

AGENDA
Borrego Water District Board of Directors
Regular Meeting
July 24, 2013 9:00 a.m.
806 Palm Canyon Drive
Borrego Springs, CA 92004

I. OPENING PROCEDURES

- A. Call to Order
- B. Pledge of Allegiance
- C. Roll Call
- D. Approval of Agenda (1-2)
- E. Approval of Minutes
 - Special meeting of June 17, 2013 (3)
 - Special meeting of June 19, 2013 (4-5)
 - Regular meeting of June 26, 2013 (6-8)
- F. Comments from Directors and Requests for Future Agenda Items
- G. Comments from the Public and Requests for Future Agenda Items (comments will be limited to 3 minutes)
- H. Correspondence: Letter from S. Pilot – Santiago Estates (9-10)

II. CURRENT BUSINESS MATTERS

- A. Review of Special Assessments and Administration Report for Fiscal Year 2013-2014 prepared by David Taussig and Associates, Inc. for CFD No. 2007-1 presented by Andrea Roess. (11-39)
- B. Consideration of ***RESOLUTION NO. 2013-07-01 RESOLUTION OF THE BOARD OF DIRECTORS OF THE BORREGO WATER DISTRICT, SAN DIEGO COUNTY, CALIFORNIA, LEVYING STANDBY CHARGES AND/OR ACREAGE ASSESSMENTS TO DEFRAY THE COST OF OPERATIONS AND MAINTENANCE OF THE DISTRICT AND REQUESTING THE LEVY AND COLLECTION OF SAID STANDBY CHARGES AND/OR ACREAGE ASSESSMENTS ON LAND WITHIN THE DISTRICT FOR THE FISCAL YEAR 2013-2014*** (40-43)
- C. Consideration of ***RESOLUTION NO. 2013-07-02 RESOLUTION OF THE BOARD OF DIRECTORS OF THE BORREGO WATER DISTRICT, SAN DIEGO COUNTY, CALIFORNIA, LEVYING STANDBY CHARGES AND/OR ACREAGE ASSESSMENTS TO DEFRAY THE COSTS OF OPERATIONS AND MAINTENANCE OF THE DISTRICT, AND TO PAY COSTS OF OPERATIONS AND MAINTENANCE FOR IMPROVEMENT DISTRICT NO. 1 AND REQUESTING THE LEVY AND COLLECTION OF SAID STANDBY CHARGES AND/OR ACREAGE ASSESSMENTS ON CERTAIN LAND IN IMPROVEMENT DISTRICT NO. 1 FOR THE FISCAL YEAR 2013-2014*** (44-47)
- D. Consideration of ***RESOLUTION NO. 2013-07-03 RESOLUTION OF THE BOARD OF DIRECTORS OF THE BORREGO WATER DISTRICT, SAN DIEGO COUNTY, CALIFORNIA, LEVYING CHARGES AND/OR ACREAGE ASSESSMENTS TO DEFRAY THE COST OF PROVIDING PEST CONTROL SERVICES BY THE DISTRICT AND REQUESTING LEVY AND COLLECTION OF SAID CHARGES AND/OR ACREAGE ASSESSMENTS FOR THE FISCAL YEAR 2013-2014*** (48-51)
- E. Consideration of ***RESOLUTION NO. 2013-07-04 RESOLUTION OF THE BOARD OF DIRECTORS OF THE BORREGO WATER DISTRICT, SAN DIEGO COUNTY, CALIFORNIA, LEVYING STANDBY CHARGES AND/OR ACREAGE ASSESSMENTS TO DEFRAY THE COST OF OPERATING AND MAINTAINING THE WATER FACILITIES WITHIN IMPROVEMENT DISTRICT NO. 3 OF THE DISTRICT AND REQUESTING THE LEVY AND COLLECTION OF SAID STANDBY CHARGES AND/OR ACREAGE ASSESSMENTS FOR THE FISCAL YEAR 2013*** (52-55)

F. Consideration of *RESOLUTION 2013-07-05 RESOLUTION OF THE BOARD OF DIRECTORS OF THE BORREGO WATER DISTRICT ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2007-1 OF THE BORREGO WATER DISTRICT AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN COMMUNITY FACILITIES DISTRICT NO. 2007-1 FOR THE FISCAL YEAR 2013-2014* (56-58)

G. Discussion and possible action of setting water credit prices.

H. Discussion and possible action of updating the Groundwater Management Plan with a tentative hearing date of September 25, 2013.

I. Update on NSF Grant

J. Discussion and approval of holding the next Special Meeting on September 18, 2013.

III. STAFF REPORTS

- A.** Financial Reports – June 2013 (60-72)
- B.** General Manager / Operations Report (73-76)
- C.** Water and Wastewater Operations Report – June 2013 (77)
- D.** Water Production/Use Records – June 2013 (78-81)
- E.** Year to Date Meter Installations (82)
- F.** Meter Installation History (83)

IV. ATTORNEY’S REPORT

V. COMMITTEE REPORTS & PROPOSALS:

Ad Hoc Committees

- | | |
|--------------------------------------|------------------------|
| 1. Audit Committee | (M. Brecht, L. Brecht) |
| 2. Due-Diligence | (M. Brecht, L. Brecht) |
| 3. Strategic Planning Committee/IRWM | (Hart, L. Brecht) |
| 4. Executive Committee | (Estep, Hart) |
| 5. Operations & Management Committee | (M. Brecht, Delahay) |
| 6. Parks Committee | (Estep, Hart) |
| 7. Asset Ad Hoc Committee | (Hart, M. Brecht) |
| 8. Personnel Committee | (Hart, M. Brecht) |
| 9. Negotiating Committee | (Hart, Estep) |

VI. INFORMATION ITEMS

VII. CLOSED SESSION

- A.** Conference with Legal Counsel – Anticipated Litigation
Significant exposure to litigation pursuant to paragraph 2 of subdivision (d) of Section 54956.9.
Two cases.

VIII. CLOSING PROCEDURE

The next Special Meeting of the Board of Directors is scheduled for September 18, 2013 at the Borrego Water District.

The next Regular Meeting of the Board of Directors is scheduled for September 25, 2013 at the Borrego Water District.

III. CLOSED SESSION

A. Conference with Legal Counsel - Anticipated Litigation: Significant exposure to litigation pursuant to paragraph 2 of subdivision (d) of Government Code Section 54956.9. Two cases: The Board adjourned to closed session at 9:20 a.m., and the open session reconvened at 10:20 a.m. The Board instructed counsel to respond to the adverse parties.

IV. CLOSING PROCEDURE

There being no further business, the Board adjourned at 10:20 a.m. The next Regular Meeting of the Board of Directors is scheduled for June 26, 2013 at the Borrego Water District.

B. Discussion and approval of revision of Policy #2009-09-02 Demand Offset Mitigation Water Credits Policy: The Demand Offset Mitigation Water Credits Policy had been revised slightly to correct some typographical errors and ambiguities. *MSC: L.Brecht/Delahay approving revision of Policy #2009-09-02, Demand Offset Mitigation Water Credits Policy.*

C. Discussion and possible approval of a Letter of Support for the UCI National Science Foundation (NSF) Grant: The University of California, Irvine is requesting a letter of support from BWD for UCI's NSF grant application. The grant would benefit Borrego Springs and would not cost the District. *MSC: L.Brecht/Estep authorizing the General Manager to sign a letter of support for the UCI NSF Grant.*

D. Discussion and possible approval of Resolution #2013-06-02 RESOLUTION OF THE BOARD OF DIRECTORS OF THE BORREGO WATER DISTRICT RESTATING AND ADOPTING A STATEMENT OF INVESTMENT POLICY: Kim Pitman explained that this Resolution is adopted annually at the request of the auditors. *MSC: L.Brecht/Estep adopting Resolution #2013-06-02, Resolution of the Board of Directors of the Borrego Water District Restating and Adopting a Statement of Investment Policy.*

E. Presentation of the Due Diligence Committee's analysis of refinancing options and referral to the Negotiating Committee: Director Lyle Brecht reported that if the District refinances the Viking Ranch note, we will save a minimum of \$900,000 and up to \$1.2 million. It can likely be refinanced at 3.5 percent with a \$25,000 transaction fee and an additional cash flow of \$50,000 over ten years. The Well 12 note could also be refinanced, but that is less critical. The matter was referred to the Negotiating Committee.

F. Consideration of canceling August Workshop and Regular Board meeting: *MSC: L.Brecht/Delahay canceling the August Workshop and Regular Board meeting.*

III. STAFF REPORTS

A. Financial Reports - May 2013: Ms. Pitman reported two extraordinary expenses in May, \$32,000 for a water main break in Palm Canyon and repaving, and \$25,000 to a retiree for unused vacation and sick leave.

B. Manager/Operations Report: Mr. Rolwing invited the Board's attention to his written report. He reported that he met with the Chamber of Commerce regarding emergency preparedness, and the need for more Community Emergency Response Team (CERT) volunteers was emphasized. Training costs \$25 for 20 hours. The Board agreed that at least two District employees should be trained.

C. Water and Wastewater Operations Report - May 2013: Mr. Holloway reported that the pump in Well 18 was determined to be oversized and will be replaced with a smaller, more efficient model. It should be back in service by mid-July. Well 11 is operating fine.

D. Water Production/Use Records - May 2013: Mr. Holloway explained that water use in ID 1 was up in May, due largely to repairs to the 800 tank, requiring it to be emptied three times.

IV. ATTORNEY'S REPORT

None

V. COMMITTEE REPORTS & PROPOSALS

Ad Hoc Committees

1. Audit Committee

Ms. Pitman announced that the auditors will be here July 1 for inventory, and will return during the last week of August.

2. Due-Diligence

This report was presented earlier relative to refinancing options.

3. Strategic Planning Committee/IRWM

Director Lyle Brecht reported the Committee has been meeting regularly with the Borrego Water Coalition, and is also working on the Rams Hill project. Mr. Rolwing reported that the Coalition now has a website, borregowatercoalition.org.

4. Executive Committee

No report.

5. Operations & Management Committee

No report.

6. Parks Committee

No report.

7. Asset Ad Hoc Committee

No report.

VI. INFORMATION ITEMS

None

VII. CLOSED SESSION

- A. Conference with Legal Counsel – Anticipated Litigation. Significant exposure to litigation pursuant to paragraph 2 of subdivision (d) of Government Code Section 54956.9. Two cases:
- B. Conference with Labor Negotiators, Gov't Code section 54956.8:
Agency representatives: Beth Hart, Marshal Brecht
Employee organization: Unrepresented employees

The Board adjourned to closed session at 9:55 a.m., and the public meeting reconvened at 10:45 a.m. There was no reportable action.

VIII. CLOSING PROCEDURE

There being no further business, the Board adjourned at 10:45 a.m. The next Special Meeting of the Board of Directors is scheduled for July 16, 2013 at the Borrego Water District. The next Regular Meeting of the Board of Directors is scheduled for July 24, 2013 at the Borrego Water District.

Santiago Estates Borrego Springs
3076 Di Giorgio Road, Sp. #32
P.O. Box 536
Borrego Springs, CA 92004
(760) 767-5545 Phone
(760) 767-0460 Fax



June 20, 2013

Dear Borrego Water District,

Upon reviewing the current CSD charge we found that we were being charged \$1,487.50 for an 85 home occupancy. At this current time our occupancy is 72 occupied homes.

We are requesting a charge adjustment to meet this current occupancy. The monthly charge should be \$1,260.00.

Thank you in advance for your cooperation regarding this matter.

Sincerely,



Park Manager

Santiago Estates Borrego Springs
3076 Di Giorgio Road, Sp. #32
P.O. Box 536
Borrego Springs, CA 92004
(760) 767-5545 Phone
(760) 767-0460 Fax



72 OCCUPIED HOMES

1	17	38	63	82
2	19	39	64	85
3	20	40	65	85
5	22	42	66	87
6	24	45	67	88
7	25	47	68	91
8	26	48	69	92
9	28	49	70	93
10	29	51	71	94
11	30	52	72	96
12	32	55	73	97
13	33	56	76	100
14	34	57	77	
15	35	61	79	
16	37	62	81	

**BORREGO WATER DISTRICT
COMMUNITY FACILITIES DISTRICT
No. 2007-1**

July 17, 2013

*Public Finance
Facilities Planning
Urban Economics*

Newport Beach
Fresno
Riverside
San Francisco
Chicago
Dallas

**ADMINISTRATION REPORT
FISCAL YEAR 2013-2014**

**BORREGO WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2007-1**

Prepared for

BORREGO WATER DISTRICT
PO Box 1870
806 Palm Canyon Drive
Borrego Springs, California 92004

Prepared by

DAVID TAUSSIG & ASSOCIATES, INC.
5000 Birch Street, Suite 6000
Newport Beach, California 92660
(949) 955-1500

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EXHIBITS

- Exhibit A:** Boundary Map
- Exhibit B:** Foreclosure Status
- Exhibit C:** Delinquent Property
- Exhibit D:** Fiscal Year 2013-2014 Special Tax Levy

Introduction

This report provides an analysis of the financial and administrative obligations of Community Facilities District No. 2007-1 ("CFD No. 2007-1") of the Borrego Water District (the "Water District") resulting from the sale of the \$9,530,000 Series 2007 Special Tax Bonds (the "Bonds") issued in June 2007.

CFD No. 2007-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public capital facilities and services. Specifically, CFD No. 2007-1 is authorized to issue up to \$11,000,000 in bonds and has sold \$9,530,000 in bonds for purposes of refunding prior bonds issued by CFD No. 95-1 of the Water District.

The bonded indebtedness of CFD No. 2007-1 is both secured and repaid through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2013-2014, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2007-1.

A map showing the property in CFD No. 2007-1 is included in Exhibit A.

This report is organized into the following sections:

Section I

Section I provides an update of the development status of property within CFD No. 2007-1.

Section II

Section II analyzes the previous fiscal year's special tax levy and includes a discussion of delinquent special taxes.

Section III

Section III provides a description of the debt service payments made since August 2009.

Section IV

Section IV determines the financial obligations of CFD No. 2007-1 for fiscal year 2013-2014.

Section V

Section V reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property. A table of the 2013-2014 special taxes for each classification of property is included.

I. Special Tax Classifications and Development Update

Special Tax Classifications

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Amended and Restated Rate and Method of Apportionment of the Special Tax. The Amended and Restated Rate and Method of Apportionment defines two primary categories of taxable property, namely "Developed Property" and "Undeveloped Property." The category of Developed Property is in turn divided into five separate special tax classifications based on the size of the lot or the use of the property. A table of the Developed Property special tax classifications is shown below.

Community Facilities District No. 2007-1 Developed Property Classifications

Land Use Class	Description
1	Residential Property (lot size \geq 12,000 sq. ft.)
2	Residential Property (lot size < 12,000 sq. ft.)
3	Commercial Property
4	Golf Course Property
5	Hotel/Motel Property

Developed Property is distinguished from Undeveloped Property by (i) the recordation of a final map for residential property, (ii) the issuance of a building permit for commercial property or hotel/motel property, and (iii) the determination of Golf Course Property. Specifically, property for which a final map was recorded or a building permit was issued as of January 1 will be classified as Developed Property in the following fiscal year. For example, all property in CFD No. 2007-1 for which the above events had occurred as of January 1, 2013, will be classified as Developed Property in fiscal year 2013-2014.

Development Update

CFD No. 2007-1 encompasses approximately 3,140 gross acres of land in the Borrego Water District known as "Montesoro." At buildout, the property within CFD No. 2007-1 is anticipated to consist of at least 802 single-family residential units and a 349 acre golf course.

As of January 1, 2013, a total of 343 residential lots were within final subdivision maps. As of January 1, 2013, 348.99 acres (which covers all 36 existing or planned holes) are considered Golf Course Property. As of January 1, 2013, there was no Commercial Property or Hotel/Motel Property within CFD No. 2007-1.

Approximately 681.046 acres remain to be developed. The table below indicates the cumulative Developed Property, by class, within CFD No. 2007-1.

**Community Facilities District No. 2007-1
Cumulative Developed Property**

Class	Land Use	Number of lots/SF/ Rooms/Acres
1	Residential Property (lot size \geq 12,000 sq. ft.)	168 lots
2	Residential Property (lot size < 12,000 sq. ft.)	175 lots
3	Commercial Property	0 square feet
4	Golf Course Property	348.99 acres
5	Hotel/Motel Property	0 rooms

II. Prior Year Special Tax Levies

Please see the table below for the delinquency rates for fiscal years 2009-2010 through 2012-2013.

Fiscal Year	Total Levy	Amount Collected [1]	Amount Delinquent	Percentage Delinquent
2012-2013	\$2,784,376	\$90,899	\$2,693,477	96.74%
2011-2012	\$2,028,721	\$94,047	\$1,934,674	95.36%
2010-2011	\$1,516,299	\$227,488	\$1,288,811	85.00%
2009-2010	\$689,809	\$205,523	\$478,286	69.94%

[1] Amount collected by the County and/or paid directly to the Water District as of July 10, 2013.

The Water District has commenced foreclosure proceedings against certain property owners that are delinquent in paying fiscal year 2012-2013 and prior year taxes. The Water District's foreclosure counsel continues to pursue foreclosure on such parcels. Please see Exhibit B for a brief summary of the current status of each of the foreclosure cases provided by the Water District's foreclosure counsel.

Please see Exhibit C for a map highlighting the parcels that are delinquent in the payment of their fiscal year 2012-2013 special taxes as of July 10, 2013.

III. Summary of Debt Service Payments

As a result of the high levels of delinquencies that began in fiscal year 2009-2010 and continue to date, the Water District drew on the Reserve Fund in order to make debt service payments due in February 2010 and August 2010. The current balance in the Reserve Fund is \$0. Subsequent to depleting the Reserve Fund, the Water District has experienced a number of late and missed debt service payments as summarized in the table below.

	Original Amount Due	Amount Paid	Paid On	Payment Made With Funds From	Interest Due on Unpaid Debt Service [1]	Running Total Amount Outstanding
Interest Due August 1, 2009	\$273,987.50	\$273,987.50	08/01/2009	STF	\$0.00	\$0.00
Interest Due February 1, 2010	\$273,987.50	\$273,987.50	02/01/2010	STF & Reserve Fund	\$0.00	\$0.00
Principal Due August 1, 2010	\$210,000.00	\$210,000.00	08/01/2010	Reserve Fund	\$0.00	\$0.00
Interest Due August 1, 2010	\$273,987.50	\$273,987.50	08/01/2010	Reserve Fund	\$0.00	\$0.00
Interest Due February 1, 2011 (Portion paid late)	\$267,950.00	\$261,658.76	06/28/2011	STF	\$0.00	\$0.00
Remaining Unpaid Interest from February 1, 2011	\$6,291.24	\$6,291.24	02/01/2012	STF	\$0.00	\$0.00
Interest on Unpaid Interest from February 1, 2011 (2/1/11 - 8/1/11)	\$0.00	\$33.16	02/01/2012	STF	\$0.00	\$0.00
Interest on Unpaid Interest Due 2/1/11 (interest 8/1/11 - 2/1/12)	\$0.00	\$7,885.39	02/01/2012	STF	\$0.00	\$0.00
Principal Due August 1, 2011	\$220,000.00	\$0.00	NA	NA	\$0.00	\$220,000.00
Interest Due on Unpaid Principal Payment 8/1/11 (interest 8/1/11 - 2/1/12)	\$6,325.00	\$6,325.00	02/01/2012	STF	\$0.00	\$220,000.00
Interest Due August 1, 2011 (Paid portion late)	\$267,950.00	\$15,724.63	02/01/2012	STF	\$22,418.87	\$494,644.24
Interest Due February 1, 2012	\$261,625.00	\$0.00	NA	NA	\$22,565.16	\$778,834.40
Principal Due August 1, 2012	\$235,000.00	\$0.00	NA	NA	\$13,512.50	\$1,027,346.90
Interest Due August 1, 2012	\$261,625.00	\$0.00	NA	NA	\$15,043.44	\$1,304,015.33
Interest Due February 1, 2013	\$254,868.75	\$0.00	NA	NA	\$7,327.48	\$1,566,211.56
Total	\$2,813,597.49	\$1,329,880.68	NA	NA	\$80,867.44	NA

[1] Represents interest due on unpaid debt service through 8/1/2013.

IV. Fiscal Year 2013-2014 Special Tax Requirement

For fiscal year 2013-2014, the special tax requirement is equal to \$3,641,140 and is calculated as follows:

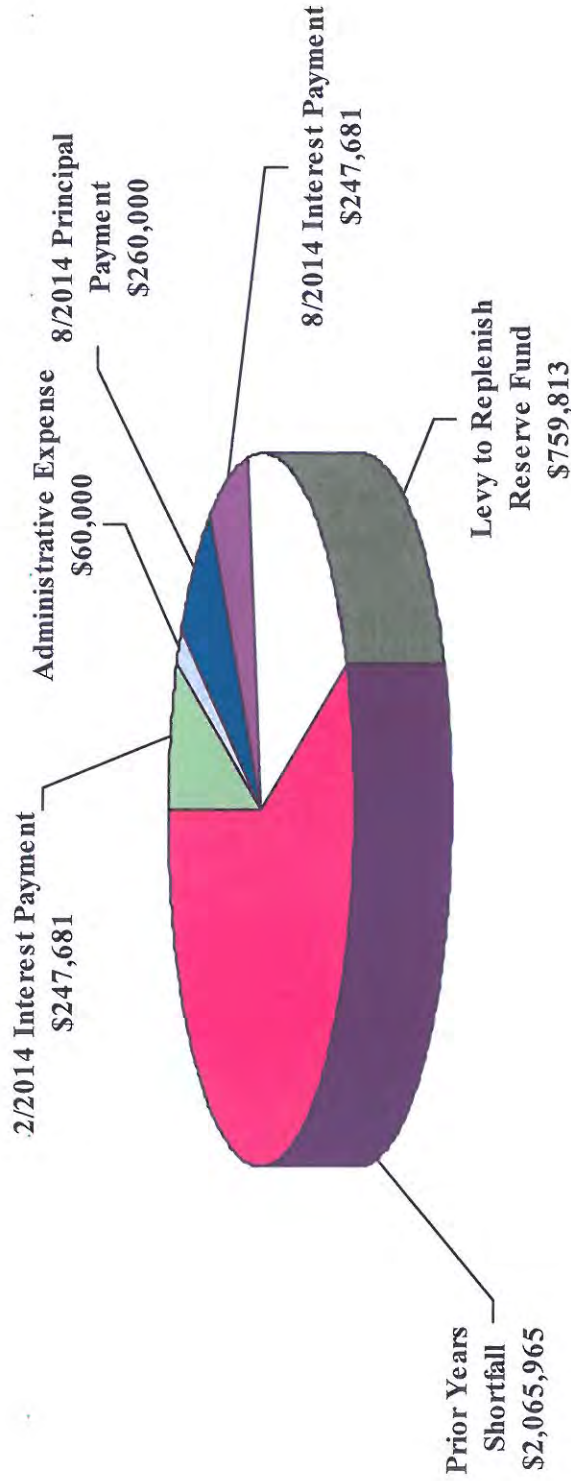
Community Facilities District No. 2007-1 Fiscal Year 2013-2014 Special Tax Requirement

<u>Fund Balances as of June 30, 2013</u>		\$5,115
Special Tax Fund	\$5,115	
Interest Account	\$0	
Principal Account	\$0	
Surplus Monies in the Reserve Fund	\$0	
<u>Remaining Unpaid Debt Service [1]</u>		(\$1,566,212)
Please refer to table on page 5 herein for additional detail		
<u>Remaining Fiscal Year 2012-2013 Obligations</u>		(\$504,869)
Interest Due August 1, 2013	(\$254,869)	
Principal Due August 1, 2013	(\$250,000)	
Surplus / (Shortfall)		(\$2,065,965)
<u>Fiscal Year 2013-2014 Obligations</u>		(\$1,575,175)
Interest Due February 1, 2014	(\$247,681)	
Interest Due August 1, 2014	(\$247,681)	
Principal Due August 1, 2014	(\$260,000)	
Administration Expenses	(\$60,000)	
Levy to Replenish Reserve Fund [4]	(\$759,813)	
Fiscal Year 2013-2014 Special Tax Requirement		(\$3,641,140)
[1] Please refer to the summary of debt service payments made since August 2009 as shown in Section III herein.		

The components of the fiscal year 2013-2014 gross special tax requirement are shown graphically on the following page.

Community Facilities District No. 2007-1 of the Borrego Water District

Fiscal Year 2013-2014 Special Tax Levy



Special Tax Requirement = \$3,641,140

V. Method of Apportionment

Maximum Special Taxes

The amount of special taxes that CFD No. 2007-1 may levy is strictly limited by the maximum special taxes set forth in the Amended and Restated Rate and Method of Apportionment. The maximum special taxes for each classification of Developed Property, or the "Assigned Special Taxes," are specified in Table 1 of Section C of the Amended and Restated Rate and Method of Apportionment.¹

Termination of Special Tax

The Special Tax shall be levied for a period not to exceed forty years commencing in fiscal year 2007-2008.

Apportionment of Special Taxes

The special tax that is apportioned to each parcel is determined through the application of Section D of the Amended and Restated Rate and Method of Apportionment. Section D apportions the special tax requirement in five steps which prioritize the order in which Developed Property and Undeveloped Property are taxed.

The first step states that the special tax shall be levied against each parcel of Residential Property, Commercial Property, and Hotel/Motel Property at up to 100 percent of the assigned special tax. If the special taxes raised pursuant to the first step are less than the special tax requirement, then the second step is applied. The second step states that the special tax shall be levied against each parcel of Golf Course Property at up to 100 percent of the assigned special tax. If additional monies are needed, then the third step is applied. The third step states that the special tax shall be levied against all parcels of Undeveloped Property at up to 100 percent of the applicable maximum special tax per acre.

The fourth and fifth steps are designed to accommodate changes in land use and are intended to be used only as a last resort. Since actual land uses have not substantially deviated from the original projections, this step is not necessary.

Application of the maximum special taxes under the first step generates special tax revenues of \$402,157 from Residential Property. Application of the maximum special taxes under the second step generates special tax revenues of \$418,788 from Golf Course Property, leaving \$2,820,195 to be levied against Undeveloped Property. Dividing this amount by the 681.046 acres of Undeveloped Property results in a tax of \$4,140.98 per acre of Undeveloped Property. The fiscal year 2013-2014

¹

Technically, Section C states that the maximum special tax for a parcel of Developed Property is equal to the greater of (i) the rate set forth for the applicable Developed Property classification in Table 1 of Section C or (ii) the "Backup Special Tax." The Backup Special Tax was established for the contingency of a shortfall in revenues resulting from significant changes in development densities. The contingency for which the Backup Special Tax was established does not exist and hence, all discussion of maximum tax rates focuses on the rates set forth for each classification of Developed Property in Section C of the Amended and Restated Rate and Method of Apportionment.

maximum and actual special taxes are shown for each classification of Developed Property and Undeveloped Property in the following table.

**Community Facilities District No. 2007-1
Fiscal Year 2013-2014 Special Taxes
for Developed Property and Undeveloped Property**

Land Use Class	Description	FY 2013-2014 Maximum Special Tax	FY 2013-2014 Actual Special Tax
1	Residential Property (lot size \geq 12,000 sq. ft.)	\$1,574.00/lot	\$1,574.00/lot
2	Residential Property (lot size < 12,000 sq. ft.)	\$787.00/lot	\$787.00/lot
3	Commercial Property	\$1.38/s.f. of floor area	\$0.00/s.f. of floor area
4	Golf Course Property	\$1,200.00/acre	\$1,200.00/acre
5	Hotel/Motel Property	\$300.00/room	\$0.00/room
NA	Undeveloped Property	\$28,058.00/acre	\$4,140.98/acre

A list of the actual special tax levied against each parcel in CFD No. 2007-1 is included in Exhibit D.

Community Facilities District No. 2007-1 of the Borrego Water District

Fiscal Year 2013-2014 Special Tax Levy

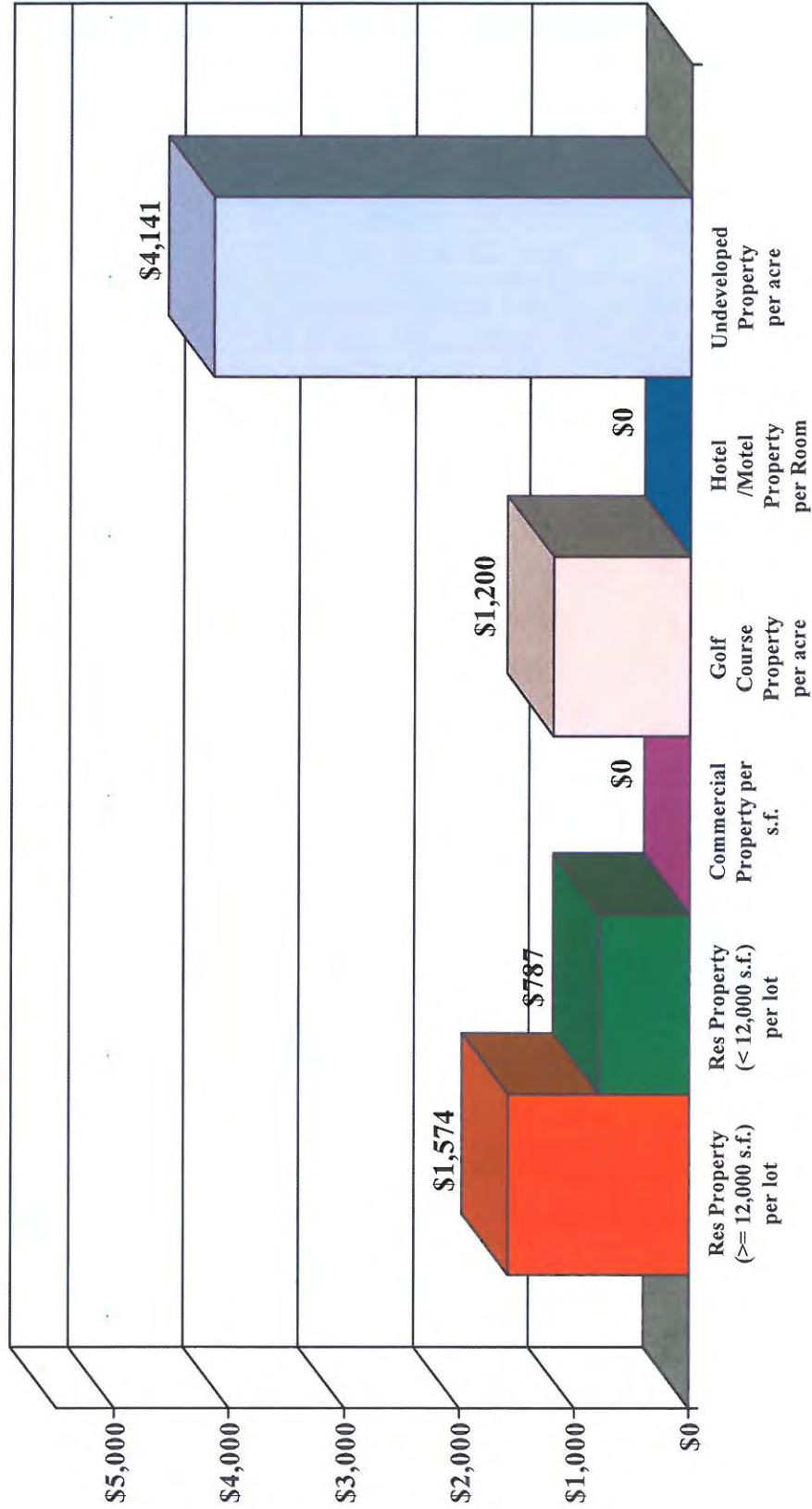


EXHIBIT A

*CFD No. 2007-1 of the
Borrego Water District*

Boundary Map

Borrogo Water District Community Facilities District No. 2007-1 (Montesoro)

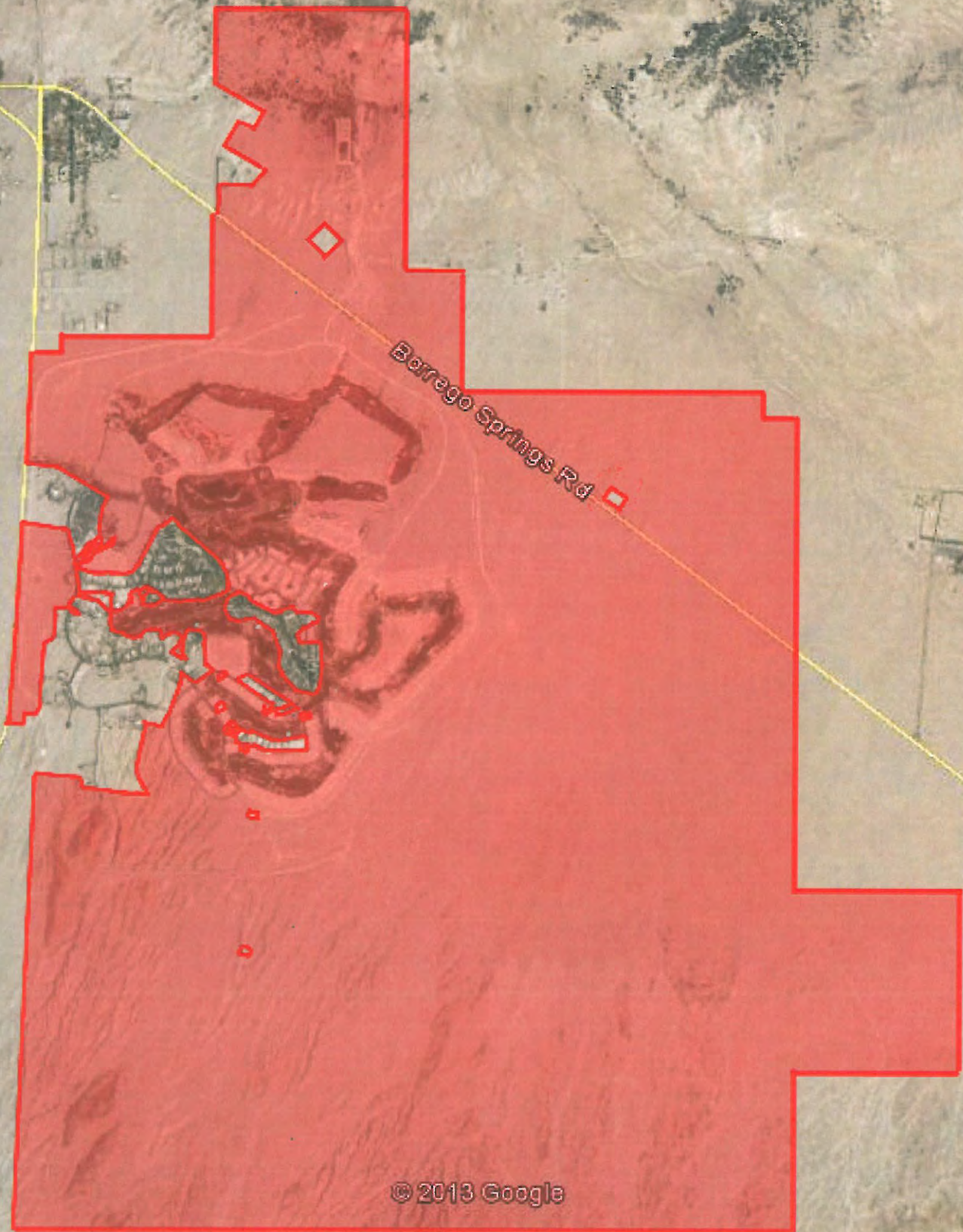


EXHIBIT B

*CFD No. 2007-1 of the
Borrego Water District*

Foreclosure Status

STRADLING YOCCA CARLSON & RAUTH

MEMORANDUM

TO: David Taussig & Associates, Inc. **FILE NO.** 022057-0000
FROM: Allison E. Burns
DATE: July 17, 2013
SUBJECT: Summary of foreclosure litigation for Borrego Water District CFD 95-1

Borrego Water District CFD 95-1 v. First American Trust, et al.

San Diego County Superior Court Case No. 37-2010-00053928-CU-OR-NC

San Diego County Sheriff's Levy # 2011144200

Assessor's Parcel Number(s): 200-370-03-00 through 200-370-36-00; 200-370-38-00; 200-380-01-00 through 200-380-28-00; 200-390-01-00 through 200-390-46-00; 200-275-08-00; 200-275-09-00

Judgment was entered in this matter on February 14, 2011 and a Writ of Sale was issued October 14, 2011. A Sheriff's Sale Under Foreclosure was held on July 11, 2012 by the San Diego County Sheriff where the property did not sell. Plaintiff, the Borrego Water District CFD 95-1 ("District") filed a Motion to Amend the Judgment Nunc Pro Tunc and a Motion to Amend the Award of Attorney's Fees and Costs. The Court issued a tentative ruling on July 3, 2013 granting the unopposed motions thereby amending the Judgment and Award of Attorney's Fees to include subsequent delinquent special taxes, interest penalties, costs, fees and other charges. Once the Court enters the Amended Judgment and Amended Award of Attorney's Fees, the District will proceed to obtain a new Writ of Sale.

Borrego Water District CFD 95-1 v. Borrego Investors (GHILA), et al.

San Diego County Superior Court Case No. 37-2010-00054709-CU-OR-NC

San Diego County Sheriff's Levy # 201144199

Assessor's Parcel Number(s): 200-273-01-00 (200-273-08-00); 200-274-02-00; 200-340-01-00; 200-340-04-00; 200-340-05-00; 200-340-06-00; 200-340-07-00; 200-340-23-00; 200-340-53-00; 200-340-54-00; 200-340-55-00; 200-340-56-00; 200-340-57-00; 200-340-58-00; 200-340-59-00; 200-340-60-00; 200-340-61-00; 200-340-62-00; 200-340-63-00; 200-340-64-00; 200-340-65-00; 200-340-66-00; 200-340-67-00; 200-340-68-00; 200-340-69-00; 200-340-70-00; 200-340-71-00; 200-340-72-00; 200-340-73-00; 200-340-74-00; 200-340-75-00; 200-340-79-00; 200-340-80-00; 200-340-81-00; 200-340-82-00; 200-340-83-00; 200-340-84-00; 200-340-85-00; 200-340-86-00; 200-340-87-00; 200-340-88-00; 200-340-89-00; 200-340-90-00; 200-350-24-00; 200-360-17-00 1

Judgment was entered in this matter on March 28, 2011 and a Writ of Sale was issued October 28, 2011. A Sheriff's Sale Under Foreclosure was held on July 11, 2012 by the San Diego County Sheriff where the property did not sell. Plaintiff, the Borrego Water District CFD 95-1 ("District") filed a Motion to Amend Judgment Nunc Pro Tunc and a Motion to Amend the Award of Attorney's Fees. Both motions are currently pending with the court.

Borrego Water District CFD 95-1 v. First American Trust, et al.
San Diego County Superior Court Case No. 37-2013-00034879-CU-OR-CTL
Assessor's Parcel Number(s): 200-275-10-00 and 200-275-11-00

A Complaint for Judicial Foreclosure was filed with the San Diego County Superior Court on February 15, 2013 against delinquent parcels 200-275-10-00 and 200-275-11-00 located in Community Facilities District No. 95-1. The parcels are delinquent for the 2010-2011 and 2011-2012 tax years. All parties have been served, and the case is scheduled for a Case Management Conference on July 19, 2013.

Borrego Water District CFD 95-1 v. Lefto LLC (tax year 2010-2011)
San Diego County Superior Court Case No. 37-2013-00034869-CU-OR-CTL
Assessor's Parcel Number(s): 200-120-39-00; 200-120-41-00; 200-120-48-00; 200-120-51-00; 200-120-52-00; 200-120-53-00; 200-140-12-00; 200-160-30-00; 200-210-22-00; 200-271-03-00; 200-271-04-00; 200-271-06-00; 200-271-07-00; 200-271-15-00; 200-271-16-00; 200-271-34-00; 200-271-37-00; 200-272-08-00; 200-273-02-00; 200-273-03-00; 200-273-04-00; 200-273-06-00; 200-273-07-00; 200-273-08-00; 200-360-18-00 (the "Delinquent Parcels")

A Complaint for Judicial Foreclosure was filed with the San Diego County Superior Court on February 15, 2013 against Delinquent Parcels located in Community Facilities District No. 95-1. The Delinquent Parcels are delinquent for the 2010-2011 and 2011-2012 tax years. Plaintiff is in the process of effecting service of process on the Defendants. The case is scheduled for a Case Management Conference on July 19, 2013.

EXHIBIT C

*CFD No. 2007-1 of the
Borrego Water District*

Delinquent Property

Borrego Water District of B No. 2007
Parcels Delinquent in Payment of
FY 12-13 Special Taxes
As of July 10, 2013

- Parcels Delinquent in Payment of FY 12-13 Special Taxes
- Parcels Current in Payment of FY 12-13 Special Taxes
- Exempt Parcels (Not Taxed)

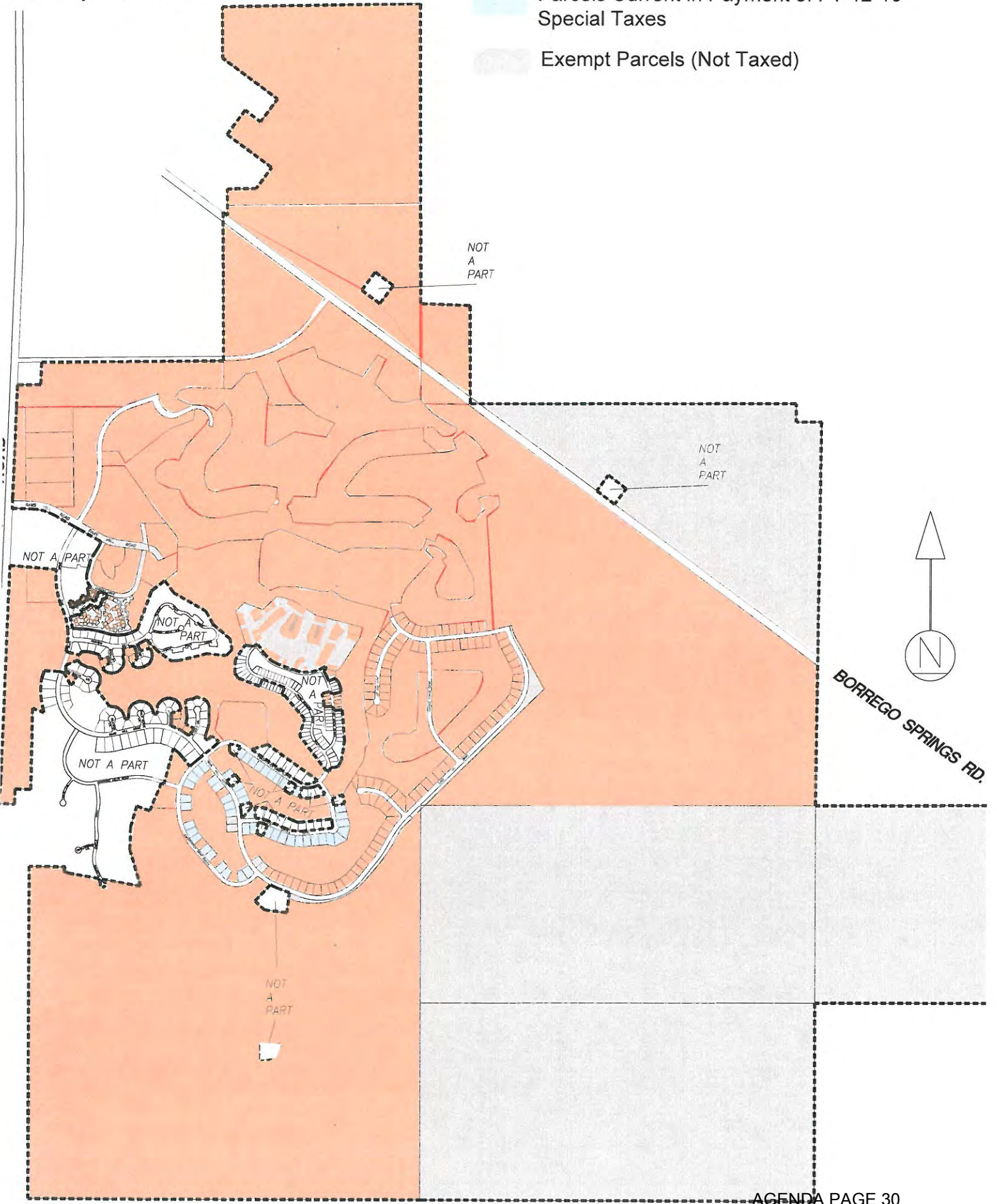


EXHIBIT D

*CFD No. 2007-1 of the
Borrego Water District*

*Special Tax Levy
Fiscal Year 2013-2014*

Exhibit D

**Borrego Water District CFD No. 2007-1
FY 2013-14 Special Tax Levy**

APN	TAX CLASS	FY 2013-14 SPECIAL TAX
200-120-3900	U	\$136,238.12
200-120-4100	U	\$593,857.40
200-120-4800	U	\$246,388.08
200-120-5100	U	\$67,684.26
200-120-5200	U	\$135,534.14
200-120-5300	U	\$108,907.66
200-140-1200	U	\$20,704.88
200-160-3000	U	\$181,540.40
200-210-2200	U	\$370,161.86
200-271-0300	U	\$20,332.18
200-271-0400	U	\$17,971.84
200-271-0600	U	\$18,427.34
200-271-0700	U	\$45,012.40
200-271-1500	U	\$20,332.18
200-271-1600	U	\$20,332.18
200-271-2100	U	\$10,062.56
200-271-2200	U	\$21,284.62
200-271-2300	GC	\$4,284.00
200-271-2400	GC	\$4,080.00
200-271-2900	U	\$12,050.24
200-271-3400	U	\$61,162.22
200-271-3700	U	\$46,378.92
200-272-0800	U	\$145,762.36
200-273-0200	U	\$168,827.60
200-273-0300	U	\$115,036.32
200-273-0400	U	\$28,075.82
200-273-0600	U	\$89,030.98
200-273-0700	U	\$1,412.06
200-273-0800	GC	\$199,200.00
200-274-0200	GC	\$110,400.00
200-275-0800	GC	\$19,524.00
200-275-0900	GC	\$26,256.00
200-275-1000	U	\$37,807.10
200-275-1100	U	\$32,175.38
200-281-1000	RES1	\$1,574.00
200-281-1400	RES2	\$787.00
200-281-1500	RES1	\$1,574.00
200-281-2000	RES1	\$1,574.00
200-281-2600	RES1	\$1,574.00
200-281-3400	RES1	\$1,574.00
200-283-0600	RES1	\$1,574.00
200-283-0700	RES2	\$787.00
200-283-0800	RES1	\$1,574.00
200-311-1800	RES2	\$787.00
200-311-3700	RES2	\$787.00
200-311-3800	RES2	\$787.00
200-311-4300	RES2	\$787.00
200-311-4400	RES2	\$787.00
200-311-4500	RES2	\$787.00
200-311-4600	RES2	\$787.00

Exhibit D

**Borrego Water District CFD No. 2007-1
FY 2013-14 Special Tax Levy**

APN	TAX CLASS	FY 2013-14 SPECIAL TAX
200-312-3200	RES2	\$787.00
200-312-3300	RES2	\$787.00
200-312-3400	RES2	\$787.00
200-312-3500	RES2	\$787.00
200-312-3600	RES2	\$787.00
200-330-2300	RES2	\$787.00
200-330-2400	RES2	\$787.00
200-330-2700	RES2	\$787.00
200-330-2800	RES2	\$787.00
200-330-2900	RES2	\$787.00
200-330-3300	RES2	\$787.00
200-330-3400	RES2	\$787.00
200-330-5100	RES2	\$787.00
200-330-7600	RES2	\$787.00
200-330-7700	RES2	\$787.00
200-330-7800	RES2	\$787.00
200-330-7900	RES2	\$787.00
200-330-8000	RES2	\$787.00
200-330-8100	RES2	\$787.00
200-340-0100	RES2	\$787.00
200-340-0400	RES2	\$787.00
200-340-0500	RES2	\$787.00
200-340-0600	RES2	\$787.00
200-340-0700	RES2	\$787.00
200-340-2300	RES2	\$787.00
200-340-5300	RES2	\$787.00
200-340-5400	RES2	\$787.00
200-340-5500	RES2	\$787.00
200-340-5600	RES2	\$787.00
200-340-5700	RES2	\$787.00
200-340-5800	RES2	\$787.00
200-340-5900	RES2	\$787.00
200-340-6000	RES2	\$787.00
200-340-6100	RES2	\$787.00
200-340-6200	RES2	\$787.00
200-340-6300	RES2	\$787.00
200-340-6400	RES2	\$787.00
200-340-6500	RES2	\$787.00
200-340-6600	RES2	\$787.00
200-340-6700	RES2	\$787.00
200-340-6800	RES2	\$787.00
200-340-6900	RES2	\$787.00
200-340-7000	RES2	\$787.00
200-340-7100	RES2	\$787.00
200-340-7200	RES2	\$787.00
200-340-7300	RES2	\$787.00
200-340-7400	RES2	\$787.00
200-340-7500	RES2	\$787.00
200-340-7600	RES2	\$787.00
200-340-7700	RES2	\$787.00

Exhibit D

**Borrego Water District CFD No. 2007-1
FY 2013-14 Special Tax Levy**

APN	TAX CLASS	FY 2013-14 SPECIAL TAX
200-340-7800	RES2	\$787.00
200-340-7900	RES2	\$787.00
200-340-8000	RES2	\$787.00
200-340-8100	RES2	\$787.00
200-340-8200	RES2	\$787.00
200-340-8300	RES2	\$787.00
200-340-8400	RES2	\$787.00
200-340-8500	RES2	\$787.00
200-340-8600	RES2	\$787.00
200-340-8700	RES2	\$787.00
200-340-8800	RES2	\$787.00
200-340-8900	RES2	\$787.00
200-340-9000	RES2	\$787.00
200-350-0100	U	\$34,577.14
200-350-1300	RES1	\$1,574.00
200-350-1500	RES1	\$1,574.00
200-350-1600	RES1	\$1,574.00
200-350-1700	RES1	\$1,574.00
200-350-1800	RES1	\$1,574.00
200-350-1900	RES1	\$1,574.00
200-350-2000	RES1	\$1,574.00
200-350-2100	RES1	\$1,574.00
200-350-2200	RES1	\$1,574.00
200-350-2400	GC	\$15,168.00
200-350-2500	RES1	\$1,574.00
200-350-2700	RES1	\$1,574.00
200-350-2800	RES1	\$1,574.00
200-350-2900	RES1	\$1,574.00
200-350-3100	RES1	\$1,574.00
200-350-4300	RES1	\$1,574.00
200-350-4400	RES1	\$1,574.00
200-350-4500	RES1	\$1,574.00
200-350-4600	RES1	\$1,574.00
200-350-4700	RES1	\$1,574.00
200-350-4800	RES1	\$1,574.00
200-350-4900	RES1	\$1,574.00
200-350-5000	RES1	\$1,574.00
200-350-5100	RES1	\$1,574.00
200-350-5200	RES1	\$1,574.00
200-350-5300	RES1	\$1,574.00
200-350-5400	RES1	\$1,574.00
200-350-5500	RES1	\$1,574.00
200-350-5600	RES1	\$1,574.00
200-350-5800	RES1	\$1,574.00
200-350-5900	RES1	\$1,574.00
200-350-6200	RES1	\$1,574.00
200-350-6300	RES1	\$1,574.00
200-350-6400	RES1	\$1,574.00
200-350-6500	RES1	\$1,574.00
200-350-6600	RES1	\$1,574.00

Exhibit D

**Borrego Water District CFD No. 2007-1
FY 2013-14 Special Tax Levy**

APN	TAX CLASS	FY 2013-14 SPECIAL TAX
200-350-6700	RES1	\$1,574.00
200-360-0100	RES1	\$1,574.00
200-360-0200	RES1	\$1,574.00
200-360-0300	RES1	\$1,574.00
200-360-0400	RES1	\$1,574.00
200-360-0500	RES1	\$1,574.00
200-360-0600	RES1	\$1,574.00
200-360-0700	RES1	\$1,574.00
200-360-0800	RES1	\$1,574.00
200-360-0900	RES1	\$1,574.00
200-360-1000	RES1	\$1,574.00
200-360-1100	RES1	\$1,574.00
200-360-1200	RES1	\$1,574.00
200-360-1300	RES1	\$1,574.00
200-360-1400	RES1	\$1,574.00
200-360-1500	RES1	\$1,574.00
200-360-1600	RES1	\$1,574.00
200-360-1700	GC	\$14,580.00
200-360-1800	U	\$13,126.88
200-370-0300	RES1	\$1,574.00
200-370-0400	RES1	\$1,574.00
200-370-0500	RES1	\$1,574.00
200-370-0600	RES1	\$1,574.00
200-370-0700	RES1	\$1,574.00
200-370-0800	RES1	\$1,574.00
200-370-0900	RES1	\$1,574.00
200-370-1000	RES1	\$1,574.00
200-370-1100	RES1	\$1,574.00
200-370-1200	RES1	\$1,574.00
200-370-1300	RES1	\$1,574.00
200-370-1400	RES1	\$1,574.00
200-370-1500	RES1	\$1,574.00
200-370-1600	RES1	\$1,574.00
200-370-1700	RES1	\$1,574.00
200-370-1800	RES1	\$1,574.00
200-370-1900	RES1	\$1,574.00
200-370-2000	RES1	\$1,574.00
200-370-2100	RES1	\$1,574.00
200-370-2200	RES1	\$1,574.00
200-370-2300	RES1	\$1,574.00
200-370-2400	RES1	\$1,574.00
200-370-2500	RES1	\$1,574.00
200-370-2600	RES1	\$1,574.00
200-370-2700	RES1	\$1,574.00
200-370-2800	RES1	\$1,574.00
200-370-2900	RES1	\$1,574.00
200-370-3000	RES1	\$1,574.00
200-370-3100	RES1	\$1,574.00
200-370-3200	RES1	\$1,574.00
200-370-3300	RES1	\$1,574.00

Exhibit D

**Borrego Water District CFD No. 2007-1
FY 2013-14 Special Tax Levy**

APN	TAX CLASS	FY 2013-14 SPECIAL TAX
200-370-3400	RES1	\$1,574.00
200-370-3500	RES1	\$1,574.00
200-370-3600	RES1	\$1,574.00
200-370-3800	GC	\$25,296.00
200-380-0100	RES1	\$1,574.00
200-380-0200	RES1	\$1,574.00
200-380-0300	RES1	\$1,574.00
200-380-0400	RES1	\$1,574.00
200-380-0500	RES1	\$1,574.00
200-380-0600	RES1	\$1,574.00
200-380-0700	RES1	\$1,574.00
200-380-0800	RES1	\$1,574.00
200-380-0900	RES1	\$1,574.00
200-380-1000	RES1	\$1,574.00
200-380-1100	RES1	\$1,574.00
200-380-1200	RES1	\$1,574.00
200-380-1300	RES1	\$1,574.00
200-380-1400	RES1	\$1,574.00
200-380-1500	RES1	\$1,574.00
200-380-1600	RES1	\$1,574.00
200-380-1700	RES1	\$1,574.00
200-380-1800	RES1	\$1,574.00
200-380-1900	RES1	\$1,574.00
200-380-2000	RES1	\$1,574.00
200-380-2100	RES1	\$1,574.00
200-380-2200	RES1	\$1,574.00
200-380-2300	RES1	\$1,574.00
200-380-2400	RES1	\$1,574.00
200-380-2500	RES1	\$1,574.00
200-380-2600	RES1	\$1,574.00
200-380-2700	RES1	\$1,574.00
200-380-2800	RES1	\$1,574.00
200-390-0100	RES1	\$1,574.00
200-390-0200	RES1	\$1,574.00
200-390-0300	RES1	\$1,574.00
200-390-0400	RES1	\$1,574.00
200-390-0500	RES1	\$1,574.00
200-390-0600	RES1	\$1,574.00
200-390-0700	RES1	\$1,574.00
200-390-0800	RES1	\$1,574.00
200-390-0900	RES1	\$1,574.00
200-390-1000	RES1	\$1,574.00
200-390-1100	RES1	\$1,574.00
200-390-1200	RES1	\$1,574.00
200-390-1300	RES1	\$1,574.00
200-390-1400	RES1	\$1,574.00
200-390-1500	RES1	\$1,574.00
200-390-1600	RES1	\$1,574.00
200-390-1700	RES1	\$1,574.00
200-390-1800	RES1	\$1,574.00

Exhibit D

**Borrego Water District CFD No. 2007-1
FY 2013-14 Special Tax Levy**

APN	TAX CLASS	FY 2013-14 SPECIAL TAX
200-390-1900	RES1	\$1,574.00
200-390-2000	RES1	\$1,574.00
200-390-2100	RES1	\$1,574.00
200-390-2200	RES1	\$1,574.00
200-390-2300	RES1	\$1,574.00
200-390-2400	RES1	\$1,574.00
200-390-2500	RES1	\$1,574.00
200-390-2600	RES1	\$1,574.00
200-390-2700	RES1	\$1,574.00
200-390-2800	RES1	\$1,574.00
200-390-2900	RES1	\$1,574.00
200-390-3000	RES1	\$1,574.00
200-390-3100	RES1	\$1,574.00
200-390-3200	RES1	\$1,574.00
200-390-3300	RES1	\$1,574.00
200-390-3400	RES1	\$1,574.00
200-390-3500	RES1	\$1,574.00
200-390-3600	RES1	\$1,574.00
200-390-3700	RES1	\$1,574.00
200-390-3800	RES1	\$1,574.00
200-390-3900	RES1	\$1,574.00
200-390-4000	RES1	\$1,574.00
200-390-4100	RES1	\$1,574.00
200-390-4200	RES1	\$1,574.00
200-390-4300	RES1	\$1,574.00
200-390-4400	RES1	\$1,574.00
200-390-4500	RES1	\$1,574.00
200-390-4600	RES1	\$1,574.00
200-400-0100	RES2	\$787.00
200-400-1100	RES2	\$787.00
200-400-1200	RES1	\$1,574.00
200-400-1300	RES2	\$787.00
200-400-1500	RES2	\$787.00
200-400-1600	RES2	\$787.00
200-400-1700	RES2	\$787.00
200-400-1800	RES2	\$787.00
200-400-1900	RES2	\$787.00
200-400-2000	RES2	\$787.00
200-400-2100	RES2	\$787.00
200-400-2200	RES2	\$787.00
200-400-2300	RES2	\$787.00
200-400-2400	RES2	\$787.00
200-400-2600	RES2	\$787.00
200-400-2900	RES2	\$787.00
200-400-3000	RES2	\$787.00
200-400-3100	RES2	\$787.00
200-400-3200	RES2	\$787.00
200-400-3300	RES2	\$787.00
200-400-3400	RES2	\$787.00
200-400-3500	RES2	\$787.00

Exhibit D

**Borrego Water District CFD No. 2007-1
FY 2013-14 Special Tax Levy**

APN	TAX CLASS	FY 2013-14 SPECIAL TAX
200-400-3600	RES2	\$787.00
200-400-3700	RES2	\$787.00
200-400-3800	RES2	\$787.00
200-400-3900	RES2	\$787.00
200-400-4000	RES2	\$787.00
200-400-4100	RES2	\$787.00
200-400-4200	RES2	\$787.00
200-400-4300	RES2	\$787.00
200-400-4400	RES2	\$787.00
200-400-4500	RES2	\$787.00
200-400-4600	RES2	\$787.00
200-400-4700	RES2	\$787.00
200-400-4800	RES2	\$787.00
200-400-4900	RES2	\$787.00
200-400-5100	RES2	\$787.00
200-400-5200	RES2	\$787.00
200-400-5300	RES2	\$787.00
200-400-5400	RES2	\$787.00
200-400-5500	RES2	\$787.00
200-400-5600	RES2	\$787.00
200-400-6000	RES2	\$787.00
200-400-6100	RES2	\$787.00
200-401-0100	RES2	\$787.00
200-401-0200	RES2	\$787.00
200-401-0300	RES2	\$787.00
200-401-0400	RES2	\$787.00
200-401-0500	RES2	\$787.00
200-401-0600	RES2	\$787.00
200-401-0800	RES2	\$787.00
200-401-0900	RES2	\$787.00
200-401-1000	RES2	\$787.00
200-401-1100	RES2	\$787.00
200-401-1200	RES2	\$787.00
200-401-1300	RES2	\$787.00
200-401-1400	RES2	\$787.00
200-401-1500	RES2	\$787.00
200-401-1600	RES2	\$787.00
200-401-1700	RES2	\$787.00
200-401-1800	RES2	\$787.00
200-401-1900	RES2	\$787.00
200-401-2000	RES2	\$787.00
200-401-2100	RES2	\$787.00
200-401-2200	RES2	\$787.00
200-401-2300	RES2	\$787.00
200-401-2400	RES2	\$787.00
200-401-2500	RES2	\$787.00
200-401-2600	RES2	\$787.00
200-401-2700	RES2	\$787.00
200-401-2800	RES2	\$787.00
200-401-2900	RES2	\$787.00

Exhibit D

**Borrego Water District CFD No. 2007-1
FY 2013-14 Special Tax Levy**

APN	TAX CLASS	FY 2013-14 SPECIAL TAX
200-401-3000	RES2	\$787.00
200-401-3100	RES2	\$787.00
200-401-3200	RES2	\$787.00
200-401-3300	RES2	\$787.00
200-401-3400	RES2	\$787.00
200-401-3600	RES2	\$787.00
200-401-3700	RES2	\$787.00
200-401-3800	RES2	\$787.00
200-401-3900	RES2	\$787.00
200-401-4000	RES2	\$787.00
200-401-4100	RES2	\$787.00
200-401-4200	RES2	\$787.00
200-401-4400	RES2	\$787.00
200-401-4500	RES2	\$787.00
200-401-4600	RES2	\$787.00
200-401-4700	RES2	\$787.00
200-401-4800	RES2	\$787.00
200-401-5000	RES2	\$787.00
200-401-5100	RES2	\$787.00
200-401-5400	RES2	\$787.00
200-401-5500	RES2	\$787.00
200-401-5600	RES2	\$787.00
200-401-5700	RES2	\$787.00
200-401-5800	RES2	\$787.00
200-401-5900	RES2	\$787.00
200-401-6000	RES2	\$787.00
200-401-6100	RES2	\$787.00
200-401-6200	RES2	\$787.00
200-401-6300	RES2	\$787.00
200-401-6400	RES2	\$787.00
200-401-6800	RES2	\$1,574.00
Total Number of Parcels Taxed		381
Total FY 2013-14 Special Tax		\$3,641,140.12

RESOLUTION NO. 2013-07-01

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
BORREGO WATER DISTRICT, SAN DIEGO COUNTY,
CALIFORNIA, LEVYING STANDBY CHARGES AND/OR
ACREAGE ASSESSMENTS TO DEFRAY THE COST OF
OPERATIONS AND MAINTENANCE OF THE DISTRICT
AND REQUESTING THE LEVY AND COLLECTION OF
SAID STANDBY CHARGES AND/OR ACREAGE
ASSESSMENTS ON LAND WITHIN THE DISTRICT FOR
THE FISCAL YEAR 2013-2014**

WHEREAS, *Section 35470* of the Water Code of the State of California provides that a California Water District may in lieu, in whole, or in part, of raising funds for District purposes by ad valorem assessments, levy standby charges and/or acreage assessments on land to defray the cost of operations and maintenance and for any lawful district purpose; and

WHEREAS, the Board of Directors has determined that it is deemed advisable and necessary to fix and levy standby charges and/or acreage assessments for the purpose of defraying certain operations and maintenance costs for the Fiscal Year 2013-2014;

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

SECTION 1. There is hereby fixed standby charges and/or acreage assessments in the amounts on land within the District as shown on Exhibit A attached hereto and made a part hereof to defray the cost of operations and maintenance for the Fiscal Year 2013-2014. This Board of Directors hereby determines that said standby charges and/or acreage assessments in an amount not exceeding the assessments set forth in Exhibit A was existing prior to July 1, 1997 and that said assessments are exempt from the provisions of Article XIII D of the Constitution of the State of California.

SECTION 2. Pursuant to *Section 35479* of the Water Code, the Board of Supervisors of the County of San Diego is hereby requested at the time and manner of levying other County taxes to make levies in the amounts on land within the District, as shown on Exhibit A, and cause to be collected the amounts specified therein.

SECTION 3. The Secretary of the District is hereby directed to submit to the Board of Supervisors and the Auditor/Controller of the County of San Diego a certified copy of this Resolution along with other documents as may be required.

ADOPTED, SIGNED AND APPROVED this 24th day of July, 2013.

President of the Board of Directors of
Borrego Water District

ATTEST:

Secretary of the Board of Directors of
Borrego Water District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Marshal Brecht, Secretary of the Board of Directors of the Borrego Water District, do hereby certify that the foregoing resolution was duly adopted by the Board of Directors of said District at a adjourned regular meeting held on the 24th day of July, 2013, and that it was so adopted by the following vote:

AYES: DIRECTORS:
NOES: DIRECTORS:
ABSENT: DIRECTORS:
ABSTAIN: DIRECTORS:

Secretary of the Board of Directors of Borrego Water District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Marshal Brecht, 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. 2013-07-01, of said Board, and that the same has not been amended or repealed.

Dated: July 24, 2013

Secretary of the Board of Directors of Borrego Water District

**Water Availability Standby Charge (Fund 6415-01)
Fiscal Year 2013-14 Standby Charge Requirement [1]**

FISCAL YEAR OBLIGATIONS:	2012-13	2013-14
Water Availability Standby Charge	\$82,604.40	\$82,604.40
FISCAL YEAR STANDBY CHARGE REQUIREMENT	\$82,604.40	\$82,604.40

FY	# of Parcels Taxed in District	Tax Rate (per parcel)	Total Standby Charge
2012-13	3,623	\$22.80	\$82,604.40
2013-14	3,623	\$22.80	\$82,604.40

[1] Parcels based on preliminary FY 13-14 County Assessor's roll.

taussig-client/BORREGO.SPR/ADMIN/13-14/all other levies/Tax Requirement 01.123

RESOLUTION NO. 2013-07-02

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
BORREGO WATER DISTRICT, SAN DIEGO COUNTY,
CALIFORNIA, LEVYING STANDBY CHARGES AND/OR
ACREAGE ASSESSMENTS TO DEFRAY THE COSTS OF
OPERATIONS AND MAINTENANCE OF THE DISTRICT,
AND TO PAY COSTS OF OPERATIONS AND
MAINTENANCE FOR IMPROVEMENT DISTRICT NO. 1
AND REQUESTING THE LEVY AND COLLECTION OF
SAID STANDBY CHARGES AND/OR ACREAGE
ASSESSMENTS ON CERTAIN LAND IN IMPROVEMENT
DISTRICT NO. 1 FOR THE FISCAL YEAR 2013-2014**

WHEREAS, Improvement District No. 1 of the Borrego Water District was formed for the purpose of providing water, sewer and flood control service to the lands and inhabitants of the Improvement District and for said purpose water, sewer and flood control systems have been constructed for the benefit of said Improvement District; and

WHEREAS, by reason of the construction of said water, sewer and flood control systems, water, sewer and flood control service is now and will be available to lands therein and said water, sewer and flood control systems are a benefit to the lands lying within said Improvement District; and

WHEREAS, *Section 35470* of the Water Code of the State of California provides that a California Water District may in lieu, in whole, or in part, of raising funds for District purposes by ad valorem assessments, levy standby charges and/or acreage assessments on land, to defray the cost of operations and maintenance and for any lawful district purpose; and

WHEREAS, matters have been presented to and considered by the Board of Directors relating to the financial requirements of said Improvement District; and

WHEREAS, the Board of Directors has determined that it is deemed advisable and necessary to fix and levy standby charges and/or acreage assessments within Improvement District No. 1 for the purpose of paying certain operations and maintenance costs and the payment of a portion of the debt service on bonds of Improvement District No. 1 for the Fiscal Year 2013-2014;

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

SECTION 1. There is hereby fixed standby charges and/or acreage assessments in the amounts on land within Improvement District No. 1 as shown on Exhibit A attached hereto and made a part hereof for the payment of the cost of operation and maintenance for said Improvement District No. 1 for the Fiscal Year 2013-2014. This Board of Directors hereby determines that said standby charges and/or acreage assessments in an amount not exceeding the assessments set forth in Exhibit

A was existing prior to July 1, 1997 and that said assessments are exempt from the provisions of Article XIIIID of the Constitution of the State of California.

SECTION 2. Pursuant to *Section 35479* of the Water Code, the Board of Supervisors is requested at the time and manner of levying other County taxes to make levies in the amounts on said lots within Improvement District No. 1 as shown on Exhibit A and cause to be collected the amounts specified therein.

SECTION 3. The Secretary of the District is hereby directed to submit to the County Board of Supervisors and the County Auditor/Controller a certified copy of this Resolution along with other documents as may be required.

ADOPTED, SIGNED AND APPROVED this 24th day of July, 2013.

President of the Board of Directors of
Borrego Water District

ATTEST:

Secretary of the Board of Directors of
Borrego Water District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Marshal Brecht, Secretary of the Board of Directors of the Borrego Water District, do hereby certify that the foregoing resolution was duly adopted by the Board of Directors of said District at a adjourned regular meeting held on the 24th day of July, 2013, and that it was so adopted by the following vote:

AYES: DIRECTORS:
NOES: DIRECTORS:
ABSENT: DIRECTORS:
ABSTAIN: DIRECTORS:

Secretary of the Board of Directors of Borrego Water District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Marshal Brecht, 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. 2013-07-02, of said Board, and that the same has not been amended or repealed.

Dated: July 24, 2013

Secretary of the Board of Directors of Borrego Water District

**ID No. 1 - Water, Sewer, and Flood Control (Fund 6415-02)
Fiscal Year 2013-14 Assessment Requirement [1]**

FISCAL YEAR OBLIGATIONS:	2012-13	2013-14
Debt Service (Acct: 9.4930)	\$0.00	\$0.00
Administrative Expenses (Acct: 1.4210)	\$28,000.00	\$28,000.00
Flood (Acct: 8.4210)	\$10,800.00	\$10,800.00
Sewer (Acct: 6.4210)	\$120,200.00	\$120,200.00
FISCAL YEAR ASSESSMENT REQUIREMENT	\$159,000.00	\$159,000.00

FY 2012-13 APN/# of Parcels Taxed	FY 2012-13 Tax Rate	FY 2013-14 APN/# of Parcels Taxed	FY 2013-14 Tax Rate
200-271-0300	\$867.16	200-271-0300	\$867.16
200-271-0400	\$867.16	200-271-0400	\$867.16
200-271-0600	\$867.16	200-271-0600	\$867.16
200-271-1500	\$867.16	200-271-1500	\$867.16
200-271-1600	\$867.16	200-271-1600	\$867.16
200-273-0400	\$867.16	200-273-0400	\$867.16
200-120-3900	\$963.50	200-120-3900	\$963.50
200-120-5200	\$963.50	200-120-5200	\$963.50
200-120-5300	\$963.50	200-120-5300	\$963.50
200-275-1100	\$1,662.04	200-275-1100	\$1,662.04
200-350-0100	\$1,782.48	200-350-0100	\$1,782.48
200-271-2300	\$1,830.66	200-271-2300	\$1,830.66
200-275-1000	\$2,312.40	200-275-1000	\$2,312.40
200-271-2900	\$2,505.10	200-271-2900	\$2,505.10
200-271-3400	\$2,505.10	200-271-3400	\$2,505.10
200-271-3700	\$2,505.10	200-271-3700	\$2,505.10
200-273-0600	\$2,505.10	200-273-0600	\$2,505.10
200-271-0700	\$2,649.64	200-271-0700	\$2,649.64
200-350-2400	\$2,986.85	200-350-2400	\$2,986.85
200-275-0800	\$3,083.20	200-275-0800	\$3,083.20
200-273-0300	\$3,372.26	200-273-0300	\$3,372.26
200-271-2400	\$3,661.30	200-271-2400	\$3,661.30
200-275-0900	\$4,335.76	200-275-0900	\$4,335.76
200-272-0800	\$4,432.10	200-272-0800	\$4,432.10
200-273-0200	\$5,299.26	200-273-0200	\$5,299.26
200-274-0200	\$16,861.26	200-274-0200	\$16,861.26
200-273-0800	\$41,603.94	200-273-0800	\$41,603.94
679	\$66.00	679	\$66.00
Total	706	706	\$158,801.01

[1] Parcels based on preliminary FY 13-14 County Assessor's roll.

RESOLUTION 2013-07-03

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
BORREGO WATER DISTRICT, SAN DIEGO COUNTY,
CALIFORNIA, LEVYING CHARGES AND/OR ACREAGE
ASSESSMENTS TO DEFRAY THE COST OF PROVIDING
PEST CONTROL SERVICES BY THE DISTRICT AND
REQUESTING LEVY AND COLLECTION OF SAID
CHARGES AND/OR ACREAGE ASSESSMENTS FOR THE
FISCAL YEAR 2013-2014**

WHEREAS, *Section 35565.5* of the Water Code of the State of California provides that a California Water District may, in the manner as provided in *Section 35470* of the Water Code, in lieu, in whole or in part, of raising funds for District purposes by ad valorem assessments, levy charges and/or acreage assessments on land within the District to defray the cost of mosquito abatement and vector control services; and

WHEREAS, the Board of Directors has determined that it is deemed advisable and necessary to fix and levy charges and/or acreage assessments for the purpose of defraying the cost of providing mosquito abatement and vector control services for the Fiscal Year 2013-2014.

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

SECTION 1. There is hereby fixed charges and/or acreage assessments in the amounts on land within the District as shown on Exhibit A attached hereto and made a part hereof to provide pest control services for the Fiscal Year 2013-2014. This Board of Directors hereby determines that said standby charges and/or acreage assessments in an amount not exceeding the assessments set forth in Exhibit A was existing prior to July 1, 1997 and that said assessments are exempt from the provisions of Article XIID of the Constitution of the State of California.

SECTION 2. Pursuant to *Section 35479* of the Water Code, the Board of Supervisors of the County of San Diego is hereby requested at the time and manner of levying other County taxes to make levies in the amounts on land within the District, as shown on Exhibit A, and cause to be collected the amounts specified therein.

SECTION 3. The Secretary of the District is hereby directed to submit to the Board of Supervisors and the Auditor/Controller of the County of San Diego a certified copy of this Resolution.

ADOPTED, SIGNED AND APPROVED this 24th day of July, 2013.

President of the Board of Directors of
Borrego Water District

ATTEST:

Secretary of the Board of Directors of
Borrego Water District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Marshal Brecht, Secretary of the Board of Directors of the Borrego Water District, do hereby certify that the foregoing resolution was duly adopted by the Board of Directors of said District at a adjourned regular meeting held on the 24th day of July, 2013, and that it was so adopted by the following vote:

AYES: DIRECTORS:
NOES: DIRECTORS:
ABSENT: DIRECTORS:
ABSTAIN: DIRECTORS:

Secretary of the Board of Directors of Borrego Water District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Marshal Brecht, 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. 2013-07-03, of said Board, and that the same has not been amended or repealed.

Dated:

Secretary of the Board of Directors of Borrego Water District

**Pest Control Standby (Fund 6415-03)
Fiscal Year 2013-14 Standby Charge Requirement**

FISCAL YEAR OBLIGATIONS:	2012-13	2013-14
Pest Control Charge	\$17,945.00	\$17,945.00
FISCAL YEAR ASSESSMENT REQUIREMENT	\$17,945.00	\$17,945.00

FY 2012-13				
APN / # of Parcels Taxed	Description	% of Zone 1 Levy or Tax Rate [2]	Total Levy	
<i>Zone 1</i>				
140-242-57	De Anza GC	44%	\$2,689.00	
141-210-59	Roadrunner GC	22%	\$1,349.50	
<u>200-273-08</u>	<u>Ram's Hill GC</u>	<u>34%</u>	<u>\$2,056.50</u>	
<i>Zone 1 Subtotal</i>			<i>100%</i>	<i>\$6,095.00</i>
<i>Zone 2</i>	4,740	Residential Zone	\$2.50	\$11,850.00
Total				\$17,945.00

FY 2013-14				
APN / # of Parcels Taxed	Description	% of Zone 1 Levy or Tax Rate [2]	Total Levy	
<i>Zone 1</i>				
140-242-57	De Anza GC	44%	\$2,689.00	
141-210-59	Roadrunner GC	22%	\$1,349.50	
<u>200-273-08</u>	<u>Ram's Hill GC</u>	<u>34%</u>	<u>\$2,056.50</u>	
<i>Zone 1 Subtotal</i>			<i>100%</i>	<i>\$6,095.00</i>
<i>Zone 2</i>	4,740	Residential Zone	\$2.50	\$11,850.00
Total				\$17,945.00

[1] Parcels based on preliminary FY 13-14 County Assessor's roll.

[2] Property in Zone 1 is levied based on a percentage of the total levy allocated to Zone 1. Property in Zone 2 is levied at \$2.50/per parcel.

RESOLUTION NO. 2013-07-04

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
BORREGO WATER DISTRICT, SAN DIEGO COUNTY,
CALIFORNIA, LEVYING STANDBY CHARGES AND/OR
ACREAGE ASSESSMENTS TO DEFRAY THE COST OF
OPERATING AND MAINTAINING THE WATER
FACILITIES WITHIN IMPROVEMENT DISTRICT NO. 3
OF THE DISTRICT AND REQUESTING THE LEVY AND
COLLECTION OF SAID STANDBY CHARGES AND/OR
ACREAGE ASSESSMENTS FOR THE FISCAL YEAR
2013-2014**

WHEREAS, Improvement District No. 3 of the Borrego Water District was formed for the purpose of providing water service to the lands and inhabitants of the Improvement District; and

WHEREAS, by reason of the acquisition of the water system, water service is now and will be available to lands therein and said water system is a benefit to the lands lying within said Improvement District; and

WHEREAS, *Section 35470* of the Water Code of the State of California, provides that a California Water District may in lieu, in whole, or in part, of raising funds for District purposes by ad valorem assessments, levy standby charges and/or acreage assessments to defray the cost of operations and maintenance and for any lawful district purpose; and

WHEREAS, matters have been presented to and considered by the Board of Directors relating to the financial requirements of said Improvement District; and

WHEREAS, the Board of Directors has determined that it is deemed advisable and necessary to fix and levy standby charges and/or acreage assessments within Improvement District No. 3 of the District to defray the cost of operations and maintenance of the water facilities within Improvement District No. 3 for the Fiscal Year 2013-2014.

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

SECTION 1. There is hereby fixed standby charges and/or acreage assessments in the amounts on land within Improvement District No. 3 as more fully described in Exhibit A attached hereto and made a part hereof to defray the cost of operations and maintenance for Improvement District No. 3 for the Fiscal Year 2013-2014. This Board of Directors hereby determines that said standby charges and/or acreage assessments in an amount not exceeding the assessments set forth in Exhibit A was existing prior to July 1, 1997 and that said assessments are exempt from the provisions of Article XIID of the Constitution of the State of California.

SECTION 2. Pursuant to *Section 35479* of the Water Code, the Board of Supervisors of the County of San Diego is hereby requested at the time and manner of levying other County taxes to make levies in the amounts on land within Improvement District No. 3, shown on Exhibit A, and cause to be collected the amounts specified therein.

SECTION 3. The Secretary of the District is hereby directed to submit to the Board of Supervisors and the Auditor/Controller of the County of San Diego a certified copy of this Resolution along with other documents as may be required.

ADOPTED, SIGNED AND APPROVED this 24th day of July, 2013.

President of the Board of Directors of
Borrego Water District

ATTEST:

Secretary of the Board of Directors of
Borrego Water District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Marshal Brecht, Secretary of the Board of Directors of the Borrego Water District, do hereby certify that the foregoing resolution was duly adopted by the Board of Directors of said District at a adjourned regular meeting held on the 24th day of July, 2013, and that it was so adopted by the following vote:

AYES: DIRECTORS:
NOES: DIRECTORS:
ABSENT: DIRECTORS:
ABSTAIN: DIRECTORS:

Secretary of the Board of Directors of Borrego Water District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Marshal Brecht, 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. 2013-07-04 of said Board, and that the same has not been amended or repealed.

Dated: July 24, 2013

Secretary of the Board of Directors of Borrego Water District

**ID No. 3 - Water Standby (Fund 6415-04)
Fiscal Year 2013-14 Assessment Requirement**

FISCAL YEAR OBLIGATIONS:	2012-13	2013-14
Water Standby	\$33,759.70	\$33,759.70
FISCAL YEAR ASSESSMENT REQUIREMENT	\$33,759.70	\$33,759.70

FY 2012-13				
	APN / # of Parcels Taxed	Description	Tax Rates	Total Levy
(1)	200-090-53	LCDZ Investors, LLC	\$700 X 10 EDU'S	\$7,000.00
	<u>200-090-61</u>	<u>LCDZ Investors, LLC</u>	<u>1/2 of Standby Charges</u>	<u>\$13,150.00</u>
	<i>Subtotal</i>			<i>\$20,150.00</i>
(2)	361	Residential	\$37.70	\$13,609.70
Total				\$33,759.70

FY 2013-14				
	APN / # of Parcels Taxed	Description	Tax Rates	Total Levy
(1)	200-090-53	LCDZ Investors, LLC	\$700 X 10 EDU'S	\$7,000.00
	<u>200-090-61</u>	<u>LCDZ Investors, LLC</u>	<u>1/2 of Standby Charges</u>	<u>\$13,150.00</u>
	<i>Subtotal</i>			<i>\$20,150.00</i>
(2)	361	Residential	\$37.70	\$13,609.70
Total				\$33,759.70

[1] Parcels based on preliminary FY 13-14 County Assessor's roll.

RESOLUTION NO. 2013-07-05

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
BORREGO WATER DISTRICT ACTING AS THE
LEGISLATIVE BODY OF COMMUNITY FACILITIES
DISTRICT NO. 2007-1 OF THE BORREGO WATER
DISTRICT AUTHORIZING THE LEVY OF SPECIAL TAXES
WITHIN COMMUNITY FACILITIES DISTRICT NO. 2007-1
FOR THE FISCAL YEAR 2013-2014**

WHEREAS, the Borrego Water District (the “District”) previously established Community Facilities District No. 2007-1 of the Borrego Water District (“CFD No. 2007-1”) pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended; and

WHEREAS, the Board of Directors of the District acting as the legislative body of CFD No. 2007-1 is authorized pursuant to Resolutions Nos. 2007-3-1 and 2007-3-2 adopted March 14, 2007 (the “Resolutions of Formation”) and Ordinance No. O2007-2 adopted by the Board of Directors of the District on May 9, 2007 (the “Ordinance”), to levy a special tax sufficient to pay principal, interest, other periodic costs and administrative expenses with respect to bonds of CFD 2007-1 and any bonds and/or certificates of participation proposed to be issued to finance the Facilities (the “Bonds”) and to pay certain costs of the Facilities (as defined in the Resolutions of Formation); and

WHEREAS, it is now necessary and appropriate that this Board levy and collect the special taxes for the Fiscal Year 2013-2014 for the purpose specified in the Ordinance, by the adoption of a resolution as specified by the Act and the Ordinance; and

WHEREAS, the special taxes being levied hereunder are at the same rate or at a lower rate than provided by the Ordinance;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE BORREGO WATER DISTRICT, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2007-1, DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The above recitals are true and correct.

SECTION 2. The special tax (“Special Tax”) is imposed without regard to property valuation and is levied in compliance with the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Government Code Section 53311 (the “Act”) and the Ordinance.

SECTION 3. In accordance with the Act and the Ordinance, there is hereby levied upon the parcels within the District which are not otherwise exempt from taxation under the Act or the Ordinance the special taxes for the Fiscal Year 2013-2014 at the tax rates set forth in the report

prepared by David Taussig and Associates for CFD No. 2007-1 entitled “Administration Report Fiscal Year 2013-2014” (the “Report”) submitted herewith, which rates do not exceed the maximum rates set forth in the Ordinance. After adoption of this Resolution, the General Manager of the District, or his designee, may make any necessary modifications to these special taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modifications shall not result in an increase in the tax applicable to any category of parcels and can only be made prior to the submission of the tax rolls to the San Diego County Auditor.

SECTION 4. All of the collections of the special tax shall be used only as provided for in the Act and the Resolutions of Formation. The special tax shall be levied only so long as needed to accomplish the purposes described in the Resolutions of Formation.

SECTION 5. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes as such procedure may be modified by law or this Board from time to time.

SECTION 6. As a cumulative remedy, if any amount levied as a special tax for payment of bond interest or principal, together with any penalties and other charges accruing under this Resolution, are not paid when due, the Board of Directors may, not later than four years after the due date of the last installment of principal on the Bonds, order that the same be collected by an action brought in the superior court to foreclose the lien of such special tax.

SECTION 7. The General Manager is hereby authorized and directed to transmit a certified copy of this Resolution and the Report to the San Diego County Auditor, together with other supporting documentation as may be required to place said special taxes on the secured property tax roll for the Fiscal Year 2013-2014, and to perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this Resolution.

ADOPTED, SIGNED AND APPROVED this 24th day of July, 2013.

President of the Board of Directors of
Borrego Water District

ATTEST:

Secretary of the Board of Directors of
Borrego Water District

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	C	D	AE	AF	AG	AH	AN	AT	AV
1	BWD CASH FLOW								
2	2013-2014								
3			ADOPTED	ACTUAL	PROJECTED	ACTUAL	ADOPTED		PROJECTED
4			BUDGET	JUNE	JUNE	YTD	BUDGET	PROJECTED	JULY
5			2012-2013	2013	2013	2012-2013	2013-2014	2013-2014	2013
6	REVENUE								
7	WATER REVENUE								
7	Residential Water Sales (Assume no water use on Montezoro GC)		797,310	79,987	86,978	717,702	822,850	822,850	61,512
8	Commercial Water Sales		112,548	8,593	8,521	103,010	114,404	114,404	8,199
9	Irrigation Water Sales		134,297	9,144	13,032	126,192	145,635	145,635	12,394
10	GWM Surcharge		103,204	8,329	9,202	90,689	102,709	102,709	8,019
11	Water Sales Power Portion		331,621	27,569	30,053	299,449	336,908	336,908	26,211
12	Readiness Water Charge -15% increase		986,046	80,867	81,000	943,341	1,082,452	1,082,451	83,101
13	Readiness Water Charge - Liened properties		0	3,132	3,252	31,940	41,000	41,000	3,050
14	Meter Installation		0	(1,400)	0	8,205	0	-	0
15	Water hook-up charge		0	0	0	-	0	-	0
16	Reconnect Fees		11,000	0	0	8,840	6,800	6,800	0
17	Backflow Testing/Installation		5,000	0	0	4,550	4,575	4,575	0
18	Bulk Water Sales		3,570	0	100	4,965	6,235	6,235	563
19	Penalty & Interest Water Collection		32,252	1,981	1,000	14,657	12,197	12,197	1,000
20	TOTAL WATER REVENUE:		2,516,848	218,202	233,138	2,353,541	2,675,765	2,675,764	204,048
21		Receivables							
22	PROPERTY ASSESSMENTS/AVAILABILITY CHARGES	as of 06/30/13							
23	641500 1% Property Assessments	2,948	68,174	7,273	1,267	70,394	64,388	64,388	0
24	641502 Property Assess wtr/lswr/flld (679 parcels \$86 ea(44,814))	28,793	24,985	1,225	927	25,093	25,369	25,369	0
25	641502/641503 Prop Assess. (Allowance for bad debt (\$458,909))	686,802	0	0	0	-	0	-	-
26	641501 Water avail Standby	20,345	78,918	3,297	4,156	88,166	89,038	89,038	0
27	641504 ID 3 Water Standby (361 parcels \$37.70 parcel (13,609.7))	0	13,609	0	0	-	0	-	0
28	641504 ID 3 Water Standby-(La Casa-2 parcels= \$20,150)	3,073	19,495	423	490	34,987	35,165	35,165	0
29	641503 Pest standby	17,717	14,183	435	523	15,356	15,474	15,474	0
30	TOTAL PROPERTY ASSES/AVAIL CHARGES:	759,678	219,364	12,653	7,362	233,997	229,434	229,434	0
31									
32	SEWER SERVICE CHARGES								
33	Town Center Sewer Holder's Fees		180,144	14,274	14,200	173,498	168,000	168,000	14,000
34	Town Center Sewer User Fees			3,160	3,160	15,800	37,920	37,920	3,160
35	Sewer user Fees		309,790	28,107	22,000	284,211	300,300	300,300	22,500
36	Sewer-liened		0	268	268	803	3,216	3,216	268
37	Penalty Interest-Sewer		1,200	0	100	984	1,200	1,200	100
38	Sewer Capacity Fees		0	1,426	0	1,426	0	-	0
39	TOTAL SEWER SERVICE CHARGES:		491,134	47,234	39,728	476,721	510,636	510,636	40,028
40									
41	OTHER INCOME								
42	Rent Income-Antilles wireless		7,715	0	0	6,822	0	-	0
43	Annexation Fees		0	0	0	-	0	-	0
44	Fire Hydrant Installation		0	0	0	-	0	-	0
45	Miscellaneous Income (net csd fee/JPIA rebate)		13,000	2,617	120	10,731	10,320	10,320	120
46	Administrative Fee-Water Credits		1,000	1,000	0	1,000	0	-	0
47	Gain on asset sold -Sale of Package Plant		0	0	0	36,000	0	-	0
48	Sale of Clark Dry Lake Property/Communication tower		0	0	0	217,335	0	-	0
49	Stag Grant		0	0	0	-	0	-	0
50	Interest Income		200	17	11	145	187	187	12
51	TOTAL OTHER INCOME:		21,915	3,633	131	272,033	10,507	10,507	132
52									
53	TOTAL INCOME:		3,249,262	281,722	280,359	3,336,292	3,426,341	3,426,341	244,208
54									
55	CASH BASIS ADJUSTMENTS								
56	Decrease (Increase) in Accounts Receivable		0	(38,389)		(64,380)			
57	CC Golf Equipment receivable		2,268	189	189	2,269	2,270	2,270	189
58	Other Cash Basis Adjustments-Coljen LMTD deposit			(20,689)		9,810			
59	TOTAL CASH BASIS ADJUSTMENTS:		2,268	(58,889)	189	(52,301)	2,270	2,270	189
60						(52,301)			
61	TOTAL INCOME RECEIVED:		3,251,530	222,832	280,548	3,283,991	3,428,611	3,428,611	244,397

	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG
1											
2	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
3	AUGUST	SEPT	OCT	NOV	DEC	JANUARY	FEB	MARCH	APRIL	MAY	JUNE
4	2013	2013	2013	2013	2013	2014	2014	2014	2014	2014	2014
5											
6											
7	78,036	75,944	83,821	68,106	53,222	58,123	54,917	49,744	75,020	76,538	87,865
8	10,884	12,088	10,283	9,628	7,584	8,903	8,913	8,624	10,150	9,989	9,160
9	15,563	11,057	21,826	21,174	10,458	7,762	8,298	5,483	9,071	10,538	12,010
10	9,642	9,588	10,273	9,615	6,920	7,271	7,060	6,202	9,235	9,492	9,392
11	31,822	31,719	35,376	31,821	22,916	24,059	23,100	20,550	30,478	28,802	30,053
12	90,850	90,850	90,850	90,850	90,850	90,850	90,850	90,850	90,850	90,850	90,850
13	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450
14	0	0	0	0	0	0	0	0	0	0	0
15	0	0	0	0	0	0	0	0	0	0	0
16	1,020	680	0	680	1,020	680	0	680	680	680	680
17	0	0	0	0	0	4,550	25	0	0	0	0
18	839	665	963	0	90	172	350	343	482	970	799
19	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,197	1,127	873	1,000
20	243,106	237,040	257,841	236,325	197,512	206,819	197,963	187,124	230,545	232,182	245,259
21											
22											
23	955	787	967	2,065	21,827	9,601	1,024	2,024	15,990	7,882	1,267
24	74	74	0	2,348	5,738	7,239	1,321	660	1,650	5,340	927
25									0	0	
26	0	654	0	8,779	24,453	24,834	2,109	4,429	5,292	14,332	4,156
27	0	0	0	0	0	0	0	0	0	0	0
28	366	0	613	1,076	4,760	13,614	343	10,603	1,046	2,254	490
29	41	74	59	693	4,575	3,956	303	592	2,063	2,597	523
30	1,436	1,589	1,639	14,961	61,353	59,243	5,099	18,308	26,040	32,405	7,362
31											
32											
33	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
34	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160
35	25,025	25,025	25,025	25,025	25,025	25,025	25,025	25,025	25,025	25,025	27,550
36	268	268	268	268	268	268	268	268	268	268	268
37	100	100	100	100	100	100	100	100	100	100	100
38	0	0	0	0	0	0	0	0	0	0	0
39	42,553	42,553	42,553	42,553	42,553	42,553	42,553	42,553	42,553	42,553	45,078
40											
41											
42	0	0	0	0	0	0	0	0	0	0	0
43	0	0	0	0	0	0	0	0	0	0	0
44	0	0	0	0	0	0	0	0	0	0	0
45	120	120	120	120	120	120	9,000	120	120	120	120
46	0	0	0	0	0	0	0	0	0	0	0
47	0	0	0	0	0	0	0	0	0	0	0
48	0	0	0	0	0	0	0	0	0	0	0
49	0	0	0	0	0	0	0	0	0	0	0
50	12	11	27	5	5	22	10	11	30	11	30
51	132	131	147	125	125	142	9,010	131	150	131	150
52											
53	287,226	281,313	302,180	293,964	301,543	308,757	254,626	248,116	299,287	307,271	297,850
54											
55											
56											
57	189	189	189	189	189	189	189	189	189	189	189
58						0	0	0	0	0	0
59	189	189	189	189	189	189	189	189	189	189	189
60											
61	287,416	281,503	302,370	294,153	301,732	308,946	254,815	248,305	299,477	307,461	298,039

	C	D	AE	AF	AG	AH	AN	AT	AV
1	BWD CASH FLOW								
2	2013-2014								
3			ADOPTED	ACTUAL	PROJECTED	ACTUAL	ADOPTED		PROJECTED
4			BUDGET	JUNE	JUNE	YTD	BUDGET	PROJECTED	JULY
62			2012-2013	2013	2013	2012-2013	2013-2014	2013-2014	2013
63	EXPENSES								
64	MAINTENANCE EXPENSE								
65	R & M Buildings & Equipment		130,000	14,378	8,206	151,140	130,000	130,000	10,800
66	R & M - WWTP		60,000	195	5,000	28,003	40,000	40,000	3,334
67	Telemetry		15,000	0	1,000	9,904	10,000	10,000	2,000
68	Trash Removal		3,600	287	300	3,771	3,655	3,655	304
69	Vehicle Expense		12,000	265	500	22,586	18,000	18,000	1,500
70	Fuel & Oil		35,000	6,942	2,983	34,858	33,000	33,000	2,750
71	TOTAL MAINTENANCE EXPENSE:		255,600	22,067	17,989	250,261	234,655	234,655	20,688
72									
73	PROFESSIONAL SERVICES EXPENSE								
74	Accounting (Taussig)		4,000	0	0	755	1,500	1,500	0
75	Administrative Services (ADP/Bank Fees)		5,000	410	414	5,518	6,000	6,000	500
76	Audit Fees		26,000	0	0	21,150	14,439	14,439	0
77	Computer billing		9,000	2,233	1,300	8,888	9,000	9,000	750
78	Consulting/Technical		1,500	0	0	166	200	200	0
79	Engineering		10,000	0	600	4,845	25,200	25,200	2,100
80	Legal Services		10,000	1,619	300	19,186	15,000	15,000	1,250
81	Testing/lab work		28,000	4,970	2,654	22,408	18,000	18,000	617
82	Regulatory Permit Fees		45,000	1,926	3,000	37,490	42,000	42,000	298
83	TOTAL PROFESSIONAL SERVICES EXPENSE:		138,500	11,157	8,268	120,406	131,339	131,339	5,515
84									
85	INSURANCE/INTEREST EXPENSE								
86	ACWA Insurance		72,000	0	0	74,050	73,650	73,650	0
87	Workers Comp		19,200	3,982	4,800	18,187	18,800	18,800	0
88	Interest-COP 2008/Well 12 Purchase Agreement		225,072	0	0	225,071	219,313	219,313	70,000
89	TOTAL INSURANCE/INTEREST EXPENSE:		316,272	3,982	4,800	317,308	311,763	311,763	70,000
90									
91	PERSONNEL EXPENSE								
92	Board Meeting Expense (board stipend/board secretary)		9,130	1,070	1,200	9,430	12,870	12,870	1,170
93	Salaries & Wages (gross)		825,000	53,604	63,750	890,746	750,000	750,000	62,000
94	Taxes on Payroll		19,251	871	980	20,972	16,000	16,000	762
95	Medical Insurance Benefits	+8% Jan-June 2014	223,000	(1,151)	18,747	199,569	181,000	181,000	14,500
96	Calpers Retirement Benefits		177,240	10,384	14,000	166,803	157,200	157,200	13,100
97	Salaries & Wages contra account		(24,000)	(990)	(1,200)	(13,653)	(12,870)	(12,870)	(1,170)
98	Conference/Conventions/Training/Seminars		7,500	0	150	9,168	7,500	7,500	60
99	TOTAL PERSONNEL EXPENSE:		1,237,121	63,789	97,627	1,283,034	1,111,700	1,111,700	90,422
100									
101	OFFICE EXPENSE								
102	Office Supplies		18,000	2,233	1,000	25,863	18,000	18,000	1,500
103	Office Equipment/ Rental/Maintenance Agreements		26,000	5,019	0	35,228	27,900	27,900	280
104	Postage & Freight		11,000	2,000	2,000	12,166	13,000	13,000	1,000
105	Taxes on Property		2,300	0	0	2,150	2,150	2,150	0
106	Telephone/Answering Service		8,500	605	700	8,044	8,400	8,400	700
107	Bad Debt Collection		1,000	(75)	100	7,128	720	720	60
108	Dues & Subscriptions		5,000	0	660	2,655	4,400	4,400	75
109	Printing, Publications & Notices		1,500	0	160	1,784	747	747	0
110	Uniforms		6,500	432	550	5,962	7,177	7,177	550
111	Osha Requirements/Emergency preparedness		5,000	1,487	300	2,636	4,842	4,842	105
112	TOTAL OFFICE EXPENSE:		84,800	11,701	5,470	103,616	87,337	87,337	4,270
113									
114	UTILITIES EXPENSE								
115	Pumping-Electricity		330,000	26,734	30,000	314,875	360,000	360,000	32,325
116	Office/Shop Utilities		16,000	1,675	1,250	17,531	16,875	16,875	1,883
117	Cellular Phone		9,000	675	825	9,205	8,777	8,777	84
118	TOTAL UTILITIES EXPENSE:		355,000	29,084	32,075	341,611	385,652	385,652	34,292
119									
120	TOTAL EXPENSES:		2,387,292	141,780	166,229	2,416,236	2,262,446	2,262,446	225,186
121									
122	CASH BASIS ADJUSTMENTS								
123	Decrease (Increase) in Accounts Payable		0	(1,198)		(2,724)			
124	Increase (Decrease) in Inventory		0	(2,435)		21,557			
125	Other Cash Basis Adjustments					543			
126	TOTAL CASH BASIS ADJUSTMENTS:		0	(3,633)	0	19,376		0	0
127						19,376			
128	TOTAL EXPENSES PAID:		2,387,292	138,147	166,229	2,435,612	2,262,446	2,262,446	225,186
129									
130	NET CASH FLOW (O&M)		864,237	84,685	114,319	848,379	1,166,165	1,166,165	19,211

	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG
1											
2	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
3	AUGUST	SEPT	OCT	NOV	DEC	JANUARY	FEB	MARCH	APRIL	MAY	JUNE
4	2013	2013	2013	2013	2013	2014	2014	2014	2014	2014	2014
62											
63											
64											
65	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	11,000	11,000
66	3,334	3,334	3,334	3,334	3,334	3,334	3,334	3,334	3,334	3,330	3,330
67	0	2,000	0	0	2,000	0	0	2,000	0	0	2,000
68	304	304	304	304	304	314	304	304	304	304	304
69	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
70	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750
71	18,688	20,688	18,688	18,688	20,688	18,698	18,688	20,688	18,688	18,884	20,884
72											
73											
74	0	500	0	0	0	0	0	0	0	500	500
75	500	500	500	500	500	500	500	500	500	500	500
76	4,813	0	0	4,813	0	0	0	0	0	0	4,813
77	750	750	750	750	750	750	750	750	750	750	750
78	0	0	0	0	0	0	0	0	0	200	0
79	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
80	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
81	1,060	685	900	966	1,110	1,345	1,560	1,530	1,542	3,645	3,040
82	0	0	18,659	10,715	240	1,000	5,108	699	0	3,175	2,106
83	10,473	5,785	24,159	21,094	5,950	6,945	11,268	6,829	6,142	12,121	15,059
84											
85											
86	32,000	0	0	0	0	0	10,650	0	31,000	0	0
87	0	4,700	0	0	4,700	0	0	4,700	0	0	4,700
88	0	87,438	0	0	0	0	0	61,875	0	0	0
89	32,000	92,138	0	0	4,700	0	10,650	66,575	31,000	0	4,700
90											
91											
92	0	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170
93	62,000	62,000	62,000	66,000	62,500	62,500	62,500	62,500	62,000	62,000	62,000
94	678	744	970	870	764	5,320	2,646	908	896	766	677
95	14,500	14,500	14,500	14,500	14,540	15,660	15,660	15,660	15,660	15,660	15,660
96	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100
97	0	(1,170)	(1,170)	(1,170)	(1,170)	(1,170)	(1,170)	(1,170)	(1,170)	(1,170)	(1,170)
98	1,500	1,500	60	1,040	1,100	550	600	360	70	600	60
99	91,778	91,844	90,630	95,510	92,004	97,130	94,506	92,528	91,726	92,126	91,497
100											
101											
102	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
103	3,000	3,000	1,076	1,402	1,414	2,740	2,500	1,438	2,991	3,059	5,000
104	2,000	0	2,000	0	2,000	0	2,000	0	2,000	0	2,000
105	0	0	2,150	0	0	0	0	0	0	0	0
106	700	700	700	700	700	700	700	700	700	700	700
107	60	60	60	60	60	60	60	60	60	60	60
108	620	50	150	200	50	0	600	200	2,360	50	45
109	404	0	343	0	0	0	0	0	0	0	0
110	770	550	550	550	550	549	908	550	550	550	550
111	0	190	153	116	325	76	111	2,004	59	1,030	673
112	9,055	6,050	8,682	4,528	6,599	5,624	8,379	6,452	10,220	6,949	10,528
113											
114											
115	32,459	33,459	31,380	43,953	25,549	21,785	27,176	26,837	26,466	27,457	31,153
116	1,768	1,879	1,770	1,262	1,062	1,506	904	932	1,079	1,248	1,581
117	1,321	80	756	1,501	778	647	708	714	640	168	1,380
118	35,549	35,418	33,907	46,716	27,389	23,939	28,788	28,483	28,185	28,873	34,114
119											
120	197,542	251,922	176,065	186,535	157,330	152,335	172,279	221,555	185,960	158,953	176,782
121											
122											
123											
124											
125											
126	0	0	0	0	0	0	0	0	0	0	0
127											
128	197,542	251,922	176,065	186,535	157,330	152,335	172,279	221,555	185,960	158,953	176,782
129											
130	89,873	29,580	126,304	107,617	144,402	156,611	82,536	26,750	113,516	148,507	121,257

	C	D	AE	AF	AG	AH	AN	AT	AV
1	BWD CASH FLOW								
2	2013-2014								
3			ADOPTED	ACTUAL	PROJECTED	ACTUAL	ADOPTED		PROJECTED
4			BUDGET	JUNE	JUNE	YTD	BUDGET	PROJECTED	JULY
			2012-2013	2013	2013	2012-2013	2013-2014	2013-2014	2013
131	NON O & M EXPENSES								
132	USGS Basin study (\$69,795 balance)		131,035		49,028	51,373	56,728	56,728	
133	GWM Planning Costs - legal		25,000	79	1,500	12,865	30,000	30,000	2,500
134	Integrated Regional Water Management Plan/Staff time		0			2,695	0	-	
135	STAG/LGA Grant/Staff time		0			923	0	-	
136	Viking Ranch Purchase		0			-	69,000	69,000	69,000
137	Viking Ranch Purchase RESERVE		100,000			-	100,000	100,000	8,334
138	GWM/ABD-IRWM Legal Expenses		0			2,287	0	-	
139	Contingency for possible well pump/motor failure		62,000			133,040	0	-	
140	Rams Hill #1 1980 steel needs inside coating, 1.25mg		200,000			4,590	200,000	200,000	
141	800 Tank		0		63,000	-	123,575	123,575	123,575
142	Twin Tanks, 1970's-inside coating (rescheduled into 2013-2014)		0			-	40,000	40,000	
143	Pickup		15,000			15,500	0	-	
144	ID4, Reducing Station design and installation		25,000		0	-	20,000	20,000	
145	Fairway Lane pipeline (excludes BWD labor)		60,000		60,000	-	0	-	
148	Concrete replacement/Repairs-WWTP		10,000			-	70,000	70,000	10,000
149	Rework drying bed material-WWTP		43,000			43,830	0	-	
150	Roof replacement for Lugo building/repairs		10,000			9,038	5,000	5,000	
151	Pipeline-Country Club Road Booster Sta #3 south to Slash M					-	154,000	154,000	
152	Fire Hydrant Replacements					-	12,360	12,360	
153	Rewind motors-ID 4-11/ID4-18/ID1-10					-	35,000	35,000	
154	ID 1-16 pump and casing cleaning					-	60,000	60,000	
155	WWTP-Shredder Cutters/Motor & Gear reducers/return pump					-	28,000	28,000	6,000
156	WWTP-Video Collection Lines					-	10,000	10,000	
157	WWTP-Sewer vacuum trailer					-	0	-	
158	TOTAL NON O&M EXPENSES		681,035	79	173,528	276,141	1,013,663	1,013,663	219,409
159									
160	CASH RECAP								
161	Cash beginning of period		899,435	1,387,067	1,378,780	899,435	1,412,464	1,412,464	1,412,464
162	Net Cash Flow (O&M)		864,237	84,685	114,319	848,379	1,166,165	1,166,165	19,211
163	Total Non O&M Expenses		(681,035)	(79)	(173,528)	(276,141)	(1,013,663)	(1,013,663)	(219,409)
164	Transfer To/From Reserves			0		-			
165	CASH AT END OF PERIOD		1,082,637	1,471,673	1,319,572	1,471,673	1,564,967	1,564,967	1,212,266
166	Cash allocated for Viking reserves						(200,000)	(200,000)	(16,500)
167	Coljen LMTD deposit net expenditures								
168	CASH AFTER ALLOCATION FOR RESERVES/DEPOSIT						1,364,967	1,364,967	1,195,766
169									
170									
171	RESERVES								
			TARGET				TARGET		
172	Working Capital (3 months)		600,000				600,000		
173	Contingency (3%)		72,000				80,000		
174	Asset replacement		115,000				160,000		
175	Emergency		2,500,000				2,500,000		
176	Viking Ranch		100,000				200,000		
177	TOTAL RESERVES		3,387,000				3,540,000		
178									
179	SIGNIFICANT ITEMS								
		ACTUAL	PROJECTED						
181	641500 1% Property Assessments	7,273	1,267	Received loan repayment of \$6,169					
182	Sewer user Fees	28,107	22,000	Annual stand-by sewer fee ID 5 \$6,000					
183	R & M Buildings & Equipment	14,378	8,206	Well #18-Video \$4,555/Booster pump rental \$2,993					
184	Fuel & Oil	6,942	2,983	Oil for all vehicles \$3,000					
185	Computer billing	2,233	1,300	Changed meter reading sequence					
186	Personnel Expense	63,789	97,627	Decrease in staff					
187	USGS Basin study (\$69,795 balance)	0	49,028	Did not receive invoice					
188	800 Tank	0	63,000	Pushed off a month					
189	Fairway Lane pipeline (excludes BWD labor)	0	60,000	Postponed project					
190									
191	Total Significant Items:	122,722	305,411						
192									

	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG
1											
2	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
3	AUGUST	SEPT	OCT	NOV	DEC	JANUARY	FEB	MARCH	APRIL	MAY	JUNE
4	2013	2013	2013	2013	2013	2014	2014	2014	2014	2014	2014
131											
132	49,028	7,700									
133	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
134											
135											
136											
137	8,326	8,334	8,334	8,334	8,334	8,334	8,334	8,334	8,334	8,334	8,334
138											
139											
140		200,000									
141											
142				40,000							
143											
144			20,000								
145											
148	10,000	10,000	10,000	10,000	10,000	10,000					
149											
150		5,000									
151							77,000		77,000		
152								4,120	4,120	4,120	
153			35,000								
154						60,000					
155		6,000			16,000						
156								10,000			
157											
158	69,854	239,534	75,834	60,834	36,834	80,834	87,834	20,834	91,954	14,954	14,954
159											
160											
161	1,212,266	1,232,286	1,022,332	1,072,802	1,119,586	1,227,154	1,302,930	1,297,633	1,303,548	1,325,110	1,458,664
162	89,873	29,580	126,304	107,617	144,402	156,611	82,536	26,750	113,516	148,507	121,257
163	(69,854)	(239,534)	(75,834)	(60,834)	(36,834)	(80,834)	(87,834)	(20,834)	(91,954)	(14,954)	(14,954)
164					0	0	0	0	0	0	0
165	1,232,286	1,022,332	1,072,802	1,119,586	1,227,154	1,302,930	1,297,633	1,303,548	1,325,110	1,458,664	1,564,967
166	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(17,000)	(17,000)	(17,000)	(17,000)
167											
168	1,215,786	1,005,832	1,056,302	1,103,086	1,210,654	1,286,430	1,281,133	1,286,548	1,308,110	1,441,664	1,547,967
169											
170											
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BORREGO WATER DISTRICT

	BALANCE SHEET June 30, 2013 (unaudited)	BALANCE SHEET May 31, 2013 (unaudited)	MONTHLY CHANGE (unaudited)
ASSETS:			
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,471,674.03	\$ 1,387,067.13	\$ 84,606.90
Accounts receivable from water sales and sewer charges	\$ 437,916.06	\$ 399,526.64	\$ 38,389.42
Interest receivable	\$ -	\$ -	\$ -
Inventory	\$ 157,351.16	\$ 159,786.42	\$ (2,435.26)
Availability charges receivable	\$ 540,457.67	\$ 540,457.67	\$ -
Allowance for uncollectable availability charges	\$ (458,909.85)	\$ (458,909.85)	\$ -
Grant Receivable	\$ -	\$ -	\$ -
Prepaid expenses	\$ 41,217.72	\$ 41,217.72	\$ -
Other Receivables	\$ 4,541.00	\$ 4,730.20	\$ (189.20)
TOTAL CURRENT ASSETS	\$ 2,194,247.79	\$ 2,073,875.93	\$ 120,371.86
RESTRICTED ASSETS			
Debt Service:			
Deferred amount of COP Refunding	\$ 152,562.81	\$ 152,562.81	\$ -
Unamortized bond issue costs	\$ 105,430.03	\$ 105,430.03	\$ -
Total Debt service	\$ 257,992.84	\$ 257,992.84	\$ -
Trust fund:			
Investments with fiscal agent -CFD 2007-1	\$ 27,509.27	\$ 61,881.00	\$ (34,371.73)
Total Trust fund	\$ 27,509.27	\$ 61,881.00	\$ (34,371.73)
TOTAL RESTRICTED ASSETS	\$ 285,502.11	\$ 319,873.84	
UTILITY PLANT IN SERVICE			
Land	\$ 1,944,731.55	\$ 1,935,693.94	\$ 9,037.61
Flood Control Facilities	\$ 4,319,603.58	\$ 4,319,603.58	\$ -
Capital Improvement Projects	\$ 181,778.42	\$ 190,816.03	\$ (9,037.61)
Sewer Facilities	\$ 5,523,162.69	\$ 5,548,935.59	\$ (25,772.90)
Water facilities	\$ 11,016,223.17	\$ 11,019,084.17	\$ (2,861.00)
Pipelines,wells and tanks	\$ 151,699.02	\$ 151,699.02	\$ -
General facilities	\$ 1,006,881.13	\$ 1,009,059.92	\$ (2,178.79)
Equipment and furniture	\$ 312,133.38	\$ 341,132.18	\$ (28,998.80)
Vehicles	\$ 495,572.91	\$ 495,572.91	\$ -
Accumulated depreciation	\$ (10,335,514.75)	\$ (10,395,326.24)	\$ (59,811.49)
NET UTILITY PLANT IN SERVICE	\$ 14,616,271.10	\$ 14,616,271.10	\$ -
OTHER ASSETS			
Water rights -ID4	\$ 185,000.00	\$ 185,000.00	\$ -
TOTAL OTHER ASSETS	\$ 185,000.00	\$ 185,000.00	
TOTAL ASSETS	\$ 17,281,021.00	\$ 17,195,020.87	\$ 86,000.13

Balance sheet continued

	BALANCE SHEET June 30, 2013 (unaudited)	BALANCE SHEET May 31, 2013 (unaudited)	MONTHLY CHANGE (unaudited)
LIABILITIES:			
<i>CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS</i>			
Accounts Payable	\$ 97,863.14	\$ 99,060.91	\$ (1,197.77)
Accrued expenses	\$ 168,546.27	\$ 168,546.27	\$ -
Deferred Revenue	\$ -	\$ -	\$ -
Deposits	\$ 35,665.90	\$ 56,354.93	\$ (20,689.03)
TOTAL CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS	\$ 302,075.31	\$ 323,962.11	\$ (21,886.80)
<i>CURRENT LIABILITIES PAYABLE FOM RESTRICTED ASSETS</i>			
Debt Service:			
Accounts Payable to CFD 2007-1	\$ 27,509.27	\$ 61,881.00	\$ (34,371.73)
TOTAL CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS	\$ 27,509.27	\$ 61,881.00	\$ (34,371.73)
<i>LONG TERM LIABILITIES</i>			
2008 Certificates of participation (payable from restricted assets)	\$ 2,775,000.00	\$ 2,775,000.00	\$ -
Montesoro Note Payable	\$ 695,726.52	\$ 695,726.52	\$ -
TOTAL LONG TERM LIABILITIES	\$ 3,470,726.52	\$ 3,470,726.52	\$ -
TOTAL LIABILITIES	\$ 3,800,311.10	\$ 3,856,569.63	\$ (56,258.53)
<i>FUND EQUITY</i>			
Contributed equity	\$ 9,649,544.17	\$ 9,649,544.17	\$ -
Retained Earnings:			
Unrestricted Reserves/Retained Earnings	\$ 3,914,133.05	\$ 3,688,907.07	\$ 225,225.98
Total retained earnings	\$ 3,914,133.05	\$ 3,688,907.07	\$ 225,225.98
TOTAL FUND EQUITY	\$ 13,563,677.22	\$ 13,338,451.24	\$ 225,225.98
TOTAL LIABILITIES AND FUND EQUITY	\$ 17,363,988.32	\$ 17,195,020.87	\$ 168,967.45



BORREGO WATER DISTRICT

Treasurer's Report June, 2013

% of Portfolio

Bank Balance	Carrying Value	Fair Value	Current Actual	Rate of Interest	Maturity	Valuation Source
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Cash and Cash Equivalents:

Demand Accounts at WFB/BSB/LAIF

WFB/BSB General Account/Petty Cash	\$ 1,293,389	\$ 1,263,638	\$ 1,263,638	85.86%	0.00%	N/A	WFB/BSB
Payroll Account	\$ 87,728	\$ 86,746	\$ 86,746	5.89%	0.01%	N/A	WFB
LAIF	\$ 20,864	\$ 20,877	\$ 20,877	1.42%	0.28%	N/A	LAIF
MMA	\$ 100,413	\$ 100,413	\$ 100,413	6.82%	0.05%	N/A	WFB
Total Cash and Cash Equivalents	\$ 1,502,394	\$ 1,471,674	\$ 1,471,674	100.00%			

Facilities District No. 2007-1

First American Treas Obligation -US BANK	\$ 27,509	\$ 27,509	\$ 27,509
Total Cash, Cash Equivalents & Investments	\$ 1,529,904	\$ 1,499,183	\$ 1,499,183

Cash and investments conform to the District's Investment Policy statement filed with the Board of Directors on June 26, 2013.

Cash, investments and future cash flows are sufficient to meet the needs of the District for the next six months.

Sources of valuations are Borrego Springs Bank (BSB), Wells Fargo Bank (WFB), LAIF and US Trust Bank.

Kim Pitman, Administration Manager



BORREGO WATER DISTRICT

To: BWD Board of Directors
 From: Kim Pitman
 Subject: Consideration of the Disbursements and Claims Paid
 Month Ending June, 2013

A. Vendor disbursements paid during this period:		\$	130,546.99
<i>Significant items:</i>			
Utilities		\$	27,819.86
CalPERS Payments		\$	12,208.00
Employee Health Benefits (Invoice for July paid in July)		\$	-
ACWA/JPIA-Workers Comp 2nd quarter payment		\$	3,982.00
Hidden Valley Pump-Well #18 video pump inspection		\$	4,555.00
B. Capital Projects/Fixed Asset Outlays:			
<i>(included in vendor disbursements paid above)</i>			
C. Total Professional Services for this Period:			
<i>(included in vendor disbursements paid above)</i>			
McDougal, Love, Eckis, Attorneys	Legal-general	\$	812.70
Downey Brand, Attorneys	R/H GC Deposit	\$	5,475.00
	Legal-general	\$	806.20
	Total Invoice:	\$	6,281.20
Dynamic Consulting Engineers	R/H GC Deposit	\$	607.50
Dudek Professional Services	R/H GC Deposit	\$	22,318.00
Raftelis Financial	R/H GC Deposit	\$	6,625.00
D. Payroll for this Period:			
Gross Payroll		\$	53,604.00
Employer Payroll Taxes and ADP Fee		\$	1,015.00
Total		\$	54,619.00

BORREGO WATER DISTRICT
 FOR BOARD CONSIDERATION AND APPROVAL
 JUNE 30, 2013

GENERAL ACCOUNT

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
18519	07/11/13	U.S.BANK CORPORATE PAYMENT SYS SEE STATEMENT FOR DETAILS SEE STATEMENT FOR DETAILS	2,076.69
18520	07/11/13	ABILITY ANSWERING/PAGING SER ANSWERING SERVICE FOR JUNE	195.97
18521	07/11/13	ACWA/JPIA WORKERS COMPENSATION PE: 4/1/13-6/30/13	3,982.00
18496	06/19/13	AFLAC EMPLOYEE PAID MEDICAL BENEFITS	1,660.08
18497	06/19/13	AGGREGATE PRODUCTS INC. ROAD BASE FOR REPAIRS	572.74
18522	07/11/13	AMERICAN LINEN INC. UNIFORMS FOR CREW	431.99
18523	07/11/13	AT CONFERENCE CONFERENCE CALL SERVICE	81.83
18524	07/11/13	AT&T MOBILITY CELL PHONES	598.83
18525	07/11/13	AT&T-CALNET 2 760-767-4230 WWTP 760-767-5806 MAIN OFFICE PHONE 760-767-5559 SHOP PHONE	301.08
18526	07/11/13	BORREGO SPRINGS BOTTLED WATER DISPENSER RENTAL	8.00
18498	06/19/13	BRAD AND SUSANNA HOFFERT REFUND FOR OVERPAYMENT OF METER INSTALLATION	1,400.00
18509	06/25/13	CMS BUSINESS FORMS, INC. LASER WATER BILLS	616.00
18527	07/11/13	CONNERY SAFETY COMPANY SAFETY EQUIPMENT	1,487.22
18528	07/11/13	AUDITOR/CONTROLLER/SAN DIEGO LAFCO COST FOR FY 2013-14	1,917.00
18499	06/19/13	DATASTREAM BUSINESS MAINTENANCE AGREEMENT PROGRAMMING	2,592.50
18500	06/19/13	DE ANZA READY MIX CEMENT FOR FIRE HYDRANT	245.28
18529	07/11/13	JAMES G HORMUTH/DBA TRUE VALUE SEE STATEMENT FOR DETAILS	301.56
18501	06/19/13	DEBBIE MORETTI PEST MANAGEMENT	113.00
18530	07/11/13	DEBBIE MORETTI PEST CONTROL	113.00
18502	06/19/13	DESERT TIRE CENTER MAINTENANCE ON 2001 FORD P/U	49.76
18510	06/25/13	DOWNEY BRAND LEGAL FEES	2,083.70
18531	07/11/13	DOWNEY BRAND LEGAL SERVICES BERKLEY	4,197.50

BORREGO WATER DISTRICT
FOR BOARD CONSIDERATION AND APPROVAL
JUNE 30, 2013

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
18532	07/11/13	DUDEK WATER SUPPLY FOR RAMS HILL WATER SUPPLY FOR RAMS HILL	22,317.70
18533	07/11/13	DYNAMIC CONSULTING ENGINEERS CONSULTING SERVICES	607.50
18534	07/11/13	E.S. BABCOCK & SONS, INC. WATER SAMPLES	4,940.00
18535	07/11/13	GREEN DESERT LANDSCAPE MANAGEMENT FEE JUNE	5,210.80
18536	07/11/13	HIDDEN VALLEY PUMP SYSTEMS INC WELL #18 PUMP INSPECT, VIDEO	4,555.00
18537	07/11/13	HOME DEPOT CREDIT SERVICES OFFICE SUPPLIES	269.65
18538	07/11/13	HYDROTEX SYNTHETIC LUBRICANTS FOR VEHICLES (GREEN)	3,004.37
18503	06/19/13	JIMMY'S EQUIPMENT & TURF SUPP. PORTABLE BOOSTER PUMP FOR ID4 WELL 18	2,993.00
18491	06/11/13	JOE'S PAVING CO. INC. PAVING FROM MAIN BREAK	-32,820.00
18508	06/21/13	JOE'S PAVING CO. INC. PAVING FROM MAIN BREAK	32,820.00
18504	06/19/13	KENNY STRICKLAND, INC. FUEL FOR DISTRICT VEHICLES FUEL FOR DISTRICT VEHICLES	1,601.29
18539	07/11/13	KENNY STRICKLAND, INC. FUEL FOR DISTRICT VEHICLES 6106245, 6106246, 6106427	2,314.03
18505	06/19/13	KONICA MINOLTA INSTALLMENT ON COPIER 05/25/13 - 06/24/13	1,298.47
18540	07/11/13	KONICA MINOLTA INSTALLMENT ON COPIER	1,676.47
18541	07/11/13	MCDUGAL LOVE ECKIS LEGAL SERVICES	812.70
18542	07/11/13	NAPA AUTO PARTS INC AUTO PARTS	214.96
18511	06/25/13	PACIFIC PIPELINE SUPPLY INC ID4 WELL 18 BOOSTER PUMP HOSES AND FITTINGS	370.46
18543	07/11/13	PACIFIC PIPELINE SUPPLY INC EQUIPMENT EQUIPMENT	964.35
18506	06/19/13	PUBLIC EMP'S RETIREMENT SYSTEM CALPERS EMPLOYEE BENEFITS PE: 06/01/13-06/15/13	6,104.04
18544	07/11/13	PUBLIC EMP'S RETIREMENT SYSTEM EMPLOYEE BENEFITS PE: 6/16/13 - 6/30/13	6,104.04
18512	06/25/13	PITNEY BOWES/PURCHASE POWER POSTAGE	2,000.00
18507	06/19/13	QUILL CORPORATION OFFICE SUPPLIES	166.12

BORREGO WATER DISTRICT
 FOR BOARD CONSIDERATION AND APPROVAL
 JUNE 30, 2013

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
18513	06/25/13	QUILL CORPORATION OFFICE SUPPLIES	82.51
18545	07/11/13	RAFTELIS FINANCIAL RATE ANALYSIS	6,625.00
18546	07/11/13	RAMONA DISPOSAL SERVICE TRASH REMOVAL 2475 STIRRUP RD TRASH REMOVAL 4861 BS ROAD	287.00
18514	06/25/13	SAN DIEGO GAS & ELECTRIC ELECTRICITY CHARGES	27,819.86
18515	06/25/13	SECAP FINANCE COPIER LEASE	137.49
18547	07/11/13	STAPLES CREDIT PLAN SEE STATEMENT FOR DETAILS	985.74
18516	06/25/13	T.S. INDUSTRIAL SUPPLY ID4 WELL 18 BOOSTER PUMP HOSES AND FITTINGS ID4 WELL 18 BOOSTER PUMP HOSES AND FITTINGS ID4 WELL 18 BOOSTER PUMP HOSES AND FITTINGS	454.33
18548	07/11/13	T.S. INDUSTRIAL SUPPLY POLYPROPYLENE PUMP	99.53
18549	07/11/13	CENTER MARKET SUPPLIES FOR KNAT PROGRAM	30.90
18550	07/11/13	UNDERGROUND SERVICE ALERT DIG ALERTS	9.00
18551	07/11/13	UTILITY COST MANAGEMENT LLC ELECTRICITY SAVINGS SERVICE	234.56
18552	07/11/13	VERIZON WIRELESS EMERGENCY CELL PHONE	76.19
18553	07/11/13	WENDY QUINN RECORDING SERVICES	80.00
18554	07/11/13	WYMORE, INC. INDUSTRIES FABRICATE AND INSTALL HANGERS	1,074.20
		TOTAL	130,546.99

Borrego Water District Management Report – July 2013

By: Jerry Rolwing

FEDERAL LEVEL

U.S. Geological Survey: Draft report due before the end of July! The USGS has agreed to an amendment to the cooperative water-resources program. This amendment will include adding historical water quality data into the model. The cost share of \$7,700 by BWD was approved in the FY 2013-14 budget and subject to availability of Federal Matching Funds, the USGS will contribute \$2,300 (attachment A).

STATE LEVEL

No progress to report.

COUNTY LEVEL

Jim Bennett of the County of San Diego Dept. of Planning and Development Services has reviewed the Viking Ranch water credits and has determined that they do meet the intent of the County/BWD memorandum of understanding to be considered AG-1 credits which can be accepted for County water mitigation requirements. Presently we are still waiting for the landowner to provide the necessary documents to move forward with the water restrictive easement (attachment B).

DISTRICT LEVEL

A considerable amount of Staff and Director's time has been utilized on studying solutions to the proposals by Mr. Bill Berkley to re-establish the irrigation at the Rams Hill golf course. All outside consulting fees have been covered by Mr. Berkley's developer deposits.

District staff will be working on updating various policies and additions to the administrative code over the next several months to bring to the Board this fall for consideration.



United States Department of the Interior

U.S. GEOLOGICAL SURVEY
California Water Science Center
6000 J Street, Placer Hall
Sacramento, CA 95819
Phone: (916) 278-3000 Fax: (916) 278-3070
<http://water.wr.usgs.gov>

June 24, 2013

Mr. Jerry Rolwing, General Manager and Operations Manager
Borrego Water District
806 Palm Canyon Drive
Borrego Springs, California 92004

Dear Mr. Rolwing:

This letter confirms discussions between our respective staffs concerning an amendment to the cooperative water-resources program between the Borrego Water District (BWD) and the U.S. Geological Survey (USGS) during the period October 1, 2008 to December 31, 2014.

The work proposed under the enclosed Joint Funding Agreement (JFA) will include hydrochemistry data compilation and is a continuation of the program study to delineate the hydrogeology and water availability of the Borrego Valley, California. Total cost for the additional element is \$10,000.00 of which Borrego Water District will contribute \$7,700.00. Total contribution from the Borrego Water District for this agreement will increase to \$421,983.00.

Subject to availability of Federal Matching Funds (FMF), the USGS will contribute \$2,300.00 against this amendment; the total contribution from the USGS will increase to \$213,950.00.

Enclosed are two copies of Joint Funding Agreement (JFA) 09W4CAID23400 Amendment 5 for your approval. Work performed with funds from this agreement will be conducted on a fixed-price cost basis. If you are in agreement with this proposed program, please return one copy of the JFA with original signatures to our office for further processing. The second copy of the JFA is for your files.

Your immediate attention to processing this JFA would be greatly appreciated, so we can continue work on the project as soon as possible.

Mr. Jerry Rolwing, General Manager and Operations Manager, Borrego Water District

If you have any questions concerning this program, please contact Claudia Faunt, in our San Diego Project Office, at (619) 225-6142. If you have any administrative questions, please contact Irene Rios, in our San Diego Office, at (619) 225-6156.

Sincerely,

Donna Schiffer, acting

Eric G. Reichard
Director
USGS California Water Science Center

Enclosures
cc: Claudia Faunt

[Print](#) | [Close Window](#)

Subject: Potential Water Credits - Viking Ranch
From: "Bennett, Jim" <Jim.Bennett@sdcounty.ca.gov>
Date: Tue, Jul 09, 2013 2:41 pm
To: "jerry@borregowd.org" <jerry@borregowd.org>
Attach: Support_cob_bl_document_Att C- PDF Borrego WD MOA Signed with exhibits A-B.pdf

Jerry,

This e-mail is being written in response to a letter you sent me dated May 10, 2013. I have reviewed water credits transactions to potentially be found acceptable by the County of San Diego to be used on County projects. Below are comments for the LUNDAVID proposal. The other 50-acre parcel (Rudy Monica parcel) has a complex background which will require me to get County Counsel involved. Thanks for the sending the additional water restriction easements to aid in our review.

LUNDAVID, LLC, APN 140-030-03, 159.75-acre parcel: In your letter you stated that Lance Lundberg would like to permanently fallow 120 acres of lemon trees. There were recorded documents you provided with two separate legal descriptions that indicate two separate 62.5-acre areas covered with citrus. This would indicate there are 125 acres of actively irrigated lemon trees to be fallowed. In GIS, I measured the area on the subject parcel that was covered with lemon trees in 2009 and came up with a total of 120 acres. In a review of aerial photographs, the 120-acres of lemon trees were found to be present in historical aerial photographs dated 2002, 2005, 2006, 2008, 2009, and 2011. In addition, an agreement between the BWD and LUNDAVID LLC was recorded at the County Records Office on October 4, 2011 which provides the details to fallow 125 acres of actively-irrigated citrus. According to a telephone conversation with you today, you stated the lemon trees were removed from the site in 2012. Therefore, this site clearly meets the intent of the MOA between the County and BWD in regard to the timing of the fallowing which states:

7. The irrigation of the land for which the water credits are issued shall have begun before January 1, 2008 and shall have continued at least until the date the application was submitted to BWD for the easement. All water use must cease in accordance with the terms of the BWD easement.

This land can be considered for water credits. Please carefully read Items 1. through 10. in the MOA to understand what the County will require in order to successfully develop water credits for County use.

Per 4.ii. of the MOA, submit a draft easement to my attention for review. If you wish to break the deal down into two separate easements, please provide two separate draft easements for County review.

Thanks,

Jim Bennett, P.G. #7707, CHG#854
Groundwater Geologist

County of San Diego

Planning & Development Services
5510 Overland Avenue, Suite 110, San Diego, CA 92123
Phone: 858-694-3820 Fax: 858-694-3373

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Attachment B



BORREGO WATER DISTRICT

June 2013

WATER OPERATIONS REPORT

WELL	TYPE	FLOW RATE	STATUS	COMMENT
ID1-1	Irrigation	150	Standby	Backup well for Rams Hill Golf Course
ID1-2	Irrigation	150	Standby	Backup well for Rams Hill Golf Course
ID1-8	Production	350	In Use	
ID1-10	Production	300	In Use	
ID1-12	Production	950	In Use	
ID1-16	Production	950	Out of Service	
Wilcox	Production	150	In Use	Diesel backup well for ID-4
ID4-4	Production	350	In Use	
ID4-10	Production	80	In Use	
ID4-11	Production	1000	Out of Service	Diesel engine drive exercised monthly
ID4-18	Production	250	In Use	
ID5-5	Production	900	In Use	Diesel engine drive exercised monthly

System Problems: ID1-Well 16 not in use waiting for evaluation from pump service company.

ID4-Well 18 Pump has been reinstalled. Waiting on Coliform test well should be back in production by within a week. All other Production Wells are in operating condition. Relining of the 800 tank was not successful the tank company will be back this fall and replace new liner with a one piece liner. Water production loss in ID1 was due to filling and emptying the 800 reservoir during liner replacement. The coating of Rams Hill 1 reservoir is to start by July 31, 2013

WASTEWATER OPERATIONS REPORT

Rams Hill Water Reclamation Plant serving ID-1, ID-2 and ID-5 Total Cap. 0.25 MGD (million gallons per day):

Average flow: 57,844 (gallons per day)

Peak flow: 98,005 June 5, 2013

All restaurant grease traps were clean.



BORREGO WATER DISTRICT

WATER PRODUCTION SUMMARY

June 2013

DATE	ID-1	ID-3	ID-4	ID-5	DISTRICT-WIDE TOTALS
Jul-11	70.47	15.98	136.64	17.81	240.90
Aug-11	56.10	16.67	165.82	22.17	260.76
Sep-11	39.01	15.88	131.35	14.81	201.05
Oct-11	34.11	13.61	143.26	20.58	211.56
Nov-11	30.48	11.67	130.27	11.60	184.02
Dec-11	14.63	11.22	83.50	3.12	112.47
Jan-12	14.14	9.99	93.09	3.60	120.82
Feb-12	15.96	9.75	99.64	4.60	129.95
Mar-12	17.01	9.36	87.22	4.73	118.32
Apr-12	13.47	10.86	101.43	6.86	132.62
May-12	20.98	13.34	131.79	8.31	174.42
Jun-12	31.57	13.84	133.24	5.36	184.01
Jul-12	33.18	14.27	135.30	6.36	189.11
Aug-12	42.43	17.76	157.68	6.35	224.22
Sep-12	27.60	12.72	117.15	3.14	160.61
Oct-12	33.21	12.41	122.78	29.77	198.17
Nov-12	36.38	11.13	100.49	0.00	148.00
Dec-12	20.41	8.54	101.89	0.00	130.84
Jan-13	15.18	10.21	103.59	2.05	131.03
Feb-13	11.65	9.60	76.50	2.26	100.01
Mar-13	10.26	8.33	85.01	4.54	108.14
Apr-13	12.26	10.88	135.54	7.10	165.78
May-13	22.86	11.86	118.08	5.37	158.17
Jun-13	26.59	12.71	133.18	2.86	175.34
12 Mo. TOTAL	292.01	140.42	1387.19	69.80	1889.42

Totals reflect individual improvement district usage. Interties from ID-3 and ID-5 have been subtracted from well pumpage totals and applied to respective ID's. All figures in Acre Feet of water pumped or recorded on intertie meters.

WATER LOSS SUMMARY (%)

DATE	ID-1	ID-3	ID-4	ID-5	DISTRICT-WIDE AVERAGE
May-13	15.36	1.81	14.75	N/A	10.64
12 Mo. Average	4.98	2.45	10.30	N/A	5.91

BORREGO WATER DISTRICT
 Water Production / Use Records
 ID # 1
 Month of June 2013

----- Water Production (Acre Feet) -----								
Date	Well 1	Well 2	Well 8	Well 10	Well 12	Well 16	Total	LessID3&4
=====	=====	=====	=====	=====	=====	=====	=====	=====
JUN'12	0.00	0.00	2.87	14.49	28.02	0.03	45.41	31.57
JUL'12	0.00	0.00	6.08	11.61	26.17	3.59	47.45	33.18
AUG'12	0.00	0.00	18.07	10.85	24.02	7.25	60.19	42.43
SEP'12	0.00	0.00	3.42	13.39	23.42	0.09	40.32	27.60
OCT'12	0.00	0.00	0.06	11.28	35.72	0.12	47.18	33.21
NOV'12	0.00	0.00	0.04	12.18	63.65	0.04	75.91	36.38
DEC'12	0.00	0.00	0.07	9.04	19.84	0.00	28.95	20.41
JAN'13	0.00	0.00	0.06	10.86	14.47	0.00	25.39	15.18
FEB'13	0.00	0.00	8.49	2.70	10.06	0.00	21.25	11.65
MAR'13	0.00	0.00	18.59	0.00	0.00	0.00	18.59	10.26
APR'13	0.00	0.00	0.00	0.00	23.14	0.00	23.14	12.26
MAY'13	0.00	0.00	0.00	0.00	34.72	0.00	34.72	22.86
JUN'13	0.00	0.00	6.78	0.04	32.48	0.00	39.30	26.59
TOTALS	0.00	0.00	61.66	81.95	307.69	11.09	462.39	292.01
=====	=====	=====	=====	=====	=====	=====	=====	=====

----- Water Use (Acre Feet) -----									
Date	Domestic	Irrigat'n	Constrt'n	Golf Course	ID 3	ID 4	Total	Water Loss	% Loss
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
JUN'12	10.58	17.56	0.00	0.00	13.84	0.00	41.98	3.43	7.55%
JUL'12	10.79	21.21	0.00	0.00	14.27	0.00	46.27	1.18	2.47%
AUG'12	13.63	27.13	0.00	0.00	17.76	0.00	58.52	1.67	2.77%
SEP'12	10.87	13.61	0.00	0.00	12.72	0.00	37.20	3.12	7.70%
OCT'12	10.94	21.21	0.00	0.00	12.41	1.56	46.12	1.06	2.24%
NOV'12	10.36	25.16	0.00	0.00	11.13	28.40	75.05	0.86	1.14%
DEC'12	8.32	10.12	0.00	0.00	8.54	0.00	26.98	1.97	6.81%
JAN'13	8.01	5.39	0.00	0.00	10.21	0.00	23.61	1.78	6.97%
FEB'13	7.35	3.76	0.00	0.00	9.60	0.00	20.71	0.54	2.53%
MAR'13	7.03	3.12	0.00	0.00	8.33	0.00	18.48	0.11	0.64%
APR'13	8.36	5.51	0.00	0.00	10.88	0.00	24.75	-1.61	-6.95%
MAY'13	9.49	7.03	0.00	0.00	11.86	0.00	28.38	6.34	18.25%
JUN'13	9.99	10.56	0.00	0.00	12.71	0.00	33.26	6.04	15.36%
TOTALS	115.14	153.81	0.00	0.00	140.42	29.96	439.33	23.06	4.98%
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

BORREGO WATER DISTRICT
 Water Production / Use Records
 ID # 3
 Month of June 2013

Date	La Casa del Zorro Total Acre Feet		Deep Well Trail / Others Acre Feet			Total Irrigat'n	Total Domestic	Total Acre Feet
	Irrigat'n	Domestic	Irrigat'n	Domestic	Total			
JUN'12	0.99	4.80	0.22	7.58	7.80	1.21	12.38	13.59
JUL'12	0.83	6.43	0.07	6.67	6.74	0.90	13.10	14.00
AUG'12	0.76	8.31	0.10	7.41	7.51	0.86	15.72	16.58
SEP'12	0.77	4.80	0.06	7.62	7.68	0.83	12.42	13.25
OCT'12	0.85	4.66	0.14	6.49	6.63	0.99	11.15	12.14
NOV'12	0.92	4.24	0.07	5.66	5.73	0.99	9.90	10.89
DEC'12	0.00	3.29	0.01	4.58	4.59	0.01	7.87	7.88
JAN'13	1.24	3.67	0.03	4.81	4.84	1.27	8.48	9.75
FEB'13	0.68	4.08	0.16	4.57	4.73	0.84	8.65	9.49
MAR'13	0.57	4.16	0.05	3.54	3.59	0.62	7.70	8.32
APR'13	0.79	4.03	0.02	5.40	5.42	0.81	9.43	10.24
MAY'13	0.83	5.16	0.08	5.89	5.97	0.91	11.05	11.96
JUN'13	1.06	5.21	0.15	6.06	6.21	1.21	11.27	12.48
TOTALS	9.30	58.04	0.94	68.70	69.64	10.24	126.74	136.98

Date	Water Produced Acre Feet	Water Delivered Acre Feet	Wtr Loss	% Loss
JUN'12	13.84	13.59	0.25	1.81%
JUL'12	14.27	14.00	0.27	1.89%
AUG'12	17.76	16.58	1.18	6.64%
SEP'12	12.72	13.25	- .53	-4.17%
OCT'12	12.41	12.14	0.27	2.18%
NOV'12	11.13	10.89	0.24	2.16%
DEC'12	8.54	7.88	0.66	7.73%
JAN'13	10.21	9.75	0.46	4.51%
FEB'13	9.60	9.49	0.11	1.15%
MAR'13	8.33	8.32	0.01	0.12%
APR'13	10.88	10.24	0.64	5.88%
MAY'13	11.86	11.96	- .10	-.84%
JUN'13	12.71	12.48	0.23	1.81%
TOTALS	140.42	136.98	3.44	2.45%

BORREGO WATER DISTRICT
 Water Production / Use Records
 ID # 4
 Month of June 2013

----- Water Production (Acre Feet) -----											
Date	Well 2	Well 3	Well 4	Well 5	Well 10	Well 11	Well 18	Wilcox	Well 85	Total	Less ID5
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
JUN'12	0.00	0.00	51.41	44.43	9.67	24.96	8.13	0.00	0.00	138.60	133.24
JUL'12	0.00	0.00	50.47	17.73	8.96	59.32	5.18	0.00	0.00	141.66	135.30
AUG'12	0.00	0.00	56.62	16.64	10.48	75.26	5.03	0.00	0.00	164.03	157.68
SEP'12	0.00	0.00	49.77	22.79	8.64	32.32	6.77	0.00	0.00	120.29	117.15
OCT'12	0.00	0.00	57.69	57.66	11.31	5.96	19.93	0.00	0.00	152.55	122.78
NOV'12	0.00	0.00	51.45	24.80	9.97	0.00	14.27	0.00	0.00	100.49	100.49
DEC'12	0.00	0.00	49.39	35.72	9.47	1.54	5.77	0.00	0.00	101.89	101.89
JAN'13	0.00	0.00	61.63	27.85	11.84	0.00	4.32	0.00	0.00	105.64	103.59
FEB'13	0.00	0.00	38.14	10.41	9.84	16.89	3.48	0.00	0.00	78.76	76.50
MAR'13	0.00	0.00	43.79	23.93	9.60	5.48	6.75	0.00	0.00	89.55	85.01
APR'13	0.00	0.00	0.00	37.31	11.28	88.84	5.21	0.00	0.00	142.64	135.54
MAY'13	0.00	0.00	0.09	13.14	9.40	96.00	4.82	0.00	0.00	123.45	118.08
JUN'13	0.00	0.00	0.88	16.22	9.52	102.65	6.02	0.75	0.00	136.04	133.18
TOTALS	0.00	0.00	459.92	304.20	120.31	484.26	87.55	0.75	0.00	1456.99	1387.19
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

Date	Water Produced Acre Feet	Water Use Acre Feet	Wtr Loss	% Loss	ID 5 Acre Feet
=====	=====	=====	=====	=====	=====
JUN'12	138.60	121.95	16.65	12.01%	5.36
JUL'12	141.66	126.39	15.27	10.78%	6.36
AUG'12	164.03	139.06	24.97	15.22%	6.35
SEP'12	120.29	117.66	2.63	2.19%	3.14
OCT'12	152.55	158.46	-5.91	-3.87%	29.77
NOV'12	100.49	99.42	1.07	1.06%	0.00
DEC'12	101.89	80.44	21.45	21.05%	0.00
JAN'13	105.64	89.67	15.97	15.12%	2.05
FEB'13	78.76	68.36	10.40	13.20%	2.26
MAR'13	89.55	80.28	9.27	10.35%	4.54
APR'13	142.64	121.22	21.42	15.02%	7.10
MAY'13	123.45	110.05	13.40	10.85%	5.37
JUN'13	136.04	115.98	20.06	14.75%	2.86
TOTALS	1456.99	1306.99	150.00	10.30%	69.80
=====	=====	=====	=====	=====	=====

BORREGO WATER DISTRICT NEW METER INSTALLATION

EXISTING ACCOUNTS

WEA	ID-4	TOTAL
582	1543	2125

	WEA	SA-4	TOTAL
JULY	0	0	0
AUGUST	0	0	0
SEPTEMBER	0	0	0
OCTOBER	0	0	0
NOVEMBER	0	0	0
DECEMBER	0	0	0
JANUARY	0	0	0
FEBRUARY	0	0	0
MARCH	0	0	0
APRIL	0	0	0
MAY	0	2	0
JUNE	0	0	0
Y-T-D TOTAL			2

2012/2013
9 meters removed per owner request

**BORREGO WATER DISTRICT
METER INSTALLATION HISTORY**

SA# 4		
<u>YEAR</u>	<u>NEW METERS</u>	<u>TOTAL METERS</u>
2012/2013	2 NEW METERS	1543
2012/13	4 meters removed per owner	1541
2011/12	4 meters removed	1545
	2 exchanges	
2010/11	9	1549
2009/10	7	1540
	3 meters removed/1 per owner 2 unpaid	
2008/9	3	1536
2007/8	10	1533
2006/7	39	1523
2005/6	96	1484
2004/5	79	1388
2003/4	58	1308
2002/3	32	1250
2001/2	23	1218

SA # 3		
<u>YEAR</u>	<u>NEW METERS</u>	<u>TOTAL METERS</u>
2012/13	0	135
2011/12	0	135
2010/11	0	135
2009/10	0	135
2008/9	0	133
2007/8	0	133
2006/7	4	133
2005/6	11	129
2004/5	6	118
	(29) METERS REMOVED FROM LA CASA	112
2003/4	7	141
2002/3	3	134
2001/2	0	131

SA # 1		
<u>YEAR</u>	<u>NEW METERS</u>	<u>TOTAL METERS</u>
2012/13	2 meters removed per owner	343
2011/12	0	345
2010/11	0	345
2009/10	0	345
2008/9	1	345
2007/8	12	344
2006/7	18	332
2005/6	3	314
2004/5	5	311
2003/4	3	306
2002/3	6	303
2001/2	1	297

SA# 5		
<u>YEAR</u>	<u>NEW METERS</u>	<u>TOTAL METERS</u>
2012/13	2 METERS REMOVED	104
2011/12	1	106
2010/11		105

TOTAL METERS IN GROUND 2125