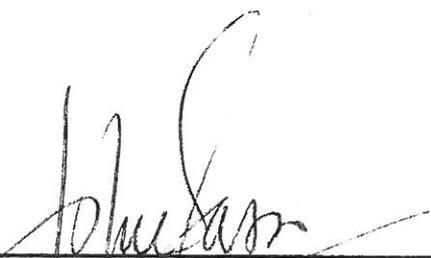
SECTION 2. The Board of Supervisors of San Diego County is hereby directed at the time and in the manner of levying other County taxes, to make levies on land only in Improvement District No. 1 and cause to be collected the amounts requested in Section 1 hereof.

SECTION 3. That the Secretary of the District is hereby requested to furnish the Board of Supervisors of San Diego County with a certified copy of this resolution.

ADOPTED, SIGNED AND APPROVED this 12th day of July, 1983 by

the following vote:

AYES:	DIRECTORS:	SASSO, BURNAND, FORTINER, FEY, AND CLOSSON
NOES:	DIRECTORS:	NONE
ABSENT:	DIRECTORS:	NONE
ABSTAIN:	DIRECTORS:	NONE



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President of the Board of  
Directors of Borrego Water  
District

(SEAL)

ATTEST:



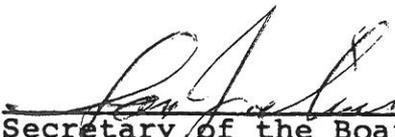
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Secretary of the Board of Directors  
of Borrego Water District

STATE OF CALIFORNIA) )  
 ) ss.  
COUNTY OF ORANGE )

I, SAM FORTINER, Secretary of the Board of Directors of the Borrego Water District, do hereby certify that the above and foregoing is a full, true and correct copy of RESOLUTION NO. 83-14, of said Board, and that the same has not been amended or repealed.

DATED: July 12, 1983.

  
\_\_\_\_\_  
Secretary of the Board of Directors  
of Borrego Water District

(SEAL)

# APPENDIX

## EXHIBIT 6

Memo from Lin Burzell to BWD dated September 1, 1995

September 1, 1995

TO: Board of Directors

FROM: L. R. Burzell

SUBJECT: REVIEW OF BORREGO WATER DISTRICT PROCEDURES FOR DETERMINING CHARGES FOR SERVICES RENDERED INCLUDING A SPECIAL ANALYSIS OF THE PROCEDURES FOLLOWED IN ESTABLISHING THE CURRENT READINESS TO SERVE CHARGES

Background:

The Borrego Water District is a California Water District. The powers and purposes of California Water Districts are described in Division 13 of the California Water Code commencing at Section 34000. California Water Districts may levy and collect service charges based on acreage assessments (35410.1), may fix standby charges and charge for water and collect therefore (35470) and may likewise charge for sewer service (35501). The District also has the obligation and duty to make acreage assessments, standby charges, water charges, ad valorem assessments or establish connection fees within ID 1 as necessary to pay the principal and interest due on the 1987 General Obligation Bonds (see Exhibit A).

Current Issues:

1. 1994/95 Assessments:

The Districts assessments in ID 1 include funds for debt service on the bonds, sewer plant operation, flood control operations and a share of the District Administration costs. The 1994/95 budget established assessments in ID 1 for the following purposes:

Debt Service:	\$1,318,538
Administration:	\$27,000
Flood Control:	\$12,500
Treatment Plant:	\$96,850
	<hr/>
	\$1,454,888

Based on the above figures the staff reported that the proportion of each \$700 assessed to lots annually in ID 1 for debt service was \$634 leaving \$66.00/lot to be applied to Administration, Flood Control and treatment plant operation. The problem is that when only the 446 lots pay assessments the revenue received in ID 1 totals only \$312,200. If operation costs come first

out of assessments collected there will be sufficient operating funds to pay for administration, flood control and the treatment plant. If the debt service comes first the funds available for operations is only (446X 66) \$29,436 and there is a shortage of (\$136,350 - \$29,436) \$106,350. Most of this shortage in assessments was for sewer treatment plant costs, hence, it may be appropriate in future years to attempt to collect this revenue on the water bill rather than the assessment rolls, a practice which is used by many communities in San Diego County.

## 2. Extraordinary Legal/Administrative Charges:

In November and December, 1994, the board of directors discussed unbudgeted legal and administration costs which resulted from the Borrego Springs Development Corp. bankruptcy, two lawsuits and other problems. These costs were accumulating at a rate of about \$15,000 to \$20,000 per month. A public hearing was held on this issue on January 18, 1995, to discuss proposed increased charges. After much discussion it was determined that an increase in the Readiness to Serve charge was the fairest way to proceed. This proposed solution took into account that those who would be paying the increase were the owners with water meters. Large meters like those serving the Golf Course would pay more. It also was recognized that an absent lot owner with no water meter would not be paying as much of the additional charge as homeowners. Lot owners would be paying some of these costs through Home Owners Association fees used to pay for Readiness to Serve charges on irrigation meters. No one present at the hearing came up with a better solution. The board of directors unanimously approved an increase in the Readiness to Serve charges to be effective with the February, 1995 water billings.

In June, 1995, the board of directors determined to continue the Readiness to Serve charges authorized on January 19, 1995, and placed both the extraordinary revenues and extraordinary expenses in the ID 1 water operations budget.

### Comments and Conclusions

- (1) It may be necessary to add the administration, flood control and treatment plant operating costs to the water billing in ID 1 if the developer does not pay the assessments on property held in their name. This action would be a likely solution for the 1996/97 budget if the assessments for 1995/96 on the developers property are not paid by the delinquent dates. The philosophy would be that administration, flood control and treatment plant costs are operating costs chargeable to those currently using those services.
- (2) The extraordinary costs for legal and administrative charges are being offset by Standby or Readiness to Serve revenues of about

\$128,700 per year. When the lawsuits are settled this revenue will be sufficient to pay off accumulated extraordinary expenses of approximately \$200,000 within a year or so.

This method of collecting needed revenue is one of the approved methods available to California Water Districts. The board of directors held a hearing on the matter and attempted to be fair. Someone could challenge the procedure based on the fact that only water users are paying these fees not the owners of the vacant lots. The answer is that this potential problem was considered and discussed and the costs were determined to result from homeowners activities and no one offered a better solution.

It is not possible in a situation like this to establish a perfect revenue plan. What is needed is a plan which is fair as determined by the board of directors. In general the courts have said that if an elected board of directors has evaluated its options and tried to be fair the court will not substitute its judgment for that of the local elected officials.

- (3) Rate making and revenue planning are complex subjects and there is no absolute right way to go about determining a formula to be fair. If the board of directors wants additional information the staff will attempt to provide it. If some outside opinion is needed there are a number of consulting firms available that have specialized in this field.

EXHIBIT A

**SECURITY FOR AND SOURCE OF PAYMENT OF THE BONDS**

The Bonds are a General Obligation of the District and are payable from annual ad valorem assessments only upon the land within the District. At the discretion of the Board of Directors, acreage assessments, standby charges or water charges, including connection fees collected at the time of development, upon land in the Improvement District may be fixed and collected in lieu of ad valorem assessments to the extent necessary to pay principal, premium, if any, and interest on the Bonds. The Bonds are also payable from proceeds of the sale of property, within the Improvement District, for delinquent assessments.

The Board of Directors of the Borrego Water District has the power and is obligated to levy and collect annual ad valorem assessments only upon assessable land within the Improvement District to the extent necessary to pay principal, premium, if any, and interest on the series of Bonds issued for the Improvement District. In lieu thereof, the Board may cause the levy and collection of acreage assessments, standby charges or water charges, including connection fees collected at the time of development, on the assessable land only within the Improvement District to the extent necessary to pay principal, premium, if any, and interest on the Bonds issued for the Improvement District. The assessable land in the Improvement District is and remains liable to be assessed for such payments without limitation as to rate or amount.

The District has covenanted to pay the Bonds from the foregoing sources, but it is not granting any security interest in, or other lien or encumbrance on any of its property to or for the benefit of the Bondholder.

# APPENDIX

## EXHIBIT 7

### BWD – Assessments, Standby Charges and Special Taxes Summary – 1983/84 – 2002/03



## Borrego Water District - Assessments, Standby Charges and Special Taxes Summary 1990/91 - 1995/96

Year	Fund 6415-01 - Admin.					Fund 6415-02 - Ram's Hill				Fund 6415-03 - Pest Control				Fund 6415-04 - ID 3			
	Amount Budgeted	#pcls	Pcls.	Per Pcl	Total	Amount Budgeted	No. of Pcls	Rate	Total	Amount Budgeted	No. Pcls.	Rate	Total	Budget	No. Pcls.	Rate	Total
1995/96	\$27,350	1,194	pcls@	\$22.90	\$27,342.60	\$1,586,748	446 @ 30 @	\$700 varies	\$312,200 \$1,274,548	\$13,900	2077	\$3.82	7,934.14	\$51,200	368	\$138.92	\$51,123
										DeAnza:	1	44%	2,618.00	Direct to Copley - not on County			
										Roadrunner:	1	22%	1,309.00	Tax Roll - still included impr			
										Ram's Hill:	1	34%	2,023.00				
						Total pcls.	476	Total fund:	\$1,586,748	Total # pcls:	2080	Total:	13,884.14	Total pcls:	368	Total:	\$51,123
1994/95	\$27,350	1193	pcls@	\$22.80	\$27,200.40	\$312,200	446 @ 0 @	\$700 \$0	\$312,200 0	\$18,600	2076	\$5.16	10,712.16	\$52,839	375	\$136.52	\$51,195
						(Note: Direct bills RH = \$1,192,688 Total: CoSD + direct: \$1,504,888)				DeAnza:	1	44%	3,476.00	*only 375 pcls bills by Co.			
										Roadrunner:	1	22%	1,738.00	*(Note: Copley billed direct)			
										Ram's Hill:	1	34%	2,686.00	Copley:	44		
	\$27,350	1193	pcls@	\$22.80	\$27,200.40	Total pcls.	446	Total fund:	\$312,200	Total # pcls:	2079	Total:	18,612.16	Total pcls:	419	Total:	\$51,195
1993/94	\$22,850	1189	pcls@	\$19.20	\$22,828.80	\$1,476,668	446 @ 33 @	\$700 varies	\$312,200 \$1,164,468	\$10,700	2066	\$2.72	5,619.52	\$33,800	368	\$138.92	\$51,123
										Roadrunner:	1	19%	1,900.00	Billed directly to Copley: \$19,150			
										Ram's Hill:	1	30%	3,200.00				
	\$22,850	1189	pcls@	\$19.20	\$22,828.80	Total pcls.	479	Total fund:	\$1,476,668	Total # pcls:	2068	Total:	10,719.52	Total pcls:	368	Total:	\$51,123
1992/93	\$22,100	1174	pcls@	\$18.82	\$22,094.68	\$159,000	446 @ 1 Golf course:	\$700 \$1,166,468	\$312,200 \$1,166,468	\$10,700	2067	\$2.70	5,580.90	\$50,147	375	\$36.40	\$13,650
						*Golf course billed directly				Roadrunner:	1	19%	1,900.00	200-090-53	1	\$7,000	
										Ram's Hill:	1	30%	3,200.00	200-090-61	1	\$13,150	
	\$22,100	1174	pcls@	\$18.82	\$22,094.68	Total pcls.	446	Total fund:	\$1,478,668	Total # pcls:	2069	Total:	10,680.90	?			
														Total pcls:	377	Total:	\$33,800
1991/92 ?	\$22,137	1175	pcls@	\$18.84	\$22,137.00	\$159,000	441 @ 33 @	\$66 varies	\$29,106 \$129,894	\$29,615	2067	\$7.34	15,171.78	\$33,800	375	\$36.40	\$13,650
										Roadrunner:	1		\$5,626.00	200-090-53	1	\$7,000	
										Ram's Hill:	1		\$8,818.00	200-090-61	1	\$13,150	
	\$22,137	1175	pcls@	\$18.84	\$22,137.00	Total pcls.	474	Total fund:	\$159,000	Total # pcls:	2069	Total:	\$29,615.78	Total pcls:	377	Total:	\$33,800
1990/91	\$17,404	1081	pcls@	\$16.10	\$17,404.10	\$159,000	445 @ 31 @	\$700 varies	\$311,500 \$793,200	\$30,966	1972	\$8.03	\$15,835.16	\$69,000	364	\$148.88	\$54,192
						*(Golf course: direct bill: \$262,483 Total: CoSD + direct: \$1,367,183)				Roadrunner:	1		\$5,735.00	*(Direct Copley: \$16,008)			
										Ram's Hill:	1		\$9,395.00				
	\$17,404	1081	pcls@	\$16.10	\$17,404.10	Total pcls.	476	Total fund:	\$1,104,700	Total # pcls:	1972	Total:	\$30,965.16	Total pcls:	364	Total:	\$54,192

**Borrego Water District - Assessments, Standby Charges and Special Taxes Summary - 1996/97 - 2002/03**

Year	Fund 6415-01 - Admin.					Fund 6415-02 - Ram's Hill				Fund 6415-03 - Pest Control				Fund 6415-04 - ID 3				Fund 6415-05 CFD 95-1	
	Amount Budgeted	#pcls	Pcls.	Per Pcl	Total	Amount Budgeted	No. of Pcls	Rate	Total	Amount Budgeted	No. Pcls.	Rate	Total	Budget	Pcls.	Rate	Total	#pcls	Amount
2002/03	\$84,000	3649	pcls @	\$22.90	\$83,562.10	\$159,000	441 @	\$66	\$29,106	\$18,000	4543	\$2.50	11,357.50	\$33,800	375	\$36.40	\$13,650		
							33 @	varies	\$129,894	DeAnza:	1	44%	\$2,924.00	200-090-53	1		\$7,000		
									Total pcls: 474	Roadrunner:	1	22%	\$1,456.00	200-090-61	1		\$13,150		
									Total: \$159,000	Ram's Hill:	1	34%	\$2,262.00						
					Total: \$83,562.10				Total Charged: \$159,000	Total # pcls:	4546	Total: \$17,999.50	Total pcls: 377	Total: \$33,800	477	\$1,031,300			
2001/02	\$84,000	3,658	pcls@	\$22.90	\$83,768.20	\$159,000	441 @	\$66	\$29,106	\$18,000	4552	\$2.50	11,380	\$33,800	375	\$36.40	\$13,650	477	\$1,017,400
							33 @	varies	\$129,894	DeAnza:	1	44%	\$2,912	200-090-53	1		\$7,000		
									Total pcls. 474	Roadrunner:	1	22%	\$1,454	200-090-61	1		\$13,150		
									Total fund: \$159,000	Ram's Hill:	1	34%	\$2,254						
									Total # pcls: 4555	Total: \$18,000	Total pcls: 377	Total: \$33,800	477	\$1,017,400					
2000/01	\$60,000	3659	pcls@	\$16.38	\$59,934.42	\$159,000	441 @	\$66	\$29,106	\$18,000	4554	\$2.50	11,385	\$33,800	375	\$36.40	\$13,650	477	\$1,028,350
							33 @	varies	\$129,894	DeAnza:	1	44%	\$2,900	200-090-53	1		\$7,000		
									Total pcls. 474	Roadrunner:	1	22%	\$1,460	200-090-61	1		\$13,150		
									Total fund: \$159,000	Ram's Hill:	1	34%	\$2,255						
									Total # pcls: 4557	Total: \$18,000	Total pcls: 377	Total: \$33,800	477	\$1,028,350					
1999/00	\$60,000	3665	pcls@	\$16.38	\$60,032.70	\$159,000	441 @	\$66	\$29,106	\$18,000	4560	\$2.50	11,400	\$33,800	375	\$36.40	\$13,650	477	\$1,036,150
							33 @	varies	\$129,894	DeAnza:	1	44%	\$2,895	200-090-53	1		\$7,000		
									Total pcls. 474	Roadrunner:	1	22%	\$1,455	200-090-61	1		\$13,150		
									Total fund: \$159,000	Ram's Hill:	1	34%	\$2,250						
									Total # pcls: 4563	Total: \$18,000	Total pcls: 377	Total: \$33,800	477	\$1,036,150					
1998/99	\$39,500	3671	pcls@	\$10.76	\$39,499.96	\$159,000	441 @	\$66	\$29,106	\$16,500	4566	\$2.30	\$10,501.80	\$33,800	375	\$36.40	\$13,650	477	\$1,013,684.00
							33 @	varies	\$129,894	DeAnza:	1	44%	\$2,618.00	200-090-53	1		\$7,000		
									Total pcls. 474	Roadrunner:	1	22%	\$1,309.00	200-090-61	1		\$13,150		
									Total fund: \$159,000	Ram's Hill:	1	34%	\$2,023.00						
									Total # pcls: 4569	Total: \$16,451.80	Total pcls: 377	Total: \$33,800	477	\$1,013,684.00					
1997/98	\$20,010	1182	pcls@	\$22.80	\$26,949.60	\$159,000	441 @	\$66	\$29,106	\$13,926	2059	\$3.86	\$7,947.74	\$33,800	375	\$36.40	\$13,650	477	\$1,022,436.42
							33 @	varies	\$129,894	DeAnza:	1	44%	\$2,618.00	200-090-53	1		\$7,000		
									Total pcls. 474	Roadrunner:	1	22%	\$1,309.00	200-090-61	1		\$13,150		
									Total fund: \$159,000	Ram's Hill:	1	34%	\$2,023.00						
									Total # pcls: 2062	Total: \$13,897.74	Total pcls: 377	Total: \$33,800	477	\$1,022,436.42					
1996/97	\$27,200	1190	pcls@	\$22.80	\$27,132.00	\$159,000	446 @	\$66	\$29,436	\$13,950	2072	\$3.86	\$7,997.92	\$69,000	375	\$136.18	\$51,068	293	*Bonds sold
							30 @	varies	\$129,564	DeAnza:	1	44%	\$2,618.00	200-090-53	1		\$7,000		8/7/96, RHLLC
									Total pcls. 476	Roadrunner:	1	22%	\$1,309.00	200-090-61	1		\$13,150		\$757,578 in
									Total fund: \$159,000	Ram's Hill:	1	34%	\$2,023.00						escrow, bal =
									Total # pcls: 2072	Total: \$13,947.92	Total pcls: 377	Total: \$71,218	293	\$185,762.00					

# APPENDIX

## EXHIBIT 8

### Fund 6415-2 Operating Budget for Fiscal Year 2013/2014

	B	C	D	J	P	Q	R
7	<b>2013-2014</b>						
8	<b>Adopted 05/13/13</b>						
9	<b>OPERATING BUDGET</b>						
10	<b>SA 1</b>						
11	<b>FY 2014</b>						
12							
13		<b>TOTAL</b>	<b>15.00%</b>				
14		<b>BUDGET</b>	<b>SA1</b>				
15	<b>REVENUE</b>						
16							
17	Water Sales	2,573,055	385,958				
18	GWM Surcharge	102,709	15,406				
20	1% Property Assessments/641502	64,388	9,658				
21	Water Availability Standby-Admin-6415-01	165,045	24,757				
22	Sewer Revenue	510,636	80,900				
25	Interest Income	187	28				
30	Other Income	12,590	1,889				
31	<b>TOTAL PROPOSED INCOME FY 2013:</b>	<u>3,428,611</u>	<u>518,596</u>		<u>3,428,611</u>		
33							
34							
35	<b>EXPENSE</b>						
36							
37	Repairs & Maintenance	234,655	35,198				
38	Professional Services	131,339	19,701				
39	Insurance	92,450	13,868				
40	Personnel Expense	766,000	114,900				
41	Employee Benefits	345,700	51,855				
42	Office expense	84,838	12,726				
43	Utilities	385,652	57,848				
44	Interest Expense-Well 12 agreement	219,313	70,000				
45	<b>TOTAL PROPOSED EXPENSE FY 2013:</b>	<u>2,259,946</u>	<u>376,095</u>				
46							
47	<b>NET INCOME (EXPENSE):</b>	<u>1,168,665</u>	<u>142,501</u>				
48							
49	<b>TOTAL NON O &amp; M EXPENSE:</b>	<u>741,060</u>	<u>\$ 160,000</u>		Rams Hill 1 inside coating \$100,000		
50					ID1-16 pump and casing cleaning \$60,000		
51	<b>TOTAL NET CASH FLOW FY 2013:</b>	<u>427,605</u>	<u>(17,499)</u>				
52							
53							