

COUNTY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT
No. 06-1

July 9, 2015

Public Finance
Public Private Partnerships
Urban Economics

Newport Beach
Riverside
San Francisco
San Jose
Dallas

**FISCAL YEAR 2015-2016
ADMINISTRATION REPORT**

**COUNTY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT No. 06-1
(McCABE RANCH)**

Prepared for

**COUNTY OF IMPERIAL
940 West Main Street, Suite 208
El Centro, California 92243**

Prepared by

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

July 9, 2015

TABLE OF CONTENTS

<u>Section</u>	<u>Page</u>
Introduction.....	1
I. Special Tax Classifications and Development Update	2
<i>Special Tax Classifications</i>	2
<i>Development Update</i>	2
II. SB 165 Report	4
III. Fiscal Year 2014-2015 Special Tax Levies.....	5
IV. Fiscal Year 2015-2016 Special Tax Requirement for Facilities	6
V. Fiscal Year 2015-2016 Special Tax Requirement for Services.....	8
VI. Method of Apportionment.....	10
<i>Maximum Special Taxes</i>	10
<i>Apportionment of Special Tax A</i>	10
<i>Apportionment of Special Tax B</i>	13

EXHIBITS

Exhibit A - Boundary Map

Exhibit B - Special Tax Roll Fiscal Year 2015-2016

Introduction

This report provides an analysis of the financial and administrative obligations of Community Facilities District No. 06-1 ("CFD No. 06-1") of the County of Imperial (the "County") resulting from the sale of the \$2,105,000 Series 2007 Special Tax Bonds (the "2007 Bonds") in March 2007.

CFD No. 06-1 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. 06-1 is authorized to issue up to \$2,500,000 in bonds. The proceeds of the Series 2007 Bonds are to be used for the acquisition and construction of certain water and sewer facilities, street improvements, public parks/retention basins and recreation facilities to be funded through development fees, which will serve the new construction in CFD No. 06-1. In addition, CFD No. 06-1 is authorized to levy the Special Tax B for the maintenance of parks and parkways.

The bonded indebtedness of CFD No. 06-1 is both secured and repaid through the annual levy and collection of the Special Tax A from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2015-2016, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 06-1.

A map showing the property in CFD No. 06-01 is included in Exhibit B.

This report is organized into the following sections:

Section I

Section I provides an update of the development status of property within CFD No. 06-1.

Section II

Section II is provided to comply with Government Code Section 53411.

Section III

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

Section IV

Section IV determines the special tax requirement for facilities of CFD No. 06-1 for fiscal year 2015-2016.

Section V

Section V determines the special tax requirement for services of CFD No. 06-1 for fiscal year 2015-2016.

Section VI

Section VI reviews the methodology used to apportion the special tax requirement for facilities and the special tax requirement for services between Developed and Undeveloped Property. Tables of the 2015-2016 Special Tax A and Special Tax B for each classification of property are 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 Rate and Method of Apportionment of the Special Tax. The Rate and Method of Apportionment defines four categories of property, namely “Developed Property”, “Taxable Property Owner Association Property”, “Taxable Public Property” and “Undeveloped Property.” The category of Developed Property is in turn divided into seven separate special tax classifications based on the type of structure and residential floor area. Developed Property special tax classifications are shown in Table 1 below.

**Table 1
Community Facilities District No. 06-1
Developed Property Classifications**

Special Tax Class	Description	Residential Floor Area
Class 1	Residential Property	≥ 3,201 SF
Class 2	Residential Property	3,001 – 3,200 SF
Class 3	Residential Property	2,801 – 3,000 SF
Class 4	Residential Property	2,501 – 2,800 SF
Class 5	Residential Property	2,201 – 2,500 SF
Class 6	Residential Property	≤ 2,200 SF
Class 7	Non-Residential Property	NA

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit was issued after January 1, 2005 and prior to March 1 of the previous fiscal year will be classified as Developed Property in the following fiscal year.

Development Update

As of March 1, 2006, building permits had been issued for all 304 residential units in CFD No. 06-1.

Table 2
Community Facilities District No. 06-1
Fiscal Year 2014-2015
Cumulative Developed Property

Special Tax Class	Description	Residential Floor Area	No. of Units/Acres
Class 1	Residential Property	≥ 3,201 SF	38 units
Class 2	Residential Property	3,001 - 3,200 SF	39 units
Class 3	Residential Property	2,801 - 3,000 SF	43 units
Class 4	Residential Property	2,501 - 2,800 SF	34 units
Class 5	Residential Property	2,201 - 2,500 SF	94 units
Class 6	Residential Property	≤ 2,200 SF	56 units
Class 7	Non-Residential Property	NA	0 acres

II. SB 165 REPORT

Government Code Section 53411 requires that on or after January 1, 2001, any local bond measure that is subject to voter approval that would provide for the sale of bonds by a local agency provide accountability measures that include the issuance of an annual report from the chief fiscal officer to the governing body of the local agency. This report should include a description of the purpose of the bonds, the amount of funds collected and expended as well as the status of the authorized project. Therefore, the sections below cover the foregoing requirements for CFD No. 06-1 from June 30, 2014 through June 30, 2015.

A. Purpose of the Bond

CFD No. 06-1 has sold \$2,105,000 in bonds in order to finance the acquisition and construction of certain parkway improvements, retention basin/public park improvements and water and sewer facilities, and land, rights-of-way and easements necessary for such improvements.

B. Sources and Uses of Funds

Fund / Subaccount	Beginning Balance As of 6/30/14	Funds Received (6/30/14 through 6/30/15)	Funds Expended (6/30/14 through 6/30/15)	Ending Balance As of 6/30/15
Special Tax Fund [1]	\$91,240	\$239,606	\$239,259	\$91,587
Bond Fund	\$0	\$46,937	\$46,937	\$0
Reserve Fund	\$179,856	\$0	\$0	\$179,856
Cost of Issuance Fund	\$0	\$0	\$0	\$0
County Acquisition	\$0	\$0	\$0	\$0
Utility District Acquisition	\$0	\$0	\$0	\$0
Construction Account	\$0	\$0	\$0	\$0
Administrative Expense Account	\$33,994	\$0	\$6,034	\$27,960

[1] Includes funds held by County and Trustee.

C. Status of Authorized Projects

According to the County, as of July 3, 2008, the County has accepted the Dogwood Road parkway improvements. In addition, the Heber Public Utility District accepted the community park / retention basin improvements in February 2008.

III. FISCAL YEAR 2014-2015 SPECIAL TAX LEVIES

1. Special Tax A

The aggregate Special Tax A levy for fiscal year 2014-2015 equaled \$118,990. As of June 18, 2015 according to the County Auditor, all \$118,990 in special taxes have been collected, resulting in a delinquency rate of 0.00 percent.

Pursuant to the Bond Indenture, CFD No. 06-1 has covenanted to determine no later than September 15 of each year, whether or not any owners of property within CFD No. 06-1 are delinquent in the payment of their special taxes. If such delinquencies exist, CFD No. 06-1 is required to commence judicial foreclosure proceedings no later than November 1, provided that CFD No. 06-1 may defer foreclosure proceedings on any parcel if (a) the total special tax delinquency in CFD No. 06-1 for such fiscal year is less than 5% of total special tax levied in such fiscal year, and (b) the amount in the Reserve Fund is equal to the reserve requirement. Notwithstanding the above, if CFD No. 06-1 determines that any single property owner is delinquent in excess of \$2,000 in the payment of the special tax, then CFD No. 06-1 will diligently institute, prosecute and pursue foreclosure proceedings against such property owner.

At this time, CFD No. 06-1 is not required to commence foreclosure proceedings.

2. Special Tax B

The aggregate Special Tax B levy for fiscal year 2014-2015 equaled \$79,764. As of July 9, 2015, according to the County Auditor, all \$79,764 in special taxes have been paid, resulting in a delinquency rate of 0.00 percent.

IV. FISCAL YEAR 2015-2016 SPECIAL TAX REQUIREMENT FOR FACILITIES

Pursuant to the Rate and Method of Apportionment, the Special Tax A may be levied in CFD No. 06-1 to: (i) pay for (a) debt service on all outstanding bonds, (b) periodic costs on bonds, including but not limited to, credit enhancement and rebate payments on bonds, (c) all or a portion of the Administrative Expenses as determined by the CFD Administrator, (d) pay directly for acquisition and construction of CFD No. 07-1 facilities eligible under the Mello-Roos Community Facilities Act of 1982 to the extent that the inclusion of such amount does not increase the Special Tax A levy on Undeveloped Property, (e) reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less (ii) a credit for funds available to reduce the annual Special Tax A levy, as determined by the CFD Administrator. For fiscal year 2015-2016 the Special Tax Requirement for Services equals \$121,785 as shown below. The Maximum Special Tax A and actual Special Tax A for each special tax class in CFD No. 06-1 for Fiscal Year 2015-2016 is shown in Section VI. The Special Tax roll, which lists the actual Special Tax A levied against each Assessor's Parcel, is included as Exhibit B.

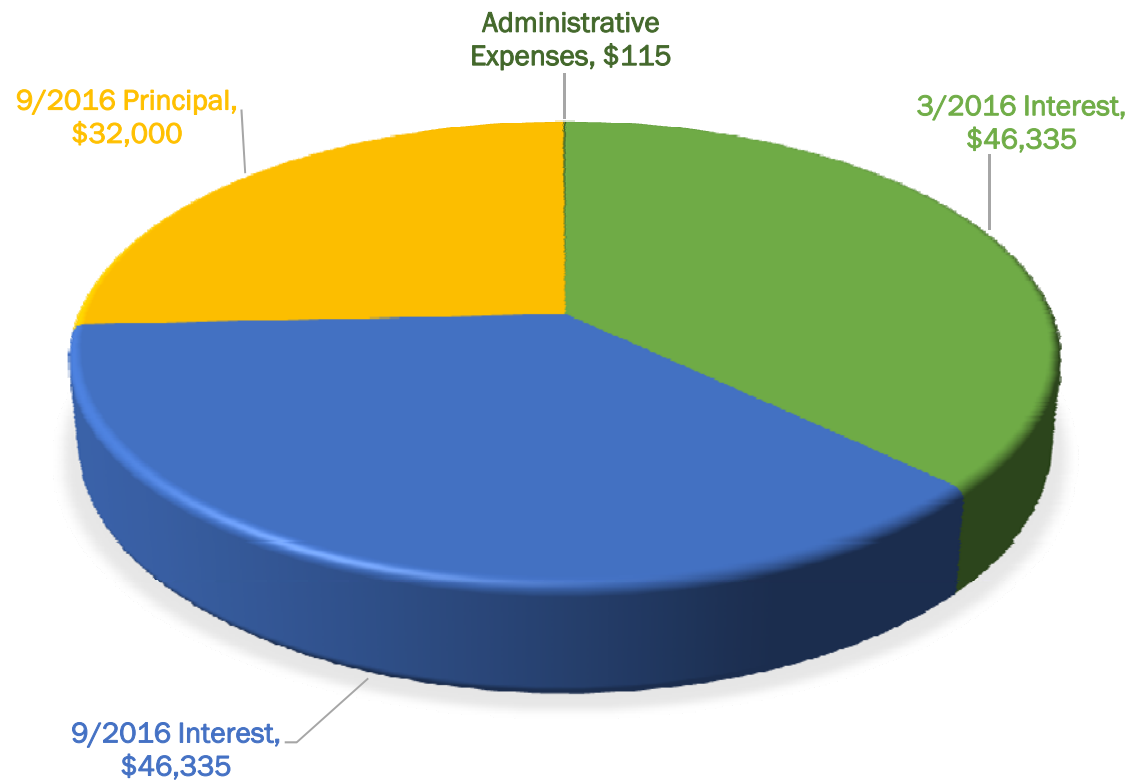
Table 3
Community Facilities District No. 06-1
Fiscal Year 2015-2016
Special Tax A Requirement

FY 2014-2015 SURPLUS / (SHORTFALL)	\$3,000
FISCAL YEAR 2015-2016 OBLIGATIONS	(\$124,785)
INTEREST DUE MARCH 1, 2016	(\$46,335)
INTEREST DUE SEPTEMBER 1, 2016	(\$46,335)
PRINCIPAL DUE SEPTEMBER 1, 2016	(\$32,000)
ADMINISTRATIVE EXPENSES [1]	(\$115)
FISCAL YEAR 2015-2016 SPECIAL TAX A REQUIREMENT	(\$121,785)

[1] Levy for collection charge only since the County has sufficient funds on hand in the Administrative Expense Account for other expenses.

The components of the fiscal year 2015-2016 special tax requirement are shown graphically on the following page.

Community Facilities District No. 06-1 of the
County of Imperial
Fiscal Year 2015-2016 Gross Special Tax Requirement
Special Tax A



Total Fiscal Year 2015-2016 Gross Special Tax Requirement: \$124,785

V. FISCAL YEAR 2015-2016 SPECIAL TAX REQUIREMENT FOR SERVICES

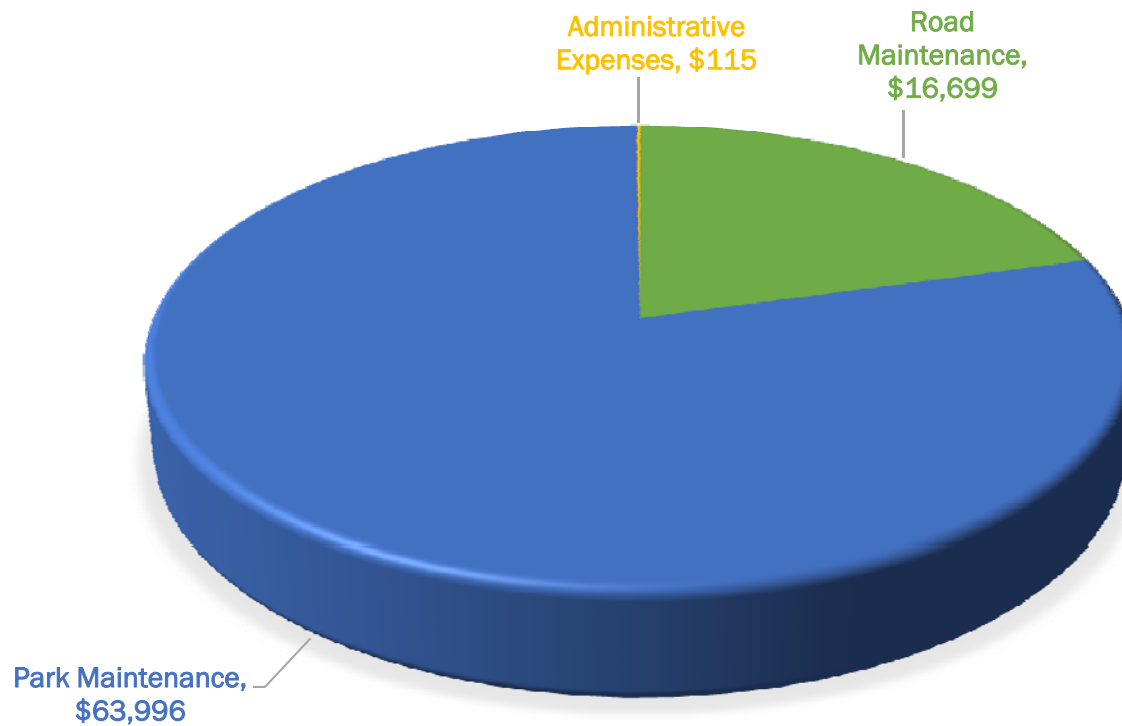
Pursuant to the Rate and Method of Apportionment, the Special Tax B may be levied in CFD No. 06-1 to: (i) pay for (a) maintenance of parks and parkways benefiting property within CFD No. 06-1, (b) pay Administrative Expenses not funded through the Special Tax Requirement for Facilities as determined by the CFD Administrator; less (ii) a credit for funds available to reduce the annual Special Tax B levy, as determined by the CFD Administrator. For fiscal year 2015-2016 the Special Tax Requirement for Services equals \$80,810 as shown below. The Maximum Special Tax B and actual Special Tax B for each special tax class in CFD No. 06-1 for Fiscal Year 2015-2016 is shown in Section VI. The Special Tax roll, which lists the actual Special Tax B levied against each Assessor's Parcel, is included as Exhibit B.

Table 4
Fiscal Year 2015-2016 Special Tax Requirement for Services

Component	Amount
Dogwood Road Maintenance	\$16,699
Community Park Maintenance	\$63,996
Administrative Expenses [1]	\$115
Total	\$80,810

[1] Levy for collection charge only since the County has sufficient funds on hand in the Administrative Expense Account for other expenses.

Community Facilities District No. 06-1 of the
County of Imperial
Fiscal Year 2015-2016 Gross Special Tax Requirement
Special Tax B



Total Fiscal Year 2015-2016 Gross Special Tax Requirement: \$11,680

VI. METHOD OF APPORTIONMENT

Maximum Special Taxes

The amount of special taxes that CFD No. 06-1 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The maximum special tax for Undeveloped Property and the assigned special tax for each classification of Developed Property are specified in Section C of the Rate and Method of Apportionment.¹

Apportionment of Special Tax A

Section D.1 of the Rate and Method of Apportionment for CFD No. 06-1 describes the steps in which Assigned Special Tax A shall be levied each Fiscal Year in order to satisfy the Special Tax Requirement for Facilities. Pursuant to Section C.1.b.(2) of the Rate and Method of Apportionment, the Assigned Special Tax A escalates by two percent each fiscal year.

The first step states that the Board shall levy the Special Tax A Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the Assigned Special Tax A. If the sum of the amount collected in step one is insufficient to satisfy the Special Tax Requirement for Facilities, then the second step is applied. The second step states that the Board shall Proportionately levy the Special Tax A on each Assessor's Parcel of Undeveloped Property up to the Maximum Special Tax A applicable to each Assessor's Parcel of Undeveloped Property to satisfy the Special Tax Requirement for Facilities. The third and fourth 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, these steps are not necessary.

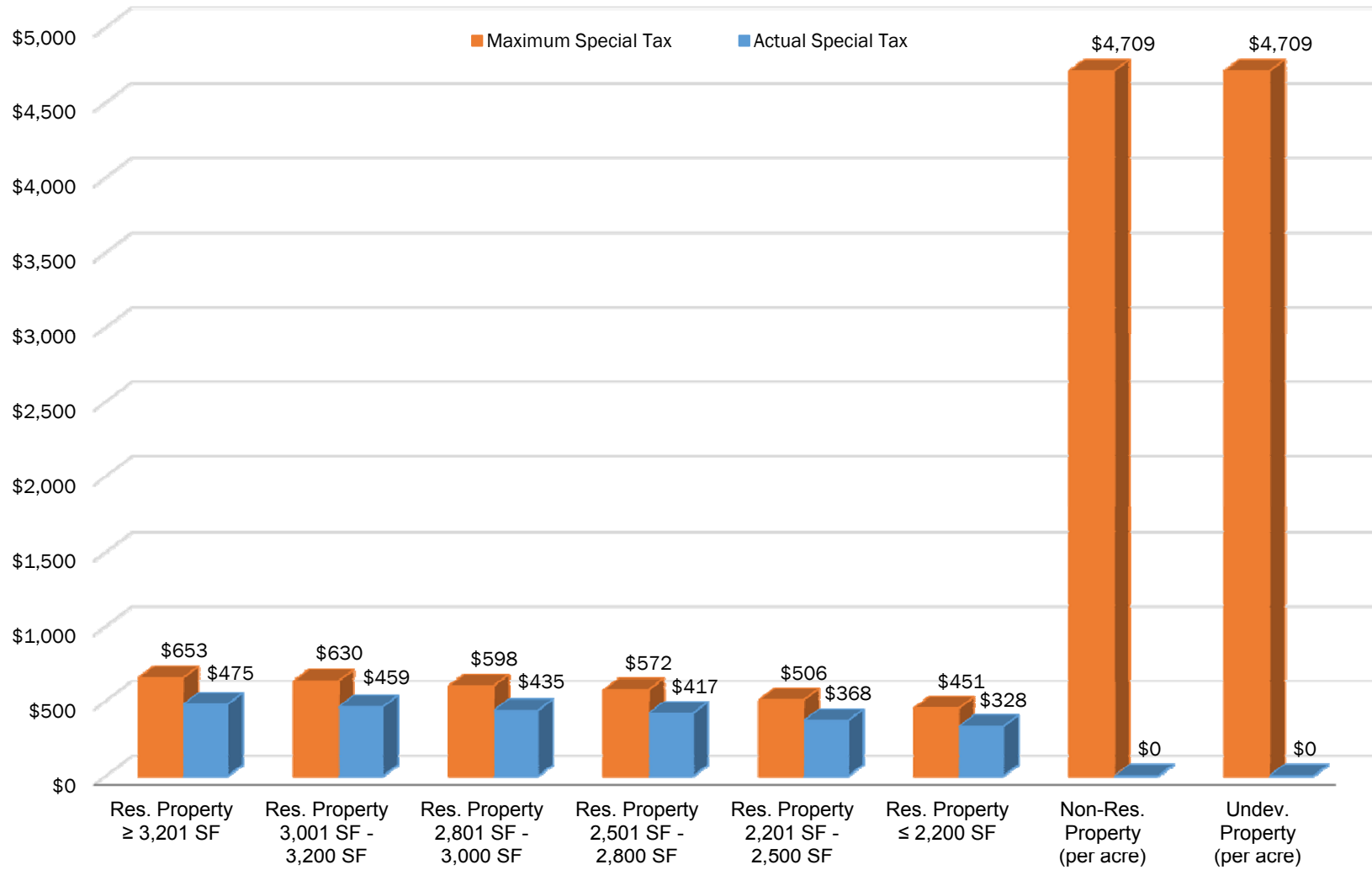
Application of the maximum special taxes under the first step generates special tax revenues of \$167,268 from Developed Property, which is sufficient to meet the special tax requirement for facilities for fiscal year 2015-2016 as outlined in Section IV. Therefore, the fiscal year 2015-2016 special tax for each parcel of Developed Property is equal to 72.81 percent of the assigned special tax. The fiscal year 2015-2016 maximum and actual special taxes are shown for each classification of Developed Property and Undeveloped Property in the following table and graphically on the following page.

¹ Technically, Section C states that the Maximum Special Tax A for a parcel of Developed Property is equal to the greater of (i) the "Backup Special Tax A" or (ii) the Assigned Special Tax A. The Backup Special Tax A 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 A was established does not exist and hence, all discussion of Maximum Special Tax A for Developed Property focuses on the Assigned Special Tax A.

**Table 5
Community Facilities District No. 06-1
Fiscal Year 2015-2016 Special Tax A
for Developed Property and Undeveloped Property**

Special Tax Class	Description	Residential Floor Area	FY 2015-2016 Assigned Special Tax A	FY 2015-2016 Actual Special Tax A
Class 1	Residential Property	≥ 3,201 SF	\$652.53 per unit	\$475.10 per unit
Class 2	Residential Property	3,001 – 3,200 SF	\$629.82 per unit	\$458.56 per unit
Class 3	Residential Property	2,801 – 3,000 SF	\$597.55 per unit	\$435.06 per unit
Class 4	Residential Property	2,501 – 2,800 SF	\$572.45 per unit	\$416.80 per unit
Class 5	Residential Property	2,201 – 2,500 SF	\$505.53 per unit	\$368.08 per unit
Class 6	Residential Property	≤ 2,200 SF	\$450.56 per unit	\$328.04 per unit
Class 7	Non-Residential Property	NA	\$4,708.67 per acre	\$0.00 per acre
NA	Undeveloped Property	NA	\$4,708.67 per acre	\$0.00 per acre

**Community Facilities District No. 06-1 of the
County of Imperial
Fiscal Year 2015-2016 Special Tax Levy
Special Tax A**



Apportionment of Special Tax B

Section D.2 of the Rate and Method of Apportionment for CFD No. 06-1 describes the steps in which the Maximum Special Tax B shall be levied each Fiscal Year in order to satisfy the Special Tax Requirement for Services. Pursuant to Section C.2.b.(2) of the Rate and Method of Apportionment, the Maximum Special Tax B escalates by the Consumer Price Index with a maximum annual increase of five percent and a minimum annual increase of two percent each fiscal year. For fiscal year 2015-2016, the annual increase in the Consumer Price Index was 1.28%. Therefore the Maximum Special Tax B escalates by 2.00 percent.

The first step states that the Special Tax B shall be Proportionately levied against each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax B. If the special taxes raised pursuant to the first step are less than the Special Tax Requirement for Services, then the second step is applied. The second step states that the Special Tax B shall be levied against each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax B for Undeveloped Property.

Application of the Maximum Special Tax B under the first step generates special tax revenues of \$94,966 from Developed Property, which is sufficient to meet the special tax requirement for services for fiscal year 2015-2016 as outlined in Section V. Therefore, the fiscal year 2015-2016 special tax for each parcel of Developed Property is equal to 85.09 percent of the maximum special tax. The fiscal year 2015-2016 Maximum and Actual Special Tax B are shown for each classification of Developed Property and Undeveloped Property in the following table and graphically below. The Special Tax Roll which lists the total special tax levy for each parcel is shown in Exhibit B.

Table 6
Community Facilities District No. 06-1
Fiscal Year 2015-2016 Special Tax B
for Developed Property and Undeveloped Property

Special Tax Class	Description	Residential Floor Area	FY 2015-2016 Maximum Special Tax B	FY 2015-2016 Actual Special Tax B
Class 1	Residential Property	≥ 3,201 SF	\$361.00 per unit	\$307.20 per unit
Class 2	Residential Property	3,001 – 3,200 SF	\$351.15 per unit	\$298.80 per unit
Class 3	Residential Property	2,801 – 3,000 SF	\$335.13 per unit	\$285.18 per unit
Class 4	Residential Property	2,501 – 2,800 SF	\$322.81 per unit	\$274.70 per unit
Class 5	Residential Property	2,201 – 2,500 SF	\$290.78 per unit	\$247.44 per unit
Class 6	Residential Property	≤ 2,200 SF	\$264.90 per unit	\$225.42 per unit
Class 7	Non-Residential Property	NA	\$2,482.68 per acre	\$0.00 per acre
NA	Undeveloped Property	NA	\$2,482.68 per acre	\$0.00 per acre

**Community Facilities District No. 06-1 of the
County of Imperial
Fiscal Year 2015-2016 Special Tax Levy
Special Tax B**

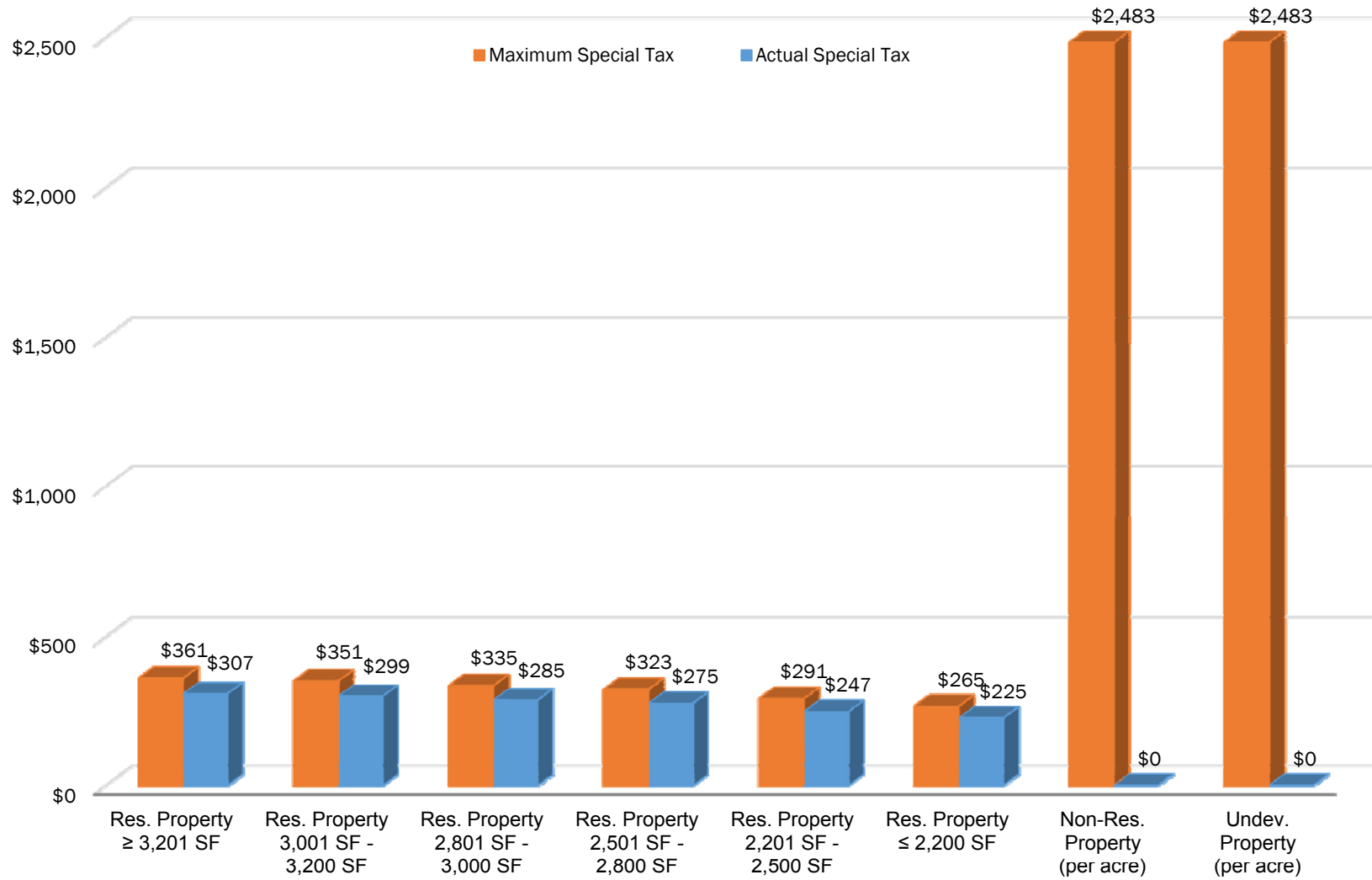


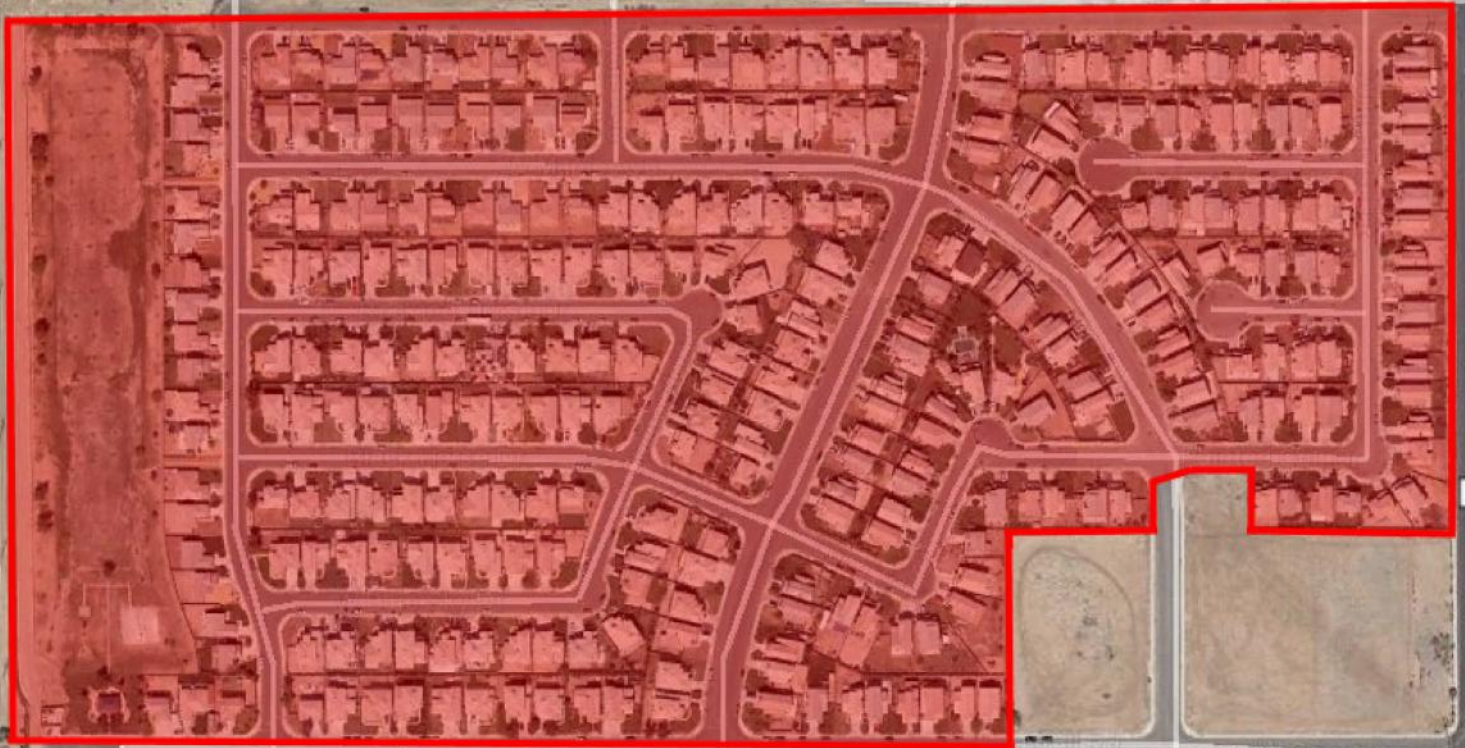
EXHIBIT A

*CFD No. 06-1 of the
County of Imperial*

Boundary Map

3/20/2015

**County of Imperial
Community Facilities District No. 06-1
(McCabe Ranch)**



S31

Google earth

1996

Imagery Date: 3/20/2015 32°44'24.09" N 115°32'20.10" W elev -15 ft eye alt 2524 ft

EXHIBIT B

*CFD No. 06-1 of the
County of Imperial*

*Special Tax Roll
Fiscal Year 2015-2016*

Exhibit B

County of Imperial CFD No. 06-01
FY 2015-2016 Special Tax A Levy and Special Tax B Levy

<u>APN</u>	<u>FY 2015-2016 SPECIAL TAX A LEVY</u>	<u>FY 2015-2016 SPECIAL TAX B LEVY</u>
054-612-001-000	\$328.04	\$225.42
054-612-002-000	\$416.80	\$274.70
054-612-003-000	\$368.08	\$247.44
054-612-004-000	\$416.80	\$274.70
054-612-005-000	\$368.08	\$247.44
054-612-006-000	\$328.04	\$225.42
054-612-007-000	\$416.80	\$274.70
054-612-008-000	\$368.08	\$247.44
054-612-009-000	\$416.80	\$274.70
054-612-010-000	\$328.04	\$225.42
054-612-011-000	\$368.08	\$247.44
054-612-012-000	\$416.80	\$274.70
054-612-013-000	\$368.08	\$247.44
054-612-014-000	\$416.80	\$274.70
054-612-015-000	\$328.04	\$225.42
054-612-016-000	\$368.08	\$247.44
054-612-017-000	\$416.80	\$274.70
054-612-018-000	\$368.08	\$247.44
054-612-019-000	\$328.04	\$225.42
054-612-020-000	\$416.80	\$274.70
054-612-021-000	\$368.08	\$247.44
054-612-022-000	\$416.80	\$274.70
054-612-023-000	\$368.08	\$247.44
054-612-024-000	\$328.04	\$225.42
054-612-025-000	\$416.80	\$274.70
054-612-026-000	\$368.08	\$247.44
054-613-001-000	\$416.80	\$274.70
054-613-002-000	\$328.04	\$225.42
054-613-003-000	\$368.08	\$247.44
054-613-004-000	\$368.08	\$247.44
054-613-005-000	\$416.80	\$274.70
054-613-006-000	\$328.04	\$225.42
054-613-007-000	\$368.08	\$247.44
054-613-008-000	\$368.08	\$247.44
054-613-009-000	\$328.04	\$225.42
054-613-010-000	\$416.80	\$274.70
054-613-011-000	\$368.08	\$247.44
054-613-012-000	\$368.08	\$247.44
054-613-013-000	\$328.04	\$225.42
054-613-014-000	\$416.80	\$274.70

Exhibit B

**County of Imperial CFD No. 06-01
FY 2015-2016 Special Tax A Levy and Special Tax B Levy**

<u>APN</u>	<u>FY 2015-2016 SPECIAL TAX A LEVY</u>	<u>FY 2015-2016 SPECIAL TAX B LEVY</u>
054-613-015-000	\$368.08	\$247.44
054-613-016-000	\$328.04	\$225.42
054-613-017-000	\$368.08	\$247.44
054-613-018-000	\$416.80	\$274.70
054-613-019-000	\$328.04	\$225.42
054-613-020-000	\$368.08	\$247.44
054-613-021-000	\$328.04	\$225.42
054-613-022-000	\$416.80	\$274.70
054-613-023-000	\$368.08	\$247.44
054-613-024-000	\$368.08	\$247.44
054-613-025-000	\$328.04	\$225.42
054-613-026-000	\$416.80	\$274.70
054-613-027-000	\$368.08	\$247.44
054-613-028-000	\$328.04	\$225.42
054-613-029-000	\$368.08	\$247.44
054-613-030-000	\$368.08	\$247.44
054-613-031-000	\$416.80	\$274.70
054-613-032-000	\$368.08	\$247.44
054-613-033-000	\$416.80	\$274.70
054-613-034-000	\$328.04	\$225.42
054-613-035-000	\$328.04	\$225.42
054-613-036-000	\$368.08	\$247.44
054-613-037-000	\$328.04	\$225.42
054-613-038-000	\$328.04	\$225.42
054-613-039-000	\$368.08	\$247.44
054-613-040-000	\$368.08	\$247.44
054-613-041-000	\$328.04	\$225.42
054-613-042-000	\$368.08	\$247.44
054-613-043-000	\$328.04	\$225.42
054-613-044-000	\$368.08	\$247.44
054-613-045-000	\$416.80	\$274.70
054-613-046-000	\$328.04	\$225.42
054-613-047-000	\$368.08	\$247.44
054-613-048-000	\$368.08	\$247.44
054-613-049-000	\$328.04	\$225.42
054-613-050-000	\$416.80	\$274.70
054-613-051-000	\$368.08	\$247.44
054-613-052-000	\$328.04	\$225.42
054-613-053-000	\$328.04	\$225.42
054-613-054-000	\$368.08	\$247.44

Exhibit B

**County of Imperial CFD No. 06-01
FY 2015-2016 Special Tax A Levy and Special Tax B Levy**

<u>APN</u>	<u>FY 2015-2016 SPECIAL TAX A LEVY</u>	<u>FY 2015-2016 SPECIAL TAX B LEVY</u>
054-613-055-000	\$328.04	\$225.42
054-613-056-000	\$416.80	\$274.70
054-613-057-000	\$368.08	\$247.44
054-613-058-000	\$368.08	\$247.44
054-613-059-000	\$328.04	\$225.42
054-613-060-000	\$416.80	\$274.70
054-614-001-000	\$368.08	\$247.44
054-614-002-000	\$368.08	\$247.44
054-614-003-000	\$416.80	\$274.70
054-614-004-000	\$328.04	\$225.42
054-614-005-000	\$368.08	\$247.44
054-614-006-000	\$416.80	\$274.70
054-614-007-000	\$368.08	\$247.44
054-614-008-000	\$328.04	\$225.42
054-614-009-000	\$368.08	\$247.44
054-614-010-000	\$416.80	\$274.70
054-614-011-000	\$368.08	\$247.44
054-614-012-000	\$368.08	\$247.44
054-614-013-000	\$368.08	\$247.44
054-614-014-000	\$328.04	\$225.42
054-614-015-000	\$328.04	\$225.42
054-614-016-000	\$416.80	\$274.70
054-614-017-000	\$328.04	\$225.42
054-614-018-000	\$328.04	\$225.42
054-614-019-000	\$368.08	\$247.44
054-614-020-000	\$328.04	\$225.42
054-614-021-000	\$416.80	\$274.70
054-615-001-000	\$416.80	\$274.70
054-615-002-000	\$328.04	\$225.42
054-615-004-000	\$368.08	\$247.44
054-615-005-000	\$328.04	\$225.42
054-615-006-000	\$416.80	\$274.70
054-615-007-000	\$328.04	\$225.42
054-615-008-000	\$416.80	\$274.70
054-615-009-000	\$368.08	\$247.44
054-615-010-000	\$416.80	\$274.70
054-615-011-000	\$368.08	\$247.44
054-615-012-000	\$328.04	\$225.42
054-615-013-000	\$368.08	\$247.44
054-615-014-000	\$328.04	\$225.42

Exhibit B

**County of Imperial CFD No. 06-01
FY 2015-2016 Special Tax A Levy and Special Tax B Levy**

<u>APN</u>	<u>FY 2015-2016 SPECIAL TAX A LEVY</u>	<u>FY 2015-2016 SPECIAL TAX B LEVY</u>
054-615-015-000	\$368.08	\$247.44
054-615-016-000	\$368.08	\$247.44
054-615-017-000	\$328.04	\$225.42
054-615-018-000	\$368.08	\$247.44
054-615-019-000	\$368.08	\$247.44
054-615-020-000	\$328.04	\$225.42
054-615-021-000	\$368.08	\$247.44
054-615-022-000	\$328.04	\$225.42
054-615-023-000	\$416.80	\$274.70
054-615-024-000	\$368.08	\$247.44
054-615-025-000	\$416.80	\$274.70
054-621-003-000	\$475.10	\$307.20
054-621-004-000	\$458.56	\$298.80
054-621-005-000	\$435.06	\$285.18
054-621-006-000	\$368.08	\$247.44
054-621-008-000	\$475.10	\$307.20
054-621-009-000	\$368.08	\$247.44
054-621-010-000	\$458.56	\$298.80
054-621-011-000	\$435.06	\$285.18
054-621-012-000	\$475.10	\$307.20
054-621-013-000	\$435.06	\$285.18
054-621-014-000	\$475.10	\$307.20
054-621-015-000	\$368.08	\$247.44
054-621-017-000	\$458.56	\$298.80
054-621-018-000	\$368.08	\$247.44
054-621-019-000	\$368.08	\$247.44
054-621-020-000	\$328.04	\$225.42
054-621-021-000	\$368.08	\$247.44
054-621-022-000	\$458.56	\$298.80
054-621-023-000	\$458.56	\$298.80
054-621-024-000	\$435.06	\$285.18
054-621-025-000	\$475.10	\$307.20
054-622-001-000	\$435.06	\$285.18
054-622-002-000	\$475.10	\$307.20
054-622-003-000	\$368.08	\$247.44
054-622-004-000	\$435.06	\$285.18
054-622-005-000	\$458.56	\$298.80
054-622-006-000	\$475.10	\$307.20
054-622-007-000	\$368.08	\$247.44
054-622-008-000	\$435.06	\$285.18

Exhibit B

**County of Imperial CFD No. 06-01
FY 2015-2016 Special Tax A Levy and Special Tax B Levy**

<u>APN</u>	<u>FY 2015-2016 SPECIAL TAX A LEVY</u>	<u>FY 2015-2016 SPECIAL TAX B LEVY</u>
054-622-009-000	\$475.10	\$307.20
054-622-010-000	\$368.08	\$247.44
054-622-011-000	\$435.06	\$285.18
054-622-012-000	\$368.08	\$247.44
054-622-013-000	\$458.56	\$298.80
054-622-014-000	\$475.10	\$307.20
054-622-015-000	\$368.08	\$247.44
054-622-016-000	\$435.06	\$285.18
054-622-017-000	\$458.56	\$298.80
054-622-018-000	\$435.06	\$285.18
054-622-019-000	\$475.10	\$307.20
054-622-020-000	\$368.08	\$247.44
054-623-001-000	\$328.04	\$225.42
054-623-002-000	\$458.56	\$298.80
054-623-003-000	\$435.06	\$285.18
054-623-004-000	\$475.10	\$307.20
054-623-005-000	\$368.08	\$247.44
054-623-006-000	\$435.06	\$285.18
054-623-007-000	\$458.56	\$298.80
054-623-008-000	\$475.10	\$307.20
054-623-009-000	\$435.06	\$285.18
054-623-010-000	\$458.56	\$298.80
054-623-011-000	\$368.08	\$247.44
054-623-012-000	\$458.56	\$298.80
054-623-013-000	\$475.10	\$307.20
054-623-014-000	\$435.06	\$285.18
054-623-015-000	\$458.56	\$298.80
054-623-016-000	\$328.04	\$225.42
054-624-001-000	\$458.56	\$298.80
054-624-002-000	\$368.08	\$247.44
054-624-003-000	\$475.10	\$307.20
054-624-004-000	\$435.06	\$285.18
054-624-005-000	\$368.08	\$247.44
054-624-006-000	\$458.56	\$298.80
054-624-007-000	\$368.08	\$247.44
054-624-008-000	\$435.06	\$285.18
054-624-009-000	\$475.10	\$307.20
054-624-010-000	\$458.56	\$298.80
054-624-011-000	\$475.10	\$307.20
054-624-012-000	\$435.06	\$285.18

Exhibit B

**County of Imperial CFD No. 06-01
FY 2015-2016 Special Tax A Levy and Special Tax B Levy**

<u>APN</u>	<u>FY 2015-2016 SPECIAL TAX A LEVY</u>	<u>FY 2015-2016 SPECIAL TAX B LEVY</u>
054-624-013-000	\$368.08	\$247.44
054-624-014-000	\$458.56	\$298.80
054-624-015-000	\$368.08	\$247.44
054-624-016-000	\$435.06	\$285.18
054-624-017-000	\$458.56	\$298.80
054-624-018-000	\$328.04	\$225.42
054-624-019-000	\$435.06	\$285.18
054-624-020-000	\$475.10	\$307.20
054-624-021-000	\$368.08	\$247.44
054-624-022-000	\$458.56	\$298.80
054-624-023-000	\$475.10	\$307.20
054-624-024-000	\$458.56	\$298.80
054-624-025-000	\$368.08	\$247.44
054-624-026-000	\$328.04	\$225.42
054-624-027-000	\$328.04	\$225.42
054-624-028-000	\$458.56	\$298.80
054-624-029-000	\$435.06	\$285.18
054-624-030-000	\$475.10	\$307.20
054-624-031-000	\$328.04	\$225.42
054-624-032-000	\$435.06	\$285.18
054-624-033-000	\$328.04	\$225.42
054-624-034-000	\$328.04	\$225.42
054-624-035-000	\$458.56	\$298.80
054-624-036-000	\$368.08	\$247.44
054-624-037-000	\$435.06	\$285.18
054-624-038-000	\$475.10	\$307.20
054-624-039-000	\$458.56	\$298.80
054-624-040-000	\$435.06	\$285.18
054-624-041-000	\$368.08	\$247.44
054-624-042-000	\$475.10	\$307.20
054-624-043-000	\$435.06	\$285.18
054-624-044-000	\$458.56	\$298.80
054-624-045-000	\$368.08	\$247.44
054-624-046-000	\$475.10	\$307.20
054-625-001-000	\$368.08	\$247.44
054-625-002-000	\$435.06	\$285.18
054-625-003-000	\$475.10	\$307.20
054-625-004-000	\$458.56	\$298.80
054-625-005-000	\$368.08	\$247.44
054-625-006-000	\$458.56	\$298.80

Exhibit B

**County of Imperial CFD No. 06-01
FY 2015-2016 Special Tax A Levy and Special Tax B Levy**

<u>APN</u>	<u>FY 2015-2016 SPECIAL TAX A LEVY</u>	<u>FY 2015-2016 SPECIAL TAX B LEVY</u>
054-625-007-000	\$475.10	\$307.20
054-625-008-000	\$435.06	\$285.18
054-625-009-000	\$458.56	\$298.80
054-625-010-000	\$475.10	\$307.20
054-625-011-000	\$435.06	\$285.18
054-625-012-000	\$435.06	\$285.18
054-625-013-000	\$475.10	\$307.20
054-625-014-000	\$368.08	\$247.44
054-625-015-000	\$458.56	\$298.80
054-625-016-000	\$475.10	\$307.20
054-625-017-000	\$368.08	\$247.44
054-625-018-000	\$435.06	\$285.18
054-625-019-000	\$458.56	\$298.80
054-625-020-000	\$368.08	\$247.44
054-625-021-000	\$475.10	\$307.20
054-625-022-000	\$435.06	\$285.18
054-626-001-000	\$328.04	\$225.42
054-626-002-000	\$458.56	\$298.80
054-626-003-000	\$435.06	\$285.18
054-626-004-000	\$368.08	\$247.44
054-626-005-000	\$475.10	\$307.20
054-626-006-000	\$458.56	\$298.80
054-626-007-000	\$368.08	\$247.44
054-626-008-000	\$435.06	\$285.18
054-626-009-000	\$475.10	\$307.20
054-626-010-000	\$328.04	\$225.42
054-626-011-000	\$368.08	\$247.44
054-626-012-000	\$475.10	\$307.20
054-626-013-000	\$435.06	\$285.18
054-626-014-000	\$458.56	\$298.80
054-626-015-000	\$368.08	\$247.44
054-626-016-000	\$435.06	\$285.18
054-626-017-000	\$475.10	\$307.20
054-626-018-000	\$368.08	\$247.44
054-626-019-000	\$458.56	\$298.80
054-627-001-000	\$435.06	\$285.18
054-627-002-000	\$458.56	\$298.80
054-627-003-000	\$368.08	\$247.44
054-627-004-000	\$475.10	\$307.20
054-627-005-000	\$435.06	\$285.18

Exhibit B

**County of Imperial CFD No. 06-01
FY 2015-2016 Special Tax A Levy and Special Tax B Levy**

<u>APN</u>	<u>FY 2015-2016 SPECIAL TAX A LEVY</u>	<u>FY 2015-2016 SPECIAL TAX B LEVY</u>
054-627-006-000	\$458.56	\$298.80
054-627-007-000	\$368.08	\$247.44
054-627-008-000	\$475.10	\$307.20
054-627-009-000	\$458.56	\$298.80
054-627-010-000	\$435.06	\$285.18
054-627-011-000	\$328.04	\$225.42
054-627-012-000	\$368.08	\$247.44
054-627-013-000	\$435.06	\$285.18
054-627-014-000	\$328.04	\$225.42
054-627-015-000	\$475.10	\$307.20
054-627-016-000	\$435.06	\$285.18
054-627-017-000	\$368.08	\$247.44
054-627-018-000	\$435.06	\$285.18
054-627-019-000	\$435.06	\$285.18
054-627-020-000	\$475.10	\$307.20
054-627-021-000	\$368.08	\$247.44
054-627-022-000	\$458.56	\$298.80
054-627-023-000	\$435.06	\$285.18
054-627-024-000	\$458.56	\$298.80
054-627-025-000	\$475.10	\$307.20
054-627-026-000	\$435.06	\$285.18
054-627-027-000	\$458.56	\$298.80
054-627-028-000	\$475.10	\$307.20
054-627-029-000	\$328.04	\$225.42
Total Number of Parcels Taxed	304	304
Total FY 2015-2016 Special Tax Levies	\$121,786.18	\$80,812.22